GLOBAL CONFERENCE ON BUSINESS AND FINANCE PROCEEDINGS

VOLUME 13, NUMBER 2
2018
ISSN 2168-0612 FLASH DRIVE

ISSN 1941-9589 ONLINE

The Institute for Business and Finance Research

San Jose, Costa Rica
May 22-25, 2018

Global IBFR

TheIBFR.COM

TABLE OF CONTENTS

ENGLISH PROCEEDINGS 1

THE IMPORTANCE OF PLANNING FOR SUCCESSION IN THE FAMILY BUSINESS BEFORE IT IS TOO LATE; A CASE STUDY OF A SMALL MANUFACTURING FIRM 2

Francisco W. Johnson, Universidad Michoacana de San Nicolas de Hidalgo 2

Jorge Pelayo Maciel, Universidad de Guadalajara 2

Marco Valenzo Jiménez, Universidad Michoacana de San Nicolas de Hidalgo 2

A CASE STUDY: THE TREATMENT OF LEASES AND THE IMPACT ON FINANCIAL RATIOS UNDER THE PROPOSED NEW US GAAP LEASE REQUIREMENTS PER ASU 842 8

Peter Harris, New York Institute of Technology 8

Michael Benjamin, New York Institute of Technology 8

THE BENEFITS OF EXPERIENTIAL LEARNING IN MBA PROGRAMS 14

Sim Jonathan Covington, Jr., SUNY Polytechnic Institute 14

Rafael F. Romero, Associate Professor, College Bus. Mang., SUNY POLY 14

EXPLORING GOALS FOR BUSINESS WRITING STRATEGY TRAINING 27

Yasuo Nakatani, Hosei University 27

TOURISM DEVELOPMENT AND ECONOMIC GROWTH IN THE CARIBBEAN COUNTRIES: EMPIRICAL EVIDENCE FROM PANEL GRANGER CAUSALITY TESTS 32

E. M. Ekanayake, College of Business and Entrepreneurship, Bethune-Cookman University 32

Kenyatta Hills, College of Business and Entrepreneurship, Bethune-Cookman University 32

Trenessa Williams, College of Business and Entrepreneurship, Bethune-Cookman University 32

THE RELATIONSHIP BETWEEN EXPORTS AND ECONOMIC GROWTH: PANEL DATA EVIDENCE FROM THE U.S. METROPOLITAN AREAS 37

E. M. Ekanayake, Bethune-Cookman University 37

John R. Ledgerwood, Embry-Riddle Aeronautical University 37

THE PINK BALANCE SHEET: AN EASY WAY TO TEACH CAPITAL STRUCTURE BASICS 41

Lynda S. Livingston, University of Puget Sound 41

ADOPTION OF THE BALANCED SCORECARD BY MUNICIPAL GOVERNMENTS: A CANADIAN PERSPECTIVE 50

Kurt Schobel, Royal Military College of Canada & Smith School of Business 50

Peter Drogosiewicz, Royal Military College of Canada 50

ARE COLLEGES TEACHING STUDENTS USEFUL JOB SKILL? 60

Rafael F. Romero, State University of New York Polytechnic Institute 60

MARKETING WINE TOURISM IN NEWFOUNDLAND: CASE STUDY OF KOSHER WINE 63

Roselyne Okech, Memorial University of Newfoundland 63

MILLENNIALS IN GUAYAQUIL INTERACTING WITH BUSINESSES ON INSTAGRAM 72

Michelle Viera Romero, Universidad de Guayaquil 72

Fanny Jaramillo Villavicencio, Universidad de Guayaquil 72

A NEWSVENDOR MODEL INCORPORATING ACTUAL FREIGHT RATES AND ENVIRONMENTAL COSTS 82

Andrew Manikas, University of Louisville 82
Michael Godfrey, University of Wisconsin Oshkosh 82
FAKE NEWS, PREDATORY JOURNALS 100
Jeff Anstine, North Central College 100
COMPETENCIES IN THE PROFILE OF MIGRANT HUMAN CAPITAL, OF MEXICAN ORIGIN, WORKING IN THE UNITED STATES OF AMERICA 106
Azucena Leticia Herrera Aguado, Universidad Tecnológica de Puebla, México 106
Alberto Davila, University of Texas Rio Grande Valley, USA 106
INFLUENCERS AS ENHANCERS OF THE VALUE CO-CREATION EXPERIENCE 112
Isabel Morteo, Universidad Autónoma de Baja California 112
WHAT ARE THE CSR KEY PERFORMANCE INDICATORS USED BY MANAGERS IN HOTEL INDUSTRY? SIX CASE STUDIES IN QUEBEC 118
Brigitte Prud'homme, Université de Moncton, New-Brunswick, Canada 118
Sébastien Deschênes, Université de Moncton, New-Brunswick, Canada 118
Vivi Koffi, Université de Moncton, New-Brunswick, Canada 118
APPLICATION OF THE MAIN COMPONENT ANALYSIS IN THE DIGITAL ACHIEVEMENT INDEX IN THE EUROPEAN UNION 128
Ana Isabel Ordóñez Parada, Universidad Autónoma de Chihuahua 128
Carlos Cristian De la Rosa Flores, Universidad Autónoma de Chihuahua 128
Carmen Romelia Flores Morales, Universidad Autónoma de Chihuahua 128
Luis Raúl Sánchez Acosta, Universidad Autónoma de Chihuahua 128
Irma Leticia Chávez Márquez, Universidad Autónoma de Chihuahua 128
INCOMPLETE MARKETS, REGULATION, AND INSURANCE CYCLES 137
Arthur M.B. Hogan, Federal Housing Finance Agency 137
David Nickerson, Ryerson University 137
DOCTORATE DEGREE IN ECONOMICS AND BUSINESS ADMINISTRATION IN PUEBLA: SUPPLY AND DEMAND ANALYSIS 144
Rufina Georgina Hernández-Conteras, BUAP 144
Rosa María Medina-Hernández, BUAP 144
José Francisco Tenorio-Martínez, BUAP 144
Karla Liliana Haro-Zea, BUAP 144
Daniela Ximena De Ita-Varela, BUAP 144
MODEL PROPOSAL FOR SYNCHRONIZATION AND LOGISTICS INTEGRATION OF THE SUPPLY CHAIN 149
María José de Santos Pérez, Universidad Popular Autónoma del Estado de Puebla 149
José Luis Martínez Flores, Universidad Popular Autónoma del Estado de Puebla 149
Patricia Cano Olivos, Universidad Popular Autónoma del Estado de Puebla 149
Diana Sánchez Partida, Universidad Popular Autónoma del Estado de Puebla 149
SPAIN'S UNEMPLOYMENT IN THE EUROZONE 155
Gregory Arburn, The University of Findlay 155
Sergi Torres Solà, The University of Findlay 155

Ian Czanik, The University of Findlay 155
DERIVATIVES MARKETS AND MANAGED MONEY: IMPLICATIONS FOR PRICE DISCOVERY 165
Gregory Arburn, The University of Findlay 165
Laura Harper, The University of Findlay 165
QUANTIFYING TEAM COMMUNICATION EFFECTIVENESS 171
Gustavo A. Diaz, University of Phoenix 171
THE IMPACT OF GOVERNANCE INTERNAL MECHANISM ON RISK DISCLOSURE: THE TUNISIAN CASE 178
Salem Lotfi Boumediene, Montana State University Billings 178
Emna Boumediene, University of La Manouba, Tunisia 178
Fatma Abdallah, University of La Manouba, Tunisia 178
SPANISH PROCEEDINGS 210
INBOUND MARKETING COMO ESTRATEGIA COMPETITIVA PARA EL COMERCIO DETALLISTA DE LAS MIPYMES EN EL MUNICIPIO DE JUCHITEPEC, ESTADO DE MÉXICO 211
Omar Ernesto Terán Varela, Centro Universitario UAEM Amecameca 211
Mara Patricia Lara Sánchez, Centro Universitario UAEM Amecameca 211
Enrique Espinosa Ayala, Centro Universitario UAEM Amecameca 211
Ofelia Márquez Molina, Centro Universitario UAEM Amecameca 211
Pedro Abel Hernández García, Centro Universitario UAEM Amecameca 211
Edgar Isaac Ruiz González, Centro Universitario UAEM Amecameca 211
Mariana Vergara Burgos, Centro Universitario UAEM Amecameca 211
PROBLEMAS DE LAS MICRO, PEQUEÑAS Y MEDIANAS EMPRESAS MEXICANAS PARA SER COMPETITIVAS, 2016 217
Elías Eduardo Gutiérrez Alva, Universidad Autónoma del Estado de México 217
Elizabeth Adriana Santamaria Mendoza, Universidad Politécnica del Valle de México 217
MARKETING PARA INCENTIVAR LAS VENTAS DE UNA PEQUEÑA EMPRESA COMERCIALIZADORA EN ALMOLOYA DE JUÁREZ, MEXICO 228
Elizabeth Adriana Santamaria Mendoza, Universidad Politécnica del Valle de Toluca 228
Elías Eduardo Gutiérrez Alva, Universidad Autónoma del Estado de México 228
EVALUACIÓN DE ESTRATEGIAS QUE IMPULSAN EN EL CIUDADANO EL COMPORTAMIENTO DE USO DE LAS PLATAFORMAS DE E-GOBIERNO MUNICIPAL: UN ENFOQUE DE DINÁMICA DE SISTEMAS 240
Oscar Yahevh Carrera Mora, Universidad Veracruzana 240
Adolfo Rodríguez Parada, Universidad Veracruzana 240
Yara Anahí Jiménez Nieto, Universidad Veracruzana 240
Laura Verónica Herrera Franco, Universidad Veracruzana 240
EFECTOS SOBRE LA VOLATILIDAD DEL MERCADO SPOT DEBIDO A LA NEGOCIACIÓN DE FUTUROS SOBRE EL ÍNDICE ACCIONARIO COLCAP EN LA BOLSA DE VALORES DE COLOMBIA 251
Julián Alberto Rangel Enciso, Universidad del Tolima - Colombia 251
Enrique Ramírez Ramírez, Universidad del Tolima - Colombia 251
José Victor Pinzón, Universidad del Tolima - Colombia 251

LOS EFECTOS DE LA ROTACIÓN DE PERSONAL EN LA GESTIÓN DEL CONOCIMIENTO DE LAS EMPRESAS EN MÉXICO 260

Mónica Karina González Rosas, Universidad Veracruzana 260

Oscar Yahevh Carrera Mora, Universidad Veracruzana 260

Andrea Franscisca Ortiz Muñoz, Universidad Veracruzana 260

Gracia Aida González Herrera, Universidad Veracruzana 260

¿ES EL LIDERAZGO TRANSFORMACIONAL UN PREDICTOR DEL COMPROMISO AFECTIVO Y LA INTENCIÓN DE PERMANENCIA EN LA ORGANIZACIÓN? 268

Marisela Vargas-Salgado, Universidad Autónoma de Ciudad Juárez 268

Aurora Irma Máynez-Guadarrama, Universidad Autónoma de Ciudad Juárez 268

Karla Gabriela Gómez-Bull, Universidad Autónoma de Ciudad Juárez 268

Jocelyn Daniela Alonso-Ochoa, Universidad Autónoma de Ciudad Juárez 268

IMPACTO DE LA EDAD EN EL CONTRATO PSICOLÓGICO EN EMPLEADOS DEL SECTOR RESAURANTERO DEL NORTE DE MÉXICO 274

Karla Gabriela Gómez-Bull, Universidad Autónoma de Ciudad Juárez 274

Marisela Vargas-Salgado, Universidad Autónoma de Ciudad Juárez 274

Aurora Irma Máynez-Guaderrama, Universidad Autónoma de Ciudad Juárez 274

Gabriel Ibarra Mejía, University of Texas at El Paso 274

ANÁLISIS COSTO BENEFICIO DE LA ATENCIÓN DEL RIESGO DE TRABAJO EN EL INSTITUTO MEXICANO DEL SEGURO SOCIAL 280

Flor de María Tavera Ramírez, Universidad Michoacana de San Nicolás de Hidalgo 280

Virginia Hernández Silva, Universidad Michoacana de San Nicolás de Hidalgo 280

María Isabel Escobedo López, Universidad Nacional de Educación a Distancia 280

ESTUDIO GEOCOMERCIAL PARA EL ANCLAMIENTO DE EMPRESAS DE EMBUTIDOS EN EL MUNICIPIO DE CHALCO, ESTADO DE MÉXICO 289

Omar Ernesto Terán Varela, Centro Universitario UAEM Amecameca 289

Enrique Espinosa Ayala, Centro Universitario UAEM Amecameca 289

Ofelia Márquez Molina, Centro Universitario UAEM Amecameca 289

Pedro Abel Hernández García, Centro Universitario UAEM Amecameca 289

Jhovana Álvarez García, Centro Universitario UAEM Amecameca 289

DIAGNÓSTICO SOBRE LA EFECTIVIDAD DE LOS SISTEMAS DE SEGURIDAD E HIGIENE EN LAS EMPRESAS DE LA REGIÓN CENTRO DEL ESTADO DE COAHUILA. CASO INDUSTRIA HIDROCARBUROS NO CONVENCIONALES. 294

Edith Margoth Meléndez López, Instituto Tecnológico Superior de Monclova
Guillermo Riojas Rodríguez, Instituto Tecnológico Superior de Monclova, 294

Sandra Lilia Jassso Ibarra, Instituto Tecnológico Superior de Monclova, 294

Alfredo Salinas Mendoza, Instituto Tecnológico Superior de Monclova 294

Jesús Roberto de la Garza de Luna, Instituto Tecnológico Superior de Monclova 294

APORTE SIGNIFICATIVO DE LOS INDICADORES MICROECONOMICOS A LA GENERACION DE COMPETITIVIDAD EN LAS PYMES 298

Luis Francisco Ramírez Díaz, Politécnico Colombiano Jaime Isaza Cadavid 298

Luis Fernando Londoño Franco, Politécnico Colombiano Jaime Isaza Cadavid 298

EL EFECTO DE LA RESPONSABILIDAD SOCIAL CORPORATIVA PERCIBIDA EN EL COMPORTAMIENTO DE COMPRA DE LOS NUEVOS CONSUMIDORES DOMINANTES 308

Lucirene Rangel Lyne, Universidad Autónoma de Tamaulipas 308

Francisca Hernández Ángel, Universidad Autónoma de Tamaulipas 308

Magda Lizet Ochoa Hernández, Universidad Autónoma de Tamaulipas 308

Ma. Angélica Garza Arroyo, Universidad Autónoma de Tamaulipas 308

ANÁLISIS DE LA PRODUCCIÓN Y COMERCIALIZACIÓN DEL NOPAL EN LA REGIÓN DEL VALLE DE TEOTIHUACÁN 318

Sendy Janet Sandoval Trujillo, Universidad Autónoma del Estado de México 318

Blanca Estela Hernández Bonilla, Universidad Autónoma del Estado de México 318

Verónica Ramírez Cortés, Universidad Autónoma del Estado de México 318

Laura Cecilia Méndez Guevara, Universidad Autónoma del Estado de México 318

IMPACTO SOCIOECONÓMICO DE LA DOBLE CALZADA BOGOTÁ-GIRARDOT-IBAGUÉ-CAJAMARCA EN LOS MUNICIPIOS TOLIMENSES DEL ÁREA DE INFLUENCIA DEL CORREDOR VIAL 322

Alexander Blandón López, Universidad del Tolima 322

Janeth González Rubio, Universidad del Tolima 322

LA GRAN INDUSTRIA DE AGREGADOS PÉTREOS EN COLOMBIA Y SU EVA 326

Jorge Alberto Rivera Godoy, Universidad del Valle 326

COMPETITIVIDAD Y GESTIÓN EN LAS ÁREAS DE RR.HH. EN COLOMBIA: UNA APROXIMACIÓN DESDE LA ECONOMÍA POLÍTICA CULTURAL 335

Joan Adrián Salcedo Miranda, Institución Universitaria Politécnico Grancolombiano 335

EL APALANCAMIENTO COMO MECANISMO DE CONTROL CORPORATIVO EN LAS EMPRESAS ADQUIRIENTES 346

Migue Ángel Latorre Guillem, Universidad Católica de Valencia “San Vicente Mártir” 346

Begoña Herrero Piqueras, Universidad de Valencia 346

José Emilio Farinós Viñas, Universidad de Valencia 346

LA BÚSQUEDA DE COMPETITIVIDAD EN LA CADENA DE VALOR DEL ARROZ/MOLINERÍA DEL TOLIMA. DEL MECANISMO INSTITUCIONAL DE ACUERDOS DE COMPETITIVIDAD A LOS PACTOS IMPLÍCITOS ENTRE ACTORES FRENTE A LOS RETOS DEL TLC 355

Alexander Blandón López, Universidad del Tolima 355

Janeth González Rubio, Universidad del Tolima 355

Miguel Armando Rodríguez Márquez, Universidad del Tolima 355

LA RELACIÓN ENTRE CAPACIDAD ORGANIZACIONAL PARA EL CAMBIO (COC) Y EL DESEMPEÑO ECONÓMICO Y AMBIENTAL EN CONTEXTOS DE SUBSISTENCIA EN MÉXICO 360

Patricia S. Sánchez-Medina, Instituto Politécnico Nacional Oaxaca, México 360

IMPACTO ECONÓMICO, CULTURAL Y AMBIENTAL DE UN CORREDOR TURÍSTICO EN LA REGIÓN ALTOS SUR DE JALISCO, RECOLECCIÓN DE DATOS TEPATITLÁN DE MORELOS 366

Blanca Fabiola Márquez Gómez, Universidad de Guadalajara 366

Miriam Judith Macias Ocampo, Universidad de Guadalajara 366

Enrique Castro López, Universidad de Guadalajara 366

DIMENSIONES DE LA RESPONSABILIDAD SOCIAL EMPRESARIAL: CASO EMPRESA PROCESADORA DE PRODUCTOS LÁCTEOS 375

Nidia Estela Hernández Castro, Universidad Autónoma de Coahuila 375
Zóchitl Araiza Garza, Universidad Autónoma de Coahuila 375
Leonor Gutiérrez González, Universidad Autónoma de Coahuila 375
Yesenia Sauceda Zapata, Universidad Autónoma de Coahuila 375
MODELO INTERRELACIONAL DE LA ORGANIZACIÓN CREADO MEDIANTE LA METÁFORA DEL CUERPO 382
Mariel Ramírez Celestino, Tecnológico Nacional de México en Celaya 382
Alicia Luna González, Tecnológico Nacional de México en Celaya 382
Moisés Tapia Esquivias, Tecnológico Nacional de México en Celaya 382
Ilce Nallely Orozco Montañez, Tecnológico Nacional de México en Celaya 382
DISEÑO DEL MAPA DE CULTURA ORGANIZACIONAL PARA UNA EMPRESA DE SOFTWARE 392
Jesús Antonio Gaxiola Meléndrez, Instituto Tecnológico de Sonora 392
Hylda Vianey Armenta Enríquez, Novutek S.C. 392
Elsa Lorena Padilla Monge, Instituto Tecnológico de Sonora 392
DISEÑO DEL ESTUDIO DEL MÁSTER UNIVERSITARIO EN FINANZAS DENTRO DEL ESPACIO EUROPEO DE EDUCACIÓN SUPERIOR 401
Migue Ángel Latorre Guillem, Universidad Católica de Valencia “San Vicente Mártir” 401
ANÁLISIS DE LA RESPONSABILIDAD SOCIAL EMPRESARIAL EN TIENDAS DE CONVENIENCIA DESDE LA PERCEPCIÓN DE LOS CONSUMIDORES 411
Zóchitl Araiza Garza, Universidad Autónoma de Coahuila 411
Nidia Estela Hernández Castro, Universidad Autónoma de Coahuila 411
Virginia Hernández Mijares, Universidad Autónoma de Coahuila 411
ANÁLISIS DE LA ESTRUCTURA TEMPORAL DE LOS TIPOS DE INTERÉS EN COLOMBIA 415
Mario Alberto Flórez Porras, Universidad Industrial de Santander 415
Laura Daniela Garcés Carreño, Universidad Manuela Beltrán 415
Juan Benjamín Duarte Duarte, Universidad Industrial de Santander 415
ESTUDIO COMPARATIVO DE LA SATISFACCIÓN LABORAL DE UNA EMPRESA 422
Maricela Carolina Peña Cárdenas, Universidad Autónoma de Coahuila-México 422
Adriana Guadaupe Chávez Macías, Universidad Autónoma de Coahuila-México 422
Cristina del Pilar López Saldana, Universidad Autónoma de Coahuila-México 422
Caleb Alvarez Cervantes , Universidad Autónoma de Coahuila-México 422
VALOR PERCIBIDO POR EL EMPLEADO SOBRE SU SATISFACCIÓN LABORAL 428
Cristina del Pilar López Saldaña, Universidad Autónoma de Coahuila-México 428
Adriana Guadalupe Chávez Macías, Universidad Autónoma de Coahuila-México 428
Maricela Carolina Peña Cárdenas, Universidad Autónoma de Coahuila-México 428
Juanita Lizeth Guevara Garza, Universidad Autónoma de Coahuila-México 428
SOCIEDAD POR ACCIONES SIMPLIFICADA, OPCIÓN PARA EMPRENDEDORES Y DISMINUCIÓN DE LA INFORMALIDAD 434
Adriana Guadalupe Chávez Macías, Universidad Autónoma de Coahuila-México 434
Karen Yaneth Rivera Flores, Universidad Autónoma de Coahuila-México Maricela Carolina Maricela Carolina Peña Cárdenas, Universidad Autónoma de Coahuila-México 434

Cristina del Pilar López Saldaña, Universidad Autónoma de Coahuila-México 434
Azlhey Valadéz Valdés, Universidad Autónoma de Coahuila-México 434
LA EVASIÓN FISCAL DEL CONTRIBUYENTE EN LA CIUDAD DE MONCLOVA, COAHUILA 440
Karen Yaneth Rivera Flores, Universidad Autónoma de Coahuila-México 440
Adriana Guadalupe Chávez Macías, Universidad Autónoma de Coahuila-México 440
Cristina del Pilar López Saldaña, Universidad Autónoma de Coahuila-México 440
Maricela Carolina Peña Cárdenas, Universidad Autónoma de Coahuila-México 440
TÉCNICA DE SEGURIDAD BASADA EN EL COMPORTAMIENTO (SBC), PARA LA DISMINUCIÓN DE LOS ACCIDENTES LABORALES, CASO ESTUDIO; UNA EMPRESA DEL GIRO CERÁMICO, DEL ESTADO DE TLAXCALA 445
Xochitl Yañez Berber, Instituto Tecnológico de Apizaco 445
Jorge Luis Castañeda Gutiérrez, Instituto Tecnológico de Apizaco 445
Miguel Ángel Rodríguez Lozada, Instituto Tecnológico de Apizaco 445
José Adrián Trevera Juárez, Instituto Tecnológico de Apizaco 445
APLICACIÓN DE LA METÁFORA BIOLÓGICA A LAS PEQUEÑAS Y MEDIANAS EMPRESAS DEL SECTOR HOTELERO DE CELAYA, GUANAJUATO PARA DETERMINAR LOS FACTORES QUE AFECTAN A LA PRODUCTIVIDAD 456
Ilce Nallely Orozco Montañez, Tecnológico Nacional de México en Celaya 456
Alicia Luna González, Tecnológico Nacional de México en Celaya 456
Moisés Tapia Esquivias, Tecnológico Nacional de México en Celaya 456
José Antonio Vázquez López, Tecnológico Nacional de México en Celaya 456
LOS ALCANCES DE LA ECONOMÍA COLABORATIVA Y EL USO DE LAS TIC EN LA ECONOMÍA DOMÉSTICA COMPLEMENTARIA (EDOCO), CASO MERCADO QUINTANARROENSE 467
Francisco José May Hernández, Universidad del Caribe 467
Farid Alfonso Pool Estrada, Universidad del Caribe 467
Jennifer Samantha Gopar Ávila, Universidad del Caribe 467
MEDICIÓN DEL CAPITAL INTELECTUAL EN EL SECTOR COMERCIAL FAMILIAR 477
Laura Leticia Gaona Tamez, Universidad Autónoma de Coahuila 477
Juan Jesús Nahuat Arreguín, Universidad Autónoma de Coahuila 477
Fernando Miguel Ruiz Díaz, Universidad Autónoma de Coahuila 477
Orlando Dariel Badillo Morales, Universidad Autónoma de Coahuila 477
FACTORES QUE INFLUYEN EN LAS PYMES DEL SECTOR AGROALIMENTARIO DEL ESTADO DE TLAXCALA PARA LOGRAR LA INTERNACIONALIZACIÓN 482
Elizabeth Brenda Morales Serrano, Instituto Tecnológico de Apizaco 482
Crisanto Tenopala Hernández, Instituto Tecnológico de Apizaco 482
Rosa Cortés Aguirre, Instituto Tecnológico de Apizaco 482
Elizabeth Montiel Huerta, Instituto Tecnológico de Apizaco 482
PROPUESTAS PARA LA REDUCCION DE DESPERDICIOS, BASADA EN EL MODELO LEAN LOGISTICS SIX SIGMA, EN UNA EMPRESA DE TRICICLOS DE JUGUETE EN EL ESTADO DE TLAXCALA 489
María Tomasa Juárez Tepepa, Instituto Tecnológico de Apizaco 489
Miguel Ángel Rodríguez Lozada, Instituto Tecnológico de Apizaco 489

Jorge Luis Catañeda Gutiérrez, Instituto Tecnológico de Apizaco 489
José Adrián Trevera Juárez, Instituto Tecnológico de Apizaco 489
MIRADA SUBJETIVA A LA GERENCIA: LA TOMA DE DECISIONES EN EMPRESAS DE MANIZALES 498
Alejandro Pulgarín Rocha, Universidad de Manizales, Universidad de Manizales 498
TECNOLOGÍAS DE INFORMACIÓN Y GESTIÓN DEL CONOCIMIENTO EN MIPYMES DEL SECTOR HOTELERO DE CAMPECHE, MÉXICO 504
Román Alberto Quijano García, Universidad Autónoma de Campeche 504
Luis Alfredo Argüelles Ma, Universidad Autónoma de Campeche 504
Fernando Medina Blum, Universidad Autónoma de Campeche 504
Deneb Elí Magaña Medina, Universidad Juárez Autónoma de Tabasco 504
POLÍTICAS PÚBLICAS, INNOVACIÓN Y EMPRESA. UN ANÁLISIS DEL PROGRAMA MEXICANO DE ESTÍMULOS A LA INNOVACIÓN 514
José Isabel Urciaga-García, Universidad De La Salle, Bajío, México 514
José Julio Carpio-Mendoza, Universidad De La Salle, Bajío, México 514
ANÁLISIS DEL ENTORNO, FACTOR DISTINTIVO DE PEQUEÑAS Y MEDIANAS ENTIDADES AL INICIAR LA CONVERGENCIA 524
María del Carmen Ruiz Sánchez, Universidad de los Llanos 524
Lucila Perilla Ruiz, Universidad de los Llanos 524
INTERACCIÓN FACTORES DE COMPETITIVIDAD 532
Patricio Quintanilla Paulet, Universidad La Salle 532
IMPLEMENTACIÓN DE UN MODELO DE INTERVENCION PARA DISMINUIR EL ÍNDICE DE REPROBACIÓN EN EL INSTITUTO TECNOLÓGICO DE AGUASCALIENTES 541
Martha Elena Valdez Gutiérrez, Instituto Tecnológico de Aguascalientes 541
Lourdes del Rocio Sánchez Delgado, Instituto Tecnológico de Aguascalientes 541
María Elena Torres Cuevas, Universidad Autónoma del Estado de Hidalgo 541
Martha Patricia Rodríguez González, Instituto Tecnológico de Aguascalientes 541
Angelica Rodríguez Esquivel, Instituto Tecnológico de Aguascalientes 541
LA INNOVACIÓN EN EL MODELO DE NEGOCIOS COMO BASE DE LA COMPETITIVIDAD EMPRESARIAL: EL CASO DE LIVERPOOL 547
José Julio Carpio-Mendoza, Universidad De La Salle, Bajío, México 547
José Isabel Urciaga-García, Universidad De La Salle, Bajío, México 547
Pascual Rodríguez Sánchez, Universidad De La Salle, Bajío, México 547
EL USO DE SLACK COMO HERRAMIENTA DE APRENDIZAJE ORGANIZACIONAL: CASO DE ESTUDIO EXPLORATORIO DE LA STARTUP IMVIATORI, CANCÚN-MÉXICO 554
Farid Alfonso Pool Estrada, Universidad del Caribe 554
Francisco José May Hernández, Universidad del Caribe 554
EL IMPACTO DEL GÉNERO EN LA EDUCACIÓN FINANCIERA Y EN EL AHORRO DE LOS JÓVENES MILLENNIALS 563
Zita Mirthala Huerta-Cerda, Universidad Autónoma de Nuevo León 563
María del Carmen Catache-Mendoza, Universidad Autónoma de Nuevo León 563
María Alejandra García-González, Universidad Autónoma de Nuevo León 563

Ruth Isela Martínez-Valdez, Universidad Autónoma de Nuevo León 563
Gloria Pedroza-Cantú, Universidad Autónoma de Nuevo León 563
Eli Samuel González-Trejo, Universidad Autónoma de Nuevo León 563
DETERMINANTES MACROECONÓMICOS DE LOS DIFERENCIALES DE TASAS DE INTERÉS ENTRE CHILE Y ESTADOS UNIDOS. 572
Nicolás Peña Giraudo, Universidad Tecnológica de Chile – INACAP 572
COMPETITIVIDAD Y FISCALIZACIÓN RESTAURANTERA 580
Juan Antonio Molina Garnica, Universidad Autónoma de Baja California 580
Lizzette Velasco Aulcy, Universidad Autónoma de Baja California 580
María del Mar Obregón Angulo, Universidad Autónoma de Baja California 580
INDICADORES Y SOLUCIONES DE MEJORAMIENTO DEL AMBIENTE LABORAL EN LAS EMPRESAS 588
Víctor M. Mercader Pomarón, CETYS Universidad 588
ASOCIACIÓN DE LA RENTABILIDAD Y CALIDAD EN PEQUEÑAS EMPRESAS TURÍSTICAS DE CAMPECHE 601
Luis Alfredo Argüelles Ma, Universidad Autónoma de Campeche, México 601
Román Alberto Quijano García, Universidad Autónoma de Campeche, México 601
Mario Javier Fajardo, Universidad Autónoma de Campeche, México 601
Norma Aguilar Morales, Universidad Juárez Autónoma de Tabasco 601
USABILIDAD Y SATISFACCIÓN DEL COMERCIO ELECTRÓNICO EN EL SECTOR HOTELERO DE PLAYA Y ECOTURISMO EN OAXACA, MÉXICO 609
Eric Amín Ramírez Castillo, Universidad Autónoma “Benito Juárez” de Oaxaca 609
María de Lourdes Vázquez Arango, Universidad Autónoma “Benito Juárez” de Oaxaca 609
Martha Mayra Mendoza Solano, Universidad Autónoma “Benito Juárez” de Oaxaca 609
Abraham Martínez Helmes, Universidad Autónoma “Benito Juárez” de Oaxaca 609
ESTRATEGIAS ADMINISTRATIVAS PARA MINIMIZAR LAS INCIDENCIAS LOGÍSTICAS EN EL DESPACHO DE MERCANCÍAS DE IMPORTACIÓN POR VÍA TERRESTRE EN EL PUERTO DE MANZANILLO, COLIMA, MÉXICO 619
Aurelio Déniz Guizar, Universidad de Colima 619
Martha Beatriz Santa Ana Escobar, Universidad de Colima 619
Pablo Adrián Magaña Sánchez, Universidad de Colima 619
Ariel Gutiérrez Ortiz, Universidad de Colima 619
LIDERAZGO: CONCEPTO SUSTANCIAL EN LA ADMINISTRACIÓN 629
María Elena Torres Cuevas, 629
Daniela Kassandra Moreno Hernández, Universidad Autónoma del Estado de Hidalgo 629
Martha Elena Valdéz Gutiérrez, Instituto Tecnológico de Aguascalientes 629
LA INFLUENCIA DE LA COOPERACIÓN EN LOS RESULTADOS EMPRESARIALES DE LAS PYMES, REGIÓN SURESTE DE COAHUILA, MÉXICO 639
Baltazar Rodríguez Villanueva, Universidad Autónoma de Coahuila 639
Rosalva D. Vásquez Mireles, Universidad Autónoma de Coahuila 639
Juan Sergio Hernández Rodríguez, Universidad Autónoma de Coahuila 639

Francisco Javier García Rincón, Universidad Autónoma de Coahuila 639

EL CONTROL DE CONSTITUCIONALIDAD Y CONVENCIONALIDAD EN LA ETAPA ADMINISTRATIVA DEL DERECHO TRIBUTARIO 650

José Rubén Rosas Nicifore, Universidad Autónoma de Baja California Alejandro Sánchez Sánchez, Universidad Autónoma de Baja California 650

María del Mar Obregón Angulo, Universidad Autónoma de Baja California 650

EMPLEO INFORMAL EN EL SECTOR FORMAL: ESTUDIO DE CASO DE LA SUBCONTRATACIÓN EN LA INDUSTRIA AUTOMOTRIZ DE PUEBLA COMO UN POSIBLE DETONANTE DE LA INFORMALIDAD LABORAL 655

Tania Pérez Peralta, Benemérita Universidad Autónoma de Puebla 655

ANÁLISIS DE INDICADORES DE INCLUSIÓN FINANCIERA EN LATINOAMÉRICA, UNA MIRADA GENERAL 660

Violeta Zuluaga Cadena, Universidad Santo Tomas. Colombia 660

Jose Antonio Fernandez Navarrete, Universidad Santo Tomas. Colombia 660

John Milton Diaz Villarraga, Universidad Santo Tomas. Colombia 660

ADMINISTRACIÓN SUSTENTABLE EN LA PYME MEXICANA: CASO ZONA INDUSTRIAL XALOSTOC 674

Sara Lilia García Pérez, Universidad Autónoma del Estado de México 674

Alejandra García Pérez, Universidad Autónoma del Estado de México 674

POLÍTICAS DE APERTURA ECONÓMICA COMO FACTORES CLAVE PARA EL DINAMISMO DE LA ECONOMÍA CHINA Y SU CONTRAPARTE EN MÉXICO 680

Ingrid Beatriz Gómez Baltazar, Benemérita Universidad Autónoma de Puebla 680

DETECCIÓN DE NECESIDADES PARA MEJORAR LA CALIDAD DE LAS MICRO Y PEQUEÑAS EMPRESAS DE UNA ZONA CARACTERIZADA COMO TURÍSTICA EN ENSENADA, BAJA CALIFORNIA 690

José de Jesús Moreno Neri, Universidad Autónoma de Baja California 690

María del Mar Obregón Angulo, Universidad Autónoma de Baja California 690

Santiago Alejandro Arellano Zepeda, Universidad Autónoma de Baja California 690

EFICIENCIA Y METODOLOGÍA DE FRONTERA: UNA PERSPECTIVA DE LA TEORÍA DE RECURSOS 699

Marta Arbelo-Perez, Universidad de La Laguna 699

Pilar Pérez-Gómez, Universidad de La Laguna 699

Antonio Arbelo-Alvarez, Universidad de La Laguna 699

ANÁLISIS DE LOS ÍNDICES DE APROVECHAMIENTO EN LAS ASIGNATURAS DE MATEMÁTICAS POSTERIORES A CÁLCULO DIFERENCIAL, CUANDO SE USÓ EL SOFTWARE GEOGEBRA EN SU ENSEÑANZA 709

Eloísa Bernardett Villalobos Oliver, TecNM en Celaya 709

Ma. del Carmen Cornejo Serrano, TecNM en Celaya 709

Pedro Alberto Quintana Hernández, TecNM en Celaya 709

Claudia Artemisa Torres Guerrero, TecNM en Roque 709

BABY BOOMERS UNA GENERACIÓN PUENTE 717

Juana María Saucedo Soto, Universidad Autónoma de Coahuila 717

Alicia Hernández Bonilla, Universidad Autónoma de Coahuila 717

Alicia de la Peña de León, Universidad Autónoma de Coahuila 717
Juan Bernardo Amezcua Núñez, Universidad Autónoma de Coahuila 717
Guiselle Paola López González, Alumna coautora 717
RÉGIMEN DE INCORPORACIÓN FISCAL, UNA AFECTACIÓN PARA EL MICRO EMPRESARIO LOCAL 726
Daniel González Hernández, Universidad Autónoma de Baja California 726
María del Mar Obregón Angulo, Universidad Autónoma de Baja California 726
LA NECESIDAD DE UNA NUEVA ESTRUCTURA AL RÉGIMEN DE LAS PERSONAS FÍSICAS CON SERVICIOS PROFESIONALES 733
Cristian Gonzalo Gámez Villegas, Universidad Autónoma de Baja de California 733
José de Jesús Moreno Neri, Universidad Autónoma de Baja California 733
LAS CAUSALES DE IMPROCEDENCIA EN EL JUICIO DE AMPARO EN MATERIA FISCAL, VIOLATORIAS DE DERECHOS FUNDAMENTALES DE LOS CONTRIBUYENTES 739
Daffnia Isabel Sánchez Mendoza, Universidad Autónoma de Baja California 739
María del Mar Obregón Angulo, Universidad Autónoma de Baja California 739
ALTRUÍSTA Y PARTICIPATIVO: PERFIL DEL MILLENNIAL MEXICANO EN TIEMPOS DIFÍCILES 746
Alicia De la Peña De León, Universidad Autónoma de Coahuila 746
Juan Bernardo Amezcua Núñez, Universidad Autónoma de Coahuila 746
Juana María Saucedo Soto, Universidad Autónoma de Coahuila 746
Alicia Hernández Bonilla, Universidad Autónoma de Coahuila 746
Mara Patricia Sauceda Prado, Universidad Autónoma de Coahuila 746
TECNOLOGÍAS DE LA INFORMACIÓN Y COMUNICACIÓN (TIC) EN EL SECTOR FINANCIERO POPULAR. IMPACTO EN LAS EMPRESAS DE ZONAS RURALES DEL ESTADO DE OAXACA 752
María de Lourdes Vázquez Arango, Universidad Autónoma “Benito Juárez” de Oaxaca 752
Eric Amín Ramírez Castillo, Universidad Autónoma “Benito Juárez” de Oaxaca 752
Martha Mayra Mendoza Solano, Universidad Autónoma “Benito Juárez” de Oaxaca 752
Abraham Martínez Helmes, Universidad Autónoma “Benito Juárez” de Oaxaca 752
LA ADUANA DE MANZANILLO COMO FACILITADOR EN LA INTEGRACIÓN DEL PUERTO A LA CADENA DE SUMINISTROS GLOBAL 763
Ariel Gutiérrez Ortiz, Universidad de Colima 763
Aurelio Déniz Guizar, Universidad de Colima 763
Martha Beatriz Santa Ana Escobar, Universidad de Colima 763
Rutilio Rodolfo López Barbosa, Universidad de Colima 763
LA ALIANZA UNIVERSIDAD, EMPRESA Y ESTADO: UNA ESTRATEGIA PARA LA COMPETITIVIDAD EMPRESARIAL Y EL DESARROLLO SOCIAL 774
Maritza Rengifo Millán, Universidad del Valle, Colombia 774
IMPACTO DEL MODELO DE NEGOCIO DE LAS AEROLINEAS DE BAJO COSTO EN COLOMBIA 776
Laura Victoria Parra Perilla, Institución Universitaria Politécnico Grancolombiano 776
Raúl Francisco Mateus Tovar, Institución Universitaria Politécnico Grancolombiano 776
LOS SERVICIOS COMO VALOR AGREGADO EN EL SISTEMA DE ENSEÑANZA ABIERTA. CASO: UNIVERSIDAD VERACRUZANA 783

Marina Elizabeth Salazar Herrera, Universidad Veracruzana 783
Blanca Estela Grajales Briscón, Universidad Veracruzana 783
Susana Gallegos Cáceres, Universidad Veracruzana 783
Camilo Alberto Ferreira Jiménez, Universidad Veracruzana 783
CHARACTERISTICS OF MICRO ENTERPRISES CONSTITUTED AS CORPORATIONS IN PUEBLA, MEXICO 792
José Luis Hugo Díaz Biffano, Benemérita Universidad Autónoma de Puebla 792
José Cruz Morales Carpinteyro, Benemérita Universidad Autónoma de Puebla 792
Silvestre Fernández Ruíz, Benemérita Universidad Autónoma de Puebla 792
THE BURNOUT AND ITS IMPACT ON THE TEACHERS OF THE SCHOOL OF PUBLIC ACCOUNTING OF THE BENEMÉRITA AUTONOMOUS UNIVERSITY OF PUEBLA 797
José Cruz Morales Carpinteyro, Benemérita Universidad Autónoma de Puebla 797
José Luis Hugo Díaz Biffano, Benemérita Universidad Autónoma de Puebla 797
EFECTOS DE LA ROTACIÓN Y AUSENTISMO EN LA INDUSTRIA LOCAL 804
Héctor Enrique Escobar Olguín, Instituto Tecnológico Superior de San Pedro de las Colonias 804
Samantha Isabel Lozano Álvarez, Instituto Tecnológico Superior de San Pedro de las Colonias 804
Kimberly Martínez Fernández, Instituto Tecnológico Superior de San Pedro de las Colonias 804
Gilberto Corral Esquivel, Instituto Tecnológico Superior de San Pedro de las Colonias 804
HOSHIN KANRI: SU APLICACIÓN EN UNA EMPRESA DEL SECTOR AGROINDUSTRIAL 810
Arnulfo Aurelio Naranjo Flores, Instituto Tecnológico de Sonora 810
Ernesto Alonso Lagarda Leyva, Instituto Tecnológico de Sonora 810
María Paz Guadalupe Acosta Quintana, Instituto Tecnológico de Sonora 810
Javier Portugal Vásquez, Instituto Tecnológico de Sonora 810
Ernesto Ramírez Cárdenas, Instituto Tecnológico de Sonora 810
Ángel Daniel Armenta Álvarez, Instituto Tecnológico de Sonora 810
LA PLANEACIÓN ESTRATÉGICA: UNA CULTURIZACIÓN PARA LAS MIPYMES SAMPETRINAS 821
Héctor Enrique Escobar Olguín, Instituto Tecnológico Superior De San Pedro De Las Colonias 821
APLICACIÓN DE FUZZY LOGIC EN LA MEDICION DEL GRADO DE INFLUENCIA DE LAS VARIABLES DEL PROCESO DE LA GESTION DEL CONOCIMIENTO 828
Gerardo G. Alfaro Calderón, Universidad Michoacana de San Nicolás de Hidalgo 828
Víctor Gerardo Alfaro García, Universidad Autónoma de San Luis Potosí 828
IMPACTO DE LAS POLÍTICAS PÚBLICAS PARA CONSOLIDAR LOS EMPRENDIMIENTOS EN MÉXICO 836
Elizabeth Guadalupe Chong González, Universidad Politécnica del Valle de Toluca 836
ESTUDIO COMPETITIVO Y PROSPECTIVO 2030 A LAS MIPYMES SECTOR HORTICULTOR - SABANA CENTRO DE CUNDINAMARCA- COLOMBIA, ANTE LOS RETOS DEL FUTURO CON LA SEGURIDAD ALIMENTARIA BOGOTÁ – REGIÓN 846
Pedro Gómez Sabogal, Fundación Universitaria del Área Andina 846
Temperatura 853
ESTUDIO DE PRE EGRESO DE LOS ALUMNOS DE LA LICENCIATURA EN CONTADURÍA DE LA UNIVERSIDAD MICHOACANA DE SAN NICOLÁS DE HIDALGO 859

Ma. Hilda Rodales Trujillo, Universidad Michoacana de San Nicolás de Hidalgo, México 859

Mario Chávez Zamora, Universidad Michoacana de San Nicolás de Hidalgo, México 859

AFECTACIÓN FISCAL POR LA INMOVILIZACIÓN DE CUENTAS, MEDIDA CAUTELAR DEL CÓDIGO NACIONAL DE PROCEDIMIENTOS PENALES, EN EL DELITO DE DEFRAUDACIÓN FISCAL 870

Tahua Marvin Covarrubias Cerda, Universidad Autónoma de Baja California 870

Alejandro Sánchez Sánchez, Universidad Autónoma de Baja California 870

Seidi Iliana Pérez Chavira, Universidad Autónoma de Baja California 870

MARCA PAÍS "ECUADOR AMA LA VIDA": ANÁLISIS DEL IMPACTO DE LA CAMPAÑA *ALL YOU NEED IS ECUADOR* EN TURISTAS QUE ARRIBAN A LA CIUDAD DE GUAYAQUIL 876

Fernando Hallo Alvear, Universidad Internacional del Ecuador 876

EL USO DE HERRAMIENTAS DE MARKETING DIGITAL EN LOS EMPRENDIMIENTOS. ANÁLISIS A LOS CASOS GENERADOS POR PROFESIONALES EGRESADOS DE LAS FACULTADES DE ADMINISTRACIÓN DE QUITO – ECUADOR 885

Fernando Hallo Alvear, Universidad Internacional del Ecuador 885

Estefanía Salvador Tamayo, Universidad Internacional del Ecuador 885

INTERNET DE LAS COSAS, IOT, Y RIESGO FINANCIERO: UNA PERSPECTIVA DESDE EL TRADING CUÁNTICO 893

Gerson Santiago García Sánchez, Universidad Nacional de Colombia 893

Mateo Jaramillo, Universidad Nacional de Colombia 893

Joaquín Urrea, Universidad Nacional de Colombia 893

LA EVALUACION INSTITUCIONAL: ELEMENTO NECESARIO PARA MEJORAR LA CALIDAD EDUCATIVA 898

Alma Rosa Rodríguez López, Universidad Michoacana de San Nicolás de Hidalgo 898

Leticia Sesento García, Universidad Michoacana de San Nicolás de Hidalgo 898

Griselda Sesento García, Universidad Michoacana de San Nicolás de Hidalgo 898

EL CONCEPTO DE DESMARKETING APLICADO A LA GESTIÓN DE DESTINOS TURÍSTICOS URBANOS 906

Julen Izagirre-Olaizola, Universidad del País Vasco (UPV/EHU) 906

Jon Morandeira-Arca, Universidad del País Vasco (UPV/EHU) 906

IMPORTANCIA DEL CLIMA ORGANIZACIONAL EN LOS PROCESOS DE EVALUACIÓN EDUCATIVA A NIVEL SUPERIOR 912

Arturo Zepeda Pineda, Universidad Veracruzana 912

María del Pilar Enríquez Gómez, Universidad Veracruzana 912

Tania Beatriz Quintero Bastos, Universidad Veracruzana 912

Elena Aguilar Canseco, Universidad Veracruzana 912

PERCEPCIÓN DE LA IMAGEN-MARCA DE LA CIUDAD DE TIJUANA, B.C., MÉXICO 922

Omaira Cecilia Martínez Moreno, Universidad Autónoma de Baja California 922

José Gabriel Ruiz Andrade, Universidad Autónoma de Baja California 922

Ricardo Verján Quiñones, Universidad Autónoma de Baja California 922

TIENDAS ARA IMPACTO EN EL MERCADO DEL RETAIL: CASO CARTAGENA DE INDIAS– COLOMBIA 926

Emperatriz Londoño Aldana, Universidad de Cartagena 926

María Eugenia Navas Ríos, Universidad de Cartagena 926
BRECHA DIGITAL ENTRE PROFESORES Y ESTUDIANTES DE LAS INSTITUCIONES DE EDUCACIÓN SUPERIOR EN MÉXICO 930
Elí Samuel González-Trejo, Universidad Autónoma de Nuevo León 930
Ruth Isela Martínez-Valdez, Universidad Autónoma de Nuevo León 930
María del Carmen Catache-Mendoza, Universidad Autónoma de Nuevo León 930
Gloria Pedroza-Cantú, Universidad Autónoma de Nuevo León 930
Zia Mirthala Huerta-Cerda, Universidad Autónoma de Nuevo León 930
PEQUEÑOS PRODUCTORES DE MEZCAL Y SUS CADENAS GLOBALES: UNA PERSPECTIVA INICIAL 940
Virginia Hernández Silva, Universidad Michoacana de San Nicolás de Hidalgo 940
Yenisey Castro García, Universidad Michoacana de San Nicolás de Hidalgo 940
EVOLUCIÓN DEL TRATADO DE LIBRE COMERCIO DE ESTADOS UNIDOS Y COLOMBIA (2012-2016) 947
Diego Andrés Arenas Valdivieso, Universidad Pontificia Bolivariana Seccional Bucaramanga 947
Jose Luis Garcés Bautista, Universidad Autónoma de Bucaramanga 947
PERCEPCIÓN DEL SECTOR EMPRESARIAL SOBRE EL CONOCIMIENTO Y APLICACIÓN DE SOFTWARE CONTABLE-ADMINISTRATIVO DE LOS UNIVERSITARIOS 955
Leonor Gutiérrez González, Universidad Autónoma de Coahuila 955
Nidia Estela Hernández Castro, Universidad Autónoma de Coahuila 955
Laura Leticia Gaona Tamez, Universidad Autónoma de Coahuila 955
Liliana Patricia Zavala Chacón, Universidad Autónoma de Coahuila 955
EL CAMBIO DE PARADIGMA EN LA FISCALIDAD INTERNACIONAL: EL CASO DE URUGUAY 965
Wilington Pardo 965
MODELO DE GESTIÓN Y EVALUACIÓN FINANCIERA POR COMPETENCIAS, ENFOCADO EN EL DIRIGENTE FINANCIERO, PARA LA TOMA DE DECISIONES ASERTIVAS EN LAS EMPRESAS DEL SECTOR DE TRANSPORTE PÚBLICO DE PASAJEROS, EN LAS CIUDADES DE PEREIRA - COLOMBIA Y ASUNCIÓN – PARAGUAY, CON SUS RESPECTIVAS ÁREAS METROPOLITANAS 978
Daniel Steven Castellanos Sánchez, Universidad Tecnológica De Pereira 978
SISTEMA INTEGRADO DE GESTION PARA CIUDADES INTELIGENTES 989
Mateo Jaramillo Restrepo, Universidad nacional de Colombia 989
Gerson Santiago García Sánchez, Universidad Nacional de Colombia 989
Joaquín Urrea Arbeláez, Universidad Nacional de Colombia 989
LOS FACTORES DE COMPETITIVIDAD PARA LAS MICROEMPRESAS ARTESANALES DEL VALLE DEL MEZQUILTAL, ESTADO DE HIDALGO, MÉXICO 999
Ruth Flores Jiménez, Universidad Autónoma del Estado de Hidalgo 999
Ivette Flores Jiménez, Universidad Autónoma del Estado de Hidalgo 999
María Guadalupe Castillo Tapia, Universidad Autónoma del Estado de Hidalgo 999
Noemi Vega Lugo, Universidad Autónoma del Estado de Hidalgo 999
Luis Enrique Ata Ximello, Universidad Autónoma del Estado de Hidalgo 999
Sergio Rodríguez Martínez, Universidad Autónoma del Estado de Hidalgo 999

ENGLISH PROCEEDINGS

THE IMPORTANCE OF PLANNING FOR SUCCESSION IN THE FAMILY BUSINESS BEFORE IT IS TOO LATE; A CASE STUDY OF A SMALL MANUFACTURING FIRM

Francisco W. Johnson, Universidad Michoacana de San Nicolas de Hidalgo
Jorge Pelayo Maciel, Universidad de Guadalajara
Marco Valenzo Jiménez, Universidad Michoacana de San Nicolas de Hidalgo

ABSTRACT

The family business founded in 1932 had a sustained growth during the first two decades, it had transformed itself from a local to a national business and it had begun to venture in international markets. The founder of the company only had one daughter, who due to the gender perception during those times, never worked in the company. When the founder died in 1955, the husband of the only child took control of the business without having any ownership in it. At the end of the 80's the company was run by the third generation only the oldest of several sons worked in it. The brothers that did not worked in the company, but had stock in it, remained indifferent during the family meetings during which business issues were treated. The oldest son was responsible for managing the business for more than 40 years; his main concern was always the efficiency of the day-to-day operation and never the strategic planning, never planning the succession of the fourth generation into the family business. The CEO has the retirement age and there is not a successor for the position among the family members.

JEL: M1, M10

KEYWORDS: Family Business, Succession, Family Protocol

INTRODUCTION

A common problem among small family businesses arises when the founder of the company, or the CEO of the second or third generation, has to retire. During the first generations the main concern of the leader is usually with the day-to-day operations and with having the necessary liquidity to cope with all the company's responsibilities to its employees, suppliers, governments and specially its customers. The person responsible for the organization has no time to think about what will happen when he or she is not around to direct the companies' operations and seldom plans for his or her successor. In many cases the time comes for his or her retirement, or in the worst case, an illness or unexpected death, and the decision to select a successor has to be implemented in a casual and hastened fashion. The possibilities range from the case where there is not a single member of the family willing or able to assume the responsibility to the other extreme where there are several members of the family desiring to be the successor and no clear set of rules and conditions to make an appropriate choice. The problem can be compounded if the property of the company is not well defined and if there is a lack of planning for the transfer of this property to future generations. The author proposes the methodology of case study to illustrate this particular situation in a small manufacturing family firm that has been in existence for more than 80 years and is currently managed and owned by the third generation of the family.

LITERATURE REVIEW

Case Study

"Doing case study research remains one of the most challenging of all social science endeavors" (Yin, 2014). Case study can be defined as the intensive study of a single case where the purpose of the study, in part, is to explain a greater number of cases (population). Between qualitative methods, case studies play a key role, since they represent one of the most utilized of the qualitative methods in organizational studies (Eisenhardt, 1989), moreover, the case study has been the most often used qualitative methodology in research of family business so far, "we see the case studies as a powerful methodology that can be used with rigor, creativity and in a wide variety of ways to advance the research of family business" (De Massis & Kotlar, 2014) . All owners or CEOs will, sooner or later willingly or not, have to transfer the property and/or the direction of the company to other people. This may happen suddenly or it may be planned in advance. Given the above, the challenge for family businesses is to survive more than one generation, and as the ideal is to achieve this, companies should plan the succession of the 3 systems that make up the family business: the family, the company and the property (Belausteguigoitia, 2012).

Family Protocol

The Family Protocol establishes a framework for common coexistence, which leads to achieving family unity and to maintaining commitment to the company, thus promoting the continuity of the joint family project. A good family protocol should be based on three pillars: persons, family and company, these are the three axes upon which the protocol family should be structured, [...] If you look at these three pillars, the family protocol may become a genuine road map (with concrete proposals) that allows the family to achieve a double objective: achieve the happiness and well-being of the family business, and ensure the continuity of the family business. (IESE & ATRVIA, 2016).

Succession Planning

In order to have continuity in the family business requires that the succession process be successful. During this process there are four critical entities, these are: the company, the family, the predecessor and successor. As soon as the predecessor decides that the company must continue in the family, it is necessary that he or she initiates the preparation of the successor; this preparation usually begins during the successor's childhood. In this way the person who takes the reins of the business in the future has the opportunity to experience entrepreneurship and imagine that one day he or she will become an entrepreneur. The preparation of the company for succession involves taking into account the predecessor's and the successor's leadership styles. However, in order to avoid personalized leadership styles, it is important to have a solid organizational structure and well established management processes. In the family sphere, to ensure success implies the necessity of establishing structures and processes that ensure the family cohesion and the collaboration of all members with the project of the family business. These structures must also be able to resolve issues related to the struggles for power, decision rules as to who can work in the company and that responsibilities and roles to take the in-laws in operations of the company. The beginning of the succession process does not imply that the predecessor should definitely leave the company, he or she can and must develop different activities to the ones he or she is responsible for as head of the company, the new activities should be focused on the training and motivation of the successors, while fully exercising his previous responsibilities. The succession should be a gradual process in which knowledge and responsibilities are constantly transferred until the successor is able to get control and confidence in the management of the company.

The succession plan seeks permanence, growth and the continuity of the company over time, without disrupting the balance and the usual course of business. In the case of family enterprises, these are

additionally obliged to safeguard the safety and harmony of its members, maintaining the leadership in the Organization, so the designation is even more relevant. The exclusive focus on daily operations, concern for the short term or the ignorance of the process of succession, may weaken the fate of the company in the medium and long term, so it is essential to consider it as a strategic priority. For family-owned businesses, succession acquires greater relevance since they consider other interests of the company related to such topics as family ties: the emotional situations interwoven between the members, their values and the family history the organization as a whole.

DATA AND METHODOLOGY

The family business was founded in 1932 in the city of Morelia, State of Michoacán, Mexico; at that time there was a great scarcity of manufactured products due to the poor industrial infrastructure and the limitations of imports from North America and Europe. The founder was an engineer with a technical vision influenced by the European style of management, where the integration of the manufacturing process is in favor of incorporating all the processes within the company with very little outsourcing of parts, except those standard such as raw materials, packaging and fasteners. Another aspect of the European style was the importance of the quality of the final product at a reasonable cost. The founder had selected a product, a measuring instrument, with a great demand and with a certain degree of difficulty in its manufacture. Due to the limited local supply of these types of products, as well as the recognition of its quality by consumers, the products of the company were very successful commercially. Sales were gradually spreading throughout the country, however due to the manufacturing system it was not possible to increase the production in sufficient volumes to meet the demand. This situation favored the emergence of new manufacturers competing with a similar product at a lower price, although with lesser quality. As the founder of the company had no sons, only a daughter who could not or would not get into the business, in 1949 when his first grandson was born, he saw the need to ask his son-in-law to help him in the management of the family business.

The husband of his only daughter was American, educated in production systems in series where it is customary to outsource the manufacture of parts that are not possible or affordable to manufacture in house. This feature allowed the company to increase its production at low-cost while maintaining the high quality. Since the business was now able to supply all the demand for its products at low cost and good quality, the competitors were partially displaced from the market and the company's market share grew considerably. The founder and his son-in-law made a good team and little by little the son-in-law was taking more responsibility first on production, and on the death of the founder in 1955, on the functions of sales and finance, but he continued the tradition of the founder of running the company in an empirical manner and to manage with very little professional staff and with little investment in machinery; he felt that it was not necessary to transform production systems that were working. In 1960 the company acquired a small factory in Mexico City (MXCD) which actually manufactured different products than the plant in Morelia, but with similar production processes; casting, grinding, machining, painting etc. Gradually similar products to the ones the company produced in Morelia were introduced in the production of the MXCD plant, due to the increasing demand for these products and because the profit margin was higher, by the end of the 70s this plant produced only products similar to the one the plant in Morelia produced. The company continued to prosper and in 1968 the first export to Ecuador was made, during rest of the 70s the company continued exporting to Ecuador and later begin exporting to Cuba.

During the 60s and 70s its share of the domestic market was around 75%, only one other factory with the same type of products had a national presence, however there was more competition from small family workshops with very little production capacity and low quality in their products. The daughter and son-in-law of the founder had four sons and a daughter, the only grandchildren of the founder. The eldest son was pressured by his father to study mechanical engineering in the US, on completion of his studies in 1973 he had the intention of continuing to graduate school in the US, but in the same year his mother died and his

father offered him work in the company, he felt pressured to return to Mexico and he entered into the family business in September 1973 at the MXCD plant. His early responsibility was in the area of engineering and product development, but in 1977 he decided to go back to the US and work on his master's degree in mechanical engineering. Upon graduation in early 1979 he returned to the family business and took the responsibility for production at the plant in the MXCD. The founder of the company inherited all the shares in equal parts to his wife and only daughter, when his daughter died in 1973 his wife became the sole owner of the business. His wife died in December 1984. On the death of the sole owner, all the shares were divided equally among the five grandchildren; the son-in-law never had shares of the company in Morelia, only in the company of the MXCD and at that moment he gave his shares to his five children, also in equal parts. Upon receipt of the shares of the two companies the brothers decided to form a holding company that would be the owner of all the family businesses, including a sales company, a supplier of materials and a firm dedicated to fiscal, financial and technical counsel, all of them dedicated to service to the group's manufacturing plants.

The same year of 1984 saw the first export to the US with a product specifically designed for this market at the MXCD plant. On the same plant two projects of import substitution were initiated; one with a US company and the other with a German company. The projects were based on an economic policy the Mexican Government had implemented to encourage the manufacture of products that substituted those previously imported and not manufactured in Mexico. The policy-restricted imports of a product when, through a project of import substitution, this product was manufactured in Mexico. Through this mechanism the family company manufactured and sold, in the domestic market, several products that were previously only accessible through importation.

In 1987 the eldest son was appointed CEO of the Group and established headquarters in the MXCD plant centralizing consulting operations, purchasing and sales of the two plants. Due to health problems of his oldest daughter, caused by the pollution in MXCD, the CEO made the decision to move with his family to the city of Morelia and to transfer the Group's headquarters to that city in August 1989. At this time the original plant in Morelia was in a process of stagnation, due to the limited investment in machinery and equipment and to the lack of product development, this situation also contributed to the decision of the CEO to move his family and headquarters to Morelia. When taking direct responsibility for the original plant, the CEO proposed measures to modernize the production processes and to foster the development of new products, in order to make the operation more productive. Due to the fact that the local trade union had obtained privileges for more than fifty years, the director faced fierce opposition by the trade union. After several attempts to convince the workers and the union leaders of the necessary changes, the situation came to a critical point of confrontation. Finally the CEO took the decision to close the plant temporarily and carry out a complete restructuring of the company. A month later operations resumed with staff selected from among the old workers and new personnel.

During the 90s the export to other companies in the US increased and later exports were made to a German company with sales around the world. All export projects were carried out from the MXCD plant. To increase production at this plant and to limit pollution in MXCD, the decision was made to transfer all smelting operations to Morelia leaving the MXCD plant only with machining, stamping, painting and final assembly operations. In the first years of the new millennium the plant at MXCD specialize in export, mainly in its star product for the German company, to such an extent that the production of this article came to constitute more than 50% of the total production of that plant. The German company was experiencing increasing competition from China so it began to pressure the Mexican company to lower their prices and improve the quality of this article of high consumption, which prompted the family company to make improvements in the production processes at the same time that it increased quality controls. Each time it became more difficult to compete with Chinese manufacturers until the German company took the decision to manufacture most of their products in China. The German company gave notice of contract termination to the Mexican company with six months of grace, as it was stipulated in the contract between the two

companies. After losing more than half of its production in a sudden and unexpected way, the MXCD plant was forced to drastically reduce the staff and union workers, this situation caused a violent reaction by the trade union representing workers of that plant and they decided to go on strike that lasted about a month. The CEO of the company took the decision to gradually close the plant and move all operations to the plant in Morelia. At the beginning former workers from the MXCD plant were hired at the Morelia plant to manufacture the products they used to make in MXCD but gradually these workers went back to MXCD, by then new workers hired in Morelia were learning to make the products for export and domestic sale that were manufactured in the extinct at MXCD. It is worth mentioning that the CEO reported to the members of the Board of Directors, all brothers, the situations that the company was facing during all the periods of crisis, and presented to them possible courses of actions to follow. The board delegated the decision to the CEO in all cases without a thorough analysis in each case. Once all the production operations were concentrated in Morelia, only a warehouse for distribution at the national level and for all exports remained in MXCD.

At present the company faces sales stagnation where most of its products have exceeded their useful commercial life, mainly due to obsolescence caused by products import substitutes with a new technology that offers lower cost and higher benefits to the end user. The acting CEO, the only family member working in the business, has been in the company for more than forty years, more than twenty years as CEO, and has passed the official age of retirement. In addition to the CEO is already tired and feels the company needs a new leader, a young person with new ideas and a renewed team of managers. At this time no family member is interested and able to take responsibility for management of the company. Like his grandfather the founder of the company, and his father who was responsible for the company for 40 years, the current CEO never formulated a written plan for the succession process of the CEO or the property of the company. The company does not have Family Council or a Family Protocol. The CEO during the second generation always assumed that all his male offspring would come to work in the family business and that they would elect a leader among them. As mentioned before, the only family member from the third generation who has worked in the company constantly has been the eldest son, the current CEO.

RESULTS AND DISCUSSION

P_1 : Would a structure and organizational design appropriate to the family business, with a family protocol that specifies the procedure for succession had been able to avoid the crisis in which the company is situated?

P_2 : What options does the company have to select and appoint a new CEO?

P_3 : Is the only solution appointing a CEO external to the family?

P_4 : What measures should the company take to avoid a similar crisis when the fourth generational change occurs?

P_5 : Would it help to have a Family Protocol?

REFERENCES

Belausteguigoitia, I. (2012). Empresas Familiares. Mc Graw Hill.

De Massis, A., & Kotlar, J. (2014). The case study method in family business research: Guidelines for qualitative scholarship. Journal of Family Business Strategy, 5(1), 15–29.

http://doi.org/10.1016/j.jfbs.2014.01.007

Eisenhardt, K. M. (1989). EISENHARDT, K. M. . Building theories from case study research. Academy of Management Review, 14 SRC-(4), 532–550.

IESE, & ATRVIA. (2016). Los valores y la comunicación en la empresa familiar.
Yin, R. K. (2014). Case Study Research, Design and Methods (5th. Editi). Thousand Oaks, California: SAGE Publications.

A CASE STUDY: THE TREATMENT OF LEASES AND THE IMPACT ON FINANCIAL RATIOS UNDER THE PROPOSED NEW US GAAP LEASE REQUIREMENTS PER ASU 842

Peter Harris, New York Institute of Technology
Michael Benjamin, New York Institute of Technology

CASE DESCRIPTION

Lease accounting has arguably been the most controversial issue facing the SEC since its passage in 1973. At the center of the controversy is the treatment of most lease contracts as off Balance Sheet transactions. For over four decades, the controversy has continued to escalate. Finally, in 2016, the FASB overhauled the lease rules by the passage of ASU 842, which effectively treats all long-term non-cancellable leases as balance sheet items. This change will take effect for periods ending after December 15, 2019. The student will take GAAP financial statements under current lease rules and prepare a balance sheet, cash flow statement and income statement based on the new proposed lease rule pronouncements. The student will then analyze the difference and implications in financial reporting by comparing selected financial ratios. It is necessary to understand both; current GAAP as well as proposed GAAP rules regarding leases to adequately address this case study. This case study is suitable for use at both the undergraduate and graduate levels. It may be used in an Intermediate Accounting II, Accounting Theory, as well as an Financial Statement Analysis course. The case can be offered as an individual case study or as a group project.

JEL: M4, M41, M42, M48, M49

KEYWORDS: US GAAP, Capital Lease, Operating Lease, Financing Lease, Ratios.

CASE INFORMATION

ACE Corporation (ACE), a publically traded NASDAQ company (symbol ACE), is a manufacturer of electrical automobiles. It is based in Detroit, Michigan and the company has been operating since 1996. The company sells their electrical automobiles to auto manufacturers as well as the retail market on a worldwide basis. Its major clients are Ford, General Motors and Toyota. ACE has captured about 10 percent of the world market of the electrical automobile sales. Its stock sells at 25 US Dollars per share, and its 52-week price range is between 19.75 and 27.15 US Dollars, with a market cap of 10.6 billion dollars.

Their financial statements presented below for the year ending December 31, 2018 has been prepared using present US GAAP rules. The controller would like to see the effect of the proposed lease rules on the financial statements; you have been assigned this task. In particular, the controller would like to see the impact these differences have on the balance sheet, income statement, cash flow statement and selected financial ratios. The controller is especially concerned that the treatment of leases under the new pronouncements may have a negative effect on their debt covenants. She is worried that the new lease rules may violate those covenants, and that renegotiating the debt covenants will be costly to ACE. Table 1 shows the Balance Sheet of Ace Corporation for the years ended 12/31/18 and 12/31/17presented under present US GAAP reporting.

Table 1: US GAAP Balance Sheet for ACE Corp. at 12/31/2018 and 12/31/17

ACE Corporation
Balance Sheet (in 000 Except par Value)
As of December 31,2018 and 2017

ASSETS	**2018**		**2017**	
Current Assets				
Cash		$33,000		$19,000
Accounts Receivable (net)		25,000		17,000
Inventory (FIFO)		50,000		21,000
Total Current Assets		108,000		57,000
Noncurrent Assets				
Security Available for Sale	$10,000		0	
Property, Plant and Equipment	100,000		$136,000	
less Accumulated Depreciation	(30,000)		(28,000)	
		80,000		108,000
Intangible Assets				
Trademark	5,000		7,000	
Goodwill	7,000		7,000	
Total Noncurrent Assets		12,000		14,000
Total Assets		$200,000		$179,000
LIABILITIES AND SHAREHOLDERS' EQUITY				
LIABILITIES				
Current liabilities				
Accounts payable		$18,000		$17,000
Accrued interest		2,000		2,000
Accrued operating expenses		13,000		19,000
Income taxes payable		7,000		6,000
Total current liabilities		40,000		44,000
Noncurrent Liabilities				
Deferred income taxes	$5,000		$4,000	
Bonds Payable	45,000		45,000	
Total noncurrent liabilities		50,000		49,000
Total Liabilities		90,000		93,000
SHAREHOLDERS' EQUITY				
Common stock ($1 par)	20,000		18,000	
Additional paid in capital	30,000		17,000	
Retained earnings	60,000		51,000	
Total Shareholders' Equity		110,000		86,000
Total Liabilities and Shareholders' Equity		$200,000		$179,000

Table 1 shows the Balance Sheet of Ace Corporation for the years ended 12/31/18 and 12/31/17presented under present US GAAP reporting.

Table 2 presents a statement of income for the year ended 12/31/18 prepared under present US GAAP reporting. Also included is the earnings per share amount which is derived by taking net income and divided by the number of common shares outstanding.

Table 2: ACE Corp. US GAAP Income Statement for the Year Ended December 31, 2018 ACE Corporation

Income Statement (in 000, except per share data) For the Year Ended December 31, 2018		
Sales		$270,000
Cost of goods sold		(175,000)
Gross profit		95,000
Selling and administrative expenses	$ 31,000	
Amortization and depreciation expense	10,000	(41,000)
Income from operations		54,000
Other Income /(Losses)		
Interest expense	(4,000)	(24,000)
Loss on retirement of equipment	(20,000)	30,000
Income before income taxes		
Income tax expense		(9,000)
Net Income		$21,000
Earnings per share:		$1.05

Table 2 presents a statement of income for the year ended 12/31/18 prepared under present US GAAP reporting. Also included is the earnings per share amount which is derived by taking net income and divided by the number of common shares outstanding.

Table 3 presents the Statement of Cash Flows for Ace Corp. for the year ended 12/31/18 under present US GAAP. The cash flow presented is the indirect method. Alternatively, the Direct method-not presented here is also the other acceptable cash flow statement under US GAAP. The Direct Method is illustrated in the solution for question 5C where the Direct Method is presented in the solution.

Table 3: ACE Corp. US GAAP Cash Flow Statement for the Year Ended December 31, 2018 ACE Corporation

Cash Flow Statement (in 000) For the Year Ended December 31, 2018		
Cash from Operating Activities		
Net income		$21,000
Adjustments for noncash items:		
Loss from hurricane	$20,000	
Depreciation expense	8,000	
Amortization expense	2,000	
Increase in accounts receivable	(8,000)	
Increase in inventory	(29,000)	
Increase in accounts payable	1,000	
Change in accrued operating expenses	(6,000)	
Change in income taxes payable	1,000	
Increase in deferred income taxes	1,000	(10,000)
Net Cash from Operating Activities		11,000
Cash from Investing Activities		
Insurance proceeds	$10,000	
Purchase securities available for sale	(10,000)	
Net Cash from Investing Activities		-0-
Cash from Financing Activities		
Issue common stock	$15,000	
Pay dividends	(12,000)	
Net Cash from Financing activities		3,000
Net increase in cash		$14,000
Cash December 31, 2017		19,000
Cash December 31, 2018		$33,000
Additional supplemental disclosure:		
Cash paid for income taxes		$7,000
Cash paid for interest		$4,000

Table 3 presents the Statement of Cash Flows for Ace Corp. for the year ended 12/31/18 under present US GAAP. The cash flow presented is the indirect method. Alternatively, the Direct method-not presented here is also the other acceptable cash flow statement under US GAAP. The Direct Method is illustrated in the solution for question 5C where the Direct Method is presented in the solution.

Table 3 presents the Statement of Cash Flows for Ace Corp. for the year ended 12/31/18 under present US GAAP. The cash flow presented is the indirect method. Alternatively, the Direct method-not presented here is also the other acceptable cash flow statement under US GAAP. The Direct Method is illustrated in the solution for question 5C where the Direct Method is presented in the solution.

ADDITIONAL INFORMATION

1. ACE entered into a non-cancelable lease on January 2, 2018 with the following terms:

ACE leased specialized machinery manufactured by the lessor, Bell Corp., which enables ACE to manufacture their electric cars in a much more efficient manner. This machinery does not have a resale market and was made specifically for ACE to meet its specifications.

The lease term is for 3 years with an annual lease payment of $10,000. Payment is due on December 31 of each year, with the first payment due on December 31, 2018. At the end of the lease term, ownership reverts to the lessor. There is no option for ACE to buy the equipment.

The lessee will pay all executor costs of $1,500/year which in included in 2018 selling and administration expenses.

The estimated useful life of the lease is 49 months (4 1/12 years.)
The fair market value of the equipment is $30,000 on January 1, 2018.
The implicit rate of Bell Corp. is 6 percent, and the lessee, ACE, knows this.
ACE's incremental borrowing rate is 7 percent.

2. On January 1, 2018 AXE signed a 5 year lease with the lessor, PH Corp. for the rental of ACE's major office premises. The lease is noncancelable and the imputed rate is not known to ACE. Lease payments are $6,000 per year. There are no option provisions relating to the extension of the lease past 5 years. Payments are due at the beginning of each year.

3.On December 31, 2018, ACE signed a one year cancellable lease with BA Inc. for the rental of equipment for the 2019 calendar year in the amount of $2,000. This amount will be paid during 2019.

4. Assume that all lease payments are recorded as Selling and Administrative expenses.

5.ACE Corporation did not sell any plant assets; however, plant assets with a cost of $36,000 and accumulated depreciation of $6,000 were destroyed in a hurricane. Insurance proceeds of $10,000 were collected by the company.

6. Two million shares of common stock were issued at the beginning of 2018.

7. Securities available for sale were purchased on December 31, 2018.

8. Cash dividends were paid during 2018.

9. ACE's bonds payable have several covenants that involve net income and cash from operating activities. The controller is especially concerned that the treatment of leases under the new pronouncements does not violate those covenants. She is concerned that renegotiating the debt covenants will be costly to ACE.

QUESTIONS

1-Differentiate between an operating lease and a capital/ financing lease for financial reporting purposes. 6 points

2-Under current GAAP-ASU 840, discuss how the lease contract has been treated by ACE? Why?

3-Under the new proposed US GAAP pronouncements-ASU 842, discuss how the three lease contracts will be treated by ACE? Why?

4-Describe the different reporting results between current US GAAP and proposed US GAAP and make the necessary adjusting entries to conform the financial statements to the proposed ASU-842 requirements for 2018.

5-In answering the following parts, keep in mind companies usually prefer to report lower liabilities, higher net income and higher cash from operating activities (although accounting research has identified exceptions to this). 12

Prepare an income statement under ASU 842 for 2018.

Prepare balance sheet under ASU 842 on December 31, 2018.

Prepare a cash flow statement under ASU 842 for 2018.

6-Compute the following ratios for 2018, under both current lease and proposed lease US GAAP reporting:

Current Ratio
Quick Ratio
Cash Ratio
Times Interest Earned
Debt to Capital Ratio
Debt to Shareholder Equity Ratio

7-Comment on your findings in 6 above.

THE BENEFITS OF EXPERIENTIAL LEARNING IN MBA PROGRAMS

Sim Jonathan Covington, Jr., SUNY Polytechnic Institute
Rafael F. Romero, Associate Professor, College Bus. Mang., SUNY POLY

ABSTRACT

The purpose of this article is to explore the benefits of experiential learning for students enrolled in MBA programs. As applied learning compliments a student's academic curriculum, internships serve as an opportunity for practical experience that cannot be obtained theoretically in a classroom based setting. The paper makes an argument for the recommendation of experiential training in MBA programs. The definition of experiential learning, past research relevant to the topic on the graduate level, highlighting of a case study at a regional institution in New York State, and recommendations for future inquiry will be provided.

JEL: M1; I230

KEYWORDS: Mba, Experiential Learning, Higher Education, Globalization

INTRODUCTION

All across the world student are enrolling in MBA programs looking to gain the competitive advantage in the corporate arena. Whether an individual has the desire to become an entrepreneur or move up the corporate ladder, these three letters tend to hold a significant amount of weight for those who have ambitions for the corner office in the executive suite. The competitive nature of MBA programs are alive and well in the Unites States and beyond. This is evidenced by School of Business having single name recognition, complimenting the academic institution in which they are housed. From Hass at Berkeley, Tuck at Dartmouth, Booth at the University of Chicago, Stern at NYU and Rotman at the University of Toronto, the competitive nature of the B-School is a force to be reckoned with.

Every year U.S. News and World Report publishes America's Best Graduate Schools, which generates scrambling of the masses to investigate how institutions rank. Enrollment in an quality MBA program can lead to excellent networking opportunities, access to quality alumni, growth and knowledge acquisition, and a degree from a prestigious institution held in high regard by employment recruiters. To utilize a business jargon, for many students the "return on investment" in a MBA program will definitely be worth the time, effort, and energy that it will take to complete the program at hand. As mentioned earlier, the world of the business student is becoming so competitive that name recognition is pivotal to success. It's not only if you have the degree/three letters, but who provided you with your training is also held in high regard. In addition to the notoriety of MBA programs, the quality of the academic curriculum is also of utmost importance. As these programs are preparing the business leaders of tomorrow, the training one receives will play an integral role in their success. Regardless of a strong theoretical foundation, one's ability to apply their knowledge is imperative for practical achievement.

To this end, an institutions offering of experiential learning opportunities become very important in this regard. Providing students a chance to apply their knowledge in a workplace setting have real world value that cannot be dismissed. Upon graduation from a solid MBA program, the rubber meets the road when the individual has the opportunity for practical application. In the areas of Accounting, Supply Chain

Management, Finance, Marketing, Human Resources, Information Systems, Management and Taxation, the ability to transition to the employment landscape as change agents is imperative. Leadership in the real world is not only about what you know, but more importantly what you can do. An individual's ability to enter an organization and hit the ground running with insight and recommendations is not only welcomed with the obtaining of an MBA, but more importantly is expected by employers. To this end, the purpose of this paper is to explore experiential learning as part of a MBA program. I will be addressing the definition of experiential learning, past research relevant to the topic on the graduate level, the gap in the research area, highlighting a case study regional institution in New York State, showing a correlation between community development and internship opportunities, and providing recommendations for future inquiry.

Experiential Learning

There are several roles that are pertinent to the success of business faculty members in higher education today. First, as teachers, faculty members are charged with training the student body with a quality educational experience and a profound comprehension of the subject matter coupled in with intellectual inquiry. Excellent students are prepared to understand current phenomena, but also how to solve problems while strategizing toward new innovations in the future. Second, as researchers, faculty members are able to explore the world of business from a theoretical perspective with the end result of practical application. Many of the best practices taking place in the world of business today come as result of scholar-practitioners who have investigated the phenomena and created significant research based solutions. Finally, business faculty are enlisted as change agents. In an attempt to meet the demand of employment recruiters expectations, business faculty are continuously striving to create cutting-edge curriculums that adhere to the demands of the business world. Today, experiential learning receives greater attention as colleges of business are facing pressure from main stakeholder groups. On one hand, corporations are increasingly demanding better skills from students in MBA programs where the traditional lecture approach has been the dominant teaching mode for decades (Li, Greenberg & Nicholls, 2007). Experiential learning is an opportunity for an individual to gain practical experience relevant to their academic training. Providing a great introduction to organizational culture, as student enter the world or work as para-professionals via internships and co-operative education, this provides a venue for learning and professional growth. Kolb (1984) defines experiential learning as the process whereby knowledge is created through the transformation of experience. Knowledge results from the combination of grasping and transforming experience. As many considered Kolb the founder of the present concept of experiential learning theory and practice his work provides a strong base for current understanding and future research development. Based on research conducted by Kolb, for an activity to be classified as experiential learning, a student assignment must consist of four components: concrete experience, reflective observation, abstract conceptualization, and active experimentation.

As motioned by Hart and Mrad (2013), Kolb asserts that having a concrete experience requires students to process stimuli, responses, and consequences via their senses and cognition. Students' reflective observation of their assignments requires their remembering aspects of the project and elaborating on the experiences. The application of theoretical principles to what they observe in their assignment comprises the abstract conceptualization aspect of experiential learning. In this phase, students apply in-depth thought processes and problem solving. With regard to active experimentation, learners must utilize trial and error to solve an assignment's problems so they may arrive at innovative solutions. Kolb's framework has been frequently used for developing and assessing experiential learning projects in business education (Petkus, 2000; Wells et al., 1991; Simsetal., 1989). Other researchers have built upon Kolb's work, finding that students learn best when they are actively involved with concrete experiences (Gaidis and Andrews, 1990; Walters and Marks, 1981; Hart and Mrad, 2013). Ives and Obenchain (2006) concluded that experiential learning exercises should consist of the following three elements; the opportunity for learners to be self-directed, the chance for students to connect to "real world" environments, and a component in which students critically reflect upon their learning experience. According to Kickul et al., (2010), experiential learning must "go

real, go deep and get feedback" while Harsell and O'Neill (2010) defined experiential learning simply as the process of students learning through experience (Hart and Mrad, 2013). The incorporation of experiential learning is also known to impact both the student and the faculty member. Because of its innovated style, it alters the social behavior of adopters. In business and marketing education, experiential learning transforms the behavior of all involved. The professor's role evolves from that of a knowledge fact provider to a knowledge theorist and manager, and the student changes from a passive knowledge acquirer to an active learner (Celsi & Wolfinbarger, 2002, p. 69).

Even on the undergraduate level, many employers are making practical experience a prerequisite to employment upon graduation. Regardless of the experiential learning being a key component of the educational experience of business students, research has shown that in relatively few instances in established business schools is there is much clinical training or learning by doing – experiential learning where concrete experience is the basis for observation and reflection (Pfeffer & Fong, 2002, p. 85). In contrast, the current generation of business students, growing up in a social environment that is progressively interactive and communicative intensive, expects a more stimulating educational experience to maintain interest, concentration level, and motivation (Ueltschy, 2001). Overall, a goal of is paper is to highlight the relevance of this expectation and the importance of school of business addressing this need via practical learning opportunities. Through experiential partnerships with local, regional and national organizations, students can fine-tune their skill set for quality employment marketability.

Faculty Impact and University Value

Even though experiential learning has numerous benefits for the student body, including practical application, networking, employment opportunities and potential salary increases, it is also important to look at the impact incorporating such experiences in a MBA program has on business faculty. Faculty members are facing increasing challenges in adopting innovative technologies to utilize in MBA programs because of the amount of risk and effort involved (Li, Greenberg & Nicholls, 2007). According to past research, the adoption of experiential learning is challenging because of the amount of effort required. Experiential learning typically involves dialectical modes of experiencing, reflecting, thinking and acting (Kolb, 1984; Kolb, Boyatzis, & Mainemelis, 2001). However, grasping a technology that allow students to go through the entire cycle can easily add hours to a faculty member's workload, and one or two semesters, if not years, are needed before an adopter feels comfortable with the tool. Overall, in addition to assisting students in building their skills, business faculty must explore how the change in the curriculum is going to influence their professional role. Faculty advisors for MBA experiential learning opportunities are responsible for adherence to high academic and professional standards. This may entail the incorporation of memorandum of understanding between the educational institution and professional organization, site visits to ensure quality assurance of the student experience, development of the student academic requirement within the curriculum, and monitoring of student progress. Finally, due to the benefits of experiential learning, MBA faculty can utilize this as a admission marketing tool to recruit the best and the brightest. Although reforms are definitely needed, most critics agree that business schools don't have to discard their whole approach. Instead, they need to balance the current scientific approach with practical skills and with values and ethics (Bennis & O'Toole, 2005). MBA programs are responding to the critics by developing fieldwork projects that assign students to work with real companies or nonprofit organizations solving real problems. These experiential, "learn by doing" programs have allowed students to observe real leaders in action as they confront complex issues (Hesseldenz, 2012).

Student Impact And Value

Individual Growth

The ability to gain profession experience in business before graduation is become more imperative for undergraduate and graduate level students. Practical experience can positively contribute a student's future marketability for employment and help the student develop a better understanding of how to apply their theoretical educational foundation. Though many organizations have adopted new employee orientation programs, these programs are aimed at learning internal processes and the organizational culture. In contrast, the competence level of the new hire is expected to meet organizational standards coupled with a self-starter frame of mind. The ability to work well independently as well as lead team efforts is crucial. In addition to the academic curriculum, experiential learning help business school students address the challenge of getting acclimated to their new work environment. Research has found that passive learning in the classroom rarely supports the development of adequate critical thinking and professional communication skills. Experiential learning assignments and projects in business education settings have been found to provide students the opportunity to develop these important skills, enabling them to better meet prospective employers' expectations (Clark and White, 23010).

Industry Respect/Acclaim

The importance of experiential learning has also been acknowledge by a premier accrediting body within business education, the Association to Advance Collegiate Schools of Business (AACSB). AACSB Accreditation represents the highest standard of achievement for business schools worldwide. Less than 5% of the world's 13,000 business programs have earned AACSB Accreditation. AACSB-accredited schools produce graduates that are highly skilled and more desirable to employers than other non-accredited schools (2014). According to AACSB, experiential learning is an increasingly important pedagogy for business school programs as deans, faculty, and executives increasingly recognize that critical aspects of managing and leading are learned most effectively through practice rather than through traditional classroom-based pedagogies. Experiential learning is a particularly effective element of the business school curriculum as it helps students to successfully manage implementation challenges that often involve influencing colleagues and getting things done in the context of hidden agendas, unwritten rules, political coalitions, and competing points of view (2014).

Teamwork/Collaborative Skills

To support the development of students' team problem solving abilities, business school faculty may introduce cooperative experiential learning assignments, where groups of students work together to solve businesses problems. This team-based approach emphasizes participative leadership styles among students as well as their relationships with their faculty leaders (Bobbitt et al., 2000; Holter, 1994). Because students from different disciplines and work experience backgrounds form the teams common in cooperative experiential learning activities, students are encouraged to be more creative and collaborative in their decision-making. They also learn to respect other team members' opinions and perspectives (Hart & Mrad, 2013). In a study recent conducted by Hart and Mrad (2013) at Barry University in Miami, Florida, analysis of student exam grades and information from course evaluations confirmed faculty members' anticipated improvements in student achievement, satisfaction, and self-efficacy from the addition of an experiential learning assignment to the traditional curriculum for this course. In fact, analysis of data verified improvement in three important areas, including: 1. higher levels of achievement on exams (including students' ability to apply key concepts to practical business situations), 2. higher levels of student satisfaction with the course and the professor, and 3. greater student self-confidence in their abilities to successfully perform in the business world (self-efficacy).

Professional Industry Impact

In 1988, an exhaustive study of MBA internships at Association to Advance Collegiate Schools of Business (AACSB) accredited programs was published (McCaskey, 1988). This study replicated and expanded on earlier work. Internships help to address the criticism that management education is frequently not practical and is removed from world realities (Calloway & Beckstead, 1995; Porter & McKibbon, 1988; Wilson, 1989). More and present information is needed that assists MBA programs in determining what, if any, MBA internships to offer. For MBA students, the right internship often opens the door to a desirable full-time job after graduation (Hazelwood, 2004; Dillon, McCaskey, Blazer, 2011). MBA programs are now under enormous pressure to reinvent and reposition themselves. Moore (2007) advised that with 120,000 MBA degrees awarded in the United States each year, business schools are scrambling to differentiate themselves from the pack. Butler University was a pricey, vanilla business school that needed to provide additional value to remain competitive. Butler therefore initiated two required for-credit internships to provide real life, real business experience (Williams & Fetter, 2009; Dillon, McCaskey, Blazer, 2011). Reinventing and repositioning an MBA program requires more than marketing hype and cosmetic differentiation (Danko, 2007). The modern MBA student may be entering the program at an earlier age, with less work experience and less formal business training. In many situations, the issue of the internship consistency across various positions, a suspected lack of sufficiently rigorous content, and limited academic supervision were given as reasons for not offering MBA internships (Dillon, McCaskey, Blazer, 2011).

From an industry perspective, internship provide an employer an opportunity to conduct an assessment of an individual's skills set with the potential for future hiring opportunities. In addition, the student has an opportunity to get experience in a field that will support their future endeavors or provide a chance to change the course of their professional career. Also, Student interns that are correctly placed are intrinsically motivated to succeed. Student interns provide organizations with inexpensive, competent support. If the internship is paid position, it is usually at a much lower rate per hour and without the additional charge of fringe benefits.

Gap in Research

The motivation for the current investigation is two-fold. First to address the lack of exploration relevant to the field. There continues to be a dearth of research into MBA internships although historically there has been a large body of work in the literature with undergraduate internships. The majority falls into one of three types: (a) descriptive accounts of what individual schools had accomplished, (b) discussions of the pros and cons of internship programs in general, and (c) descriptive surveys, generally national in scope (Dillon, McCaskey, Blazer, 2011). Secondly, another goal for this research is to provide a personal perspective on how experiential learning has contributed to my experience as an MBA student in a northeastern university setting.

Case Study

To gain better insight into the research from a student perspective, I researched a student enrolled in an internship course in a current MBA program at a northeastern university in New York's Mohawk Valley Region. During the fall 2014 academic semester, the student signed up for the BUS 595 MBA Internship course for 3 academic credits. The internship provided the student with field experience related to his academic preparation, enabling him to apply classroom instruction to the work site. The student reported that his practical experience provided an excellent transition into the business field. The internship took place in the Office of Campus Life, which is in charge of quality student life programs, judicial affairs and student clubs and organizations. Unlike they typical undergraduate, this student intern entered his experience in Campus Life with a baccalaureate degree and a professional work history already in his background. Now classified as professional intern, his duties and responsibilities included overseeing an

allocated institutional budget for the institution's President's Program Initiative, promotion of programming funding opportunities for the campus community, advisement of the After Hours Activities Board (AHAB) by providing guidance and supervision, promoting student leadership opportunities and best practices, and the completion of a final assessment of the President Program Initiative including financial disbursement and attendance. Overall, enrollment in this experiential learning project encompassed various subject covered in his MBA program including budget and project management (Finance), advertisement (Marketing), facilitation of contracts, scheduling and assessment (Business Management). As the student's participation in the internship program took place after business hours, this opportunity in no way interfered with the responsibilities of his primary professional employment.

As reported by the student, the experience in the Office of Campus Life reinforced several learning outcomes as indicated in the BUS 595 course. More specifically, the internship provided an opportunity to put academic learning into practice, it integrated learning about how specific projects relate to larger business goals, the student developed a greater understanding of business processes and gained access to a professional business environment, the student further developed my professional skills, and lastly, the experience enhanced the student's ability to recognize his professional preferences and abilities to match them with appropriate career-related choices toward future endeavors. As found, to best prepare millennial students to succeed in the business world, we need to involve students more directly in the "real world" of business (Nunamaker, 2007). Incorporating a greater focus on experiential learning has also occurred in business programs at other top universities around the world, including the London Business School, Columbia University, and the Harvard Business School where area businesses provide guest speakers and information for students to analyze. In fact, at Harvard recent curriculum changes include a redesigned first-year MBA level course called FIELD (Field Immersion Experiences for Leadership Development) in which case analysis is minimized in favor of more experiential learning, simulations, and field studies. The MBA student experience in the case study t has echoed the current research findings. For example, as a result of my internship, the student gained more experience in a new capacity within the professional arena. As a result, the student has a new frame of reference regarding the workplace setting, and how an organization functions overall to meet the goal of providing a services to both internal and external constituents.

Overall, having the opportunity to apply classroom knowledge thus far in a practical setting fined tuned the student's troubleshooting abilities and problem solving skills. As the research has indicated, with experiential learning projects, learners put into practice skills and concepts learned in different courses from their business curriculum, which strengthens their overall skill set and enables them to make better and more robust decisions in the classroom and in the business world (McCarthy, 2010). To this end, the student's skills set has increased significantly as a result of completing an internship, including networking with the student body as a result of overseeing evening and weekend programming.

Regional Impact

As presented, the aforementioned case study highlights a positive correlation between participation in an experiential learning opportunity and student learning outcomes in an MBA program. The institution in which the case study was held also reveals an example of the impact of community progression on student experiences in higher education, and the opportunities available as a result of new and innovative economic development. The institution in which the student's MBA and internship opportunity was a housed in located in the Mohawk Valley region of New York State. This region has a rich history of manufacturing and development, as it was the home of one of the biggest United States Air Force bases in New York, Griffis Air Force Base. Due to lack of governmental funding, Griffis Air Force Base eventually closed. In addition, several manufacturing plants that were once house in the area eventually closed or relocated, including General Electric. As a result, the Mohawk Valley region experienced a decline in economic development as the community took a downward spiral as a result of these landmarks being shut down.

Overall, these situation contributed to the limited number of opportunities in this area. After years of no progress, things in the Mohawk Valley have recently begun to look promising. Innovation and excitement are well alive in the area, producing a positive economic impact, increasing community morale and attracting professional talent to the region. First, the abandoned Griffis Air Force base was reinvented into Griffis Technology Park, housed with numerous business organizations making a positive impact in the area with the creation of jobs and experimental learning opportunities for local college and university students via internships and co-ops. Second, as the result of a new initiative backed with the support of the current New York State Governor, Andrew Cuomo, the Mohawk Valley is now home to the new Computer Chip Commercialization Center, also referred to as QUAD-C. QUAD –C is a premier technological advancement initiative for the region in which nanotechnology inventiveness will take place. In additional to QUAD –C, the Marcy Nano Center, is also on its way to this area, which will lead to even more innovative advances in the nanotechnology industry. Overall, as evidence by this case, overall community develop opens the door to transformative opportunity for town/gown relations between area businesses and local colleges and universities. With the introduction of new industry efforts in a dismal economic region, this provides fertile ground for college and university students to apply their classroom learning in a professional setting. The development in the Mohawk Valley region provides a framework for success. Griffis Technology Park and QUAD-C both currently provide experiential learning opportunities for students. In addition, the forthcoming Marcy Nano Center, will also have opportunities for students to gain experience via college and university established partnerships.

Globalization

"The MBA is no longer an American concept" says University of North Carolina dean Robert Sullivan. "Collaboration has created a new standard for executive MBA education, redefining what it means to be a global business school (BizEd, 2001). Because of the rapid globalization of business, international business education has become a staple component of the business school curricula. In particular, an oversea travel component is quite common in many of the EMBA (Executive Master of Business Administration) curricula (Cavusgil, 1991; Danels, 1991; Hirsch, 1992). Such supplementation to the academic program is that participants will learn more by traveling to another country. By immersing oneself into a different culture, one will gain firsthand knowledge of that culture's business practices, overcome previous stereotypes, and become more sensitive to the inherent differences (Paul & Mukhopadhyay, 2003). Ken Steele, founder of educational consulting firm Eduvation, sees three standout trends in business education: specialized MBA programs, partnerships with industry, and experiential learning. "Schools recognize that business students want their education to prepare them for the real world, so they're always checking with industry to make sure their programs stay relevant" (Bauer, 2016). Today's business students may find themselves "rolling up their sleeves" in a more literal than figurative sense. "Experiential learning" – a buzzword for education grounded in experiences, rather than didactic instruction – is all the rage in business schools (Bauer, 2016). When it comes to re-envisioning the MBA, educators gathered at a symposium to discuss how they can reinvent the MBA curriculum to satisfy the demands of global business. Recruiters have made it clear that they expect certain skills from today's business school graduates. As reported, they want students with a deep understanding of global complexities, the creativity to think of innovative solutions to complex problems, the ability to recognize the ethical dilemmas that pervade business situations, and the willingness to speak and act according to their principles, even in the face of opposition (Bisoux, 2011).

A major part of the reform of many MBA programs includes adding experiential learning programs. Experiential courses are different from non-experiential courses in that students are often required to be away from campus for extended periods of time and are often working under very tight deadlines (Dreyer, Jordan, & Wassertzug, 2006). For example, Kass and Grandzol (2012) examined the benefits of Outdoor Management Training for the leadership development of students enrolled in an MBA-level organizational

behavior course. The quasi-experimental design indicated that students increased levels of self-efficacy, leadership motivation, and emotional intelligence over the course of the semester.

MBA program curriculums have been the target of criticism since the financial scandals of the early 2000s, with the main focus being that many programs sacrificed the teaching of useful, real world skills in favor of impractical scientific research, while also neglecting areas such as ethics and social responsibility. The financial collapse prompted many MBA programs to implement reforms which include adding experiential learning programs among other changes (Hesseldenz, 2012). As MBA students prepare for transition into leadership positions at their respective current or future organizations, globalization is having a major impact on competitiveness regarding selectivity for professional vacancies as well as organizational necessity. To this end, the business school was inspired to make changes at the urging of employers who have indicated that traditional, lecture-based MBA programs aren't meeting the needs of the market. As action-based learning becomes more of a mainstay in higher education, business schools are designing more ways to integrate experiential learning into their courses (BizEd, 2016).

The notion that colleges need to act more like businesses appeals to many people outside higher education and, especially in difficult financial times, to some institutional trustees and state leaders (Lederman, 2009). Career services in higher education has evolved since its inception and continues to adapt to various models following economic conditions, trends and demands of the labor market, and needs of the university and society (Dey & Cruzvergara, 2014). As indicated in the research, senior leaders in higher education are beginning to recognize the direct link career services has to recruitment, retention, and revenue for an institution (Ceperley, 2013; Education Advisory Board, 2012). To this end, career services can act as a catalyst for the development of employer contacts to support experiential learning in MBA programs. Overall, internships help to address the criticism that management education is frequently not practical and is removed from world realities (Calloway & Beckstead, 1995; Porter & McKibbon, 1988; Wilson, 1989). For MBA students, the right internship often opens the door to a desirable full-time job after graduation (Hazelwood, 2004). MBA programs are now under enormous pressure to reinvent and reposition themselves. Moore (2007) advised that with 120,000 MBA degrees awarded in the United States each year, business schools are scrambling to differentiate themselves from the pack. Corporate recruiters survey of the Graduate Management Admission Council advised that 37% of the 2007 MBA hires were interns at their companies (Murray, 2008). Relentless change in the business world has been accompanied by an equally dramatic need for business schools to revamp themselves. Business education is like any other marketable commodity and therefore requires continuous product improvement to meet the ever-changing needs of partner corporations (Moore, 2007).

Overall, when it comes to MBA programs, experiential education has been referred to as a pedagogical approach whereby educators "purposefully engage with learners in direct experience and focused reflection in order to increase knowledge, develop skills and clarify values" (Association for Experiential Education, 2010). Direct experience is the critical component of experiential learning, where "the learner participates in an authentic activity to gain personal meaning" (Hoban, 1999, p. 104). Experiential learning has received attention in MBA programs because of its benefits for developing skills, especially those that are critical for effective leadership (e.g Datar, Garvin, & Cullen, 2010; Pfeffer & Fong, 2002). Despite experiential education's theoretical advantages, there is too little relevant experiential education in most MBA programs (Pfeffer & Fong, 2002). Yet business schools, especially MBA programs, are called upon to develop the specific capacities associated with leadership and managerial roles: leading in organizational situations, adapting and innovating to solve problems, coping with unforeseen events, and managing in unpredictable environments (Association to Advance Collegiate Schools of Business [AACSB], 2010). Leadership development appears to require an experiential component (e.g., Malick & Stumpf, 1998; Pfeffer & Fong, 2002; Whetten & Cameron, 2007) because experience has long been regarded as important in the honing of leadership skills (Datar et al., 2010, p. 124).

FUTURE RESEARCH AND CONCLUSION

The purpose of this paper was to explore experiential learning as part of a MBA program. The definition of experiential learning, past research relevant to the topic on the graduate level, the gap in the research area, and highlighting of case study from a personal perspective, was all addressed. After conducting the literature review, more research needs to be focused on MBA programs that are located in more rural geographic areas. When it comes to recommendations for future inquiry, as institutions in more urban environments have access to a greater depth of employer/internship opportunities with marketable organizations, how does this impact student selection of MBA programs in different locales. In all, further research needs to be conducted on the impact of experiential learning as well as access to experiential learning in urban versus rural environments. Overall, this paper contributes to the body of research about the value of incorporating experiential learning in MBA education programs. As an avenue for students to gain professional experience, networking opportunities, building of self-confidence through practical application, and future marketability, experiential learning needs to become the rule of thumb for MBA programs. Institutions need to work with industry leaders to create internship sites and project opportunities for students to apply their professional skills. To this end, experiential learning improves student professional outcomes and satisfaction as well as better prepares them to apply their theoretical knowledge from their MBA courses to real world applications.

REFERENCES

Assocation for Experiential Education. (2010). What is experiential education? Retrieved June 1, 2010, from http://www.aee.org/about/whatIsEE

Association to Advance Collegiate Schools of Business (AACSB). (2010). Eligibility procedures and accreditation standards for business education. Retrieved from http://www.aacsb.edu/accreditation/AAACSB -STANDARDS-2010.pdf

Bandura, A, and Cervone, D, Differential Engagement of Self-Reactive Influences in Cognitive Motivation. *Oreanizational Behavior and Human ¡}ecision Processes.* 38, (No, 1 August 1986) 92-114.

Bauer, G. (2016). Business Education Gets Personal. *Maclean's*, *129*(43), 40-44.

Bennis, W. G., & O'Toole, J. (2005). How business schools lost their way. Harvard Business Review, 83(5), 96–104.

Berry, J., *A Study of Leadership Preparation through the Internship*, *Georgia State University*, 2007, 1-150.

Bisoux, T. (2011). Re-Envisioning the MBA. *Bized*, *10*(5), 22-30.

Bobbitt, L, M,, Inks, S, A,, Kemp, K, J, and Mayo, D, T, Integrating Marketing Courses to Enhance Team-Based Experiential Learning, *Journal of Marketing Education* 22 (2000) 15-24.

Calloway, D., & Beckstead, S. M. (1985). Reconceptualizing the internships in management education. *Journal of Management Education*, *19*, 326–341.

Cavusgil, S. T. (1991). Internationalization of business and economic program: Issues and perspectives. *Business Horizons*. November/December, 92-100.

Ceperley, A. (2013). Changing times for career services. *Leadership Exchange*, *11*(3),

24–29.

Clark, .1, and White, G, W, Experiential Learning: A Definitive Edge in the Job Market, *American Journal of Business Education.* 3 (No, 2 February 2010) 115-119.

Coco, M., *Internships: A Try Before You Buy Arrangement, S.A.M. Advanced Management Journal, 2000*, 41- 47.

Craciun, G, and Corrigan, H, B, An Integrative Experiential Learning Project in the Undergraduate Branding Course: Creating a Marketing Department Brochure, *Journal of Marketing Education* 32 (No,,2 2010) 116-127.

Danko, J. M. (2007, November). *Strategy, leadership, and faculty organization: The foundation of success in curricular change and innovation*. Paper presented at the AACSB Graduate Programs Conference, Baltimore, MD.

Daniels, J. D. (1991). Relevance in international business research: A need for more linkages. Journal of International Business Studies. Second quarter, 177-186.

Darían, .1, C, and Coopersmith, L, Integrated Marketing and Operations Team Projects: Learning the Importance of Cross-Functional Cooperation. *Journal of Marketing Education 23* (2001) 128-135.

Datar, S. M., Garvin, D. A., & Cullen, P. G. (2010). Rethinking the MBA: Business education at a crossroads. Boston, MA: Harvard Business Press.

Dey, F., & Cruzvergara, C. Y. (2014). Evolution of Career Services in Higher Education. *New Directions for Student Services*, *2014*(148), 5-18.

Dreyer, K., Jordan, A. D., & Wassertzug, D. Y. (2006). Targeted instruction programs for students in graduate professional programs at a large research institution: Lessons from business, journalism, and social work. In D. Cook & N. Cooper (Eds.), Teaching information literacy skills to social sciences students and practitioners: A casebook of applications (pp. 251–263). Chicago, IL: Association of College and Research Libraries.

Gaidis, W, and Andrews, .1, C, An Experiential Approach for Integrating Ethical Analysis into Marketing Coursework, *Journal of Marketing Education* 12 (Summer 1990) 3-9.

Education Advisory Board. (2012). *Next-generation advising: Elevating practice for degree completion and career success*. Washington, DC: Author.

Elam, E, L, R, and Spotts, H,E, Achieving Marketing Curriculum Integration: A Live Case Study Approach, *Journal of Marketing Education.* 26 (No, I April 2004) 50-65.

Five Schools Join in Offering Global EMBA. (2001). *BizEd*, 4.

Forest, J., & Kinser, K., *Experential Education, Higher Education in the United States: An Encyclopedia* (p. 207). Santa Barbara, California: ABC-CLIO, 2002.

Gault, J., Redington, J., & Schlager,T., *Undergraduate Business Internships and Career Success:*

Are they Related?, Journal of Marketing Education, 2000, 45-53.

Harsell, D,M and O'Neill, P, B, Experiential Learning Theory: From Theory to Practice, *Journal of Business and Economics Re.search* 8 (No, 5, May 2010) 131-140.

Hirsch, D. (1992). The schools/business partnership. OECD observer, 174 (February/March), 16-18.
Hazelwood, K. (2004, March 15). Pluck a plum internship. *Business Week*, 110.

Hesseldenz, P. (2012). Information Literacy and the Evolving MBA Degree. *Journal Of Business & Finance Librarianship*, *17*(4), 287-299.

Hoban, G. (1999). Using a reflective framework for experiential education in teacher education classes. Journal of Experiential Education, 22(2), 104–111.

Holter, N, C. Team assignments can be effective cooperative learning techniques, *Journal of Education for Business.* 70 (No, 2 November 1994) 73-82.

Ives, B,, and K, O, Experiential Education in the Classroom and Academic Outcomes: For Those Who Want It All, *Journal of Experiential ¡Cducatioti, 29 (No.* I Summer 2006) 61-77.

Kass, D., & Grandzol, C. (2012). Evaluating the Value-Added Impact of Outdoor Management Training for Leadership Development in an MBA Program. *Journal Of Experiential Education*, *35*(3), 429-446.

Keller, K, L, and Sood, S, Brand equity dilution, *MIT Sloan Management Review* 45 (No, 1 Fall 2003) 12-15.

Kickul, J,; Griffiths, M, and Bacq, S, The boundary-less classroom: extending social innovation and impact learning to the field, *Journal of Small Business and Enterprise Development.* 17, (No, 4 (2010): 652-663.

Kolb, D, A, *Experiential learning: Experience as a Source of Learning and ¡development.* Englewood Cliffs, NJ: Prentice Hall (1984).

Kunkel, S,W, Consultant Learning: A Model for Student-Directed Learning in Management Education, *Journal of Management ¡'education* 26 (No, 2 April 2002) 121-138.

Lederman, D. (2009). The Business of Higher Education. Insider Higher Education. Retrieved from https://www.insidehighered.com/news/2009/12/02/business
Lipka, S., (2008). Subsidizing the Internship. *Chronicle of Hgher Education* , 18-19.

Malick, S., & Stumpf, S. (1998). Learning theory in the practice of management development: Evolution and applications. Westport, CT: Quorum Press.

Management Education Task Force. (2002). *Management at risk*. Report of the Management Education Task Force to the Association to Advance Collegiate Schools of Business International Board of Directors. Tampa, FL: AACSB International. Retrieved from

http://www.aacsb.edu/publications/metf/metfreportfinal-august02.pdf

Mangan, K. (2008, January). Business schools take more students straight out of college. *The Chronicle of Higher Education*, *54*, A22.

Marshall, S. (2006, June 12). Internships drive students to NYC: City colleges offer job experience, leg up at graduation; high costs a drag. *Crain's New York Business*, *1*.

Maskulka, T, A,; Stout, D, E, and Massad, V, .1, Using and Assessing an Experiential Learning
Paul, P., & Mukhopadhyay, K. (2003). The impact of international trave component of the executive MBA curriculum on participant learning. *Marketing Education Review*, *13*(3), 1-16.

Project in a Retail Marketing Course, *Journal of Instructional Pedagogies* 6 (September 2011) 1-20.

McCarthy, P, R, and McCarthy, H, M, When Case Studies are Not Enough: Integrating Experiential Learning into Business Curricula, *Journal of Education for Business* 81 (No, 4 March/April 2006) 201-204.

McCarthy, M, [2010], Experiential Learning Theory: From Theory to Practice, *Journal of Business and Economics Research,* 8 (No, 5 May 2010)131-140.

McCaskey, P. H. (1998). MBA internship programs at AACSB-accredited institutions: A national study. *Journal of Education for Business*, *63*, 181–183.

Miller, E., & Pollack, N. F. (2007). *Barron's guide to graduate business schools* (15th ed.). New York, NY: Barron's Educational Services, Inc.

Mohrweis, L, C, and Pitt, K, C, Assimilation Time as a Factor of Performance: Impact on a New Generation of Students," *American Journal of Business Education 3 (No.* 1 January 2010) 15-18.
Moore, T. E. (2007, July/August). Repositioning the MBA. *BizEd*, 50– 56.

Munoz, C, and Huser, A, Experiential and Cooperative Learning: Using a Situation Analysis
Murray, M. (2008). Corporate recruiters' survey. McLean, VA: Graduate Management Admission Council.

Pfeffer, J., & Fong, C. T. (2002). The end of business schools? Less success than meets the eye. Academy of Management Learning and Education, 1(1), 78–95.

Porter, L. W., & McKibbin, L. E. (1988). Management education and development: Drift of thrust into the 21st century? New York, NY: McGrawHill

Project in Principles of Marketing, *Journal of Education for Business* 83 (No, 4 March/April 2008) 214-220.

Murray, M. (2008). *Corporate recruiters' survey*. McLean, VA: Graduate Management Admission Council.

Nunamaker, T, D, Employers and Student Candidates: How They See Each Other, *NACE Journal* LXVII (May 2007) 4.

O'Hara, B, S, and Shaffer, T, R, Details and Student Perceptions of an Experiential Program on Personal Selling and Purchasing Classes, *Journal of Marketing Education* 17 (Spring 1995) 41 -49.

Petkus, E, A Theoretical and Practical Framework for Service-Learning in Marketing: Kolb's Experiential Learning Cycle, *Journal of Marketing Education* 28 (No, 1 April 2000) 64-70.

Porter, L.W., &McKibbin, L. E. (1988). *Management education and development: Drift of thrust into the 21st century?* New York, NY: McGraw- Hill.

Powers, E. (2007, September 17). *Courting the younger school student*. Retrieved from http://insidehighered.com./news/2007/09/17/mba

Seaton, L. and Boyd, M., The Effective Use of Simulations in Business Courses, *Academy of Educational Leadership Journal 2* (No, 1 2008) 107-118.

Sciglimpaglia, D, and Toole, H. R., Use of Student Field-Based Consulting in Business Education: A Comparison of American and Australian Business Schools, *Journal of Education for Business*. 85 (No, 2 2010) 68-77.

Sims, R. R., Veres, J. G, III and Henniger, S. M., Training for Competence. 18(No, 1 Spring 1989) 101.

Taylor, S. M., *Effects of College Internships on Individual Participants, Journal of Applied Psychology*, 1988, 393-401.

The Experiential MBA. (2016). *BizEd*, 58.

Tompson, G, H, and Tompson, H, B, Using Computer Simulations for Group Projects in Business School Education, *Journal of ¡Education for Business* 71 (No, 2 November 1995) 97.

Verney, T. P., Holoviak, S. J., & Winter, A. S., *Enhancing the Reliability of Internship Evaluations*, *The Journal of Applied Business and Economics*, 2009, 22-34.

Walters, G, A, and S, E, Marks, *Experiential Learning and Change: Theory, Design, and Practice.* New York: John Wiley (1981).

Wells, J, B,; Lane, B, H, and Allen, D, Management Development Training and Learning Styles, *Public Productivity and Management Review* 14 (No, 4 Summer 1991)415-429.

Williams, C., & Fetter, R. (2009, January/February). New and improved B-School curriculum. *BizEd*, 44–50.

Whetten, D. A., & Cameron, K. S. (2007). *Developing management skills* (7th ed.). Upper Saddle River, NJ: Prentice Hall.

Wilson, D. K. (1989). Influencing undergraduate advisees: Internationalization of faculty attitudes on cooperative education. *Journal of Cooperative Education*, *26*(1), 6–15.

Young, M, R, and Murphy, J, W, Integrating communications skills into the marketing curriculum: A case study. *Journal of Marketing Education* 25 (2003) 57-70.

EXPLORING GOALS FOR BUSINESS WRITING STRATEGY TRAINING

Yasuo Nakatani, Hosei University

ABSTRACT

This study investigates how to set relevant goals for business writing instruction. Although acquiring writing strategies for global business has been regarded as an essential skill for achieving business success, there is little research regarding how to develop such strategies based on qualitative data. This paper explores how writing strategies are used in global business contexts by conducting a pilot interview study (n=10) and open-ended questionnaire study (n=100). The results indicate that global business experts tend to use specific strategies for negotiating with readers and guiding them to follow writers' intention.

JEL: F2, A2

KEYWORDS: Global Business, Business Writing Strategies, CEFR

INTRODUCTION

It is claimed that English business documents should help readers identify the writer's purposes and let them understand the writers' intentions clearly (e.g., Bhatia, 2008). To achieve these goals, business letters should be organized to guide and direct readers to understand the texts and author's perspective easily (Mauranen, 1993; Vergaro, 2004). It is also argued that these letters should be written in a specific way to create a good relationship between the writer and reader (Brieger, 2007). The use of writing strategies (WS) is essential to negotiate with business counterparts from different cultural backgrounds (Bovee and Thill, 1996). However, there are few guidelines to present authentic goals regarding how to develop such negotiation skills in English as a foreign language (EFL) contexts. Although learning WS is important for EFL writers, it is still not clear how to instruct such strategies. Moreover, there is little research regarding how individual leaners should find their clear goals according to reliable schemes such as the Common European Framework of Reference for Languages (CEFR). This paper focuses on how valid information about strategy use during business writing can be gathered systematically. The research conducted a pilot interview study and open-ended questionnaire study to the CEFR C-level who are advanced learners in order to identify business people's general perception of strategy for written negotiation.

LITERATURE REVIEW

Setting Relevant Goals Based on the CEFR

One of the problems of business English instruction in Japan is how to motivate leaners at higher education. As passing the entrance examinations has been regarded as one of the most important goals, it is not easy for leaners to set appropriate goals. For example, students have difficulties in designing their own learning objectives for speaking and writing without authentic contexts. To improve such situations, we have developed the CEFR for Japan (CEFR-J) since 2008 (Nakatani, 2016). The CEFR has been used for the instruction and assessment of foreign languages in many countries (e.g., North, 2007). It is regarded as the useful guideline to describe achievements of learners of foreign languages across Europe (e.g., Little, 2007). As the reference levels of the CEFR was developed by focusing on European languages, it seems to be difficult for teachers to introduce the CEFR in Asia as it is (Nakatani, 2009). In particular, the CEFR suggests introducing WS use in daily learning contexts. However, only a few attempts have so far been made at examining the contents of WS for the developing business skills in Asian countries such as Japan. Until recently, research on strategy for written communication has been limited almost exclusively to writing instruction (e.g., Locker and Kaczmarek,. 2013). Only a small amount of research has attempted to

confirm how strategies are used for written production as business people engage in actual tasks (e.g., Nakatani, 2005). Furthermore, there are a few studies that examine how business people's strategy use contributes to their business performance (Nakatani, 2010). We have established the CEFR-J which can provide a relevant planning tool to promote transparency and coherence in language education. However, we still need to develop appropriate WS learning procedures and contents for individual learners.

Business Documents

Authors claim that business documents should be short and straightforward (e.g., Santos, 2002). Writers have to pay attention to accuracy of texts and clearness of their messages (Seglin, 1992). On the other hands, they need to show respect for readers (Cheng, Greaves and Warren, 2008). Indeed a great deal of effort has been made on the examination of using politeness strategies in business documents. For instance, Blake and Bly (1991) point out the effective use of modals for indirect expressions to enhance interpersonal business communication. Flowerdew and Wan (2006) argue that the use of personal pronouns could play important roles to maintain positive business relationship between the sender and the receiver. In particular, Connor and Gladkov (2004) say that writers should involve readers by emphasizing a relationship, or by including readers as participants in the text context. To realize such situations, Locker and Kaczmarek (2013) suggest writers should create "you-attitude" in order to show writer's empathy and enhance the persuasion. Although previous studies have contributed to investigating effective WS for business documents, there seems to be little research regarding how business people in EFL contexts use WS during their writing processes. In this study the main stress falls on how advanced EFL writers of CEFR C-level use WS for their global business purposes.

Study

Pilot Interview Study

WS items had to cover a variety of writing strategies for business contexts, and the expression of each item had to be easy enough for users to understand. For these reasons, in order to verify the validity of the self-report, I first interviewed with international business people (n=10). The individual interviews lasted approximately one hour. They were encouraged to report regarding the following three aspects: outline of their work, required English writing skills, and the use of WS for their business purposes. The interviews were recorded on audio and videotape, which were transcribed and then analyzed as supporting data for the following questionnaire study.

Questionnaire Study

To validate the results of the interview study, an open-ended questionnaire was administered to a total of 100 subjects who used English for daily business in Japan. Therefore they can be regarded as advanced learners of C-level in CEFR. They attended a business case study work shop lead by the author in Tokyo in 2016. Fifty-five percent of the participants were male and forty-five percent of them were female. They were asked to complete statements such as "When I am writing English in business contexts, I pay attention to . . . ," "When I am writing to business clients, I use strategies to overcome difficulties such as . . . ," and "What helps me most when I negotiate with readers in English . . ." These items were designed to elicit a variety of strategies for written communication. The participants wrote answers in English within 15 minutes.

RESULTS

After collecting all questionnaires from the participants, the author analyzed the descriptive data manually. The results indicate that there were 150 strategy items elicited by the 100 participants who used English for business purposes. These items were compared with the results of the interview study. Then they were categorized into 8 strategies by the procedures presented in previous studies (e.g. Nakatani, 2006). Table 1

shows the results. They can be regarded as valid WS for business communication used by CEFR-C level learners.

Table 1: WS Used by CEFR C-level Business People

1. Writing concisely
2. Writing reader-friendly documents
3. Paying attention to organization
4. Creating politeness
5. Avoiding ambiguity
6. Developing accuracy
7. Being aware of cultural differences
8. Writing in persuasive ways

Writing concisely: This is the most frequently reported strategies. The participants try to use short words and avoid writing longer sentences. They also avoid redundant expressions and inform their message straightforward.

Writing reader-friendly documents: They attempt to send simple messages to audience. They pay attention to create flow of sentences to let readers follow easily. They also use metadiscourse at the beginning of sentences to send signals regarding how to read the following sentences.

Paying attention to organization: They carefully use formal organization of business documents. They have learnt how to organize specific business letters and documents by refereeing guidelines suggested by their instructors or business writing textbooks.

Creating politeness: They attempt to show respect to readers, and maintain and expand future relationships with customers. For example, they use expressions which can avoid direct instructions and suggest writers' intention indirectly. They carefully use hedge expressions such as modals to save readers' face.

Avoiding ambiguity: They make an effort to send their messages as clearly as possible. They avoid using jargon and complex expressions and use familiar terms to readers. They write their purpose at the begging of documents and let readers respond easily. They use bold letters or underline the parts which they want to emphasize to information receivers.

Developing accuracy: They acknowledge that business documents should be accurate. Although the participants are non-native speakers, they have to write correct English in order to create trust with business partners. They report that it is essential to write the documents with standard rules such as English spelling and grammar. They frequently proofread and sometimes get help from native-speakers or experts of business writing.

Being aware of cultural differences: As the participants are non-native speakers of English, they have to understand and follow English logic which is different from Japanese written communication styles. They attempt to overcome cultural differences and are eager to negotiate with their counterparts in foreign countries.

Writing in persuasive ways: They report that they consider readers' benefit. They use expressions to get readers' attention and inform their advantages. They show clear evidence for convincing readers and motivate them to take actions. Although these strategies are not easy to implement, they aware the importance of writing persuasive messages.

CONCLUSIONS

Although it has been regarded that developing WS is essential for global business, there are few studies which examine the process of writing business documents by qualitative approaches such as open-ended questionnaires. This study focuses on how business people in CEFR-C-level use specific strategies for writing business documents. The results based on 100 participants' reports indicate that writers should use specific communication strategies for creating courtesy, clarity, and conciseness to persuade readers in business. In particular they utilize 8 major strategies to send clear messages and persuade their business counterparts to achieve business success. These strategies can be introduced into EFL classrooms to enhance business writing skills. As this type of WS research is still in its initial stage, further in-depth investigations should be pursued to add to the findings of the present study. To enhance the validity and reliability of the current research findings, we may need to develop an established inventory by factor analysis to identify WS for global business more precisely.

REFERENCES

Bhatia, V. K. (2008) "Genre Analysis, ESP and Professional Practice," *English for Specific Purposes, 27*, p. 161-74.

Blake, G., and Bly, R. W. (1991) *The Elements of Business Writing.* New York: Longman.

Bovee, C., and Thill, J. V. (1996) *Business Communication Today*. New York: Prentice Hall.

Brieger, A. B. (2007) *How to Write Better Business Letters*. New York: Barron's Educational Series.

Cheng, W., Greaves, C., and Warren, M. (2008) *A Corpus-Driven Study of Discourse Intonation: The Hong Kong Corpus of Spoken English*. Amsterdam：John Benjamins Publishing Company

Connor, U. and Gladkov, K. (2004) "Rhetorical appeals in fundraising direct mail letters," In U. Connor and T. A. Upton (Eds.), *Discourse in the Professions Perspectives from Corpus Linguistics* (p. 257-286). Amsterdam: John Benjamins Publishing.

Flowerdew, L., and Wan, A. (2006) "Genre Analysis of Tax Computation Letters: How and Why Tax Accountant Write the Way They Do," *English for Specific Purposes*, 25, p. 133-135.

Little, D. (2007) "The Common European Framework of Reference for Languages: Perspectives on the Making of Supranational Language Education Policy," *The Modern Language Journal*, 91, p. 645-655.

Locker, O. K., and Kaczmarek, K. S.(2013) *Business Communication: Building Critical Skills 6th edition*. Irwin: McGraw-Hill/Irwin.

Mauranen, A. (1993) "Contrastive ESP Rhetoric: Metatext in Finish-English Economics Texts," *English for Specific Purposes, 12*, p. 3-22.

Nakatani, Y. (2005) "The Effects of Awareness-Raising Training on Oral Communication Strategy Use," *The Modern Language Journal*, 89-1, p. 76-91.

Nakatani, Y. (2006) "Developing an Oral Communication Strategy Inventory," *The Modern Language Journal*, 90-2, p. 151-168.

Nakatani, Y. (2009) "An Interview Study of English Levels in International Business Contexts: An Initial Qualitative Data Analysis for CEFR-J," *Tokyo University of Science Kiyo*, 42, p. 91-102.

Nakatani, Y. (2010) "Identifying Strategies That Facilitate EFL Learners' Oral Communication: A

Classroom Study Using Multiple Data Collection Procedures," *The Modern Language Journal,* 94-1, p. 116-136.

Nakatani. Y. (2016) "Exploring Business Communication Strategies Based on CEFR," *International Journal of language, Literature and Linguistics*, 2-3, p. 86-89.

North, B. (2007) "The CEFR Illustrative Descriptor Scales," *The Modern Language Journal*, 91, p. 656-659.

Santos V. B. M. P. dos (2002) "Genre Analysis of Business Letters of Negotiation," *English for SpecificPurposes, 21*, p. 167-199.

Seglin, J. L. (1992) *The Banker's Handbook of Letters and Letter Writing: A Complete Collection of Time-Ssaving Letters Work, 3rd edition*. Chicago: Probus Publishing Company.

Vergaro, C. (2004) "Discourse strategies of Italian and English sales promotion letters," *English for Specific Purposes, 23*, p. 181-207.

ACKNOWLEDGEMENT

This research is supported by Grant-in-Aid for Scientific Research (Project Number: 17K03026; Principle investigator: Yasuo Nakatani; 2017-2019.

BIOGRAPHY

Yasuo Nakatani is a professor of Business Communication at Hosei University. He received his PhD from University of Birmingham and was a visiting scholar at Oxford University. He has published 3 research articles in *The Modern language Journal*. He is an academic writing expert and reviewer of several major journals.

TOURISM DEVELOPMENT AND ECONOMIC GROWTH IN THE CARIBBEAN COUNTRIES: EMPIRICAL EVIDENCE FROM PANEL GRANGER CAUSALITY TESTS

E. M. Ekanayake, College of Business and Entrepreneurship, Bethune-Cookman University
Kenyatta Hills, College of Business and Entrepreneurship, Bethune-Cookman University
Trenessa Williams, College of Business and Entrepreneurship, Bethune-Cookman University

ABSTRACT

The objective of this paper is to investigate the relationship between the international tourism and economic growth in the Caribbean countries. To investigate this hypothesis, the study uses a panel data set covering the period 1995-2016 and all Caribbean countries. This paper uses annual data on real tourism receipts, real GDP, capital expenditure, and labor force. We have also introduced the effects of natural disasters, such as hurricanes, into our model since the Caribbean region is prone to such natural disasters. The paper employs panel cointegration and error-correction models to analyze the causal relationship between tourism development and economic growth. In addition, to identify the direction of causality, the study also conducts the panel Granger causality analysis. The empirical results show that there is some evidence of tourism contributing to economic growth in the Caribbean countries. In addition, there is also some evidence of short-run causality running from tourism development to economic growth.

JEL Classifications: F43, L83, O40

KEYWORDS: Tourism, Economic Growth, Caribbean Countries, Granger Causality

INTRODUCTION

International tourism is one of the top economic and fastest growing contributors of foreign currency to the economies of Caribbean countries (Antonakakis, Dragouni, and Filis, 2015; Padilla and McElroy, 2017). International tourism accounts for 15 percent of gross domestic product (GDP) and dominates the economies of smaller islands in the Caribbean region (Padilla & McElroy, 2017). According to the World Travel and Tourism Council (2017), international tourism contributes approximately US$800 million a year to the Caribbean region's GDP. In 2017, 1.32 billion tourists traveled internationally, a seven percent increase from 2016 (Josephs, 2018). Tourism receipts to the Caribbean increased from $16.2 billion in 1980 to $21.2 billion in 2016 (see Table 1). Hurricane Irma impacted international tourism and economic growth of most Caribbean countries in 2017. International tourism in hurricane impacted Caribbean countries recorded a decrease in tourism ranging from 18 percent to 7 percent (Oakes, 2017). Most hurricane damaged Caribbean countries suffered a severe economic downfall. Economic growth of the Caribbean region was estimated to have dropped to 2.3 percent, from the 3.3 percent previously expected (The World Bank, 2018). The decrease in international tourism and lack of economic growth places most Caribbean countries at a disadvantage when impacted by hurricanes.

The objective of this paper is to investigate the relationship between the international tourism and economic growth in the Caribbean countries. The study uses a panel data set covering the period 1995-2016 and 20 Caribbean countries. Though we started with a sample of 26 Caribbean countries, due to the non-availability of data on some of the variables, we have decided to drop 6 countries. Our sample of Caribbean countries include Antigua and Barbuda, Aruba, Bahamas, Barbados, Belize, Bermuda, Cayman Islands, Cuba,

Dominica, Dominican Republic, Grenada, Guyana, Haiti, Jamaica, St. Kitts and Nevis, St. Lucia, St. Vincent and the Grenadines, Suriname, Trinidad and Tobago, and the US Virgin Islands.

Table 1: Tourism Receipts of Caribbean Islands, 1995-2016

	Tourism Receipts (US$ Millions)					Share of Tourism Receipts (%)				
Country	1995	2000	2005	2010	2016	1995	2000	2005	2010	2016
Antigua and Barbuda	247.0	291.0	272.0	274.0	300.0	1.5	1.3	1.1	1.0	1.7
Aruba	554.0	850.0	825.0	835.0	858.1	3.4	3.7	3.9	4.2	3.9
Bahamas	1,356.0	1,753.0	1,665.0	1,773.0	1,770.0	8.4	7.7	7.4	7.2	6.3
Barbados	630.0	733.0	706.0	666.0	767.0	3.9	3.2	3.8	3.6	2.5
Belize	78.0	111.0	111.0	121.0	150.0	0.5	0.5	0.8	0.9	0.9
Bermuda	488.0	431.0	351.0	378.0	348.0	3.0	1.9	1.5	1.5	1.1
British Virgin Islands	211.0	345.0	401.0	345.0	342.0	1.3	1.5	1.5	1.3	1.2
Cayman Islands	394.0	559.0	585.0	607.0	518.0	2.4	2.5	1.3	1.5	1.7
Cuba	1,100.0	1,948.0	1,840.0	1,769.0	1,999.0	6.8	8.6	9.2	7.9	7.3
Curacao	175.0	227.0	271.0	217.0	223.0	1.1	1.0	0.9	1.5	1.5
Dominica	42.0	48.0	46.0	46.0	52.0	0.3	0.2	0.2	0.3	0.6
Dominican Republic	1,571.0	2,860.0	2,798.0	2,730.0	3,128.0	9.7	12.6	12.5	13.8	16.1
Grenada	76.0	93.0	83.0	91.0	104.0	0.5	0.4	0.3	0.4	1.2
Guyana	33.0	80.0	65.0	53.0	28.0	0.2	0.4	0.1	0.3	0.2
Haiti	90.0	128.0	105.0	108.0	96.0	0.6	0.6	0.3	1.3	1.2
Jamaica	1,199.0	1,577.0	1,494.0	1,482.0	1,621.0	7.4	6.9	6.3	6.9	6.1
Puerto Rico	1,828.0	2,388.0	2,728.0	2,486.0	2,677.0	11.3	10.5	11.5	10.6	9.5
Sint Maarten (Dutch)	349.0	511.0	484.0	489.0	538.0	2.2	2.2	2.3	2.3	2.1
St. Kitts and Nevis	63.0	58.0	62.0	57.0	75.0	0.4	0.3	0.4	0.3	0.8
St. Lucia	230.0	281.0	233.0	210.0	282.0	1.4	1.2	1.4	1.0	1.8
St. Vincent/Grenadines	53.0	82.0	89.0	91.0	91.0	0.3	0.4	0.4	0.3	0.5
Suriname	52.0	42.0	26.0	17.0	18.0	0.3	0.2	0.3	0.2	0.2
Trinidad and Tobago	232.0	371.0	361.0	402.0	437.0	1.4	1.6	2.1	2.1	1.7
Turks & Caicos Islands	53.0	285.0	311.0	292.0	246.5	0.3	1.3	0.9	1.4	1.6
US Virgin Islands	822.0	1,206.0	1,234.0	1,195.0	1,257.0	5.1	5.3	5.1	4.1	3.2
Small Carib. Islands	4,291.0	5,520.0	5,213.0	5,283.0	5,695.0	26.5	24.2	24.6	24.4	25.1
All Caribbean Islands	**16,217**	**17,343**	**18,845**	**19,945**	**21,173**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**

Source: The World Bank, World Economic Indicators Database, 2018.

LITERATURE REVIEW

There is a vast amount of scholarly research conducted on international tourism, economic growth, and hurricanes in Caribbean countries. This review focuses on studies that explore the impact hurricanes have on the economic growth and tourism of Caribbean countries. Unlike other regions in the world, the livelihood of many in Caribbean countries are dependent on tourism. Tourism expenditure (spending) have a positive impact on the economic growth of the destination country subsequently it creates income to the economy of the destination country (Seetanah, Nunkoo, Georges, & Jaffur, 2017). Caribbean tourism is categorized by the number of visitors landing by air or by sea in the particular country for stays ranging from a few hours to several days or more. For many Caribbean countries tourism has become a significant source of revenue (Wong, 2015). When a hurricane strikes a country, it effects the economic growth and tourism of the affected country. Granvorka and Strobl (2013) found that hurricanes can have negative impact on tourism-dependent Caribbean economies. When a hurricane strikes the quality of that location deemed a tourist destination is lowered in short-run because of coastal degradation and the destruction of infrastructure. The anticipation on hurricane strikes increases the subjective perceived probability of future hurricanes, which discourages tourists on the margin from choosing the affected country relative to alternatives. This reduces future investment in the tourist industry (Granvorka & Strobl, 2013).

Climate change influencing tourism demand of different destinations. Becken, Mahon, Rennie, & Shakeela (2014) discusses the vulnerability that island destinations have as it relates to climate change impact on environmental hazards. Mackay and Spencer (2014) states climate change presents a threat to the economic development of a region. When it comes to Caribbean tourism, climate change threatens this sector. More

research is needed on how hurricanes impact tourism and the economic development of Caribbean countries.

METHODOLOGY AND DATA

This section discusses the model specifications to examine the relationships between tourism development and economic growth. The estimated model is derived from a standard growth equation based on a traditional production function. Tourism receipts are a prime source of revenue to the Caribbean countries and this variable is included in the growth equation in order to capture its role. In the usual notation the production function can be written as follows:

$$Y_t = A_t \cdot f(L_t, K_t) \tag{1}$$

where Y is real gross domestic product (GDP) in year t, A is an index of overall productivity in the economy, L is the labor force, and K is the amount of capital input (measured in physical units or in $ value) in the economy. Assuming equation (1) to be a Cobb-Doulas production function and taking logs and differencing, we obtain the following expression describing the determinants of the growth rate of real GDP:

$$y = \alpha + \beta\, l + \gamma\, k \tag{2}$$

where lower case letters denote the rate of growth of individual variables. To estimate the links between tourism and economic growth, we modify this growth equation by adding the ratio of tourism receipts to GDP as an additional independent variable. Following the precedent set in numerous previous studies, we approximate the rate of growth of the capital stock by the share of investment in GDP. This is necessary due to the formidable problems associated with attempts to measure the capital stock, especially in the context of the Caribbean countries. In addition, we also replace the rate of change in labor input by the growth rate of labor force. In order to capture the effects of natural disasters, we have also introduced a dummy variable. We have used the growth rate of real per capita GDP as the measure of economic growth. These changes yield the following growth equation:

$$g_{it} = \mu_i + \delta_i t + \beta_1 l_{it} + \beta_2 k_{it} + \beta_3 tour_{it} + \beta_4 ND_{it} + \omega_{it} \tag{3}$$

where g is the growth rate of real per capita GDP, l is the growth rate of labor force, k is the growth rate of capital stock as proxied by the investment to GDP ratio, tour is the tourism receipts to GDP ratio, ND is a dummy variable representing natural disasters, i = 1, 2, 3, .., 20 for each Caribbean country in the panel and t = 1, 2, 3, ..., 22 refers to the time period. The parameters μ_i and δ_i allow for country-specific fixed-effects and deterministic trends, respectively, while ω_{it} denote the estimated residuals which represent deviations from the long-run relationship. Our panel data set includes 20 Caribbean countries and covers 22 years from 1995 to 2016. According to economic theory, the expected sign of the parameter β_1 is positive, the expected sign of the parameter β_2 is positive, the expected sign for parameter β_3 can expected to be either positive or negative depending on the impact of tourism on the economy, and the expected sign of the parameter β_4 is negative. In order to test the implications of our models, we collected a panel of aggregate data on tourism on 20 Caribbean countries. Our panel data set includes 20 Caribbean countries and covers 22 years from 1995 to 2016. Data on the growth rate of real per capita GDP was obtained from the World Bank, World Development Indicators Database 2018, data on the growth rate of labor force was obtained from the United Nations Conference on Trade and Development (UNCTAD), 2017 Handbook of Statistics, data on the growth rate of capital stock as proxied by the investment to GDP ratio was obtained from the World Development Indicators Database 2018.

EMPIRICAL RESULTS

We have carried out the analyses in two steps. First, the growth model presented in equation (3) was estimated using the panel least square method and panel fully-modified least squares (FMOLS) method. In the second step, the growth model in equation (3) was estimated for each of the 20 countries using the Autoregressive Distributed Lag (ARDL) approach to co-integration analysis for the short-run and long-run effects of tourism on economic growth in each country. In addition, Granger causality tests for the entire sample and for each of the country were carried out. Our estimated results show evidence that tourism has a positive effect on economic growth on Caribbean countries. However, natural disasters have a negative effect on economic growth. Results also show that the effects of tourism on economic growth are much stronger in the long-run than short-run.

CONCLUDING REMARKS

This paper analyzes the effects of tourism on the economic growth in 20 Caribbean countries. We have used the panel least square method and panel fully-modified least squares (FMOLS) method for the panel including all countries, and the Autoregressive Distributed Lag (ARDL) approach to co-integration analysis to estimate the short-run and long-run effects of tourism on economic growth for each individual Caribbean country. The empirical results show that there is some evidence of tourism contributing to economic growth in the Caribbean countries. In addition, there is also some evidence of short-run causality running from tourism development to economic growth.

REFERENCES

Antonakakis, N., Dragouni, M., Filis, G. (2015). 'Tourism and growth: The times they area-changing.' *Annals of Tourism Research*, 50, pp. 165–169.

Becken, S., Mahon, R., Rennie, H., Shakeela, A. (2014). 'The Tourism Disaster Vulnerability Framework: An application to tourism in small island destinations.' *Natural Hazards*, 71(1), pp. 955-972.

Economic Commission for Latin America and the Caribbean (2004). Preliminary evaluation. Retrieved from https://www.cepal.org/en

Granvorka, C., Strobl, E. (2013). 'The impact of hurricane strikes on tourist arrivals in the Caribbean.' *Tourism Economics*, *19*(6), pp. 1401-1409.

Josephs, L. (2018). International tourism is booming, but not to the US. Retrieved from https://www.cnbc.com/2018/01/17/international-tourism-is-booming-but-not-to-the-us.html

Laframboise, M. N., Mwase, N., Park, M. J., Zhou, Y. (2014). *Revisiting Tourism Flows to the Caribbean: What is Driving Arrivals?* (No. 14-229). International Monetary Fund.

Mackay, E. A., Spencer, A. (2017). 'The future of Caribbean tourism: competition and climate change implications.' *Worldwide Hospitality and Tourism Themes*, *9*(1), pp. 44-59.

Oakes, T. (2017). 'Tourism in hurricane impacted countries rebounding.' Retrieved from https://www.onecaribbean.org/wp-content/uploads/Caribbean-Update-Feb-2018.pdf

Padilla, A., McElroy, J. L. (2017). 'The three Cs of Caribbean tourism: Contexts, characteristics, and consequences.' *ARA: Revista de Investigación en Turismo, 2*(2), pp. 78-90.

Seetanah, B., Nunkoo, R., Sannassee, R. V., Georges, P., Jaffur´, W. M. Z. R. K. (2017). 'A meta-analysis of the tourism and economic growth nexus.' *BEST EN Think Tank XVII: Innovation and Progress in Sustainable Tourism*, 180, pp. 1-30.

The World Bank (2018). 'Global economic prospects: Latin America and the Caribbean.' Retrieved from http://www.worldbank.org/en/region/lac/brief/global-economic-prospects-latin-america-and-the-caribbean

Wong, A. (2015). 'Caribbean Island tourism: Pathway to continued colonial servitude.' *Études caribéennes*, 31-32. URL: http://journals.openedition.org/etudescaribeennes/7524;
DOI: 10.4000/etudescaribeennes.7524

World Travel and Tourism Council (2017). 'Travel and tourism economic impact 2017.' Retrieved from https://www.wttc.org/-/media/files/reports/economic-impact-research/regions-2017/world2017.pdf

BIOGRAPHIES

Dr. E. M. Ekanayake is a Professor of Economics at Bethune-Cookman University, Daytona Beach, Florida, USA. He earned his Ph.D. in Economics at the Florida International University, Miami in 1996. He has many publications to his credit. Contact information: College of Business and Entrepreneurship, Bethune-Cookman University, 640 Dr. Mary McLeod Bethune Blvd., Daytona Beach, FL 32114, USA.

Dr. Kenyatta Hills is an Assistant Professor of Management at Bethune-Cookman University, Daytona Beach, Florida, USA. She earned her DBA in Management at Walden University in 2015. She has several publications to her credit. Contact information: College of Business and Entrepreneurship, Bethune-Cookman University, 640 Dr. Mary McLeod Bethune Blvd., Daytona Beach, FL 32114, USA.

Dr. Trenessa Williams is an Assistant Professor of Marketing and Entrepreneurship at Bethune-Cookman University, Daytona Beach, Florida, USA. She earned her DBA with a specialization in Entrepreneurship from Walden University in 2014. Contact information: College of Business and Entrepreneurship, Bethune-Cookman University, 640 Dr. Mary McLeod Bethune Blvd., Daytona Beach, FL 32114, USA.

THE RELATIONSHIP BETWEEN EXPORTS AND ECONOMIC GROWTH: PANEL DATA EVIDENCE FROM THE U.S. METROPOLITAN AREAS

E. M. Ekanayake, Bethune-Cookman University
John R. Ledgerwood, Embry-Riddle Aeronautical University

ABSTRACT

The objective of this paper is to investigate whether exports-led growth hypothesis is valid at the sub-national level. To investigate this hypothesis, the study uses a panel data set covering the period 2005-2016 and 356 U.S. metropolitan areas. This paper uses annual data on metropolitan area real exports, real GDP, capital expenditure, and labor force. The paper employs panel cointegration and error-correction models to analyze the causal relationship between export growth and economic growth. In addition, in order to identify the direction of causality, the study also conducts the Granger causality analysis. In order to identify any regional differences in this relationship, the study also carries out analyses for each of the eight U.S. regions. The empirical results show that there is some evidence supporting the exports-led growth hypothesis in the U.S. metropolitan areas. In addition, there is also some evidence of short-run causality running from export growth to economic growth.

JEL CLASSIFICATIONS: F14, O40

KEYWORDS: Exports, economic growth, panel cointegration, Granger causality, metropolitan areas

INTRODUCTION

The relationship between export growth and economic growth in developing countries is a question that continues to be of considerable theoretical and empirical interest. The export-led growth hypothesis postulates that export activity leads economic growth. Cross-country trade flows and interpreting the importance of these activities towards economic growth lie at the heart of the debate on economic development policy since the early literature on import-substitution to the current literature on openness and economic growth. Recent literature has been mixed about the role of exports on economic growth. During the 1990s an immense empirical growth literature has developed, which regresses growth in real per capita GDP on its initial level and a wide variety of control variables of interest. Within this literature many papers have included various measures of trade or trade policy among these control variables. The export-led growth hypothesis states that exports are the main determinants of overall growth.

The objective of this paper is to investigate whether exports-led growth hypothesis is valid at the sub-national level. The paper employs panel cointegration and error-correction models to analyze the causal relationship between export growth and economic growth. These techniques, as successfully applied in studies by Serletis (1992), Bahmani-Oskooee and Alse (1993), Dutt and Ghosh (1996), Cuadros, Orts and Alguacil (2001), and Trevino, Daniels, Arbelaez and Upadhyaya, (2002), demonstrate their econometric robustness and their ability to root out spurious relationships. Panel cointegration tests have higher power due to their ability to integrate both the time-series and cross-sectional dimensions of the data.

So far, to our knowledge, there is no study undertaken to study the causal relationship between export growth and economic growth in the U.S. metropolitan areas. Given that this is the first study of this area, we expect that this paper will contribute to the expanding body of literature. This paper contributes to the literature in several ways. First, panel cointegration techniques are applied to investigate the export led-

growth hypothesis for 365 metropolitan areas in the United States, both for the sample as a whole and for each of the eight regions individually. Second, we carry out panel Granger causality tests to identify the direction of causality between real exports and real GDP. Third, we examine both the long-run and short-run effects of exports on real GDP to obtain insights into the dynamics of exports over time. The rest of the paper is organized as follows. Section 2 explains the methodology of the panel cointegration and error-correction models and a description of the data sources. Section 3 contains the empirical results and comparison of our results with previous studies. Finally, Section 4 provides a discussion about the implication of the results and some conclusions.

METHODOLOGY

This section discusses the model specifications to examine the relationships between exports and economic growth. The estimated model is derived from a standard growth equation based on a traditional production function. In the usual notation the production function can be written as follows:

$$Y_t = A_t \cdot f(L_t, K_t) \tag{1}$$

where Y is real gross domestic product (GDP) in year t in constant 2010 dollars, A is an index of overall productivity in the economy, L is the labor force in millions, and K is the amount of capital input (measured in physical units or in $ value) in the economy. Though the traditional production function includes stock of capital as an independent variable, it was dropped from the model since there is no information available on stock of capital at the metropolitan area level in the U.S. Assuming equation (1) to be a Cobb-Doulas production function and taking logs and differencing, we obtain the following expression describing the determinants of the growth rate of real GDP:

$$y = \alpha + \beta\, l + \gamma\, k \tag{2}$$

where lower case letters denote the rate of growth of individual variables. To estimate the links between exports and economic growth, we modify this growth equation by adding real exports as an additional independent variable. We replace the rate of change in labor input by the growth rate of labor force. There is no information available on stock of capital at the metropolitan area level in the U.S. Due to the formidable problems associated with attempts to measure the capital stock, especially in the context of the metropolitan areas, we have used the capital expenditure by state as a proxy. We have used the growth rate of real per capita GDP as the measure of economic growth. These changes yield the following growth equation:

$$g_{it} = \mu_i + \delta_i t + \beta_1 l_{it} + \beta_2 k_{it} + \beta_3 exp_{it} + \omega_{it} \tag{3}$$

where *g* is the growth rate of real per capita GDP, *l* is the growth rate of labor force, *k* is the growth rate of capital stock, *exp* is the growth rate of real exports in constant 2010 dollars, i = 1, 2, 3, .., 365 for each Caribbean country in the panel and t = 1, 2, 3, ..., 12 refers to the time period. The parameters μ_i and δ_i allow for MSA-specific fixed-effects and deterministic trends, respectively, while ω_{it} denote the estimated residuals which represent deviations from the long-run relationship. Our panel data set includes 365 metropolitan areas and covers 12 years from 2005 to 2016. According to economic theory, the expected sign of the parameter β_1 is positive, the expected sign of the parameter β_2 is positive, and the expected sign for parameter β_3 can expected to be either positive or negative depending on the impact of exports on the economy. We investigate the existence of cointegrating relationship using the standard panel tests for no cointegration proposed by Pedroni (1999, 2004). These tests allow for heterogeneity in the intercepts and slopes of the cointegrating equation. Pedroni's tests provide seven test statistics: Within dimension (panel tests): (1) Panel ν -statistic; (2) Panel Phillips–Perron type ρ-statistics; (3) Panel Phillips–Perron type t-statistic; and (4) Panel augmented Dickey–Fuller (ADF) type t-statistic. Between dimension (group tests):

(5) Group Phillips–Perron type ρ-statistics; (6) Group Phillips–Perron type t-statistic; and (7) Group ADF type t-statistic. These statistics are based on averages of the individual autoregressive coefficients associated with the unit root tests of the residuals for each country in the panel. All seven tests are distributed asymptotically as standard normal. Of the seven test statistics, except for the panel ν - statistic, the other six Pedroni test statistics are left-tailed tests. In order to find evidence for long-run relationship between the variables, the null hypothesis of no cointegration for these tests should be rejected. If the null hypothesis cannot be rejected, there is no long-run relationship between the variables.

Data Sources and Variables

The data is compiled within a panel data framework considering the relatively short time span of the data. The multivariate framework includes the metropolitan area real GDP in constant 2010 U.S. dollars, the metropolitan area real exports in constant 2010 U.S. dollars, the metropolitan area real capital expenditure in constant 2010 U.S. dollars, and the metropolitan area labor force in millions. Annual data on the U.S. metropolitan area real GDP from 2005 to 2016 were obtained from the U.S. Department of Commerce, *Bureau of Economic Analysis*. Annual data on the U.S. metropolitan area exports from 2005 to 2016 were obtained from the U.S. Department of Commerce, *International Trade Administration*. Annual data on the U.S. metropolitan area employment from 2005 to 2016 were obtained from the U.S. Department of Labor, *Bureau of Labor Statistics*. Information on capital expenditure by state was obtained from the U.S. Census Bureau, *Annual Survey of Manufacturers* reports.

Summary and Conclusions

The empirical results show that there is some evidence of causality running from export growth to economic growth in the U.S. metropolitan areas. However, there is no strong evidence for short-run causality running from export growth to economic growth.

REFERENCES

Bahmani-Oskooee, M., and Alse, J. (1993). Export Growth and Economic Growth: An Application of Cointegration and Error Correction Modelling. *Journal of Developing Areas*, 27, 535–42.

Cuadros, A. Orts, V. and Alguacil, M. (2006). Openness and Growth: Re-Examining Foreign Direct Investment, Trade and Output Linkages in Latin America, *The Journal of Development Studies*, 40(4), 167-192.

Dutt, S. and Ghosh, D. (1996). The Export Growth-Economic Growth Nexus: A Causality Analysis. *Journal of Developing Areas*, 30, 167-182.

Engle, R. F. and Granger, C. W. J. (1987). Cointegration and error correction: Representation, estimation, and testing. *Econometrica*, 2, 251–276.

Im, K. S., Pesaran, M. H., and Shin, Y. (2003). Testing for unit roots in heterogenous panel. *Journal of Econometrics*, 115, 53–74.

Levin, A. and Lin, C. F. (1993). Unit root tests in panel data: asymptotic and finite-sample properties. Unpublished manuscript, University of California, San Diego.

Levin, A., Lin, C. F., and Chu, C. S. (2002). Unit root tests in panel data: Asymptotic and finite-sample properties. *Journal of Econometrics*, 108(1), 1–24.

Li, G., Song, H., and Witt, S. F. (2005). Recent developments in econometric modeling and forecasting. *Journal of Travel Research*, 44, 82–99.

Ojide, M.C.G., Odije, K.C., and Ogbodo, J.C. (2014). Export-led growth hypothesis in Nigeria: Application of ARDL model and co-integration analysis. *Global Journal of Emerging Market Economies*, 6(1), 5-13.

Paul, B. P. (2014). Testing export-led growth in Bangladesh: An ARDL bound test approach. *International Journal of Trade, Economics and Finance*, 5(1), 3-4.

Pedroni, P. (1999). Critical values for cointegration tests in heterogeneous panels with multiple regressors. *Oxford Bulletin of Economics and Statistics*, 61, 653–670.

Pedroni, P. (2000). Full modified OLS for heterogeneous cointegrated panels. In *Advances in Econometrics: Vol. 15. Nonstationary panels, panel cointegration and dynamic panels*, 93–130. JAI Press.

Pedroni, P. (2004). Panel cointegration: Asymptotic and finite sample properties of pooled time series tests with an application to the PPP hypothesis. *Econometric Theory*, 20(3), 597–625.

Serletis, A. (1992). Export growth and Canadian economic development. *Journal of Development Economics*, 38(1), 133-145.

Trevino, L., Daniels, J.D., Arbelaez, H. and Upadhyaya, K.P. (2002). Market reform and Foreign Direct Investment in Latin America: Evidence from an Error Correction Model. *The International Trade Journal*, 16(4), 367-392.

BIOGRAPHIES

Dr. E. M. Ekanayake is a Professor of Economics at Bethune-Cookman University, Daytona Beach, Florida, USA. He earned his Ph.D. in Economics at the Florida International University, Miami in 1996. He has many publications to his credit. Contact information: School of Business, Bethune-Cookman University, 640 Dr. Mary McLeod Bethune Blvd., Daytona Beach, FL 32114, USA.

John R. Ledgerwood is an Associate 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. Contact information: College of Business, Embry-Riddle Aeronautical University, 600 South Clyde Morris Blvd., Daytona Beach, FL 32114, USA.

THE PINK BALANCE SHEET: AN EASY WAY TO TEACH CAPITAL STRUCTURE BASICS

Lynda S. Livingston, University of Puget Sound

ABSTRACT

Students of corporate finance must learn the basics of capital structure theory. However, most textbook discussions include too many equations and confusing explanations. We present a simple model of tax-related capital structure basics that incorporates only three components: a market-value balance sheet, colors that represent risk, and one equation. Students mastering the pink balance sheet should be able to remember easily the various implications of basic capital structure models, including beta relationships such as the Hamada equation.

JEL: G32

KEYWORDS: Capital Structure, Leverage, Finance Pedagogy

INTRODUCTION

Teaching capital structure is an integral part of teaching corporate finance, but teaching capital structure is hard. There are too many equations, too many assumptions, and too many confusing textbook explanations. Engagement on both sides of the classroom can devolve into "some people said capital structure was irrelevant, but it's not." It does not have to be this way. In this paper, we present a simple framework of only three concepts that will help students master the canonical tax-related models of capital structure. Once students know this material, it will be easier for them to learn enhancements based on asymmetric information, agency costs, and control issues. The concepts we use are not original, but our user-friendly package is. It should help students develop an intuitive appreciation for the basics of capital structure—or at least a better grasp than they can get from the standard textbook approach.

LITERATURE REVIEW

In this section, we consider the capital structure theory covered in most undergraduate textbooks. While this would usually mean starting with Modigliani and Miller—since "[s]urveys of the theory of optimal capital structure always start with the Modigliani and Miller (1958) proof that financing doesn't matter in perfect capital markets" (Myers, 2001)—we will start with common extensions of the MM canon, before discussing MM at length in the next section. MM do not consider personal taxes, so Miller (1977) does. He shows that MM's (1963) prediction of extreme leverage is mitigated when investors face higher personal tax rates on debt than on equity. Other theories also attempt to moderate MM's prediction. Harris and Raviv (1991) review asymmetric information, agency costs, and corporate control theories. Myers (2001) adds a review of tax-motivated "trade-off" theories, in which firms balance leverage gains against costs of financial distress. He concludes that while taxes tactically affect financing choices, there is little evidence that interest tax shields materially increase firm value.

Bradley, Jarrell, and Kim (1984) call the trade-off theories the "general academic view of the 1970s." Their own model—"the modern balancing theory of optimal capital structure"—incorporates the full range of contemporary adjustments to MM (1958): personal taxes on both debt and equity, bankruptcy costs, agency costs, and the availability of non-debt tax shields. They predict, and find, that leverage decreases with increasing costs of financial distress and variability of firm value. These "balancing" theories are often

easier to understand than the equations spawned by the tax-related theories, so the pink balance sheet focuses on the latter. We therefore must consider two other approaches concerned with the proper valuation of the interest tax shield: Myers' (1974) adjusted present value (APV), and Miles and Ezzell's (1980) adjusted discount rate. Myers' (1974) APV framework breaks project value into an all-equity base case plus adjustments for financing and project interaction effects. Myers highlights the importance of a constant market-value leverage ratio to the validity of the textbook WACC equation, and he explains that maintaining this ratio means that tax shields are not riskless. This is a critical point for students, and it is developed further in Miles and Ezzell (1980).

Miles and Ezell (1980) "clarify" the textbook WACC's role in valuing projects of any length, showing that WACC can be used to discount unlevered cash flows to obtain (levered) value. The critical issue is not length, but debt rebalancing: WACC requires that debt is rebalanced to maintain a constant debt/value ratio. Thus, even "though the firm might issue riskless debt, if financing policy is targeted to realized market values, the amount of debt outstanding in future periods is not known with certainty (unless the investment is riskless) and, consequently, the magnitude of the tax shields cannot be known with certainty" (p. 721). (Myers, 1974, p. 22, agrees: even if a given tax shield is safe, a constant D/V implies that "the aggregate value of the instruments obtainable is uncertain. We have in effect a compound lottery; the fact that the second stage is risk-free does not mean that the lottery itself is safe.") This insight is critical for students learning how to unlever and relever betas, as we discuss below.

In their 1983 paper, Ezzell and Miles reconcile the APV and WACC approaches to capital budgeting. They show that while APV discounts all tax shields at the cost of debt, WACC does so only for the first period; all future shields are discounted at the rate appropriate for the operating assets. Their "modified APV" approach leads to an intimidating weighted average discount rate that we suggest introductory students ignore. Harris and Pringle (1985), however, offer a more user-friendly option. They decompose the textbook WACC equation into an operating component and a tax shield-related component. Defining the former as the discount rate applicable to the firm if it were unlevered makes it straightforward to estimate the required returns for projects whose risks are different from average: find the operating piece using a comparable pure-play firm, then use the debt ratio that is optimal for the target project. Harris and Pringle (1985) focus on the asset side of the balance sheet. They use their operating asset rates to value a firm's interest tax shields, using the models of MM (1963), Miller (1977), and Miles-Ezzell (1980). While their approach is pedagogically beautiful, their focus on operating cash flows leads to equations for the unlevered cost of equity, rather than for the levered cost (as is standard in textbooks). They also do not distinguish total assets from operating assets when examining the market-value balance sheet. We provide both of those enhancements in this paper.

The Pink Balance Sheet

Our approach to teaching basic capital structure has three parts: (1) a market value balance sheet; (2) colors for each piece of the balance sheet, representing relative risk; and (3) one equation, that comes from MM (1963). None of these is original. However, students should benefit from this particular combination. Creating the market value balance sheet is the first step to visualizing capital structure. Other authors have stressed the importance of this concept (e.g., Titman and Martin, 2016). However, we make the idea more concrete by drawing blocks depicting the balance sheet components, with the relative sizes of these blocks representing their relative values. What makes this a *market value* balance sheet is the block representing the value of the interest tax shield. When this is present, the value of the firm's total assets is larger than the value of its operating assets, and the commonly used term "cost of assets" becomes ambiguous. The colors of each block on the market value balance sheet reflect that component's relative risk. Operating assets are pink. Risk-free debt is white; as debt becomes riskier, the debt block becomes pinker. Levered equity is red. Thus, as assets are financed by debt and equity, pink is made from white and red. (For a less vibrant approach, equity can be black and operating assets grey.) MM used a similar analogy in 1958, but

their whole milk/butter fat/skim milk example is unlikely to be as intuitive to today's students.Finally, we summarize the relationships from the pink balance sheet using one equation:

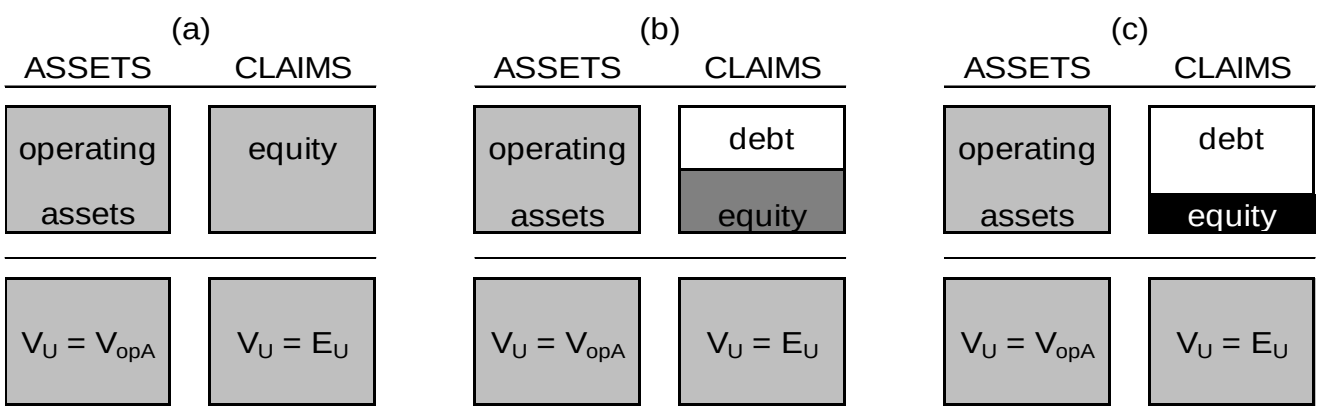
$$k_{eL} = k_{opA} + (k_{opA} - k_d)*(D/E)*(1-T_c), \quad (1)$$

expressing the cost of levered equity as a function of the cost of operating assets (k_{opA}), the cost of debt (k_d), the debt/equity ratio, and the corporate tax rate (T_c). This is MM's 1963 "with-tax" relationship. We have two introductory comments about this equation. First, this is not an intuitive expression, so students should be encouraged to learn its simple derivation (which we show below). However, for those students who prefer to have something to memorize, this is the equation to remember. Once they know it, all they have to do is substitute relevant values for the case they are considering (e.g., T_c=0 for MM, 1958); they can also simply substitute betas for costs to find systematic risk. Second, the "opA" subscript is inelegant, especially since k_{opA} is simply the cost of unlevered equity. However, "opA" reminds students that there is more than one asset on the market value balance sheet, which notation like "k_{asset}" or "k_{eU}" (for "unlevered equity") can obscure. Having introduced the three basic parts of our approach, we now use the pink balance sheet to describe the basic tax-related capital structure models.

MM 1958: No Taxes; Perpetual, Riskless Debt

MM derive their original irrelevance theorem in a world with no taxes. They also assume that the "physical assets held by each firm will yield to the owners of the firm—its stockholders—a stream of 'profits' over time"—a stream of profits that is unaffected by capital structure. Capital structure choice does not affect the investment opportunity set of the firm, and firm value comes only from the operating assets of the company. In this case, capital structure is irrelevant (MM's proposition I). Consider a market value balance sheet for a firm in this world. If the firm has no debt, its value is V_U, which the same as its equity value, E_U. This unlevered firm is depicted in panel (a) of Figure 1. In this figure, the size of the blocks reflects the value of the operating assets and the unlevered equity, and the pink (or grey, in this figure) color represents their risks. Firm value will remain V_U, and the overall required return must remain pink, regardless of what we do on the right-hand side. However, although the whole remains unchanged, adding debt means that the components of the claims side *will* change. As the value of debt rises, the value of levered equity must fall; the more debt we add, the smaller the equity block becomes. It also becomes a darker red, as more of the risk of the operating assets becomes concentrated into the shrinking amount of equity. (MM assume that debt is riskless, so we've colored the debt block white in Figure 1.)

Figure 1: Capital Structure in a World with No Taxes (MM, 1958)



MM (1958) show that, in a world with no taxes, firm value is not affected by leverage. In Figure 1, this irrelevance is represented by equal-sized value blocks ($V_U = V_{opA}$) in all three panels. The risk of the firm equals the risk of the operating assets, so both the operating asset block and the firm-value block are colored pink (grey in the figure). When there is no debt, as in panel (a), the value and risk of the equity equal that of the operating assets. As debt is added, as in panels (b) and (c), the risk of the operating assets becomes increasingly concentrated in the equity. Here,

we color debt white, since MM assume debt is riskless; equity is therefore red (dark grey/black in the figure), since the white of the debt plus the red of the equity combine to create the pink of the operating assets. Panels (b) and (c) show that adding debt makes equity increasingly risky.

We can easily see how k_{eL} (the cost of levered equity) rises as the amount of debt increases. Since the weighted average of the costs of claims must remain equal to k_{opA} (and stay pink), we have:

$$k_{opA} = w_d*k_d + w_{eL}*k_{eL} = (D/V_L)*k_d + (E_L/V_L)*k_{eL}.$$

Substituting $(D + E_L)$ for V_L and rearranging, we have:

$$k_{eL} = k_{opA} + (k_{opA} - k_d)*(D/E_L),$$

which is simply our framework equation (1), assuming that T_c=0. It is more famous, of course, as MM's proposition II. It simply tells us that, if the weighted average of k_d (white) and k_{eL} (red) must always end up as the same shade of pink, then adding more debt means that k_{eL} must get darker red.While MM focus on riskless debt, they do comment on the "seemingly paradoxical result" that occurs if k_d is allowed to rise with leverage: "the increased cost of borrowed funds as leverage increases will tend to be offset by a corresponding reduction in the yield of common stock" (p. 274). Students can visualize this result easily with colors. Since the asset side must remain the same shade of pink, if the debt piece gets pinker (riskier), the equity piece must get lighter red. The equity is getting less risky—as the debt is reflecting some of the (constant) risk of the operating assets—and therefore offers a lower yield. Two things are happening here: (1) the debt piece is getting larger, making equity riskier; but (2) the debt itself is getting riskier. The "paradox" relates to the latter: *once the amount of debt is determined*, making that debt riskier makes the equity safer. MM note that incorporating the two countervailing effects together makes k_e a nonlinear function of leverage, abrogating proposition II.Since the MM papers predate the CAPM, MM do not address betas. Nonetheless, textbooks do, and students must. This is easy: simply replace the return (k) values in equation (1) with beta values. Thus, we start with:

$$\beta_{eL} = \beta_{opA} + (\beta_{opA} - \beta_d)*(D/E_L)*(1-T),$$

then replace T_c and β_d with zeros (since, with MM 1958, we have no taxes and debt is riskless), leaving us with:

$$\beta_{eL} = \beta_{opA}*[1 + (D/E_L)].$$

If we want to avoid starting with a memorized equation, we can reach this same conclusion by employing the "portfolio approach." Since the beta of a portfolio is a weighted average of the betas of the portfolio's components, we can simply set the beta of the left-hand side of the market-value balance sheet equal to the beta of the right-hand side:

$$\beta_{opA} = w_d*\beta_d + w_{eL}*\beta_{eL} \rightarrow \beta_{eL} = \beta_{opA}*[1 + (D/E_L)].$$

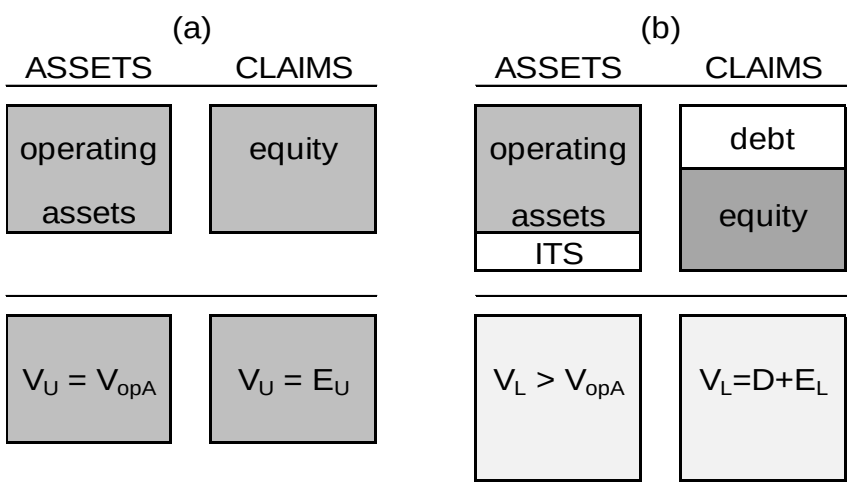
<u>Mm 1963: Corporate Taxes; Perpetual, Riskless Debt; Riskless Its</u>

MM's propositions I and II assume a world of no taxes. MM did extend their analysis to consider taxes in the 1958 paper, recognizing that debt would add value by sheltering some income. However, in 1963, they corrected that extension by lowering the interest rate that they used to discount the interest tax shield, leading them to conclude that "the tax advantages of debt financing are somewhat greater than we originally suggested." In fact, debt now added the increment T_c*D to the value of the unlevered firm. Debt is still perpetual and riskless: "All bonds… are assumed to yield a constant income per unit of time, and this income is regarded as certain by all traders…" (MM, 1958); "both the tax rate and the level of debt are

assumed to be fixed forever…and… the firm is certain to be able to use its interest deduction to reduce taxable income" (MM, 1963). This implies that the annual interest tax shield (ITS) equals [T_c*D*k_d], and that its value can be found by discounting it as a perpetuity. Thus, once MM assume that the cash flows from tax shields "are identical in uncertainty to the debt service payments" (Harris and Pringle, 1985), so that the appropriate discount rate is k_d, V_{ITS} becomes [T_c*D*k_d]/k_d = T_c*D.

(Students should note two things at this point. First, this increment to firm value seems to imply that debt adds value without limit. However, MM themselves note that "the existence of a tax advantage for debt financing…does not necessarily mean that corporations should at all times seek to use the maximum possible amount of debt in their capital structures"; p. 442. Explaining why is the mission of the tradeoff theories. Second, students must be reminded that when debt is neither riskless nor perpetual, the value of the ITS will not equal T_c*D, but will be something—perhaps much—lower.) The balance sheet for this case is shown in panel (b) of Figure 2 (with the no-tax case in panel (a)). Two things are happening here: firm value is rising, and it is becoming less risky. When we incorporate taxes, the interest tax shield adds value to the firm. Thus, we add a new block to the asset side of the market-value balance sheet, and we show a larger block for firm value (since $V_L > V_U = V_{opA}$). The value of levered equity is still less than the value of unlevered equity in Figure 2(a), because we must make room for debt (and $D > V_{ITS}$). However, E_L is now larger than it was in the no-tax case of Figure 1, since the value of the ITS accrues to the equity.

Figure 2: Capital Structure with Taxes (MM, 1963)



When MM add taxes, the resulting investment tax shield (ITS) increases firm value. Thus, the firm-value block in panel (b) is larger than the [$V_U = V_{opA}$] value block in panel (a). Since MM assume that the ITS is riskless, we color it white; adding this riskless component to the asset side of the market-value balance sheet makes the firm less risky overall. In panel (b), we see that the value of equity rises as the value of the ITS is added to it; at the same time, the total value of the levered equity is less than that of the unlevered equity, since some of the firm's market value is now accounted for by debt. Relative to the no-tax case from Figure 1, the levered equity is now more valuable and less risky.

The color of the ITS block is important. Since MM assume that the cash flows from tax shields have the same risk as the underlying debt, we color the block white, just like the debt block. Now, the risk of the levered firm's total assets is lower (lighter pink) than that of the unlevered firm's, since we have added something riskless (white) to the left-hand side of the balance sheet. Since the ITS accrues to the equity, we are also effectively adding this same white ITS block to the equity. Equity is now comprised of the red rectangle from the no-tax case (from Figure 1(b)) plus a new, smaller white rectangle; this larger value of E_L implies a higher weight of equity overall, lowering the D/E ratio and decreasing the cost of equity relative to the no-ITS case. We now have a larger (more valuable), lighter (less risky) equity block. MM call these risk effects another apparent "paradox." Adding leverage actually reduces the variability of total returns ("interest plus net profits")! Students can resolve this easily with colors. Again, if the risk of the assets remains pink, then adding more white (debt) on the claims side concentrates more red onto the equity ("[t]he

variability of stockholder net profits will… be greater in the presence than in the absence of leverage"; p. 435). However, since any uncertainty in the value of the tax shields is "of a different kind and order from that attaching to the stream generated by the assets"(that is, the risk of the ITS is lower than the risk of the operating assets; p. 435), adding V_{ITS} to the left-hand side makes total firm value larger and lighter. The red of the equity is part of a lighter-pink whole. Thus, the risk of the equity increases with leverage "relatively less so than in an otherwise comparable world of no taxes" (p. 435). Students can easily derive MM's (1963) "correction" equations if they remember the main story:

$$V_L = V_{opA} + V_{ITS} = V_{opA} + T_c*D \quad (2)$$

Using the "portfolio approach," we have:

$$w_{opA}*k_{opA} + w_{ITS}*k_{ITS} = w_d*k_d + w_{eL}*k_{eL}$$

Since $V_{ITS} = T_c*D$, $(V_L - T_c*D) = (E_L + D - T_c*D) = V_{opA}$ (the numerator of w_{opA}), and $k_d = k_{ITS}$, we rearrange to find equation (1):

$$k_{eL} = k_{opA} + (k_{opA} - k_d)*(D/E_L)*(1-T_c).$$

(Again, students should remember that this simplification requires that $V_{ITS} = T_c*D$, which in turn requires a perpetually available tax shield of the same risk as the underlying debt.) To find the beta of our levered equity, we now simply substitute β for k:

$$\beta_{eL} = \beta_{opA} + (\beta_{opA} - \beta_d)*(D/E_L)*(1-T_c),$$

which becomes, when we replace β_d with zero (since the ITS is riskless):

$$\beta_{eL} = \beta_{opA}*[1 + (D/E_L)*(1-T_c)], \quad (3)$$

the Hamada equation.

MM do not derive the Hamada equation, of course, but equation (1) is theirs, and students may like their approach to finding it. They start with WACC. Since they assume that the cash flow (CF) to investors is unaffected by leverage, the value of an unlevered firm is CF/k_{opA}, and the value of a levered firm is CF/WACC. Substituting into (2), then rearranging, we get:

$$CF/WACC = [CF/k_{opA}] + T_c*D, \quad (4)$$

so that

$$WACC = k_{opA}*[1 - (D*T_c)/V_L]. \quad (5)$$

(BMA call (5) "r_{MM}," and they do not stress that it is a WACC, not a cost of equity. For any student for whom this is not obvious, the fact that "r_{MM}" is less than k_{opA} can be confusing. In fact, this whole rearrangement, while essentially done by MM themselves, is confusing; unless (5) appears in the textbook, students would be much better off just to remember (4). See Myers, 1974, for a concise discussion.) Once we've defined WACC this way, we can equate this definition to the textbook WACC equation:

$$WACC = k_{opA}*[1 - (D*T_c)/V_L] = w_d*k_d*(1-T_c) + w_{eL}*k_{eL},$$

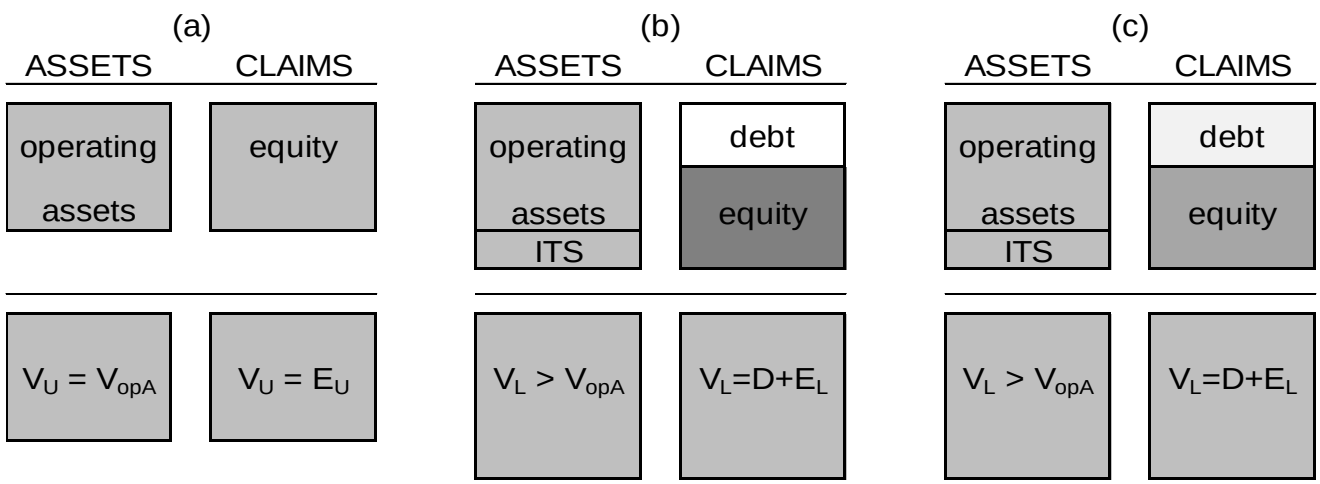
which, when rearranged to solve for ke_L, leads us right back to equation (1).

As always, when students are working with WACC, they need to be careful about the embedded rebalancing assumptions. The textbook WACC equation assumes that debt is rebalanced constantly (almost; see Brealey, Myers, and Allen, 2014), keeping the firm's debt ratio constant, while MM assume that debt is a fixed dollar amount. However, given that MM's cash flows are perpetuities, firm value—and thus the debt ratio—remain constant, as the textbook approach requires.

Miles and Ezzell: Corporate Taxes; ITS Risk = Operating Asset Risk

MM's identification of the value of the ITS as T_c*D—which results in the nice "D*(1-T_c)" terms in so many textbook capital structure equations—is a consequence of their discounting the tax shield at the cost of debt. However, the ITS may actually be riskier than the underlying debt; it also will fluctuate with operating assets if the debt ratio remains constant. Miles and Ezzell (1980) therefore advocate for discounting the ITS at k_{opA}. Figure 3 shows the balance sheet for this case.

Figure 3: Capital Structure when Risk of ITS = Risk of Operating Assets



In Figure 3, the investment tax shield adds value to the firm, as in Figure 2. However, in this case, the ITS has the same risk as the operating assets. Overall firm risk therefore does not change with the addition of the ITS, making the balance sheet simply a radial expansion of MM's original (1958) no-tax case. Equity risk now rises with leverage in exactly the way described by MM's proposition II.

Since we have an interest tax shield, we add the value of the ITS to the asset side, as in Figure 2. However, now that $k_{ITS} = k_{opA}$, we color the ITS block pink. The whole asset side is the same shade of pink as it was for the unlevered firm, but now it is larger. On the claims side, debt can be riskless (as MM assume; shown in panel (b)) or not (panel (c)), but we always have $k_{eL} > k_{opA} = k_{ITS} > k_d$.

To solve for k_{eL} using the portfolio approach, we substitute k_{opA} for k_{ITS}:

$$w_{opA}*k_{opA} + w_{ITS}*k_{opA} = w_d*k_d + w_{eL}*k_{eL} \rightarrow k_{eL} = k_{opA} + (k_{opA} - k_d)*(D/E_L),$$

or proposition II. When we assume that the ITS has the risk of the operating assets, we are back in the world of MM, 1958—just with a larger V_L. Brealey, Myers, and Allen (2014) use this approach to finding k_{eL} and β_{eL}. Students accustomed to a steady diet of the Hamada equation may wonder how this can be right. Those students must remember the different models' underlying assumptions. Since this is so important, we briefly consider it below.

The Hamada Equation

It might surprise students to learn that the familiar "Hamada equation" does not appear in Hamada's (1972) paper. Instead, he presents a form that is actually easier to remember:

$$\beta_{eL}*E_L \quad = \quad \beta_{opA}*E_U \qquad (6)$$

To derive the more familiar relevering form (equation (3)), we must be clear about Hamada's underlying assumptions: he "assume[s] the validity of the MM theory from the outset" (p. 437). Thus, Hamada assumes riskless, perpetual debt. That debt is perpetual is not hard to see, since students will recognize the "T_c*D" term as coming from MM's $[k_d*T_c*D]/k_d$ valuation. However, the "riskless" part, while perhaps not so clear, is critical. Hamada assumes "as an empirical approximation that interest and preferred dividends have negligible covariance with the market"—that is, that their betas are zero (p. 439). In MM's world, there is no doubt about the value of the ITS, so its beta is also zero. Given these assumptions, we can apply our balance sheet approach (this time starting with betas):

$$w_{opA}*\beta_{opA} + w_{ITS}*\beta_{ITS} \quad = \quad w_d*\beta_d + w_{eL}*\beta_{eL}$$

Substituting 0 for β_d and β_{ITS}, and noting that $w_{opA} = V_{opA}/V_L = (V_L - V_{ITS})/V_L = (V_L - T_c*D)/V_L$ and that $w_{eL} = E_L/V_L$, we find equation (3). Of course, we get the same result if we start with Hamada's own equation, (6). In fact, even though (6) is not in most textbooks, students should be encouraged to start there: it is much easier to remember, and much more intuitively appealing, than (3). Equation (6) also allows students to consider the relationship between unlevered and levered equity. Since we know that the beta of a levered firm must exceed that of an unlevered firm, equation (6) implies that $E_U > E_L$. Students might be inclined to think that—since a levered firm is more valuable than an unlevered firm—then levered equity also must be more valuable than unlevered equity. However, the right-hand side of the levered balance sheet contains both debt and equity. Thus, since $V_L = E_L + D = E_U + T_c*D$, and since $D > T_c*D$, it must be that $E_U > E_L$. Hamada's paper also highlights a broader point. For many students, it is obvious that operating activities create risk, but harder to see how capital structure does. Nonetheless, risk can come from the right-hand side of the balance sheet as well as from the left, and equity risk can change even if total risk is constant. "The total firm's systematic risk may be stable (as long as the firm stays in the same risk class), whereas the common stock's systematic risk may not be stable merely because of unanticipated capital structure changes" (p. 443)..."adjusting correctly for leverage is not frequently done and can be very critical" (p. 436). Although he was commenting specifically about studies attempting to determine the "fair rate of return" for utilities—about fifty years ago—his point is still integral to the study of capital structure.

CONCLUSIONS

Siegel (2014) reminds us that studying the work of the "creators of classic finance theory in the 1950s and 1960s is "indispensable":

> *Classic finance forms a base case or null hypothesis against which empirical facts, new theories, and conjectures can be tested. Without it, we are lost. With it, we have a set of very useful guideposts, a little like Newtonian mechanics in physics—we know it's not exactly right but use it where we can because it is so useful.*

MM's capital structure irrelevance theorem is the poster child for this sort of null hypothesis. However, students who study it, and its associated tax-related enhancements, confront too many confusing equations. The pink balance sheet approach boils this discussion into three simple parts: a market value balance sheet;

colors reflecting risks; and one equation. This approach allows students to grasp the base case more easily, better preparing them for their study of more sophisticated models of capital structure.

REFERENCES

Bradley, M., G.A. Jarrell, and E.H. Kim (1984) "On the Existence of an Optimal Capital Structure: Theory and Evidence," *Journal of Finance*, vol. 39(3), p. 857-878

Brealey, R. A., S. C. Myers, S.C., and F. Allen (2014) *Principles of Corporate Finance*, 11th ed., McGraw Hill-Irwin, New York

Ezzell, J.R. and J.A. Miles (1983) "Capital Project Analysis and the Debt Transaction Plan," *Journal of Financial Research*, vol. 6(1), p. 25-31

Hamada, R.S. (1972) "The Effect of the Firm's Capital Structure on the Systematic Risk of Common Stocks," *Journal of Finance*, vol. 27(2), p. 435-452

Harris, M. and A. Raviv (1991) "The Theory of Capital Structure," *Journal of Finance*, vol. 46(1), p. 297-355

Harris, R. S. and J. J. Pringle (1985) "Risk-Adjusted Discount Rates—Extensions from the Average-Risk Case," *Journal of Financial Research*, vol. 8(3), p. 237-244

Miles, J. A. and J. R. Ezzell (1980) "The Weighted Average Cost of Capital, Perfect Capital Markets, and Project Life: a Clarification," *Journal of Financial and Quantitative Analysis*, vol. 15(3), p. 719-730

Miller, M. H. (1977) "Debt and Taxes," *Journal of Finance*, vol. 32(2), p. 261-275

Modigliani, F. and M. H. Miller (1958) "The Cost of Capital, Corporation Finance, and the Theory of Investment," *American Economic Review*, vol. 48(3), p. 261-297

Modigliani, F. and M. H. Miller (1963) "Corporate Taxes and the Cost of Capital: A Correction," *American Economic Review*, vol. 53(3), p. 433-443

Myers, S. C. (1974) "Interactions of Corporate Financing and Investment Decisions—Implications for Capital Budgeting," *Journal of Finance*, vol. 29(1), p. 1-25

Myers, S. C. (2001) "Capital Structure," *Journal of Economic Perspectives*, vol. 15(2), p. 81-102

Siegel, L. B. (2014) "Read Your Sharpe and Markowitz!" *CFA Institute Magazine*, Sept./Oct., p. 17-19

Titman, S. and J. D. Martin (2016) *Valuation: The Art and Science of Corporate Investment Decisions*, 3rd edition, Pearson

ADOPTION OF THE BALANCED SCORECARD BY MUNICIPAL GOVERNMENTS: A CANADIAN PERSPECTIVE

Kurt Schobel, Royal Military College of Canada & Smith School of Business
Peter Drogosiewicz, Royal Military College of Canada

ABSTRACT

This paper examines the evolving adoption of the Balanced Scorecard (BSC) in municipal governments. We conduct a study of the use of BSCs in municipal governments across Canada. Senior administrators are surveyed regarding the use of performance measures and the results are compared to a similar study conducted in 2004. The results show that municipal governments continue to focus primarily on financial metrics. Adopters recognize the value of a BSC and most no longer see the BSC as a fad or as a set of ad-hoc measures. The BSC is seen as a valuable tool that links the municipality's mission and strategy to objective measures. This paper extends the literature on the BSC by identifying a growing desire to improve performance measurement within Canadian municipalities. In addition, understanding the needs, concerns, and reasons for not implementing a BSC will provide practitioners with the necessary information to develop BSC tools that work for a municipal government.

JEL: M490, H70

INTRODUCTION

The study of performance measurement systems in the public sector has grown in the last decade with some arguing that measuring performance in the public sector merely commoditizes public services while others argue it is an imperative in today's world of increased transparency and accountability. As this dialogue continues to unfold, the reality is the use of performance management systems continues to grow indicating that they are here to stay and therefore worthy of continued study. In the early 1990s, a new strategic performance measurement system, the Balanced Scorecard (BSC) was developed with the intent of moving private sector companies away from strictly financial measures of performance (Kaplan and Norton, 1992). Not surprisingly, within a decade, the BSC expanded to include the public sector (Kaplan and Bower, 1999) and it has continued to grow in popularity and acceptance ever since. When the BSC was introduced over 20 years ago, the motivation for its development was to help organizations to better align management activities with strategy. Within the public sector and more specifically municipal governments, the desire to demonstrate alignment between strategy and outcome continues to grow and thus, the purpose of this study was to determine whether the BSC has gained a foothold within municipal government operations or whether there remains a void between desire and reality.

In this paper we conduct a longitudinal study that compares results from a 2004 study on the use of the BSC (Chan, 2004) to our own survey in 2016. Using the 2004 paper as a starting point we created a survey using the same categories from 2004 and solicit responses from senior administrators across Canada. The results show marked changes in the perception and use of the BSC from 2004 and will help guide practitioners toward the development of tools to improve performance measurement as well as identifying opportunities for further research in the area of municipal government scorecards. The remainder of the paper is organized as follows: The next section is a review of the literature surrounding performance management in the public sector, BSCs in public sector organizations, and finally BSCs in municipal governments. Next we discuss our data and the methodology used in this longitudinal study. This discussion is followed by

the results obtained. The paper finishes with concluding remarks that include any limitations of this research.

LITERATURE REVIEW

Performance Measurement in the Public Sector

In the context of public sector organizations (PSOs) there has been a greater emphasis put on accountability to stakeholders, transparency and decision-making through performance measurement and reporting (Brusca and Montesinos, 2016; Goh, Elliott and Richards, 2015; Sharma and Gadenne, 2011). Taxpayers and other stakeholders are taking a greater interest in municipal programs and the degree to which they are achieving their goals and objectives (Sharma and Gadenne, 2011). While, the public has been demanding greater transparency and accountability, the economy has also been performing rather poorly with interest rates remaining at all time lows for the much of the past decade. It has been found that during economic and political crises, performance management adoption is accelerated (Mary et al. 2012). Finally, Melitski and Manoharan (2014) found that incorporating performance measurement into budget reports builds public trust. Notwithstanding the continuous support for performance management, others decry the use of 'for profit' methods for determining the value of government. One common complaint is that performance measures can be 'gamed' (Goh, 2012; Sanger, 2008; Propper, 2003; Smith, 1995). A list of unintended consequences of using performance measures includes: tunnel vision, myopia, measure fixation, sub-optimization, misrepresentation, and misinterpretation (Smith, 1995). Disclosure of performance information has also been found to be a cause for gaming, suppression of information, and manipulation of the data (Sanger, 2008).

These concerns, while relevant to the general discussion on performance measurement, are not unique to performance measurement in the public sector. In a recent paper on the implementation of performance reporting in local governments in 17 Western countries it was found that performance reporting is being adopted for three reasons: (1) external pressure in the form of legislation; (2) imitation; and (3) normative considerations by those desiring to adopt a successful model. In addition, the study found that in jurisdictions where specific performance measures are legislated there could be reduced executive and other stakeholder buy-in. (Brusca and Montesinos, 2016).

Moullin (2017) summarizes the overall situation extremely well by noting there are numerous papers that discuss the pitfalls and concerns of public sector performance management but none offer any solutions. He then goes on to note that public sector scorecards are an effective means of improving performance in the public sector when the proper management culture is in place. Thus, despite the detractions, the increased interest in the affairs of the public sector, the demand for more information about public spending, and the calls for accountability and transparency indicate that tools for performance measurement within the public sector are a necessity. It has been shown that a leading indicator of future problems and program failure is poor performance management system design and implementation (Sharma and Gadenne, 2011). To combat these sorts of issues, the BSC was identified as being useful in dealing with uncertainty and as tool for risk management (Costa Oliveira, 2014). Thus, it is not surprising to see the BSC as the dominant performance measurement system for the public sector.

The Balanced Scorecard in Public Sector Organizations

The BSC was first developed by Kaplan and Norton in 1992 as a means of moving beyond using strictly financial measures to measure performance (Kaplan and Norton, 1992). The BSC is a measurement tool that can help an organization effectively incorporate non-financial measures in its performance measurement thereby facilitating the link between the organization's activities and its strategy. Within five years, Kaplan and Norton noted that the BSC was much more than a mere performance measurement system, it was the means through which an organization could translate strategy into action, a theme that helped to develop the BSC into a strategic performance management system (Kaplan and Norton, 1996), a theme that has endured (Kaplan and Norton, 2008, 2007, 2001).

In the late 1990s, it was noted that the BSC framework was also suitable for public sector performance measurement (Niven, 2002; Kaplan, 2001; Kaplan and Bower, 1999). Since then, the BSC as a public sector performance management framework has been studied regularly (Adams et al., 2014; Goh, 2012; Northcott, 2012; Sharma and Gadenne, 2011, Perera et al. 2007, Chan, 2004). Practitioner acceptance is also noted by the Chartered Professional Accountants (CPA) of Canada publishing a Management Accounting Guideline (MAG) titled Performance Measurement for Not For Profits – The Balanced Scorecard as an approach (Scholey and Schobel, 2016). The CPA MAG details the steps for practitioners to follow to successfully implement a BSC in a not for profit organization (a term that includes government entities). The public sector BSC differs from the traditional BSC in a number of key ways. The first difference relates to the customer perspective. In the public sector, the customer perspective is typically replaced with a stakeholder perspective. Second, the order of the perspectives is rearranged in the strategy map such that the financial perspective is often found at the bottom of the strategy map rather than the top (Scholey and Schobel, 2016).

In the public sector, financial measures play an enabling (through tax revenues), or constraining (through expenditures), role and are not considered the primary objective (Kaplan and Bower, 1999; Schobel, 2012). A beneficial attribute of a BSC implementation in the public sector is that it necessitates a clear definition of the organization's strategy and its themes and they propose combining BSC perspectives into strategic themes that help in achieving the mission and creating value (Kaplan and Bower, 1999).

Balanced Scorecards in Municipal Government

While the use of the BSC in the broader public service has been reviewed rather extensively, the use of the BSC by municipalities has not. Chan (2004) conducted one of the first studies of the use of the BSC in municipal governments within the United States and Canada. In a Google Scholar search, this paper has been cited over 300 times including a number of examples of case studies within municipal governments around the world. In Amman, the BSC was determined to have a significant impact on strategic performance (Al-haj Ahmad, F.B. and Atieh, S.H., 2016). In Portugal, while many public sector organizations, including municipal governments, are reportedly aware of the BSC, its use is still rather limited (Rodrigues Quesado et al., 2014). In Greece, the use of a BSC for a local government sports team increased the perception of quality of the program and is seen as a significant tool for future sustainability of the program (Dimitropoulos et al., 2017). These three examples are but a few of the many uses of the BSC in municipal government and they speak to the growing acceptance of the BSC within municipal performance measurement.

Subsequent to the Chan (2004) study, a number of other researchers have looked at performance measurement within municipal governments. Of note, Pollanen (2005) noted a desire by municipal governments for more effectiveness measures relative to efficiency measures but on examination found more efficiency measures than effectiveness one. Abdel-Maksoud et al. (2015) noted that non-financial measures and operational efficiency measures are important for both strategy implementation and

assessment purposes. Looking at the Dutch public sector, Spekle and Verbeeten (2014, p. 143) found that "the exploratory use of performance measures enhances performance". Despite clear advocacy for the BSC, Chan (2004) found that all Canadian municipalities indicate limited financial, information system, management and time availability as factors adversely impacting success. Other studies came to similar conclusions with resource allocation issues featuring prominently as a reason for unsuccessful implementation (Northcott and Taulapapa, 2012; Perera et al., 2007). These findings are countered in a study that noted the costs of implementing performance management and measurement systems in smaller municipalities need not be costly with the use of existing tools such the BSC (Dawe, 2007).

The political climate cannot be ignored when discussing the use of the BSC. Political considerations may have adverse consequences on the success of a BSC implementation because those considerations are typically limited to a term of officer whereas the BSC's stated focus is on long-term outcomes (Chan, 2004). A BSC implementation necessitates targets that can easily be perceived as being punitive for the municipal labour force (Dawe, 2007) which in turn are not considered politically expedient (Perera et al. 2007). In addition, there is a tendency after elections to discard efforts of previous administrations (Gomes and Lírio, 2013). Bursca and Montesinos (2016) also found that the use and effectiveness of performance measures is curtailed by political interference in organizations that fail to incorporate and systematize them as part of routine business. All this to say, the ups and downs of municipal politics may have a direct impact on successful implementation of a BSC.

Other challenges for municipal government include the identification of performance indicators. This process is a particularly challenging and time intensive exercise and many municipalities struggle to even identify appropriate objectives along each of the perspectives (Northcott and Taulapapa, 2012). One means to address this BSC implementation concern is by researching case studies and best practices, attending seminars and training sessions, and engaging subject matter experts (Northcott and Taulapapa, 2012; Dawe, 2007). Ultimately, the finding is that training and education for municipal staff and leaders can enhance understanding of the BSC and reduce resource requirements, including the amount of time and effort required to affect successful implementation.

According to Padovani (2010), there are four key characteristics that are instrumental in the success of a performance management system within municipalities. The first is an incremental path towards improvement so as not to unnecessarily disrupt established structures and in the process overwhelm users with too much change; second, is the engagement of enablers with technical backgrounds in developing and implementing performance management systems; third is participation in performance measurement initiatives; and lastly, is a shift from management or task control to strategy formulation or in other words a greater focus on the long-term. In a separate study, the level of executive sponsorship as well as top-management employee buy-in is also seen as critical to successful BSC implementations (Chan, 2004). Similar findings were reported in many other studies exploring the use of performance management and the BSC in government organizations (Brusca and Montesinos, 2016; Dawe, 2007; Gomes and Lírio, 2013; Northcott and Taulapapa, 2012; Perera et al., 2007). The common finding points from these papers is that any project that has not secured management and employee buy-in is going to have a hard time gaining traction or being successful. Culture also plays an important role. A flexible organizational culture is a key component of successful implementations (Chavan, 2009; Deem et al., 2010). In a number of studies this requirement is something that in the context of municipalities is largely absent (Chan, 2004; Perera et al., 2007). Finally, administrative culture appears to be a key in influencing the speed with which performance measurements are adopted in PSOs (Mary et al., 2012).

The use of the BSC within municipal government is an important topic and by gauging how perception and value have changed over time we may be able to identify whether the BSC is an appropriate tool for municipal government performance measurement. Accordingly, we felt the Chan (2004) study was worth

a second look to determine whether the use of performance measurement systems and/or the perceptions and use of the Balanced Scorecard have changed in the 12 years since the study was conducted.

DATA AND METHODOOGY

This study was designed to replicate the Chan (2004) study on performance measurement and the adoption of the BSC in municipal governments. We did not have access to the original survey and chose to reconstruct our survey based on the categories in the various results tables that were provided in the paper by Chan (2004). We then conducted a random sample of 376 Canadian municipalities with populations of 10,000 and above. An online questionnaire consisting of 52 questions was sent to Administration Officers/City Managers of Canadian of these municipalities. In total 68 (18%) of city administrators responded to the survey with 62 (91%) indicating a desire to receive the results once the survey was complete, a clear indication that performance measurement is important. A total of 68 surveys were started, representing a response rate of 18 percent, a significant increase from the 11.1 percent that Chan had in 2004. Of note, where Chan had to do multiple mailings, we received a good number of responses on the first round of emails that were sent out and did not resort to a second call for respondents. For questions relating to perception, a 5-point Likert scale was used. When comparing results between the 2004 and 2016 studies, a 20% variance was used as representing a significant change. The changes from 2004 to 2016 are always reported as a relative change (from value A to value B) not a nominal change (value B – value A).

Sample Characteristics

Respondents to this study are primarily municipal Chief Administrative Officers (60%) with others including Directors, Auditors, Strategists, and Performance Measurement directors with more than half being in their respective position for a minimum of five years and 99% having at least a bachelor's degree. These respondents are mostly from small cities with populations of less than 100,000 which is in sharp contrast to Chan's study (Table 1).

Table 1: Population by Municipality (% Per Category)

Population	2004	2016
< 100,000	30.2	72.7
100,001 – 200,000	23.1	16.1
200,001 – 500,000	19.8	4.8
500,001 – 1,000,000	15.9	4.8
> 1,000,000	11.0	1.6

It should be noted that 2004 study merged Canadian and American respondents and that the 2004 study report twice as many small (<100,000) respondents as being Canadian and the majority of the municipalities over 1,000,000 were American. A total of 41 of the 62 respondents (66%) indicated they had implemented a performance management tool and 10 of those 41 (24%) have implemented the BSC. While an n of 10 might seem small, the Chan (2004) only had an n of 14 and that number included both Canadian and USA municipalities. Given the large number of American respondents in the Chan study, we believe that the total of 10 municipalities have actually initiated a BSC in our study is greater than the number of Canadian respondents in the 2004 study and is therefore significant and represents a reliable comparator to the Canadian results from 2004. In 2004, only 17% of the respondents had implemented the BSC. Thus, even with a small n, the implementation of the BSC can be seen as increasing. Additionally, out of the 10 respondents seven have populations under 100,000, one a population of 200,001 and 500,000 and two with populations between 500,001 and 1,000,000. This is significant because Chan (2004) surmised that relatively large municipalities were more likely to adopt new management tools such as the BSC. This new

trend appears to indicate an increasing rate of adoption among smaller municipalities in direct contrast to the 2004 results.

RESULTS AND DISCUSSION

The Chan (2004) study specifically looked at:

The types of performance measures used
Perceived value, quality, and uses of performance measures
Perception about the organization's current performance measurement system
Administrators' perception of the Balanced Scorecard
Reasons for unsuccessful or non-implementation of Balanced Scorecard

The results from this study show that respondents have developed measures across all of the performance perspectives and like the 2004 study, the innovation and change perspective is the least developed. Of particular note, there was a 12% decline in the development of performance measures for customer satisfaction and a 22% decline with respect to innovation and change. Financial performance was featured prominently with the highest rate of development at 82 percent, an 8% increase from 2004.

Perceived value, quality, and uses of performance measures: In each of the performance perspectives at least 60% valued information in each of the financial perspectives. Financial performance remained the highest valued at 90% (a 14% increase). While information from all of the other perspectives were still seen as valued, each saw a decline in their perceived value with the largest decline occurring in customer satisfaction. Financial performance remains the dominant perspective for municipal performance and there has been a dramatic increase in the linking of information from the performance perspectives with employee compensation. This finding lends support to previous research that noted an individually tailored BSC provides motivation to employees (Greatbanks and Tapp, 2007).

Perception about the organization's current performance measurement system: Examining administrator's perception of their current performance management system, we found some interesting findings. Previously that vast majority of administrators felt their systems relied too heavily on financial measures whereas in 2016, the majority does not. Also, the majority felt that their performance measures have been used effectively in integrating and executing the details of corporate strategy. The two categories saw changes of -20% and 14% respectively.

Administrators' perception of the Balanced Scorecard: For those who had heard of the BSC, there was little change (less than 10%) in the perception of the BSC relative to the original study. That is to say, in no instance did respondents move from one side of the neutral response to the other, which would signify a change in perception. However, when looking at those that had implemented versus those that had not implemented a BSC, there were significant changes.

Reasons for unsuccessful or non-implementation of Balanced Scorecard: The final component of this study looked at the reasons behind why municipal governments either unsuccessfully or simply did not implement a BSC. In 2004, the top 5 reasons were:

Lack of highly-developed information system to support balanced scorecard
Management is too busy solving short-term problems
Inadequate executive sponsorship
Too time consuming in developing balanced scorecards
Lack of skills and know-how

In 2016, 3 of the top five remained but lack of skills moved to the top of the list, the linkage between the BSC and employee rewards jumped into the list while inadequate executive sponsorship dropped off. Too time consuming was replaced by management is too busy solving short-term problems.

Lack of skills and know-how
Lack of linkage of balanced scorecard to employees' rewards
Lack of highly-developed information system to support balanced scorecard
Management is too busy solving short-term problems
The short-term vision associated with politics

CONCLUDING COMMENTS

One of the most interesting findings had to do with the use and perception of financial measures. Respondents were comfortable relying on traditional financial measures. This trend was accompanied by a general decrease in the use of non-financial measures in many areas along the stakeholder satisfaction, innovation and change, employee performance and to some degree operating efficiency perspectives. This is important because administrators overwhelmingly felt that traditional financial measures are necessary but not sufficient for performance evaluation indicating – a clear indication that reality and perception are not aligned. The second set of important findings came from looking at the perceptions of those who had actually implemented a balanced scorecard. They felt very strongly that the BSC is neither a fad, nor an ad-hoc set of metrics; conversely, they felt their BSC complements financial measures and links the organization's strategy and mission to objective measures. The third set of findings that are noteworthy are related to the reasons why a BSC has not been implemented. Lack of skills and know how moved from number five in 2004 to the top of the list in 2016 indicating an opportunity for practitioners to develop training and education packages for a group that has shown a clear desire for the BSC.

REFERENCES

Abdel-Maksoud, A., Elbanna, S., Mahama, H., Pollanen, R. (2015) "The use of performance information in strategic decision making in public organizations", International Journal of Public Sector Management, Vol. 28 No. 7, pp. 528-549.

Adams, C. A., Muir, S., and Hoque, Z. (2014). "Measurement of sustainability performance in the public Sector". *Sustainability Accounting, Management and Policy Journal*, Vol. 5 No. 1, pp.46-67.

Al-haj Ahmad, F.B. and Atieh, S.H. (2016). "Updating Balanced Scorecard Model for The Evaluation of The Strategic Performance in Greater Amman Municipality". *European Scientific Journal*, Vol. 12 No. 31, pp. 307-329.

Brusca, I., and Montesinos, V. (2016). "Implementing Performance Reporting in Local Government: a Cross-Countries Comparison". Public Performance and Management Review, Vol. 39 No. 3, pp. 506-534.

Chan, Y. L. (2004). "Performance measurement and adoption of balanced scorecards: A survey of municipal governments in the USA and Canada". *International Journal Of Public Sector Management*, Vol 17. No. 3, pp. 204-221.

Chavan, M. (2009). "The balanced scorecard: a new challenge". *The Journal of Management Development*, Vol. 28 No. 5, pp. 393-406.

Costa Oliveira, H. M. (2014). "The balanced scorecard operating as a risk management tool". *Review Of Economic Studies and Research*, Vol. 7 No. 2, pp. 41-57.

Dawe, T. (2007). "Performance management and measurement in small communities: Taking the first step towards implementing a balanced scorecard approach". *Government Finance Review,* Vol. 23 No. 1, pp. 54-59.

Deem, J. W., Barnes, B., Segal, S., and Preziosi, R. (2010). "The relationship of organizational culture to balanced scorecard effectiveness". *Advanced Management Journal,* Vol. 75 No. 4, pp. 31-39.

Dimitropoulos , P., Kosmas, I., and Douvis, I. (2017). "Implementing the balanced scorecard in a local government sport organization". *International Journal of Productivity and Performance Management,* Vol. 66 No. 3, pp. 362-379.

Goh, S.C. (2012). "Making performance measurement systems more effective in public sector Organizations". *Measuring Business Excellence,* Vol. *18* No. 1, pp. 31-42.

Greatbanks, R., Tapp, D. (2007) "The impact of balanced scorecards in a public sector environment: Empirical evidence from Dunedin City Council, New Zealand", *International Journal of Operations & Production Management,* Vol. 27 No. 8, pp. 846-873.

Goh, S.C., Elliott, C., Richards, G. (2015) "Performance management in Canadian public organizations: findings of a multi-case study", International Journal of Productivity and Performance Management, Vol. 64 No. 2, pp.157-174

Gomes, C.R., and Lírio, S.V. (2014). "Strategic planning in Brazilian small-scale municipalities: is the balanced scorecard a feasible tool?" *Brazilian Journal Of Management,* Vol 7. No. 1, pp.8-21.

Kaplan, R.S. and Bower, M. (1999), ''The Balanced Scorecard for public sector organizations''. Harvard Business Publishing Letters – Balanced Scorecard Report, November 15, pp. 1-3.

Kaplan, R. S., and Norton, D. P. (1992). "The Balanced Scorecard - Measures That Drive Performance". *Harvard Business Review,* Vol. 70 No.1, pp. 71-79.

Kaplan, R. S., and Norton, D. P. (1996). "Using the Balanced Scorecard as a Strategic Management System". *Harvard Business Review,* Vol. 74 No.1, pp. 75-85.

Kaplan, R. S., and Norton, D. P. (2001). "Transforming the Balanced Scorecard from Performance Measurement to Strategic Management: Part I". *Accounting Horizons,* Vol. 15 No. 1, pp. 87-104.

Kaplan, R. S. (2001). "Strategic Performance Measurement and Management in Nonprofit Organizations". *Non-profit Management and Leadership,* Vol. 11 No. 3, pp. 353-370

Kaplan, R. S., and Norton, D. P. (2006). "How to Implement a New Strategy Without Disrupting Your Organization". *Harvard Business Review,* Vol. 84 No. 3, pp.100-109.

Kaplan, R. S., and Norton, D. P. (2007). Using the Balanced Scorecard as a Strategic Management System". *Harvard Business Review,* Vol. 85 No. 7, pp. 150-161.

Kaplan, R. S., and Norton, D. P. (2008). "Mastering the Management System". *Harvard Business Review,* Vol. 86 No. 1, pp. 62-77.

Mary, L. R., Biondi, L., Gomes, R., Melo, A.I., Ohemeng, F., Perez-Lopez, G., Rossi, A. and Sutiyono, W. (2012). "Current state of public sector performance management in seven selected countries". *International Journal of Productivity and Performance Management*, Vol. 61 No. 3, pp. 235-271.

Melitski, J., and Manoharan, A. (2014). "Performance measurement, accountability, and transparency of budgets and financial reports". *Public Administration Quarterly*, Vol. 38 No. 1, pp. 38-70.

Moullin, M. (2017). "Improving and evaluating performance with the Public Sector Scorecard". *International Journal of Productivity and Performance Management*, Vol. 66 No. 4, pp. 442-458

Niven, P (2003), "Balanced Scorecard Step by Step for Governments and Nonprofits", John Wiley and Sons, New Jersey

Northcott, D., and Taulapapa, T.M. (2012). "Using the balanced scorecard to manage performance in public sector organizations". *International Journal of Public Sector Management*, Vol. 25 No. 3, pp. 166 - 191.

Padovani, E., Yetano, A., and Orelli, R. L. (2010). "Municipal performance measurement and management in practice: which factors matter?" *Public Administration Quarterly*, Vol. 34 No. 4, pp. 591-635.

Perera, S., Schoch, H., and Sabaratnam, S. (2007). "Adoption of the balanced scorecard in local government organizations: an exploratory study". *Asia-Pacific Management Accounting Journal*, Vol. 2 No. 1, pp. 53-70.

Pollanen, R.M. (2005) "Performance measurement in municipalities: Empirical evidence in Canadian context", International Journal of Public Sector Management, Vol. 18 No. 1, pp.4-24.

Propper, C., Wilson, D. (2003). "The Use and Usefulness of Performance Measures in the Public Sector". Oxford Review of Economics Policy, Vol. 19, No. 2, pp. 250-267.

Rodrigues Quesado, P., Aibar Guzman, B., Lima Rodrigues, L. (2014). "Determinant Factors of the Implementation of the Balanced Scorecard in Portugal: empirical evidence in public and private organizations". *Revista Brasileira de Gestão de Negócios*, Vol. 16 No. 5, pp.199-222

Sanger, M.B. (2008). ''From measurement to management: breaking through the barriers to state and local performance'', *Public Administration Review*, Vol. 68, pp. S70-S85.

Schobel, K. and Scholey, C. (2012). "Balanced Scorecards in education: focusing on financial strategies". *Measuring Business Excellence*, 16(3), pp.17-28

Scholey, C. and Schobel, K. (2016). Performance Measurement for Not for Profits – The Balanced Scorecard as an Approach. Available at: https://www.cpacanada.ca/en/business-and-accounting-resources/strategy-risk-and-governance/not-for-profit-governance/publications/performance-measurement-for-nfpos, accessed July 15, 2017.

Sharma, B., and Gadenne, D. (2011). "Balanced Scorecard Implementation in a Local Government Authority: Issues and Challenges". *Australian Journal Of Public Administration*, Vol. 70 No. 2, pp. 167-184

Smith, P. C. (1995), "On the Unintended Consequences of Publishing Performance Data in the Public Sector", *International Journal of Public Administration*, Vol. 18 No. 2, pp. 277–310.

Specklé R.F. and Verbeeten, F.H.M. (2014). "The use of performance measurement systems in the public sector: Effects on performance". *Management Accounting Research*, Vol. 25 No. 2, pp. 131-146

ACKNOWLEDGEMENTS

The authors would like to thank the Royal Military College of Canada for a grant in the amount of $5000 to support this research and specifically the Principal of the Royal Military College of Canada, Dr Harry Kowal for an additional grant of $1800 to support attendance at this conference.

BIOGRAPHY

Kurt Schobel is an associate professor in Accounting at the Royal Military College of Canada and an adjunct lecturer at the Smith School of Business at Queen's University. A Fellow of the Society of Chartered Professional Accountants of Canada, Kurt's research focuses primarily on the use of the Balanced Scorecard in Government and Not for Profit organizations.

Peter Drogosiewicz is an officer in the Canadian Armed Forces and undertook this study as part of his applied research study while studying his MBA at the Royal Military College of Canada.

ARE COLLEGES TEACHING STUDENTS USEFUL JOB SKILL?

Rafael F. Romero, State University of New York Polytechnic Institute

ABSTRACT

Evidence indicates this is not the case. A significant gap exists between what students think they know at the end of their years in college and what employers think they do. A significant number of individuals are convinced that college is a big waste of time and money. No doubt that a college education pays. However, the relevant question is why. This study explores this question.

American jobs are at risk because of automation and artificial intelligence. Technological innovation typically bodes well for the job market, but the innovation transition hurts the job market short-term. Bachelor's graduates are also learning their four-year degrees have similar value to a high school education of five years ago. Therefore, students are attempting to enter a smaller and complex job market with a less valuable degree.

Add a Skill – Add Value

If a student can add a quantifiable skill to their resume, job opportunities increase immensely. "Burning Glass analyzed millions of online job postings from the past 12 months and found that by coupling technical skills with a liberal arts education can nearly double the jobs available to graduates and offer an average salary premium of $6,000" (Burning Glass, para 1). Technical skills open doors to college graduates because technical skills make the graduate significantly more valuable to employers. Soft skills, "a term associated with how people get along with each other, communicate, and work in teams," are also vital for college graduates because they teach an employee how to interact with a team (Selingo, para 11). According to Selingo, even students who major in job-ready fields like STEM (science, technology, engineering and math) are unlikely to find employment without proven establishment of soft skills.

Create "T-Shaped" Students

"The vertical bar of the T represents a person's deep understanding of one subject matter… The horizontal stroke of T-shaped people is the ability to work across a variety of complex subject areas with ease and confidence" (Selingo, para 11). Jim Spohrer, heads university partnerships for IBM, enjoys working with T-shaped people because their training allows them to fully comprehend the issues at hand, while working together with a team. Spohrer has noticed the lack of T-Shaped graduates and prefers to hire employees with startup experience. This is because employees with start-up experience have initiative and persistence when faced with adversity. Start-up employees recover quickly from failures and learn from their mistakes. While students have been taught to prioritize individual performance for testing and to blame team members if group projects go poorly.

Prioritize Employer Preferred Skills

"*When hiring recent graduates, employers place the greatest priority on a demonstrated proficiency in skills and knowledge that cut across majors. Of 17 outcome areas tested, written and oral communication, teamwork skills, ethical decision making, critical thinking, and the ability to apply knowledge in real-world settings are the most highly valued by employers (Falling Short, para 2)*". Undergraduates should know what skills their future employers find valuable, so they can recognize which skills to prioritize throughout

their education. Communication focused classes and working with teams will teach an undergraduate some of the most important lessons in their studies. A student would be wise to put in additional efforts in their communication classes, and take group work seriously. The potential to work with an unfavorable group does not end in undergraduate work. Classmates turn to co-workers after graduation and will be a factor for the graduate's career. It is best to learn to work effectively with a team early, to ensure future success.

Technology's Effect on Post-Graduate Jobs

Technology is on a rapid rise in what Andrew McAfee, MIT professor, calls the "Second Machine Age" (Fraynd, para 1). The taxi industry is being over taken by Uber, Lyft and similar competitors. Netflix and comparable streaming services have put Blockbuster out of business and are taking healthy bites out of cable network's market. Amazon has burst onto the scene and has taken shopping out of brick and mortar locations and moved it to the comfort of the customer's home. "*Technological innovation has always delivered more long-term employment, but not without short-term job loss for those in careers that become obsolete*" (Fraynd, para 1). The United States Labor Market is currently in a stage of rapid technological innovation, and for college graduates to successfully land a position, they must stay ahead of the rapid technological movement. Dr. Donald Fraynd gives the following guidelines for students wishing to stay ahead of the technology curve;

> *"Place an emphasis on building the machines and improved processes of the future through a process of trial and error and creativity that requires human flexibility. Encourage entrepreneurship and practice using the multitudes of tools that make it easy to create a new startup with a big idea / innovation that fills a need in the modern economy. Build cognitive dexterity, or the ability to adapt to unique and complicated problems as they arise. Offer opportunities to specialize in more emotive occupations that are not yet suited to machines" (Fraynd, para 5).*

Students and Universities must understand technologies effect on the job market. Those who work on/build machines, those with entrepreneurial and innovative minds, and those who can adapt and possess complex problem solving skills will benefit from the technological trend. Students and universities that fail to give the "Second Machine Age" the respect it deserves. We will see a drastic decline in employment post-college. Universities will find their student under-employed or unemployed if they are not taught how to handle such a significant trend.

CONCLUSION

The United States job market is complex and if universities wish to prepare their students for the job market must first have a solid understanding of it. The rapid increase in technology is consistently changing the job market. Innovation will provide more jobs for the long-term, but if students are not aware and ahead of the technology curve, they will suffer under or unemployment. Universities and students must understand the innovative trends of the job market, or risk falling drastically behind in a fast-moving job environment. Evidence suggests that a significant proportion of college students learn little and many of them forget what they learn in college very quickly. However, we keep on pushing for college education. Everybody needs a College degree. More efficient and productive educational experiences and training alternatives exist. If everybody has a college education we may end up with bad jobs for many and a great deal of credential inflation. It may be that college education end up being good for college education but bad for jobs and success.

REFERENCES

Adams, Susan. "Odds Are Your Internship Will Get You A Job." *Forbes*. Forbes Magazine, 26 July 2012. Web. 25 Apr. 2017.

Alford, Natasha. "Student's Body Found in Canal near the College at Brockport." *ROCHESTERFIRST*. N.p., 10 May 2015. Web. 18 Apr. 2017.

Donnelly, Pamela. "Bridging the Gap Between College and Career." *PamelaDonnelly.com*. N.p., 05 Jan. 2017. Web. 27 Mar. 2017.

"Falling Short? College Learning and Career Success." *Association of American Colleges & Universities*. N.p., 26 Jan. 2015. Web. 27 Mar. 2017.

Fraynd, Donald. "Impact of Today's Technology on Tomorrow's Jobs and What Educational Leaders Should Do about It." *TalenTalk*. N.p., 2015. Web. 25 Apr. 2017.

"Presentation: Falling Short? College Learning and Career Success." *Association of American Colleges & Universities*. N.p., 07 Jan. 2016. Web. 27 Mar. 2017.

Selingo, Jeffrey J. "Opinion | Education for a Jobless Future: Are Colleges Preparing Students for the Workforce?" *The Washington Post*. WP Company, 21 June 2016. Web. 18 Apr. 2017.

Steen, Margaret. "Ask Yourself These Questions to Help Determine Whether an Advanced Degree Is worth the Investment." *Monster Career Advice*. N.p., n.d. Web. 27 Mar. 2017.

Weissmann, Jordan. "Do Unpaid Internships Lead to Jobs? Not for College Students." *The Atlantic*. Atlantic Media Company, 19 June 2013. Web. 25 Apr. 2017.

MARKETING WINE TOURISM IN NEWFOUNDLAND: CASE STUDY OF KOSHER WINE

Roselyne Okech, Memorial University of Newfoundland

ABSTRACT

Wine tourism industry is an important economic value for any region that can attract and improve tourist visitation in area. In an increasing more competitive global market, vintners are competing for the attention of consumers by carving out a niche market for their product offering. Research into wine tourism is severely lacking and or limited. There are only two wineries in Newfoundland Province one of which is the basis of this case study. Rodrigues winery is a family-owned business and is the largest primarily fruit based winery in Canada and the only fully Kosher certified winery. This paper highlights a general profile and interests of Newfoundland wineries. It further examines the wine tourism experience from service quality and economic perspectives from a Kosher based view and the characteristics and preferences of wine tourists visiting the Rodrigues winery. The paper further evaluates the challenges faced by wine business in Newfoundland and provide recommendations in promoting this kind of tourism in the Province. This study revealed that the quality of wine, wine taste tour and service received played an important role in wine purchasing decisions. These findings have significant implications in future promotion of specialized type of wine tourism in the Province.

JEL: L83, M31, Z32, Z33

KEY WORDS: Business, Kosher, Newfoundland, Tourism, Wine

INTRODUCTION

Hall and Macionis (1998: 197) define wine tourism ‘as visitation to vineyards, wineries, wine festivals and wine shows for which grape wine tasting and or experiencing the attributes of a grape and wine region are the primary motivations for the visitor’. A wider definition of wine tourism is ‘experiential tourism occurring within wine regions providing a unique experience which includes wine, gastronomy, culture, the arts, education and travel’ (Saayman and van der Merwe, 2014; Dowling 1998: 78). A third definition of wine tourism by VanWestering (1999) focuses mainly on the attractions of the wine region such as heritage, landscape and the wine made (Carmichael, 2005). The winery tourism product is complex and, like other tourism products, it is ‘a bundle of activities, services and benefits that constitute experiences’ (Medlick and Middleton, 1973). It is a well documented fact that wine has always accompanied and complimented food serving during several occasions for enjoyment and pleasure. Wine production start at the initial step of growing grapes and or berries as in the case with wines from Newfoundland, then moves to production and final step to market and distribute the end product to the consumer.

Mora (2007) cited in Tirosh (2014), indicated that for many years, the traditional wine center both production and tourism was located mainly in European countries such as Italy, France, Spain, and Portugal (“Old Wine World”). Substantial development in wine tourism, which accompanies the development of new and attracts young people, can be seen in the US, Australia, and New Zealand (“New Wine World”). As more wine regions develop and the wine sector further improves production concepts and strategies, or increases volume, quality, and recognition, the links between the wine and tourism products are becoming stronger (Alonso, Bressan, O’Shea and Krajsic, 2014).

The wine tourism experience of a product is based on agricultural land use and the production of wine that appeals to the senses of taste, smell and sight. Tirosh (2014) in citing a dichotomous situation was

highlighted by Fraser and Alonso (2006), clearly indicated that wine tourism may present significant downside aspects to the business of making and marketing wine. Some winery owners indicate in their research that the alleged benefits of wine tourism were insufficient to encourage them to engage in this operation. It clearly appeared that not every grower is willing to commit himself/herself and to get deeply involved in wine tourism. The literature review highlights the fact that wine tourism research concentrates mainly on the characteristics of the wine tourist and on wine travel behavior rather than on the wine manufacturer's perspective in relation to his/her business environment characteristics. Currently, the Newfoundland wine industry's sector is still at its infancy development stage and this emphasise the need to further investigate and study wineries and wine tourism especially with unique focus such as the Kosher wines. Wine tourism research in Canada and specifically in Newfoundland is rather limited since little research has been conducted on Newfoundland wines and wine tourism in general. Given that wine is increasingly seen as a life style beverage, understanding what consumers' value about wine tourism is important for regional, national and international stakeholders. The aim of this article is to identify and provide a general profile of winery visitors with specific references to wine preferences in relation to key demographic variables such as age and gender. Further, the article examines the visitors' assessment of the wine tourism experience and service quality. Challenges of Kosher wine business in Newfoundland are also identified.

LITERATURE REVIEW

Wines of Canada

Much of Canadian production takes place in the Niagara region of Ontario. Since the wine industry in Ontario and BC is closely linked to the grape-growing sector, it is directly affected by provincial agricultural policies. In Ontario, the vintners, represented by their marketing board, negotiate prices with the grape growers on an annual basis. In BC, the grape market is not regulated; therefore, growers and wineries contract with each other privately. In Quebec, the wine sector is based primarily on value-added activities such as bottling and blending of imported bulk wines. A few grower/estate wineries are concentrated in the south-western part of the province. These small wineries usually have no more than 10 hectares planted to grapes. In the Maritimes, Nova Scotia is by far the region's major wine producer (although production is still relatively very small) and new operations are being added, but there are also a few small craft wineries in New Brunswick and Prince Edward Island. Due to climatic conditions the Newfoundland wines are made of berries as opposed to grapes found in other parts of Canada which makes it a very unique market. As indicated before, there is very little information on wine tourism in Newfoundland and lack of data and statistical analysis on the impact of wine in the Province is lacking. For many small wine entrepreneurs such as these in Newfoundland, there has historically been some difficulty in reconciling the product driven demand of quality wine production with the service perspective required by wine tourism operations (Batra, 2008; Hall and Macionis, 1998; Macionis and Cambourne, 1998; Morris and King, 1998).

The owners began making wines at the basement in 1993 while subletting the top floor of the building to a government courthouse. They produced 500 cases of wine at the first attempt. Nearly two decades later, Rodrigues winery, a family-based business is the largest primarily fruit winery in Canada and the only fully Kosher certified winery. In addition to the wines, the company makes brandy, liqueur and vodka. Within Canada, the wines are distributed to Manitoba, Ontario, British Columbia and Alberta provinces. Internationally, they export wines to China, Japan, Germany and New York though in small amounts. The company which is the only distillery in Newfoundland (situated in a 25acre land) employs eight people, opens year-round with wine price ranging from $14.95 to $26.48. Since these are Kosher wines, the yeast used to make the wines comes from Kosher plant in Denmark. In 1998, the winery was Kosher certified and a Rabbi comes once a month to inspect the quality and standards. The Newfoundland liquor corporation also does their audit once a month. The winery has state of the art equipment and facilities which produces

high quality wild blueberry wines that grows in a free pesticide and pollution environment and hand crafted with care.

Kosher Wines

According to the international wine review, Kosher wines follow much the same processes and techniques as modern wineries employ. However, there are a series of kosher or kashrut requirements in both the vineyard and winery that must be adhered to and certified by the appropriate authorities for a wine to be kashrut or kosher. In brief, to be considered kosher, Sabbath-observant male and female Jews must be involved in the entire winemaking process and all the equipment, tools and winemaking storage facilities must be kosher. Since most of the experienced winemakers in Israel are not observant, this means that they can't touch the wine or the equipment, during the winemaking process. Grapes from new vines cannot be used until four years after planting, no other crops can be grown between vine rows, and after the first harvest the vineyard must lie fallow every seventh year, known as shnat shmita. During the production of kosher wine, no animal products such as gelatin, which are regularly used to clarify wines, may be used. Instead, kosher wine makers use bentonite, a clay material, which pulls suspended particles to the bottom of the barrel. A wine described as "kosher for Passover" must have been kept free from contact with grain, bread and dough. Physical cleanliness is also mandated under kosher requirements. Tanks, crushers, presses and all equipment must be cleaned three times by modern steam cleaning, scalding hot water and when needed, blowtorches. All barrels must be brand new and/or used exclusively for kosher wines. No barrels used for non-kosher wines may be used in kosher winemaking. When kosher wine is sold commercially to Orthodox Jews, it must have the hechsher ("seal of approval") of a supervising agency or organization (such as the "OU" sign of the Orthodox Union), or of an authoritative rabbi (i-winereview.com, 2012). Therefore, for the consumer of Rodrigues wines, the big question is whether kosher wines are negatively affected by these requirements. The answer based on the results of this research and tastings of Rodrigues kosher wines is that kosher requirements do not negatively impact the quality of the wines.

DATA AND METHODOLOGY

A survey was conducted through a questionnaire distributed to the visitors as they exited the winery and after a brief explanation of the study purpose, the survey was handed over only to those who agreed to participate. A total of 100 useable surveys were collected. Participation was voluntary and precautions were taken to maintain anonymity and confidentiality. No compensation was provided to the respondents. Data analysis was done using (SPSS 23.0).

RESULTS AND DISCUSSION

This section presents the research results to provide an overview of the winery visitors, their preferences, motivations and wine tourism experiences in general.

Visitor Demographics

The majority of the winery visitors (21%) were in the age bracket of 56-65 with the females at (51%). Fifty-eight percent of the visitors were married. Taking a vacation is vital for each and every person and is not directly dependent or limited to education, level of income or occupation 50% of the visitors had college education and 28% were retired therefore having more travel time. Expenditure estimates are usually characterized by a high degree of error but are still useful in providing an approximation of consumer behaviour and economic impact in a destination. Thirty-two percent had an income >$70,000 and 14% were earning <30,000 (CAD). These results would be a good indication that many people are in a position to travel with an increase in disposable income which in turn would have a significant positive economic impact in the Province. Eight two percent of the visitors were Canadian followed by Americans (9%),

Australians and Norwegians (2%) each and other nationalities (1%) each. Of the Canadian visitors, 51% were from Newfoundland followed by Ontario (25%) and Alberta (4%). These results however, are a good indicator that domestic tourism is significant for the growth of the province. Many visitors prefer the convenience and comfort of travel and thus would prefer to use their own vehicles according to their schedule without the usual modalities of hired vehicles, drivers or guides. The examination of the impact of tourist destination image and reputation on visitor loyalty likelihood reveals that even a potential visitor who has not had experience with the destination may form perceptions from sources of information like advertising or word-of-mouth. Hence, the amount and type of information visitors receive before their trip or onsite influences visitor interest in traveling to a particular destination. To determine important sources of information, visitors were asked how they got the information regarding the wineries. Family and friends (48%) had the highest response followed by word of mouth (39%) and brochures (19%).

Table 1: Significant Differences of Wine Usage in Different Age Groups

	Age						
							P-Value
Variable	**<25 %**	**26-35 %**	**36-45 %**	**46-55 %**	**56-65 %**	**>65 %**	
Special occasions	75.0	66.7	54.5	50.0	42.9	31.2	0.034*
During meals	43.8	44.4	45.5	33.3	42.9	62.5	0.697
Wine tours	43.8	33.3	54.5	27.8	33.3	12.5	0.268
When offered as a gift	31.2	22.2	45.5	16.7	23.8	12.5	0.042*
Social gatherings	87.5	66.7	36.4	61.1	57.1	50.0	0.121

**statistical significance indicated with value of <0.05*

The consumption of wines is a useful guide to understand the visitor's motivations that directly relate to influences of wine purchase. Table 1 presents the results of wine consumption across different age groups. Significant differences were recorded in cases where wine was taken during special occasions. This category had high percentages across all age groups with the exception of >65 who had 31.2%. Similarly, a significant difference with the highest consumption was found in the cases where wine was given as a gift in the age group of 36 – 45 years. In all the other occasions, the results indicated a significant value of >0.05 indicating no association between ages and wine consumption and other occasions.

Table 2: Differences of Wine Usage and Gender

	Gender				
Variable	**Male**		**Female**		**p-value**
	f	**%**	**f**	**%**	
Special occasions	24	49.0	29	56.9	0.278
During meals	22	44.9	23	45.1	0.527
Wine tours	19	38.8	14	27.5	0.016*
When offered as a gift	12	24.5	12	23.5	0.548
Social gatherings	35	71.4	26	51.0	0.029*

**statistical significance indicated with value of <0.05*

The results in Table 2 shows significant difference was recorded where wine was taken during wine tours. The male had more cases than the female who had consume wine during wine tours. Statistical difference between wine consumption during social gatherings was also found between the genders where the male had more cases of consumption than the female. This may be due to the fact that most females may be cautious in responding to the survey and do not drink as much alcoholic beverages as men do. To determine the wine preferences across age groups, results in Table 3 shows significant differences recorded in ages and wine preference for Canadian white wine (0.012) and sparkling wine (0.016), p-value <0.05.

Table 3: Wine Preference and Age

	Age						
							P-Value
Wine preference	**<25 %**	**26-35 %**	**36-45 %**	**46-55 %**	**56-65 %**	**>65 %**	
Canadian red wine	43.8	33.3	45.5	33.3	42.9	31.2	.931
Canadian white wine	31.2	16.7	27.3	16.7	47.6	50.0	.012*
Sparkling	12.5	16.7	9.1	16.7	14.3	43.8	.016*
Rose wine	18.8	22.2	9.1	22.2	14.3	18.8	.941
Fortified wine	18.8	11.1	9.1	11.1	23.8	18.8	.826
Dessert wine	31.2	22.2	27.3	22.2	28.6	18.8	.964
Fruit wine	68.8	33.3	54.5	38.9	47.6	18.8	.082
Imported	43.8	50.0	54.5	44.4	47.6	43.8	.992

**statistical significance indicated with value of <0.05*

The Canadian white wine was most preferred in the age group from 56 years and above. The sparkling wine received very low percentages and was most popular in the age category of >65. No significant differences were noted on all other types of wines. Table 4 shows wine preference in relation to gender where only red, white and sparkling wines indicated significance differences. The female respondents had stronger preferences in white (35.3%) and sparkling wines (23.5%) whereas stronger preference was seen among males (44.9% in red wines ($p< 0.05$). Other wine types indicated no significant difference between preferences based on gender.

Table 4: Wine Preferences and Gender

	Gender				
					p-value
Wine preference	Male		Female		
	f	%	f	%	
Red wine	22	44.9	16	31.4	0.018*
White wine	14	28.6	18	35.3	0.037*
Sparkling	7	14.3	12	23.5	0.017*
Rose wine	9	18.4	9	17.6	0.566
Fortified wine	9	18.4	7	13.7	0.359
Dessert wine	12	24.5	13	25.5	0.546
Fruit wine	23	46.9	20	39.2	0.282
Imported	21	42.9	26	51.0	0.270

**statistical significance indicated with value of <0.05*

Winery Experiences

Most respondents (48%) visited the winery through family and friends as well as word of mouth (39%). These results could be a good determining factor for those who may be interested in wine tourism and are likely to spread the word depending on the service they encounter at the winery. Eighty percent were first time visitors to the winery and 12% were repeat visitors having been to the winery between 1-5 times. The remaining 8% had visited the winery more than five times. Clearly the word of mouth is an important tool for communicating good service received and likely to generate more income for the winery. Survey visitors were asked to evaluate their main reasons for visiting the winery. The respondents (58%) visited the winery because they were on vacation. A further 49% visited for the purposes of wine tasting and 43% to purchase the wines. These statistics would help increase the profile and importance of wine tourism in Newfoundland, nationally and internationally.

Table 5: Factors Influencing Decision to Purchase Kosher Wines (%)

Factor	Very Important	Important	Not Important
Wine tasting tour	68	18	14
Tour guide recommended	55	25	20
Quality of wine	80	17	03
Souvenir	41	28	31
Aroma	45	39	16
Value for money	59	33	08
Service received	62	30	08
Brand label/loyal	50	19	31
Gift	50	23	27
Support local economy	57	33	10

(Scale: 1= Very Important 2= Important 3= Not important)

In addition to service quality, the visitors were also asked to evaluate the factors influencing their decisions to purchase Kosher wines (Table 5). Not surprisingly, quality of wine (80%), wine tasting tour (68%) and service received (62%) were rated highly. For most visitors, aroma (39%), value for money (33%) and support local economy (33%) were viewed as important factors while brand label (31%), souvenirs (31%), purchase as a gift (27%) and tour guide recommendation (20%) were regarded as not important in stimulating purchases.

CONCLUSION

There has been no literature or study on wine tourism in Newfoundland, hence this study sets the stage for future research to be done in this area. The results in this study concludes with an interest in Kosher wine tourism in Newfoundland based on the findings of this research. By undertaking this research, the results not only attempt to broaden the scope of wine tourism in Newfoundland but also to add to existing knowledge of wine tourism in Canada in general. Additionally, the aspect of word of mouth is key to marketing of wine tourism in Newfoundland as evident in the results. Those who visit wineries are a unique set of consumers and it is useful to understand the motivations of that directly relate to the purchase of wine products. The results reveal that good quality wines influences purchase and consumers should be involved in the production as suggested. Management should maintain the quality of the experience because as wine tourism in the province, develops and grows, there will be need for additional infrastructure with the increase in the number of visitors. Undoubtedly, Newfoundland has great opportunity for growth as this study illustrates. However, there is a need for similar studies in other areas and additional systematic research on benefits and impacts of wine tourism in the region. Overall, the results in this study will assist the management in focusing on providing the core quality experiences that visitors seek during wine tours.

The visitors rated good quality wines (75%), wine tasting tour (57%), value for money (56%), the service received (54%) and supporting local economy (49.5%) as very important factors in influencing the enjoyment of their visit to the winery. The results support the statistics recorded earlier where 41% of the visitors indicated their main purpose of visit was wine tasting and a further 36% purchased wines. Therefore, good quality wines would evidently increase sales and visitor spending and therefore support local economy. Brand label/loyalty (45%) and purchase as a souvenir (40.5%) were considered as not important. The winery experience becomes an opportunity to create a relationship between the winery and the visitor. As Charters, Fountain and Fish (2009) note, the establishment of “connection” with consumers is a key issue in wine tourism even if different wineries need to make their mark in different ways (Nella and Christou, 2014).

REFERENCES

Ali-Knight, J. and S. Charters (1999) "Education in a West Australian Wine Tourism Context," *International Journal of Wine Marketing,* vol.11 (1), p. 7–18.

Alonso, A.D. (2014) "Wine Cellar Experiences in the Southeastern United States: Educating the Winery Visitor on Muscadine Wines," *Journal of Foodservice Business Research*, vol.17(1), p. 1-18.

Alonso, A.D., A. Bressan., M. O'Shea and V. Krajsic (2014) "Educating Winery Visitors and Consumers: An International Perspective," *Current Issues in Tourism*, vol.17(6), p. 539-556.

Alonso, A.D. and Y. Liu (2012) "Old Wine Region, New Concept and Sustainable Development: Winery Entrepreneurs' Perceived Benefits from Wine Tourism on Spain's Canary Islands," *Journal of Sustainable Tourism*, vol. 20(7), p. 991-1009.

Axelsen, M., and T. Swan (2009) "Designing Festival Experiences to Influence Visitor Perceptions: The Case of a Food and Wine Festival," *Journal of Travel Research*, vol. 49(4), p. 436-450.

Barber, N.D., C. Taylor and C.S. Deale (2010) "Wine Tourism, Environmental Concerns, and Purchase Intention," *Journal of Travel & Tourism Marketing*, vol. 27(2), p. 146-165.

Batra, A. (2008) "An Exploratory Study on Specific Preferences and Characteristics of Wine Tourists," *Anatolia: An International Journal of Tourism and Hospitality Research*, vol. 19(2), p. 271-286.

Batt, P.J. and A. Dean (2000) "Factors Influencing the Consumer's Decision," *Australia and New Zealand Wine Industry Journal Marketing Supplement,* vol. 15(4), p. 34-41.

Carlsen, J., and J. Ali-Knight (2004) "Managing Wine Tourism through Demarketing: The Case of Napa Valley, California," In *International Wine Tourism Research, 2004, Proceedings of the Margaret River, Australia, International Wine Tourism Conference* [CD]. Guildford, WA: Vineyard Publishing, Inc.

Carmichael, B. A. (2005) "Understanding the Wine Tourism Experience for Winery Visitors in the Niagara Region, Ontario, Canada," *Tourism Geographies*, vol. 7(2), p. 185–204.

Chaney, I.M. (2000) "External Search Effort for Wine," *International Journal of Wine Marketing*, vol.12(2), p.5–21.

Charters, S. and J. Ali-Knight (2002) "Who is the Wine Tourist?" *Tourism Management*, vol. 23(3), p. 311–319.

Charters, S., J. Fountain and N. Fish (2009) "You Felt Like Lingering . . .": Experiencing "Real" Service at the Winery Tasting Room," *Journal of Travel Research*, vol. 48(1), p. 122–134.

Cole, S.T. and H.C. Chancellor (2009) "Examining the Festival Attributes that impact Visitor Experience, Satisfaction and Re-visit intention," *Journal of Vacation Marketing*, vol.15(4), p. 323-333.

Dewald, B. (2008) "The Role of Sommeliers and their Influence on US Restaurant Wine Sales," *International Journal of Wine Business Research*, vol. 20(2), p.111–123.

Dodd, T. and V. Bigotte (1997) "Perceptual Differences among Visitor Groups to Wineries," *Journal of Travel Research*, vol. 35(3), p. 46–51.

Dowling, R.K. (1998) "Conference Report: Three Conferences in Western Australia: Wine, Geography of Tourism and Ecotourism," *Tourism Recreation Research*, vol. 3(2), p. 78-80.

Getz, D. (1999) Wine Tourism: Global Overview and Perspectives on its Development. In R. Dowling, and J. Carlsen (Eds.), *Wine Tourism-Perfect Partners. Proceedings of the First Australian Wine Tourism Conference* (pp.13-33). Margaret River, Australia, May 1999, Canberra: Bureau of Tourism Research.

Getz, D. and D. Brown (2006) "Critical Success Factors for Wine Tourism Regions: A Demand Analysis," *Tourism Management*, vol. 27(1), p.146–158.

Hall, C.M. and N. Macionis (1998) "Wine tourism in Australia and New Zealand". In R. Butler, M. Hall, & J. Jenkins (Eds.), *Tourism and Recreation in Rural Areas* (pp. 197–224). Chichester: Wiley.

Hall, C.M., L. Sharples., B. Cambourne and N. Macionis (Eds) (2000). "*Wine Tourism around the World: Development, Management and Markets"*, Oxford: Butterworth-Heinemann.

Holland, T., B., Smit and G.V. Jones (2014) "Toward a Conceptual Framework of Terroir Tourism: A Case Study of the Prince Edward County, Ontario Wine Region," *Tourism Planning and Development*, vol. 11(3), p. 275-291.

Houghton, M. (2008) "Classifying Wine Festival Customers," *International Journal of Culture, Tourism and Hospitality Research*, vol. 2(1), p.67-76.

Jenster, P. and L. Jenster (1993) "The Europeans Wine Industry," *International Journal of Wine Marketing*, vol. 5(1), p. 30-74.

Keown, C. and M. Casey (1995) "Purchasing Behaviour in the Northern Ireland Wine Market," *British Food Journal*, vol. 97(1), p. 17-20.

Macionis, N. and B. Camborne (1998) "Wine Tourism-Just What is it All About?" *Australian and New Zealand Wine Industry Journal*, vol. 13(1), p. 41-47.

Mitchell, R. and C.M. Hall (2006) "Wine Tourism Research: The State of Play," *Tourism Review International*, vol. 9(4), p.307–332.

Medlick, S. and V.C.T. Middleton (1973) "Product Formulation in Tourism," *Tourism and Marketing*, Vol 13 (Berne: AIEST).

Mitchell, R.D., C.M. Hall and A.J. McIntosh (2000) "Wine Tourism and Consumer Behaviour," In C.M. Hall, E. Sharpleys, B.Cambourne, and N. Macionis (Eds.), *Wine Tourism around the World* (pp.115-135). Oxford: Butterworth-Heinemann.

Morris, R. and C. King (1998) "Delighting the Wine Tourist," In R. Dowling and J. Carlsen (Eds.), Proceedings: Wine Tourism-Perfect Partners. *1st Australian Wine Tourism Conference*. Margaret Rive, Western Australia, May.

Navarro, M.M. and M.P. Iglesias (2009) "Profile of a Wine Tourist and the Correspondence between Destination and Preferred Wine: A Study in Aragon, Spain," *Journal of Travel & Tourism Marketing*, vol. 26(7), p. 670-687.

Nella, A. and E. Christou (2014) "Segmenting Wine Tourists on the Basis of Involvement with Wine," *Journal of Travel & Tourism Marketing*, vol. 31(7), p. 783-798.

Pine, B.J. II., and J.H. Gilmore (1999) "*The Experience Economy: Work is Theatre and Every Business a Stage,"* Boston, MA: Harvard Business School Press.

Poitras, L. and D. Getz (2006) "Sustainable Wine Tourism: The Host Community Perspective," *Journal of Sustainable Tourism*, vol. 14(5), p. 425–448.

Saayman, M. and A. van der Merwe (2014) "Factors Determining Visitors' Memorable Wine-Tasting Experience at Wineries," *Anatolia: An International Journal of Tourism and Hospitality Research*, vol. 26(3), p. 372-383.

Taylor, R. and T. Shanka (2007) "Importance of Wine Festival Characteristics in Determining First-time and Repeat Visitors' Festival Experience," In M. Thyne, K. Deans, & J. Gnoth (Eds.), *Australian and New Zealand marketing academy conference* (pp. 58-63). Dunedin: University of Otago.

The International Wine Review (2012) "The New Wines of Israel," www.i-review.com. Report #32 (July-August) p. 1-36.

Van Westering, J. (1999) "What is Wine Tourism?" Paper Presented at the First European Wine Tourism Conference in Surrey, England 1-4 September.

Williams, P. (2001) "The Evolving Images of Wine Tourism Destinations," *Tourism Recreation Research*, vol. 26(2), p. 3-10.

Yaun, J. and S. Jang (2007) "The Effects of Quality and Satisfaction on Awareness and Behavioural intentions: Exploring the Role of a Wine Festival," *Journal of Travel Research*, vol. 46(3), p. 279-288.

Yaun, J., L.A. Cai., A.M. Morrison and S. Linton (2005) "An Analysis of Wine Festival Attendees' Motivations: A Synergy, of Wine, Travel and Special Events?" *Journal of Vacation Marketing*, vol. 11(1), p. 37-54.

ACKNOWLEDGEMENT

The author would like to thank Grenfell Campus for providing funds for this research, the owners of Rodrigues Winery, survey participants and the reviewers for this article.

BIOGRAPHY

Dr. Roselyne Okech is Associate Professor and Chair, Tourism Studies Program Grenfell Campus, Memorial University of Newfoundland, Canada. Her research interests are in the fields of community and heritage development and ecotourism planning and management. Her research appears in journals such as *Anatolia; International Journal for Women and Gender Research; Journal of Human Resources in Hospitality and Tourism; World Journal of Tourism, Leisure and Sports; Tourism Today Journal, Tourism Review International, Cornell Quarterly and International Journal of Hospitality and Tourism Administration and Asia Pacific Journal.*

MILLENNIALS IN GUAYAQUIL INTERACTING WITH BUSINESSES ON INSTAGRAM

Michelle Viera Romero, Universidad de Guayaquil
Fanny Jaramillo Villavicencio, Universidad de Guayaquil

ABSTRACT

The social media platform, Instagram has evolved from a single social purpose to become a marketing tool for many businesses. For this reason, the following research is trying to identify how Millennials in Guayaquil interact with this platform and their buying decisions in order to determine how effective it is as a digital marketing strategy. Initially, there is going to be some grounding statements regarding the origin of Instagram and its evolution into an online marketing tool. Later on, an identification of the different characteristics that motivate a purchasing decision. This exploratory study looks forward to provide some insights that help businesses to focus their marketing efforts accordingly.

JEL: M1, M3

KEYWORDS: Social Media Marketing, Consumer Behavior, Instagram, Millennials

INTRODUCTION

The fast evolution of the Internet is significantly changing the way people communicate with each other. Most people are now connected to it, either through their computers or smartphones. This has also altered the way of doing business as the interaction between firms and individuals becomes immediate. Some firms have already taken advantage of this characteristic and are reaching current and potential customers online. One of the platforms they use is through social media networks like Facebook or Twitter, but with the emergence of Instagram, new opportunities and features can be exploited to use this medium as an effective tool for marketing. Ecuador has a relatively high internet penetration rate, and citizens have reported access to it through several devices like laptops, desktops, smartphones, tablets, etc. This has resulted into individuals engaging into social networks and businesses now have the chance to take advantage of this situation. In this particular study, the focus is on Millennials, those born between 1981 – 1999, who grew up with the technology and who are currently giving Instagram a heavy use. This turns into the starting point of this paper which is to explore the current use given to Instagram from the point of view of the customers and outline the characteristics for successful Instagram marketing strategy among Millennials in Guayaquil. This city was selected because even when it is not the capital, it concentrates the largest population in the country.

LITERATURE REVIEW

In order to provide some context to this research, it is important to define the characteristics from Millennials and Instagram, since they are going to become the subject individuals and the platform to be studied. Additionally, it is then convenient to present different theories concerning marketing communications strategy with a special focus on social media marketing. Many academics have tried to set a period range for Generation Y. This has resulted in different terms to identify the generation born right before the new millennium, specifically between 1981 and 1999. (Bolton et al, 2012). This Generation Y is also known as the Millennials and it is a generation mostly containing young adults who have been naturally exposed to a digital environment making them very active on social media platforms. (Bolton et al, 2012). One of this platforms is Instagram, a free photo sharing network (Smith, 2017) that allows

individuals to share pictures and recently short videos with others through their mobile phones or tablets (Instagram, 2017). It was first launched in October 2010 reaching its first million users by December of the same year. On 2012, it was acquired by Facebook increasing even more its amount of users and adding several new features like photo tags, video sharing, direct messaging, etc. (Desreumaux, 2014). Its popularity has been rising quickly and recent statistics account for 600 million monthly active users for this social network. (Instagram, 2016) sharing 55 million photos every day. (Desreumaux, 2014). Joining this social network is simple and anyone can create an account on Instagram to start sharing content and follow other individuals, celebrities, companies and brands (Trong, 2014). Among its main features users can:

Take a picture or a video
Enhance images by choosing different filters
Add a description to the picture
Include a hashtag
Tag people in photos and videos
Search and Browse other people's account
Like, comment or share images and videos
Share Instagram content on other social media like Facebook, Twitter, and other followers
Direct messaging between users

Businesses are diversifying their business presence not only on traditional media but also on social networks by focusing their marketing efforts in places where potential customers are already spending their time. (Evans, D. & McKee, J, 2010). Photo sharing social networks like Instagram, is the place where action is taking place. Therefore, businesses can use this platform to identify their target audience and shape a well coordinated promotional program that obtains the desired audience response, as suggested by Kotler (Kotler at al, 2013). Communication flow easily through different touchpoints that target customers have with the company and its products or services. These touchpoints are directly related to the promotional mix like advertising, personal selling, public relations, sales promotion, direct marketing. Businesses are very much aware of this situation and reports from 2014 indicate that 86% of global top brands maintained an active Instagram account. (Hitz, 2015). Additionally, Instagram itself has recognized their importance as a marketing tool by creating a specific blog which posts different tools and tips to help businesses with their Instagram marketing. (Instagram for Business, 2017). The main idea behind marketing communications according to Sprung (2013), is that Instagram helps businesses attain their marketing objectives, by constantly interacting with customers through activities like:

Create engagement with contests
Reward followers with promotional codes
Feature brand's customers
Get more interest on the brand's events

According to a survey made by the Pew Research Center's Internet & American Life Project the most frequent users of Instagram in the United States fit into the 18-29 years old age range and account for a 13 percent of all social media users (Brenner & Duggan, 2013). This same study mentions that Instagram is mostly used in the urban areas. Similarly, a Swedish report indicates Instagram is the most visited social network after Facebook and as well, as the Americans it is mainly dominated by young people, those between 12- 25 years old. (Findahl, 2013). In 2014, a national study about social media was developed in 25 different cities in Ecuador. Specifically in Guayaquil, it showed that 6 out of 10 individuals are registered on a social network from which the most popular one is Facebook, followed by Twitter and YouTube. Instagram comes behind in the fifth place among Ecuadorian social network preferences. (Zenith Optimedia, 2014). Moreover, this same study determined that over 90% of Instagram users in Ecuador are under the age of 35, which suits the target age group considered for this research. Such natural segmentation

turns into an opportunity for marketers who obtain a cost effective and high quality channel to approach a specific group of individuals with only a few clicks. (Baruah, 2012).

DATA AND METHODOLOGY

To address this gap, the following research aims to acquire an initial understanding of the behaviors related to the use of people's Instagram account along with their attitudes towards the content they interact with. In order to do so, an online survey is applied to 635 individuals in Guayaquil. The methodology used in this articles included the following:

Literature Review

Several texts, scientific journals, papers and the Internet have been used to collect information about the typical use given to Instagram.

Field Study

This section contains the participant data collection approach which was implemented through the use of online surveys which were applied to 635 individuals at a public university located in Guayaquil, Ecuador. The survey was conducted on February 2018. All participants provided informed consent and filled out the survey in anonymity.

Population and Sample

The Universidad de Guayaquil has a registered population of 60,000 individuals (Universidad de Guayaquil, 2016). The great majority of them being Millennials. For that matter, a sample was calculated from the formula for finite populations with a confidence margin of 95% and a 5% error. This means a minimum recommended sample size of 381. For this study more than 700 hundred individuals replied back, including undergraduate students, young academics and administrative staff. After dismissing incomplete answers, 635 surveys were finally considered as valid. The survey is composed of two sections. The first one contains demographic characteristics of the participants. The second section includes characteristics about their Instagram usage rate and their online behavior. This survey was carried out in Spanish which is the official language in Ecuador, and later translated to English by the researchers. The initial demographic section basically wants individuals to detail their activity, sex, age, income level and smartphone ownership rate, all of it displayed on a nominal scale. It later presents 13 questions aimed at learning the use they give to Instagram, the frequency by which people use it and their interaction with business accounts and their attitudes towards the information presented on this platform. These questions depending on their nature are to be answered with a 5-point Likert scale or a nominal one.

RESULTS

Age distribution

The participants within the 18-24 years old age range (65%), 25 – 31 years old (24%) an 11% for the 32 – 37 years old.

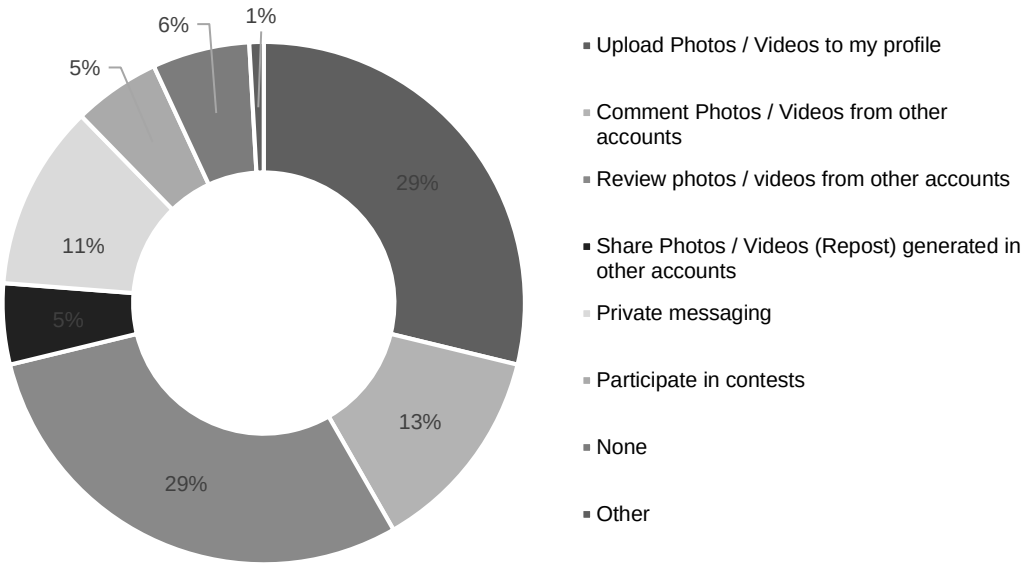
Gender

The great majority of the respondents were females, representing 69% of the surveyed population. The remaining 31% were males.

Income Level

70% of the respondents have an income on the $0 to $400 level, 20% earn between $401 to $800. The remaining 10% earns over $801. Meaning the great majority of respondents earn up to the national minimum wage for 2018, which is $386. The survey results have mainly been segmented among Millennials who actually have an Instagram account which is 98% of the respondents. Figure 1 shows that the two main reasons they use this social network is to 'Upload pictures and videos into their profiles' as well as 'Checking photos and videos from other accounts', which put together make up 58% of their activity on this platform.

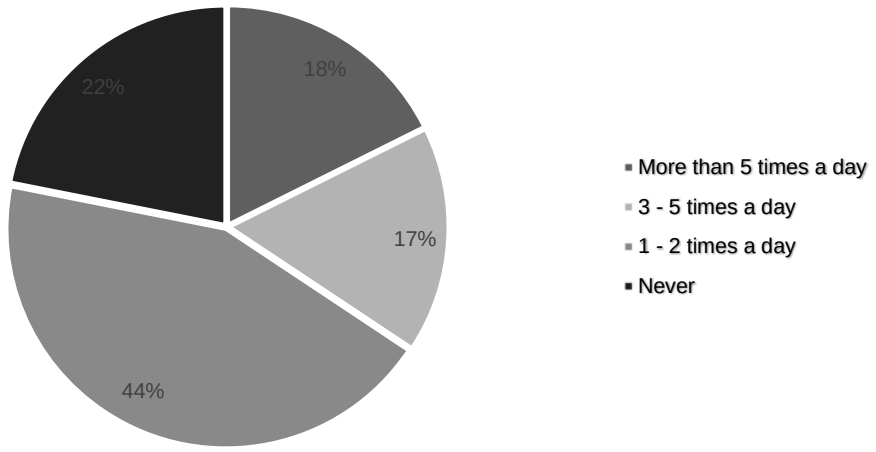
Figure 1: the use of Instagram Among Millennials in Guayaquil



This figure illustrates the use Millennials in Guayaquil give to their Instagram accounts.

The survey was useful to determine that business profiles are followed by 92% of the surveyed Millennials who hold an Instagram account, for which Figure 2 shows they usually share their posts or mark them with a "like" at least once a day (79%).

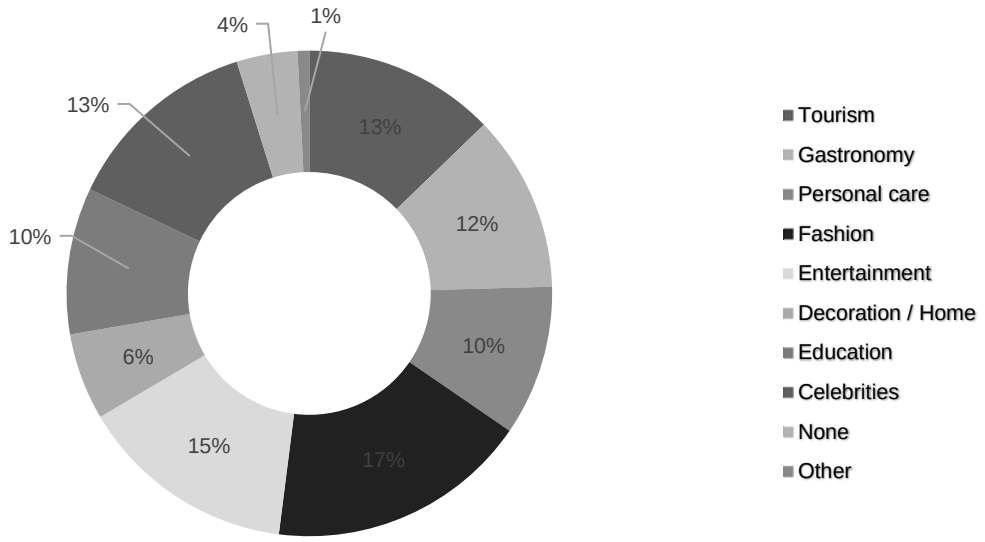
Figure 2: Millennials Interaction with Instagram Business Accounts Through Shares and "Likes"



This figure shows the daily interaction between Millennials and Instagram business profiles through shares and likes.

When asked particularly about the type of business accounts they follow at the national level, Fashion (17%), Entertainment (15%), Tourism (13%), Celebrities (13%) and Gastronomy (12%) consolidated their main interests. From this information, celebrities becomes a variable to pay attention to, because even when they may not be a business in itself, they can act as influencers when they recommend products and services to their audience. Other categories can be examined on Figure 3 below.

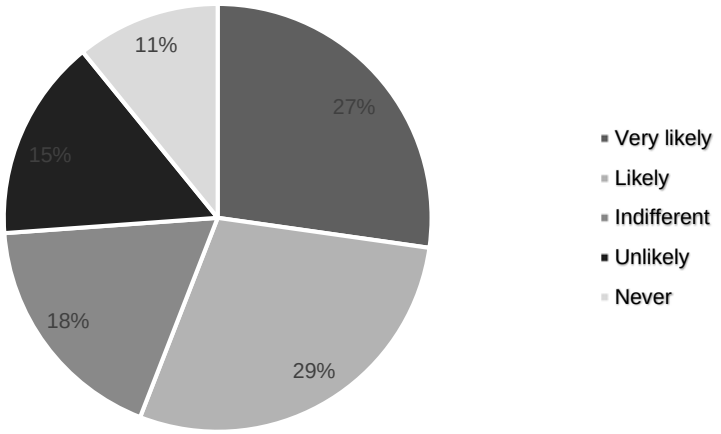
Figure 3: the Most Popular Instagram Business Accounts Followed by Millennials



This figure illustrates the top business accounts preferred by Millennials in Guayaquil

It was interesting to learn that following business accounts does not mean Millennials in Guayaquil are strongly interested in actually buying the advertise products or services. Only half of the respondents are likely to buy the promoted items. Another interesting aspect is that Millennials in Guayaquil do not usually contact the business for information. As a matter of fact, 33% of respondents never get in touch with businesses advertising on Instagram. Among those who do get in touch with them, use public or private messages on Instagram (23%) or WhatsApp (20%) as their main point of contact. As mentioned earlier, Millennials are not so prone to contact businesses for information but when they do so, they expect to receive immediate answer. 61% expect an answer on the same day, otherwise, they lose interest (48%). Additionally, Figure 4 shows they rely greatly on comments from other users, and 56% of them would definitely refrain from buying based on negative reviews.

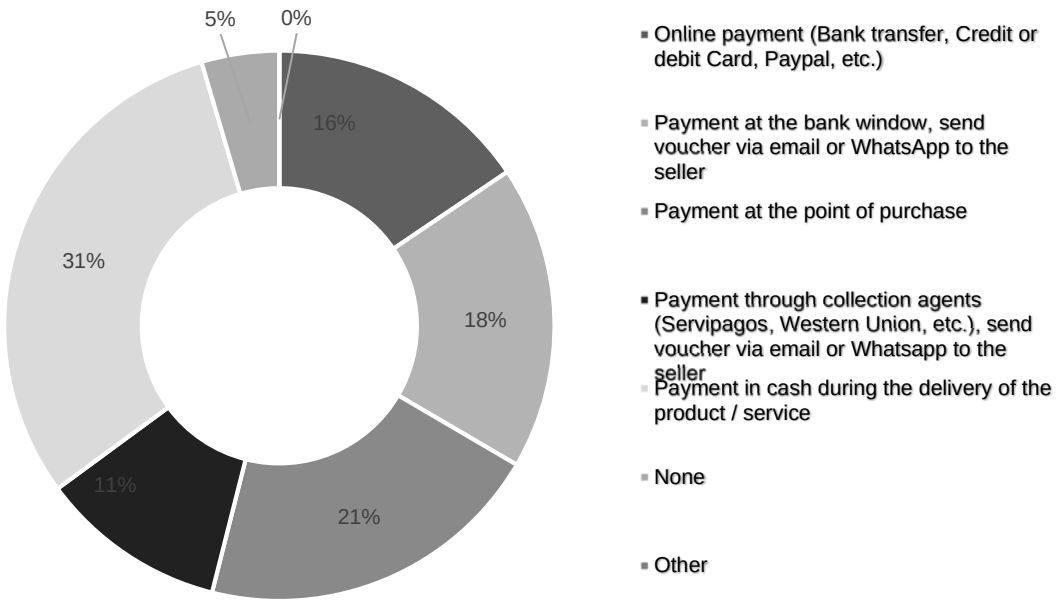
Figure 4: Declining Purchases Based on Negative Reviews



This figure illustrates how likely is it for Millennials to refrain from buying based on negative reviews.

Finally, those who actually decide to buy will be very cautious during the purchase. Figure 5 shows that Ecuadorian Millennials involve themselves into the payment process by interacting with the seller or intermediary. They prefer to pay with cash during the delivery of the product or service (31%), pay at the point of purchase (21%) either with a check, cash or credit card or go to the bank or other payment collection agent (29%). Those who actually use some type of online payment count for a 16% and 5% do not make purchases at all.

Figure 5: Payment Methods



This figure illustrates the main payment methods used by Millennials in Guayaquil

DISCUSSION

Communicating to Millennials

According to Bolton et al. (2013), communication is the main reason why this generation is using internet and making social media so important for them. Each generation is different and they have a different culture about the use of media. For instance, Gronbach (2008) considers it impossible to build brands to Millennials in the same way it was done to previous generations. Aside from traditional media like radio or TV, Millennials consider the Internet as the main communication tool. The use of internet and social media, in particular Instagram among Millennials in Guayaquil is the central idea of this study. Nowadays social media is widely used by marketers to promote their products or services to individuals and build consumer brand relationships (Chen et al. 2011). These days there is a lot of pressure on firms to build all the marketing around their brands (Aquino, 2012). Therefore it is very important to get information from Millennials interests, opinions and values in order to have strong customer relationships. Businesses in Guayaquil are aware of it and are currently spreading their message, to contact customers, create closer relationships with them and obtain immediate insights from the business environment. Instagram users are responsive to this trend and in the case of Guayaquil, the great majority of the surveyed individuals follow business accounts on Instagram and they either share or mark with “likes” business posts at least 1-2 times a day. But on the other side they are not very active at commenting posts, participating in contests or using reposts which are not activities they engage in very easily. Because of this interaction between the brand and the individuals, consumer behavior becomes a critical item to be examined and social media turns into a direct source of information with regards to customer patterns and their purchase decisions (Turri, Smith & Kemp, 2013).

Purchase Decisions Depend on Experiences

Businesses having an Instagram profile is just a start. Firms need to get people to follow them and more importantly, get their followers to like their content. Millennials usually select what they want to share on social media and they look for feedback from others, which is very valuable for firms because they can reach a greater audience through shares and "likes". Bolton et al. (2013) consider social media as a phenomenon that strengthens bonds between Millennials with family and friends. They tend to listen to people related to them about their opinion on products and brands instead of trusting commercials and advertising. Word-of-mouth marketing is the way they arrive to make final decisions. The applied survey revealed that half of the Instagram users would definitely refrain from buying based on negative reviews or negative experiences like getting delayed answers from the business. Something else to consider is that, the voice of Celebrities recommending products and services to their audience becomes very valuable for Millennials. Businesses in Guayaquil need to work on how to make Instagram effective. So far, the survey applied to Millennials in Guayaquil already shows interaction of customers with firms but this does not necessarily materialize into buying the advertised products or services. All these aspects need to be taken into consideration for businesses who want to implement an effective marketing campaign and address their target market.

The Challenge of Online Payments

Millennials in the U.S. have been identified as a driving force for online shopping (Smith, 2011) but this is not the case for Ecuador for which this study demonstrated that even when they are modern individuals who grew up within a digital environment, they are still very cautious with their payment and opt for paying in person. Only 16% of the surveyed individuals use online payments methods when purchasing a product or service in Instagram. The great majority of Millennials in Guayaquil rely on traditional methods such as checks, cash, and bank wires.

CONCLUDING COMMENTS

The results reflect that Millennials in Guayaquil are very responsive to businesses who advertise through their Instagram profile. They follow almost every type of business from fashion to personal care, from food to home decorations as well as celebrities. But marketing through social network continues to evolve and needs to be observed closely because it is not only a matter of advertising, it influences the buying behavior of potential customers. It requires a lot of effort and return is not immediate. Instagram can be appealing as a window-shopping practice but at the moment, it does not bring actual purchases. Therefore, it is very important to permanently monitor customers' interests, opinions and values in order to create a strong relationship with them. Businesses advertising on Instagram have the opportunity to get customers to be familiar with e-commerce but this is no easy task when online banking penetration among their target audience is not popular enough. Firms need to examine the digital nature of their strategies and work closely together with banks in order to improve the payment methods available that aims at raising the number of online transactions, making and them fast and secure. This way, both parties would be taking advantage of this blooming generation of customers born in the digital era. In the end, businesses who use Instagram as a digital marketing tool face similar problems as regular businesses concerning customer relations. The challenge is then, to continue working on customer service satisfaction and quality in order to avoid negative product reviews which are highly influential at the moment of buying. Contrasting the findings of this study with new research that examines the way entrepreneurs are promoting their businesses on Instagram and what they expect from their customers could bring a better understanding on the business to customer (B2C) relationship on the particular market segment of Millennials. Moreover, there is space for further research that looks at determining the reasons why online payments is not popular enough among millennials in Guayaquil

REFERENCES

Aquino, J. (2012). Gen Y: The next generation of spenders. Customer Relationship Management, 16, 20-23.

Baruah, T. (2012). Effectiveness of Social Media as a tool of communication and its potential for technology level connections: A micro-level study. International Journal of Scientific and research Publications. Vol. 2 Issue 5 May 2012. Retrieved on 27 March 2017 from http://www.ijsrp.org/research_paper_may2012/ijsrp-may-2012-24.pdf

Bergh, J.V.D. & Behrer, M. (2013). How Cool Brands Stay Hot: Branding to Generation Y (Second edition). Kogan Page.

Brenner, J. & Duggan, M. (2013). The Demographics of Social Media Users — 2012. Pew Research Center's Internet & American Life Project. Retrieved 27 March 2017 from http://www.pewinternet.org/files/old-media/Files/Reports/2013/PIP_SocialMediaUsers.pdf

Bolton R.N., Parasuraman A., Hoefnagels A., Migchels N., Kabadayi S., Gruber T., Loureiro Y.K. & Solnet D. (2013). Trong, T. 2014. A status analysis of current digital marketing: a case study of Kauneusstudio FAB. Laurea University of Applied Sciences. Retrieved on 27 March 2017 from https://publications.theseus.fi/bitstream/handle/10024/95989/THESIS_FINAL280415_theseus.pdf?sequence=1

Chaffey, D. Ellis-Chadwick, F. Mayers, R.Johnston, K. 2009. Internet marketing Fourth edition. Pearson Education Ltd. England

Chartered Institute of Public Relations (CIPR). (2012). Share this: the social media handbook for PR professionals. Chichester: John Wiley & Sons

Chen, B, Chen, Y., S. Fay, and Q. Wang, (2011). "The Role of Marketing in Social Media: How Online Consumer Reviews Evolve", Journal of Interactive Marketing, Vol. 25, No. 2:85-94. Retrieved on April 21, 2017 from http://www.sciencedirect.com/science/article/pii/S1094996811000041

Del Alcázar Ponce, J. (2015). Estadísticas Usuarios Instagram Ecuador. Retrieved on April 19 2017 from blog.formaciongerencial.com/2015/me11/28/estadisticas-instagram-ecuador/

Desreumaux, G. (2014). The Complete History of Instagram [INFOGRAPHIC]. We are Social Media WERSM. Retrieved 27 March 2017 from http://wersm.com/the-complete-history-of-instagram/

Evans, D. & McKee, J, 2010. Social Media Marketing. The Next Generation of Business Engagement. Wiley Publishing, Inc. Retrieved on 27 March 2017 from http://www.pauladaunt.com/books/Social%20Media%20Marketing.pdf

Findahl, O. (2013). Swedes and the Internet. The Internet Infrastructure Foundation. Retrieved 27 March 2017 from https://www.iis.se/docs/Swedes_and_the_internet-2013.pdf

Gronbach, K.W. (2008). The Age Curve: How to Profit from the Coming Demographic Storm.

Hitz, L. (2015). 86% of Top Global Brands Use Instagram. The Simply Measured blog. Retrieved on 27 March 2017 from http://simplymeasured.com/blog/86-of-top-global-brands-use-instagram/#sm.00000teksxrazfqspo624ltc4gdmr

Instagram. (2014). About us. Retrieved 27 March 2017 from http://instagram.com/about/us/

Instagram. (2014). Frequently Asked Questions FAQ. Retrieved 27 March 2017 from https://www.instagram.com/about/faq/

Instagram. (2016). 600 Million and Counting. Retrieved 27 March 2017 from http://blog.instagram.com/post/154506585127/161215-600million

Instagram for Business. (2017).Tools and Tips to Help Marketers Inspire and Engage on Instagram. Retrieved on 27 March 2017 from http://blog.business.instagram.com/post/76235731349/tools-and-tips-to-help-marketers-inspire-and

Kotler, P., and Armstrong, G. (2012). Principles of marketing. (14th Ed.) Pearson: Prentice Hall

Smith, C. (2017). By The Numbers: 220+ Interesting Instagram Statistics. Retrieved 27 March 2017 from http://expandedramblings.com/index.php/important-instagram-stats/

Sprung, R. (2013). 5 Ways Marketers can Use Instagram. Social Media Examiner. Retrieved on 28 March 2017 from http://www.socialmediaexaminer.com/5-ways-marketers-can-use-instagram/

Smith, K. T. (2011). Digital marketing strategies that Millennials find appealing, motivating, or just annoying. Journal of Strategic Marketing, 19(6), 489-499.

Turri, A. M., Smith, K. H. & Kemp, E. (2013). Developing affective brand commitment through social media. Journal of Electronic Commerce Research, 14(3), 201-214.

Universidad de Guayaquil. (2016). Plan Estratégico de Desarrollo Institucional 2016 - 2020. Dirección de Planificación Universitaria. Guayaquil – Ecuador.

BIOGRAPHY

Michelle Viera Romero holds a Master in Public Management from Universität Potsdam, Germany. Lecturer of Strategic Planning and Researcher at the Facultad de Ciencias Administrativas, Universidad de Guayaquil. She has presented research papers at national and international conferences.

Fanny Jaramillo Villavicencio holds a Master degree in Development Studies with a specialization in Economic Expertise of development projects from IEDES Institute, Université de Paris 1, Panthéon-Sorbonne, France. Lecturer of International Business at the Facultad de Ciencias Administrativas, Universidad de Guayaquil.

A NEWSVENDOR MODEL INCORPORATING ACTUAL FREIGHT RATES AND ENVIRONMENTAL COSTS

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

ABSTRACT

The purpose of this paper is to present a model for maximizing a retailer's total expected profit using actual motor carrier freight rates and estimates of environmental costs associated with the transportation of a seasonal product. It is assumed that a single seasonal product is sold at a fixed price and demand for that product is normally distributed. Prior to the selling season, the retailer must determine how many units of the seasonal product to purchase from the supplier—therefore, the newsvendor model is appropriate for analyzing this problem. It is assumed that the retailer arranges and pays for transportation, i.e., the product is shipped free on board (FOB) Origin, Freight Collect from the supplier. Items unsold at the end of the season can be sold at a reduced price (salvaged). Actual freight rates are incorporated in the model by considering less-than-truckload discounts, fuel surcharges for both less-than-truckload (LTL) and truckload (TL) shipments, and over-declaring of shipments. All-units purchase quantity discounts are assumed also. Due to the nonlinear nature of motor carrier freight rates, this problem does not have a closed-form solution. Therefore, we present an Excel-based model for solving this problem. As demonstrated in the model solution, when environmental costs are considered, the buyer's optimal purchase quantity decreases.

JEL: C61, D21, L11, L81

KEYWORDS: Newsvendor Model, Environmental Costs, Motor Career Freight Rates

INTRODUCTION

The purpose of this research is to present a newsvendor model that incorporates actual freight rates and estimates of environmental costs. We demonstrate an Excel-based model for the single-period newsvendor problem of determining the profit-maximizing purchase quantity for a seasonal or perishable item. This model builds in actual less-than-truckload (LTL) and truckload (TL) freight rates and replicates motor carrier industry practices of freight rate discounts, fuel surcharges, and over-declaring of shipments. In addition, we illustrate how to estimate external emission costs based on previous literature and how to incorporate those costs into the newsvendor model. We compare the purchase quantity both with and without external costs. External costs are costs created by a company, such as environmental damage, which are borne by society or the planet. Sustainability has been an important issue since the publication of the Brundtland Report, or *Our Common Future* (World Commission on Economic Development, 1987, p. 8), in which sustainable development was described as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs." Later, other authors, e.g., Elkington (1994, 1998), expanded the definition of sustainability to include the triple bottom line of economic, environmental, and social performance. The next section discusses the literature review. After that, we present the model formulation, followed by the model description. The last two sections include results followed by discussion and conclusions.

LITERATURE REVIEW

As stated by Darwish (2008, p. 3902), "… the increased emphasis on transportation costs has enhanced the need to develop models with transportation consideration explicitly." We argue that these models also should reflect industry practices such as over-declaring of shipments, fuel surcharges, and the use of multiple modes of transportation. In addition, research in the supply chain field recently has begun to emphasize environmental and social effects of transportation (Ortolani, Persona, & Sgarbossa, 2011) and inventory management decisions (Battini, Persona, & Sgarbossa, 2014). Given the aforementioned concerns, the first section of the literature review focuses on inventory models extending the basic Economic Order Quantity (EOQ) model to include transportation and/or environmental costs. The second section provides a review of newsvendor models that consider transportation and/or environmental costs.

EOQ-Type Inventory Models

Total annual logistics cost models have been discussed in the literature since around 1970 (e.g., Baumol & Vinod, 1970). These "inventory-theoretic" models added transportation costs to the single-stage economic order quantity (EOQ) model with deterministic demand, resulting in a model that combined transport, order, holding, and purchase costs. Later researchers (e.g., Carter & Ferrin, 1996; Gaither, 1982; Langley, 1980; Larson, 1988; Tyworth, 1991b; Wehrman, 1984) demonstrated adding actual motor carrier freight rates to the purchase lot-sizing decision by using enumeration techniques to solve for the minimum cost purchase quantity. Other researchers (e.g., Burwell, Dave, Fitzpatrick, & Roy, 1997; Hwan, Moon, & Shin, 1990; Lee, 1986; Madadi, Kurz, & Ashayeri, 2010; Ramasesh, 1993; Russell & Krajewski, 1991; Tersine & Barman, 1991; Tersine, Larson, & Barman, 1989) created algorithms to add actual freight rates into the purchase lot-sizing decision. Mendoza and Ventura (2008) presented algorithms for solving variations of the inventory-theoretic model with two modes of transportation (truckload and less-than-truckload) and two types of purchase quantity discounts (all-units and incremental). Their model, however, simplified LTL freight rates, by applying a single rate to all LTL shipments. He, Hu, and Guo (2010) presented an algorithm for finding the optimal purchase quantity using actual freight rates; however, their model did not incorporate purchase quantity discounts. Darwish (2008) developed procedures to solve an inventory-theoretic model with stochastic demand, all-units/incremental purchase quantity discounts, and all-weight/incremental freight discounts, but ignored over-declaring of shipments. Ke and Bookbinder (2018) created a tri-level programming approach to coordinate discount decisions for a retailer (buyer), a wholesaler (supplier), and a less-than-truckload carrier. They assumed that demand for the item was price-sensitive.

The difficulty in solving the inventory-theoretic model arises due to the complexity of the nominal (base) LTL freight rates, which resemble a nonlinear step function. This complexity is increased by the industry practice of over-declaring LTL shipments. Russell and Krajewski (1991) were among the first researchers to model this practice of over-declaring. Over-declaring a shipment occurs when a shipment weight is inflated artificially to the next rate breakpoint (the next highest weight-break point) to decrease the total freight charge of a shipment, e.g., 490 pounds moved (over-declared) as 500 pounds. For each range (except the last one) in the LTL nominal freight schedule for a product, we could calculate an indifference point beyond which we would over-declare the shipment weight to the next LTL rate breakpoint. In addition, a shipper would investigate whether shipment weights in the last LTL range should be over-declared as a truckload. In fact, shipment weights less than those found in the last LTL range could move via TL if doing so would decrease the total freight charge for those shipments. Given this added complexity, researchers resorted to using enumeration techniques or complex algorithms to solve inventory-theoretic models. Alternatively, other researchers decided to model freight rates with continuous functions as described next.

Modeling freight rates entails estimating freight rates based on the value of some parameter in a continuous function. Examples of these parameters include: (a) the TL charge in an inverse function (Blumenfeld, Burns, Daganzo, Frick, & Hall, 1987; Sheffi, Eskandari, & Koutsopoulos, 1988; Swenseth & Godfrey, 2002; Yildirmaz, Karabati, & Sayin, 2009); (b) distance in a proportional

function (Ballou, 1991); (c) the constant used as an exponent in an exponential function (Buffa, 1987, 1988); (d) the smoothing constant in an adjusted inverse function (Swenseth & Buffa, 1990, 1991; Swenseth & Godfrey, 1996, 2002); and (e) load density, shipment weight, and shipment distance in a nonlinear model (Kay & Warsing, 2009). Ballou (1991) argued that considerations such as time, effort, and cost often dictate that logistics decision-makers should use estimated, rather than actual, freight rates. Similarly, Mendoza and Ventura (2009) described several limitations when trying to use actual freight rates, e.g., time and expense determining exact rates between origin and destination and the issue of the freight rate function not being differentiable. Time, effort, and cost would be expended searching for LTL freight rates for all possible weight-break ranges, determining over-declared weights for each LTL weight-break range, and enumerating all possible lot-size alternatives. In addition, Kay and Warsing (2009) proposed that representing freight rates with an equation makes it easy to determine the optimal purchase lot size and those shippers would be able to avoid paying for access to LTL tariffs. Using freight rate functions, however, leads to another problem. Tyworth (1991a) and Higginson (1993) criticized existing freight rate functions for not estimating freight rates accurately. Also, larger LTL carriers provide freight rate software to their customers at no cost. In addition, the minimum cost/profit-maximizing lot size could be determined using enumeration in an Excel spreadsheet or with an Excel Solver model that includes actual LTL and TL freight rates.

Accounting for environmental costs is more difficult than accounting for transportation costs. One approach used in the research has been to estimate environmental costs. For example, Hovelaque and Bironneau (2015) developed a carbon-constrained EOQ model using a range of estimates for the carbon tax per unit. Their model, however, ignored transportation cost. Conversely, Bozorgi, Pazour, and Nazzal (2014) included transportation cost based on using full truckload shipments to find the minimum cost quantity, and then compared that quantity to the quantity found when trying to minimize overall emissions. Battini et al. (2014) developed a sustainable EOQ model to analyze economic and environmental trade-offs of lot sizing in material purchasing. In their model, they estimated transportation-related environmental (emissions) costs based on an earlier study by Ortolani et al. (2011), and estimated transportation costs using a simplified transport cost function consisting of a fixed and a variable portion. Although their model allowed for the possibility of a large shipment requiring more than one container, it is unclear whether they based vehicle capacity (saturation) on weight or cube.

Newsvendor Models

The newsvendor model, similar to the EOQ model, is one of the classical problems in inventory management. As is the case when using the EOQ model for purchasing continuously reviewed inventory items, a buyer must account for transportation and environmental costs when purchasing seasonal items for a single period (selling season). The studies reviewed below all assumed stochastic demand over the season. Abad (2006) created an optimal single period profit-maximizing model for determining the retailer's optimal order quantity under the following assumptions: no purchase quantity discounts and unit cost is given, trailer capacity is limited by weight (46,000 pounds), a combination of truckload and less-than-truckload shipments is possible, and actual motor carrier freight rates and over-declaring of shipments are considered. Limitations of their model included the assumption of truckload capacity determined by weight only (they ignored the possibility of a shipment cubing out a trailer) and omission of fuel surcharges and environmental costs. In a more recent study, Konur and Toptal (2012) analyzed the newsvendor problem for a single item lot-sizing and supplier selection profit-maximization problem with the following assumptions: unit cost from the supplier defined by an all-units quantity discount schedule, and the use of truckload carriers only. Their study was limited in that they ignored less-than-truckload shipments and freight rates, over-declaring of shipments, fuel surcharges, and environmental costs. Hua, Wang, and

Cheng (2012) extended the newsvendor model to incorporate both purchase quantity discounts and freight rates (including over-declaring) to determine a retailer's optimal purchase quantity and selling price simultaneously. They used a generalized transport cost function with a fixed and a variable component, but ignored fuel surcharges. In addition, their model did not include environmental costs.

The integration of environmental costs into newsvendor models has occurred only recently. Bushuev, Guiffrida, Jaber, and Khan (2015) argued that research in this area has been scattered, and that the most used sustainability criterion has been units of carbon equivalent emissions (usually carbon dioxide). As an example, Arikan and Jammernegg (2014) created a newsvendor model under dual sourcing with a carbon footprint constraint. They proposed that an upper bound for carbon emissions could be derived either from a company's environmental target or from an industry standard. A few studies (e.g., Manikas & Godfrey, 2010; Zhang & Xu, 2013; Rosic & Jammernegg, 2013) estimated the per-unit cost of emissions based on the cost to purchase the right to emit carbon in a cap and trade market or an emissions tax per unit. Each of these previous research streams failed to integrate realistic motor carrier freight practices, purchase quantity discounts, and environmental costs into a single model for determining the profit-maximizing purchase order quantity for a seasonal item. Therefore, the model presented in the next section is designed to overcome these limitations in the context of an Excel-based spreadsheet.

MODEL AND NOTATION

A newsvendor model calculates the optimal expected profit for a demand distribution where the mean, the standard deviation and the shape (normal, uniform, exponential, etc.) of the curve are known. The newsvendor typically is a single period model, which means that the items in stock cannot be sold for full price beyond the selling season (i.e., demand perishes). Items left over need to be either sold at a discount or disposed of at additional cost. Given that a seasonal product is considered in this paper, the use of the newsvendor model is appropriate. The profit maximizing quantity associated with the probability point on this demand curve depends on the cost parameters for a particular problem. At its most basic, the newsvendor balances marginal benefit with marginal cost to determine the point on the demand curve at which the cost of overstocking an additional unit equals the cost of understocking by one unit. The cost of overstocking by one unit is denoted by C_o. Any item left over will have incurred its cost (purchase cost, transportation cost, and external cost). The retailer might be able to sell the item at a reduced selling price after the selling season. This selling price is assumed to be less than the retailer's purchase cost, and is known as the salvage value. Further, it may be that instead of earning the salvage value, the retailer might have to pay an additional disposal fee instead. In addition, to ensure accurate accounting, we assume that any unsold units have been in our possession for the entire selling season, and thus incur a holding cost over that season. The cost of being short one unit is denoted by C_u. At a minimum, the retailer loses the profit that it would have made on that additional unit. The retailer also may experience goodwill issues that could affect its company image, but loss of goodwill costs is difficult to quantify and is omitted from the model that we present here. The complete list of variables and an explanation of those variables follow.

<u>Variables</u>

p = price per unit (retail selling price)
c = purchase cost per unit
s = salvage value per unit
C_h = holding cost for the entire selling season per unit unsold
C_s = inbound shipping cost per unit
C_e = external cost per unit
μ = mean demand
σ = standard deviation of demand
$f(x)$ = the normal density function

$f_s(\ )$ = the standard normal density function
F = the normal cumulative distribution function
$F_s(\ )$ = the standard normal cumulative distribution function
C_o = cost of overstocking by one unit
C_u = cost of understocking by one unit

Explanation of variables: p is the selling price at which the retailer sells the item to its customers, and c is the retailer's purchase cost per unit. In a simple scenario, the profit per item would equal $p - c$. This profit would equal the penalty for being one unit short of the realized demand, i.e., C_u would equal the cost of underage. However, for the model we present here, there are additional costs. We use C_s as the shipping (transportation) cost per unit to transport the item from the supplier's facility to the retailer's facility. To capture externalities, we quantify any environmental impacts as C_e. We estimated external costs using the approach of Ortolani et al. (2008). They analyzed the previous literature to derive estimates of road transport external costs imposed on society. They expressed all cost categories in terms of 2008 Euros, specifically, as €/ton-km, assuming an average load of 14.3 tons. They defined thirteen cost categories of external costs for road transport and calculated average costs for each category. Their thirteen categories included the following: emissions – air pollution (damage to human health from carbon monoxide, nitrogen oxides, and volatile organic compounds); emissions – greenhouse effect (climate change due to carbon dioxide emissions); congestion (economic damage of the loss of time of time suffered); noise (annoyance, decline in productivity, and adverse health effects); accidents; road damage; resource consumption; roadway land cost; land use impact; water pollution; waste disposal; traffic services; and barrier effect (cost related to delays and discomfort imposed on society). In their work, the average cost of total road transport external costs was 0.0949 €/ton-km. Next, applying the 2008 exchange rate (Yearly Average Exchange Rates – US Forex Foreign Exchange) to convert to US dollars (1 € = $1.1226), and converting kilometers to miles, resulted in 0.0949 €/ton-km * 1.1226 * 0.62 miles/km = $0.066052/ton-mile. Finally, adjusting for inflation from 2008 to 2016 (US Inflation Factor) provided $0.066052/ton-mile * (1 + 0.119) = $0.073912/ton-mile as the 2016 estimate of C_e. Given that the example in Table 1 uses a distance of 1,748 miles, we can determine the Total External Cost for a given shipment weight (in pounds) as follows:

$$Total\ C_e = \$0.073912 * \text{Shipment Weight}/2{,}000 * 1{,}748 \qquad (1)$$

The following example illustrates how to apply Equation (1):
Total external cost for transporting 400 pounds = $0.073912 * 400/2,000 * 1,748 = $25.84.
Total external cost for transporting 45,000 pounds = $0.073912 * 45,000/2,000 * 1,748 = $2,906.95.
After accounting for external costs, the cost of underage per unit is:

$$C_u = p - c - C_s - C_e \qquad (2)$$

Conversely, if the retailer were to have a unit left over at the end of the selling season, the retailer would have incurred costs but not sold the unit for a profit, so there would be a cost of being over (C_o). Further, because the item remained unsold on the shelf for the entire selling season, the retailer would incur the one season holding cost (C_h). Finally, any salvage value (s) then would be subtracted from the overage cost. Salvage value (s) is a scrap value that the leftover item can be sold for (discounted price) Note: Instead of a salvage value, the retailer could incur a disposal fee to take the unit away; thus, salvage value could be a negative number. Therefore, the retailer's cost of overage per unit is:

$$C_o = c + C_h + C_s + C_e - s \qquad (3)$$

We have outlined the cost of underage per unit and the cost of overage per unit. Next, we discuss the formulas that will allow us to find the quantity corresponding to the expected maximum profit. We start with our formulas for the cost of underage (2) and the cost of overage (3) for a given order quantity (q). If

q units are ordered and realized demand (x) is $x \leq q$, each unit sold (x) increases profits by $p - c - C_s - C_e$, and each unsold unit ($q - x$) results in a loss of $c + C_h + C_s + C_e - s$. If demand is larger than q, q units are sold for a profit of $p - c - C_s - C_e$ each, and the remaining demand of $x - q$ goes unmet. As mentioned before, it may be that we want to include a loss of goodwill penalty in the cost of underage as well, but given that brand image and customer loyalty are difficult to quantify, we omitted a goodwill term here. We can express expected profit as:

$$\text{Expected Profit} = \int_{x=-\infty}^{q}[(p - c - C_s - C_e)x - (c + C_h + C_s + C_e - s)(q - x)]f(x)dx + \int_{x=q}^{\infty}(p - c - C_s - C_e)f(x)dx \quad (4)$$

The first term in (4) is the probability that demand is between negative infinity (0 units) and a quantity q. The x term means that the retailer would receive the profit (cost of underage) for each x units sold up to quantity q on hand. The next term in (4) represents the (q - x) scenario, where the retailer has more q on hand than actual demand x. The retailer incurs the overage cost for each of these (q - x) units. Notice that the retailer may recoup some of its costs via the subtraction of the salvage (s) term. Conversely, if the retailer has a disposal cost (s is negative), the retailer would incur additional costs beyond product cost, holding cost, shipping cost, and external cost. The final term in (4) represents the probability that realized demand is larger than q. The retailer would earn a profit (cost of underage) for selling q units demanded even if they had stocked more than q units (the remainder would be unsold and incur a cost of overage). If the retailer was confident in quantifying the loss of goodwill for not filling demand out of stock, a positive cost penalty term could be added into this third term. We know the following (Chopra & Meindl, 2013, p. 393):

$$\int_{x=-\infty}^{q} xf(x)dx = \mu F_s\left[\frac{(q-\mu)}{\sigma}\right] - \sigma f_s\left[\frac{(q-\mu)}{\sigma}\right] \quad (5)$$

By substitution, expected profits can be expressed using the following equations:

$$\text{Expected overstock units} = (q-\mu)F_s\left(\frac{q-\mu}{\sigma}\right) + \sigma f_s\left(\frac{q-\mu}{\sigma}\right) \quad (6)$$

$$\text{Expected understock units} = (\mu - q)\left[1 - F_s\left(\frac{q-\mu}{\sigma}\right)\right] + \sigma f_s\left(\frac{q-\mu}{\sigma}\right) \quad (7)$$

Knowing the costs of overstocked and understocked units allows us to write the expected profit as:

$$E[\Pi] = (p + C_h - s)\mu F_s\left(\frac{q-\mu}{\sigma}\right) - (p + C_h - s)\sigma f_s\left(\frac{q-\mu}{\sigma}\right)$$
$$- q(c + C_h + C_s + C_e - s)F(q,\mu,\sigma) + q(p - c - C_s - C_e)[1 - F(q,\mu,\sigma)] \quad (8)$$

The mean μ and standard deviation σ describe the expected demand curve. This expected profit function is concave (the second derivative is negative). To find the maximum of this concave function, we take the first derivative and set it to 0, thus finding the quantity q at the peak (zero slope). This is the point at which the marginal cost of overage equals the marginal cost of underage. Because shipments in each less-than-truckload (LTL) weight break range would be over-declared to the next LTL weight break range or to a TL charge, the function in (8) is not smooth, however. The actual freight range function would consist of alternating ranges for which a constant charge for shipment applies followed by a weight break range for which a constant charge per hundred pounds (CWT) applies. Given the non-smooth nature of the freight rates, a closed-form solution for this problem does not exist, hence the use of a spreadsheet. Each term is "marginal" because the C_o term is multiplied by the probability that the unit would not sell, and the C_u term

is multiplied by the probability that the unit would sell. The quantity at which these two marginal costs are equal is, by definition, the optimal quantity, according the expected profit equation. For our model, the freight rates introduce jumps (local maxima) in the profit equation, but we still are interested in the global maximum expected profit that is found by our model.

Model Description

A detailed description of the Excel model is included in the Appendix. The spreadsheet is designed to apply realistic transportation practices (i.e., actual LTL and TL freight rates, including minimum LTL and TL charges; LTL and TL fuel surcharges; LTL discounts negotiated with the LTL carrier; and over-declaring of shipments). The model allows for the possibility that a purchase order quantity may result in a shipment quantity that exceeds the truckload capacity (based on weight or cube). Such a scenario would require a combination of one TL shipment plus one additional LTL shipment or TL shipment. For simplicity, we assumed that any shipments requiring more than two truckloads would be transported via rail instead; therefore, our model does not consider shipments larger than two truckloads (although the model easily could be modified for such large shipments). Our model allows for the inclusion of environmental costs—here we considered only an estimate of external cost based on the previous literature. However, in practice, a buyer using this model could use company-specific estimates of environmental costs. In addition, the model is designed to determine the profit-maximizing quantity, both when environmental costs are considered and when environmental costs are ignored.

RESULTS

As shown in Table 1 of the Appendix, the profit-maximizing quantity when considering external costs and transportation costs is 531 units for an expected profit of $2,215.15. When external costs are ignored, the profit-maximizing quantity is 542 units with an expected profit of $3,601.41 (62.6% higher than when including external costs). When comparing the expected profits for the optimal quantity of 531 units, the expected profit when considering external costs is $2,215.15 versus $3,587.24 when ignoring external costs (for a 61.9% increase in expected profit when ignoring external costs). As expected, when environmental costs are considered, the optimal order quantity and the expected profit both decreased. However, as we pointed out in an earlier work (Manikas & Godfrey, 2010), the retailer might be motivated to focus solely on the economic bottom line unless faced with the prospect of a government policy requiring purchase of pollution permits or dictating emission penalties. Companies more focused on corporate social responsibility, however, would employ more of a triple bottom line approach regardless of government policy. Customers may demand that their suppliers embrace corporate social responsibility, or factors other than profit might drive a company's decision to include environmental costs in decisions.

DISCUSSION AND CONCLUSIONS

Future research could include modifying the current model for price-sensitive demand, extending the model to include UPS package rates for low shipment weights or rail freight rates for heavy shipment weights, or using the buyer's own estimate of environmental costs. In addition, the model could be modified to select both a supplier and an order quantity simultaneously. Each of these models could incorporate company-specific transportation costs and external costs. As manufacturing moves overseas, thereby increasing transportation distance, the focus on green transportation is even more important to companies wanting to embrace the triple bottom line.

APPENDIX

Table 1 contains cells for both input data and output data. Explanations of the input and output data are provided below the table.

Table 1: Input Data & Output Data

	A	B	C	D	E
4	Inputs:		**Unit Cost Schedule (*c*)**		
5	Price per Unit (*p*)	$80.00	**At Least**	**Unit Cost**	
6	Season Holding Cost %	2%	1	$50.00	
7	Mean Demand (μ)	600	300	$48.00	
8	Standard Deviation of Demand (σ)	120	600	$46.00	
9					
10					
11			Nominal LTL Freight Rate Schedule		
12	Unit Weight (pounds)	40	**Range**	**Rate**	
13	Unit Cubic Feet	4.50	**Minimum**	$544.11	
14			1	$363.37	/CWT
15	LTL Discount (%)	55.00%	500	$278.43	/CWT
16	LTL Fuel Surcharge (%)	20.20%	1000	$236.69	/CWT
17			2000	$200.71	/CWT
18			5000	$175.09	/CWT
19			10000	$144.12	/CWT
20			20000	$135.48	/CWT
21					
22	TL Fuel Surcharge/Mile ($)	$0.64	**TL Rate/Mile ($)**	$1.35	
23	Maximum TL Weight	46,100	**Miles**	1748	
24	Maximum TL Cube	4,108	**TL Min. Charge**	$600.00	
25	External Cost ($/ton-mile)	$0.073912			
26					
27		Output Data			
28	Profit-Maximizing Quantity (including External Costs)				
29	Optimal Quantity	531			
30	Expected Profit	$2,215.15			
31					
32	Profit-Maximizing Quantity (excluding External Costs)				
33	Optimal Quantity	542			
34	Expected Profit	$3,601.41			

The top part of this table shows input data for the seasonal product including price per unit, mean and standard deviation of seasonal demand for the product, purchase cost per unit, and transportation data (LTL and TL costs per hundred pounds (CWT), shipping weight and cube). The bottom part of this table shows output data (optimal quantity and expected profit, with and without external emissions cost).

The retailer's selling price per unit is entered in Cell B5. The retailer's season holding cost % is entered in Cell B6 and was calculated by taking the annual holding cost %/12 to convert the holding cost % to correspond to a 1-month season. The mean forecast demand and the standard deviation of demand for the selling season are entered in Cells B7:B8. Cells C6:D9 can be used to enter the all-units quantity discount schedule provided by the supplier. This range from C6:D9 (Range Name = "UNITCOST") allows for a maximum of four quantity ranges. As illustrated in this example, there are three quantity ranges corresponding to 1 – 299 units, 300 – 599 units, and 600+ units. Rows 11 through 25 contain cells for entering transportation and environmental data (external cost). Unit weight and cubic feet must be entered in Cells B12:B13. The example nominal (base) LTL freight rate schedule is entered in Cells C13:D20. Note: The retailer, of course, would be able to look up current freight rates in software provided by its carrier. First, the Minimum LTL Charge is entered in Cell D13. The LTL rates per century weight (CWT) are entered in Cell D14 for 1 – 499.99 pounds, Cell D15 for 500 – 999.99 pounds, Cell D16 for 1,000 – 1,999.99 pounds, Cell D17 for 2,000 – 4,999.99 pounds, Cell D18 for 5,000 – 9,999.99 pounds, Cell D19

for 10,000 – 19,999.99 pounds, and Cell D20 for 20,000 pounds or more. The LTL discount, the LTL fuel surcharge, and over-declaring are considered in another part of the spreadsheet (Table 2) when determining the freight charge for a shipment. Cell B22 is where the TL Fuel Surcharge/Mile is entered, and the TL Rate/Mile is entered into Cell D22. The Maximum TL Weight capacity and the Maximum TL Cube capacity are entered into Cells B23:B24. Note: Capacity limits for a company's unique scenario may differ due to the type of product being transported, trailer length and weight, etc. Cell D23 is used to enter the distance (Miles) for the given route. The minimum truckload charge (Min TL Charge) is entered in Cell D24. The External Cost (expressed as $/ton-mile) is entered in Cell B25. The output data in Table 1 include the Optimal Quantity (profit-maximizing quantity) and the Expected Profit for two situations: (1) Cells B29:B30 show the optimal quantity and the expected profit when external costs are considered, and (2) Cells B33:B34 show the optimal quantity and the expected profit when external costs are ignored. The formulas for these cells are listed below and reference Table 4 (another part of the spreadsheet to be discussed later in this appendix).

Cell B29: =INDEX(M10:M969,MATCH(B30,AB10:AB969,0))
Cell B30: =MAX(AB10:AB969)
Cell B33: =INDEX(M10:M969,MATCH(B34,AD10:AD969,0))
Cell B34: =MAX(AD10:AD969)

Table 2 displays the LTL and the TL freight rates after applying the negotiated LTL Discount and the LTL Fuel Surcharge % to nominal LTL rates, and the TL Rate/Mile, the TL Fuel Surcharge/Mile, Miles, and the Min. TL Charge to determine the relevant TL charge. First, the LTL Minimum charge (Range Name = "LTLMINCHARGE") is calculated in Cell I5 by taking the nominal charge in Cell D13 of Table 1, applying the LTL discount from Table 1 to that nominal charge, and then adding in the LTL fuel surcharge from Table 1 as shown in the following formula:

=D13*(1-B15)*(1+B16)

The actual freight rates and over-declared charges are calculated in Cells G6:J12 (Range Name = "ACTUALRATES") in Table 2. Cells H6:H12 are the actual freight rates per CWT for each of the LTL weight ranges after applying the LTL discount and the LTL fuel surcharge. The formulas for these cells are listed below:

Cell H6: =D14*(1-$B$15)*(1+$B$16)
Cell H7: =D15*(1-$B$15)*(1+$B$16)
Cell H8: =D16*(1-$B$15)*(1+$B$16)
Cell H9: =D17*(1-$B$15)*(1+$B$16)
Cell H10: =D18*(1-$B$15)*(1+$B$16)
Cell H11: =D19*(1-$B$15)*(1+$B$16)
Cell H12: =D20*(1-$B$15)*(1+$B$16)

Table 2: Actual Freight Rate Schedule

	G	H	I	J	K
4	**Weight (lbs.)**	**Rate/CWT**	**Charge**	**Charge**	
5	**LTLMIN**		$294.31		
6	1	$196.55		$753.01	
7	500	$150.60		$1,280.26	
8	1,000	$128.03		$2,171.28	
9	2,000	$108.56		$4,735.31	
10	5,000	$94.71		$7,795.45	
11	10,000	$77.95		$14,656.23	
12	20,000	$73.28		**$3,478.52**	**TL CHARGE**

*This table shows the determination of the actual less-than-truckload (LTL) and truckload (TL) charges along with the over-declared charge for each LTL weight break range. For example, for shipment weights between 1- 499.99 pounds, a minimum LTL charge ($294.31) would apply up to a given weight within that range (up to the weight at which the Weight (CWT) * Rate/CWT is greater than the minimum LTL Charge). The Rate/CWT ($195.65) would apply until over-declaring the shipment as 500 pounds at a rate of $150.50/CWT ($753.01) would reduce the total transportation charge for the shipment.*

Next, over-declared charges for each LTL weight range are determined. We ignored the extremely rare situation that Ferrin and Carter (1995) described as anomalous weight breaks in LTL pricing. An example of an anomalous weight break in LTL pricing would occur when a given LTL weight would be over-declared beyond the next immediate weight range, e.g., if 1,500 pounds were over-declared as 5,000 pounds, rather than as 2,000 pounds, because the total freight charge for 5,000 pounds was less than that for 2,000 pounds. We ignored anomalous weight breaks because LTL carriers ought to be able to prevent such situations given that their freight rates now are stored electronically within in a database. In the highly unlikely event that an anomalous weight break occurred, such a scenario would be easy to discern in Table 2, and the formulas could be adjusted accordingly. In addition, to simplify the calculation of LTL freight rates, we ignored special charges such as a single shipment charge for shipment weights between 1 – 499.99 pounds (although our model could be modified to handle this situation also).

Cell J6 corresponds to the freight charge for shipments of 1 – 499.99 pounds over-declared as 500 pounds. Cell J7 corresponds to the freight charge for shipments of 500 – 999.99 pounds over-declared as 1,000 pounds. Cell J8 corresponds to the freight charge for shipments of 1,000 – 1,999.99 pounds over-declared as 2,000 pounds. Cell J8 corresponds to the freight charge for shipments of 1,000 – 1,999.99 pounds over-declared as 2,000 pounds. Cell J9 corresponds to the freight charge for shipments of 2,000 – 4,999.99 pounds over-declared as 5,000 pounds. Cell J10 corresponds to the freight charge for shipments of 5,000 – 9,999.99 pounds over-declared as 10,000 pounds. Cell J11 corresponds to the freight charge for shipments of 10,000 – 19,999.99 pounds over-declared as 20,000 pounds. Cell J12 corresponds to the freight charge for shipments of 20,000 pounds or more over-declared as a TL shipment. Note: It is possible that shipment weights less than 20,000 pounds could be over-declared as a TL shipment if doing so would decrease the total freight charge. In the example used in this paper, the actual TL Charge shown in Cell J12 is $3,478.52 and the LTL Over-Declared Charge for 10,000 pounds (which occurs at 20,000 pounds) is $14,656.23 (Cell J11). In fact, the TL charge of $3,378.52 is less than the Over-Declared Charge for 5,000 pounds ($4,735.31) in Cell J9. Therefore, in this example, over-declaring the LTL to the TL rate is cheaper. The formulas for Cells J6:J12 are shown below. The formula in Cell J12 ensures that the calculated TL Charge would never be less than the TL Min. Charge (from Table 1), and then adds in the TL Fuel Surcharge/Mile from Table 1.

Cell J6: =G7/100*H7
Cell J7: =G8/100*H8
Cell J8: =G9/100*H9
Cell J9: =G10/100*H10

Cell J10: =G11/100*H11
Cell J11: =G12/100*H12
Cell J12: =MAX((D24+(D22+B22)),(D23*(D22+B22)))

Table 3 is used to determine the range of order quantities to consider when determining expected profit. Cell O4 is used to calculate the maximum number of units that could be loaded on a trailer based on weight (Maximum TL Weight/Unit Weight from Table 1). Next, Cell P4 is used to calculate the maximum cube that would fit on a trailer (Maximum TL Cube/Unit Cubic Feet from Table 1). Cell Q4 calculates the Maximum TL Capacity in units based on the lower of the two values in Cells O4 and P4. The TL Capacity (units) affects how total freight charge is calculated for shipments that exceed the capacity of single truckload. Next, Cell O5 calculates the Mean Demand + 3 sigma (from Table 1) to account for approximately 99.87% of the possible seasonal demand for the item. The vast majority of real data scenarios will have an optimal quantity that falls within 0 to mean + 3 standard deviations; however, Cell O5 could be altered easily to a multiplier greater than 3. Cell O5 will determine the number of rows required in the spreadsheet.

Table 3: Determination of Possible Order Quantities

	M	N	O	P	Q
3			**Weight**	**Cube**	**Capacity**
4	TL Capacity (units) =		1152	912	**912**
5	Mean Demand + 3σ =		960		

This table shows the truckload (TL) capacity in units determined based on taking the lower value of the TL Capacity Weight and TL Capacity Cube. In addition, the Mean Demand + 3σ is determined.

Table 4 is used to calculate cost values for all possible order quantities up to 960 units. Due to space limitations, only the rows for order quantities between 1 – 10 units are shown.

Table 4: Cost Calculations

	M	N	O	P	Q	R	S	T	U	V
8								Shipping	Total	External
9	Order	Unit	Holding Cost	Shipment	Excess	Excess	Freight	Cost per	External	Cost per
10	Quantity (q)	Cost (c)	per Unit (C_h)	Weight	Units	Weight	Charge	Unit (C_s)	Cost	Unit (C_e)
11	1	$50.00	$5.16	40.00	0	0.00	$294.31	$294.31	$0.43	$0.43
12	2	$50.00	$2.96	80.00	0	0.00	$294.31	$147.15	$0.85	$0.43
13	3	$50.00	$2.22	120.00	0	0.00	$294.31	$98.10	$1.28	$0.43
14	4	$50.00	$1.93	160.00	0	0.00	$314.47	$78.62	$1.71	$0.43
15	5	$50.00	$1.93	200.00	0	0.00	$393.09	$78.62	$2.13	$0.43
16	6	$50.00	$1.93	240.00	0	0.00	$471.71	$78.62	$2.56	$0.43
17	7	$50.00	$1.93	280.00	0	0.00	$550.33	$78.62	$2.99	$0.43
18	8	$50.00	$1.93	320.00	0	0.00	$628.95	$78.62	$3.41	$0.43
19	9	$50.00	$1.93	360.00	0	0.00	$707.57	$78.62	$3.84	$0.43
20	10	$50.00	$1.88	400.00	0	0.00	$753.01	$75.30	$4.27	$0.43

This table shows the calculations for order quantities between 1 – 10 units. First, the applicable unit cost and the holding cost per unit are determined. Next, the number of units (and their total weight) beyond the TL capacity are determined so that the relevant freight charge can be calculated. After that, the freight charge is converted to shipping cost per unit. Then the total external cost is determined and converted to external cost per unit.

Column M contains all of the possible order quantities. The order-up-to quantity each period [Order quantity (q)] goes from 1 unit to Mean + (3* standard deviation) units. We assumed that we would want

to order at least one unit (i.e., if we were to order 0 units, profit would equal $0, thus being trivial). First, "1" is entered in Cell M11 to indicate that q = 1. Next, the formula in Cell M12 is entered as follows:

Cell M12: =IF(M11<>"",IF(M11+1<=$O$5,M11+1,""),"")

The formula in Cell M12 was copied down to Cells M13:M3010 to allow for a maximum order quantity of 3,000 units. If the order quantity were to exceed 3,000 units, we could copy the formula from Cell M12 to additional cells as needed. Given that the Mean Demand + 3σ = 960, all other formulas discussed below will need to be copied from Row 11 to Rows 12 through 970.

Column N is used to determine the applicable Unit Cost based on the all-units quantity discount schedule provided by the supplier in Cells C6:D9 of Table 1 (Range Name = "UNITCOST"). The formula in Cell N11 (shown below) needs to be copied down to Cells N12:N970.

Cell N11: =VLOOKUP(M11,UNITCOST,2)

Column O determines the Holding Cost per Unit for the selling season. Given that Total Cost per Unit = Unit Cost (c) + Shipping Cost per Unit (C_s), Holding Cost per Unit = Total Cost per Unit * Season Holding Cost %. The formula for Cell O11 (shown below) needs to be copied down to Cells O12:O970.

Cell O11: =(N11+T11)*$B$6

Column P determines the Shipment Weight. Shipment Weight = Units (q) * Unit Weight in pounds (from Table 1). The formula for Cell P11 (shown below) needs to be copied down to Cells P12:P970.

Cell P11: =$B$12*M11

Column Q determines the number of Excess Units (those q units beyond the maximum TL Capacity from Table 3). We need to know the number of excess units to be able to determine the total freight charge when shipment size exceeds the TL capacity. The formula for Cell Q11 (shown below) needs to be copied down to Cells Q12:Q970.

Cell Q11: =MAX(0,M11-$Q$4)

Column R determines the weight corresponding to the number of Excess Units. Excess Weight = Excess Units * Unit Weight (from Table 1). The formula for Cell R11 (shown below) needs to be copied down to Cells R12:R970.

Cell R11: =$B$12*Q11

Column S uses Cells G6:J12 (Range Name = "ACTUALRATES" from Table 2) to determine the Freight Charge for each order quantity (q). The formula for Cell S11 (shown below) needs to be copied down to Cells S12:S970.

Cell S11: =IF(Q11=0,MIN(MAX(LTLMINCHARGE,VLOOKUP(P11,ACTUALRATES,2)*P11/100),VLOOKUP(P11,ACTUALRATES,4),TLCHARGE),TLCHARGE+MIN(MAX(LTLMINCHARGE,VLOOKUP(R11,ACTUALRATES,2)*R11/100),VLOOKUP(R11,ACTUALRATES,4),TLCHARGE))

Column T determines the Shipping Cost per Unit. Shipping Cost per Unit = Freight Charge/q. The formula for Cell T11 (shown below) needs to be copied down to Cells T12:T970.

Cell T11: =S11/M11

Column U determines the External Cost for a given order quantity (*q*) and is calculated as External Cost = External Costs ($/ton-mile) * Shipment Weight/2000 * Miles. External Cost and Miles are obtained from Table 1. The formula for Cell U11 (shown below) needs to be copied down to Cells U12:U970. External cost dollarizes the external impacts of environmental damage.

Cell U11: =$B$25*P11/2000*$D$23

Column V determines the External Cost per Unit (External Cost/*q*). The formula for Cell V11 (shown below) needs to be copied down to Cells V12:V970.

Cell V11: =U11/M11

Table 5 is used to calculate expected profit values for all possible order quantities up to 960 units. Due to space limitations, only the rows for order quantities between 1 – 10 units are shown.

Table 5: Profit Calculations

	M	W	X	Y	Z	AA	AB	AC	AD
8							E Profit		E Profit
9	Order			Expected	Expected	Marginal	Including	Marginal	Excluding
10	Quantity (*q*)	Pr Sell	Pr Not Sell	Underage	Overage	Profit	External	Profit	Emissions
11	1	100.00%	0.00%	-$266.89	$0.00	-$266.89	-$266.89	-$264.31	-$244.31
12	2	100.00%	0.00%	-$119.74	$0.00	-$119.74	-$386.63	-$117.15	-$341.46
13	3	100.00%	0.00%	-$70.69	$0.00	-$70.69	-$457.32	-$68.10	-$389.57
14	4	100.00%	0.00%	-$51.20	$0.00	-$51.20	-$508.52	-$48.62	-$418.19
15	5	100.00%	0.00%	-$51.20	$0.00	-$51.20	-$559.72	-$48.62	-$446.80
16	6	100.00%	0.00%	-$51.20	$0.00	-$51.20	-$610.93	-$48.62	-$475.42
17	7	100.00%	0.00%	-$51.20	$0.00	-$51.20	-$662.13	-$48.62	-$504.04
18	8	100.00%	0.00%	-$51.20	$0.00	-$51.20	-$713.33	-$48.62	-$532.66
19	9	100.00%	0.00%	-$51.20	$0.00	-$51.20	-$764.54	-$48.62	-$561.28
20	10	100.00%	0.00%	-$47.89	$0.00	-$47.89	-$812.42	-$45.30	-$586.58

This table shows the probability of selling a particular unit (given the mean and standard deviation of demand), as well as the corresponding probability of not selling that unit. Expected Underage is the profit lost by not having this unit in stock (i.e., the marginal benefit from this unit). The Expected Overage is the marginal cost incurred by having this one unit left after the end of the selling season. Column AB shows the corresponding total profit where external (environmental costs are included in the model). Columns AC and AD shows the same information as columns AA and AB, but for the model that excluded emission costs.

Column W determines the probability (Pr Sell) of selling aggregate demand of *q* units or more given a normal distribution with the mean and the standard deviation in Table 1. The formula for Cell W11 (shown below) needs to be copied down to Cells W12:W970.

Cell W11: =IF(X11<>"",1-X11,"")

Column X determines the probability (Pr Not Sell) of not selling all *q* units given a normal distribution with the mean and the standard deviation in Table 1. The formula for Cell X11 (shown below) needs to be copied down to Cells X12:X970.

Cell X11: =IF(M11<>"",NORMDIST(M11,$B$7,$B$8,TRUE),"")

Column Y determines the net expected underage cost from not being able to sell all *q* units demanded by customers. Expected Underage = Pr Not Sell * [Price per Unit – (Unit Cost + Shipping Cost per Unit + External Cost per Unit)]. The formula for Cell Y11 (shown below) needs to be copied down to Cells Y12:Y970.

Cell Y11: = W11*($B$5-N11-T11-V11)

Column Z determines the net expected overage cost from not selling all *q* units because realized demand was less than *q* units. Expected Overage = Pr Not Sell * (Unit Cost + Shipping Cost per Unit + External Cost per Unit + Holding Cost per Unit). The formula for Cell Z11 (shown below) needs to be copied down to Cells Z12:Z970.

Cell Z11: = X11*(N11+T11+V11+O11)

Column AA determines the marginal profit for selling *q* units. Marginal Profit is the net expected underage cost minus the net expected overage cost. The formula for Cell AA11 (shown below) needs to be copied down to Cells AA12:AA970.

Cell AA11:=Y11-Z11

Column AB determines the cumulative Expected Profit for a given *q* when including External Cost. E Profit = Sum of Marginal Profits. The formula for Cell AB11 (shown below) needs to be copied down to Cells AB12:AB970.

Cell AB11: =SUM(AA$11:AA11)

Column AC determines the marginal profit for selling *q* units without consideration of external costs. Marginal Profit is the expected underage cost minus the expected overage cost. The formula for Cell AC11 (shown below) needs to be copied down to Cells AC12:AC970. Note: In this cell, we combined the underage and overage costs similar to those components in columns Y and Z, respectively, but without the emission costs from column V).

Cell AC11:= W11*($B$5-N11-T11)-X11*(N11+T11+ O11)

Column AD determines the cumulative Expected Profit for a given *q* when excluding external cost. E Profit is calculated the same as in Column AB, but external cost (i.e., environmental damage) in column V is removed. The formula for Cell AD11 (shown below) needs to be copied down to Cells AD12:AD970.

Cell AD11: =SUM(AC$11:AC11)

REFERENCES

Abad, P. L. (2006) "Optimal Single Period Order Size under Uncertain Demand Incorporating Freight Costs," *International Journal Services and Operations Management*, vol. 2(1), p. 95-108.

Arikan, E. and W. Jammernegg (2014) "The Single Period Inventory Model under Dual Sourcing and Product Carbon Footprint Constraint," *International Journal of Production Economics*, vol. 157, p. 15-23.

Ballou, R.H. (1991) "The Accuracy in Estimating Truck Class Rates for Logistical Planning," *Transportation Research-A*, vol. 25A(6), p. 327-337.

Battini, D., A. Persona, and F. Sgarbossa (2014) "A Sustainable EOQ Model: Theoretical Formulation and Applications," *International Journal of Production Economics*, vol. 149, p. 145-153.

Baumol, W.J. and H.D. Vinod (1970) "An Inventory Theoretic Model of Freight Transport Demand," *Management Science*, vol. 16(7), p. 413-421.

Blumenfeld, D.E., L.D. Burns, C.F. Daganzo, M.C. Frick and R.W. Hall (1987) "Reducing Logistics Costs at General Motors," *Interfaces*, vol. 17(1), p. 26-47.

Bozorgi, A., J. Pazour and D. Nazzal (2014) "A New Inventory Model for Cold Items that Considers Costs and Emissions," *International Journal of Production Economics*, vol. 155, p. 114-125.

Buffa, F.P. (1987) "Transit Time and Cost Factors: Their Effects on Inbound Consolidation," *Transportation Journal*, vol. 27(1), p. 50-62.

Buffa, F.P. (1988) "Inbound Consolidation Strategy: The Effect of Inventory Cost Rate Changes," *International Journal of Physical Distribution & Materials Management*, vol. 18(7), p. 3-14.

Burwell, T.H., D.S. Dave, K.E. Fitzpatrick and M.R. Roy (1997) "Economic Lot Size Model for Price Dependent Demand under Quantity and Freight Discounts," *International Journal of Production Economics*, vol. 48(2), p. 141-155.

Bushuev, M.A., A. Guiffrida, M.Y. Jaber and M. Khan (2015) "A Review of Inventory Lot Sizing Review Papers," *Management Research Review*, vol. 38(3), p. 283-298.

Carter, J.R. and B.G. Ferrin, (1996) "Transportation Costs and Inventory Management: Why Transportation Costs Matter," *Production and Inventory Management Journal*, vol. 37(3), p. 58-62.

Chopra, S. and P. Meindl (2013) *Supply Chain Management*, fifth edition, Boston: Pearson.

Darwish, M.A. (2008) "Joint Determination of Order Quantity and Reorder Point of Continuous Review Model under Quantity and Freight Rate Discounts," *Computers & Operations Research*, vol. 35(12), p. 3902-3917.

Elkington, J. (1994) "Towards the Sustainable Corporation: Win-Win-Win Business Strategies for Sustainable Development," *California Management Review*, vol. 36(2), p. 90-100.

Elkington, J. (1998) *Cannibals with Forks*, Stoney Creek, CT: New Society Publishers.

Ferrin, B.G. and J.R. Carter (1995) "The Effect of Less-than-Truckload Rates on the Purchase Order Lot Size Decision," *Transportation Journal*, vol. 34(3), p. 35-44.

Gaither, N. (1982) "Using Computer Simulation to Develop Optimal Inventory Policies," *Simulation*, vol. 39(3), p. 81-87.

He, W., Y. Hu and L. Guo (2010), "Model and Algorithm of JIT Purchase Based on Actual Freight Rate," *Applied Mechanics and Materials*, vol. 37-38, p. 675-678.

Higginson, J.K. (1993) "Modeling Shipper Costs in Physical Distribution Analysis," T*ransportation Research-A*, vol. 27A(2), p. 113-124.

Historical Exchange Rates. Retrieved on September 23, 2016, from http://www.usforex.com/forex-tools/historical-rate-tools/yearly-average-rates

Hovelaque, V. and L. Bironneau (2015) "The Carbon-Constrained EOQ Model with Carbon Emission Dependent Demand," *International Journal of Production Economics*, vol. 164, p. 285-291.

Hua, G., W. Wang and T.C.E. Cheng (2012) "Optimal Pricing and Order Quantity for the Newsvendor Model," *International Journal of Production Economics*, vol. 135(1), p. 162-169.

Hwan, H., D.H. Moon and S.W. Shin (1990), "An EOQ Model with Quantity Discounts for Both Purchasing Price and Freight Costs," *Computers & Operations Research*, vol. 17(1), p. 73-78.

Kay, M.G. and D.R. Warsing (2009) "Estimating LTL Rates Using Publicly Available Empirical Data," *International Journal of Logistics: Research and Applications*, vol. 12(3), p. 165-193.

Ke, G.Y. and J.H. Bookbinder (2018) "Coordinating the Discount Policies for Retailer, Wholesaler, and Less-than-Truckload Carrier under Price-Sensitive Demand: A Tri-Level Optimization Approach," *International Journal of Production Economics*, vol. 196, p. 82-100.

Konur, D. and A. Toptal (2012) "Analysis and Applications of Replenishment Problems under Stepwise Transportation Costs and Generalized Wholesale Prices," *International Journal of Production Economics*, vol. 140(1), p. 521-529.

Langley, J.C. (1980) "The Inclusion of Transportation Costs in Inventory Models: Some Considerations," *Journal of Business Logistics*, vol. 2(1), p. 106-125.

Larson, P.D. (1988) "The Economic Transportation Quantity," *Transportation Journal*, vol. 28(2), p. 43-48.

Lee, C. (1986) "The Economic Order Quantity for Freight Discount Costs," *IIE Transactions*, vol. 18(3), p. 318-320.

Madadi, A., M.E. Kurz and J. Ashayeri (2010), "Multi-Level Inventory Management Decisions with Transportation Cost Consideration," *Transportation Research Part E*, vol. 46(5), p. 719-734.

Manikas, A. and M. Godfrey (2010), "Inducing Green Behavior in a Manufacturer," *Global Journal of Business Research*, vol. 4(2), p. 27-38.

Mendoza, A. and J.A. Ventura (2008), "Incorporating Quantity Discounts to the EOQ Model with Transportation Costs," *International Journal of Production Economics*, vol. 113(2), p. 754-765.

Mendoza, A. and J.A. Ventura (2009), "Estimating Freight Rates in Inventory Replenishment and Supplier Selection Decisions," *Logistics Research*, vol. 1(3-4), p. 185-196.

Ortolani, C., A. Persona and F. Sgarbossa (2011), "External Cost Effects and Freight Modal Choice: Research and Application," *International Journal of Logistics: Research and Applications*, vol. 14(3), p. 199-220.

Ramasesh, R.V. (1993), "A Logistics-based Inventory Model for JIT Procurement," *International Journal of Operations & Production Management*, vol. 13(6), p. 44-58.

Rosic, H. and W. Jammernegg (2013), "The Economic and Environmental Performance of Dual Sourcing: A Newsvendor Approach," *International Journal of Production Economics*, vol. 143(1), p. 109-119.
Russell, R.M. and L.J. Krajewski (1991), "Optimal Purchase and Transportation Cost Lot Sizing for a Single Item," *Decision Sciences*, vol. 22(4), p. 940-951.

Sheffi, Y., B. Eskandari and H.N. Koutsopoulos (1988) "Transportation Mode Choice Based on Total Logistics Costs," *Journal of Business Logistics*, vol. 9(2), p. 137-154.

Swenseth, S.R. and F.P. Buffa (1990), "Just-in-Time: Some Effects on the Logistics Function," *The International Journal of Logistics Management*, vol. 1(2), p. 25-34.

Swenseth, S.R. and F.P. Buffa (1991) "Implications of Inbound Lead Time Variability for Just-in-Time Manufacturing," *International Journal of Operations & Production Management*, vol. 11(7), p. 37-48.

Swenseth, S.R. and M.R. Godfrey (1996), "Estimating Freight Rates for Logistics Decisions," *Journal of Business Logistics*, vol. 17(1), p. 213-231.

Swenseth, S.R. and M.R. Godfrey (2002), Incorporating Transportation Costs into Inventory Replenishment Decisions," *International Journal of Production Economics*, vol. 77(2), p. 113-130.

Tersine, R.J. and S. Barman (1991), "Lot Size Optimization with Quantity and Freight Rate Discounts," *Logistics and Transportation Review*, vol. 27(4), p. 319-332.

Tersine, R.J., P.D. Larson and S. Barman (1989), "An Economic Inventory/Transport Model with Freight Rate Discounts," *Logistics and Transportation Review*, vol. 25(4), p. 291-306.

Tyworth, J.E. (1991a), "The Inventory Theoretic Approach in Transportation Selection Models: A Critical Review," *Logistics and Transportation Review*, vol. 27(4), p. 299-318.

Tyworth, J.E. (1991b), "Transport Selection: Computer Modelling in a Spreadsheet Environment," *International Journal of Physical Distribution & Logistics Management*, vol. 21(7), p. 28-36.

US Inflation Calculator, Retrieved on September 23, 2016, from http://www.usinflationcalculator.com/

Wehrman, J.C. (1984), "Evaluating the Total Cost of a Purchase Decision," *Production and Inventory Management*, vol. 25(4), p. 86-90.

World Commission on Environment and Development. (1987) *Our Common Future*. Cambridge, England: Oxford University Press.

Yildirmaz, C., S. Karabati and S. Sayin (2009) "Pricing and Lot-Sizing Decisions in a Two-Echelon System with Transportation Costs," *OR Spectrum*, vol. 31(3), p. 629-650.

Zhang, B. and L. Xu (2013), Multi-Item Production Planning with Carbon Cap and Trade Mechanism," *International Journal of Production Economics*, vol. 144(1), p. 118-127.

BIOGRAPHY

Dr. Manikas earned his B.S. in Computer Science and his MBA in Materials and Logistics Management from Michigan State University, and his Ph.D. from The Georgia Institute of Technology. Prior to that, he

was an instructor for supply chain optimization courses for i2 Technologies and worked as a management consultant for KPMG Peat Marwick, CSC, and Deloitte Consulting. Dr. Manikas is an Assistant Professor in the Management Department at the University of Louisville.

Dr. Godfrey earned his B.S. in Operations Management and M.S. in Management Information Systems from Northern Illinois University, and his Ph.D. in Production & Operations Management from the University of Nebraska - Lincoln. Dr. Godfrey is Department Chair of the Supply Chain Management Department at UW Oshkosh. He is a CFPIM through APICS.

FAKE NEWS, PREDATORY JOURNALS AND REAL RESEARCH

Jeff Anstine, North Central College

ABSTRACT

This paper examines the proliferation of predatory journals and its relationship to real and fake news. The job of academics today may be more important (and difficult) than ever. Students get their information from Facebook, Snapchat and other social media sites, that may (or may not be) true. Predatory journals publish research that may (or may not be) accurate. How do college professors ensure that students learn what is real and not? How do scholars distinguish between suspect research and that that is valid? This paper tries to clear up some of the problems of the huge proliferation of illegitimate information.

JEL: Y 90

KEYWORDS: Fake News, Predatory Journals, Scientific Method

INTRODUCTION

Academia is much more complex today than it has been over the past century. A couple of decades ago as teachers when we wanted to bring in current events to illustrate a topic for a class we used magazine or newspaper articles, where we did not question the reliability of the sources. Twenty years ago as scholars, we went to the library and used paper journals for research ideas, literature reviews and keeping current in our disciplines. Today with so many different avenues of information available and agents who gain by promoting misleading or outright false statements it is more difficult to distinguish real facts from alternative ones. In addition, with thousands of predatory journals it is confusing to determine legitimate from inauthentic research. When requiring students to write papers in my classes I make sure that they use real news sources and not just anything they find on websites, blogs or through social media. I use examples in my class on McDonalds or other firms. Then, I have them read articles from the Wall Street Journal, the New York Times and sometimes the Chicago Tribune on the same exact subject, such as what McDonalds puts on its menu. Then I show how real news outlets go through the editorial process to ensure that what they print is factual. In some cases, we can actually test what is in real news outlets in person. If we visit a McDonalds we can see what they sell and verify the newspapers' articles.

There are a couple of huge problems associated with predatory journals. Most academics want our students to write exploration papers based on current research in our disciplines or another area that uses primary sources. Suppose one student uses the Journal of Finance and Economics as a source and another student uses the Journal of Economics and Finance, one is real journal and the other one is not. Unless a professor is an expert and has firsthand knowledge of the discipline, they would be unable to differentiate one from the other. Most of us in academia do not have the requisite knowledge in all the areas of our students' papers. Another much more problematic issue is academics contribution to and participation in the use of predatory journals. Over the past decade, many colleges and universities have placed a large emphasis on faculty to either publish for the first time or increase the number of scholarly articles required for promotion. Certainly, some academics may be naïve and conduct decent research but unknowingly send it off to a predatory journal. It is likely though that there are many others who 'publish' in fake journals in order to satisfy the scholarly requirements of their department or promotion and tenure committee. On the following pages, I provide a literature review that uses real journals to show how research should be conducted. Then I try to develop a few methodologies for testing if research is fake or not, followed by results using other sources that have explored this area and conclude with a few recommendations for the future.

LITERATURE REVIEW

Conducting 'real' research is a difficult, time consuming and sometimes-arduous process. However, it is relatively straightforward procedure. In over two decades of experience as an academic, I have attended dozens of conferences, been in hundreds of sessions with experts in different areas and seen thousands of presentations on a variety of subjects. My research follows that of many business and social science scholars that I have observed in person and in journals. The scientific method involves developing a research question, narrowing it down to make it manageable. Then examine other research that has been published on the topic. The next step is to develop some sort of hypothesis that can be tested. It usually involves gathering data, often from a variety of different sources. Then the data is cleaned up and compiled. The research usually involves calculating simple summary statistics. After ensuring that econometric problems are accounted, with regression analysis, a researcher can determine if something is statistically significant or not. The literature review below is on real research.

The articles in the literature review, while somewhat unorthodox were picked for specific reasons. The first issue is determining how we approach the problem of predatory journals. These were chosen as a starting point for this research. A few clearly use good data and thoroughly follow the scientific method. Some are from old, well-established journals such as the American Economic Review. Others are ones that the author has published in, in one case with a colleague from a Big Ten school with an entrenched publication record. Anstine and Seidman (2017) compiled data from half a dozen different sources to test the relative importance of financial, athletic, social and other variables on graduation rates on traditional' four year colleges and universities in the Midwest. Anstine (2013) examined about 1,400 schools finding that the percentage of faculty that is full-time positively affect graduation rates, and that liberal arts colleges' research and masters' universities have higher rates graduation than comprehensive ones. The existence of learning communities and teaching centers at institutions of higher learning do not improve graduation rates. However, if they type of school is taken into consideration, the existence of learning communities does improve graduation rates at comprehensive universities but do not have any impact on research and masters' universities or liberal arts colleges.

Pike and Graunke (2015) use a fixed-effect model to account for variables that are not, or cannot, be included in predicting retention rates. They control for time-invariant characteristics (such as if the school is public or private), time-varying institutional (undergraduate enrollment, etcetera) and time-varying cohort (like the percentage minority and non-traditional age students) characteristics. Of the 464 schools in their data set, they find that student characteristics such as incoming standardized test scores are largely responsible for differences in retention rates. Anstine and Skidmore (2005) compared how much MBA students learn in on-line classes compared to the exact same ones in person. The editor of the journal at the time, William Becker, is one of the most respected experts in the area of economic education. The initial manuscript was sent to three other experts in the area chosen by William Becker, who required substantial revisions. It was clear to all parties at all times that, the data was real, the methodology followed standard research practices and that final output was a unique contribution to the literature as conferred by expert in the discipline. Brown and Liedholm (2002) find significant differences in teaching formats. They examine student scores in three different introductory microeconomics classes, a live class, a hybrid class, and a virtual class. Results show that scores on simple test questions are similar for the three classes, but that students in the traditional class do much better on questions involving complex material. Some of this learning differential is attributed to the live students spending more time on the class.

Scott and Anstine (1997) look at the optimal size of Ph.D. programs in economics in an article in the *Southern Economic Journal SEA)*. This journal is affiliated with the Southern Economic Association, which has been in existence since 1927. *SEA* lists the President and other officers and the universities they are faculty. In addition, it lists the individuals who provide the peer reviews, without directly naming which

are responsible for each article. All of these academics have their reputation at stake, so it would be highly unlikely that fake research could be published.

METHODOLOGY

In this section, I provide a few techniques for potentially determining whether research is 'real' or not and how academics can determine if a journal is predatory. In the past, this was relatively straightforward; we would use Cabell's as an indicator of quality. However, I have personally seen predatory journals listed in Cabell's. It looks like a case of Whack-A-mole, as soon as one unscrupulous journal is exposed, another one appears. Interestingly, Cabell's has recently started a new paid service that flags potential predatory journals. Some academics have said that if you have to pay in order to get your research published then it is automatically a predatory journal. Perhaps this was the case a few decades ago but it is clearly not today. Libraries have seen their budgets cut, there is less money available for subscriptions to journals and other items have decreased the availability of access to paper journals. Out of necessity, many very good, legitimate journals have to charge authors fees in order to remain viable.

The burden of determining the legitimacy of scholarly work could also be the job of the faculty's department chair, Dean or the Promotion and Tenure committee at each college or university. Before a manuscript is sent off, the appointed person or group would ensure the journal is legitimate. One problem is that many of the people are not able or qualified to do this. Another problem is that it adds an additional burden to individuals who are likely already overworked. One potential way to test if a journal is predatory or not is to submit fake research to it. There are many ways to do this. Data from a legitimate research project can be used for a different, incorrect project. Certainly, results can just be fabricated using a fictitious data set. Then if the manuscript is just accepted without any reviews or questions it would be clear that the journal is not going through a true, peer-reviewed process to ensure the information is factual. One problem with this approach is that it potentially uses an unethical method to rooting out unethical behavior.

One of the reasons, perhaps the primary one that predatory journals have proliferated is that it is relatively easy and inexpensive to set up a website online to solicit manuscripts and conduct business. Thus, some researchers think that any on-line, open-access journal is not real. An option of academics then is to presume that all online journals are illegitimate. To a large degree, the quality of a journal is based on the qualifications of its editors, editorial board and other stakeholders associated with the journal. One simple, straightforward method of determining the legitimacy of a journal is to look at the individuals on the board, the institutions they are affiliated with and their qualifications. Thus, the main way I try to determine the legitimacy of on-line journals is to examine the editorial board and the peer-review process associated with manuscript submissions. Many, most, perhaps almost all of us in academia, and likely other researchers have received emails requesting that we submit a manuscript to an on-line journal. While similar, there are differences in the way in which they operate. I personally have received hundreds of requests from dozens of journals over the past few years. Below I provide some examples and then look at the editors.

In one 'Call for a paper' from the International Journal of Arts and Humanities, it states that they publish research in the following fields. Anthropology, Archaeology, Applied Mathematics, Communication studies, Corporate governance, Criminology, Cross-cultural Studies, Demography, Development studies, Economics, Economic History, English Literature, Ethics, Geography, General Studies, History, Human Factor, Human Rights, Human Right Law, Human Resource Development, Human Computer Interaction, Human Studies, Industrial Relations, Information Sciences, Law, Linguistics, Library Science, Microbiology, Media Studies, Philosophy, Political Science, Population Studies, Psychology, Public administration, Sociology, Social Welfare, Statistics, Paralegal, Performing arts (music, theatre & dance), Religious studies, Visual arts, Women Studies, Translation Studies. That one journal would publish legitimate research in dozens of very different disciplines alone should question the legitimacy of it. When

I first checked the editorial board, there were no editors. Later, though there was a list but it was difficult to find information about the qualifications of the editorial board. It appears to just prey on academics that need to publish and have no other options.

Other requests cite previous research in legitimate journals in their email solicitations. I received one from The Advances in Social Science and Research Journals with the following message. Dear Jeff Anstine! We came across your article titled "Graduation Rates at Colleges and Universities in the Midwest" that was published in "Business Education & Accreditation". It was impressive and caught our interest in gaining your contribution in Advances in Social Sciences Research Journal (ASSRJ). If you have unpublished papers in hand or have the idea of making our journal (ASSRJ) a vehicle for publication of your articles, please feel free to submit your manuscripts on-line or send them in email. This journal does just publish in the business disciplines and has legitimate website, but there is no list of the editors implying that there is no peer review. The Journal of Agriculture and Environmental Sciences certainly sounds not just legitimate, but prestigious. On its website, it states that it is a refereed international journal. If a student of mine used this as a source in a research paper, I would accept it without thinking twice. However, as with other calls for papers this person or group has no editorial board and no list of referees. None-the-less it still states that it is indexed in Cabell's. That the call came from an email with a yahoo.com and not from an .edu or .org indicates that it is not legitimate. A Google search of the supposed editor did not reveal an academic or other legitimate scholar. In another instance, I received an email from the International Journal of Research in Business, Economics and Management. "IJRBEM is inviting your articles, review articles, case studies, Conference proceeding and short communication in on all topics of Research in Business, Economics and Management. IJRBEM welcomes quality work that focuses on research, development and review. We are looking forward for strict compliance to the modern age standards in all these fields. Authors across the globe are welcome to submit their research papers in the prestigious journal fulfilling the requisite criterion." I tried to find information on IJRBEM and initially could not find anything about the editors. After some searching there was a list of editors but did not have information on their qualifications. Very confusing is that there is another journal called the Journal of Research in Business, Economics and Management that is on-line. This journal, unlike the previous ones, does have a list of editors, one of which is a professor at the University of Kentucky. This journal actually does appear to be legitimate.

RESULTS

One thing that seems almost impossible to determine is the quality of research published in predatory journals. There is definitely still an 'old boys network' that exists in many decent to high quality journals. The editors are much more likely to accept submissions from colleagues, faculty at prestigious universities and other known sources. This makes it much more difficult for new Ph.D.'s and faculty from less well-known institutions to get what may be very good research published in traditional journals. There may be lots of good, legitimate scholarship published in predatory journals because some academics are excluded from other established outlets. There is certainly some research where the results are useful for a short period of time, but then is no longer relevant. On-line journals do have a role here. Publications in traditional journals can sometimes take a year or two or more before the final article is published. Another difficulty is determining when an on-line outlet is actually publishing topical research that does not follow a traditional path and that which is just publishing anything it receives.

Predatory journals have the potential to delegitimize the work of academics and provide more reasons for the general public to question the value of a college degree. There are hundreds of thousands of academics in the United States alone. There are more than 10,000 journals with about half being legitimate and the other half not (Kolata, 2017). Since Cabell's cannot completely solve the problem, perhaps a new system based on it could be developed. For example, in the business disciplines there could be one or two dozen comprehensive organizations that cover broad areas such as Human Resources, Marketing, etc. Then in

each area, there would be sub-disciplines where experts would keep a list of legitimate journals that academics must use for it to count as a publication.

Cabell's, long the gold standard for establishing the legitimacy and prestige for paper journals is now taking advantage of the proliferation of on-line journals. Within the past year and probably due in part to its inability to flag bad journals in its rankings, Cabell's now has a blacklist of journals. It may be a great source to use, but like its journal-ranking sister, it charges institutions a significant amount of money. For those of us with limited research budgets, it does not help us. A Google search for predatory journals provides thousands of hits. Many sources state they have resources and tools to help researchers evaluate scholarly journals. An academic could use some of these, usually free, resources before sending a manuscript to an on-line journal. Some of these sources have connections with colleges adding credibility to them. For those of us in business disciplines, the accreditation of the Association to Advance Collegiate Schools of Business (AACSB) could be enormously useful. When members of AACSB originally accredit a college or university their reputation is at stake so when evaluating research of faculty, they would likely ensure they publish in legitimate outlets. This helps those schools who are accredited, but does not clarify the quality of research for faculty at the many schools without AACSB.

CONCLUSION

The goal of this paper was to try to develop methods that could be used to determine how we as academics can ensure our students know the difference between real and fake news and spot predatory journals to determine if research is valid. While there is some overlap between the two problems, research in these areas should be separate. It is too difficult and cumbersome to address them simultaneously. The simple solution for fake news is to only rely on the Economist, Forbes and other established sources with well-developed editorial processes. The difficultly of invalid research is much more problematic. I know of one older professor who was honored that an on-line journal solicited a manuscript from him. He wrote a piece for it, not knowing that it was not legitimate. There are many instances where faculty engage in unethical practices. I know of a few individuals who have lied on their vitas and counted a publication in a predatory journal as scholarship. They were promoted to full professor and granted tenure at least in part to this. Our jobs as academics is more important today than ever before. We need to ensure that our students can differentiate real news from the fake information that they get from their social media. Sticking with established news outlets such as Bloomberg Business Week and Fortune magazine should solve this. The problem of what journals provide accurate, peer-reviewed research from predatory journals with inaccurate or outright false information is going to be much more difficult. Our reputations as unbiased sources of information may be at risk.

REFERENCES

Anstine, J. and M. Seidman (2017) "Predicting Graduation Rates at Colleges and Universities in the Midwest" *Business Education and Accreditation,* vol. 9(1), p. 43-54

Anstine, J. (2013) "Graduation Rates at U.S. Colleges and Universities: A Large Data Set Analysis," *Business Education & Accreditation,* vol. 5(2), p. 55-64

Anstine, J. and M. Skidmore (2005) "A Small Sample Study of Traditional and Online Courses with Sample Selection Adjustment," *The Journal of Economic Education,* vol. 36 (2), p. 107-127.

Brown, B. and C. Liedholm (2002) "Can Web Courses Replace the Classroom in Principles of Microeconomics?," *American Economic Review,* 92(2), p. 444-49.

Deprez, E. and C. Chen "Medical Journals Have a Fake News Problem," Bloomberg Business Week,

Kolata, G., "In Academia a Predatory Twist in Publishing," *New York Times*, October 31, 2017

Pike, G. and S. Graunke (2015) "Examining the Effects of Institutional and Cohort Characteristics on Retention Rates," *Research In Higher Education* vol. 56(2) p. 146-165

Scott, F. and J. Anstine (1997) "Market Structure in the Production of Economics Ph.D.'s," *Southern Economic Journal*, vol. 64(1), p. 307-320.

BIOGRAPHY

Jeff Anstine is a Professor of Management. He teaches a wide range of classes from econometrics to international business. His research examines topics in higher education and on environmental issues.

COMPETENCIES IN THE PROFILE OF MIGRANT HUMAN CAPITAL, OF MEXICAN ORIGIN, WORKING IN THE UNITED STATES OF AMERICA

Azucena Leticia Herrera Aguado, Universidad Tecnológica de Puebla, México
Alberto Davila, University of Texas Rio Grande Valley, USA

ABSTRACT

This document present the innovative topic of profile by competencies approach, faced with the lack of knowledge about the Mexican origin migrant´s labor competencies, potentially deportable from the USA. In that sense, it is important to explore demographic and economic trends of that human capital, addressing some of the key opportunities and challenges faced by them, by clarifying their labor profile. This research work aims to develop and present a survey that, considering management theories of competencies profiles, allows identifying the competencies of human capital of Mexican origin, which works as immigrants in the United States of America.

JEL: M120, M510

KEY WORDS: Competencies, Profile, Migrant Human Capital

INTRODUCTION

From the perspective of human capital management, a binational need has been found between Mexico and the United States of America (USA), in terms of migration. Nowadays it is urgent to define a broad and consensus-based migration agenda, with the goal to find formulas to confront multiple challenges and opportunities caused by the migration phenomenon between both nations. With this background and in the framework of the administrative theory of Arias (2015), this research addresses the determination of a competencies profile for the Mexican migrant who works in the USA. In this research stage, with the above considerations, a survey is designed, validated and presented. This survey may be applied, in a second stage of research, to subjects of Mexican origin which had migrated for labor reasons to the USA. The aforementioned instrument clearly exposes the factors that should be included in a profile, in this case for migrant subjects, which, having been designed with a competency approach, by itself provides innovative scientific results in the area of human capital management. The usefulness of this work is that it can be used by public or private organizations, through programs and public policy, to address the emergencies in labor insertion and reinsertion of Mexican migrants, on both sides of the US-Mexico border.

LITERATURE REVIEW

The Profile of Human Capital.

In the context of administration of human capital it is very important to mention the theory that Arias (2015) has exposed in his books, the elements of the analysis of posts: job description and job specifications. He define Job Description as a written statement explaining the tasks, duties and responsibilities of the position; while it conceives the concept Specification of posts, to the inventory of the human characteristics that must be possessed by the individual who will perform the task (factors of formal education, experience, training and the ability to face certain demands of a physical or mental nature). In cases where a job position includes more than one country, familiarity with the linguistic, legal and cultural aspects of both countries is an obvious need. In order to delimit the factors that make up the specifications of the post, the following are listed which Arias indispensable to guide the design of the human capital profile. Intellectual requirements.

It has to do with the demands of the position, which the employee must possess to perform the job properly. Physical requirements It has to do with the amount and continuity of energy and physical and mental effort required and the fatigue caused, as well as the physical constitution that the employee needs to perform the job properly. Implicit responsibilities. It refers to the responsibility that the occupant of the position has in addition for a normal job and its functions, for the direct or indirect supervision of the job of its subordinates, for the materials, for the tools or equipment that is use, for the patrimony of the company, money, securities or documents, losses or profits and confidential information related to the company. Job conditions. It refers to the environmental circumstances of the place where your work is carried out, and its surroundings, which can make it unpleasant, annoying or subject to risks, which requires that the occupant of the position adapt well to maintain its productivity and performance of functions. They evaluate the degree of adaptation of the human element to the environment and the team, and facilitate its performance.

Labor Competencies in the Profile of Human Capital.

Having established the concepts of job descriptions and specifications, it is necessary to address the concept of Job Profile as the compilation of the requisites and qualifications required for the satisfactory performance of the tasks carried out by an individual, which include: level of studies, experience, job functions, training and knowledge requirements, as well as the skills and personality characteristics required.

With the discussed background, we can say that the job profile, also called occupational profile, has become an extremely useful tool for a successful human capital management.

Regarding the issue of occupational or professional competences, understood as synonyms, this research accepts the definition issued by the International Labor Organization (ILO, 1993): the suitability to perform a task or perform a job effectively by possessing the qualifications required for this.

Another theoretical references of professional competences, can be mentioned the National Institute of Employment in Spain (INEM, 1995), Bunk (1994) and mainly Tejada (2005).

Situation between Mexico and the United States: Labor Competencies in the Profile of the Migrant.

The bilateral relations between Mexico and the United States show long-standing needs in legal matters that contemplate the regulation and attention to the migration of Mexicans to insert themselves in the labor markets of the USA under legal and convenient schemes to both nations and to the migrant human capital. Among recent efforts it can be mentioned that the Mexican State migration policy has undergone substantial changes in the last decade (SICREMI, 2014). In that sense, dialogue with the United States is the most important bilateral activity, with the objective of defining a broad and consensus-based migration agenda between both countries, with the goal to find formulas to confront multiple challenges and opportunities caused by the migration phenomenon between both nations. For its part in the United States, the border states with Mexico are mostly involved in migration issues. According to Beeson, A., Helmcamp, L. and Cerna, A. (2014), particularly, Texas has been recognized by the Center for Public Policy Priorities (CPPP) as the many immigrants, whether authorized or no documented, engage in postsecondary education and skills training.

The Immigrants´Competencies Profile

It is clear that the approach of the present topic is currently an important field to be developed by researchers working in the human capital management and linked areas. So the proposal of the present document is that, through the link between the theories of human capital management (pg. Mora, Marie T., Dávila, A. and Rodriguez, H., 2017, 2014, 2014, 2011; Mora, Marie T., Dávila, A. and Boudreau, J., 2016; Mora,

Marie T., and Dávila, A. 2013; Dávila, A. and Mora, M. T., 2013; Dávila, A., Mora M.T. and Stockly, S., 2011; Herrera, A. 2017, 2016, 2005; Cervantes, J. and Rodríguez, A., 2015), be design a survey which consider a squeme for migrant´s profile, based in labor competencies theories. In a second stage of this research, the application of the survey will provide useful results, which may be used as a parameter for the Mexican government, allowing the implementation of policies and regulated programs to facilitate an adequate and legal labor insertion, mainly in Mexican territory.

METHODOLOGY

This research is qualitative, exploratory and descriptive, and has been carried out in two stages.
First stage:

March-May 2017. Study of the administration of human capital theories, of labor competencies (professionals) and of the necessities that in matter of migratory policy are urgent to attend by the agendas of Mexico and the United States.

June-October 2017. Exploration of the labor competencies in Mexican origin subjects, working as migrants in the USA.

November 2017. Design of a test survey, which concentrates the main factors observed in the profile of migrant human capital.

December 2017. Application of the test survey among the migrant population of Mexican origin currently working in the USA, mainly in the area of Rio Grande Valley, geographic area that is located in southern Texas, bordering Mexico in the State of Tamaulipas. This survey was exploratory in nature.
Second stage:

January 2018. Analysis of the information collected in two aspects: behavior of the subjects and responses obtained during the application of the pilot survey; both aspects revealed the difficulties, confusions or reservations to provide information, that in the handling of the document the subjects carry out.

February 2018. The competences that were recurrent in the responses of the subjects participating in the piloting are identified.

February 2018. The information obtained was contrasted with the theoretical recommendations and precisions that the occupational profile contemplates, thus adjusting the competences that must be present in the migrant human capital.

March 2018. Finally, the factors that determine the profile of the migrant are identified, to be expressed as item in a survey.

RESULTS

The finding of this first stage of research is a survey that integrates 45 items. In the process of identification and evaluation of the competences in the profile of the migrant, it is recommended to order the items in the body of the survey as it is exposed below. This recommendation derives from the qualitative information obtained to the observation in the behavior of the subjects, when a test survey was applied. Indicate that it is an anonymous survey; state its objective and purpose; who is responsible for the survey; and, instructions to answer it. Then 45 items is requested information to the surveyed subject.

1. Where are you from? _____

2. What is your profession/trade in the USA? _____
3. Have you practiced another profession/trade? Yes ___ No ___
4. Which? _____
5. How long have you been working in the USA? _____
6. How many times have you entered the USA? _____
7. What are the ideal cities to work in the USA? _____
8. Where did you learn / studied your trade or profession? _____
9. What completed studies do you have?
Elementary School __ Middle School___ High school ___ Other___ in which? ___
10. What equipment, tools, instruments or machines do you use to develop your work?
_____ _____ _____
_____ _____ _____
11. What is your work schedule, normally? _____
12. In the performance of your work do you have risks or extreme efforts? Yes___ No___
13. What risks? _____
14. What efforts? _____
15. Have you had the opportunity to study in the USA? Yes___ No___
16. Would you like to study or take a course in the USA? Yes___ No___
17. What studies or courses interest you?_____
18. Do you speak English? Yes___ No___
19. Do you read English? Yes___ No___
20. Do you write English? Yes___ No___
21. Have you taken English courses? Yes___ No___ 22. Where? _____
23. Do you know how to handle computer programs? Yes___ No___
24. Which? _____
25. Do you use those computer programs in your work? Yes___ No___
26. Would you like to open a business in the USA? Yes___ No___
27. What kind? _____ 28. Where? _____
29. Do you plan to retire in the USA? Yes___ No___
30. Do you plan to return to Mexico to stay? Yes___ No___
31. In case you plan to return to Mexico, you would…
do it until you get your pension from the USA? _____
or before obtaining your pension from the USA? _____
32. If you return to Mexico, would you like to continue working? Yes___ No___
33. In what? _____
34. Would you like to open a business in Mexico? Yes___ No___
35. What kind? _____ 36. Where? _____
37. How old are you? _____
38. Gender: Woman _____ Man_____
39. What were the main reasons that made you migrate to the USA?
_____

40. What reasons would make you return to your place of origin or to another city in Mexico?
_____

41. What kind of SUPPORTS would you like to be offered if you reside in Mexico?
_____
42. And what kind of SUPPORTS of Mexico would you like to be offered if you reside in the USA?
_____
43. How many of your children were born in Mexico? _____
44. How many of your children were born in the USA? _____

45. What immigration status in the US do you currently have?_____

CONCLUSION

The profile of the Mexican migrant for labor competencies, either independently or in his version of the survey, is a contribution of scientific results to the field of administration, subdiscipline of human capital management. The findings of identifiable and measurable competences, constitute a reference for provide policymakers, civic leaders and the general public with the facts and figures needed to design policies and programs that increase the economic potential of immigrants in border labor markets (Beeson et. al., 2014).

REFERENCES

Arias, F. (2015), Administración de Recursos Humanos. Editorial Trillas. México.

Beeson, A., Helmcamp, L. and Cerna, A. 2014. Immigrants Drive the Texas Economy: Economic Benefits of Immigrants to Texas. Center for Public Policy Priorities. Consultado el 01 de marzo 2017 en http://forabettertexas.org/images/EO_2014_09_PP_Immigration.pdf

Bunk, G. P. (1994). La transmisión de las competencias en la formación y perfeccionamiento de profesionales. Revista Europea de Formación Profesional. En CEDEFOP. No 1.

Cervantes, J. y Rodríguez, A. 2015. El perfil de la población de origen mexicano en Estados Unidos. Programa de Aplicación de los Principios Generales para los Mercados de Remesas de América Latina y el Caribe. Centro de Estudios Monetarios Latinoamericanos (CEMLA) Fondo Multilateral de Inversiones del Banco Interamericano de Desarrollo. ISBN 978-607-7734-69-7. Consultado el 01 de marzo 2017 en http://www.cemla-remesas.org/principios/pdf/perfilpoblacionmx.pdf

Dávila, A, and Mora, M. T. 2013. Hispanic Entrepreneurs in the 2000s: An Economic Profile and Policy Implications, Stanford University Press, Fall 2013. (Choice Award 2015).

Dávila, A, Mora M.T. and Stockly, S. 2011. "Does Mestizaje Matter in the U.S.? Economic Stratification of Mexican Immigrants," American Economic Review (P&P) 101 (3): 593-97.

Herrera A. 2017. Un Modelo de Perfil para Gestión de Personal: Diez Competencias del Docente de Posgrado. Revista Global de Negocios (RGN), Volume, Number and pages in process. ISSN 2328-4641 print & 2328-4668USA. Accepted 02/21/17.

Herrera, A. 2016. Un modelo de perfil por competencias para el docente de posgrado. Tesis de Doctorado en Administración. Instituto de Estudios Universitarios (IEU) campus Puebla, México.

Herrera, A. 2005. Administración por Competencias Profesionales. Tesis de Maestría en Administración. Universidad de la Salle Bajío, México.

Instituto Nacional de Empleo en España (INEM). (1995). Metodología para la ordenación de la formación profesional ocupacional. Subdirección general de gestión de formación ocupacional. Consultado el 7 de mayo de 2008 en www.uch.edu.ar/rrhh.

Mora, Marie T., Dávila, A. and Rodriguez, H. Migration, Employment, and Other Socioeconomic Outcomes of Puerto Ricans on the Island and the U.S. Mainland, Lanham, MD: Lexington Books. [Under contract and in progress, December 2014 – present.]

Mora, Marie T., and Dávila, A. 2013. (Eds.), The Economic Status of the Hispanic Population. Charlotte, NC: Information Age Publishing, Inc., Spring 2013.

Mora, Marie T., Dávila, A. and Rodríguez, H. 2017. "Education, Migration, and Earnings of Puerto Ricans on the Island and U.S. Mainland: Impact, Outcomes, and Consequences of an Economic Crisis. Migration Studies. Oxford University Press, forthcoming.

Mora, Marie T., Dávila, A. and Boudreau, J. 2016. "Social Networks and Black-White Differentials in Public Employment Agency Usage among Mature Job Seekers." Annals of Regional Science 56(2): 433-448.

Mora, Marie T. and Alberto Dávila. 2014. "Gender and Business Outcomes of Black and Hispanic New Entrepreneurs in the U.S.," American Economic Review (P&P) 104 (5): 245-49. [Abridged version "Nearly Half of New Small Businesses Established by Black and Hispanic Women Shut Down within a Year" published on-line: http://bit.ly/1qmX3oH, LSE's Daily Blog on American Politics and Policy, London School of Economics and Political Science, July 10, 2014.]

Mora, Marie T., and Alberto Dávila. 2011. "Cross-Border Earnings of U.S. Natives along the U.S.-Mexico Border." Social Science Quarterly 92 (3): 850-74.

OIT. Organización internacional del trabajo. (1993). Formación profesional. Glosario de términos escogidos. Ginebra.

SICREMI. 2014. México - Tendencias y características de la política migratoria desde fines del siglo XX a la actualidad. Sistema Continuo de Reportes sobre Migración Integral en las Américas. Consultado el 01 de marzo en http://www.migracionoea.org/index.php/es/sicremi-es/17-sicremi/publicacion-2011/paises-es/137-mexico-3-tendencias-y-caracteri-sticas-de-la-poli-tica-migratoria-desde-fines-del-siglo-xx-a-la-actualidad.html

Tejada, J. (2005). El trabajo por competencias en el prácticum: cómo organizarlo y cómo evaluarlo. Revista Electrónica de Investigación Educativa, 7 (2). Consultado el 4 de enero de 2008 en http://redie.uabc.mx/vo7no2/contenido-tejada.html

BIOGRAPHY

Azucena Leticia Herrera Aguado is PhD in Business Management. Currently, she is full professor in the Business Department at the Universidad Tecnológica de Puebla (UTP) in México. Since 2010 she had being working Human Capital Management´s topics, and her results are mainly visible through journal publications, conferences and directed students. Relevant professional positions that she held are: Dean for the Business Department at UTP, Chair for the Science and Technology Department at UTP and Director for the Science and Research Programs at the State Council for Science and Technology in Puebla, México.

Alberto Davila is PhD in Economics for the Iowa State University. Currently, he is Associate Dean for Administration, Graduate Studies and Research for the College of Business and Entrepreneurship at The University of Texas Rio Grande Valley. Other professional positions that he hold are President of the American Society of Hispanic Economist and UTPA Director of the Texas Council on Economic Education. Dr. Davila is Editorial Board Member for the International Journal of Population Research and the Border Business Briefs. He also is Member for the Hispanic Economic Outlook Committee, American Society of Hispanic Economists. During the last five years he had publish three books and more than ten journal articles and book chapters.

INFLUENCERS AS ENHANCERS OF THE VALUE CO-CREATION EXPERIENCE

Isabel Morteo, Universidad Autónoma de Baja California

ABSTRACT

The figure of the influencer is slowly getting recognized in marketing literature. The importance of their opinions, how they present them to their audience and the level of interaction that this exchange generates represents a powerful channel for organizations to communicate products' characteristics and attributes. The concept of co-creation, first proposed by Prahalad & Ramaswamy (2004) explored how the value of a product can be increased through the interaction between an organization and their customers, thus increasing the quality of the experience. It is through the creation of original content that the influencer sets the stage that fosters interaction to explore and sometimes deepen the level of detail with which an influencer expressed their opinion and it is through interacting with their audience that the value assigned to a product or service is influenced. Though value co-creation measurement and assessment has been done through a variety of instruments, the dimensions provided by Verleye (2015) will be used as the basis for this analysis, due to the all-encompassing nature of this structure with which to evaluate the complete value co-creation experience. Interviews conducted with 13 influencers engaged in the beauty industry provide the information with which this analysis will be performed.

JEL: M310, M370

KEYWORDS: Influencers, Marketing, Value Co-creation, Brands, Communication Channel, Advertising

INTRODUCTION

Changes in the marketing strategy of an organization are a response to the increased immediacy that the customer expects in terms of access of information, its availability and a reduction of time allowed to organizations to answer requests and offer solutions requested by the customer. The speed at which these responses are expected put pressure on an organization to be as efficient and prompt as possible to meet those expectations and keep customers satisfied. Additionally, online channels have provided customers with added avenues and forums to interact with organizations, thus fostering a sense of closeness and familiarity which in turn foster bidirectional communication between the customer and the organization. An increase in communication channels, the ease of access to them via multiple devices such as smartphones or tablets, and the immediacy with which these interactions can occur has provided customers with power to improve on their experience with the products and services they consume. Understanding how customers experience these interactions with the organization and the impact it can have on their perception of the product and the organization are of the utmost importance, because it provides organizations with better understanding of what the customer perceives as valuable features and how a product or service can be improved to better suit their needs.

One of such channels through which organizations can become closer to customers, both current and potential, are influencers, which are defined as "an individual who through their expertise in a specific topic creates original content and offers their unbiased opinion to an audience gained through word-of-mouth communication that voluntarily has determined them to be a referent and trust their opinion" (Morteo, 2017). This channel provides customers with an interactive stage that benefits from the use of social media platforms and the direct interaction with an individual that shares their interests. The audience of an influencer makes them an ideal outlet for organizations to share information with current and potential

customers, due to the interest their audience has in their perspective and opinions. One of the main characteristics of an influencer is that their audience is voluntary and has been acquired by word-of-mouth communication, thus it is assumed that the audience takes the content they share into consideration to evaluate products and/or services that the influencer shares with them.

The purpose of this paper is to explore how the interaction between an influencer and its audience enhances the value co-creation experience. Interviews conducted with influencers active in the beauty industry in Mexico provide the data which will be used to explore how the influencer actively engages with their audience and expands on the experience that current and potential customers can have with a product and how it increases its value. This study expands on the evidence found by Verleye (2015), in their analysis of the mechanisms present in a value co-creation experience. The structure of this paper presents first the literature review on which this analysis will be based, followed by details on the data used and the methodology followed to analyze the available information. Results of the analysis and conclusions are provided next, closing with final comments and suggested future lines of research to expand on this research line.

LITERATURE REVIEW

The current study is framed on the principles of Parasocial Interaction Theory which state that individuals develop a sense of closeness with fictional characters based on their agreement with said character's behavior and decisions (Rubin & McHugh, 1987). It has been proven that there is a relationship between bloggers and their audience, thus validating the argument in favor of influencers establishing a relationship with their audience (Colliander & Dahlén, 2011).

Influencers

The definition of influencer previously provided emphasizes the main features that identify a regular individual who creates and shares content with other individuals connected to them in the wide variety of social networks currently active and available, from an individual who has acquired an audience, with the main distinction of being considered a referent in the specific topic about which said individual has developed expertise. The relevance of this distinction lies in the potential effect on behavior that an individual with credibility has acquired, which in turn can be translated into changes in behavior from their audience.

Value Co-Creation

The concept of value co-creation was first explored by Prahalad and Ramaswamy (2004), highlighting this process as a next step in the evolution of consumer – organization interaction, proposing four building blocks of interactions on which to base this process, namely Dialogue, Access, Risk-Benefits, and Transparency, and emphasized the character of uniqueness that each customer was to assign to the experience they created with the organization. Though the concept was the object of intense consideration and scrutiny (Leclerq, Hammedi, & Poncin, 2016), its conceptualization lacked the basic quality of consensus. The review of the concept and previous research provided by Leclerq, Hammedi, and Poncin (2016) provides a summary of the evolution of the concept, its relevance in the context of current marketing practice and emphasizes the need to continue exploring this concept in the context of digital marketing literature. The current research is focused specifically in this context, where a variety of new marketing strategies are finding to expand on the dynamic between customers and organizations, shifting from a unilateral exchange of information from organization to customer in the form of product characteristics and features, to a bilateral discussion on expectations and requirements that reach the organization via the direct interaction with their customers, both current and potential.

The dimensions of the co-creation experience used to frame this research are provided by the study performed by (Verleye, 2015), who proposed five dimensions to explore the depth of the experience experienced by an active participant on a dynamic. Said dimensions are hedonic experience, cognitive experience, social experience, personal experience, pragmatic experience, and economic experience. The relevance of this dimensions lies in their dissecting qualities to the value co-creation experience: it allows for a deep exploration of the composing elements of the value co-creation experience in terms of the events, interactions and even emotions involved in experiencing a product or service.

DATA AND METHODOLOGY

As previously mentioned, interviews conducted with 13 influencers active in the beauty industry are used to provide evidence of their influence to the value co-creation experience of current and/or potential customers, based on the structure of dimensions of the value co-creation experience provided by Verleye (2015). The interviews were conducted with the purpose of acquiring a general understanding of the influencer's characteristics, such as their emergence, main activities, how they decide which products to feature, how they define their identity, the types of interactions between them and organizations and who is responsible of the content they publish. The fact that the interviews were not focused or intended to uncover value co-creation mechanisms increases the validity of their finding.

Analysis of the 13 interviews is done through the identification of the activities carried out by them that conform to the characteristics of each dimension previously detailed. Evidence to support each of the dimensions of the value co-creation experience is provided in the form of quotes extracted from the interviews and discussed, with the purpose of exploring the characteristics of said activities, which appeal to a specific dimension of the value co-creation experience and detailing how it can influence strategic marketing decisions by organizations in their efforts to connect with their current and potential customers.

RESULTS AND DISCUSSION

The main finding of this research is that through the creation of content that satisfies their own interests and criteria, the influencer expands on the main characteristics of a product, thus providing evidence for each of the value co-creation experience dimensions previously described. Companies can benefit from this content by fostering an honest and unbiased evaluation of their products, thus generating a discourse among users and potential customers that shed a light on their characteristics and even their flaws so that the expectations of consumers can be known and taken into consideration for improvement. Next, activities mentioned by influencers related to each of the dimensions of the co-creation experience are detailed, so as to explore whether there are shared perceptions among the influencers that were interviewed. By identifying which activities are encompassed in each dimension, it will be clearer to understand what types of activities are involved for each specific dimension of the experience and if there are specific traits or characteristics shared among them, allowing organizations to focus on that kind of activities depending on the dimension of the value co-creation experience they would be interested to improve or work with, depending on their intent in the value co-creation experience with their customers.

Hedonic Experience

The dimension of hedonic experience is composed by the motivations which support the influencer's desire to create and publish original content, which is mainly because the topic that they work on is considered by them as a hobby. It is relevant to emphasize that the influencers consider this as a significant factor into the level of effort that they are willing to put into the frequency and quality of the content that they publish. My purpose was never to, to (receive an) income – I01

> *I started as a hobbie or, I don't know, because I wanted to talk about the things I liked, but it was rather by chance that my friends were like, like they didn't care that much about all this things related to makeup – I02 …Once I went to the border and bought makeup and I said to myself, well, it would be really cool to be able to share this – I05*

Cognitive Experience

This dimension highlights the abilities and knowledge that the influencer acquires in the course of performing the tasks inherent to their work. It is relevant to emphasize that the work they do is voluntary, and most of the effort that they are willing to exert is in response to a self-set level of expected quality. The acquisition of abilities and skills required to increase the quality of their content is the guideline with which they decide where to focus on.

> *It makes my creativity fly, because like I told you, the topic is "whatever, what am I going to do, if they are like, clouds, I don't want them to be just clouds – I06 You have to be like, very self taught, so that's how I started, watching tutorials to understand what this thing about YouTube was – I07 This is what makes a good influencer, having knowledge about what it is they are talking about – I10*

Social Experience

This dimension responds to the most relevant aspect to the work of an influencer which is to connect with other people with whom they share their passion and interests. For the case of this particular sample, the main topic in common consists of fashion and beauty related products, and the interaction with their audience is based on the exchange of opinions and perceptions to specific products which are featured in the influencer's published content.

I wanted to help people, that if I bought a product, like, giving them my opinion whether the product was really worth it or not, if it was worth buying them or not… so that they have some parameters to evaluate them with – I07 So I have favored now staying true to what I have, and to create a community little by little – I11 Who am I creating content for? It's for them, right? So, to be thanked I think is the most satisfying thing – I13

Personal Experience

Related to the social experience dimension is the personal experience dimension, which gives the influencer an additional boost to work on the quality of their content, as well as frequency of publication, or type of content which may require additional levels of expertise or skills, in the form of recognition by both their audience and the companies with which they can establish collaborations. These collaborations can be in the form of getting their original content published in the company's social networks or receiving requests to create special content specifically to the company or to a product. The mechanism through which the influencer interprets or assigns these interaction the character of receiving recognition is when the organization approaches the influencer recognizing the quality and relevance of the content they have published and are interested in collaborating with them on a more direct manner.

> *(On acquiring an organic audience) Those I believe are the most important because it's when the brands realize how much your work is worth, that people listen to you – I05 Once people see that brands are reaching out to you that means you've got something, right? Something good, something valuable, something important, that, that your work is relevant - I08*

> *You have to be constant because acquiring subscribers can be done by anyone… but you have to be constant to maintain them (interested) – I12*

Pragmatic Experience

This dimension is composed by the activities that the influencer perceives to allow them a better use and understanding of the features and qualities of the products they are trying out. The relevance of expanding their experience with a product on this dimension lies in the increased alternatives for its use and the appeal they can achieve to the multitude of profiles that can be found among their audience.

> *(When collaborating with brands) I will tell, them, "honestly, this does not work with me, but this does, I know my audience very well" – I03 If you do your research and start to go deeper, you will find an immense amount of alternatives of new brands, of unknown brands that you had no idea about… - I07 For example, I try to, in every photo, to give as much information about the product as possible – I11*

Economic Experience

The final dimension on which an influencer can expand their experience of a product is the economic dimension, which influencers are not considering to be transcendental to their decision of investing time and their own resources to the creation of content that satisfy the needs, expectations and requests set by their audience.

> *That's just in case we get paid, which are, it's a few brand which end up paying you – I01 …and they invited me to a campaign, they told me "we won't pay you anything, not even one peso…" – I04 …and I told them, I am not interested so much in the monetary aspect of it… I'd rather be paid in kind – I13*

CONCLUDING COMMENTS

Following the previous analysis, it is important to highlight that this perspective is set based on the influencer's own experience of the content creation labor that they perform. Their initiative and interest in improving the quality of their performance, measured by their own expectations in the form of increased audience and conversation generated among them which translates into comments and replies, is what provides them with grounds to continue their work. In their own words, they would stop if the response from the audience would no longer to be fulfilling. A relevant expansion of this study would be to explore the perception of the audience of an influencer, in terms of their appreciation of the content generated by the influencer, and whether or not it does in fact provide them with additional information that allows them to improve their experience while using a specific product or service. To begin this analysis, it would be relevant to identify the characteristics of the content that receive better feedback and generate a more intense response from the audience, such as type of content whether it be video, a live feed, a series of photographs, or still images.

A useful starting point to this categorization, would be to identify all the distinct types of content published by influencers, taking into consideration details such as the specific social media where it is published, time, day of the week, among others. Following this understanding, a dissection of level of response provided to the various types of content would allow researchers to focus on a specific type to determine which features incite a response from the audience. It would be relevant to make a distinction to the type of response, whether positive or negative, and the grounds to such a response: did the audience agree with the stance of the influencer or not? Following this dissection, companies should be more attentive to the content published by influencers and determine whether the product is being positively received by the

intended market segment or if a distinct segment is taking interest in it, what characteristics of the product are more valued and which features are not taken into consideration towards the evaluation of the performance of the product or if there are aspects to be improved.

REFERENCES

Colliander, J., & Dahlén, M. (2011). Following the fashionable friend: The power of social media. Weighting publicity effectiveness of blogs versus online magazines. Journal of Advertising Research, 51(1), 313 - 321.

Leclerq, T., Hammedi, W., & Poncin, I. (2016). Ten years of value co-creation: An integrative review. Recherche et Applications en Marketing, 31(3), 26-60.

Morteo, I. (2017). To clarify the typification of influencers: A review of the literature.

Prahalad, C. K., & Ramaswamy, V. (2004). Co-creation experiences: The next practice in value creation. Journal of Interactive Marketing, 18(3), 5-14.

Rubin, R. B., & McHugh, M. P. (1987). Development of parasocial interaction relationships. Journal of Broadcasting & Electronic Media, 31(3), 279 - 292.

Verleye, K. (2015). The co-creation experience from the customer perspective: its measurement and determinants. Journal of Service Management, 26(2), 321-342.

BIOGRAPHY

Isabel Morteo is full-time Professor at the Tourism and Marketing Faculty at Universidad Autónoma de Baja California, in Tijuana, Mexico. Her work focuses on the figure of the influencer and its relevance as part of a strategic marketing plan.

WHAT ARE THE CSR KEY PERFORMANCE INDICATORS USED BY MANAGERS IN HOTEL INDUSTRY? SIX CASE STUDIES IN QUEBEC

Brigitte Prud'homme, Université de Moncton, New-Brunswick, Canada
Sébastien Deschênes, Université de Moncton, New-Brunswick, Canada
Vivi Koffi, Université de Moncton, New-Brunswick, Canada

ABSTRACT

Tourism is described as a "key to development, prosperity and well-being" (UNWTO, 2017), but its sub-sectors have several negative impacts on natural and social environments to meet the growing needs of tourists, namely in the hospitality industry. However, it is important to conserve and protect the natural and social heritage of the destinations on which the industry relies on to develop and avoid tourists from fleeing degraded environments. As such, the literature on corporate social responsibility (CSR) is full of economic, environmental and social performance indicators. But how do the managers value them? What indicators do they use to facilitate the sustainable development of the industry? To answer these questions, we extend, in other context (Berthon et al., 2002), the study of Cvelbar and Dwyer (2013) and explore the Quebec hospitality industry by using six case studies. The results of the first phase of research show that 31 important indicators (11 economic, 13 linked to marketing, 4 natural and cultural environment indicators and 3 social indicators) are the most used. However, there are still obstacles to the use of natural and cultural environment indicators deemed of great importance by the managers, and for using indicators linked to the host community.

INTRODUCTION

In the context of globalization and constant tourism growth, the adoption of Sustainable Development (SD) by businesses in this area appears to be an organizational strategy to stand out from the competition, while limiting the negative impacts of an industry that relies on nature and culture to grow. However, no universal charter indicates how to achieve it. There are operational grids that are part of a corporate social responsibility (CSR) logic in the form of private codes of conduct, certification standards or reference frameworks (Lapointe and Gendron, 2004). In addition, to date, too low a percentage of tourist establishments adhere to an eco-certification program. For example, in Canada, only 20 % of resorts-motels-hotels have invested in a Green Key eco-certification program (AHC, 2015). However, while several studies have addressed SD best practices adopted with emphasis on the environmental dimension of SD (Ayuso, 2007; Dolnicar et al., 2008; Stalcup *et al.*, 2014), few have included the social and economic dimensions of SD (Cvelbar and Dwyer, 2013). Studies have covered the three dimensions of SD in hotel services (Gunasekaran and Spalanzani 2012; Kucukusta *et al*., 2013; Prud'homme and Raymond 2016). These latter authors noted the lack of measurement of the contributions of SD by the leaders. Therefore, research needs to be deepened to develop tools to quantify benefits and justify investments. In coherence, we report in this paper, the results of the first phase of a contextual extension (Berthon *et al.*, 2002) of the Importance / Performance Analysis of the performance indicators related to the dimensions of DD, carried out by Cvelbar and Dwyer (2013) in Slovenia

At this stage, our contribution aims to determine the extent to which indicators of the various dimensions of SD are considered and if there are any unused indicators considered important, and to identify the reasons. The importance/performance evaluation will be the subject of a second phase of research. We therefore formulate the following research questions: *What are the performance indicators used by Quebec hoteliers who have adopted SD practices*? *How important are they to them?* Before showing the results,

the first section presents the conceptual framework of our study, the methodology used, a discussion relative to results and we conclude with some recommendations and managerial implications.

LITERATURE REVIEW

This section presents the interrelated concepts of Sustainable Development (SD) of tourism and Corporate Social Responsibility (CSR), the relevance of measurement of SD inputs, importance / performance analysis and contextual replications of research. Since the universal definition of sustainable development (SD), "a type of development that meets the needs of the current population without compromising the ability of future generations to meet theirs" (Commission mondiale sur l'environnement et le développement, (WCED), 1987), different models (Jacobs and Saddler, 1990; Passet, 1997; Revéret and Gendron, 2002; Villeneuve *et al.*, 2016) have illustrated this evolving concept. In connection with the purpose of our study, we retain that of Passet (1997) which has four dimensions, cultural, economic, environmental and social. The concepts of SD and Corporate Social Responsibility (CSR) are inextricably linked. The first being a societal project, while the second represents "the organizational response modalities" (Capron and Quairel-Lanoiselée, 2007) to evolve towards SD. Applied to tourism, these concepts can be, on the one hand, ways of distinguishing themselves from competitors, while more and more consumers are looking for service providers who have adopted less harmful practices for the natural and social environments of destinations. And on the other hand, a means to protect and conserve the natural, cultural and social assets of tourism, while this industry relies on nature and culture to develop. Especially since 1950, we observe a steady growth of tourism exacerbated by the context of globalization and development of information and communications technologies, which increases global competition. However, responding to the growing needs of tourists results in the destruction of coastal and mountain ecosystems, undue pressures on natural resources, as well as negative social and cultural impacts.

In contrast, tourism has positive impacts, such as job creation, infrastructure development for host populations, foreign currency inflows and diversification of economic activities (Barr *et al*., 2003; United Nations World Tourism Organization, 2017), an awareness of the natural and cultural heritage by local populations (Demers, 1992), the promotion of peace (Frangialli, 2006), the protection of the environment through the reinvestment of profits, the development of parks and protected areas (Honey and Rome 2001; Wood, 2002). As such, at Rio + 20, the UNWTO and the World Travel & Tourism Council (WTTC, 2016) argue that tourism can play an important role in achieving sustainable growth (Ruiz, 2013). Notably, by participating in the 2030 Agenda for Sustainable Development (UNWTO, 2015), tourism can contribute to achieving the 17 Sustainable Development Goals (SDGs) coupled with their respective targets. However, a more sustainable approach to development requires adding social and environmental considerations to traditionally used economic indicators to assess the contributions of SD and that leaders know the benefits that derive from this orientation. However, it seems that the leaders do not have an integrated system or tool allowing this evaluation. Moreover, according to the authors (Bergeron, 2002; Gendron, 2004; Gunasekaran and Spalanzani, 2012; Prud'homme and Raymond, 2016) this difficulty has an impact on the performance of companies both financially and in terms of customer and employee satisfaction. Research needs to be deepened to develop tools to quantify benefits and justify investments. In coherence, Cvelbar and Dwyer (2013) conducted in two phases, a study linking the importance of indicators relating to SD dimensions and social performance, environmental, cultural, economic and marketing aspects of an organization, by using an "Importance Performance Analysis".

This approach would gain popularity in social science research, particularly in tourism (Sever, 2015) for its ability to evaluate the performance of multiple attributes that can help identify ways to improve the quality of services (Chen 2014). Therefore, we want to produce a contextual extension of the study by Cvelbar and Dwyer (2013) by reproducing the study in a Quebec context. The RSO is not operationalized universally, but rather adapted to different contexts and situations (Örtenblad, 2016). Thus, in this paper, we will present

the preliminary results of our study, those of the first phase to identify the SD indicators used and deemed most important by participating leaders.

METHODOLOGY

To answer our research questions, qualitative exploratory research using six case studies was conducted. Case studies are relevant to explain complex organizational phenomena (Eisenhardt, 1989). The hotels in our sample come from the population of hotels in the province of Quebec (Canada) that are eco certified by the Green Key Program (Hotel Association of Canada, 2015). Our small and non-probabilistic sample is driven by the researcher's choices on the one hand and research feasibility considerations on the other (Miles and Huberman, 2005). To respect the principle of diversification (Yin, 2009), we have attempted to ensure variability in organizational characteristics, such as the location, size and ownership structure of hotels (Hobson and Essex, 2001).

We translated into French and pre-tested the Cvelbar and Dwyer questionnaire with two French-speaking hotel managers. They added three indicators they used, such as the staff turnover rate, the source of the bookings (eg. telephone, hotel website or online agency), as well as the conversion ratio using electronic analyzes. In the winter of 2017, 128 leaders were emailed an invitation to participate in the research. We have attached the questionnaire initially used by Cvelbar and Dwyer (2013) for the first phase of research, containing 69 + 3 indicators related to economic and marketing, nature and culture, and finally, socio-political. Questions regarding the organizational characteristics of the study hotels were added. As a first step, participants had to answer a dichotomous question, whether or not they used the stated indicator and secondly, they had to determine the level of importance given to each indicator, using a Likert scale, graduated from 1 to 5, where 1 meant "Not at all important" and 5 "Very important". In addition, at the end of each category of indicators, we added a box allowing managers to enter indicators that they used that were not mentioned. An electronic reminder was made. Eight questionnaires were completed and returned, only six of which were usable and retained for our case studies. Since statistical representativeness is not sought here (Maxwell, 1997), this number is acceptable (Yin, 1989). Then, a documentary search was conducted on the participating hotels and we started in-person and telephone meetings lasting about an hour to acquire data (Robson, 2002) and to provide explanations on different indicators. Considering the number of variables to be processed, the questionnaire responses were processed on an SPSS spreadsheet. Descriptive statistics, such as frequencies and averages, were calculated for the use of each of the indicators and the importance each director gave them. The indicators considered important are those on the one hand, which received a score of ≥ 4 ("Very important" and "Important") and which, on the other hand, are used by the majority (4/6) of leaders. While the qualitative data collected will be categorized to try to find similarities and contrasts between sites (Miles and Huberman, 2005).

RESULTS AND DISCUSSION

We present in Table 1, the organizational characteristics of the participating hotels, as to their location, ownership structure; the number of rooms available; the presence or absence of a convention center; the number of stars obtained to classify the hotel; the presence of eco-certification, the number of Keys indicating the intensity of the number of practices adopted; as well as the presence or absence of a SD policy adopted by the hotel.

Table 1: Hotels Sample Presentation

	Location	Owner-shop	# Rooms	Conf. center	# Stars	#Green Keys	SD politic
Hotel I	Urban	Independant/ Family	291	✓	4 ★	4	✓
Hotel II	Urban	Hotel Gr.	60		4 ★		
Hotel III	Highway	Franchise/ Hotel Gr.	78		3 ★	3	✓
Hotel IV	Resort	Brand/ Gr.	211	✓	4 ★	4	✓
Hotel V	Highway	Franchise/ Hotel Gr.	78		3 ★	3	✓
Hotel VI	Resort	Independant	166		4 ★	3	✓

This table presents the organizational characteristics of our sample of hotels

Comparing our results with those of the first research phase of Cvelbar and Dwyer (2013), the differences relate to the number and nature of the indicators considered most important (≥ 4) and used by the majority (4/6) of leaders. Cvelbar and Dwyer (2013) identified 33 of the most important indicators, while the executives who participated in our study say they use 31 of the most important indicators. As We can see in Tables 2 and 3 show, by categories studied, the list of indicators declared important and used by the majority of Quebec leaders. We can see 11 economic indicators and 13 marketing-related, also linked to economic dimension of SD; 4 indicators related to the natural and cultural dimensions and finally, 3 indicators belong to the socio-political category related to the social dimension of SD.

Table 2: Used Economic and Marketing Performance Important Indicators

DECLARED IMPORTANT INDICATORS			
ECONOMIC INDICATORS (11)		MARKETING INDICATORS (13)	
Indicators	Mean/5	Indicators	Mean/5
Profit growth	5	Share of guests evaluate quality as very high	5
Revenue growth	5	Share of highly satisfied guests	5
ROA	5	Share of guests who complaint in written	5
Revenue per room available	5	Share of guests who recommend	5
Profit margin	4.8	Number of web site visits	4.8
Debt (financial liabilities/equity)	4.8	Market share/segments of guests	4.8
Profitability of capital	4.7	Share of highly satisfied guests/segments	4.7
EBITDAR margin	4.7	Number of visitors in the destination/segments	4.7
Average occupancy rate	4.7	Recognition of hotel's brand	4.5
Average room rate	4.3	Different methods of hotel booking reservation	4.5
Solvency	4.2	Market shares in firm's key markets	4.5
		Share of reservations within total demand	4.5
		Number of rooms/beds in the destination	4

This table present the economic and marketing performance indicators deemed most important and used by the hotel managers.

Moreover, in our study, we note that indicators were deemed "very important" and "important", whereas they would not be used by most (≥4/6) managers, such as marketing indicators, including

the conversion ratio achieved through electronic analysis tools, the presence of a positioning strategy for the target market and the ratio of customers who have returned to stay at least three times. The non-use of these indicators can adversely affect the economic sustainability of hotels by excluding the analysis that can be obtained through the development of information and communications technologies, which have significantly changed the consumers' behaviors.

Table 3: Used Natural-Cultural/Socio-Political Environment Performance Important Indicators this Table Present the Economic and Marketing Performance Indicators Deemed Most Important and Used by the Hotel Managers

DECLARED IMPORTANT INDICATORS			
NATURAL AND CULTURAL ENVIRONMENT INDICATORS		SOCIAL-POLITICAL ENVIRONMENT INDICATORS	
Indicators	Mean/5	Indicators	Mean/5
Recycling waste	4.7	Training employees (in hours/employee per year)	4.5
Energy consumption	4.3	Employee salaries (comparison with other hotel)	4.3
Water consumption	4	Employee Satisfaction (% very satisfied employees in the comparable periods) *	5
Quantity of solid waste	4	*USed by 4/6 managers while others are used by 6/6 managers	

This table present the natural-cultural and social-political performance indicators deemed most important and used by the hotel managers.

Similarly, when hoteliers deprive themselves of a positioning strategy, that would allow them to clearly distinguish themselves from their competitors (Grewal *et al*, 2009, 2015). In addition, studies have demonstrated the link between customer satisfaction and the loyalty behaviors (feedback and recommendations) it entails, which are directly related to profits (Reichheld, 1996). It would be in the hands of managers to check whether customers are coming back or not, thus offering ways to improve the quality of the service offer. In terms of indicators of the natural and cultural environment, linked to the environmental and cultural dimensions of SD, which are not used but considered important, we find the number of cultural events at the hotel and the ratio of local products offered at the hotel menu. However, if the valorization of the culture and the local products appear another way of distinguishing themselves from the competitors, these practices contribute to reducing the emissions of greenhouse gases, while bringing benefits for the host community. In addition, it better meets the expectations of consumers whose social and environmental consciousness is constantly changing (Observatoire de la consommation responsable, 2016). They seek more to discover the culture of the destinations visited, as well as to maintain their responsible domestic behavior when they are tourists (Prud'homme and Raymond, 2013).

However, the fact that three indicators of the socio-political environment considered less important (≤3.5/5) would be used by the majority of the leaders, drew our attention relative to the cooperation to the global strategy of sustainable development of the tourist destination, the participation in the global SD strategy of the tourist destination and the evaluation and control of the implementation of the SD strategy at the hotel. Is it an effect of social desirability (Butori et Parguel, 2012)? Or practices supporting the systemic and stakeholder theories inherent in a SD orientation, which on the one hand places the organization at the center of a larger economic system and which on the other hand promotes the involvement of various actors of a more sustainable development (Stead et Stead, 1994). In addition, it is alarming that in a contemporary context of climate change that is negatively affecting tourism activities, such as the last devastating

hurricane season in North American sun destinations and the shorter ski and snowmobile seasons (Chaire de tourisme Transat ESG UQAM et Ouranos, 2012), that indicators related to calculating CO_2 emissions and planting trees to compensate for them are not considered important nor used. The same applies to the treatment of wastewater, which becomes worrying (despite the variability of the statistics consulted), if we consider that a tourist can consume 4 times more water than a citizen and that this amount doubles in the tropics (Tourisme autrement, 2010). Other indicators of the social dimension of SD are also neglected and they concern the involvement of local populations in tourism development, its satisfaction in order to avoid conflicts between visitors and visited and a desirable cooperation for a harmonious development of tourism.

CONCLUSION

The purpose of this article was to report the results of the first phase of a research extension (Cvelbar and Dwyer, 2013) by identifying, in a Quebec context, indicators related to the various dimensions of SD, used by hotel managers, to measure their economic, environmental, social and cultural performance. We find that the categorized "economic and marketing-related" indicators, which are mostly in the economic dimension of SD, are more numerous. Moreover, the fact that Cvelbar and Dwyer (2013) classify employee and customer satisfaction indicators under the social dimension of SD, while other authors classify them under the economic dimension, represents one of the manifestations of the interrelationships between the dimensions of SD, that they are conceived in a holistic way and that it is difficult to build a measurement tool dissecting them, like in the life sciences.

In addition, we also note that the first practices for measuring SD inputs reside in areas where savings can be perceived and realized, for example, in the consumption of electricity and recycling, which escapes charges from landfill. However, the indicators relating to relations with the host community are not well known to the leaders, while the indicators related to pollution are not considered to suggest a lack of knowledge, on the one hand, of the environmental and socio-cultural issues of tourism and on the other hand, practices to adopt to minimize them. The managerial implications related to these findings lie in the leaders' awareness of the challenges of sustainable tourism development, the dissemination of solutions and tools to facilitate their tasks. First, at the various levels of public authorities, it is important that policies-strategies-programs and projects be established to facilitate the transfer of knowledge developed at the various levels of intervention (eg. international levels to national-provincial-regional-local levels). Second, the introduction of financial incentives could stimulate the adoption of organizational strategies and the application of SD practices. The limitations of the study reside on two main levels, the small sample size, which is also only French-speaking, whereas the invitations to participate and questionnaire were translated from French to English by a professional. The other element concerns the methodology, in that the means of significance in the article were statistical averages, as opposed to the reported means in our study, as the small number of participants did not allow for more significant analysis than that described. The indicators used and considered important being identified, we will be able to collect data for the second phase of the research on a hotel performance extended to the environmental, social and cultural dimensions, in addition to those economic and financial. And this, using a more personalized approach to promote a response rate sufficient to perform significant statistical analysis.

REFERENCES

Ageron, B., Gunasekaran, A. and A. Spalanzani. (2012) "supply management: an empirical study." *International Journal of Production Economics*, vol. 40 (1), p. 168-182.

Ayuso, S. (2007) "Comparing Voluntary Policy Instruments for Sustainable Tourism: The Experience of the Spanish Hotel Sector". *Journal of Sustainable Tourism,* vol. 15 (2), p.144-159.

Barr, J., Carpentier, C.L. and Clegg, Y. (2003) « *De la théorie à la pratique: Recueil d'information sur le tourisme durable en Amérique du Nord*. » Document d'information préparé pour la Commission de coopération environnementale. Accessed January 2004, at: http ://
www.cec.org/files/pdf/ECONOMY/tourism-8f3_FR.pdf

Bergeron, H. (2002. « La gestion stratégique et les mesures de la performance non-financière des PME. » Actes du 6e Congrès international de francophonie sur la PME. October 2002. HEC Montréal.

Berthon, P., Pitt, L., Ewing, M. and Carr, C.L. (2002). "Potential Research Space in MIS: A Framework for Envisioning and Evaluating Research Replication, Extension, and Generation". *Information Systems Research*, vol. 13(4), p.416-427.

Butori, R. and Parguel, B. (2012) "Les biais de réponse - Impact du mode de collecte des données et de l'attractivité de l'enquêteur ». HAL-Archives ouvertes.Fr. Accessed April 12th, 2018 at: https://halshs.archives-ouvertes.fr/halshs-00636228

Capron, M. and Quairel-Lanoizelée, F. (2007). *La responsabilité sociale de l'entreprise*. Collection Repères. Paris: La Découverte.

Chaire de tourisme Transat ESG UQAM et Ouranos. (2012) « Analyse socioéconomique des impacts et de l'adaptation aux changements climatiques de l'industrie touristique au Québec. Rapport final. » Accessed April 12th, 2018 at:
http://veilletourisme.s3.amazonaws.com/2013/12/156_RapportArchambault2012.pdf

Chen, K.Y. (2014) « Improving importance-performance analysis: The role of the zone of tolerance and competitor performance. The case of Taiwan's hot spring hotels", *Tourism Management*, vol.40, p.260-272.

Commission mondiale sur l'environnement et le développement des Nations Unies. (1987) « *Notre avenir à tous, le rapport Brundtland.* » Montréal: Les éditions du Fleuve.

Cvelbar, L.K. and Dwyer, L. (2013) "An importance-performance analysis of sustainability factors for long-term strategy planning in Slovenian hotels", *Journal of Sustainable Tourism*, vol.21 (3), p.487-504. Accessed October 21st, 2016, at: http://dx.doi.org/10.1080/09669582.2012.713965

Demers, J. (1992). *Paysages et environnements touristiques*. Bernières: Institut nord-américain de recherche en tourisme inc. 228p.

Dolnicar, S., Crouch, G. I. and Long, P. (2008) "Environment-friendly Tourists: What Do We Really Know About Them?" *Journal of Sustainable Tourism*, vol. 16 (2), p.197-210.

Eisenhardt, K.M. (1989). "Building Theories from Case Study Research". *Academy of Management Review*, vol. *14* (4), p.532-550.

Frangialli, F. (2006). "Tourism is a key resource for sustainable economic and social development, thin-tank finds". Acccessed September, 29th 2006, at: http://www.travelwirenews.com/news/29sept2006.htm

Gendron, C. (2004). *La gestion environnementale et la norme ISO 14001*. Montréal: Presses de l'Université de Montréal. 392p.

Grewal, D., Levy, M., Persaud, A. and Lichti, S. (2009). *Marketing Canadian Edition*. McGrawHill

Ryerson Limited. (Tranlate and adapted by: Gauvin, S., Menvielle, W. and Garnier, I. (2015). *Marketing.* (2e éd.). Montréal: Chenelière Éducation.

Hobson, K. and Essex, S. (2001) "Sustainable Tourism: a view from accommodation businesses". *The Service Industries Journal*, vol.*21* (4), p.133-147.

Honey, M. et Rome, A. (2001) *Protecting Paradise. Certification Programs for Sustainable Tourism and Ecotourism.* Washington, DC: Institute for Policy Studies.

Hotel Association of Canada. (2015) "Green key program" Accessed April 12th, 2015 at: http://www.hotelassociation.ca/home.asp

Jacobs, P. and Saddler, B. (1990) « Développement durable et évaluation environnementale: perspectives de planification d'un avenir commun, ». Hull: Conseil canadien de la recherche sur l'évaluation environnementale, 204 p.

Lapointe, A. and Gendron, C. (2004). La responsabilité sociale d'entreprise dans la PME: option marginale ou enjeu vital? Association internationale de Recherche en Entrepreneuriat et PME. 7ième CIFEPME, October 27-29, 2004, Montpellier.

Miles, M.B. et Huberman, A.M. (2005). *Analyses des données qualitatives* (Trad. M. Hlady-Rispal, M.). Bruxelles: De Boeck (2e éd.). 626p.

Observatoire de la consommation responsable. (2016). « Baromètre de la consommation responsable. Édition 2016 ». Accessed Marsh 5th, 2017, at: https://ocresponsable.com/etudes/

Organisation mondiale du tourisme. (2015). « Les Nations Unies proclament 2017 Année internationale du tourisme durable pour le développement. » Accessed June 2017, at: http://media.unwto.org/fr/press-release/2015-12-10/les-nations-unies-proclament-2017-annee-internationale-du-tourisme-durable-

Örtenblad, A. (2016). "Introduction: establishing the art of contextualizing CSR as a research area" *In* Örtenblad, A. (ed.) *Research Handbook on Corporate Social Responsibility in Context.* Northampton, MA-USA:Edward Elgar Publishing Limited. p.3-16.

Passet, R. (1997) « Le développement durable: De la transdisciplinarité à la responsabilité », Congrès de Locarno, Apr. 30th-May 2sd, 1997.

Prud'homme, B. and Raymond, L. (2016) "Implementation of sustainable development practices in the hospitality industry." *International Journal of Contemporary Hospitality Management*, vol. 28 (3), p.609 – 639.

Prud'homme, B. and Raymond, L. (2013) "Sustainable Development Practices in the Hospitality Industry: An Empirical Study of Their Impact on Customer Satisfaction and Intentions". *International Journal of Hospitality Management*, vol. 34 (sept.), p.116-126.

Reichheld, F.F. (1996). *The Loyalty Effect.* Boston: Harvard Business School Press. 323p.

Revéret, J.-P., and Gendron, C. (2002) « Le développement durable, entre développement et environnement. » *Liaison Énergie-Francophonie*, IEPF, Spécial Sommet de Johannesburg, p.55-56-57, p. 33-36.

Ruiz, G. (2013) « Le tourisme durable: un nouveau modèle de développement touristique? » *Revue internationale et stratégique*, vol. 2 (90), p.97-105.

Sever, I. (2015) "Importance-performance analysis: A valid management tool?" , Tourism management, vol. 48, p.43-53.

Stalcup, L.D., Deale, C.S. and Todd, S.Y. (2014) "Human resources practices for environmental sustainability in lodging operations.2 *Journal of Human Resources in Hospitality & Tourism*, vol. 13, p.389-404.

Stead, W.E. and Stead, J.G. (1994). "Can Humankind Change the Economic Myth? Paradigm Shifts Necessary for Ecologically Sustainable Business." *Journal of Organizational Change Management*, vol.7 (4), p.15-31.

Tourisme autrement. (2010). « Tourisme et eau. » Accessed April 8th 2018, at: https://tourismeautrement.wordpress.com/2010/03/31/tourisme-et-eau/

UNWTO. (2017) "Tourism and the Sustainable Development Goals-Journey to 2030". Highlights. Accessed February 12th,2018, at: http://www2.unwto.org/publication/tourism-and-sustainable-development-goals-journey-2030

Villeneuve, C., Riffon, O. and Tremblay, D. (2016) « Comment réaliser une analyse de développement durable? Guide d'utilisation de la Grille d'analyse de développement durable ». Département des sciences fondamentales, Université du Québec à Chicoutimi. Accessed Oct. 12th, 2016, at: http://constellation.uqac.ca/3959/

Wood, M.E. (2002) *Ecotourism: principles, practices & policies for sustainability*. Paris: United Nations Publication.

World Travel & Tourism Council. (2016). "Sustainable Tourism: The Past, Present, and Future". As told by WTTC'S Tourism for Tomorrow Awards. Accessed May 23th 2017, at: https://www.wttc.org/

Yin, R.K. (1989). *Case Study Research: Design and methods.* Sage: Newbury Park.CA.165p.

ACKNOWLEDGEMENTS

We would like to thank Mrs. Karyne Gélinas, MBA Candidate, Université de Moncton, Nouveau-Brunswick, Canada, for her invaluable assistance in linguistic revision of this communication.

BIOGRAPHY

Brigitte Prud'homme is Associate Professor of Marketing at the Faculty of Administration of Université de Moncton, N.-B. Her researches are published in the *International Journal of Hospitality Management* and the *International Journal of Contemporary Hospitality Management.*

Sébastien Deschênes is a professor of Accounting at the Université de Moncton since 2002. He was appointed Dean of the Faculty of Business in July 2016. He holds a Doctor of Business Administration from the Université du Québec à Trois-Rivières.

Vivi Koffi, Ph.D. in education and DBA, is the Director of the Administration Department, and a Professor in entrepreneurship and organizational behaviour. Her research's fields are women entrepreneurship, women leadership and succession in Family business.

APPLICATION OF THE MAIN COMPONENT ANALYSIS IN THE DIGITAL ACHIEVEMENT INDEX IN THE EUROPEAN UNION

Ana Isabel Ordóñez Parada, Universidad Autónoma de Chihuahua
Carlos Cristian De la Rosa Flores, Universidad Autónoma de Chihuahua
Carmen Romelia Flores Morales, Universidad Autónoma de Chihuahua
Luis Raúl Sánchez Acosta, Universidad Autónoma de Chihuahua
Irma Leticia Chávez Márquez, Universidad Autónoma de Chihuahua

ABSTRACT

The incorporation of technology in all economic, social, cultural and sporting aspects has come to transform the way of doing things, in form and substance. In recent years, the volume of the Internet user population has increased considerably both in Europe and in the rest of the world. It is necessary to acquire a complex and gradual perspective to rigorously understand the phenomenon of access to digital technologies. The objective of this research is to determine the use of technology in 28 countries of the European Union, through the Application of Principal Components, 18 variables were used in total, which describe the different activities that are carried out through the use of internet which are expressed as a percentage of the population, between 16 and 74 years, who perform any of these activities. It is a mixed, documentary, non-experimental, descriptive and transeccional study. The results obtained indicate that the countries with a high use of digital technology were the Netherlands, Switzerland, Luxembourg, Finland, Denmark and Estonia and those with very low use were Romania and Bulgaria.

JEL: C38, D83, L86

KEYWORDS*:* Digital Access, Main Components, European Union

INTRODUCTION

According to Castells (1997), "The informational term indicates the attribute of a specific form of social organization in which the generation, processing and transmission of information become the fundamental sources of productivity and power, due to the new technological conditions that arise in this historical period "(p.56) .. The use of these new technological conditions are present in daily activities such as: Sending and/or receiving e-mails, participating in social networks, seeking information about goods and services, playing or downloading games, images, movies or music, looking for work or sending a job application, participating in opinion polls or voting, downloading software, consulting encyclopedias, uploading content created by themselves, looking for information related to health, making online banking transactions, taking an online course, searching for information on education, training through online courses, buying goods or services, selling goods or services, searching for information and statistics from public institutions, downloading various formats of government instances, Uploading forms and documents to public institutions, among others. It is important to determine how technology is used today, by means of the Application of Principal Components. The present work has as a general objective to identify the use of technology in 28 countries of the European Union. An Internet research was carried out on articles related to technological use, among the most recent is "La brecha digital de género en España y Europa: medición con indicadores compuestos". (Castaño & Martínez 2011). This study has as a result confirming the usefulness of composite indicators in the use and application of technology, as well as determining the technological inclusion between men and women. The document also notes that women are disadvantaged

in relation to men in the use of technology; that the difference between men and women in the use of Internet is: games, leisure, entertainment or fun, economic situation in men and social welfare in women and that Spain is far from being classified as inclusive in the use of technology, unlike of most of the Scandinavian countries. Martínez (2013), indicates in his study "Digital Skills and Gender Gap in Europe", that men and women have differences in the use of technology. These differences are identified between the simple activities that are used more frequently and the activities that require greater knowledge and specialization for their use. In most European countries there are differences in the use of information between men and women, one of these countries is Spain, focusing on tasks related to the use of technology and information management. The differences between European countries in the use of technology and the use of information are very marked, resulting in greater knowledge and skills in technology and information management in the Netherlands and the Nordic countries.

LITERARY REVIEW

As time goes by, it becomes more necessary to have access to technology, since the whole environment revolves around it. It is said that digital cities are those where technology, communications and information are used for the development and improvement of the quality of life. An important component in digital cities is broadband or high-speed Internet access which allows users to navigate through the network. The demand for greater bandwidth in small businesses, populations located in rural areas and households in general is growing, so the adoption of broadband is a matter of important policy to participate in an online society. (Mossberger, Tolbert, & McNeal, 2008, p.1), “It facilitates social inclusion and individual well-being to people through greater access to resources such as government services, online news and health care information". (DiMaggio, H argittai, celeste & Shafer, 2004). Mathematical models in general, are methods that have been automated thanks to the development of computer science, for this reason, they are of great practical utility to solve present problems in the society, in the particular case of the present investigation in the digital use in countries of the European Union. The Principal Components method has been a statistical tool widely used in various areas of knowledge, especially in those where there is a considerable volume of data and therefore increases the need to know the structure of these and their interrelations. In many cases the assumptions of the method are not satisfied, especially those related to the level of measurement of the variables and the linear relationship between them.

The ACP establishes the object of study, but if the assumptions of the method are not met for the observed data, you will never be totally sure that the results will be trustworthy. In this situation, the non-linear or categorical ACP with optimal quantifications is a useful alternative. There are catalogs organized in the technological environment. These catalogs mostly measure the characteristics, the level of preparation and the participation of the countries to benefit from the constant changes related to the technologies. Based on the previous one, there are examples such as the index of citizen preparation in the network, in the World Economic Forum (Dutta & Mia, 2008). The eReadiness index of the Economist Intelligence Union (Economist Intelligence Unit, 2009), the IDC World Times index of information in society (IDC, 2009), the digital opportunity index and the new UNCTAD ITU opportunity index (ITU UNCTAD, 2007), or the digital index in Spain of the Orange Foundation (France Telecom Spain Foundation, 2006). These catalogs contain ordered indicators which show the dimensions and categories of the countries with information on technology which generate an incomparable value. These indicators include relevant aspects such as technological infrastructure, regulations and policies in technology, technological scope in market capacities, scope in business, the level of use of technology in companies and the use of these by citizens.

METHODOLOGY

It is a mixed, documentary, non-experimental, descriptive and transeccional study. In order to obtain the data used, they were downloaded from the "Eurostat" page (http://ec.europa.eu/eurostat), a site that contains statistical information on the European Union. The section "Society and digital economy" was used. With

the data obtained, a data matrix of 28 x 18 was generated (the 28 countries of the European Union and 18 independent variables) to define the dependent variable, this being the digital use. The coding of the variables that make up the study represents the percentage of the European population between 16 and 74 years old that used the Internet to carry out a specific activity in 2017, which were: A1 = Sending and/or receiving e-mails, A2 = Participating in social networks, A3 = Seeking information about goods and services, A4 = Playing or downloading games, images, movies or music, A5 = Looking for work or sending a job application, A6 = Participating in opinion polls or voting, A7 = Downloading software, A8 = Consulting encyclopedias, A9 = Uploading content created by themselves, A10 = Looking for information related to health, A11 = Performing online bank transactions.A12 = Taking an online course, A13 = Searching for information on education, training through online courses, A14 = Buying goods or services, A15 = Selling goods or services, A16 = Searching for information and statistics from public institutions, A17 = downloading various formats of government instances, A18 = Uploading forms and documents to public institutions.

Table 1: Descriptive Statistics

Variable	N	Media	Standard Deviation	Coefficient of Variation	Min	Median	Max
A1	28	0.7057	0.1516	21.48	0.45	0.695	0.94
A2	28	0.5775	0.0972	16.83	0.43	0.58	0.75
A3	28	0.6132	0.1449	23.64	0.26	0.61	0.84
A4	28	0.4011	0.1101	27.45	0.23	0.385	0.65
A5	28	0.1618	0.0587	36.28	0.05	0.15	0.29
A6	28	0.0829	0.0626	75.54	0.02	0.07	0.32
A7	28	0.2425	0.1082	44.63	0.08	0.25	0.48
A8	28	0.4432	0.1552	35.02	0.17	0.435	0.79
A9	28	0.3557	0.1041	29.26	0.22	0.335	0.54
A10	28	0.5279	0.1046	19.81	0.33	0.54	0.71
A11	28	0.525	0.2333	44.44	0.05	0.56	0.9
A12	28	0.1636	0.0928	56.72	0.02	0.165	0.37
A13	28	0.0675	0.04124	61.1	0.02	0.05	0.18
A14	28	0.3307	0.109	32.97	0.18	0.315	0.6
A15	28	0.5246	0.1974	37.63	0.16	0.525	0.82
A16	28	0.465	0.1901	40.88	0.07	0.45	0.87
A17	28	0.3221	0.1501	46.59	0.05	0.305	0.69
A18	28	0.3379	0.1984	58.71	0.04	0.31	0.72

Table 1 shows a general analysis of the 18 exploratory variables which represented the percentage (percentages expressed in decimal form) of the population between 16 and 74 years old who used the Internet to perform some specific activity (previously mentioned in the initial section of methodology), showing in the second column the number of observations for each of them, followed by the mean, standard deviation, coefficient of variation, minimum observed value, the median and finally the maximum value observed. Source: self-made.

Table 2: Eigenvalues

No.	EIGENVALUE	DIFFERENCE	PROPORTION	ACCUMULATED
1	11.9011946	10.32499	0.6612	0.6612
2	1.5762047	0.5063072	0.0876	0.7487
3	1.0698975	0.3765675	0.0594	0.8082
4	0.69333	0.1175292	0.0385	0.8467
5	0.5758008	0.054897	0.032	0.8787
6	0.5209038	0.0474065	0.0289	0.9076
7	0.4734973	0.1902521	0.0263	0.9339
8	0.2832452	0.0374133	0.0157	0.9497
9	0.2458318	0.0591266	0.0137	0.9633
10	0.1867052	0.0415207	0.0104	0.9737
11	0.1451845	0.0438451	0.0081	0.9818
12	0.1013394	0.0142847	0.0056	0.9874
13	0.0870547	0.0266144	0.0048	0.9922
14	0.0604403	0.0277631	0.0034	0.9956
15	0.0326772	0.013229	0.0018	0.9974
16	0.0194482	0.0043592	0.0011	0.9985
17	0.0150891	0.0029334	0.0008	0.9993
18	0.0121557	0	0.0007	1

Table 2 shows the eigenvalues of the correlation matrix, which are listed in descending order according to the values obtained for each of the different main components. The second column shows the eigenvalue obtained after running the PRINCOMP procedure of the SAS statistical package. Following this data, the difference between each eigenvalue is shown, which decreases to 0. In column number four of table 2, it indicates the most important information in relation to this study, since it shows the total variability between the variables (18) which is explained for each main component obtained This value is obtained by dividing each eigenvalue among the 18 variables of the study, the first value has a very high value of .6612 and when multiplied by 100, it is obtained that the main component 1 comes to explain by itself only 66.12% of the total variability. Finally, the fourth column shows the accumulated result of adding each proportion obtained from the various main components, until it becomes one, in three words, until accumulating 100%. Analyzing the eigenvalue of the main component 2 with a value of 1.57, it is summarized that it explains 8.76% of the total variability, which, adding to the first component, explains 74.87% of the total variability. Finally, the third main component obtains an eigenvalue of 1.06, explaining 5.94% of the total variability, which, adding to the first two eigenvalues, comes to explain 80.82% of the total variability. Due to the high value of the main component 1, it is possible to consider it as an index since it alone can summarize 66.12% of the total variability, which reduces the dimensions between the different variables in order to make a comparison between the 28 countries of the European Union. Source: self-made.

Figure 1: Sedimentation Graph

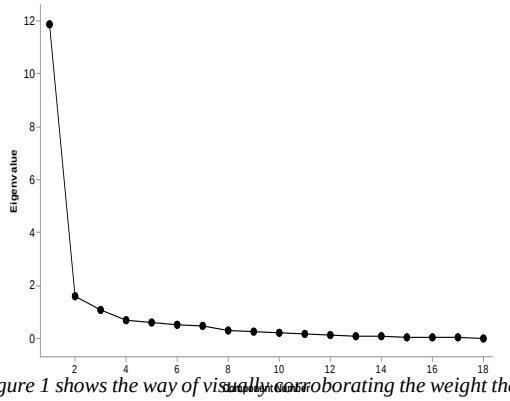


Figure 1 shows the way of visually corroborating the weight that each main component has on the total variability of the study in question, in which the high value of the principal component1 and the difference between the other 17 components are appreciated. The eigenvalue obtained for the main component 1 was 11.9011946, which is why it is located in the highest part of the graph, having a difference of 10.32499, with respect to the second eigenvalue that obtained a value of 1.5762047, with what can be summarize 74.87% of the variability taking into account only the first two main components. Source: self-made.

Figure 2: Graph of Principal Component Eigenvectors

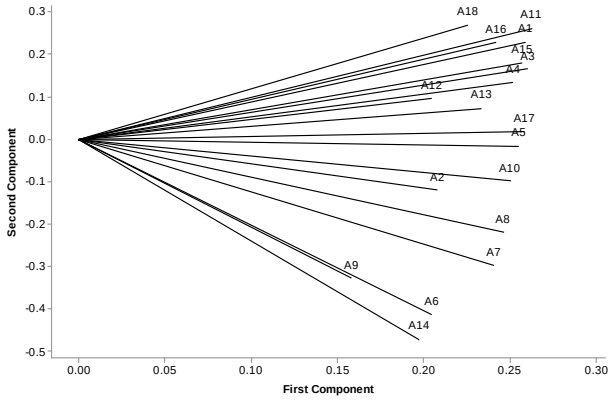


Figure 2 shows another way of contrasting the obtained eigenvectors, which is by means of a double projection graph where it can be seen that all the eigenvectors of the main component 1 have a positive influence on it, while the variables A1, A3, A4, A11, A12, A13, A15, A16, A17 and A18 have a negative influence on the main component 2. Source: own calculations.

Table 3: Ordered Values for the Main Component 1

Country	Prin1	Country	Prin1
Romania	-6.49076	Hungary	-0.87063
Bulgaria	-5.83386	France	-0.27159
Italy	-4.12892	Austria	-0.18206
Poland	-3.60175	Belgium	0.77396
Greece	-2.72591	Spain	0.84666
Croatia	-2.38036	Malta	1.48566
Czech Republic	-1.92889	Germany	2.03553
Portugal	-1.81709	United Kingdom	2.91862
Slovakia	-1.71456	Estonia	2.95418
Cyprus	-1.71381	Netherlands	5.2146
Lithuania	-1.42963	Sweden	5.40099
Slovenia	-1.39087	Luxembourg	5.51168
Latvia	-1.37745	Finland	5.79093
Ireland	-1.0795	Denmark	6.00481

Table 3 shows the values ordered in ascending order of the main component 1, corresponding to each country, which range from -6.49 to 6.00. When executing the PRINCOMP procedure of the SAS statistical package, these values are calculated and stored in the program, but when using the SORT procedure together with the PRINT procedure, it is possible to order the 18 countries by means of the value obtained for each of the various main components . However, the one that summarizes the greatest total variability was the main component 1, explaining 66.12%, which is why it is possible to create an index that allows classifying the digital use for the countries that make up the European Union.

Table 4: Pearson Correlation of the Main Component 1 with the 18 Explanatory Variables

Variable	Prin 1	Variable	Prin 1
A1	0.893**	**A10**	0.863**
A2	0.717**	**A11**	0.906**
A3	0.897**	**A12**	0.706**
A4	0.868**	**A13**	0.805**
A5	0.88**	**A14**	0.681**
A6	0.705**	**A15**	0.886**
A7	0.83**	**A16**	0.834**
A8	0.849**	**A17**	0.891**
A9	0.546**	**A18**	0.777**

*Table 4 shows a strong positive correlation between the 18 variables against the main component 1, where on average they surpass a value of .7 reaching values close to .9, except for variables A9 and A14. The P Value indicates that these correlations are significant, since they have a value lower than 0.05 (marked with **), which concludes that such a high level of association, increases the reliability for the use of the main component 1, as a index that allows to compare the level of digital exploitation in the European Union. Source: self-made.*

RESULTS

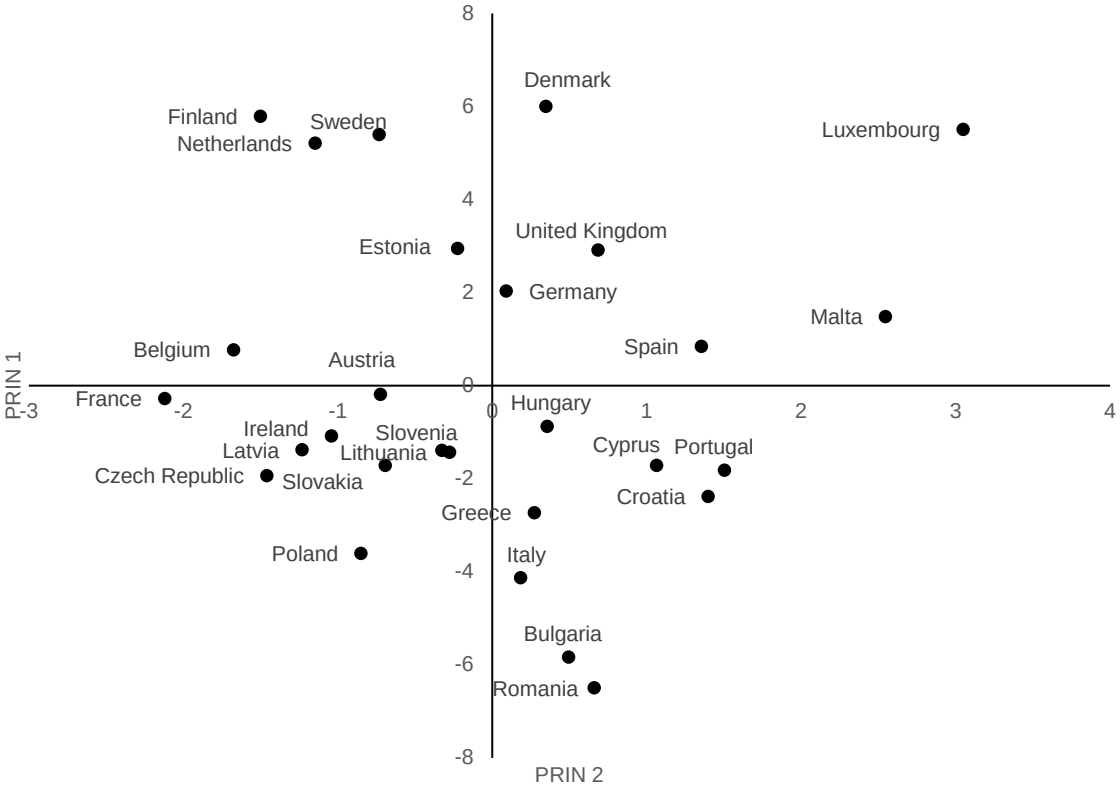
Table 5: Digital Exploitation rate for the European Union

Country	Digital Achievement
Romania	Very low
Bulgaria	
Italy	Low
Poland	
Greece	
Croatia	
Czech Republic	Moderate
Portugal	
Slovakia	
Cyprus	
Lithuania	
Slovenia	
Latvia	
Ireland	
Hungary	
France	
Austria	
Belgium	
Spain	
Malta	High
Germany	
United Kingdom	
Estonia	
Netherlands	Very high
Sweden	
Luxembourg	
Finland	
Denmark	

Table 5 shows the digital exploitation index, based on the main component analysis, where the value obtained in the main component 1 was used to position the countries in one of the 5 different scales, because the eigenvalue obtained for this variable was 11.9011946, managing to summarize 66.12% of the total variability. The countries of the European Union that have the lowest level of digital exploitation are Romania and Bulgaria, while those that are at the highest level are the Netherlands, followed by Sweden, Luxembourg, Finland and Denmark. In total the index consists

of 5 scales depending on the value obtained in the main component 1, being the following: Very low (values less than or equal to -5), Low (values greater than -5 to values less than or equal to -2), Medium (values greater than -2 to values less than or equal to 1), High (values greater than 1 to values less than or equal to 4) and Very high (values greater than 4). Source: self- made.

Figure 3: Main Component 1 Vs Main Component 2



In figure 3, the values of the main component 1 against the main component 2 are contrasted for each of the countries. Visually, it can be seen that there is a considerable distance between countries with high digital use (the Netherlands, Sweden, Luxembourg, Finland and Denmark) and the rest. This type of graph allows us to analyze the data from another perspective, for example Finland and Luxembourg are almost at the same height of the graph, however they are located in different quadrants from left to right, this is because they have very similar values in the main component 1 (5.79 and 5.51 respectively), but different in the main component 2 (-1.50 and 3.04), the latter is due to the fact that Finland generally has a better digital use, but Luxembourg exceeds it in some specific variables, being these A1, A2, A6, A7, A8, A9, A14, A15, ie variables that are more related to the aspect of executing a particular action (download software, upload content to the network, buy and / or sell goods and services), that in only look for information or perform operations online. Source: self-made.

CONCLUSIONS

The use of the statistical technique of Principal Components allows to summarize the variability of a phenomenon to be explained, through the eigenvectors calculated from the correlation matrix, allowing later, to construct statistically validated indexes. In the case of the digital exploitation index proposed in the present study, it allows to classify in 5 different scales the 28 countries of the European Union, through which it is possible to evaluate areas of opportunity regarding the use of technology in each of the nations, and make decisions regarding public policies referred by the government or investment decisions by the private initiative related to the use of ICTs. The analysis through time by means of this type of index allows us to show the progress or regression in terms of digital use, when analyzing the position obtained after running again the Principal Component Analysis. It is recommended to replicate this type of study in other phenomena in which the exploratory variables are sufficient, allowing the researcher to analyze the data in a better structured and compacted way.

BIBLIOGRAPHY

Castaño, C., & Martín, J., & Martínez, J. (2011). La brecha digital de género en España y Europa: medición con indicadores compuestos. *Reis. Revista Española de Investigaciones Sociológicas*, (136), 127-140.

Castells, M. (1997). *La era de la información: economía,sociedad y cultura* (Edición ed., Vol. 1). Madrid: Alianza Editorial. Recuperado el 27 de marzo de 2018, de http://www.felsemiotica.org/site/wp-content/uploads/2014/10/LA_SOCIEDAD_RED-Castells-copia.pdf

Dutta, Soumitra e Irene Mia (2008): The Global Information Technology Report 2008-2009, Ginebra: World Economic Forum, (en línea). Http://www.insead.edu/v1/gitr/wef/main/fullreport/index.html, acceso 18 de marzo de 2010.

Dimaggio, P., Hargittai, E., Celeste, C., y Shafer, S. (2004): From Unequal Access to Differentiated Use: A Literature Review and Agenda for Research on Digital Inequality. Recuperado el 28 de diciembre de 2011, de http://www.eszter.com/research/pubs/dimaggio-etal-digitalinequality.pdf

Economist Intelligence Unit (2009): The 2009 e-readiness rankings. The usage imperative, Londres: EIU, (en línea). http://graphics.eiu.com/pdf/Ereadiness%20rankings.pdf, acceso 18 de marzo de 2010.

Fundación France Telecom España (2006): «España 2006», Madrid: Fundación France Telecom España, (en línea). tareas/25_publicaciones/eEspana_2006.pdf, acceso 18 de marzo de 2010.

IDC (2009): «Information Society Index. An IDC Continuous Intelligence Service», (en línea). http://www.rawi.lu.ch/factsheets.pdf, acceso 18 de marzo de 20

ITU UNCTAD (2007): «The ICT Opportunity Index (ICT OI)», World Information Society Report 2007, Ginebra: ITU, (en línea). http://www.itu.int/osg/ spu/publications/worldinformationsociety/2007/WISR07_full free.pdf, acceso 18 de marzo de 2010

Linting, M. (2007) Nonparametric Inference in Nonlinear Principal, Components Analysis: exploration and beyond. Doctoral Thesis, Leiden University.

Martínez Cantos, J. L. (2013). Habilidades Digitales y Brecha de Género en Europa. Revista de Estudiios Empresariales, 4-28.

Mossberger, K., Tolbert, C. J., & McNeal, R. S. (2008). Digital citizenship: The Internet, society, and participation. Cambridge, MA: MIT Press.

Van Dijk, J. (2005): The Deepening Divide. Inequality in the Information Society, Sage Publications, Thousand Oaks, CA.

Warschauer, M. (2003): Technology and Social Inclusion. Rethinking the Digital Divide, MIT Press. Cambridge

BIOGRAPHY

Ana Isabel Ordoñez Parada is a Doctor in Public Administration from the International Institute of Law and the State. Associate professor at the Autonomous University of Chihuahua, Faculty of Accounting and Administration, attached to the Chair of Technologies and Information Management, Research Methodology. You can contact the School of Accounting and Administration, Autonomous University of Chihuahua, University Circuit 1, UACH Campus II, 31125 Chihuahua, Chih., Mexico..

Carlos Cristian De la Rosa Flores es maestro en Finanzas por la Facultad de Contaduría y Administración de la Universidad Autónoma de Chihuahua. Coordinador del departamento de Educación Virtual en la Facultad de Contaduría y Administración de la Universidad Autónoma de Chihuahua. Se puede contactar en la Facultad de Contaduría y Administración, de la Universidad Autónoma de Chihuahua, Circuito Universitario 1, Campus II UACH, 31125 Chihuahua, Chih., México.

Carmen Romelia Flores Morales es Doctora en Administración por la Facultad de Contaduría y Administración de la Universidad Autónoma de Chihuahua. Secretaria de Planeación en la Facultad de Contaduría y Administración de la Universidad Autónoma de Chihuahua. Se puede contactar en la Facultad de Contaduría y Administración, de la Universidad Autónoma de Chihuahua, Circuito Universitario 1, Campus II UACH, 31125 Chihuahua, Chih., México.

Luis Raúl Sánchez Acosta es Maestro en Finanzas por la Facultad de Contaduría y Administración de la Universidad Autónoma de Chihuahua. Director de la Facultad de Contaduría y Administración de la Universidad Autónoma de Chihuahua. Se puede contactar en la Facultad de Contaduría y Administración, Universidad Autónoma de Chihuahua, Circuito Universitario 1, Campus II UACH, 31125 Chihuahua, Chih., México.

Irma Leticia Chávez Márquez es Doctora en Administración Pública por el Instituto Internacional del Derecho y del Estado. Y doctora en Administración por la Facultad de Contaduría y Administración de la Universidad Autónoma de Chihuahua. Profesora asociada en la Universidad Autónoma de Chihuahua, Facultad de Contaduría y Administración, adscrita a la Cátedra de Metodología de la Investigación. Se puede contactar en la Facultad de Contaduría y Administración, Universidad Autónoma de Chihuahua, Circuito Universitario 1, Campus II UACH, 31125 Chihuahua, Chih., México.

INCOMPLETE MARKETS, REGULATION, AND INSURANCE CYCLES

Arthur M.B. Hogan, Federal Housing Finance Agency
David Nickerson, Ryerson University

ABSTRACT

This paper offers a novel explanation of the underwriting cycle in the property-liability insurance industry. By doing so it resolves that significant anomaly in the classical theory of financial asset pricing posed by cycles in the efficient pricing of insurance coverage. In contrast to the reliance on a variety of specific institutional or capital market failures by exhibited by all previous explanations of this cycle, we directly augment the complete-markets environment of traditional asset-pricing models through the presence of a single source of risk that cannot be fully hedged through existing financial markets. We realistically interpret this source of risk as unforecastable noise in the implementation of insurance regulations. Cycles in the value of underwriting insurance coverage can arise in this simple variant of a standard complete-markets pricing model owing to the effect of such regulatory risk. We offer a sufficient condition for a stable cycle to endogenously exist in market equilibrium and illustrate this condition in the context of a representative insurance firm and a regulator pursuing a countercyclical policy with noisy implementation. Interestingly, while insurance pricing is efficient in the absence of the regulator, cyclic pricing and underwriting profitability can be induced by a countercyclical regulator policy designed to stabilize the very cycle it creates.

JEL: O16, G13, G15

KEYWORDS: Cycles, Insurance, Market Completeness, Spanning, Underwriting

INTRODUCTION

The global property-liability insurance industry consistently exhibits recurrent cycles in the pricing, volume and profitability of underwriting coverage. The presence of this cycle compromises the empirical accuracy of classical asset-pricing theory. Classical theory predicts that the current efficient value of coverage equals the corresponding current expected value of the cost of providing such coverage. Insurance cycles in economies in Asia, Europe and the United States have been extensively studied in numerous studies. Along with many others, these include Brock and Witt (1982), Venezian (1985), Fung, Lai, Patterson, and Witt (1998), Gron (1994), and Weiss (1997), Niehaus and Terry (1998), Chen, Wong, and Lee (1998), Leng and Meier (2006), Meier and Outreville (2006), Derien (2008), Lazar and Denuit (2012) and Boyer (2015). Measuring the return to underwriting by the traditional ratio of losses per dollar of underwriting, this paper offers a novel explanation of the pricing cycle in markets for property-liability insurance. Set in the context of an economy with incomplete markets, our explanation is based upon the inability of equity investors to fully hedge the risk associated with insurance underwriting. Such risk consists of the combination of uncertainty over the evolution of losses in the standard environment of complete private capital markets, which we term *exposure risk*, and volatility from one or more sources augmenting this standard environment and which cannot be hedged through private markets. Although our results can arise in any version of this setting, for simplicity we consider only one such source of volatility. We interpret this source as unpredictable randomness in the government implementation and administration of regulations affecting the ability of the insurer to modify premiums and other terms of its coverage. We refer to this as *regulatory risk*. Exposure risk is standard in all insurance markets and is associated with the volatility of future covered losses and the stochastic demand for new coverage. Regulatory risk arises from randomness

in monitoring insurers and implementing both existing and new regulations which, in practice, are designed to stabilize the price and availability of insurance coverage.

Previous explanations of the insurance underwriting cycle include institutional frictions in reporting losses and biases in the forecasting of future losses (Venezian (1985), Cummins and Outreville (1987), Clark (2015)); capital market failures (Gron (1994), Winter (1994), Dicks (2007)); adverse selection and insolvency risk (Cummins and Danzon (1987), Cagle and Harrington (1995)); unpredictable shifts in the term structure of interest rates (Doherty and Kang (1988), Madsen, Haastrup, and Pedersen (2005)); strategic pricing and the winner's curse (Harrington (2004), Emms (2012)) and behavioral biases in the underwriting process (Fitzwilliams (2004)). This paper differs in its explanation of such cycles, however, by avoiding the use of highly specific sources of market failure such as biased forecasting, differential costs of raising capital, adverse selection and bankruptcy costs. Instead, we offer a new and general explanation arising from the presence of a source of risk which cannot be spanned through private capital markets. This market incompleteness allows us to generate underwriting cycles directly through the interaction between uncertainty arising naturally in underwriting in private insurance markets and the unspanned risk endemic to the presence of regulatory policy.

We can, as a consequence, generate cyclic returns to underwriting in an economy that would allow the complete hedging of all risks in the absence of regulatory policy but lacks an adequate number of independent assets to hedge the financial risk arising from the implementation of insurance regulations. Using the contingent claims method used in standard asset-pricing models to value the flow of underwriting profits in this economy with incomplete spanning, we show that, under suitable parametric restrictions, the ensuing market equilibrium can exhibit a globally stable cycle in the value of underwriting in the presence of noise from the implementation of regulations possibly designed to stabilize the insurance cycle. The paper is organized as follows. The model of underwriting, along with the valuation equation for insurance underwriting and its solution under the incomplete markets assumption, are developed in Section II. Plausible parametric conditions under which an underwriting cycle can appear are derived and briefly discussed in Section 3. Concluding remarks appear in the final section.

METHODOLGY

A Model of Insurance Underwriting

We consider a representative market for insurance within an economy possessed of a set of capital markets which span all private sources of financial risk. Government regulation of insurance premiums and coverage are also present in this economy. Owing to randomness in the imperfect monitoring of compliance and related factors arising in the implementation and administration of these regulations, the private sources of risk in the economy are augmented by the presence of this additional source of risk. Since an implicit actor in our model is the public agency which implements and administers these regulations, this additional source of risk is endogenous and, as a result, cannot be spanned by private capital markets. Underwriting a unit of insurance coverage involves a contract between an insurance firm and a client in which the firm commits to reimbursing the client for his random future loss $L(t)$ in return for a flow of premium payments $p(t)$ Since an equity position in underwriting insurance coverage is a tradeable asset, a model of insurance underwriting consists of both a specification of the evolution of the stochastic return to underwriting and a corresponding procedure to derive the resulting market value of such equity. Adopting the conventional measure of profitability in the insurance industry, we assume the instantaneous return to underwriting, is measured by the loss per dollar of coverage, $l = L/p$, and we further adopt the standard assumption that it evolves according to a standard continuous diffusion process,

$$dl = \alpha(l)dt + \eta(l)d\underline{z}(t) \tag{1}$$

The components dz_1 and dz_2 of $d\underline{z} = [\ dz_1\ ,\ \ dz_2\ ]$ respectively represent the sources of exposure and regulatory risk. These are each assumed to be standard white noise and exhibit a negative correlation ρ. The functions $\alpha(t)$ and $\eta(t)$ respectively represent the instantaneous conditional mean and variance of the rate of loss over time. Consistency of equation (1) with actuarial evidence requires that changes in mean loss per dollar are negative and that the variance of loss is finite, concave and decreases monotonically as the volume of underwriting diminishes (This means, in technical terms, the each of functions η i are twice continuously differentiable, with positive (negative) first (second) derivatives and that as actual losses L → 0, var(dl) →9). Since our objective is to offer a sufficient condition for the existence of an underwriting cycle, we can consider, for simplicity, a special case of (1) in which $\alpha(l)$ is constant and that $\eta(l) = [\ \eta_1\ ,\ \lambda\eta_2\ ]$, with $\eta_1(\ \cdot)$ and $\eta_2(\ \cdot)$ being as yet indeterminate functions of loss per dollar of underwriting l and where λ denotes $\sqrt{l}$. This specification simply implies that increasing uncertainty about regulatory compliance increases uncertainty about losses but at a decreasing rate, consistent with the properties required of the general evolution of loss in (1). The current market value $V(l)$ of underwriting is the solution to the classical arbitrage-free valuation equation for this asset (Duffie (1988)). Denoting by subscripts the derivatives of V and applying Ito's Lemma to equation (1), the instantaneous return to an equity position in underwriting must satisfy the partial differential equation,

$$dV = V_l\, dl + (1/2)V_{ll}\, dl^2$$

$$= \alpha V_l\, dt + \eta_1 V_l\, dz_1 + \eta_2 \lambda V_l\, dz_2 + \theta dt \qquad (2)$$

where the term

$$\theta = \eta_1^2 + 2\rho\eta_1\eta_2 + \eta_2^2\rho^2 > 0$$

embodies, through the correlation parameter ρ the response of equity value to simultaneous exposure and regulatory risk. When capital markets are incomplete, the common price of risk across all assets, φ, may have multiple values (Boyle and Wang (2001)). However, in deriving conditions sufficient for an underwriting cycle to exist, we need only to assume that simultaneous activity in financial markets determines a specific value of φ which is common to all traded assets and common knowledge to all investors.

A Solution for the Valuation Equation

The market value $V(l)$ of underwriting can be, following Black and Scholes (1971), derived by constructing a riskless portfolio, based on an equity position in underwriting and self-financed by borrowing V at the riskless rate r. Assuming, for simplicity, that equation (2) is stationary and substituting in it the risk-adjusted mean in an arbitrage-free market, $(\alpha - \varphi)$, the market value of underwriting can be shown to satisfy the condition

$$0 = \theta V_{ll} + (\alpha-\theta)V_l - rV \qquad (3)$$

The current market value of underwriting, $V(t)$, is consequently the solution to the ordinary differential equation (3), subject to the appropriate boundary conditions. These conditions are that the value of underwriting is zero in both the absence of underwriting ($\lim_{\lambda\to 0} V(\lambda) = 0$) and in the presence of unbounded covered losses ($\lim_{\lambda\to\infty} V(\lambda) = 0$); and that the marginal loss rate is one for the first dollar of underwriting coverage sold ($\lim_{\lambda\to 0} V'(\lambda) = 1$).

Using these boundary conditions, we can solve this differential equation to obtain a generic solution for $V(t)$:

$$V(l) = \left(\frac{d}{a-b}\right)\left[e^{1-2\delta^2\rho}\left(e^{\psi\sqrt{l}} - e^{-\psi\sqrt{l}}\right)^{\frac{1}{2\delta(1+\delta\rho)}}\right] \quad \textbf{(4)}$$

where the values *a, b* and φ are:

$$a = \frac{1-2\delta^2\rho - \sqrt{(1+2\delta^2\rho) - 4\delta(1+\delta\rho)r}}{2\delta(1+\delta\rho)}$$

$$b = \frac{1-2\delta^2\rho + \sqrt{(1+2\delta^2\rho) - 4d(1+\delta\rho)r}}{2\delta(1+\delta\rho)} \quad (5)$$

$$\varphi^2 = (1 + 2\delta^2\rho) - 4\delta r(1 + \delta\rho)$$

and $\delta^2 = 2\eta_1$.

RESULTS AND DISCUSSION

Our objective is to show that an equilibrium insurance underwriting cycle could occur in our model. Such a cycle will exist if the generic value of underwriting in (4) possesses, for suitable parameter values, a stable and periodic solution. Chiarella, Kang and Meyer (2014) and Sayevand (2014) have shown the global stability of solutions to the class of differential equations that includes (3). The periodic solution we desire will exist if the differential equation (3) determining the value of underwriting *V(l)* possesses harmonic roots as well as real ones. Our choice of parameter values must generate this underlying pair of harmonic roots. Since the term *φ* in the expression (4) for *V(l)* represents the discriminant for these roots, the range of possible parameter values must satisfy the restriction that

$$(1 + 2\delta^2\rho) < 4\delta r(1 + \delta\rho)$$

A sufficient condition for this restriction is that any values for the riskless interest rate *r* and the correlation between exposure and regulatory noise *ρ* simultaneously satisfy the inequality

$$\boldsymbol{\rho < \frac{r2}{r - (\frac{1}{2})}} \quad \textbf{(6)}$$

This range of values for *ρ*, the correlation between the respective sources z_1 and z_2 of exposure and regulatory risk, is consistent with a negative relation between these risks and, as a consequence, with a countercyclical regulatory policy intended to stabilize insurance rates, the availability of coverage and the value of underwriting. Conditional on the actual value of this correlation, the instantaneous riskless interest rate *r* must not exceed fifty percent, a range consistent with that of virtually every OECD economy.

CONCLUDING REMARKS

Consistent observations of cycles in the pricing and profitability of property-liability insurance have long been an anomaly in the classical theory of asset pricing. In contrast to previous explanations of this cycle,

which rely on a variety of specific institutional or informational market failures, this paper offers a new and more fundamental explanation. Rather than positing specific inefficiencies in financial markets, including biased forecasting procedures or a divergence between the internal and external cost of funds in capital markets, this explanation is based directly on the incompleteness of such financial markets and so includes these specific market failures as special cases. We demonstrate that, under plausible parametric values, a cycle in insurance underwriting can arise in an otherwise efficient private economy when a public authority creates an unspannable source of risk through its imperfect implementation of countercyclical regulatory policy within the insurance market. In such an environment, a representative insurance firm is simultaneously exposed to standard risk from its exposure to random loss from existing coverage and also to risk associated with random errors in the implementation of regulatory policy. Since such risk is an endogenous consequence of the behaviour of the regulator, it cannot be spanned through private capital markets. Ironically, our explanation suggests that one potential cause of underwriting cycles in global insurance markets is the implementation of regulatory policy intended to mitigate that cycle.

REFERENCES

Brockett, P. and R.C. Witt (1982) "The Underwriting Risk and Return Paradox Revisited," *Journal of Risk and Insurance*, vol.49, p. 621-627

Cagle, J. and S. Harrington (1995) "Insurance Supply with Capacity Constraints and Endogenous Insolvency Risk," *Journal of Risk and Uncertainty*, 11:219-32.

Chen, R., K. A. Wong, and H. C. Lee (1999) "Underwriting Cycles in Asia," *Journal of Risk and Insurance*, 66: 29-47

Chiarella, C, B. Kang and G. H. Meyer (2014) The Numerical Solution of American Option Pricing Problems-Finite Difference and Transform Methods. *World Scientific Publishers*, Singapore.

Clark, D. (2015) "Understanding and Projecting the Underwriting Cycle," presented at the *Annual Meeting of the Casualty Actuary Society*, New York. Accessed at:\eol http://www.casact.org/education/reinsure/2015/presentations/C29-Clark.pdf

Cummins, J. D. and Outreville, J. (1987) "An International Analysis of Underwriting Cycles in Property-Liability Insurance, " J*ournal of Risk and Insurance* vol.54, p. 246-262.

Derien, A. (2008) "An Empirical Investigation of the Factors of the Underwriting Cycles in Non-Life Insurance Markets, *Proceedings of the 2008 International Conference Mathematical and Statistical Methods for Actuarial Sciences and Finance*, Venice, Italy.

Dicks, D. (2009) "A Theory of Capital-Driven Cycles in Insurance," *Flagler-Kenan School of Business Working Paper*, University of North Carolina. Accessed at: https://papers.ssrn.com/sol3/papers/abstractid 1364705

Doherty, N. and H. Kang (1988) "Interest rates and Insurance Cycles, " *Journal of Banking and Finance* 12, p. 199-214.

Emms, P. (2008) "Equilibrium Pricing of General Insurance Policies," *University of London - King's College Working Paper*, . Accessed at: https://ssrn.com/abstract=1158382 and http://dx.doi.org/10.2139/ssrn.1158382

Fitzpatrick, S. (2004) "Fear is the Key: a Behavioral Guide to Insurance Cycles, " *Connecticut Insurance Law Journal*, vol. 10, p. 255-275

Fung, H. G., G. Lai, G. A. Patterson, and R. C. Witt (1998) "Underwriting Cycles in Property-Liability Insurance:\ an Empirical Analysis of Industry and By-line Data," J*ournal of Risk and Insurance*, vol. 65, p. 539-562.

Gron, D. (1994) "Capacity Constraints and Cycles in Property-Casualty Insurance Markets," *Rand Journal of Economics*, vol.25(1), p. 110-127.

Harrington, S. (1994) "The Impact of Rate Regulation on Prices and Underwriting Results in the Property-Liability Insurance Industry: a Survey," *Journal of Risk and Insurance*, 51(4): p. 577-623

Harrington, S. E., and G. R. Niehaus (2000) "Volatility and Underwriting Cycles," in G. Dionne (ed.), *Handbook of Insurance*. Boston: Kluwer.

Lazar, D. and Denuit, M. (2012) "New Evidence for Underwriting Cycles in US Property-Liability Insurance," *Journal of Risk Finance*, vol.13(1) p. 4-12

Leng, C. C., and U. B. Meier (2006) "Analysis of Multinational Underwriting Cycles in Property-Liability Insurance," *Journal of Risk Finance*, vol.7(2), p.146-159.

Madsen, C. K., S. Haastrup, and H. W. Pedersen (2005) A Further Examination of Insurance Pricing and Underwriting Cycles," presented at *2005 AFIR Colloquium*, Zurich, Switzerland. Accessed at: http://www.actuaries.org/AFIR/Colloquia/Zurich/Madsen-Haastrup-Pedersen.pdf.

Meier, U. B., and J. F. Outreville (2006) "Business Cycles in Insurance and Reinsurance: the Case of France, Germany and Switzerland," *Journal of Risk Finance*, vol.7(2) p.160-176.

Niehaus, G., and A. Terry, (1993) "Evidence on the Time Series Properties of Insurance Premiums and Causes of the Underwriting Cycle," *Journal of Risk and Insurance* vol. 60(2) p.466-479.

Sayevand, K. (2014) "A Study on the Existence and Global Asymptotic Mittag-Leffler Stability of Fractional Black-Scholes European Option of Pricing Equations," *Journal of Hyperstructure*, vol.3(2), p.126-138.

Venezian, E. (1985) "Ratemaking Methods and Profit Cycles in Property and Liability Insurance," *Journal of Risk and Insurance*, vol. 52(1), p. 477-500.

Winter, R. (1994) "The Dynamics of Competitive Insurance Markets," *Journal of Financial Intermediation*, vol. 4(15) p. 379-415

ACKNOWLEDGEMENTS

The author would like to thank David Malmquist and seminar participants at the 2016 Annual Meetings of the Southern Risk and Insurance Association and the 2016 Southern Finance Association Meetings for helpful comments. The views expressed in this paper are those of the authors and do not necessarily represent those of the Director of the Federal Housing Finance Agency nor those of the United States.

BIOGRAPHY

Arthur M.B. Hogan is Senior Economist and Manager, Office of Capital Supervision at the Federal Housing Finance Agency in Washington, D.C. He has published research in finance, insurance economics and risk in the Journal of Risk and Insurance, Journal of Insurance Issues and many other academic journals. He can be reached at Federal Finance Housing Agency, 400 W. 7th St. SW, Washington, D.C. 20024-2442, U.S.A.

David Nickerson is Distinguished Professor in the Rogers School of Management at Ryerson University. His research appears in numerous academic journals, including the Canadian Journal of Economics, European Economic Review, Geneva Papers on Risk and Insurance, International Economic Review, Journal of Real Estate Finance and Economics and the Journal of Risk Finance. He can be reached at Ryerson University, Rogers School of Management, 350 Victoria St., Toronto, Ontario M58 2K3, Canada.

DOCTORATE DEGREE IN ECONOMICS AND BUSINESS ADMINISTRATION IN PUEBLA: SUPPLY AND DEMAND ANALYSIS

Rufina Georgina Hernández-Conteras, BUAP
Rosa María Medina-Hernández, BUAP
José Francisco Tenorio-Martínez, BUAP
Karla Liliana Haro-Zea, BUAP
Daniela Ximena De Ita-Varela, BUAP

ABSTRACT

This paper examines if a market exists for a doctorate degree in business and economic in the center-south region of Mexico. This study is part of a strategic planning project. A survey was conducted to determine supply and demand for such a degree. The objective is to develop and implement a postgraduate program that can fulfill market requirements, students' interests, and be suitable for the poorest regions of Mexico.

JEL: I21, R13, M53

KEYWORDS: Strategic Planning, Regional Development, Competitiveness Education

INTRODUCTION

In this paper, we examine if a market exists for a doctorate degree in business and economic in the center-south region of Mexico. The study is part of a strategic planning project for the implementation of a postgraduate course that can meet the requirements of the market. Allocation of resources to implement a quality graduate program depends on its ability to meet social, cultural and academic needs and its ability to contribute to the economic and sustainable development of the region where it is offered. It must also align with the objectives of the National Development Plan (PND), as well as the institutional development Plan (PID) of the Benemérita Universidad Autónoma de Puebla (BUAP). Finally, the analysis relies on strategic planning to create a work plan to identify a market that could have a doctorate program in economics and business administration. The remainder of the paper is organized as follows. The next section provides a literature review. The following section provides a discussion of the methodology used in this study. Next, we present the result of the study. The paper closes with some concluding comments and suggestions for further research.

LITERATURE REVIEW

Strategic Planning

Porter (1992) contended that companies must carry out strategic actions to achieve competitive advantages. This can be done by gaining competencies such as cost leadership (being more efficient than their competitors) or through differentiation (making and maintain products and services in a different way. "A company can overcome its rivals only if it can make a difference that it can keep (Porter, 1992)." Only then, will they be able to overcome the competitive challenges of the market and the technological revolution of today. The fundamental of the core competencies is that they are promoted and developed at the corporate level and define the basis of the competitive strategy for the whole firm" (Hax, 2004).

Competitiveness

According to the Mexican Institute for Competitiveness (IMCO), based on World Economic Forum (WEF), Global Competitiveness Index 2017 (IGG), Mexico holds the same level of competitiveness as 2016, where Mexico was located in position 51 of 137 countries. This ranking was based on macroeconomic indicators and a survey of entrepreneurs and executives on issues such as corruption and innovation or perceptions of the labor market. For the first time in 10 years, there were signs of economic recovery at the global level. Switzerland ranked first in worldwide competitiveness, followed by the United States and Singapore. At the regional level, Europe was the world leader with six countries (Switzerland, Holland, Germany, Sweden, the United Kingdom and Finland). In Latin America, Mexico was the fourth-best-rated country after Chile, Costa Rica, and Panama. Mexico was 131st in costs for entrepreneurs due to insecurity (safety issues), 127th in confidence in the political process, and 118th in government efficiency in resolving labor disputes. However, corruption continues to be a major obstacle for doing business in Mexico (IMCO, 2017).

Local Offering of Doctorate Degrees in Economics and Business Administration

At the national level, the National Council of Science and Technology reports two doctorate options in business administration, with National Register of Quality Postgraduate Studies recognition. The two doctorate programs are located in the north of the State of Puebla and in the central area of the country. The closest to a metro area is located at Universidad de San Nicolás de Hidalgo. Their doctorate program website reports only nine students enrolled in their business administration doctorate program, five male and four female students (UNH, 2016). Universidad Autonoma de Coahuila also offers a doctorate degree in business administration and management. This program is recognized and included in the National Register of Quality Postgraduate of CONACYT (UA of C, 2016). The institution reports that it has fourteen students enrolled with scholarships in this doctorate program (CONACYT, 2016). The State of Puebla, has doctorate degree granting institutions, but they are not in business administration, economics, or management. However, some of the doctorates could be substituted for doctorate degrees in economics and business administration. In Puebla, doctorate granting programs are offered by different institutions.

METHODOLOGY

To estimate the demand of a doctorate degree in economics and business administration, a survey was conducted. Using a non-probabilistic sampling technique, a sample of 325 students were selected from the Master of Business Administration (MBA) program at Benemérita Universidad Autónoma de Puebla (BUAP) for the study. From this sample, a group of 30 students were selected to run a pilot test to verify questionnaire reliability. A questionnaire was applied to the students to estimate future demand for a doctorate in Economics and Business Administration. The questionnaire was administered to three groups at the Faculty of Public Accountancy. Two groups were from the Master of Business Administration program and one from the Master in Taxation program. All groups were senior level or already graduated. We excluded all freshman, sophomore and junior students. The surveys were taken between November 18 and 23, 2017, in the classrooms and the postgraduate building. The students completed the survey anonymously. A note regarding licenciatura degree. In many countries a licenciatura degree is an intermediate degree between a bachelor's degree and a master's degree. In other countries a licenciatura degree is considered an undergraduate degree. In still other countries it is considered a postgraduate degree. Therefore, we will use the term licenciatura with no translation to English as it applies to the Mexico Educational system.

RESULTS

The results show that 60% of the students who were about to finish the master's degree were women. Thus, females represent a large portion of the responders. When analyzing age, the dataset presented wide spread

data with a few outliers. The minimum age was 26 years of age and the maximum 55 years of age. The average age was 34.6 years. We infer that future doctorate students will be younger than current generations. Master's students at the Faculty of Public Accountancy work while going to school. The 90 percent of the students worked and only 10% of them do not work. In most instances, the costs of pursuing a master's degree (tuition, and related materials) was covered by the students themselves, so it is not surprising that 90 percent of master's students have to work. Of those students who worked, we analyzed the type employer they work for. We found that 60 percent of the students worked for companies and educational institutions, follow by government and offices.

We analyzed the educational background of licenciatura students taking the Master's degree. Results show that 80 percent of the students had an administration economics degree prior to starting their master's degree. Because, our sample was selected from the Faculty of Public Accountancy at Benemerita Universidad Autonoma de Puebla, 100% of the responses showed an administration and economics as their future educational background. Because, our sample was selected from the Faculty of Public Accountancy at Benemerita Universidad Autonoma de Puebla, 100% of the responses stated as a traditional classroom style Master's program. For future research, we, then, elected to aggregate online and videoconference to a new distance education degree type. When we analyzed the program type, we noticed that high percentage of the students did not identify a program profile. Therefore, the results differ even though they are administrative economics master's program at Faculty of Public Accountancy at Benemerita Universidad Autonoma de Puebla. In this regard, it is important to work with students so that they have a better understanding of their academic profile upon graduation. To gather more descriptive data, we added questions that indirectly allows us to gather data relevant to the study. We added "Have you ever written a research paper and/or research Report?" This question was used during the full survey period.

To offer a doctorate program that appeals to a large base of master's students or master's graduates, we need to determine their primary interest in pursuing a doctorate degree. Our survey shows that potential PhD students were interested primarily in professional growth and were interest in research. It is understandable because most of them work and aspire to a better position within the organization for which they work and/or better employment opportunities. Results show 50 percent of the students were interest in research, and in seeking alternatives to solve problems. We included questions assessing funding. Specifically, we wanted to determine the importance of having access to scholarships. Some 80 percent of the students identified receiving an CONACYT scholarship as essential to pursuing a doctorate degree. Therefore, for any future economics and business education doctorate granting institution, it is critical to secure funding from CONACYT for scholarships. Then, we wanted to evaluate student's willingness to embark in a full-time doctorate program with CONACYT scholarships. The results demonstrate, that with a scholarship, 70 percent of students are willing to become full-time students.

The fact that students were willing to devote to a full-time program was encouraging. However, it is important to note that a few students expressed a desire to seek a doctorate degree with no scholarship from CONACYT as long as they could continue to work. Thus, there are future opportunities from such student types for a doctorate program. The next question analyzes what students want to develop during a doctorate program. Results show 50 percent of students were interest in developing projects with a social impact, follow by generating economic development opportunities at the local level and greater professional development opportunities. However, they did not consider new, better-paid job opportunities or higher incomes a result of a doctorate degree. By contrast, the search for a program that allows for professional growth. Perhaps, they don't equate professional growth with better-paid jobs. For the majority of the students, this impact was that they could generate research projects with social impact. Others believe that they would have greater opportunities for job growth, as well as to generate more opportunities for economic development at the local level.

To determine the impact of a doctorate program in a place such the central part of the country, students were asked where they were from. One would hope that students from central part of the country or rural area will have a motivation to use a doctorate degree to develop and implement projects with economics and social impact in these areas. It is important to note that 30 percent of respondents have relatives in the province. Therefore, a relative small percentage have strong interest in rural areas or provinces. However, 70% of respondents were willing to develop projects in rural and province areas with an economics and social impact. Finally, from the survey, we extracted students additional comments, among which we found that students want (1) trained professors who research and teach in their area of expertise; (2) be able to apply what they have learned to real-life issues, (3) greater academic support to guide quality products and projects, (4) continuous information and continuous work, (5) doctorate student work experience, so that they can contribute to program, (6) to start a doctorate degree in economics or taxation if they can get scholarships, (7) a doctorate program with no CONACYT scholarship that is not full-time thereby allowing them to continue working.

CONCLUSIONS

To prepare for a competitive postgraduate program, there must be an in-depth analysis of market needs. That is, to focus the areas of knowledge and the strengths of the doctorate program to meet the needs of society. In addition, students need an education based on values. The education can help them develop, as much as possible, the economy of regions that suffer from disconnection between what educational programs offers and society needs. Many graduate students do not return to their community. Thus, we need a doctorate program with students from southern Mexico regions, who may have the desire and family roots to return to their communities. One hopes that they return to generate projects that bring economic development and growth to their communities and to create projects that take advantage of the enormous cultural and natural riches. By doing so, they can assist communities in moving away from poverty. On the other hand, it is necessary to bring research projects closer to reality, to the needs of the communities and to make the region participate in the projects. The research projects need support from governments and organizations willing to assist in economic and regional development. Many current programs are focused on forming research specialists only. Others concentrate only on a very specific area of business. So, the number of doctorate graduates increases with no visible regional development results.

It is important to clearly define lines of research and to focus on research projects that deal with real needs. The research should generate greater economic development, particularly in the southern region of the country, where marginalization, unemployment and poverty are higher. As the results demonstrated, students want to work on projects that have a direct economic and social impact. Institutions can consider the students' desire to help communities. The goal is to encourage graduates to reconnect with their communities, to train leaders, who can work within community and to use the resources available to generate wealth. Finally, with advances in technology and communication, institutions may consider a mixed or hybrid program that includes distance and classroom style education for a doctoral program. However, they must be carefully developed so that there is consistency with the programs and to avoid discrepancies that often occur in distance education.

REFERENCIAS

Chiavenato, I., & Sapiro, A. (2011). Planeación estratégica. México, Mcgraw Hill.

Hernández, Z. T. (2014). Administración estratégica. Grupo Editorial Patria.

Porter, M. E., & Porter, M. E. (1992). Estrategia competitiva: técnicas para el análisis de los sectores industriales y de la competencia.

Hax, A. C. (2004). Estrategias para el liderazgo competitivo. Ediciones Granica SA.

IMCO (2017) Índice Global de Competitividad 2017 vía WEF, consultado el 21 de enero de 2018 en: http://imco.org.mx/temas/indice-global-competitividad-2017-via-wef/

El Financiero (2016) Piz Victor, En la "trampa" de la baja competitividad, consultado el 22 de enero de 2018 en: http://www.elfinanciero.com.mx/opinion/en-la-trampa-de-la-bajacompetitividad.html

BUAP (2018). Facultad de Contaduría Pública, Posgrado. Consultado el día 13 de febrero del 2018 en: http://www.contaduria.buap.mx/

CONACYT (2016). Marco referencial PNPC. Consultado el 13 de febrero del 2018 en: https://www.conacyt.gob.mx/index.php/sni/convocatoriasconacyt/convocatoriaspnpc/convocatorias-cerradas-pnpc/9005-marco-de-referencia-modalidad-escolarizada/file

IBERO Puebla (2016), Doctorado en Administración. Consultado el 1 de diciembre del 2016 en: http://www.iberopuebla.mx/microSitios/DNEG/doctoradoAdministracion.php
UDLA-P (2016), Postgrados. Consultado el 2 de diciembre del 2016 en: http://www.udlap.mx/ofertaacademica/mapaoferta.aspx#maestrias

UA de C (2016), Doctorado en Administración y Alta Dirección. Consultado el 25 de noviembre del 2016 en: http://www.posgradoeinvestigacion.uadec.mx/Posgrados/ECONOMICO%20ADMNISTR

ATIVAS/docALTADIRECCIONtorreon/generalidades.html
UVP (2016), Doctorado en Alta Dirección. Consultado el 1 de diciembre del 2016 en: https://www.uvp.mx/doctorado/alta-direccion

UPAEP (2016), Oferta de Posgrados. Consultado el 1 de diciembre del 2016 en: http://www.upaep.mx/index.php?option=com_content&view=article&id=4&Itemid=13&id_menu_area=6&id_menu_grado=8&id_menu_mod=11&origen=

BIOGRAFÍAS

Rufina Georgina Hernández Contreras, email:

Rosa María Medina Hernández,

Karla Liliana Haro-Zea. She is a member of the National System of Researchers, CONACYT Mexico.

José Francisco Tenorio Martínez,

Daniela Ximena de Ita Varela is a Financial management student at BUAP.

MODEL PROPOSAL FOR SYNCHRONIZATION AND LOGISTICS INTEGRATION OF THE SUPPLY CHAIN

María José de Santos Pérez, Universidad Popular Autónoma del Estado de Puebla
José Luis Martínez Flores, Universidad Popular Autónoma del Estado de Puebla
Patricia Cano Olivos, Universidad Popular Autónoma del Estado de Puebla
Diana Sánchez Partida, Universidad Popular Autónoma del Estado de Puebla

ABSTRACT

Nowadays, the customer orientation of the supply chain is a need presented by companies that want to generate competitive advantages in the market in which they participate. Customer orientation is possible when led and motivated by market research, the participants of a supply chain handle to create compatible philosophies, synchronize their processes and exchange sensitive information regarding levels of inventories and demand. Likewise, when participants meet to jointly plan the creation of an offer of products and services designed to satisfy the wishes, needs and purchasing expectations of customers, the bases of a future logistic integration are established. This article proposes a model of synchronization and logistical integration of the supply chain focused on the client which was generated through an exhaustive literature review and that serves as a guide in the optimal integration of the member companies of a supply chain.

KEYWORDS: Supply Chain, Logistics Integration, Marketing, Strategic Alliance, Competitive Advantage

INTRODUCTION

The strategic alliances and the buyer-seller society relationship have become more common; there is more dialogue between business partners as management realizes about the importance of sharing information and working together to jointly plan and execute strategic initiatives aimed to achieve improvements in given services. Staude (1987) wrote about the need for two types of organizational integration: interdepartmental and intradepartmental. A systemic approach requires that the objectives of the company seen as a whole be considered more important than the objectives of the individual departments, a myopic perspective focused internally can be risky. Consumers have become increasingly demanding and look for more specialized services, then the market environment is continuously changing, and demand fluctuates each day, it is, therefore, the operation of logistics processes must be more efficient (Kovacs & Kot, 2016). An efficient logistics process leads to reduce costs associated with redundancy and duplication, compress the uncertainty that arises from changes in client's orders, volatility of demand and fluctuations in delivery time. To reach optimal levels of integration dramatic changes in the way of thinking and acting are required. Generating support to change the logistics practices of a traditional supply chain requires substantial justification. Unfortunately, there is a lack of empirical evidence to support the link between integrated logistics processes and the creation of value in the supply chain.

Graham & Zailani (2005) define logistics as, "An approach of the distribution mission of a company, which integrate two or more of the functions involved in moving goods from one resource to another considering them as an interrelated system or subsystem. Which link the purposes of management planning, implementation, and control, including in this dynamic all the stakeholders: from suppliers to customers counting the entire value chain system ". Today, manufacturers and their partners in the supply chain, strive to co-create higher value for the customer and a collaboration advantage through the adoption of supply chain management (Hee-Yong Lee et al., 2016). The successful management of integrated logistics unites

all the activities in a synergy that works to minimize the total distribution costs, the delivery times, and to maintain the desired levels of customer service.

LITERATURE REVIEW

The integration of the supply chain with a focus on the customer has aroused growing interest since a value is added to the market when a supply network processes are synchronized, being the good relations with suppliers and the uses of its capabilities a vital source of competitive advantage. The environmental factors of an "adjustment" relationship, of joint alignment with the association's resources, are relevant if the client's satisfaction is aimed by the chain (Srivastava et al., 2017). Collaboration refers to the joint and continuous resolution of problems and coordinated actions to take advantage of the available resources of the members of a chain. What members of a chain look for trough collaboration is to obtain mutual beneficial results, this involves designing well-coordinated information and materials flows to help companies to create fluid processes along the entire supply chain (Mackelprang et al., 2014).

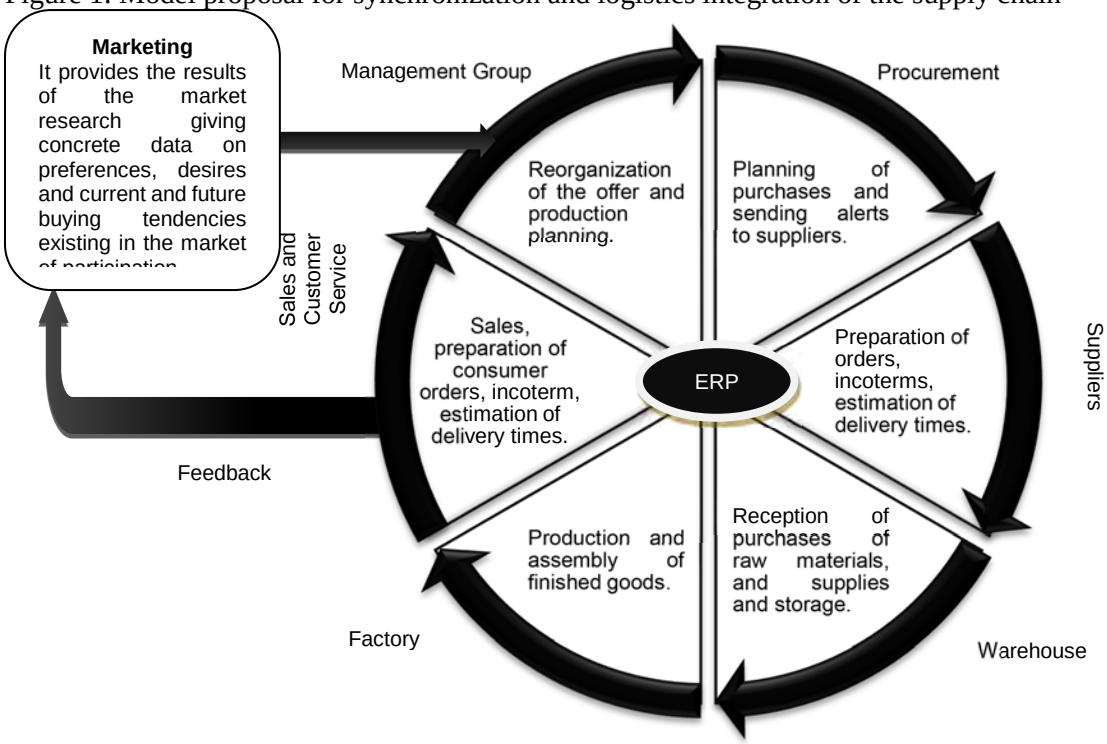
The research findings of Hee-Yong Lee (2016) show that to improve the logistic performance; management must be aware of the importance of the collaboration practices required by integration since limited company resources can block their effective implementation. Management must strive to simultaneously implement the internal integration of suppliers and customers because none is inferior since each member of a chain has resources and strengths with the potential to benefit the chain as a whole, and in this manner, combat the weaknesses of each one. Manufacturers should retain the ability to quickly deal with a high level of dynamism of the chain if they want to integrate their logistical process into the general supply chain in which they participate. External integration shows the grade to which a manufacturer develops collaborative relationships, exchanges information and jointly plans activities or processes of the supply chain with suppliers and customers (Danese et al., 2013). Internal integration refers mainly to a comprehensive inner process, integrated planning, and control system (Stevens, 1989). Working with business partners might be helpful to cross-functional teams in using the resources and capabilities of others to reduce duplicated tasks, improve product quality and jointly design products. When a new product is developed, the integration of the supplier helps to reduce the time of commercialization, the problems of quality and cost (Quesada et al., 2008). Customer integration occurs when companies work closely with customers and consider them a crucial part of the supply chain, where feedback on the delivered result for better customer satisfaction is vital (Graham & Zailani, 2005).

The internet of things (IoT) is fast becoming the new dominant IT paradigm for companies that want to review the implementation of their operations and improve their efficiency (Witchalls & Chambers, 2013). Typical IoT technologies, among others, are identification by radiofrequency (RFID), sensors, wireless communications, cloud computing and 3D virtual reality technology (Miorandi et al., 2012). Supply chains that respond and adapt to the rapid growth of the IoT, integrating them into their business systems (ERP) will obtain more significant benefits and competitive advantages in the new business environment. Hence management needs to review and make new plans to develop and update its existing information systems and practices of most of their business functions, such as product design, procurement, operations, transportation, customer relations, marketing, human resources, accounting and finance (Li & Li, 2017). Focusing on an integrated model where customer participation is key to the creation of products and services, integrating the information collected into the management systems, thus enabling rapid response to the client, reducing human errors and compressing the waste of resources, allowing the generation of substantial savings and, above all, facilitating decision-making.

MODEL PROPOSAL

The model we propose can be seen in the Figure 1, next we describe the components of the model.

Figure 1: Model proposal for synchronization and logistics integration of the supply chain



This figure shows the proposed model of synchronization and logistics integration of the supply chain, where the activities of the functional areas of an organization are linked. This model integrates the logistics for materials distribution area of the main suppliers since we consider necessary their participation in the operational and planning activities of the company that manufactures the final product and service that is to deliver to the final consumer or client. The functional areas of a company and the logistic of materials distribution area of its suppliers communicate with each other through Enterprise Resource Planning Systems linked to the same matrix.

Management Group

Shape a group of companies that fit with the existing needs among themselves, which make available to the chain the resources and capabilities that distinguish them, this with the common goal of achieving superior performance. The management group should be configured by those in charge of the areas that plan, supply, produce, store, and deliver products and raw materials as shown in Table 1. What is sought by creating a glider group is to facilitate the rapid reaction to changes in the market and to ensure that the companies involved are ready and have the necessary flexibility to respond adequately, making decisions that could affect, in a positive manner, the chain in general.

Table 1: Conformation of the Management Group

Manufacturer	Managing Director	Supply Manager	Production manager	Marketing and Sales Manager
Supplier 1		Supply Manager	Production manager	Logistics manager
Supplier 2		Supply Manager	Production manager	Logistics manager
Supplier 3		Supply Manager	Production manager	Logistics manager
Supplier 4		Supply Manager	Production manager	Logistics manager

The incoterms selection in case of imports must be previously agreed by the managers of the supplying companies and the factory, this with the aim of having the international logistics previously designed and agreed upon when confirming the order to speed up the process of international distribution of materials.

In the foreign trade environment, it would be difficult to carry out import and export operations without international accepted rules, which indicate the obligations and rights of the buyer and the seller. The Incoterms® Rules establish clear rules for buyers and sellers, regarding delimitation of rights and responsibilities, as well as the identification of costs, documents, and tasks necessary for the delivery of the goods to the agreed place, to avoid uncertainties derived from different interpretations in different countries.

The 2010 Incoterms® Rules involve 11 terms, ranging from the most straightforward obligations for the exporter, such as leaving the merchandise in its factory for the buyer to pick up (term EXW), to more complicated commitments, such as delivery of the goods, by the exporter, at the buyer's door (DDP term). To better understand them, they can be grouped into two categories as shown in Table 2, (PROMEXICO, 2015).

Table 2: International Trade Terms

a) For any mode or modes of transport.	EXW, FCA, CPT, CIP, DAT, DAP y DDP
b) For maritime and inland waterways.	FAS, FOB, CFR y CIF

Table 2 shows the incoterms to each transport mode: Air, road, rail, maritime, inland waterways.

Procurement

To build and maintain competitive advantage companies need to configure and manage their supply chains from a holistic perspective. The key to maximizing the supply network performance holistically and systemically is to create an adjustment between strategic groups of supply chains with the company's competitive priorities and flexibility requirements linking the regional market conditions. By balancing these strategic recommendations with possible pooled effects that can be achieved through network sourcing strategies, companies can effectively align their supply networks and achieve superior performance for the entire system (Moraitakis et al., 2017). Instead of trying to find alternative partners in the supply chain to reduce dependency, companies are integrating widely with these partners; it is found that companies are reducing their supply risk not by finding alternatives but by strengthening their existing relationships and make them more valuable to both parties (Muhammad et al., 2017).

Suppliers

Suppliers can access to sensitive information of their clients such a sales reports to estimate the demand, the production planning them, the trends and the preferences of the client of their clients, this to develop the ability to prepare the next batches of the relevant raw materials and have them ready at the time the buyer notifies the purchase. With this, what is attempted is to gain time to organize the shipments and be able to select the sources of supply that provide the best quality products at lower prices and support the days of transport of materials without being negatively affected if it were imported.

Warehouse

Since storage is actively involved in the supply chain, warehouses allow us to respond quickly to better adapt the supply to customers demand. In supply chains driven by demand, this can be mainly through the storage of products, or in the classification; both are obliged to feed, to a significant degree, the external customer's expectations. In supply chains driven by supply, the warehouses are renamed as stores and maintain stocks required to feed domestic activities such as production. Therefore, warehouses are an integral part of the infrastructure of the supply/demand chain (Emmett, 2005).

Information flows in warehouses and supply chains occur not only internally, but also between external suppliers, contractors, and customers. A growing number of material handling systems (MHS) and even larger system components are being integrated sensors and intelligence, objects that can be products,

equipment, containers or other things (Banker, 2015). In a connected warehouse At IoT, all devices must communicate through a common platform that contains all the information, providing a holistic view of the warehouse allowing operators to improve performance and efficiency by analyzing the data almost in real time, adapting the performance of the system to achieve a specific commercial objective, as well as feedback, in real time and first-hand information regarding the levels of inventories and supply needs to purchasing o procurement, the main suppliers, and the glider group. When enough devices are connected to the matrix platform, the machines, subsystems, and systems will begin to communicate with each other and will try to optimize automatically saving human effort, hours of work, materials, spaces, and allowing the reduction of mistakes.

Marketing

It will be the first echelon and the principal position that must provide detailed information on consumer purchasing behavior. Its specific duty is to provide information on current and future preferences, needs, and desires of the customers and clients, this to enable the design and supply of products and services focused on customer satisfaction concentrating the whole supply chain on it.

To develop a logistics strategy is necessary to obtain customer data on the importance of the attributes of the supplier and the performance of the leading suppliers in these attributes. However, most competitive strategy researchers emphasize the importance of competitive intelligence as the basis for implementing generic strategies without neglecting the importance of client evaluations. Since customer service can represent the best opportunity for a company to obtain a sustainable competitive advantage, competitive intelligence regarding logistics capabilities is of vital importance. As claim Mentzer et al., (1989) "Logistic performance quality is also a key marketing component that helps engender customer satisfaction," which leads to the identification of the client with the organization when perceiving that their demands are satisfied in time generating a stable relationship between the clients and the organization.

CONCLUSIONS

To be competitive in the current market is necessary to execute actions that allow the generation of value. A proposal to this is the implementation of supply chain management models that allow the operational and administrative integration of different forces, to achieve savings and make efficient the use of material, human, space and time resources. Nowadays different companies are betting on the logistics integration of their respective supply chains to create value since previous studies show its potential to generate savings.

This work intends to offer clarity to companies that are considering the integration of their logistics activities to the supply chain which they belong to and do not have the experience or knowledge prior to it. For reasons of time, previous knowledge and experience this study has not been proven in a real context, that is why it remains open for future research, mathematical modeling, real-world implementations and performance evaluations

BIBLIOGRAPHY

A. Mackelprang, J. Robinson, E. Bernardes, G. W. (2014). The relationship between strategic supply chain integration and performance: A meta-analytic evaluation and implications for supply chain management research. *Journal of Business Logistics: Strategic Supply Chain Research.*, *35*(1), 71–96.

Banker, S. (2015). Warehouse Control in the Age of the Internet of Things. *Supply Chain Management Review*, 19–32. Retrieved from http://link.springer.com/10.1007/978-3-319-23585-1_2.

Danese, P., Romano, P., & Formentini, M. (2013). The impact of supply chain integration on

responsiveness: The moderating effect of using an international supplier network. *Transportation Research Part E: Logistics and Transportation Review*, *49*(1), 125–140.

Emmett, S. (2005). *Excellence in Warehouse management: How to Minimise Costs and Maximise Value*. (L. John Wiley & Sons, Ed.) (1st ed).

Graham, G., & Zailani, S. (2005). Supply chain integration and performance: US versus East Asian companies. *Supply Chain Management: An International Journal*, *10*(5), 379–393.

Hee-Yong Lee, Seo, Y.-J., & Dinwoodie, J. (2016). Supply chain integration and logistics performance: the role of supply chain dynamism. *The International Journal of Logistics Managemen*, *27*(3), 668–685.

Kovacs, G., & Kot, S. (2016). New Logistics and Production Trends As the Effect of Global Economy Changes. *Polish Journal of Management Studies*, *14*(2), 115–126.

Li, B., & Li, Y. (2017). Internet of things drives supply chain innovation : A research framework. *The International Journal of Organizational Innovation*, *9*(3), 71–93.

Mentzer, J. T., Gomes, R., & Krapfel, R. E. J. (1989). Physical distribution service: A fundamental marketing concept? *Journal of the Academy of Marketing Science*, *17*(1), 53–62.

Miorandi, D., Sicari, S., De Pellegrini, F., & Chlamtac, I. (2012). Internet of things: Vision, applications and research challenges. *Ad Hoc Networks*, *10*(7), 1497–1516.

Moraitakis, N. G., Huo, J., & Pfohl, H.-C. (2017). Alignment of Global Supply Networks Based on Strategic Groups of Supply Chains. *Logforum: Scientific Journal of Logistics*, *13*(3), 327–338.

Muhammad Usman Ahmed, Mehmet Murat Kristal, Mark Pagell, T. F. G. (2017). Towards a classification of supply chain relationships: a routine based perspective. *Supply Chain Management: An International Journal*, *22*(4), 341–374.

PROMEXICO. (2015). *Decídete a exportar Guía básica*. *ProMéxico* (1st ed, Vol. 1). Retrieved from http://www.promexico.mx/documentos/pdf/guia-basica-del-exportador-promexico.pdf

Quesada, G., Rachamadugu, R., Gonzalez, M., & Luis Martinez, J. (2008). Linking order winning and external supply chain integration strategies. *Supply Chain Management: An International Journal*, *13*(4), 296–303.

Srivastava, P., Iyer, K. N. S., & Rawwas, M. Y. A. (2017). Performance impact of supply chain partnership strategy-environment co-alignment. *International Journal of Operations & Production Management*, *37*(7), 927–949.

Staude, G. E. (1987). The physical distribution concept as a philosophy of business. *International Journal of Physical Distribution & Materials Management*, *Vol. 17 Is*(6), 32–37.
Stevens, G. C. (1989). Integrating the Supply Chain. *International Journal of Physical Distribution & Materials Management*, *19*(8), 3–8.

Witchalls, C., & Chambers, J. (2013). *The Internet of Things Business Index: A Quiet Revolution Gathers Pace*. Retrieved from http://www.eiuperspectives.economist.com/sites/default/files/EIU Internet Business Index WEB_0.pdf.

SPAIN'S UNEMPLOYMENT IN THE EUROZONE

Gregory Arburn, The University of Findlay
Sergi Torres Solà, The University of Findlay
Ian Czanik, The University of Findlay

ABSTRACT

Unemployment in any economy is troublesome. An unemployment rate that is 4 to 5 times an economy's long-run natural rate of unemployment is distressing and will have substantial socioeconomic consequences that could well span decades if not generations. Spain's current unemployment rate of 17.2 percent is down markedly from its recent high of 27 percent in 2013 and is surpassed only by Greece in the European Union (EU). In this research project, we utilize panel data and econometric analysis to compare Spain and Eurozone counterparts in unemployment rates considering macroeconomic indicators. Our hypothesis is that the creation of the Euro as a currency joint with the challenging recession after the financial crisis in 2008, changed drastically how countries in the Eurozone adapted to the after crisis economic normality. The increasing economic power of European institutions dealing with monetary policies showed a lack of capacity to bring successful unifiable economic policies in the convenience of all Eurozone States. Fundamentally, the ECB applied the traditional economic stimulus decreasing interest rates and increasing the money supply. However, the European institutions established austerity measures for all member states, restricting the capacity of European counterparts in their increase in budget deficits and consequently, the implementation of independent fiscal policies. For all of that, the implementation of the Euro changed drastically how states deal with measures in normalizing unemployment rates. Spain is an interesting example to analyze how the introduction of the Euro changed their vulnerability and capacity to handle employment, and apply measures accordingly.

JEL: Economics

KEYWORDS: Unemployment, Spain, Labor Regulations, Capital Investment, Wealth Accumulation, Foreign Direct Investment, Regression,

INTRODUCTION

The political structure of the European Union experienced rapid changes during the last two decades. The creation of the Euro and the consequently monetary Union involved significant changes in the roles that each of those countries experienced. Almost a decade after the start of the economic crisis, it has been clear that the economies within the European Union have significant differences and necessities in terms of monetary and fiscal policies. This includes the policies for helping distressed member states that are financially unstable. The different economies in the European Union do not only have significant cultural handicaps in the application and understanding of economic policies but also more contrast in the welfare of the state members. Nevertheless, the creation of the Euro as a currency made that Eurozone counterparts have to share certain institutions and common policies, causing a loss of sovereignty in the name of more political integration. Having said that, the political integration only carried certain sovereign transferences from the State members to the Eurozone institutions. For example, the Eurozone share the same monetary policies, the same legal European Directives, and European investments coming from funds from all the State members. On the other hand, the State members refuse to transfer certain powers, such as fiscal policy, their legal sovereignty and the administration of all their administration. Consequently, the lack of complete Eurozone integration joins with the remarkable differences between the European counterparts, provoked a widening gap in certain macroeconomic variables. For example, the capacity to create a diverse employment it has been significantly different relative to each country in the Eurozone.

In this paper, we explore how the integration in the Eurozone is affecting the unemployment rates such as in the Spanish economy. To achieve our purpose, we rely on data from the World Bank, the National Spanish Institute, and other reliable databases. More concretely, we exploit yearly variation in macroeconomic variables, and characteristics of employment in Spain and their European counterparts. Also, to capture significant delays in employment, we capture handicaps of the Spanish economy in terms to explain their lack of job creation. For that, we will disclose increases and decreases of sector jobs before and after the crisis in Spain compared with the European counterparts.

LITERATURE REVIEW

The first intellectuals and politicians that thought about the possibility of a politically united Europe appeared in the decade of the 20's. Richard von Coudenhove-Kalegari, who was an Austrian diplomat, presented the "Pan-Europa" solution as an alternative "integration or collapse" to his envision to a possible inter-war period in Europe, and also a "great political movement"(PanEuropa.org). Later on in 1929, it was the foreign minister of Germany who asked for a European currency in the League of Nations (Taylor 2012). Continuously, the Second World War, major political events and a broad idea that Europe was necessary for peace, price stability and growth, precipitated the creation of the future European Union and the Euro currency. However, it is not clear the main goal of member States in approaching the new currency. The convergence of monetary policy in the 90's it was probably more a geopolitical strategy by certain state's members than a real integration of economic policies. Of course, Eurozone state's members agreed to a loss in sovereignty in monetary policy for a "greater good", but It is not so evident that those states were ready to give up their national sentiment for a renewed European one. With all of that, Niels Thygesen points out that the conception of a single currency "had a solid economic foundation" in the 70's and 80's, due to high inflation and volatility of national currencies, but "evolved in politically propitious circumstances unaided by any grand political bargain" (Thygesen 2016). Also, Pompeo Della Costa in an extend review analyze how the creation of the European Monetary System (EMS) in 1979 was prompted by "the instability of the Seventies". Basically, a political arrangement between 7 European countries to react for avoiding a commercial war in Europe and re-establish fixed exchange rate. Also, Della Costa suggests that the creation of the Euro was a "quick reaction by European countries" to the fall of the Berlin Wall and the Communist regime. Particularly, countries such as Spain agreed to join the European Monetary Union (EMU) for exclusively political prestige, consequently making other countries such as Italy impossible their further delay in participating in the Euro system.

However, throughout the process of the Euro system creation, not all countries agreed to give up their sovereignty in monetary policies. The initial phase of the EMU started with significant opt-out from the agreement, such as the UK, Denmark and France, in the form of political decisions and referendums. First of all, after the UK entered the European Exchange Mechanism in 1990, it was not until 1992 that the UK opted out from the Treaty of Maastricht in regard to Economic and Monetary policies (Adonna & Musumeci 2011). Some of the reasons are related to the ones that Stefano d'Addona and Ilaria Masumeci justify in their article, that the BoE and the ECB have substantially different orientation in monetary policy, focusing in growth and employment, and price stability, respectively. The authors point out that their empirical results support the UK claim to not join the EMU for reasons of "lack of monetary convergence" in regard to "account interest rate smoothing". Although later on Tony Blair was interested in joining the Euro, he failed to pass the five economic tests established in 1997 by the British Government that allowed the country to proceed with the monetary union. Nevertheless, it is considered that the five economic tests are considered almost impossible to pass, which shows the commitment of the UK to protect their own strict economic objectives and national interests (Adonna & Musumeci 2011).

Secondly, in the case of Denmark, their own citizens decided in a tight referendum result (49.6% voted affirmatively) to secure an opt-out from the mandate of the Maastricht Treaty to initiate the third phase of the European Exchange Mechanism (Bierman et al. 1992). The Denmark decision over the treaty brought doubts and fears about the consolidation of unification across Europe. Some authors such as Bierman et.al (1992) mention the fears from Europe that Denmark being the first to opt-out would cause in Europe "future unwillingness of member states to implement certain proposals essential to the progress of the SEA" and furthermore, "future fissures in the European Community" (Bierman et al. 1992). However, the monetary union of Europe through the Treaty of Maastricht progressed successfully.

The EMU already had early supporters such as the Delors report mentions in 1989, but it was not until the Treaty of Maastricht that national interests converged in a point where it is possible to propitiate, as Delors points out, to the creation of "an entirely new interstate economy", new economic opportunities, and a promise of a new single currency. Delors also mentions Article 109j of the Maastricht Treaty establishes the conditions of member states to achieve a high degree of price stability, the sustainability of the government financial position within no more than 2% of nominal interest rates, and the observance of normal fluctuations margin provided for by the Exchange Rate Mechanism of the European Monetary System (+-15% bound around the central parity).

As stated before, the political operation to unify national currencies in a single currency, required a necessary convergence criteria. As there are no uniform theory of monetary union, the European Union needed to consider the different theories of convergence: the theory of optimum currency, cost and benefit analysis as well as hypothesis of endogeneity (Bukowski 2006). The theory of optimum currency (TOC) is the one being applied, in both members of the European and Monetary Union. The TOC states that the economies participating in the unification have to meet a certain monetary criterion, in the case of the European Union is the one specified in the Treaty of Maastricht. Also to converge successfully in an economic level it is valuable that member state's make efforts to converge in those different areas: high labour and capital mobility, both geographically and among sectors, openness of the economies, diversification of production and flexibility of markets, prices and wages (Bukowski 2006). Indeed, the TOC pushes economic parties to converge in a fiscal level in which the following characteristics are relevant: budget deficit, public debt in relation to GDP and similar legal system. Considering such a potential unification intended in the Treaty of Maastricht, it is critical to analyze the real convergence accomplished in the EMU as a consequence of the process embedded in the TOC (Bukowski 2006).

The concept of real convergence is an integrating process that tends to unify structural and institutional development between economic agents of different economic levels and mechanism of functioning. This is the case of the European Union. As said by the author Bukowski (2006), the EMU intended to converge the following: nominal convergence criteria, price stabilization criteria, fiscal stabilization criteria, criterion of long-term interest rates, and stabilization of the national currency exchange rate within the framework of the European Rate Mechanism II (ERM-II). However, some of the criteria were extremely difficult to meet, such as in regard to the fiscal stabilization criteria. Basically, because the functioning of member states still had substantial economic differentiation such as cultural welfare habits, and criteria of tax rebate and spending, among others. Moreover, Bukowski (2006) states in reference to Europe that "it is commonly known that political objectives are not quite convergent with economic ones", making it evident the divergence and contradictions of the European currency project. Among other academic papers, the actual ECB research about real convergence and refers to the 12 countries with the euro between 1999 and 2001, that there has been no process of real convergence.

The ECB specifies a lack of convergence for the following reasons: weak institutions, structural rigidities, weak productivity growth and insufficient policies to address asset price booms (ECB 2015). For the ECB, the process of convergence requires that lower income economies catch up the ones that have a higher

income, thus balancing the economic area. Indeed, with the purpose to reduce dispersion of income levels across the economies. Results from the ECB estimate that "little real convergence" have taken place since the inception of the euro, highlighting that even in low income countries such as Spain, Portugal and Greece the income gaps increased during the first 15 years of the Euro. The document also points out endemic problems once the Eurozone is created. For example, the increase in gross private capital inflows during the pre-crisis years in countries that have significant lower GDP per capita within the Eurozone (ECB 2015). The financial process started with capital transfers of money coming from strong economies with capital surpluses, such as Germany, and going to countries with a comparable lower GDP per capita, strong GDP growth and capital deficit, such as Spain. In addition, the substantial drop in real rates caused mainly for the adjustment in nominal convergence in the initial stage of the Euro, provoked a substantial drop in interest rates and increase in inflation (1). The ECB Economic Bulletin in 2015 Real Convergence in the Euro Area: Evidence, Theory and Policy Implications Explains that "Capital inflows to these countries (referring to Southern European countries without convergence) mainly consisted of investment in debt instruments and banking flows, whereas inward foreign direct investment (FDI) was less significant. In principle, private capital flowing to lower-income euro area countries should have supported productivity gains and sustainable long-term increases in income levels in these countries." (ECB 2015 p. 33 par. 1). This is one variable we have identified and desired to test.

Consequently, there is a substantial increase in external private financing and private debt credit in countries such as Spain throughout the period 1999-2007. If the imbalance is not evident enough between countries of the Eurozone, there is another one: Governance. As a matter of fact, the document of the ECB show results that Greece, Spain, Italy and Portugal present the lowest ranking level in terms of effectiveness of governance, quality of regulatory environment and size of the informal economy (ECB 2015). Given the circumstance of extraordinary capital inflows and lack of Governance, in the case of Spain and other countries caused an extended wave of corruption. The above economic and political circumstances not only entailed a failure in real convergence, but a failure risk management to avoid the potential unexpected financial crisis of 2007. The Great Recession of 2007 initiated in the U.S. with the housing bubble as a first indicator of economic decline, originated a domino effect in the economies worldwide. Spain is one of the countries to suffer more economically, due that in 2007 more than 12% of GDP and employment is related to real estate and residential construction (Dauderstad and Hillebrand, 2013). It is well known that countries such as Spain experienced a fast decline in GDP growth and increase in unemployment rates.

Nevertheless, after 10 years of the initial stage of the crisis, some countries have been more capable than others in terms to recover their economic indicator levels prior to 2007. In the case of Spain, the GDP growth is stabilized since 2013 and is as of today, the fourth largest GDP growth economy in the Eurozone. However, other indicators of economic normality are not improving in a way that satisfies the Spanish labor force. After the Spanish labour reform of 2012, the Spanish Government accomplished to reduce the 2013 peak of 26% of unemployment rate to the actual 17% of unemployment. Nevertheless, the reduction of costs by corporations that allowed the Spanish National reform, accompanied with the imbalance between demand and supply of labor, created a drastic decline of worker salaries and conditions, such as an increase in short term contracts. Also, the new jobs created after the 2007 crisis in the Spanish economy are related to jobs with low value added and that do not require skilled labor. Consequently, Spain is unable to create skilled jobs for their workforce, which in turn never in history Spain had more labor force prepared to take on qualified jobs. This is why, a good amount of high and low qualified workers in Spain have decided to leave their own country in search of better work conditions around Europe and other countries.

Even more, the lack of employment caused a negative inflow of immigrants in Spain between 2012 and 2014 (Ródenas, Martí y León, 2017), basically because the more vulnerable people are the ones to suffer more in periods of economic decline. Above all, the lack of employment creation and high unemployment rates in periods of economic instability is one of the strongest macroeconomic indicators of decrease in a social welfare of a country. As an extensive literature has examined, the direct impact in the decrease of the

Spanish social welfare has caused woman to extend their working lives (Amuedo-Dorantes y Borra, 2017), expand poverty levels with a high correlation of households with all active members unemployed (Ayala, Cantó and Rodríguez, 2017) and analyzed the effects of unemployment and suicide (Iglesias-Garcia et.al, 2017). For all of that, unemployment and job creation is a crucial indicator of a nation's social developments. This paper aims to examine the characteristics of the Spanish economy in understanding the high levels in the increase of unemployment during periods of recession, and difficulties in creating employment in periods of recovery. Panel data from the National Institute of Statistics in Spain and comparable data between developed countries in the OCDE is used to examine the weaknesses of the unemployment rates in Spain. Indeed, to understand the characteristics of the employment evolution in Spain it is relevant to examine fiscal policies within Spain and the effects of the monetary policies of the European Central Bank since 2007. The purpose of the European Union has been to implement policies to reduce debt. This is why, troublesome economies in the Southern Europe has been encouraged by the European Commission to implement an austerity political agenda, reducing deficit in their respective national budgets, and leaving other macroeconomic indicators such as employment in a secondary priority (Zamora-Kappor and Coller, 2015). Austerity policies caused more difficulties to improve their normal economic levels prior the crisis.

The Policies of the EU are rooted in a long tradition of austerity that comes from the pre-Euro era. Ordoliberalism is the name of the philosophy practiced dominantly in Germany as economic philosophy with the keynesian school of thought being in the minority (Hillebrand 2015). According to ordoliberalism, the Southern European debt crisis is because southern European countries were not competitive enough and poorly regulated the housing market (Hillebrand 2015).The European Union and the European Central Bank were formed from successful German financial practices which were rooted in ordoliberalism. Germany limits reforms to the supply-side reforms as well as reforms focused on austerity. Thus, the reforms appear as a means to impose the economic model of austerity on other Eurozone members, even more so since Germany has refused to endorse a more encompassing approach to policy coordination, including demand management and wage and social policies (Hillebrand 2015). The German school of thought worked well in the past for Germany and similar countries in Germany. When the EU was created it was modeled after German practices with a one size fits all attitude for the rest of the countries in the Union. What has happened since then is that the German policies work well for central and Eastern Europe while they only amplify issues in Southern Europe. Hillebrand Rainer mentions that the during the debt crisis German government agreed to take a step away from the ordoliberalism approach to set up the European Stability Mechanism (ESM) as well as the European Financial Stability Facility (EFSF)

In contrast, economies like the U.S. that decided to implement stimulus monetary policies proved to be more capable to recover their economy. Even more, the increase of taxes in Spain in the first years of the post-crisis, it is not for sure a positive element to create more employment. For example, the personal income tax and the sales tax rate increase from 43% to 52% and 16% to 21%, respectively. Another comparison that is made is that the Euro countries have more employment rigidity than the U.S. which is why U.S. unemployment is lower than Eurozone countries. This idea suggests it is easier to fire employees in the U.S. This has a major fallacy. The U.S. had a higher unemployment rate than the Euro countries up until the union was being established even though the U.S. had even more employment flexibility than the Eurozone dating all the way back to the post WW2 era (Navarro 2014). The United States has an unemployment rate lower than the Eurozone because there is a federal government with a U.S. central bank (the Federal Reserve Board) with both the goal of economic growth through creation of employment and the aim of controlling inflation, whereas, the austere policy of the EU is to control inflation and let employment follow (Navarro 2014). As mentioned Previously Spain has experienced somewhat of a recovery today. According to the ESM website Spain was affected when the housing bubble burst and began to restructure its banking system in 2010 on its own presumably because it believed it would receive no aid until it truly had to use the ECB as a lender of last resort. According to the ESM After requesting bail out money in July 2012 only six months of damage to the entire economy later the ESM decided to bail out

Spain. The European stability mechanism is the answer to the no bailout clause of the ECB. The ESM was established in 2012 to be the monetary pool that those countries in a financial crisis would receive aid from.

European Stability Mechanism : "About us" :Shares and capital per ESM Member
Germany Key ESM% : 26.9616%
France Key ESM% : 20.2471%
Italy Key ESM % :17.7917%
Spain Key ESM % : 11.8227%
Netherlands Key ESM % : 5.6781%
Belgium Key ESM %: 3.4534%
Greece Key ESM %: 2.7975

Although the Greek crisis was more severe than the Spanish crisis, Greece has been on a bail-out plan since 2010 and according to the ESM and to date has received over $141.8 B in aid from both the IMF and EU member countries, this aid was not restricted in the same way. Spain took $41.33 B out of $100 B offered to it which was earmarked for financial institution reform only (ESM). Many say the Spanish bailout was too little too late. In the same year it was bailed out Spain saw its highest unemployment during the entire crisis. The EU will not act to save a country unless it appears on the verge of crumbling. According to the ESM website Spain did not enter into a recession until 2011 after it had been attempting to resolve its banking crisis on its own, which is untrue as unemployment was clearly affected by the financial crisis after its beginning. As with many EU institutions the ESM has its own rules. The mechanism can only distribute funds to nations in need when the disbursement would serve to protect the entire EU. In this case only Germany, France and Italy can veto ESM decisions. Note that Spain is the only other country that is over 10% of the ESM that is not included in the power to veto ESM decisions. Even when Spain received aid, it was still on the terms of Germany.

As you can see in the figure above German unemployment decreased during the financial crisis according to Europa the official web portal of the EU in their Explaining Eurostat Statistics page. This data shows that Germany. This data shows that while unemployment in Germany went down by 2.2% from 2008 to 2013 the Unemployment in Greece, Spain and Cyprus experienced 19.7, 14.8%, and 12.2% increases in unemployment over the same period. In Conclusion the European Union was founded on German fiscal policy derived from Ordoliberalism that was successful in Germany but now Southern European economies struggle and must attempt to solve a crisis while bound by the EU policies rooted in austerity. The policy continued the enforcement of austerity onto the entire EU in the name of price stability but even within those policies all countries are not created equal. Spain remains bound to fight an uphill financial battle on the supply side in part due to the regulations enforced by the EU. Policy rooted in Ordoliberalism did help German unemployment during the financial crisis. "National Institute of Statistics and Census revised national accounts from 2004-2015. Argentina, which was temporarily unclassified in July 2016 pending release of revised national accounts statistics, is classified as upper middle income for FY17 as of September 29, 2016.

Europa Eurostat Statistics Explained -Unemployment Statistics

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
EU-28	9.0	8.2	7.2	7.0	9.0	9.6	9.7	10.5	10.9	10.2	9.4	8.5
Euro area	9.1	8.4	7.5	7.6	9.6	10.2	10.2	11.4	12.0	11.6	10.9	10.0
Belgium	8.5	8.3	7.5	7.0	7.9	8.3	7.2	7.6	8.4	8.5	8.5	7.8
Bulgaria	10.1	9.0	6.9	5.6	6.8	10.3	11.3	12.3	13.0	11.4	9.2	7.6
Czech Republic	7.9	7.1	5.3	4.4	6.7	7.3	6.7	7.0	7.0	6.1	5.1	4.0
Denmark	4.8	3.9	3.8	3.4	6.0	7.5	7.6	7.5	7.0	6.6	6.2	6.2
Germany	11.2	10.1	8.5	7.4	7.6	7.0	5.8	5.4	5.2	5.0	4.6	4.1
Estonia	8.0	5.9	4.6	5.5	13.5	16.7	12.3	10.0	8.6	7.4	6.2	6.8
Ireland	4.4	4.5	4.7	6.4	12.0	13.9	14.7	14.7	13.1	11.3	9.4	7.9
Greece	10.0	9.0	8.4	7.8	9.6	12.7	17.9	24.5	27.5	26.5	24.9	23.6
Spain	9.2	8.5	8.2	11.3	17.9	19.9	21.4	24.8	26.1	24.5	22.1	19.6
France	8.9	8.8	8.0	7.4	9.1	9.3	9.2	9.8	10.3	10.3	10.4	10.1
Croatia	13.0	11.6	9.9	8.6	9.3	11.8	13.7	15.8	17.4	17.2	16.1	13.3
Italy	7.7	6.8	6.1	6.7	7.7	8.4	8.4	10.7	12.1	12.7	11.9	11.7
Cyprus	5.3	4.6	3.9	3.7	5.4	6.3	7.9	11.9	15.9	16.1	15.0	13.1
Latvia	10.0	7.0	6.1	7.7	17.5	19.5	16.2	15.0	11.9	10.8	9.9	9.6
Lithuania	8.3	5.8	4.3	5.8	13.8	17.8	15.4	13.4	11.8	10.7	9.1	7.9
Luxembourg	4.6	4.6	4.2	4.9	5.1	4.6	4.8	5.1	5.9	6.0	6.5	6.3
Hungary	7.2	7.5	7.4	7.8	10.0	11.2	11.0	11.0	10.2	7.7	6.8	5.1
Malta	6.9	6.8	6.5	6.0	6.9	6.9	6.4	6.3	6.4	5.8	5.4	4.7
Netherlands	5.9	5.0	4.2	3.7	4.4	5.0	5.0	5.8	7.3	7.4	6.9	6.0
Austria	5.6	5.3	4.9	4.1	5.3	4.8	4.6	4.9	5.4	5.6	5.7	6.0
Poland	17.9	13.9	9.6	7.1	8.1	9.7	9.7	10.1	10.3	9.0	7.5	6.2
Portugal	8.8	8.9	9.1	8.8	10.7	12.0	12.9	15.8	16.4	14.1	12.6	11.2
Romania	7.1	7.2	6.4	5.6	6.5	7.0	7.2	6.8	7.1	6.8	6.8	5.9
Slovenia	6.5	6.0	4.9	4.4	5.9	7.3	8.2	8.9	10.1	9.7	9.0	8.0
Slovakia	16.4	13.5	11.2	9.6	12.1	14.5	13.7	14.0	14.2	13.2	11.5	9.6
Finland	8.4	7.7	6.9	6.4	8.2	8.4	7.8	7.7	8.2	8.7	9.4	8.8
Sweden	7.7	7.1	6.1	6.2	8.3	8.6	7.8	8.0	8.0	7.9	7.4	6.9
United Kingdom	4.8	5.4	5.3	5.6	7.6	7.8	8.1	7.9	7.6	6.1	5.3	4.8
Iceland	2.6	2.9	2.3	3.0	7.2	7.6	7.1	6.0	5.4	5.0	4.0	3.0
Norway	4.5	3.4	2.5	2.5	3.2	3.6	3.3	3.2	3.5	3.5	4.4	4.7
Turkey	9.5	9.0	9.1	10.0	13.0	11.1	9.1	8.4	9.0	9.9	10.3	10.9
United States	5.1	4.6	4.6	5.8	9.3	9.6	8.9	8.1	7.4	6.2	5.3	4.9
Japan	4.4	4.1	3.8	4.0	5.1	5.0	4.6	4.3	4.0	3.6	3.4	3.1

DATA AND METHODOLOGY

This research utilized panel data including Spain Unemployment and Foreign Direct Investment. Data was captured from the European Central Bank (ECB), World Bank and International Monetary Fund, etc. Time series are real numbers from 1991 to 2016. The theoretical regression model is specified as follows:

$$Un = \alpha - \beta_1 \ RFDI + e_t$$

Where;
Un = Spain Unemployment
RFDI = Spain Real Foreign Direct Investment

The lagged theoretical regression model is specified as follows:

$$Un = \alpha - \beta_1 \ RFDI_{t-1} + e_t$$

Where;
Un = Spain Unemployment
$RFDI_{t-1}$ = Spain Real Foreign Direct Investment Lagged on Period

Our hypothesis follows that RFDI will be a significant variable and the coefficient will be significantly different from zero. The hypothesis test is specified as follows:

Null Hypothesis H_o: $\beta_1 = 0$
Alternative Hypothesis H_A: $\beta_1 \neq 0$

The decision rule is that if the t-stat of the regression coefficient is greater than the absolute value of the critical t-value we can reject the null hypothesis.

RESULTS AND DISCUSSION

As can be seen in Regression Equation 1, RFDI is significant at the 99% level of confidence and has a negative impact on Spain unemployment.

Un = 18.65 - 1.3E-10 RFDI (1)

T-stat	(-3.32)
P-value	(0.002)
R2 =	0.315

As can be seen in Regression Equation 2, RFDI t-1 is significant at the 99% level of confidence and has a negative impact on Spain unemployment.

Un = 18.81 - 1.5E-10 RFDI t-1 (2)

T-stat	(-3.87)
P-value	(0.0008)
R2 =	(0.405)

CONCLUDING COMMENTS

The regression results of equation 1 indicate that RFDI is significant at the 99% level of significance. R2 = 0.315. The regression results of equation 2 indicate that RFDI $_{t-1}$ is significant at the 99% level with an improved R2 = 0.405. These regression results allow us to reject the null hypothesis and assert that RFDI and RFDI $_{t-1}$ are significant explanatory variables for Spain Unemployment. This implies that an important determining factor for Spain is to design policies conducive to increasing Real Foreign Direct Investment flows into Spain.

REFERENCES

Adonna, S. Musumeci, I. The British opt-out from the European Monetary Union: empirical evidence from monetary policy rules. Working Papers 0611, CREI Università degli Studi Roma Tre, revised 2011. Retrieved from https://editorialexpress.com/cgi-bin/conference/download.cgi?db_name=MMF2012&paper_id=80

Ayala, L., Canto, O., & Rodrigurez, J. G. (n.d). Poverty and the business cycle: A regional panel data analysis for Spain using alternative measures of unemployment. Journal Of Economic Inequality, 15(1), 47-73

Bierman, L. Kolari J. Pustay, M. DENMARK AND THE MAASTRICHT TREATY: A MARKET ANALYSIS. DUKE JOURNAL OF COMPARATIVE & INTERNATIONAL LAW [Vol 3:147 retrieved from https://docs.google.com/document/d/1b8AyORNy9eGmZ7n_pye_yAo3HwPHCw5KRliFi-OIh34/edit

Bukowski. S, The Maastricht Convergence Criteria and Economic Growth in the EMU. 2006. Issue 24 Retrieved from http://www.ec.unipg.it/DEFS/uploads/quad24.pdf

Carmen, R., Mónica, M., Mónica, M., & Ángel, L. (2017). A new pattern in international mobility? The case of Spain in the Great Crisis. *Investigación Económica*, (299), 153.

Coller Porta, X., , , Zamora-Kapoor, A., & Coller, X. (n.d). The Effects of the Crisis: Why Southern Europe?. *American Behavioral Scientist*, *58*(12), 1511-1516.

DAUDERSTÄDT, M. (2013). Germany's socio-economic model and the Euro crisis. *Brazilian Journal Of Political Economy / Revista De Economia Política*, *33*(1), 3-16.

Delors. J. "Report on economic and monetary union in the European Community". Committee for the Study of Economic and Monetary Union. April , 17 , 1989. Retrieved from http://aei.pitt.edu/1007/1/monetary_delors.pdf

Amuedo-Dorantes, C. & Borra, C. 2017. "Retirement Decisions in Recessionary Times: Evidence from Spain," The B.E. Journal of Economic Analysis & Policy, De Gruyter, vol. 17(2), pages 1-21, April.

European Central Bank. Real convergence in the euro area: evidence, theory and policy implications. ECB Economic Bulletin, Issue 5 / 2015. Retrieved from https://www.ecb.europa.eu/pub/pdf/other/eb201505_article01.en.pdf

European Stability Mechanism. (n.d.-d). Before the ESM. Retrieved from https://www.esm.europa.eu/efsf-overview

European Stability Mechanism. (n.d.-d). Before the ESM. Retrieved from https://www.esm.europa.eu/assistance/greece

European Stability Mechanism. (n.d.-d). Before the ESM. Retrieved from https://www.esm.europa.eu/assistance/spain

European Stability Mechanism. (n.d.-d). Before the ESM. Retrieved from https://www.esm.europa.eu/esm-governance

Europa .Eurostat Statistics Explained -Unemployment Statistics. Retrieved from http://ec.europa.eu/eurostat/statistics-explained/index.php/File:Unemployment_rate_2005-2016_(%25)_new.png#file

Hillebrand, R.Germany and its Eurozone Crisis Policy: The Impact of the Country's Ordoliberal Heritage *German Politics & Society*. Spring/Summer 2015, Vol. 33 Issue 1/2, p6-24.

Iglesias-Garcia, C., Saiz, P. A., Jimenez-Trevino, L., Paz Garcia-Portilla, M., Bobes, J., Buron, P., & ... Corcoran, P. (n.d). Suicide, unemployment, and economic recession in Spain. *Revista De Psiquiatria Y Salud Mental*, *10*(2), 70-77.

Navarro, V. (2014). The fallacies in arguing that current high unemployment in Spain (27%) is a consequence of supposed labor market rigidities. *International Journal Of Health Services: Planning, Administration, Evaluation*, *44*(2), 269-272.

Pan Europa.org. Pan-Europa – The parent idea of a united Europe. Retrieved from http://www.paneuropa.org/gb_int/geschichte.html

Taylor, H. The Euro: Creation and Current Crisis. Fundamental Finance.com. 2012. Retrieved from http://economics.fundamentalfinance.com/euro-creation-and-current-crisis.php

Thygesen, N. Why Did Europe Decide to Move to a Single Currency 25 Years Ago?. Pag 12. 2016 Retrieved from https://www.ceps.eu/system/files/IEForum12016_3.pdf

BIOGRAPHY

Dr. Gregory W. Arburn is a graduate faculty in the College of Business at The University of Findlay. He serves as Chair for the Graduate Faculty Standards Committee. He is President of the Wealth Management Society of Northwest Ohio. He is Treasurer and a member of the Executive Board for the Ohio Association of Economists and Political Scientists. He oversees the University of Findlay's Investments Club as the faculty advisor. Sergi Sola is a finance graduate of The University of Findlay. Sergi is currently pursuing a Master in Finance.

Ian Czanic is a senior finance student at The University of Findlay. Ian has been accepted to the University of Dayton Law School.

DERIVATIVES MARKETS AND MANAGED MONEY: IMPLICATIONS FOR PRICE DISCOVERY

Gregory Arburn, The University of Findlay
Laura Harper, The University of Findlay

ABSTRACT

Derivatives markets determination of commodities prices should largely be based on production and utilization of the underlying commodity. Certainly, government programs designed to impact production or utilization including expectations associated with those programs, as well as, weather, geopolitical issues, related commodity dynamics, terrorism, etc. could potentially impact prices. Derivatives markets participants such as producers, merchants, warehousers, processors and end users play a fundamental role of providing liquidity through their management of risk. Of increasing significance is managed money. Hedge funds, commodities index contracts, and commodity Exchange Traded Funds (ETFs) are types of managed money that look to commodity derivatives markets to speculate. This research project utilizes panel data, commodities prices and Commodities Futures Trading Commission (CFTC) data on Commitment of Traders (COT) to isolate the impact that managed money has on commodities prices. To this end we employ time specific regression analysis to test our hypothesis that the flow of managed money into and out of commodities derivatives markets creates price changes not consistent with production, utilization and expectations.

JEL:

KEYWORDS: Price Discovery, Managed Futures, Commitment of Traders, Regression, Hedge Funds, Managed Money, Speculation, Derivatives, Futures, Options, Swaps

INTRODUCTION

Price discovery in futures markets involves many variables. Those variables certainly include production, utilization, trends in both, and other variables including government programs, weather, geopolitical events, etc. to mention a few. In addition to these basic underlying supply and demand fundamental variables, derivatives markets have emerged for important and natural reasons including risk management for producers, merchandisers and processors. In order for those risk managers to successfully hedge their risk there must be other market participants to take the opposing position of the derivative contracts. These speculators provide an important source of liquidity for the market. Of particular interest in this group of speculators are managed futures. Managed futures, including hedge funds, are actively seeking returns in many markets, including derivative markets. Hedge fund activity can range from no active positions to long or short positions for various lengths of time. Regardless, the producers, merchants, swap dealers and other market participants have risk to manage. Hedge funds, Exchange Traded Funds and Index Funds, known as Managed Money, do not, but rather are seeking risk and profit opportunities. Managed Money's activity in these commodities markets does bring arbitrage and liquidity, but also, price movement that may not be consistent with the underlying market fundamentals. The purpose of this research is to show that Managed Money significantly impacts Cocoa Futures markets.

LITERATURE REVIEW

In recent years, related literature has researched price discovery in both the spot and futures markets. Of specific interest is whether price discovery occurs in one market before the other, or both simultaneously.

Additionally, it is necessary to examine which section of market participants drives the price. Price discovery means defining the actual dollar value of a commodity, security, or other similar asset. Garbade and Silber (1982) studied price discovery in the wheat and corn futures markets. Their findings supported the role of the futures market in price discovery. In this instance, around three fourths of pricing happened in the futures market. An analysis of oat futures, a smaller and less liquid market, demonstrated the significance of market size in price discovery. Price discovery of oats was determined to happen equally between the spot and futures markets. Tornell and Yuan (2011) studied how peaks and troughs in the foreign currency futures market affected the price in the corresponding spot market. They discovered that speculative peaks and hedging troughs relate correlate to future price continuation. The opposing positions correspond with negative associations of future spot price changes.

Brandt, Kavajecz, and Underwood (2007) support the idea that the type of trader can produce contrasting results on price changes. Their regression analyses showed that retail customers drive prices in the direction of their trades, while exchange members move prices opposite of their positions. Retail customers are also referred to as speculators; they are reported as "managed money" in the Commitment of Traders report. Exchange members primarily use futures trading as a hedging method. Chen, Gau, and Liao (2014) used Commitment of Traders (COT) reports of currency futures to study the effects that speculators and hedgers had on the market. They utilized regression tests on net positions to determine that an increase in hedger positions decreases its price discovery contribution, while an increase in speculator positions has a positive effect on price discovery. This means that speculators, or large traders, have a substantially large impact on futures market prices. Nardella (2007) provided an in-depth look into speculators in the cocoa futures market. As shown by Chen, Gau, and Liao (2014), speculators in a specific market positively impact the efficiency of price discovery. Nardella disproved the theory that speculators cause unfounded volatility to occur. A vector autoregressive (VAR) model was used to examine this volatility. The results showed that speculators simply reacted quicker to information regarding the market. They changed their position just before the overall market moved.

Arora and Kumar (2013) studied the price discovery function of copper and aluminum futures in the India market via a Vector Error Correction Model (VECM). They found that the futures market had the most efficient price discovery. This supports the lead-lag relationship commonly found between the futures and spot markets, wherein the futures market is quicker to absorb new relative information; this is correspondingly reflected in the commodity price. This is commonly supported by the fact that it is cheaper to invest in the futures market.

DATA AND METHODOLOGY

This project utilizes panel data composed of price data and contract positions disseminated from Commodity Futures Trading Commission (CFTC) report known as the Commitment of Traders Report (COT). The COT report contains data on the position of market participants regarding their holding of long and short positions of futures, options and swaps in various commodity markets. It is released every Friday, with data representative of the previous Tuesday. Our data spans from June 2006 until November 2017. In this research we utilize the net position of each of the four groups reported: Producers and Merchants, Managed Money, Swap Dealers and Other Reportables. Weekly price data was acquired from Investing.com. The price data was analyzed, sanitized and sequenced to the timing of the COT reports. The Regression model is specified as follows.

$$\text{Price} = \alpha - \beta_1 \text{PM} + \beta_2 \text{MM} + \beta_3 \text{SW} + \beta_4 \text{OT} + P_{t-1} + e_t \qquad (1)$$

where:

PM = Producer / Merchant

MM = Managed Money

SW = Swap Dealers
OT = Other
P_{t-1} = Price lagged one period (week)
e_t = Error term

Our expectation, as can be seen in Equation 1 is that PM will have a negative impact on price. Merchants typically take a sell position as a result of buying from producers. Producers likely use futures to lock in a sales position. Further, our expectation is that MM will have either a positive or negative impact on price depending on the underlying market conditions. SW and OT should have a positive impact on price given the nature of their involvement and arbitrage in the market. Our hypothesis follows that MM will be a significant variable and the coefficient will be significantly different from zero.

Null Hypothesis H_0: $\beta_2 = 0$
Alternative Hypothesis H_a: $\beta_2 \neq 0$

Our expectations are as follows regarding selected time periods: 2006 - 2017, 12/2006 - 1/2008, 2011, 3/2013 - 7/2014, and 1/2016 - 1/2017. From 2006 - 2017, PM will be significant and likely negative. MM will be indeterminate and significant. SW and OT will likely be positive and significant but have next to no impact on R^2. December 2006 to January 2018 was selected because it was a time period of substantial price appreciation. Our expectations are that MM will be positive and PM will be negative. The 2011 calendar year was selected because it was a period of substantial price depreciation. Our expectations are that MM will be negative and PM will be negative. March 2013 to July 2015 was selected because it was a period of substantial price appreciation. Our expectations are that MM will be positive and PM will be negative. January 2016 to January 2017 was selected because it was a period of substantial price depreciation. Our expectations are that MM will be negative and PM will be negative.

RESULTS AND DISCUSSION

The results of regressions from the whole data set are detailed in Table 1.

Table 1: Regression Results from 2006-2017

Equation	P/M	MM	SW	OT	P_{t-1}	R^2
1	-0.00067	-0.00037	0.00082	0.0011	0.97***	0.959
2	0.043***	0.052***	0.0071***	0.084***		0.355
3	-0.007***					0.18
4		0.0063***				0.114
5		0.00024			0.978***	0.959
6			0.023***			0.0399

Table 1 Regression results for 2006 – 2017. Equation 1 shows that only lagged price is significant while none of the COT variables have a significant impact on price. Equation 2 shows that with lagged price excluded, each of the COT variables are significant but $R^2 = 0.35$. Equation 4 shows that MM is significant at the 99% level but R^2 is only 0.11.

As can be seen in estimated equation 1, the only significant variable is P_{t-1}. PM, MM, SW and OT all have coefficients that are not significantly different from zero. In reference to equation 4, MM is significant with an R^2 of only 0.114. Table 2 shows regression results from the selected time period of 12/2006 – 1/2008.

This time period was selected because of a substantial increase in price. Consistent with expectations during a period of price increases, PM was negative and significant at the 99% level as can be seen in Regression equation 3. MM was positive and significant at the 99% level with R^2 of 0.423. Table 3 shows regression results from the selected time period of the 2011 calendar year.

Table 2: Regression Results from December 2006-Janary 2008

Equation	P/M	MM	SW	OT	P_{t-1}	R^2
1	-0.00305	0.0000019	-0.0072	-0.0074	.743***	0.844
2	-0.012	-0.00381	-0.026	0.018		0.563
3	-0.0085***					0.326
4		0.010***				0.423
5		0.0034***			0.791***	0.845
6			-0.016***			0.148

Table 2 Regression results for 12/2006-1/2008. Equation 1 shows the only significant variable is lagged price. Equation 3 confirms our expectations that P/M is negative during a period of price appreciation. Equation 3 shows that it is significant with an R^2 of 0.326. Equation 4 shows that MM is significant with an R^2 of 0.423. Inclusion of price lagged one period increases R^2 to 0.845, as seen in Equation 5.

Table 3: Regression Results from 2011

Equation	P/M	MM	SW	OT	Pt-1	R2
1	-0.041**	-0.037*	-0.036*	-0.070**	0.553***	0.900
2	-0.047*	-0.037	-0.028	-0.060		0.770
3	-0.015***					0.784
4		0.0261***				0.752
5		0.0113***			0.562***	0.900
6			0.0787***			0.662

Table 3 Regression results for 2011 calendar year. Equation 1 shows that all variables are significant with an R^2 of 0.900. Equation 4, MM only, is significant with an R^2 of 0.752. With the addition of lagged price in Equation 5, MM remains significant at the 99% level, and R^2 improves to 0.900.

In regression equation 4 for the time period, 2011, the MM coefficient, 0.0261, is significant at the 99% level of confidence with an R^2 of 0.752. When P_{t-1} is added in regression equation 5, both variables are significant that the 99% level of confidence with an improved R^2 of 0.900. Table 4 shows regression results from the selected time period from 6/2013-10/2014.

Table 4: Regression Results from June 2013-October 2014

Equation	P/M	MM	SW	OT	P_{t-1}	R^2
1	-0.0166**	-0.0153**	-0.0234***	-0.0011	0.772***	0.951
2	-0.0440***	-0.0372**	-0.0742***	0.0105		0.766
3	-0.0094***					0.266
4		0.0132***				0.298
5		0.00162*			0.947***	0.938
6			-0.0250***			0.104

Table 4 Regression results for 6/2013-10/2014. In each regression equation, MM is significant during this time period. MM only in Equation 4 is significant with an R^2 of 0.298. The inclusion of price lagged one time period significantly increases R^2 to 0.938, although MM is significant at only the 90% level.

In regression equations 1, 2, 4, and 5, MM is significant in each equation. In equation 4 which is singularly MM, it is significant at the 99% level of confidence with an R^2 of 0.298. In equation 5, MM is significant at the 90% level of confidence due to the inclusion of P_{t-1} and the R^2 is substantially higher at 0.938. The results of regressions from the selected time period January 2016-January 2017 are detailed in Table 5.

In regression equation 2, each variable is significant with an R^2 of 0.846. In regression equation 4, MM is significant at the 99% level with an R^2 of 0.787. When P_{t-1} is added in regression equation 5, MM remains significant at the 99% level of confidence and the R^2 rises to 0.901.

Table 5: Regression Results from January 2016-Janary 2017

Equation	P/M	MM	SW	OT	P_{t-1}	R^2
1	0.0117**	0.0160***	0.0090*	0.0140**	0.514***	0.912
2	0.0213***	0.0282***	0.0179***	0.0233***		0.846
3	-0.0063***					0.411
4		0.0081***				0.787
5		0.00433***			0.584***	0.901
6			-0.00096			0.000934

Table 5 Regression results for 1/2016-1/2017. In Equation 2, every variable is statistically significant. The R^2 is 0.846. In Equation 4, MM only, it is significant with an R^2 of 0.787. When price lagged one week is included in Equation 5, MM remains significant at the 99% level, with the R^2 improving to 0.901.

CONCLUDING COMMENTS

The focus of this research project was to show that MM, Hedge Funds, play a significant role in price determination in Cocoa futures markets. This research clearly shows that MM is a significant explanatory variable for Cocoa price. Based on the regression results, we can reject the null hypothesis and assert that MM, Hedge Funds, have a significant impact on cocoa price in each of the specific time periods, but not for the entire time period of the data set. Hedge funds are not participating out of a risk management need like producers or merchants or swap dealers, but rather are looking for profit opportunity. Whether the market is in contango or backwardation is of no importance. Hedge funds are looking for an opportunity to take risk through trading to make profits. They potentially facilitate a legitimate role through arbitrage and liquidity. They significantly move the market in either direction, long or short, simply by their presence. Regarding the data from the CFTC, from a research data quality and industry point of view, it would be optimal if this data were reported daily rather than weekly. Daily reporting and streamlined release would be an improvement for industry understanding as well as, better analytic opportunities for research.

REFERENCES

Adammer, P., Bohl, M. T., & Gross, C. (2016). Price Discovery in Thinly Traded Futures Markets: How Thin is Too Thin? . *The Journal of Futures Markets*, 852-869. doi:10.1002/fut.21760

Arora, S., & Kumar, N. (2014). Role of futures market in price discovery . Indian Institute of Management Calcutta 2013,166-179. doi:10.1007/s40622-013-0019-8

Boyd, N., & Locke, P. (2014). Price Discovery in Futures and Options Markets. *The Journal of Future Marketes*, 34(9), 853-867. doi:10.1002/fut.21623

Brandt, M. W., Kavajecz, K. A., & Underwood, S. E. (2007). Price Discovery in the Treasury Futures Market. *The Journal of Futures Markets*, 27, 1021-1051. doi:10.1002/fut.20275

Celik, I., Assist.Prof.Dr, & Kalayci, S., Prof.Dr. (2014). Is There Price Discovery In Newly Established Futures Markets? . Muhasebe Bilim Dunyasi Dergisi 2014/16/2,16-27.

Chang, C. (2011). The basis under negative shock and the price discovery in futures market. *Applied Financial Economics*, 755-761. doi:10.1080/09603107.2010.535787

Chen, Y., Gau, Y., & Liao, W. (2014). Trading activities and price discovery in foreign currency futures markets. Springer Science Business Media New York 2014,794-818. doi:10.1007/s11156-014-0486-9

Dolatabadi, S., Nielsen, M. O., & Xu, K. (2015). A Fractionally Cointegrated VAR Analysis of Price Discovery in Commodity Futures Markets. *The Journal of Futures Markets*, 340-356. doi:10.1002/fut.21693

Frino, A., Webb, R. I., & Zheng, H. (2012). Does International Order Flow Contribute to Price Discovery in Futures Markets? . *The Journal of Futures Markets*, 1125-1143. doi:10.1002/fut.21579

Hauptfleisch, M., Putnins, T. J., & Lucey, B. (2016). Who Sets the Price of Gold? London or New York. *The Journal of Futures Markets*, 36, 565-686. doi:10.1002/fut.21775

Lakshmi, V. (2017). Efficiency of Futures Market in India: Evidence from Agricultural Commodities. *IUP Journal of Applied Economics*, 16(3), 49-68.

Mallikarjunappa, T., & M, A. E. (2010). Prices Discovery Process and Volatility. *The Journal for Decision Makers*, 35, 50-62.

Moosa, I. A. (2002). Price Discovery and Risk Transfer in the Crude Oil Futures Market: Some Structural Time Series Evidence. Blackwell Publishers, 31(1), 155-165.

Tornell, A., & Yuan, C. (2012). Speculation and Hedging in the Currency Futures Markets: Are They Informative to the Spot Exchange Rates. *The Journal of Futures Markets*, 123-151. doi:10.1002/fut.20511

Tse, Y. (1999). Price Discovery and Volatility Spillovers in the DJIA INdex and Futures Markets. The *Journal of Futures Markets*,19, 911-930.

Wats, S., & Misra, K. K. (2009). Price Discovery Efficiency of the Indian Futures Market. *International Journal of Business Insights and Transformation*, 40-50.

Yan, Y., & Reed, M. (2014). Price Discovery in the Chinese Corn Futures Market, with comparisons to soybean futures. *Agribusiness*, 30(4), 398-409. doi:10.1002/agr.21376

Yang, J., Bessler, D. A., & Leatham, D. J. (2001). Asset Storability and Price Discovery in Commodity Futures Markets: A New Look . *The Journal of Futures Markets*, 21(3), 279-300.

Zhou, B., & Wu, C. (2015). Intraday dynamic relationships between CSI 300 index futures and spot markets: a high frequency analysis. *The Natural Computing Applications Forum*, 1008-1017. doi:10.1007/s00521-015-1915-y

BIOGRAPHY

Dr. Gregory W. Arburn is a graduate faculty in the College of Business at The University of Findlay. He serves as Chair for the Graduate Faculty Standards Committee. He is President of the Wealth Management Society of Northwest Ohio. He is also the treasurer and a member of the Executive Board for the Ohio Association of Economists and Political Scientists. He oversees the University of Findlay's Investments Club as its faculty advisor.

Laura Harper is a finance and accounting major at The University of Findlay.

QUANTIFYING TEAM COMMUNICATION EFFECTIVENESS

Gustavo A. Diaz, University of Phoenix

ABSTRACT

Organizations facing complex and challenging activities or projects rely on execution teams as the business strategy of choice. Teams are chartered to solve problems leading to severe consequences; when complexity exceeds the capacity of an individual; when the situation is ill-defined, ambiguous, or stressful; when concurrent and quick decision-making is required; or when the lives depend on the collective understanding of team members. The fragmentation of teamwork research and the measurement of their effective communication have laid throughout different disciplines, several approaches, and the research findings are not structured enough to be applied in practical situations. Moreover, there is a limit to our comprehension of team communication and how to measure it due to the difficulty in gauging such understanding at different levels of any organization. However, measuring communication understanding is essential as part of the team performance. Therefore, to fully understand team communication performance as well as the contribution of team cognition to effective team functioning and task execution, we must measure team cognition and understanding, which is the motivation behind this paper. A case study is discussed illustrating the methodology used to measure the communication effectiveness of the annual strategic planning deployment for a mid-size electronics manufacturing, including data visualization and statistical testing to measure the effectiveness of communication understanding.

JEL: M00

KEYWORDS: ANOVA, Communication Effectiveness, Levene's Test, Radar Charts, Execution Teams, Performance Metrics, SMART Goals, SWOT Analysis.

INTRODUCTION

The focus of how organizations perform and complete work has shifted from individuals to teams (Gully, Incalcaterra, Joshi, & Beaubien, 2002). Organizations believe that active teams, teamwork, and performance edge them a competitive advantage (Cooke, Salas, Kiekel, & Bell, 2004). Organizations are under the perception that teams can manage stress, adapt, being flexible, can make better decisions, and can be more productive than individuals; turning them in a favorite commodity (Cooke, Salas, Kiekel, & Bell, 2004). Military, human resources professionals, industrial psychologists, and cognitive subject matter experts have studied team performance and team formation for several decades (Cooke, Salas, Kiekel, & Bell, 2004; Gully, Incalcaterra, Joshi, & Beaubien, 2002). There is some understanding of team behavior, how teamwork and evolve, and how teams can become more effective (Cooke, Salas, Kiekel, & Bell, 2004). However, fragmentation in the study of teams and team cognition do not present the research and results in a practical and applicable manner (Salas, Sims, & Shawn Burke, 2005).

LITERATURE REVIEW

Salas, Sims, and Shawn-Burke (2005) presented a classification of team performance and submitted it as the "Big Five;" including team leadership, adaptability, mutual performance monitoring, backup behavior, and team orientation; and proposed a model of their change in priorities during the team lifecycle (Salas, Sims, & Shawn Burke, 2005). One of the vehicles to convey and perform any of these traits is communication, synchronous and asynchronous, oral or written (Fincannon, Evans, & Phillips, 2009). Teams perform at higher performance levels, are more effective in taking decisions and implementing

actions when there is better intra-team communication (Hamilton, Ortega, & Hochstetler, 2014). Even at higher workloads and under pressure, if the communication is adequate and the messages are understood, teams perform better, or at the same level (Fincannon, Evans, & Phillips, 2009). Effective, high-performance teams use a balance of synchronous and asynchronous communication channels and messages (von Otter & Emmitt, 2007). Team communication depends on the team members, their team leader and the ability to motivate and stimulate the team as a whole (von Otter & Emmitt, 2007). van Otter and Emmitt (2007) also studied specific communication tools and their impact in understanding communication content and opinions in operational teams with different skill sets. It was found the importance of aligning communication management planning to the organizational strategic planning, to stimulate communication effectiveness and success (Gully, Incalcaterra, Joshi, & Beaubien, 2002). Practitioners can also use this alignment as critical towards the development of their organizational communication behavioral skills and the communication infrastructure (Kwofie, Adinyira, & Fugar, 2017). There is an impact in team effectiveness when using technology tools for communication (emails, video-conferencing, virtual rooms, blogs, among others), with a lack of understanding of the proper use of such tools (von Otter & Emmitt, 2007). Low tool skills may come from lack of training, no knowledge of tool features by the users, or poor management competence to stimulate the proper tool use (von Otter & Emmitt, 2007). Kjærgaard, Leon, and Fink (2015) and von Otter and Emmitt (2007) mentioned two more negative impacts in team performance: using different information systems tend to create different understanding, opinions and skill levels; and competing tools also tend to hinder effectiveness in team communications. Lack of a clear framework for team communication and collaboration as part of team development and training also causes missing some opportunities to improve performance (von Otter & Emmitt, 2007). Missing a strong team communication also negatively impacts teams that are geographically dispersed (Salas, Cooke, & Rosen, 2008). Kjærgaard, Leon, and Fink (2015) emphasized the importance of appropriate and robust communication for the team and the individuals to achieve team goals; their research also found negative influence interpersonally and for team member relationships when communications were not a priority.

Salas and Fiore (2007) describe a series of characteristics impacting team performance, among them shared cognition, team training (promotes teamwork and performance), modeling team performance, a well-designed communication platform, and multicultural context. Among these characteristics, measuring team cognition needs robust diagnostic and measurement tools (Salas, Cooke, & Rosen, 2008). As organizations evolve and grow, Salas, Cooke, and Rosen (2008) recognize the need to increase team cognition and communication models. Team "thinking" also requires more modeling as they work and perform "in the wild" or their full daily environment (Cooke, Salas, Kiekel, & Bell, 2004). Team cognition and communication is critical to the team performance, in the presence of stress, the pressure of task complexity (Cooke, Salas, Kiekel, & Bell, 2004). Understanding team performance requires measures for cognition and effective communication to quantify training impact, individual performance, team outcomes and effect of incorporating technology in teams (Mathieu, Maynard, Rapp, & Gilson, 2008).

McGrath (1964) proposed a team model based on input-process-output (IPO) phases. The process component described the different interactions among team members and members-environment. Processes also define the transformation of inputs into outputs (Mathieu, Maynard, Rapp, & Gilson, 2008). Processes require a measure of performance, and hence, measure the process execution by the team members; and the processes communication also requires metrics (Hamilton, Ortega, & Hochstetler, 2014). Measuring the effectiveness of team communication is hard, and proving successful causality is also tricky (Hicks, 2013; Kwofie, Adinyira, & Fugar, 2017). Hicks (2013) proposes several ways to quantify the communication efforts using correlations between communication efforts, instead of cause-effect. One way is to precisely determine communication goals at the beginning of a project; recommending a matrix to determine quantitative goals of communication efforts and testing the reach of the communication messages using surveys or focus groups (Hicks, 2013). Once communication is disseminated, measuring by doing a content evaluation help assessing the communication effectiveness, both understanding, and coverage (Hicks, 2013). For instance, after presenting a set of objectives and goals to a team, a questionnaire regarding the

content, using a Likert scale will assist in correlating the message content with different stakeholders understanding (Hicks, 2013; Fincannon, Evans, & Phillips, 2009). Hicks (2013) asserts that "measuring and reporting on team effectiveness helps to speak the language of management. It enhances credibility among peers, and provides valuable insight about how to improve team performance."

CASE STUDY

The study took place in 2017, at a mid-size electronics manufacturer located on the West Coast. The company has several other manufacturing operations overseas, with a high degree of flexibility in adopting local tactical initiatives, under the general company's strategic direction. The communication and understanding of the strategy are critical, given this leeway in their tactical execution. The executive team performs a semi-annual retreat to re-examine, re-assess, evaluate and propose any corrective actions to their headquarters and local strategic and tactical plans. The team is typically expanded with members from the headquarters' financial and information technology organizations to make a financial assessment and propose budgetary adjustments. These meetings also include some venue of executive training in improving team effectiveness, communication, soft skills or a technical or technological topic. This case and conclusions are only showing only the Lean Manufacturing strategy portion.

The Lean Strategy analysis starts with an update of the Lean Manufacturing roadmap; follow by a re-statement and revision of the mission and vision for the manufacturing divisions. Figure 1 depicts the roadmap, and Figure 2 contains one of the tables with strategy directives, SMART goals, ROI, employee involvement, and product(s) development.

Figure 1: Partial 2017 Lean Strategy Roadmap

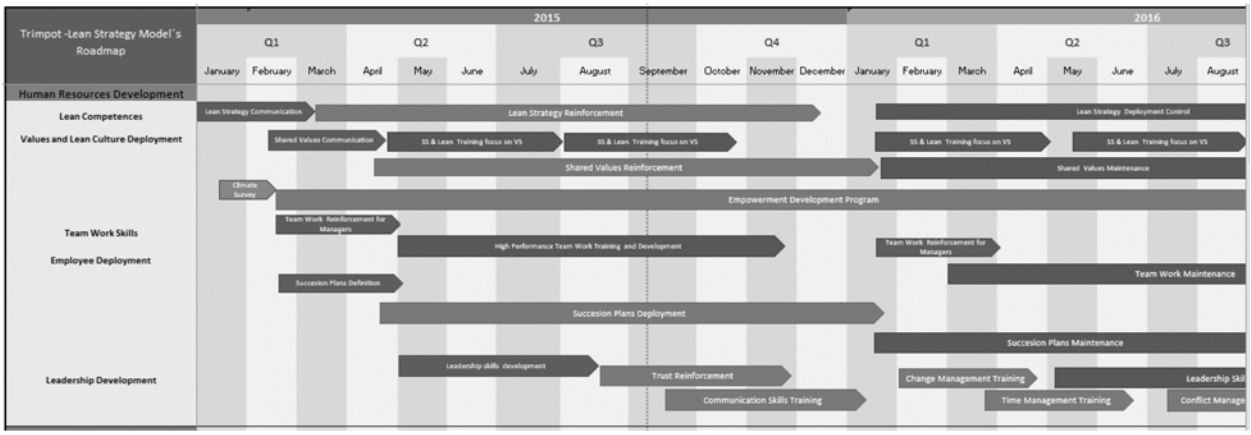


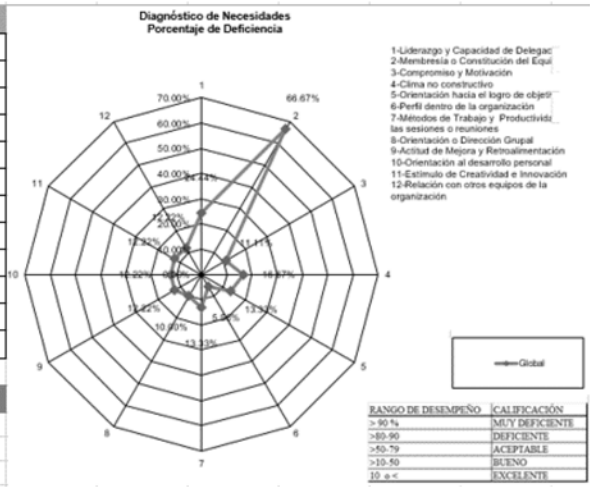
Figure 2: Lean Manufacturing Organization Vision and Mission

Lean Manufacturing Vision	Wold Class Lean Manufacturing Lean Factory within Bourns			
Lean Manufacturing Mission				
Strategic Perspectives	Customer Focus	ROI Tree & Operational Excellence (Value Stream Thinking)	Human Resources Development (Shared values, team work)	Lean Product Development
Strategy	Quality and Reliability On Time Delivary Cycle time	Lower Cost, Move from WIP to SWIP, Complete Value Stream Mapping Analysis	Lean Global Culture Implementation	Reinforce and enforce DR Steps aplying to product and equipment
SMART Goals	% celdas con Indicador de QR : % celdas con Indicador de OTD: % celdas con Indicador de CT :	50% celdas con VSM 100% % celdas con Indicador de CT 100% % celdas con Indicador de PPM 100% % celdas con Indicador de OTD Reach 12 Inventory turns	100% personnel involvement	% DR step completion: 80%
Programs	Kaizen events oriented to Value Stream Map by Cell	Kaizen events oriented to Value Stream Map by Cell	Evaluacion del desempeño continuo Programa Road to Perfection Succesion Plan Values deployment Talent Retention Teambuilding	Kaizen on Design activities Training in DR steps
Activities	Team Development Self Directed manufacturing cells Develop cell balance scorecards	Team Development Self Directed manufacturing cells Develop cell balance scorecards	Organization Climate Survey Team Development Self Directed manufacturing cells Develop cell balance scorecards	Design Team Development Core tools training
Key Indicators	Cycle Time Takt Time Value/NV addedd PPM's Lean Scorecard by cell	Cycle Time Takt Time Value/NV addedd PPM's Lean Scorecard by cell OEE	Results Organizational climate survey Training Hours	% of succesfull launches New product customer satisfaction on samples of new products
RACI				

The next step is a diagnostic of resource needs to support the strategy development and implementation, as shown in Figure 3.

Figure 3: Resource needs diagnostic

Categories	Global	
Liderazgo y capacidad de delegación	22.00	24.44%
Membresía o constitución del equipo	60.00	66.67%
Compromiso y motivación	10.00	11.11%
Clima no constructivo	15.00	16.67%
Orientación hacia el logro de objetivos	12.00	13.33%
Perfil dentro de la organización	5.00	5.56%
Métodos de trabajo y productividad de las sesiones	12.00	13.33%
Orientación o dirección del equipo	9.00	10.00%
Actitud de mejora y retroalimentación	11.00	12.22%
Orientación al desarrollo personal	11.00	12.22%
Estímulo de creatividad e innovación	11.00	12.22%
Relación con otros equipos de la organización	11.00	12.22%
Suma	189.00	2.10
Promedio	15.75	18%



The third step follows the strategy and the needs analysis discussion and consists of a questionnaire of understanding the manufacturing strategy, completed separately by three sub-groups: gerentes, GD team, and Grupo 1. Figure 4 depicts a partial view of the fifteen items questionnaire.

Figure 4: Lean understanding questionnaire

STRATEGY, DEMAND MANAGEMENT AND MARKET RESULTS

1 Lean Manufacturing and Flow Development

- [ ] Lean manufacturing initiatives are implemented across the value stream, products are pulled through the system with shared real time data coming directly from **customers** at sales points.
- [ ] Lean manufacturing initiatives are implemented across the value stream, products are pulled through the system with shared data gived by **upstream partners** of supply chain.
- [ ] Lean manufacturing initiatives are deployed across the value stream with contribution of downstream partners in order to get synchronicity upstream but still in a **push** way.
- [ ] Lean manufacturing initiatives are deployed across the stream value with **weak pull** system.
- [ ] Lean manufacturing initiatives are applied in **some** processes and according to **push** system.

2 Strategic Model Aligment

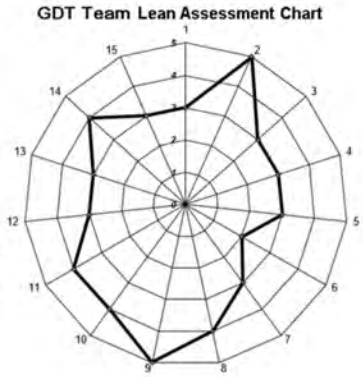
- [ ] Lean manufacturing initiatives effectively respond to a model linked to a **corporate strategic plan**; control and evaluation processes are **integrated** to global strategy.
- [ ] Lean manufacturing initiatives effectively respond to a model linked to a corporate strategic plan but control and evaluation processes are **independent** from this plan.
- [ ] Lean manufacturing initiatives respond to a implementation model **not** linked to a corporate strategic plan but control and evaluation process respond to **some** corporate goals.
- [ ] Lean manufacturing initiatives respond to a implementation model **not** linked to corporate strategic plan and they are **controlled** and evaluated in a fragmented way.
- [ ] Lean manufacturing initiatives are not implemented according to a model **linked** to a corporate strategic plan but respond to a particular **atomized** and **not** integrated actions.

Next, the counting of the team Lean strategy understanding answers, and completion of descriptive statistics of the Likert scale follows. Figure 5 shows a table with partial results for the three teams.

Figure 5 – Understanding Lean Manufacturing Strategy Descriptive Statistics.

No	Dimensiones	GDT Team	Grupo 1	Global V
1	Lean Manufacturing and Flow Development	3	3	2
2	Strategic Model Alignment	5	4	5
3	Resource Management	3	4	3
4	Lean Manufacturing Organization	3	3	4
5	Lean Manufacturing systemization of practice	3	3	4
6	Lean Product Development	**2**	**4**	**2**
7	Benchmarking	3	3	3
8	Dashboard System for Lean Manufacturing	4	**3**	**5**
9	Muda	**5**	**3**	4
10	Value-added activities on Supply-chain	4	3	3
11	Continuous Improvement / Culture of Change	4	4	4
12	People	3	3	3
13	Team Work	3	3	3
14	Lean Manufacturing philosophy	4	3	3
15	Best demonstrated practices Implementation	3	**2**	**4**
	average	*3.5*	*3.2*	*3.5*
	std.dev.	*0.8*	*0.6*	*0.9*

1 Lean Manufacturing and Flow Develop
2 Strategic Model Aligment
3 Resources Management
4 Lean Manufacturing Organization
5 Lean manufacturing systemalization of practices
6 Lean Product Development
7 Benchmarking
8 Dashboard System for lean manufacturing
9 Muda
10 Value added activities on supply chain
11 Continuous Improvement/Culture of Change
12 People
13 Team working
14 Lean Manufacturing philosophy
15 Best demostrated practices implementation



An ANOVA test is running to detect any statistically significant difference in the understanding of the strategies dimensions by the different teams. Figure 6 shows partial results.

Figure 6: ANOVA Results

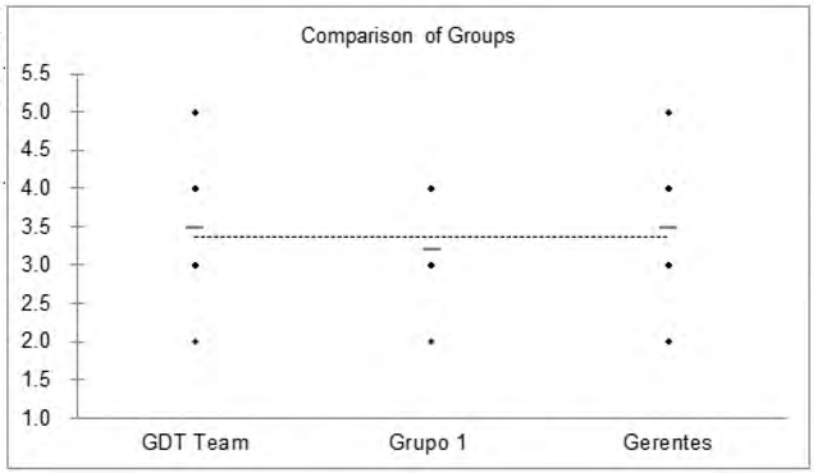
ANOVA table

Source	SS	df	MS	F	p-value
Treatment	0.71	2	0.356	0.58	.5658
Error	25.87	42	0.616		
Total	26.58	44			

	GDT Team	Grupo 1	Gerentes
Median	3.00	3.00	3.00
Mean	3.47	3.20	3.47
Variance	0.70	0.31	0.84
n	15	15	15
df	14	14	14

	Levene's
Test	1.463
p	0.243

α = 0.05



In this instance, the teams showed no statistically significant differences in their understanding of the Lean manufacturing strategies for 2017.

Next Steps

The case study methodology is promising in detecting any differences in communication and understanding of the message at different organizational levels. The author is preparing a documented procedure, and plan to apply in the next strategy meeting, where there will be five managerial teams at different levels in the manufacturing organization.

REFERENCES

Artemiou, E., Adams, C. L., Vallevand, A., Violato, C., & Hecker, K. G. (2013). Measuring the Effectiveness of Small-Group and Web-Based Training Methods in Teaching Clinical Communication: A Case Comparison Study. *Journal of Veterinary Medical Education*, 40(3), 242–251.

Cooke, N. J., Salas, E., Kiekel, P. A., & Bell, B. (2004). Team cognition: Understanding the factors that drive process and performance. *Advances in Measuring Team Cognition*, 83-106.

Fincannon, T. D., Evans, A. W., & Phillips, E. (2009). The Influence of Team Size and Communication Modality on Team Effectiveness with Unmanned. *Proceedings of the Human Factors and Ergonomics Society Annual Meeting*, 53.

Gully, S. M., Incalcaterra, K. A., Joshi, A., & Beaubien, A. J. (2002). A meta-analysis of team-efficacy, potency, and performance: interdependence and level of analysis as moderators of observed relationships. *Journal of applied psychology*, 87(5), 819.

Hamilton, G., Ortega, R., & Hochstetler, V. (2014). Teaching Communication Skills to Hospice Teams: Comparing the Effectiveness of a Communication. *American Journal of Hospice and Palliative Medicine*, 31(6).

Hicks, M. (2013). Commentary: Measuring communication effectiveness. The Idaho Business Review.

Kaplan, R. S., & Norton, D. P. (2001). Transforming the Balanced Scorecard from Performance Measurement to Strategic Management: Part II. *Accounting Horizons*, 15(1), 147–160.

Kaplan, R. S., & Norton, D. P. (1992). The Balanced Scorecard: Measures that drive performance. *Harvard Business Review*, 83(7), 172–180.

Kjærgaard, A., Leon, G. R., & Fink, B. A. (2015). Personal Challenges, Communication Processes, and Team Effectiveness in Military Special Patrol Teams. *Environment and Behavior*, 47(6).

Kwofie, T. E., Adinyira, E., & Fugar, F. (2017). Theoretical and practical implications for engendering project team communication effectiveness in mass. *Journal of Engineering, Design, and Technology*, 15(6).

Mathieu, J., Maynard, M. T., Rapp, T., & Gilson, L. (2008). Team Effectiveness 1997-2007: A Review of recent advancements and a glimpse into the future. *Journal of Management*, 34(3), 410-476. doi:10.1177/0149206308316061

Salas, E., & Fiore, S. M. (2004). Team cognition: Understanding the factors that drive process and performance. American Psychological Association.

Salas, E., Cooke, N. J., & Rosen, M. A. (2008). On Teams, Teamwork, and Team Performance: *Discoveries and Developments. Human Factors*, 50(3), 540-547. doi:10.1518/001872008X288457

Salas, E., Sims, D. E., & Shawn Burke, C. (2005). Is there a "Big Five" in Teamwork? Research Article.

Schmidt, P., DeBenedictis, C. J., Subbloie, A. R., & Leemet, J. (2014). System and method for measuring, comparing and improving workforce communication response times, performance, efficiency, and effectiveness.

von Otter, A., & Emmitt, S. (2007). Exploring effectiveness of team communication. *Engineering, Construction and Architectural Management*, 14(5).

BIOGRAPHY

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

THE IMPACT OF GOVERNANCE INTERNAL MECHANISM ON RISK DISCLOSURE: THE TUNISIAN CASE

Salem Lotfi Boumediene, Montana State University Billings
Emna Boumediene, University of La Manouba, Tunisia
Fatma Abdallah, University of La Manouba, Tunisia

ABSTRACT

The purpose of this study is to examine the impact of internal corporate governance mechanisms, namely ownership structure, board of directors and audit committee, on the extent of risk disclosure of 34 Tunisian listed companies during 2011-2015. Descriptive analysis shows that Tunisian companies tend to disclose mainly non-financial risk in their annual reports. For the multivariate analysis, results show that ownership structure affects significantly the extent of risk disclosure. Explicitly, institutional ownership, foreign ownership and government ownership affect negatively the extent of risk disclosure, however ownership concentration has a positive effect on the extent of corporate risk disclosure. Regarding the board of directors, results show that the board size has a positive effect on corporate risk disclosure, while the presence of woman within the board negatively affects the extent of corporate risk disclosure. By contrast dual board leadership and board independence have no significant effect on the extent of corporate risk disclosure. Concerning the audit committee, only the size of the audit committee is taken into account in this study. Results show that the audit committee size has a positive effect on corporate risk disclosure.

JEL: M48

KEYWORDS: Corporate risk disclosure, Ownership structure, Board of directors, Audit Committee

INTRODUCTION

The economic and international environment is becoming more and more volatile and uncertain, which could increase the amount of risks that can face companies and thus the amount of information requested by different stakeholders. Marston and Shrives (1991) argue that the increase of the complexity of business strategies, operations and regulations makes it difficult for investors to appreciate financial information without a clear explanation. In this case, Mousa and Elamir (2014) report that these economic changes press the company to be more dependent on financial instruments and international transactions, which requires improvements in its financial reporting practices.

In fact, risk represents an inevitable factor in every business, which can affect the company's business and strategic choices, and thus it needs to be disclosed. Ntim et al. (2013) state that according to the definition of King report, risk can be defined as "uncertain future events that could influence the achievement of a company's objectives". On the other hand, Linsley and Shrives (2006) define risk as "any opportunity or prospect, or of any hazard, danger, harm, threat or exposure, that has already impacted upon the company or may impact upon the company in the future or of the management of any such opportunity, prospect, hazard, harm, threat or exposure".

Consequently, information on these risks appears to be very useful and it is largely essential as well for investors in terms of the allocation of their resources as for the company in managing the risks involved. It seems then necessary to communicate these types of information. According to the ICAEW (1999), reporting on firm risks is the cornerstone of accounting and financial practices. Abraham and Cox (2007)

confirm that these information help investors to estimate the present and future company's risks that are essential to optimize their income by creating a well-diversified portfolio. According to ICAEW (1997), disclosure of risk information leads to better risk management and improves corporate accountability as for the protection of its investors and the production of useful and necessary information for decision-making. Regarding the importance of this information, an important amount of literature has been conducted about corporate risk disclosure. Most of them were interested in its determinants (Linsley and Shrives (2000, 2005 and 2006), Abraham and Cox (2007), Elzahar and Hussainey (2012)), others were interested to study the impact of some general characteristics of the firm on the risk disclosure (Hassan (2009), Amran et al. (2009), Al-shammari (2014), and Hassan (2014)).

However, the strategy of any communication remains also under the discretion of the corporate governance. Beretta and Bozzolan (2004) argue that risk disclosure is still at the discretion of the board of directors in the company and it is more a matter of voluntary disclosure than a matter of law enforcement and regulation. This is how appear a relationship between voluntary risk disclosure and corporate governance mechanisms that needs to be examined. Ntim et al. (2013) explain that most of studies focus on the impact of some general attributes of the firm on the risk reporting, however disclosure practices are mainly influenced by owners and boards' attributes, and studies examining the influence of corporate risk mechanisms on risk disclosure are still limited.

This gap of researches led some authors to address this relation in different contexts (Ntim et al. (2013), Zhang et al. (2013), Mokhtar and Mellet (2013), Mousa and Elamir (2014), Allini et al. (2015)). Their results are mitigated. In fact, Ntim et al. (2013), in the South-African context have shown that government ownership, board diversity, size and independence positively influence risk disclosure, by contrast, ownership concentration negatively influences the risk disclosure. Mokhtar and Mellet (2013) in the Egyptian context prove that the ownership concentration and board duality have a negative and significant effect on risk disclosure. On another case, Mousa and Elamir (2014), in the Bahraini context, pointed out that institutional and concentration ownership affect positively corporate risk disclosure, however board size has a negative effect on the corporate risk disclosure.

Although the Tunisian context presents an interesting institutional framework for examining the impact of governance mechanisms on the extent of risk disclosure, this relationship has been the subject of very little previous studies in Tunisia. It is thus interesting to study it since this communication is not strongly regulated in this context and it is considered as voluntary. Therefore, the strategy of this communication does not stem from the regulations in force, but it stems mainly from the decisions of the corporate governance. This lack of researches examining this association in the Tunisian context, associated with differences in results stated above prompted us to study this relationship in an emergent economy like Tunisia.

It's in this context that our study aims to examine the impact of internal corporate governance mechanisms, namely ownership structure, Board of directors' attributes and audit committee size on the extent of corporate risk disclosure in the annual reports of Tunisian firms. To respond to our objective, this study is conducted on 34 non-financial Tunisian firms listed on the Tunisian stock exchange during the period 2011-2015.

LITERATURE REVIEW

Corporate risk disclosure researches go back to the 2000s. Three main streams of risk literature can be identified. First an important body of research have treated the determinants of risk disclosure as well as the association of this disclosure with some attributes related to the company (Linsley and Shrives (2006), Abraham and Cox (2007), Elzahar and Hussainey (2012) etc.). Second, some studies focused on the attributes of the risk disclosure as well as its value relevance (Dobler et al. (2011), Moumen et al. (2015)).

And then, the third stream of risk literature is related to the association between corporate governance and corporate risk disclosure, which has been the subject of recent researches these recent years (Oliveira & al. (2011), Ntim & al. (2013), Mokhtar and Mellet (2013), Mousa and Elamir (2014) Allini e& al (2015)). These studies were interested to the disclosure provided in annual reports since it represents the unique source of communication that helps investors in the decision-making process. In this way Amran et al. (2009) argue that by containing at once financial and non financial components, the annual report becomes the principle mean enabling to convey useful information necessary to decisions related to investments, credit and other strategic choices.
In this study, we are interested by the third stream of risk disclosure literature, since our purpose is to examine the impact of corporate governance mechanisms on risk disclosure. The researches putted forward above, based their studies on several corporate governance variables and especially on three main corporate governance mechanisms, namely ownership structure, board of directors and audit committee. These three important mechanisms are combined together in this study to examine their impact on the extent of corporate risk disclosure in annual reports in a Tunisian context.

Impact of Ownership Structure on Corporate Risk Disclosure

Mokhtar and Mellet (2013), Ntim et al. (2013), Mousa and Elamir (2014) have shown the existence of a relationship between ownership structure and corporate risk disclosure. In fact, Mousa and Elamir (2014) report that types of shareholders vary from one firm to another, and thus risk disclosure can be affected by who these shareholders are.

Institutional ownership is one of the important mechanisms that may affect corporate disclosure practices. Basing on an agency theory perspective, institutional investors are able to closely follow and control the corporate disclosure (Elzahar and Hussainey (2012), Barako et al. (2006)). Ntim et al. (2013) report that because of their potential proportion of firm's shares, these investors are more interested by corporate strategic decisions, namely investment and the disclosure of information including risk information.

Empirically, many studies have examined the association between institutional investors and corporate disclosure. Barako et al. (2006) lead to the fact that the extent of corporate voluntary disclosure is positively associated to the proportion of institutional investors. They conclude that managers voluntarily disclose information to respond to the different expectations of these investors. In contrast, Ntim et al. (2013) confirm a negative relationship between institutional investors and corporate risk disclosure. They explain that these investors have many resources and have the ability to access to some private information. Their interests become then in harmony with those of the managers and not with the other investors. This leads them to demand information by a direct contact rather than via the corporate disclosure in order to maintain their competitiveness. Based on the agency theory which suggests that institutional investors affect risk reporting practices and in consistence with findings of Ntim et al. (2013), we adopt the following hypothesis:

H1(a): The institutional ownership has a positive effect on the extent of corporate risk disclosure.

Foreign ownership is also one of the main characteristics of the ownership structure that can influence the financial reporting of the company. Barako et al. (2006) state that foreign ownership becomes a significant determinant of firm's disclosure practices. In fact, based on the agency theory, we can confirm that foreign investors do not dispose the same information possessed by the local investors. In order to minimize this information asymmetry, managers have recourse to the voluntarily disclosure in general and to the risk disclosure in particular.

Empirically, researches examining the association between foreign ownership and risk disclosure are very limited. Mousa and Elamir (2013) have shown a negative but non significant relationship between foreign

ownership and the extent of risk reporting. However Barako et al. (2006) confirm the existence of a positive and significant association between foreign ownership and risk disclosure. They suggested that firms which are mainly owned by local investors should update their voluntarily disclosure practices in order to effectively catch foreign investors. Thus, our second hypothesis is:

H1(b): There is a positive association between foreign ownership and the extent of risk disclosure.

In the accounting literature, ideas concerning the relationship between block ownership and risk disclosure are mitigated. Ntim et al. (2013) argue that the managers of firms which have a concentrated ownership structure are less likely to engage in disclosure practices. In fact costs committed further to a voluntarily risk disclosure may be higher than the advantages associated to this additional disclosure. In this case, Elshandidy and Neri (2015) add that the marginal cost related to an additional control is often higher than the benefit related to the achieved performance. They argue that when the ownership is dispersed, a lack of communication may lead to an information asymmetry between managers and shareholders, which can negatively affect the firm's evaluation. Thus, an additional disclosure allow managers to reduce this conflicts by engaging in a comprehensible voluntarily disclosure including risk disclosure.

In contrast, basing on the agency theory, it is suggested that a concentrated ownership structure reduces agency problems within the firm. Jensen and Meckling (1976) report that a good control and a low level of asymmetry information associated with an ownership concentration conduct to reduce agency problems and to improve firm performance and therefore reduce the need of an additional voluntarily disclosure (including risk disclosure).

Empirically, some studies revealed no significant association between ownership concentration and risk reporting (Mokhtar and Mellet (2013), Oliveira et al. (2011), others found a negative association, as in the case of Ntim et al. (2013). In contrast, the results of Mousa and Elamir (2014) showed a positive association between ownership concentration and risk disclosure. They explained that companies with a large ownership concentration are more likely to disclose risk information because they prefer to communicate more relevant information with their investors to maintain them and to convince them of the firm's good performance. This seems in coherence with the stakeholders' theory, indeed, the greater the importance of the resources of the stakeholders are, the more the company engage in voluntary disclosure to meet the information needs of these parts (Boesso and Kumar (2007)). This leads us to put forward the third hypothesis:

H1(c): The ownership concentration has a positive effect on the extent of risk disclosure.

By holding large shares in the capital of companies, the government may also influence the level of disclosure in general and the risk disclosure in particular in the annual reports. Some researchers suggest that the government ownership can deteriorate the quality of some practices in the firm. For example, Hou and Moore (2010) argue that the level of corruption and fraud are higher in the Chinese companies with a high level of government ownership. This can be supported by the fact that a strong politic connection, associated with an important level of governmental ownership may guarantee some types of protection against a strict control derived from weak regulatory authorities which could lead to poor disclosure practices (Ntim et al. (2013)). In contrast, Ntim et al. (2013) report also that from an agency theory perspective, managers of firms with a high level of government ownership can increase the extent of risk disclosure in order to mitigate agency problems between managers and government as an influent shareholder.

In this case, it has shown that the governmental ownership has a positive and significant effect on disclosure practices of the firm (Eng and Mak (2003), Ntim et al. (2013)). Eng and Mak (2003) explain that governmental ownership increases the moral risk and the agency problems, thus, voluntarily disclosure

seems to be the greater mean to mitigate this problems. In the same case, Ntim et al. (2013) justify this by the fact that these firms tend to disclose more risk information in order to signal their respectability with regulations and thus they facilitate the access to critical resources.

H1(d): Governmental ownership has a positive effect on the extent of risk disclosure.

Impact of Board of Directors on Corporate Risk Disclosure

Board of directors presents a major governance mechanism that can influence different practices of the firm, and thus risk disclosure. Rechner and Dalton (1991) stipulate that from corporate governance perspective, the board of directors is a key structural mechanism in monitoring managerial behavior and in protecting different stakeholders of the firm.

Board size is an important factor that can affect the effectiveness of the board. Allini et al. (2015), in coherence with Elshandidy and Neri (2015), argue that board size is a fundamental characteristic that can determine its effectiveness. Indeed, based on some accounting and financial theory, the board size has a crucial role in the disclosure strategies of the firm. According to the agency theory, boards with large number of directors have a great diversity in term of expertise and control. Furthermore, from a stakeholder theory perspective, the larger the size of the board is, the more is the access to information by the external environment (Ntim et al. (2013)). In this way, Elzahar and Hussainey (2012) argue that boards with large diversity of expertise are more encouraged to prove their efforts regarding risk management and this by disclosing this type of information.

Recently researchers have put the emphasis on studying the association between board size and risk reporting. Some studies have shown the existence of a negative association between board size and risk disclosure (Mousa and Elamir (2014)), Others have shown the absence of a significant relationship between board size and risk disclosure (Elzahar and hussainey (2012), Allini et al. (2015). However, Mokhtar and Mellet (2013) and Ntim et al. (2013) have shown that the board size has a positive and significant effect on the corporate risk disclosure. Then we adopt the following hypothesis:

H2(a): Board size has a positive effect on the extent of corporate risk disclosure.

Some boards are characterized by their role duality, where the CEO of the firm is also the chairman of the board. This characteristic can influence the disclosure strategy of the firm. Based on the agency theory, separation of functions of the CEO and the chairman of the board can enhance the ability of the board to control and to monitor managers and directors by improving the board independence and accountability (Barako et al. (2006), Rachdi and El Gaied (2009)). In this way, Ntim et al. (2013) confirm that duality can influence risk disclosure. In the other hand, duality can lead also to a greater knowledge, comprehension and experience regarding the strategic changes and the opportunities faced by the company, which positively influence firm performance.

Empirically, researches examining the association between board duality and risk disclosure are limited. Some studies, as in the case of Elzahar and Hussainey (2012) and Ntim et al. (2013), have shown the absence of a significant association between board duality and risk reporting. On the other hand, Mokhtar and Mellet (2013) have shown that the board duality has a negative effect on mandatory risk disclosure, however it has no significant effect on voluntary risk disclosure. Therefore, we put forward the following hypothesis:

H2(b) Board duality has a negative effect on the extent of corporate risk disclosure.

A further aspect related to the board diversity is the presence of woman within the board. Nielsen and Huse (2010) confirm that woman within the board influence setting up strategies through their significant contributions to decision-making and board effectiveness. On the other hand, Allini et al. (2014) report that listed firms with at least one woman within the board have lower percentage of member participation and meeting frequency than listed companies with no female members on the board.

This mechanism is not largely studied in the risk disclosure literature, but it is receiving an increasing attention these recent years (Allini et al. (2014), Allini et al. (2015)). Allini et al. (2014) have shown that firms with large presence of female members on the board negatively affect non-financial information disclosure. They conclude that the number of women within the board is generally limited compared to male members, and this because they do not get too close to the other members and therefore do not have a remarkable influence on other male directors. By contrast, Allini et al. (2015) have found that firms with large proportion of female members disclose more risk information. They concluded that women improve the board effectiveness and strengthen firm accountability and transparency. Thus, the following hypothesis is adopted:

H2(c): The proportion of women directors on the board has a positive effect on the extent of corporate risk disclosure.

Another board characteristic is taken into account, which is the board independence. In fact, Allini et al. (2015) report that the board independence is a crucial factor that can reduce information asymmetry and improve financial reporting quality. Indeed, these directors are considered as professionals that have neither a management role nor an ownership link with the firm. From a legitimacy theory perspective, their presence is then considered as a mean to enhance firm legitimacy by fostering a link between the firm and its societal values (Edkins (2009)). Linsley and Shrives (2006) argue that according to the agency theory and the stakeholder theory, the presence of independent directors can be considered as an important governance structure that enables to mitigate agency problems between shareholders and managers. That is how the presence of independent directors improves reporting quality in general and risk reporting in particular (Allini et al. (2015)).
Results concerning the association between board independence and risk disclosure are mixed. Elzahar and Hussainey (2012) and Allini et al. (2015) find no significant association between board independence and corporate risk disclosure. In another way, a positive association has been showed (Abraham and Cox (2007), Oliveira et al. (2011), Ntim et al. (2013), Zeghal and El Aoun (2016)). Abraham and Cox (2007) have shown that the role of independent non-executive directors is important in the risk reporting process, and they are positively associated to the amount of disclosed information on risk. They conclude that a potential group of independent non-executive directors can lean on a relevant group of executive directors to reveal their expertise regarding risk. Moreover, Oliveira et al. (2011) argue that according to the agency theory, independent directors are indispensable as to the reduction of agency costs. Hence the following hypothesis is considered:
H2(d): Board independence has a positive effect on the extent of corporate risk disclosure.

<u>Impact of the Audit Committee Size on Corporate Risk Disclosure</u>

Audit committee presents a fundamental mechanism that can guide corporate disclosure practices. Its effectiveness lies on its characteristics and mainly on its size. Persons (2009) confirms that the audit committee size is an integral factor that enables to adequately control corporate reporting practices. Li et al. (2012) confirm that large audit committees can help the committee to resolve potential questions concerning the corporate reporting process. In fact, a significant number of members on the audit committee are more likely to bring different points of view, as well as a variety of expertise to ensure an effective control (Bedard and Gendron (2010). Thus, audit committee size has an important influence on the financial reporting and therefore on risk reporting

Empirically, Madi et al. (2014) find that the audit committee size is positively and significantly associated to the voluntary disclosure. They conclude that the audit committee size improves disclosure and reduces the information asymmetry related to the agency problems. In fact, the association between the audit committee size and risk reporting is not widely treated. Thus the following hypothesis is putted forward:

H3: The audit committee size has a positive effect on the extent of corporate risk disclosure.

METHODOLOGY

Sample and Data collection

This study is based on a sample of 77 Tunisian firms listed in the Tunisian stock exchange (TSE) in 2015. Financial companies are excluded cause of their specific regulations both in term of corporate governance and in term of risk disclosure. Also, 17 non-financial companies were eliminated for a lack of data. Thus, we were able to select 34 listed companies observed from 2011 to 2015. The period of our study can be justified by our incentives to examine the relationship reported above in the post revolution period in the Tunisian context. The corporate risk disclosure and the corporate governance variables were collected from the sampled companies' annual reports presented in the Financial Market Council and from information provided in the website of the Tunisian stock exchange.

Variables Measurements

Our dependent variable is the extent of corporate risk disclosure in the annual reports of Tunisian firms. Content analysis seems to be the most appropriate method enabling to analyse the big amount of information presented in the annual reports. Mousa and Elamir (2013) confirm that the content analysis is a way to categorize items in a text and can be used when a large amount of information needs to be analyzed. This method requires firstly identifying the unit of analysis. Linsley and Shrives (2006) report that number of words, number of pages and number of sentences can be used to perform content analysis.

Thus, in the previous literature, the extent of risk disclosure was assessed using different units of analysis. Hassan (2009) used the paragraph as a unit of analysis in the UAE context. Louhichi and Zraik (2015) used the word as a unit of analysis by setting out six reference words relating to risk. Other researchers used the sentence as a unit of analysis, as in the case of studies conducted by Amran et al. (2009), Elzahar and Hussainey (2012), Mokhtar and Mellet (2013), Moumen et al. (2015).

In the case of this study, the sentence is used as a unit of analysis since it presents a complete and reliable analysis database. In this way, Linsley and Shrives (2006) argue that the use of the number of sentences as a unit of measure is a well-established method for the coding of risk disclosure that has been frequently used in previous literature. However, the word cannot be coded without referring to the sentence and it can only be interpreted in the context of a sentence (Linsley and Shrives (2006), Elsandidy and Neri (2015)). Thus, the use of the sentence turns out to be appropriate in order to facilitate the comparison with the results of previous studies (Ntim et al. (2013)).

Thereby, before starting the content analysis, a clear definition of risk should be established. The definition considered in this study is that of Linsley and Shrives (2006) according to which disclosures have been judged to be risk disclosures if the reader is informed of any opportunity or prospect, or of any hazard, danger, harm, threat or exposure, that has already impacted upon the company or may impact upon the company in the future or of the management of any such opportunity, prospect, hazard, harm, threat or exposure.

After defining risk and the method of the content analysis from our part and from the part of an independent researcher, we have independently analysed an initial sub-sample composed by five annual reports to verify the coherence of the coding process. It is the inter-reliability test. This additional analysis yielded a Scott's pi of 0.80, which present a satisfactory degree since it is higher than 0.75 as proposed by Hackston and Milne (1996) and Linsley and Shrives (2006). This step should be performed in order to improve the reliability and to reduce the subjectivity of the content analysis method. In fact, Linsley and Shrives (2006) argue that content analysis is inevitably subjective and therefore the counting method needs to be reliable in order to draw valid conclusions.

Then, the analysis is performed and completed by a single coder from the authors for all the annual reports. Each counted sentence is classified according to the grid of risk categories proposed by Linsley and Shrives (2006) and in coherence with the proposal framework developed by the ICAEW (1998). Thereafter and basing on the previous literature, the output of the analysis are classified according to their semantic dimensions (Good/ Bad; Past/ Future; Monetary/ Non-Monetary). And finally, we count the total number of different predefined categories and dimensions.

Independent variables are those related to corporate governance, and control variables are namely, the age of the firm, the leverage and the industry. The measurements of these variables are presented in the table 1.

Table 1. Variables and Definitions

Variable	**Measure & Definition**	**Authors**
Panel: Independent variables		
INS	The proportion of shares held by institutional investors	Elzahar and Hussainey (2012), Ntim et *al*. (2013) et Mousa and Elamir (2014)
FOWP	The proportion of shares held by foreign investors	Baccouch et *al*. (2010), Mousa and Elamir (2014)
COWP	The proportion of shareholding > 5%	Ntim et *al*. (2013), Mokhtar et Mellet (2013) et Mousa et Elamir (2014)
GOWP	*The proportion shares held by the government*	Ntim et al. (2013)
SZB	Total number of directors in the board	Barako et *al*. (2006), Mokhtar and Mellet (2013), Mousa and Elamir (2014), Allini et *al*. (2015)
DUB	1 if the CEO is the chairman of the board 0 otherwise	Elzahar and Hussainey (2012), Mokhtar and Mellet (2013), Ntim et *al*. (2013)
WMB	The proportion of women directors within the board	Allini et *al*. (2014), Allini et *al*. (2015)
INDB	The proportion of independent non- executive directors on the board	Oliveira et *al*. (2011), Ntim et *al*. (2013), Allini et *al*. (2015)
SZAC	Total number of members in the audit committee	Persons (2009), Li et *al*. (2012), Madi et *al*. (2014)
Panel B: Control variables		
END	Debt ratio	Abraham and Cox (2007), Hassan et *al*. (2009), Mousa and Elamir (2014)
AGE	Age of the firm	Mak and Li (2001)
INDUST	1 if the firm is industrial, 0 otherwise	Baccouche et *al*. (2010), Elzahar and Hussainey (2012), Mokhtar and Mellet (2013)

The Model

We estimate the following model to examine the association between corporate governance mechanisms and the extent of corporate risk disclosure in the Tunisian context.

$$RD= \alpha_0 + \alpha_1 INS + \alpha_2 COWP + \alpha_3 GOWP + \alpha_4 FOWP + \alpha_5 SZB + \alpha_6 INDB + \alpha_7 WMB + \alpha_8 DUB + \alpha_9 SZAC + \alpha_{10} END + \alpha_{11} AGE + \alpha_{12} INDUST + \varepsilon_{it}$$

Where, RD is the extent of risk disclosure, INS the institutional ownership, COWP the concentrated ownership, GOWP the government ownership, FOWP the foreign ownership, SZB the board size, INDB the board independence, WMB the presence of female members on the board, DUB the role duality of the board, SZAC the audit committee size, END the leverage of the firm, AGE the age of the firm and INDUST the firm industry.

RESULTS

Descriptive Analysis

Table 2. Descriptive Analysis of Risk Disclosure

Panel 1: Risk disclosure by year and by category

Risk	2011	2012	2013	2014	2015	Total
Financial risk disclosure	139	133	128	136	165	701
Operational risk disclosure	94	104	83	72	86	439
Empowerment risk disclosure	4	8	7	6	9	34
Information processing and technology risk disclosure	1	1	0	1	0	3
Integrity risk disclosure	1	0	1	2	1	5
Strategic risk disclosure	160	150	142	149	189	790
Total	**399**	**396**	**361**	**366**	**450**	**1972**

Panel 2: descriptive statistics of risk disclosure

Risk	Mean	St. Dev.	Minimum	Maximum
Risk disclosure	11.6	6.921709	1	36

Panel 3: Risk disclosure classified by semantic disclosure

Risk	Good	Bad	Monetary	Non-Mon.	Past	Future	No Spec. Time
Risk disclosure	717	1255	485	1487	1432	528	12

It is shown from the panel 1 of the table 2 that the total number of sentences disclosed on risks of the sampled Tunisian firms is 1972 sentences for five years spreading from 2011 to 2015. This number remains very low compared to the other contexts. Moreover, we can notice that the majority of the disclosed sentences represent non-financial risks (1271 sentences) which represent 64% of total disclosed sentences. This result is consistent with that obtained by Amran et al. (2009), Oliveira et al. (2011) and Ntim et al. (2013) who showed that firms disclose non-financial risks more than financial risks in their annual reports. This result can be explained by the fact that the activities and strategies of the studied Tunisian companies are influenced by the revolutionary context and by the economic changes through which the country passes during the five years of the study. This situation may increase the level of risks related to strategic, current but non financial operations of the firms, which leads them to disclose these types of risks. Ntim et al. (2013) in the South-African context, explain that the focus on disclosing non-financial risks can reflect the operational and strategic changes faced by firms during the financial crisis 2007/2008.

Results are also in consistence with findings of Linsley and Shrives (2006) that showed that strategic risks, operational risks and financial risks are the most disclosed risks in the annual reports. In fact, in our case, the most disclosed categories are strategic risks (790 sentences), financial risks (701 sentences) and operational risks (439 sentences). The importance attached to this information can be explained by the financial difficulties faced by Tunisia after the revolution, such as the increase in exchange rates (Euro / Dollar), the increase in the inflation rate and the increase in purchase prices.

Regarding Panel 2 of the table, we notice that the number of disclosed sentences on the total risks is on average of 11.6 sentences varying between a minimum of one sentence and a maximum of 36 sentences. This justifies also the low commitment to risk disclosure by Tunisian companies.

Finally we can interpret from the panel 3 of the table that Tunisian firms are interested to disclose mostly past information with 1432 sentences (representing 72.61% of total disclosures), bad information with 1255 sentences (representing 63.64% of total disclosures) and 1487 non-monetary information (representing 75.4% of total disclosures).

Concerning the descriptive statistics of the independent variables, they are presented in table 3 and table 4. From table 3, we can notice that the proportion of institutional investors is on average 16.81% varying between 0% and 88.42%. Likewise, the proportion of foreign investors ranges from 0% to 73.43% with an average of 9.34%. Regarding ownership concentration and government ownership, they represent respectively an average of 66.90% and 6.45%. For the board of directors' variables, the board size ranges from 4 to 12 members with an average of 8 members which is in harmony with the recommendations of the commercial companies' law. The proportion of female members within the board is on average 7.26%, varying between 0 and 55.55%. For the audit committee size, it represents on average 3 members varying between 2 and 5 members. The minimum of 3 members fixed by the regulations of the Tunisian commercial companies' law is then not respected. Regarding control variables, the age and the level of leverage represent on average 38.2 and 0.54 respectively.

Table 3: Descriptive Statistics of Quantitative Variables

Variables	Mean	St. Dev.	Minimum	Maximum
Panel A: Independent variables				
INS	0.1681026	0.2136491	0	0.8842
FOWP	0.0934029	0.174639	0	0.7343
COWP	0.6690371	0.1610548	0.247	0.9986
GOWP	0.0645476	0.1891363	0	0.798
SZB	8.2	2.545677	4	12
WMB	0.0726169	0.117617	0	0.5555556
INDB	0.1386536	0.127156	0	0.5
SZAC	3.247059	0.5308446	2	5
Panel B: Control variables				
AGE	38.2	20.25214	3	89
END	0.5449772	0.4031411	0.0081287	2.676767

With: INS the proportion of institutional investors, FOWP the proportion of foreign investors, COWP ownership concentration, GOWP Government ownership, SZB the board size, WMB the proportion of female members within the board, INDB the proportion of independent directors on the board SZAC, the audit committee size, AGE firm age, and END the leverage of the firm. Table 4 presents the descriptive statistics of dichotomous variables. The analysis shows that 60.59 cumulate the functions of the CEO and the chairman of the board of directors. And 50% of the sampled firms are industrial firms.

Table 4: Descriptive Statistics of Dichotomous Variables

Variable		Frequency	Proportion (%)
Panel: Independent variable			
DUB	0	67	39.41
	1	103	60.59
Panel B: Control variable			
INDUST	0	85	50

With DUB the dual structure of the board of directors, and INDUST the firm industry

Multivariate Analysis

Before starting the regression analysis, we have to test the existence of a multicollinearity problem between the explanatory variables. Thus, the results of the Spearman correlation matrix are presented in table 5. Referring to the cat-off fixed by the previous literature and statisticians, a serious problem of multicollinearity exists when the coefficient is higher than 0.8 (Kennedy (1992)). In this study, the problem of multicollinearity does not exist since the coefficients range from 0.0101 to 0.4253.

Table 5: Spearman Correlation Matrix

	INS	**FOWP**	**COWP**	**GOWP**	**SZB**	**WMB**	**INDB**	**SZAC**	**END**	**AGE**
INS	-									
FOWP	**0.4253**	-								
COWP	0.1108	0.1037	-							
GOWP	-0.2730	-0.1167	0.0736	-						
SZB	0.1764	0.2769	0.0721	0.0285	-					
WMB	0.0559	-0.1657	0.0355	0.3149	0.2582	-				
INDB	0.0258	-0.1235	-0.3026	-0.2300	-0.3512	-0.3475	-			
SZAC	-0.2213	-0.1404	-0.0675	0.3831	0.3129	0.1713	0.0594	-		
END	-0.1136	-0.1824	-0.1170	0.0387	0.0699	-0.1128	0.1557	0.4028	-	
AGE	**0.0101**	0.1595	0.2213	0.1401	0.2241	0.0467	-0.1116	0.2743	0.0218	-

With: INS the proportion of institutional investors, FOWP the proportion of foreign investors, COWP ownership concentration, GOWP Government ownership, SZB the board size, WMB the proportion of female members within the board, INDB, the proportion of independent directors on the board, SZAC the audit committee size, AGE firm age, and END the leverage of the firm.

As we explained before, our dependent variable represents a count variable that range from 0 to 36. Thus, this type of variables rarely meets the normality condition, and a linear regression model seems to be inappropriate, which was confirmed by the Shapiro-Wilk test. Zeghal et al. (2007) argue that in the classical linear models, the dependent variable is expressed as a linear combination of explanatory parameters while assuming that this variable is normally distributed, whereas generalized linear models such as the Poisson model and the Negative binomial model are based on alternative distributions. Thus, we conduct our analysis through a generalized linear model. For the Poisson model an important assumption should be considered, that is the equality between the mean and the variance of the dependent variable. In our case, the variance of our dependent variable is largely higher than its mean. Thus, an over dispersion problem exists. This can be confirmed or infirmed by the deviance test and the χ^2 test. The result of these both tests are presented in table 6.

Table 6: Deviance and χ^2 tests

Test	**Coefficient**	**Significance**
Deviance test	591.0908	0.0000
χ^2 test	571.3932	0.0000

Results show that these two tests are significant at the level of 1%, which enables us to reject the null hypothesis supposing the equality between the mean and the variance of our dependent variable. Thus, the recourse to the negative binomial regression is appropriate and necessary. Given that our study covers 34 companies during a five-year period, our data correspond consequently to a panel data, hence a problem of heterogeneity may arise. Thus, it is necessary to model the heterogeneity of behaviors by the use of the fixed or the random effect model. To do this, the Hausman test allows us to decide between these two models.

Table 7: Hausman Test

Coefficient	**34.21**
Significance	0.0002
Appropriate specification model	Fixed-effect model

Table 7 displays a significant coefficient at the level of 1%, which implies that we have to run a fixed effect model.

Negative Binomial Regression Estimations

Table 8 displays results of the estimations of the model by the fixed effect negative binomial regression.

Table 8. Fixed Effect Negative Binomial Regression Model

	Coefficient	**Z Statistic**	**Significance**
INS	-3.853963	-4.12	0.000***
FOWP	-2.829804	-1.66	0.098*
COWP	2.277499	3.60	0.000***
GOWP	-1.144892	-1.91	0.056*
SZB	0.0997537	2.49	0.013**
DUB	0.123779	0.79	0.432
WMB	-1.423446	-2.53	0.011**
INDB	-0.6303972	-1.03	0.303
SZAC	0.2917145	1.85	0.065*
END	-0.1981449	-0.71	0.476
AGE	0.0490711	2.27	0.023**
INDUST	8.942018	0.03	0.972
	Wald χ^2	27.24	
	Significance	0.0071	

With: INS the proportion of institutional investors, FOWP the proportion of foreign investors, COWP ownership concentration, GOWP Government ownership, SZB the board size, WMB the proportion of female members within the board, INDB the proportion of independent directors on the board, SZAC the audit committee size, AGE firm age, END the leverage of the firm, DUB the board duality, and INDUST firm industry

From table 8 we can interpret that the Wald χ^2 statistic is highly significant at the level of 1% (Wald χ^2 = 27.24, P-value = 0.0071), which means that the estimators can properly explain the extent of the risk disclosure with a level of significance at a level of 1 %, and therefore our model is globally significant.

The results of the estimation show that the proportion of institutional investors has a negative and significant impact at the level of 1% on the extent of risk disclosure. Thus, when firms have significant proportions of institutional ownership, they have an interest to reduce the level of risk information reported in their companies' annual reports. This can be explained by the fact that institutional investors have sufficient information on risks. Given their importance in companies, they can exercise their powers to hide some information on risks. Our results are in line with the results of Abraham and Cox (2007) in studying the relationship between long-term institutional ownership and risk disclosure, as well as the findings of Ntim et al. (2013). They explain that institutional investors can benefit from a large amount of non-public information. Their need for information on risks is then satisfied by a simple direct contact with the managers. Nevertheless, our results are not consistent with those of Elzahar and Hussainey (2012) and Mousa and Elamir (2014). Our result is thus consistent with our first hypothesis H1(a) which assumes that institutional ownership has a negative impact on the extent of risk disclosure.

The results show also that foreign ownership has a negative and significant impact at the levek of 10% on the extent of risk disclosure. Indeed, this may lead us to interpret that the proportion of foreign shareholders decreases the level of risk disclosure in the annual reports of Tunisian companies. This result is not consistent with the findings of Mousa and Elamir (2013) and Mousa and Elamir (2014) who found a non-significant relationship between risk disclosure and foreign ownership, and the results of Barako et al. (2006) while examining the factors influencing voluntary disclosure. Hence, we reject our hypothesis H1(b) which supposes that foreign ownership positively affects the extent of risk disclosure.

On the other hand, the estimates indicate that the ownership concentration has a positive and very significant impact at the level of 1% on the extent of risk disclosure. This is not the case for Oliveira et al. (2011) and Mokhtar and Mellet (2013). Our result implies that companies with a large ownership concentration have an interest to disclose more risk information in the annual reports. This can be explained by the power and the control exercised by these investors over the manager regarding risk disclosure practices, and their willingness to reduce agency problems in the company. Our results are in line with the results of Mousa and Elamir (2014) which concluded that companies with a high ownership concentration are more likely to disclose risk information because they prefer to share with investors more relevant information in order to attract them and convince them of the company's performance. These researchers add that major investors can improve the company's performance by increasing control and reducing agency problems. This result allows us to confirm our hypothesis H1(c), which assumes that the ownership concentration has a positive influence on the extent of risk disclosure.

Regarding the government ownership, it appears to have a negative and significant impact at the level of 10% on the extent of risk disclosure. In fact, in Tunisia, companies with significant government ownership do not engage too much in the disclosure of information on risks. This can be explained by the fact that these companies feel protected by the state and therefore, they are not responsible for disclosing relevant risk information to other stakeholders. Hence, their interest is only directed towards the State, which on its part holds a high level of information and does not need the information provided in the annual reports. Our result is therefore not in line with the results of Eng and Mak (2003) and Ntim et al. (2013). Also, it is not in line with our hypothesis H1(d).

Consequently, we can conclude that the four ownership structure variables significantly affect the extent of risk disclosure.

Concerning the board size, results summarized in table 8 show that the board size of has a positive and significant impact at the level of 5% on the extent of risk disclosure. This can be motivated by the great diversity of expertise and responsibility that can be found in large boards. In fact, the higher the number of board members is, the more is the accountability of the company in terms of transparency and disclosure. Our result corroborates the findings of Mokhtar and Mellet (2013), which explain that the positive relationship between risk disclosure and board size reflects the importance of directors' awareness towards their responsibility to support financial reporting. Likewise, this result converges with the result of Ntim et al. (2013) that indicates that large boards of directors are associated with better managerial power and greater diversity in terms of expertise and stakeholder representation, which can improve the legitimacy and the reputation of the firm. However, our results are not consistent with the results of Elzahar and Hussainey (2012), Mousa and Elamir (2014) and Allini et al. (2015). Our hypothesis H2(a) is thus verified. We also note that the proportion of women on the board of directors has a negative and significant influence on the extent of risk disclosure at the level of 5%. This means that a significant proportion of women in the board decreases the level of risk disclosure. This is not consistent with the result of Allini et al. (2015), according to which a significant proportion of female directors improves the level of risk disclosure. However, our result is similar to the result of Allini et al. (2014). This can be explained by the importance of the woman's other responsibilities, a part her responsibilities to her work, which may decrease her influence on the other directors. This leads us to reject our hypothesis H2(c).

On the other hand, the board duality and the board independence have no significant impact on the extent of the corporate risk disclosure which is in coherence with the findings of Elzahar and Hussainey (2012). In fact, the absence of a significant relationship between board independence and risk reporting implies that these directors cannot exert pressure on managers and other board members to disclose risk information. Thus, we reject both hypothesis H2(b) and H2(d).

Regarding the audit committee size, it appears that this variable has a positive and significant impact, at the level of 10% on the extent of risk disclosure. This can be due to the fact that large audit committees are more diverse in terms of expertise and motivation for greater transparency which enables to reduce corporate agency problems. This result is in agreement with the results of Madi et al. (2014) while studying the relationship between the characteristics of the audit committee and voluntary disclosure. However, this is not consistent with the results of Elzahar and Hussainey (2012). Then we confirm our hypothesis H3.

Concerning the control variables, only the firm age has a significant impact at the level of 5% on the extent of corporate risk disclosure. Thus, older Tunisian companies have an interest to disclose more risk information. This result may be related to some legitimacy and reputation issues of older companies. Indeed, this can be explained by the willingness of these firms to disclose any relevant information in the annual reports and to prove their awareness of any type of risk they may face. Our result is in line with the results of Baccouche et al. (2010) in their study on societal disclosure. For the other control variables, namely the firm leverage and the firm industry, they have no significant impact on the extent of the risk reporting.

CONCLUSION

This study examines the relationship that may exist between internal corporate governance mechanisms and the extent of risk disclosure in annual reports of Tunisian firms. To do this, a content analysis of the sampled firms 'annual reports was firstly performed to measure the extent of corporate risk disclosure. The preliminary results of the content analysis show that Tunisian firms do not disclose high amount of risk information in their annual reports. Therefore, users of financial and accounting information may be unable to meet their needs concerning risk information that should be disclosed in the annual report. This can be explained by the weak regulations requiring the disclosure of this information in the annual reports of Tunisian companies.

Concerning the multivariate analysis, the obtained results show that institutional, foreign, and government ownership as well as the proportion of female members within the board of directors affect negatively the extent of corporate risk disclosure. On the other hand, ownership concentration, board size, audit committee size and the firm age have a positive effect on the level of corporate risk disclosure. Our findings are motivated by results of previous studies and by the suggestions of agency, legitimacy and stakeholder theories.

These results may constitute then some contributions. In fact, our results can add to the risk disclosure literature, especially in a special and emerging context in which this type of disclosure is still in its infancy. Again, this research can increase the interest of legislators in regulating and presenting guides obliging and encouraging companies to communicate more information about risks in their annual reports, especially in Tunisia.

Nevertheless, as any research, this study presents some limitations. Firstly, our study is based on a content analysis enabling to measure the extent of corporate risk disclosure. It is agreed, by the previous literature, that this method is inevitably subjective. But, as explained by Linsley and Shrives (2006), this method remains effective inasmuch as it provides important contributions in the existing literature. Second, this

study is conducted on small sample composed by only non-financial companies, thus, results cannot be generalized on all Tunisian firms.

These limitations may lead to conduct future researches. In fact, a future study may be conducted to examine the same relationship on financial firms or, at the same time, on a group of financial and non-financial firms by conducting two separate empirical analyzes enabling to derive comparative analyzes between these two sectors. Moreover, other variables related to external governance mechanisms can be introduced since these variables are not widely discussed in the literature, and especially in the risk disclosure literature.

REFERENCES

Abraham, S., and P. Cox. 2007. Analyzing the determinants of narrative risk information in UK FTSE 100 annual reports. *The Britsh Accounting Review* 39 (3): 227-248.

Allini, A., F. M. Rossi, and K. Hussainey. 2015. The board's role in risk disclosure: An exploratory study of Italian listed state-owned enterprises. *Public Money & Management* 36(2): 113-120.

Allini, A., F. M. Rossi, and R. Macchioni. 2014. Do corporate governance characteristics affect non-financial risk disclosure in government-owned companies? The Italian experience. *Financial reporting* 1: 5-31.

Al-Shammari, B. 2014. Kuwait corporate characteristics and level of risk disclosure: A content analysis approach. Journal of Contemporary Issues in Business Research 3 (3): 128-153.

Amran, A., A. M. R. Bin, and B. C. H. Hassan. 2009. Risk reporting: An explanatory study on risk management disclosure in Malaysian annual reports. *Managerial Auditing Journal* 24 (1): 39-57.

Baccouche, C., O. Errais, and K. Mzoughi. 2010. Les déterminants de la publication volontaire d'informations sociales: Cas des entreprises tunisiennes. *Capital Immatériel: Etat Des Lieux Et Perspectives*: 1-14.

Barako, D. G., P. Hancock, and H. Y. Izan. 2006. Factors influencing voluntary corporate disclosure by Kenyan companies. *Corporate Governance: An International Review* 14 (2): 107-125.

Bedard, J., and Y. Gendron. 2010. Strengthening the financial reporting system: Can audit committees deliver? *International Journal of Auditing* 14 (2): 174-210

Beretta, S., and S. Bozzolan. 2004. A framework for the analysis of firm risk communication. *The International Journal of Accounting* 39 (3): 265-288.

Boesso, G., and K. Kumar. 2007. Drivers of corporate voluntary disclosure: A framework and empirical evidence from Italy and the United States. *Accounting, Auditing & Accountability Journal* 20 (2): 269-296.

Dobler, M., K. Lajili, and D. Zéghal. 2011. Attributes Of Corporate Risk Disclosure: An International Investigation In The Manufacturing Sector. *Journal of International Accounting Research* 10 (2): 1-22.

Edkins, A. 2009. Risk disclosure and re-establishing legitimacy in the event of a crisis-did northern rock use risk disclosure to repair legitimacy after their 2007 collapse?. Working paper. Department of management studies, University of York.

Elshandidy, T., and L. Neri. 2015. Corporate governance, risk disclosure practices, and market liquidity: Comparative evidence from the UK and Italy. *Corporate Governance: An International Review* 23 (4): 331-356.

Elzahar, H., and K. Hussainey. 2012. Determinants of narrative risk disclosures in UK interim reports. *The Journal of Risk Finance* 13 (2): 133-147.

Eng, L. L., and Y. T. Mak. 2003. Corporate governance and voluntary disclosure. *Journal of Accounting and Public Policy* 22(4): 325-345.

Hackston, D., and M. J. Milne. 1996. Some determinants of social and environmental disclosures in New Zealand companies. *Accounting, Auditing and Accountability Journal* 9 (1): 77–108.

Hassan, M. K. 2009. UAE Corporations-specific characteristics and level of risk disclosure. *Managerial Auditing Journal* 24 (7): 668-687.

Hassan, M. K. 2014. Risk narrative disclosure strategies to enhance organizational legitimacy: Evidence from UAE financial institutions. *International Journal of Disclosure and Governance*, 11(1): 1-17.

Hou, W., and G. Moore. 2010. players and referee roles held jointly: The effect of state ownership on China's regulatory enforcement against fraud. *Journal of Business Ethics* 95: 317–335.

Institute of Charted Accountants In England And Wales. 1997. Financial reporting of risk: Proposals for a statement of business risk. ICAEW. London.

Institute of Charted Accountants In England And Wales. 1999. No surprises: The case for better risk reporting. ICAEW. London.

Institute of Chartered Accountants in England and Wales. 1998. Financial reporting of risk-proposals for a statement of business risk. ICAEW. London.

Jensen, M. C., and W. H. Meckling. 1976. Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics* 3(4): 305-360.

Kennedy, P. 1998. A guide to econometrics. Blackwell. Oxford.

Li, J., M. Mangena, and R. Pike. 2012. The effect of audit committee characteristics on intellectual capital disclosure. *The British Accounting Review* 44 (2): 98-110.

Linsley, P. M., and P. J. Shrives. 2000. Risk management and reporting risk in the UK. *Journal of Risk* 3: 115-129.

Linsley, P. M., and P. J. Shrives. 2005. Transparency and the disclosure of risk information in the banking sector. *Journal of Financial Regulation and Compliance* 13(3): 205-214.

Linsley, P. M., and P. J. Shrives. 2006. Risk reporting: A study of risk disclosures in the annual reports of UK companies. *The British Accounting Review* 38 (4): 387–404.

Louhichi, W., and O. Zreik. 2015. Corporate risk reporting: A study of the impact of risk disclosure on firms' reputation. *Economics Bulletin* 35(4): 2395-2408.

Madi, H. K., Z. Ishak, and N. A. A. Manaf. 2014. The impact of audit committee characteristics on corporate voluntary disclosure. *Procedia-Social and Behavioral Sciences* 164: 486-492.

Mak, Y. T., and Y. Li. 2001. Determinants of corporate ownership and board structure: evidence from Singapore. *Journal of Corporate Finance 7* (3): 235-256.

Marston, C. L., and P. J. Shivres. 1991. The use of disclosure indices in accounting research: A review article. The *British Accounting Review* 23 (4): 195 – 210.

Mokhtar, E. S., and H. Mellet. 2013. Competition, corporate governance, ownership structure and risk reporting. *Managerial Auditing Journal* 28 (9): 838-865.

Moumen, N., H. Ben Othman, and K. Hussainey. 2015. The value relevance of risk disclosure in annual reports: Evidence from MENA emerging markets. *Research in International Business and Finance* 34: 177-204.

Mousa, G., and E. Elamir. 2013. Content analysis of corporate risk disclosure: The case of Bahraini capital market. *Global Review of Accounting and Finance* 4 (1): 27-54.

Mousa, G., and E. Elamir. 2014. The effect of governance mechanisms on the quality of risk disclosure: Using Bootstrap techniques. *American Journal of Finance and Accounting* 3 (2/3/4): 128-151.

Nielsen S. and M. Huse. 2010. Directors' contribution to board decision-making and strategic involvement: The role of equality perception. *Accounting Auditing & Accountability Journal* 15(4): 609-616.

Ntim, C. G., S. Lindop, and D. A. Thomas. 2013. Corporate governance and risk reporting in South Africa: A study of corporate risk disclosures in the pre- and post- 2007/2008 global financial crisis periods. *International Review of Financial Analysis* 30: 363-383.

Oliveira, J., L. L. Rodrigues, and R. Craig. 2011. Risk-related disclosures by non-finance companies: Portuguese practices and disclosure characteristics. *Managerial Auditing Journal* 26 (9): 817-839.

Persons, O. S. 2009. Audit committee characteristics and earlier voluntary ethics disclosure among fraud and no-fraud firms. *International Journal of Disclosure and Governance* 6(4): 284-297.

Rachdi, H., and M. El Gaied. 2009. L'impact de l'indépendance et de la dualité du conseil d'administration sur la performance des entreprises: Application au contexte américain. *Revue Libanaise de Gestion et d'Économie* 2 (3): 127-150.

Rechner, P. L., and D. R. Dalton. 1991. CEO duality and organizational performance: A longitudinal analysis. *Strategic Management Journal* 12(2): 155-160.

Zeghal, D., and M. El Aoun. 2016. The effect of the 2007/2008 financial crisis on enterprise risk management disclosure of top US banks. *Journal of Modern Accounting and Auditing* 12(1): 28-51.

Zeghal, D., R. Mouelhi, and H. Louati. 2007. An analysis of the determinants of research & development voluntary disclosure by Canadian firms. *Irish Accounting Review* 14(2) :61-89.

Zhang, X., D. Taylor, W. Qu, and J. Oliver. 2013. Corporate risk disclosure: Influence of institutional shareholders and audit committee. *Corporate Ownership & Control* 10 (4): 341-353.

Appendix 1: Risk Disclosure Categories (Analysis Grid Developed by Linsley and Shrives (2006))

Risk categories	**Items**
Financial risk	Interest rate
	Exchange rate
	Commodity
	Liquidity
	Credit
Operational risk	Customer satisfaction
	Product development
	Efficiency and performance
	Sourcing
	Stock obsolescence and shrinkage
	Product and service failure
	Environmental
	Health and safety
	Brand name erosion
Empowerment risk	Leadership and management
	Outsourcing
	Performance incentives
	Change readiness
	Communications
Information processing and technology risk	Integrity
	Access
	Availability
	Infrastructure
Integrity risk	Management and employee fraud
	Illegal acts
	Reputation
Strategic risk	Environmental scan
	Industry
	Business portfolio
	Competitors
	Pricing
	Valuation
	Planning
	Life cycle
	Performance measurement
	Regulatory
	Sovereign and political

SPANISH PROCEEDINGS

INBOUND MARKETING COMO ESTRATEGIA COMPETITIVA PARA EL COMERCIO DETALLISTA DE LAS MIPYMES EN EL MUNICIPIO DE JUCHITEPEC, ESTADO DE MÉXICO

Omar Ernesto Terán Varela, Centro Universitario UAEM Amecameca
Mara Patricia Lara Sánchez, Centro Universitario UAEM Amecameca
Enrique Espinosa Ayala, Centro Universitario UAEM Amecameca
Ofelia Márquez Molina, Centro Universitario UAEM Amecameca
Pedro Abel Hernández García, Centro Universitario UAEM Amecameca
Edgar Isaac Ruiz González, Centro Universitario UAEM Amecameca
Mariana Vergara Burgos, Centro Universitario UAEM Amecameca

RESUMEN

En el mundo globalizado actual, donde los empresarios le apuestan a posicionarse en los mercados, existe incertidumbre en la sobrevivencia de las Micro Pequeñas y Medianas Empresas (MIPYMES), las cuales aportan aproximadamente el 48% del PIB de la economía de los países, y generan más del 80% de los empleos, presentan problemas tecnológicos. Es por ello que, de acuerdo al Sistema de Información de Empresas Mexicanas (SIEM), el Municipio de Juchitepec, Estado de México cuenta con 414 MIPYMES de las cuales 22 son de servicios, 391 son de comercio y 1 es de industria. La problemática que presentan es que ninguna de ellas cuenta con tecnológica que le permita ser competitiva. Una de las principales razones es que no invierten en innovación tecnológica, por lo que prefieren sobrevivir a invertir. Las ideas de los comerciantes son buenas, ya que son muy creativas y generan propuestas innovadoras, pero prefieren sobrevivir que invertir. El objetivo de la investigación es generar estrategias que permitan la implantación del Inbound Marketing como estrategia competitiva para las MIPYMES del sector terciario del municipio de Juchitepec, Estado de México, debido a su atraso en el uso de la tecnología, miedo y falta de emprendimiento, por falta de recursos económicos y de capital, la innovación, no cuentan con página web, ni redes sociales, que puedan atraer a sus clientes,

PALABRAS CLAVES: Inbound Marketing, Comercio Detallista, MIPYMES

INBOUND MARKETING AS A COMPETITIVE STRATEGY FOR MICRO AND SMALL ENTERPRISES IN THE RETAIL SECTOR IN THE MUNICIPALITY OF JUCHITEPEC, STATE OF MEXICO

ABSTRACT

In the current globalized world, where entrepreneurs are betting on positioning themselves in the markets, there is uncertainty in the survival of Micro and Small Enterprises (MIPYMES), which contribute approximately 48% of the PIB of the countries' economy, and they generate more than 80% of the jobs, they present technological problems. That is why, according to the Information System of Mexican Companies (SIEM), the Municipality of Juchitepec, State of Mexico has 414 MIPYMES of which 22 are services, 391 are trade and 1 is industry. The problem they present is that none of them has technology that allows them to be competitive. One of the main reasons is that they do not invest in technological innovation, so they prefer to survive to invest. The ideas of the merchants are good, since they are very creative and generate innovative proposals, but prefer to survive than invest. The objective of the research is to generate strategies that allow the implementation of Inbound Marketing as a competitive strategy for MIPYMES in

the tertiary sector of the municipality of Juchitepec, State of Mexico, due to their backwardness in the use of technology, fear and lack of entrepreneurship, due to lack of economic resources and capital, innovation, they do not have a website or social networks that can attract their clients,

JEL: M30, M31, M32, M37, M39

KEYWORDS: Inbound Marketing, Retail Trade, MIPYMES

INTRODUCCIÓN

La importancia que tiene el Inbound Marketing (IM) como estrategia competitiva y herramienta publicitaria en el Comercio Detallista (CD), se debe a que la publicidad que se promueve es un factor importante y tiene como propósito el de posicionar al negocio en los mercados internacionales, nacionales, estatales, regionales y locales, para contrarrestar la competencia y ser competitivo. A pesar de la importancia que tiene la publicidad en estos mercados, no ha tenido el impacto en las Micro Pequeñas y Medianas Empresas (MIPYMES), que son las responsables de llevar a cabo las actividades del CD, y la mayoria se encuentran en el sector terciario, y es ahí donde los emprendedores deben percibir que es una herramienta muy poderosa, ya que día con día va abarcando mayor segmento y van de la mano de las nuevas tecnologías y los negocios, es por ello que, los diferentes tipos de negocios en México han perdido competitividad, debido a la falta de innovación, que trae como consecuencia alejarse de la vanguardia para poder crecer y ser exitosos. El IM es un detonador que ayuda a posicionar a las empresas y con ello generar mayor competitividad, y actualmente se debe utilizar como herramienta en los mercados y la sociedad, debido a que estan enfocados en todo lo relacionado a lo digital, y para el caso del CD donde cualquier empresa fabricante, mayorista o detallista que vende algo a los consumidores para su uso particular, están haciendo una venta detallista. Esto es así independientemente de cómo se venda el producto (en persona, en línea o por teléfono, correo o máquina vendedora) o porque medio se comercialice (si es en una tienda, en el hogar del consumidor, en otro lugar físico, o por Internet).

Para Samsing (2016), establece que el IM permite que los clientes potenciales encuentren en Internet una diversidad de productos y servicios, mediante la presencia de productos en redes sociales, la generación de leads y la analítica web, donde el usuario se sienta atraído por los productos y servicios que se ofrecen, y es por ello que, se establece el contacto entre cliente y proveedor, donde siempre la iniciativa del cliente sea la que trate de ofrecer el valor de una forma no intrusiva al abastecedor, a diferencia de la publicidad tradicional, donde los consumidores no sienten que el fin es conseguir ventas. Con las técnicas del IM los clientes se acercan a los proveedores y con las outbound en donde el proveedor es el que debe encontrarlos a ellos, donde en el primer caso, la clave está en crear contenido de calidad y, en el segundo, en el presupuesto. Por su parte refiere MarketingDirecto (2011), que según explica Internet República en su blog, que el IM se basa en tres pilares fundamentales: Search Engine Optimization (SEO), marketing de contenidos y social media marketing, que trabajan de forma integrada y forman parte de una estrategia global, en la que se combinan todas las acciones, canales y técnicas para mejorar la reputación de la marca y conseguir una mayor visibilidad online. Por lo que, el IM es visto como el conjunto de técnicas de marketing no intrusivas que permiten conseguir captar clientes aportando valor, a través de la combinación de varias acciones de marketing digital como el SEO y el marketing de contenidos y se puede resumir en cuatro palabras: crear, optimizar, dinamizar y convertir. Las MIPYMES en México representan un papel principal para la economía, y sin ellas seguramente se vería en una situación realmente terrible y complicada, peor de lo que ya está, es por eso que, se les debe de apoyar, existen herramientas y detonadores que le ayudan a incrementar su ciclo de vida, que se deben implementar a la mayor brevedad posible. Es por ello que, el presente trabajo es una investigación que tiene por objeto el estudio del Inbound Marketing como Estrategia Competitiva para detonar el Comercio Detallista de las MIPYMES en el Municipio de Juchitepec, Estado de México.

REVISIÓN LITERARIA

De las nuevas empresas, 65% desaparece antes de dos años, peor aún, 50% quiebra en el primer año, 30% en el segundo. Al décimo año de su creación solo sobrevive 10% es decir se mueven a una tasa decreciente de 22.6% (Nájar, 2011), en relación con lo anterior es importante mencionar que las MIPYMES representan el 34.7% del Producto Interno Bruto (PIB) en México, entonces el encontrar una herramienta que incremente su lapso de vida, es algo que sin lugar a dudas se debe tomar en cuenta, igualmente son generadoras de más del 73% de empleos de acuerdo a datos del INEGI y Secretaria de Economía. (2012). La principal finalidad de esta metodología es contactar con personas que se encuentran en el inicio del proceso de compra de un producto determinado. A partir de aquí, se les acompaña, mediante el contenido apropiado para cada una de las fases del proceso de compra y su perfil, hasta la transacción final, siempre de forma "amigable". Y, posteriormente, se les fideliza. De la misma manera, Samsing (2016) menciona que el IM le va a permitir a los consumidores y clientes potenciales que por medio del Internet se puedan conocer los productos y servicios que se ofrecen. Donde se busca ofrecer el valor de una forma no intrusiva, a diferencia de la publicidad tradicional, para que los consumidores no sientan que el fin es conseguir ventas. Con las técnicas de IM, los clientes se acercan a los proveedores y con las outbound los clientes potenciales deben encontrar a los productos de acuerdo a sus prefere ncias y necesidades, por lo que, la clave está en crear contenido de calidad; y, en el segundo, en el presupuesto a destinar para la compra.

Para MarketingDirecto (2011) explica que según el Internet República en su blog, el IM se basa en tres pilares fundamentales: SEO, Marketing de Contenidos y Social Media Marketing, que trabajan de forma integrada y forman parte de una estrategia global, en la que se combinan todas las acciones, canales y técnicas para mejorar la reputación de la marca y conseguir una mayor visibilidad online. Tanbien, Bretau (2013). menciona que el IM, a veces es denominado también Marketing de Atracción (aunque no son exactamente lo mismo, porque consiste en la aplicación de un conjunto de técnicas complejas del ámbito del Marketing Digital) que, de modo coordinado y partiendo de una visión estratégica, pretenden dar respuesta a las necesidades que tienen los negocios actuales, los cuales, lejos de centrarse en su producto o servicio, deben estar totalmente orientados al cliente, por tanto, ofrecer todo lo que puedan para convencer a los consumidores que cada vez son más exigentes y que tienen un comportan de modo totalmente diferente a cómo lo hacían antes. Las ventas al detalle o detallistas (comercio detallista o al detalle [a veces aparecen también los términos "minorista", "al menudeo" y "al por menor"]) consisten en la venta, y todas las actividades relacionadas directamente con ésta, de bienes y servicios a los consumidores finales para uso personal. Aunque la mayoría de las ventas al detalle tienen lugar por medio de las tiendas detallistas, puede hacerlas cualquier institución. (Stanton, Etzel, & Walker, 2007). Cualquier empresa —fabricante, mayorista o detallista— que vende algo a los consumidores para su uso particular, está haciendo una venta detallista.

Esto es así independientemente de cómo se venda el producto (en persona, en línea o por teléfono, correo o máquina vendedora) o en dónde se venda (si es en una tienda, en el hogar del consumidor, en otro lugar físico, o por Internet). Sin embargo, a una empresa que se ocupa principalmente de las ventas al detalle se le llama detallista. De acuerdo con Muñiz (s/f), los detallistas son las personas, físicas o jurídicas, que venden al consumidor final; establecerse en el mundo del minorista o detallista es relativamente fácil, pero no muy aconsejable desde el punto de vista de la rentabilidad, ya que en principio tan solo se necesita una aportación económica que cubra el local y los productos, pero los resultados de esta incursión no son siempre satisfactorios, ya que la inexperiencia, falta de formación y fuerte competencia contribuyen a que en muchas ocasiones se abandone el proyecto o se tenga una pérdida considerable de dinero. En la actualidad este sector está sufriendo un gran deterioro por la crisis y la elevada apertura de negocios de propiedad asiática. La Universidad Nacional Abierta y a Distancia (UNAD) (s/f) menciona que los distribuidores detallistas son aquella persona que está ubicado en la penúltima fase de la cadena de comercialización, se dedica a transferir productos a clientes finales ubicados en la última fase del canal de distribución; los minoristas también son conocidos con la figura de detallistas. Estos se encuentran al final

del canal de distribución poseen establecimientos comerciales llamados almacenes las cuales pueden estar en zonas residenciales, zonas comerciales o también integradas a centros comerciales. Es decir, el comerciante detallista o minorista es aquel que vende productos al consumidor final, y al representar la última etapa de la cadena de producción, puede incrementar o disminuir las ventas y con ello perjudicar la publicidad de los pro La figura del "detallista" es un tema de los campos de la actividad económica que ofrece más facilidades para que una persona pueda hacer realidad el sueño de convertirse en el propio dueño de su negocio; esto puede lograrse disponiendo de una pequeña cantidad de dinero, sin que ello signifique que en algunos campos del comercio detallista sea preciso invertir grandes cantidades de dinero para poner en marcha proyectos comerciales de gran relevancia.

De igual manera la justificación económica de la venta al detalle se enfoca principalmente en que los intermediarios sirven básicamente como agentes de venta y compra para los clientes y como especialista de ventas para sus proveedores. Los detallistas realizan muchas actividades, como: Anticipar los deseos de los clientes, desarrollar surtidos de productos, adquirir información del mercado y proporcionar financiación. Es relativamente fácil convertirse en un detallista, no se requiere una gran inversión en equipos de producción; con frecuencia, las mercancías se pueden comprar a crédito y se puede arrendar un local de un establecimiento comercial, incluso sin pago inicial. Esta facilidad da como resultado una ardua competencia y mejores alternativas para los consumidores vendedores.

METODOLOGÍA

La metodología que se aplicó es de tipo cualitativo, nivel descriptivo, diseño no experimental transversal y de investigación acción. De acuerdo a la metodología de investigación la acción participativa presenta un enfoque analítico de la problemática que presenta el IM como Estrategia Competitiva para detonar el Comercio Detallista de las MIPYMES en el Municipio de Juchitepec, Estado de México. La investigación se enfoca principalmente en que los intermediarios que sirven como agentes de venta y compra para los clientes y como especialista de ventas para sus proveedores. Los detallistas realizan muchas actividades, como: anticipar los deseos de los clientes, desarrollar surtidos de productos, adquirir información del mercado y proporcionar financiación. Continuando con la descripción del tipo investigación, es de tipo cualitativa, debido a que se tomó como referencia artículos científicos, páginas de internet y se llevó a cabo un proceso de la aplicación de un instrumento de once (11) reactivos, que ayudaron al levantamiento y a la recolección de los datos. Así mismo, es de nivel descriptivo ya que se describen una serie de estrategias, basadas en los resultados del instrumento. Por último, es de diseño no experimental transversal mediante la recolección de datos en un solo momento en el municipio, debido a que los datos y la información recolectada para la generación de estrategias permitan determinar su uso, ya que permitirá desglosar y explicar las principales actividades del comercio detallista y su efecto en los comercios de intermediarios.

RESULTADOS

De acuerdo a los resultados de la aplicación del instrumento en los tres Barrios del municipio de Juchitepec Estado de México, la mayoría está dispuesto a invertir en tecnología e innovación, utilizar el Inbound Marketing como herramienta publicitaria para buscar posicionar a su negocio. También se identifica que algunos de los encuestados conocen lo que es una estrategia competitiva, pero no la lleva acabo, es decir, no la aplican en su negocio, al mismo tiempo la mayoría de ellos no saben lo que es competir en el mercado, a pesar de tener un negocio propio. Por otra parte la mayoría de los encuestados no invierte en publicidad para su negocio, esto es algo un poco alarmarte puesto que ellos deben comenzar a innovar, a actualizarse y no quedarse atrás en lo obsoleto, y comenzar a invertir en publicidad en su negocio, y no solo ser la típica "tiendita de la esquina". En efecto la mayoría de los encuestados no conocía para que servía el IM, este hecho era algo de esperarse que los encuestados no conocieran dicha herramienta de publicidad, puesto que a pesar su difusión en el año 2009, no ha tenido la suficiente difusión en México. De igual manera respondieron que no sabían que se trataba de una herramienta publicitaria, referente a lo anterior es de vital

importancia que los negocios conozcan dicha herramienta para su beneficio, ya que ella y con la ayuda del internet y las redes sociales pueden posicionar su negocio, sin necesidad de invertir tanto. En síntesis tras analizar las encuestas, es que si hay oportunidad para implementar la herramienta de Inbound Marketing en los negocios de abarrotes, en el municipio de Juchitepec, y es que sin la concientización de los emprendedores por posicionar su negocio, ser innovadores, flexibles y arriesgados, nada podrá ser posible, es por eso la importancia del proyecto, ya que existe más de un emprendedor que si está dispuesto a aplicar dicha herramienta.

CONCLUSIONES

Los encuestados muestran interés por la implementación del IM como detonador del comercio detallista en las MIPYMES del municipio de Juchitepec, Estado de México, que a pesar de que un cierto número de encuestados contestaron que a pesar de no conocer la herramienta están dispuestos a implantarla en sus negocios. De igual manera se observó que la mayoría de ellos saben que es una estrategia competitiva, la cual apoya para sobrevivir en el mercado, superando a la competencia y alcanzando el éxito del negocio, pero no la ubican en la práctica de su negocio, ya que algunos locales estaban descuidados, sin tanta mercancía, solitarios y con poca clientela. Por lo que, se puede concluir que el aplicar el Inbound Marketing se obtendrán los siguientes beneficios: 1.- Atraer con fidelidad a los clientes, ya que se les facilita el poder interactuar con contenido relevante de manera online. 2.- Innovar y tener ventajas competitivas al crear contenido digital, de valor, flexible, original y personificado para cada cliente. 3.- Al crear contenido original y personalizado se crea valor a la marca y con ello, compromiso de los clientes hacia el negocio. 4.- Al introducirse a la era online, puede hacer uso de diferentes herramientas tecnológicas. 6.- Crea un nuevo intercambio o forma de pago, al ingresar al sitio, web. 7.- La difusión de la información del negocio, se difunde a mayor número de clientes, y mercados, ya que el internet es infinito y poderoso. 8.- Se genera mayor retroalimentación al tener una comunicación directa con los clientes, y al crearse grupos o foros de discusión. 9.- Educa a sus clientes, al ofrecerles un contenido de calidad, y lo hace de manera personalizada, para un mejor servicio. 10.- Permite ver cómo evoluciona el comportamiento de los clientes potenciales del negocio, pues al concluir una compra sigue el poder hacer al cliente leal, y que después estos promocionen e inviten a nuevos prospectos. 11.- Es el método más económico para hacer publicidad.

REFERENCIAS BIBLIOGRÁFICAS

Bretau, R. (13 de Octubre de 2013). *MarketingenRedes*. Obtenido de ¿Qué es el Inbound Marketing?: http://www.marketingenredes.com/inbound-marketing-definicion.

MarketingDirecto (07 de Noviembre de 2011), *¿Qué es el Inbound Marketing?*, Obtenido http://www.marketingdirecto.com/digital-general/digital/%C2%BFque-es-el-inbound-marketing.

Muñiz, R. (s.f.). *CEF- Marketing XXI*. Obtenido de Marketing en el siglo XXI. Quinta Edición. Capítulo 5. La Distribución. Mercados y Clientes. Detallistas y Mayoristas: http://www.marketing-xxi.com/detallistas-y-mayoristas-65.htm

Samsing, C. (2016, Julio 15). *HubSpot*. ¿Qué es Inbound Marketing?Recuperado de: http://blog.hubspot.es/marketing/que-es-inbound-marketing-slide-share

Secretaria de economia. (2012, enero 18). *Consejo Nacional Para la Competitividad de la Micro, Pequeña y Mediana Empresa (CNCMIPYME).*Recuperado de: http://www.economia.gob.mx/files/transparencia/informe_APF/memorias/28_md_cncmipyme.pdf

Stanton, W. J., Etzel, M. J., & Walker, B. J. (2007). *Fundamentos de Marketing*. Obtenido de Decimocuarta edición, Editorial McGraw-Hill Interamericana, ISBN: 970-10-3825-8:

https://mercadeo1marthasandino.files.wordpress.com/2015/02/fundamentos-de marketing-stanton-14edi.pdf

Universidad Nacional Abierta y a Distancia. (s/f). *UNAD. Universidad Nacional Abierta y a Distancia*. Distribución Comercial.Obtenido de: http://datateca.unad.edu.co/contenidos/102610/Curso%20Distribucion%20Comercial%202013/leccin_18_distribuidores_detallistas.html.

PROBLEMAS DE LAS MICRO, PEQUEÑAS Y MEDIANAS EMPRESAS MEXICANAS PARA SER COMPETITIVAS, 2016

Elías Eduardo Gutiérrez Alva, Universidad Autónoma del Estado de México
Elizabeth Adriana Santamaria Mendoza, Universidad Politécnica del Valle de México

RESUMEN

Las Micro, Pequeñas y Medianas Empresas (MIPYMES) en México aportan más cuatro millones de las cuales el 97.6% son microempresas y generan el 75.4% de empleos, sin embargo, existen factores que afectan su competitividad como: la falta de financiamiento e impuestos altos, la competencia desleal de empresas informales, la falta de capacitación. El 42% de las empresas cierran antes de cumplir los cinco años de vida (El Financiero, 2016). Por lo anterior, se realizó un análisis a partir de los datos emitidos por la Encuesta Nacional sobre Productividad y Competitividad (ENAPROCE, 2015) de las MIPYMES. El presente trabajo tiene como objetivo: Analizar los factores que influyen a la competitividad de las MIPYMES en México en el año 2015. Este trabajo es de tipo descriptivo que se conforma por las generalidades de competitividad, el marco de referencia de las MIPYMES, el análisis de los resultados de ENOPROCE y las conclusiones; teniendo como limitante que no hay actualización de datos de la encuesta. Entre los resultados se tiene que 74 de cada 100 empresas imparten capacitación. Más del 42% de las empresas no aceptaría un crédito bancario porque no lo necesita. 40 de 100 empresas tienen acceso al financiamiento. Sugiriendo que el Gobierno promueva más los apoyos que necesitan las MIPYMES para incrementar su competitividad.

PALABRAS CLAVES: Mipymes, Competitividad, México

PROBLEMS OF THE MICRO, SMALL AND MEDIUM-SIZED MEXICAN COMPANIES TO BE COMPETITIVE, 2016

ABSTRACT

Micro, Small and Medium Enterprises (MIPYMES) in Mexico contribute more than four million of which 97.6% are microenterprises and generate 75.4% of jobs, however, there are factors that affect their competitiveness such as: lack of financing and high taxes , the unfair competition of informal companies, the lack of training. 42% of companies close before reaching the age of five (El Financiero, 2016). Therefore, an analysis was made based on the data issued by the National Survey on Productivity and Competitiveness (ENAPROCE, 2015) of MSMEs. The objective of this work is to: Analyze the factors that influence the competitiveness of MSMEs in Mexico in 2015. This work is of a descriptive type that is shaped by the generalities of competitiveness, the reference framework of MSMEs, the analysis of the results of ENOPROCE and the conclusions; having as a limitation that there is no updating of survey data. Among the results, 74 out of every 100 companies provide training. More than 42% of companies would not accept a bank loan because they do not need it. 40 out of 100 companies have access to financing. Suggesting that the Government promote more the support that MIPYMES need to increase their competitiveness.

JEL: D01, M10

KEYWORDS: Msmes, Competitiveness, Mexico

INTRODUCCIÓN

En México, dada la clasificación de las empresas por su tamaño, publicada en el Diario Oficial de la Federación (D.O.F., 2017); las Micro, Pequeñas y Medianas Empresas (MIPYMES) tienen un papel relevante en sus actividades económicas, por el aporte del Producto Interno Bruto (PIB) nacional y a la generación de empleos. La competitividad es la suma de las capacidades de todos los individuos de una sociedad, que se especializan en la elaboración, gestión y administración de los bienes y servicios que el mercado demanda. Sin embargo, existen limitantes que no fomentan su crecimiento, como la capacitación para obtener financiamientos que impulsen a las MIPYMES. La Encuesta Nacional sobre Productividad y Competitividad (ENAPROCE, 2015) aplico un instrumento de investigación para conocer las necesidades de las MIPYMES para incrementar su competitividad. El objetivo es analizar los problemas que afectan a la competitividad de las MIPYMES en México en el año 2015. El trabajo se divide en la revisión literaria donde se exponen las generalidades de competitividad y de las MIPYMES en México; en la metodología se describe el proceso de investigación para cumplir con el objetivo, en el apartado de resultados se presentan la información estadística emitida por ENAPROCE a partir de un levantamiento de encuestas que realizó en 2015, para determinar los factores que afectan a la competitividad y en consecuencia el cierre de MIPYMES.

REVISIÓN LITERARIA

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 posesión en el entorno socioeconómico, es la competitividad (Mendez, 2011). Dado el entorno actual de los negocios, surge la necesidad de las empresas de ser competitivas con los siguientes factores: la *hipercompetencia global* o la competencia exponencial entre las empresas; la *globalización económica,* integración de proveedores, productores e intermediarios en todas las actividades económicas que incentivan el comercio; el *entorno dinámico,* empresas que ajustan y adaptan sus estrategias competitivas y el *conocimiento,* uso de las tecnologías de la información y de la comunicación. En resumen, lo que se pretende es acelerar la competitividad entre las empresas. Para Mendez (2011), la competitividad junto con la productividad genera y fortalece las capacidades de la empresa para enfrentar a la hipercompetencia, cuando transforman las ventajas comparativas en competitivas. La competitividad es un fenómeno sistémico que tiene que ver con la correcta interfuncionalidad entre las empresas, es decir, considera el funcionamiento apropiado de todos los niveles económicos para el desarrollo de las habilidades operacionales, gerenciales y directivas de los integrantes de las empresas (Villarreal, 2006).

Jones (2006) afirma que los elementos de la ventaja competitiva son: eficiencia, innovación, calidad y sensibilidad hacia los clientes. Las empresas se basan en los recursos, que forman parte del proceso de producción, también requieren de la capacidad que es el conjunto de recursos que pueden desempeñar una tarea o una actividad de forma integral, la cual va evolucionando con el transcurso del tiempo, es decir, es dinámica. Para Hitt (2008), las competencias centrales son los recursos y las capacidades que dan origen a la ventaja competitiva de una empresa frente a sus rivales, en suma, genera una industria atractiva que ofrece oportunidades a las empresas, por lo que formulan e implementan estrategias, con el fin de tener rendimientos superiores. Eiteman et al (2011) menciona que en el Diamante de Porter, también conocido como Diamante de la Ventaja Nacional, en su primer determinante, condiciones del factor, se refiere a los factores de producción apropiados para la industria. Las condiciones de la demanda son los clientes exigentes por lo que se deben destacar las actividades de la mercadotecnia. Las empresas de industrias relacionadas e industrias de apoyo se relacionan con la distribución de apoyo de los productos. Por último, las empresas afinan sus estrategias operacionales y de control en su actividad económica específica y para el entorno en donde se desenvuelve. En México, las MIPYMES requieren de capacitación y financiamiento

para el desarrollar su competitividad empresarial. A continuación se presentan las generalidades de las MIPYMES en México, que muestran la necesidad de los aspectos anteriormente mencionados.

Micro, Pequeñas y Medianas Empresas (MIPYMES) en México

Las empresas son entes organizacionales que a partir de la administración gestionan los recursos humanos, materiales y financieros para el logro de objetivos. Cada empresa aplica las áreas funcionales como: producción, ventas, recursos humanos y finanzas, cada una trabaja de acuerdo a la asignación de actividades que conlleve el éxito en conjunto para la organización. Los criterios de clasificación de las empresas, para ubicar a las microempresas, se pueden observar en la Tabla 1.

Tabla 1: Clasificación de las Empresas

Criterio de Clasificación	Clasificación de Empresas
De acuerdo con el objetivo que se persigue	Lucrativas No lucrativas
De acuerdo a si están listadas o no en la Bolsa Mexicana de Valores	Públicas Privadas
De acuerdo a la participación en la propiedad	Gubernamentales No gubernamentales
De acuerdo con el tipo de satisfactor que ofrecen	De servicios Comerciales Manufactureras
De acuerdo con el tipo de mercado que cubren	Nacionales Internacionales
De acuerdo con su tamaño	Microempresas Pequeñas Medianas Grandes

Fuente: Bravo, (2010)

De la Tabla 1, para esta investigación la clasificación de acuerdo con el objetivo que se persigue son: lucrativas, es decir, que obtengan un beneficio económico, que le permite mantenerse en el mercado, no se toman en cuenta a las que están en el rubro de que estén o no en la Bolsa Mexicana de Valores, que su propiedad sea no gubernamental, de acuerdo con el tipo de satisfactor que ofrecen (servicios, comerciales y manufactureras), por ser considerar a las microempresas, en otras palabras por su tamaño, se toman sólo las de mercado nacional, ya que difícilmente y por sus condiciones tienen presencia en el extranjero.

Algunas de las desventajas de las MIPYMES destaca su competitividad y productividad, en especial las de tipo tradicional, la cual está siendo amenazada por la incorporación tecnológica en los conceptos de negocios, que evidencian su limitada profesionalización, crecimiento desordenado, altos consumos de energía, imagen comercial descuidada e insalubre, administración informal y limitados accesos al financiamiento (Bravo, 2010). Según el artículo 3 de la Ley para el Desarrollo de la Competitividad de la Micro, Pequeña y Mediana Empresa publicado en el Diario Oficial de la Federación en 2012, las MIPYMES legalmente constituidas, con base en la estratificación establecida por la Secretaría de Economía, de común acuerdo con la Secretaría de Hacienda y Crédito Público (SHCP). La clasificación de la empresa por número de trabajadores se aprecia en el Tabla 2.

Las MIPYMES en México aportan más cuatro millones de las cuales el 97.6% son microempresas y generan el 75.4% de empleos, sin embargo, existen factores que afectan su competitividad como: la falta de financiamiento e impuestos altos, la competencia desleal de empresas informales, la falta de capacitación. El 42% de las empresas cierran antes de cumplir los cinco años de vida (El Financiero, 2016). Cabe destacar que las MIPYMES constituyen un motor de crecimiento económico y de empleo para México en este caso.

Tabla 2: Estratificación de las Empresas Mexicanas Por Número de Trabajadores

Sector **Tamaño**	**Industria**	**Comercio**	**Servicios**
Micro	0 – 10	0 – 10	0 – 10
Pequeña	11 – 50	11 – 50	11 – 50
Mediana	51 – 250	51 – 250	51 – 250

Se incluyen productores agrícolas, ganaderos, forestales, pescadores, acuicultores, mineros, artesanos y de bienes culturales, así como prestadores de servicios turísticos y culturales; Fuente: Ley para el Desarrollo de la Competitividad de la Micro, Pequeña y Mediana Empresa (D.O.F., 2012).

METODOLOGÍA

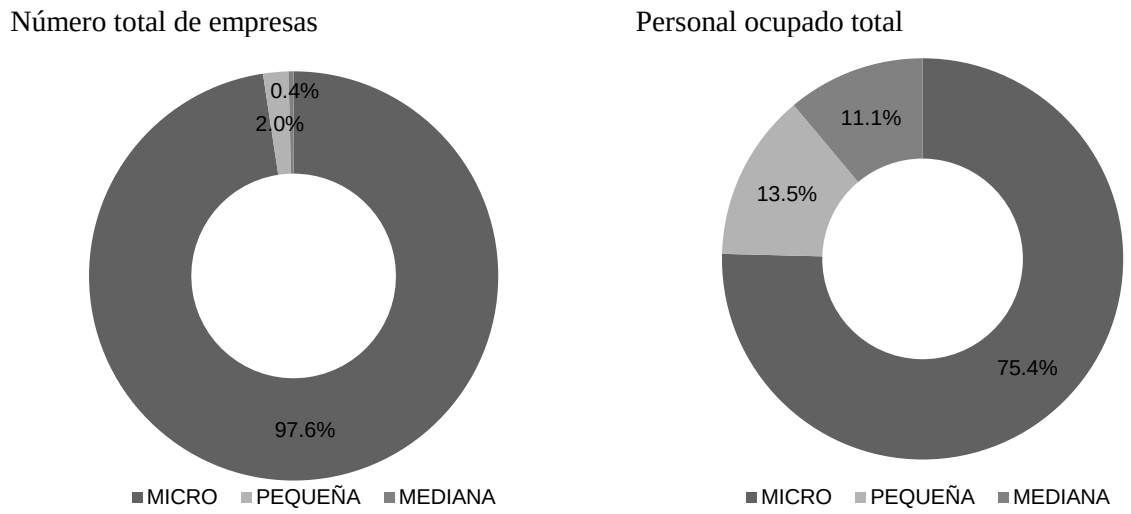
Mendez (2011), afirma que las empresas tienen la necesidad de ser competitivas para hacer frente a organizaciones de la misma actividad económica. A partir de las estadísticas proporcionadas por INEGI (2016). Así como de los resultados de ENAPROCE (2015), se analizan los resultados, para determinar los factores que afectan a la competitividad de las MIPYMES. El presente trabajo se estructura de la siguiente manera: en la primera parte la revisión literaria de Competitividad y Micro, Pequeñas y Medianas Empresas (MIPYMES) en México, posteriormente se describen los resultados de la ENAPROCE para analizar los factores que influyen a la competitividad en las MIPYMES en México. Por último, las conclusiones. Una de las limitantes de la investigación fue la actualización de los datos proporcionados por ENAPROCE son de 2015, sin embargo, como alcance se tiene que la presente investigación es el inicio para un proyecto de estudio sobre el desarrollo de la competitividad en las MIPYMES.

RESULTADOS

ENAPROCE realizó un estudio a los hombres y mujeres que tienen empresas dentro de la clasificación por tamaño, en otras palabras, en las MIPYMES. Los resultados de la encuesta aplicada por ENAPROCE en 2015 para mostrar los factores que afectan a la competitividad de las MIPYMES, dichos resultados, deben darse a conocer a la sociedad en general para que propicie una reflexión, se muestran a continuación. Como se ha dicho anteriormente, las microempresas sustentan más del 90% la economía mexicana con más de 4 millones de microempresa, en promedio crean hasta 10 empleos, creando un mínimo promedio de igual número de microempresas, el problemas es que no permanecen en el mercado más de dos años, por no administrar adecuadamente sus recursos o no tener la capacitación técnica para mantenerse en el mercado. Se observa, en la figura 1 que casi el 98% del total de empresas corresponde a las microempresas con más del 75% del personal ocupado total, el 2% restante entre pequeña y mediana empresa con el 25% restante de mercado laboral en este segmento.

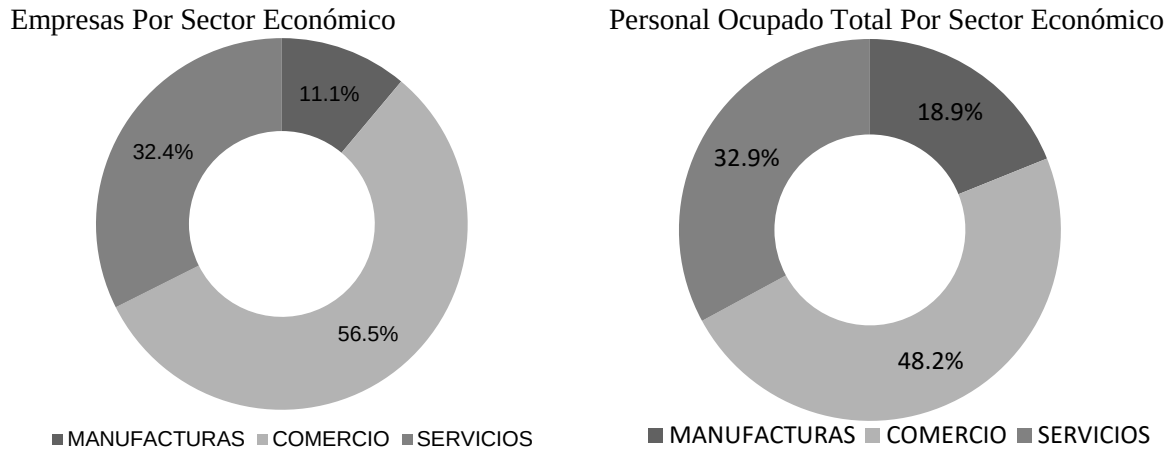
Las empresas por sector económico están conformados por el 11% en manufacturados, el 56.5% de actividad comercial y el 32.4% del sector servicios; con el registro de personal ocupado total del 18.9%, 48.2% y 32.9% respectivamente, observando que el sector de manufactura capta más personal ocupado (Ver figura 2). En cuestión del nivel de escolaridad por tamaño de empresa en las MIPYMES, sin escolaridad representa sólo el 2.8%, educación básica con el 50%; en educación media superior con el 20.3%; por último con el 17.9%, de acuerdo a los resultados de ENAPROCE (2017), apreciando la necesidad de capacitación técnica y especializada, para que la mano de obra pueda ser calificada y recibir un incentivo por otorgar valor agregado al producto o servicio que realiza en la entidad económica donde se desempeña.

Figura 1: Número Total de Empresas y Personal Ocupado Total



Fuente: ENAPROCE (2015)

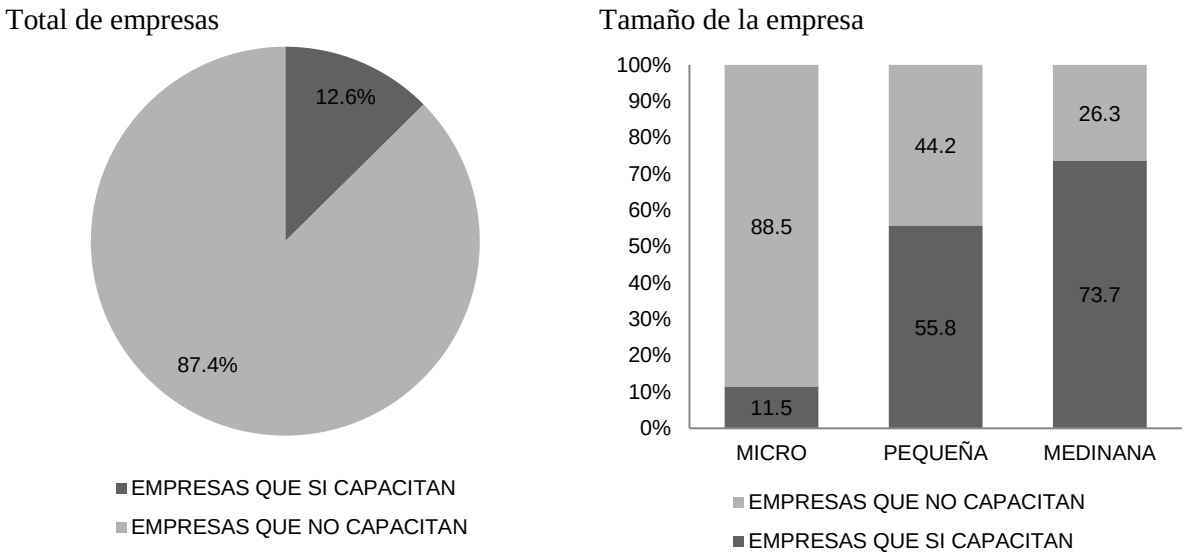
Figura 2: Empresas Por Sector Económico y Personal Ocupado en las MIPYMES



Fuente: ENAPROCE (2015)

En la Figura 3, se aprecia que del total de las MIPYMES el 87.4% no capacitan a sus colaboradores son, principalmente, las microempresas, puesto que para ellas representa un gasto y no una inversión –como lo es realmente-, además de que no cuentan con los equipos requeridos para su aplicación o no lo ven como algo indispensable para el proceso de producción de su bien o servicio. Las medianas empresas son las que más capacitan con prácticamente el 74%, dado a que reconocen la necesidad de capacitar a su personal en las actividades acorde a las funciones que desempeñan.

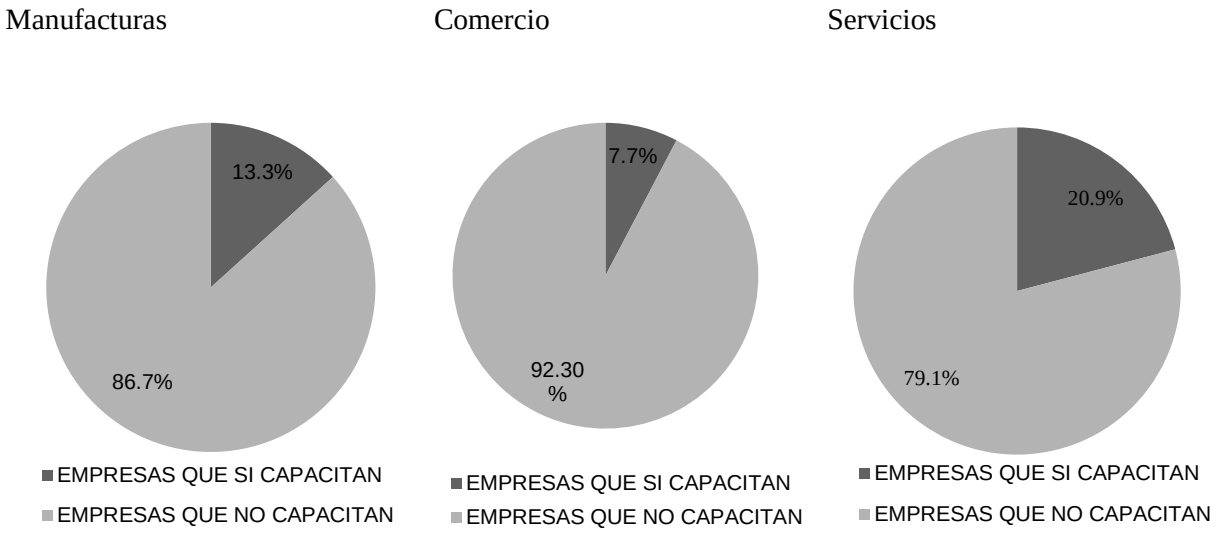
Figura 3: Número de Empresas Que Imparten Capacitación al Personal Ocupado



Fuente: ENAPROCE (2015)

En la Figura 4, se destaca que el sector de servicios que más capacita con el 20.9%, principalmente en atención al cliente, y uso de redes sociales y aplicaciones tecnológicas para ofrecer y dar seguimiento a los consumidores. Con un 13.3% el sector manufacturero capacita a su personal en el uso de maquinaría, y actualizaciones en relación a las Normas de Calidad acorde a las necesidades de los clientes. El 7.7% del total de empresas registradas en México en INEGI, indica que capacitan a su personal, principalmente en ventas, sin embargo, también debe ser otras alternativas tecnológicas para aplicar el marketing en una empresa, y es de lo que más carecen las microempresas, principalmente. La principal razón en general por la que no se capacitan a las MIPYMES, son por los costos de capacitación y que en ocasiones no cuentan con el equipo o maquinaria donde se refleje la capacitación, lo que imposibilita su crecimiento.

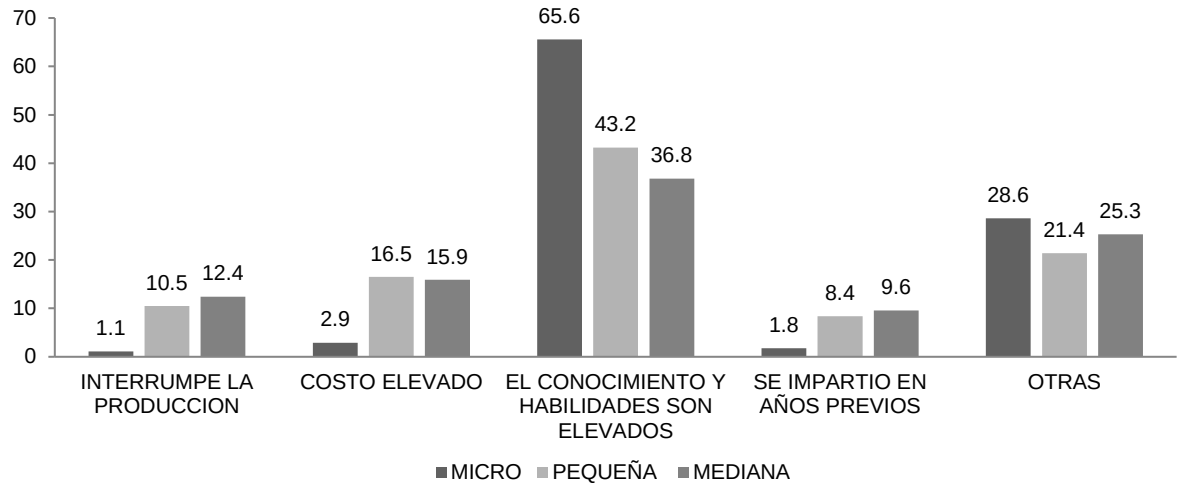
Figura 4: Empresas Que Imparten Capacitación al Personal Ocupado Por Sector de Actividad Económica



Fuente: ENAPROCE (2015)

En la figura 5, se muestra las causas por las que las MIPYMES no proporcionan capacitación a sus empleados: el conocimiento y las habilidades son elevados con un 46% promedio; además de que consideran que interrumpen la producción con un 8%, la capacitación se dio en años previos, es decir, no permite la actualización de procesos y procedimientos con una media de 6.6%, así como, por los elevados costos con 12% promedio; por último en otras causas que no precisaron las MIPYMES reflejó un 25%, el sondeo aleatorio indicó la baja difusión y los medios para dar a conocer los cursos de capacitación, ya que se realizan en mayor medida por medios electrónicos a los cuales que no tienen acceso los microempresas.

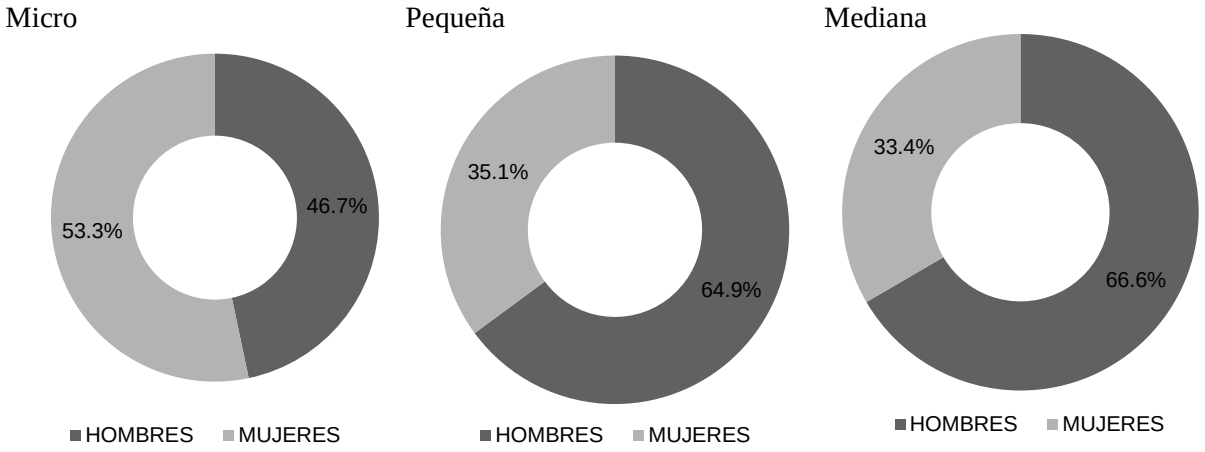
Figura 5: Causa Por La Que No Impartieron Capacitación Por Tamaño de Empresa



Fuente: ENAPROCE (2015)

En relación al género, se observa en la Figura 6, que el género masculino el que más se capacita con el 60% por ciento en promedio entre las MIPYMES y el género femenino con el 40% restante, como observación se tienen que en las microempresas las mujeres son las que más se capacitan con el 53.3% puesto que en la mayoría ellas llevan el control de las empresas y buscan cursos promovidos por el gobierno y en ocasiones, si tienen el equipo y condiciones necesarias, cursos en línea gratuitos.

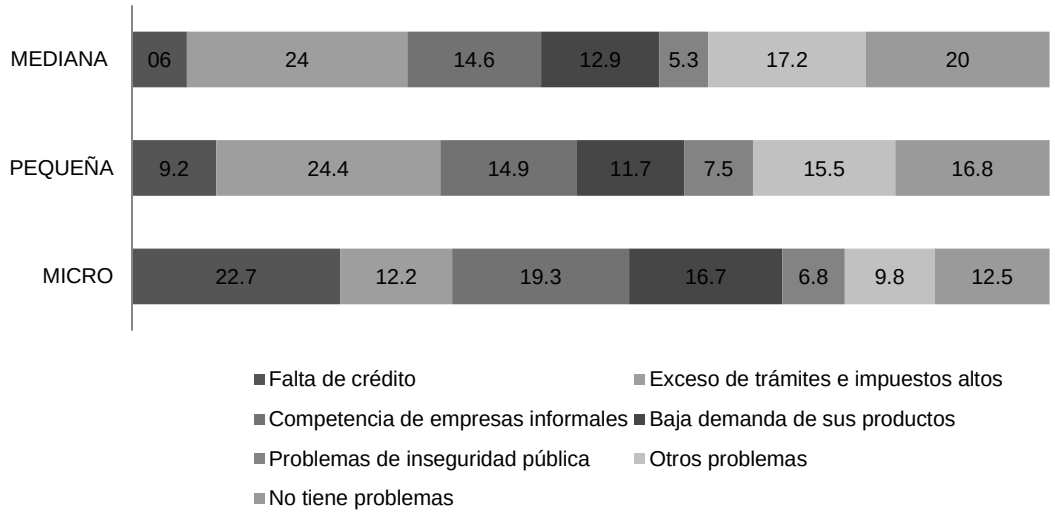
Figura 6: Personal Ocupado Que Recibió Capacitación Por Sexo y Tamaño de Empresa



Fuente: ENAPROCE (2015)

Las principales causas por las que una empresa no crece (ver figura 7), en el caso de las microempresas es la falta de crédito con el 22.7%, le sigue la competencia de empresas informales, y posteriormente, la baja demanda de los productos con el 16.7%; principalmente. En la pequeña empresa la principal causa es el exceso de trámites e impuestos altos, y la competencia de empresas informales 14.9%. Y por último, en la mediana empresa exceso de trámites e impuestos altos con el 24%; otros problemas el 17.2% y competencia de empresas informales.

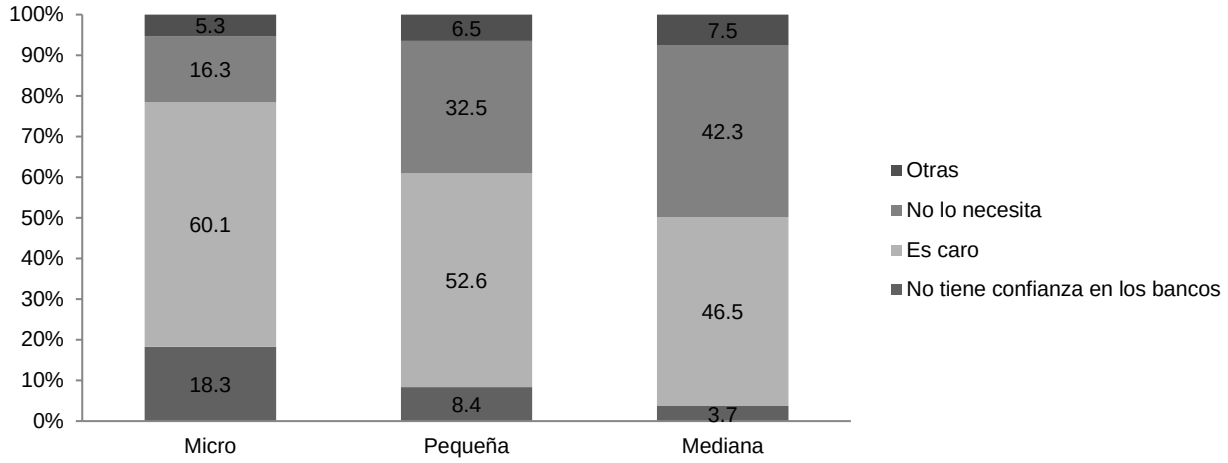
Figura 7: Causa Principal Por la Que Una Empresa No Crece



Fuente: ENAPROCE (2015)

En el exceso de trámites e impuestos altos, se aprecia la necesidad de más apoyo por parte de las instituciones gubernamentales y asociaciones empresariales para fomentar y capacitar a las MIPYMES a registrarse ante el Sistema de Administración Tributaria (SAT), y visualizar las oportunidades en pro del crecimiento de las MIPYMES.

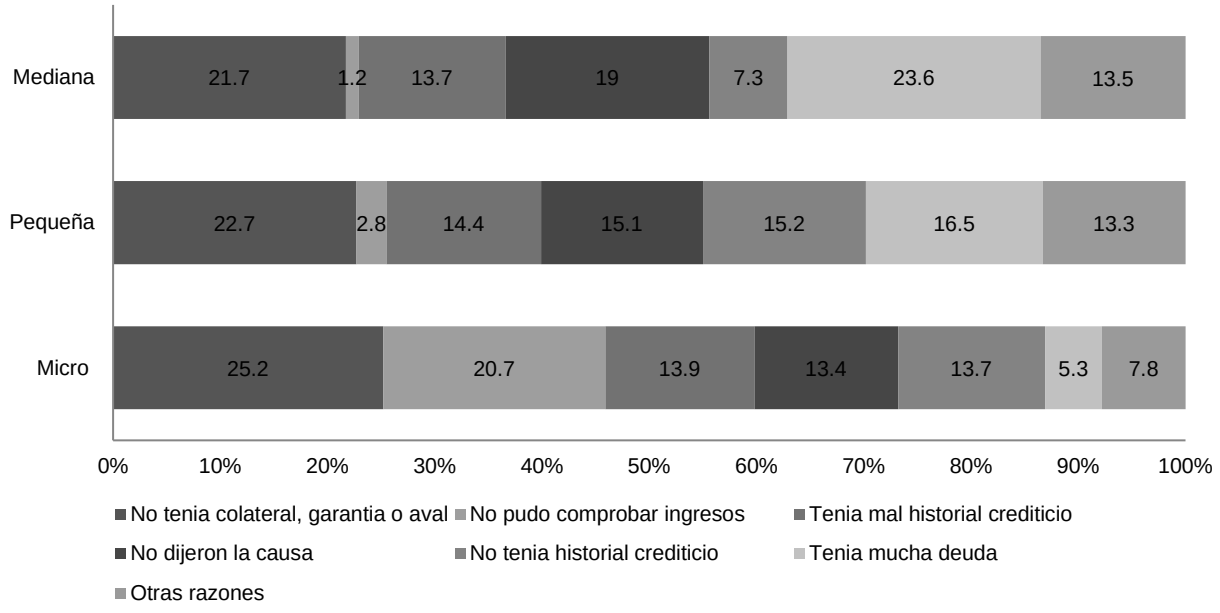
Figura 8: Razón Por la Cual No Aceptarían un Crédito Bancario



Fuente: ENAPROCE (2015)

En 2015 los empresarios de las MIPYMES aceptaron un ofrecimiento bancario a empresas con un 33.2% y el resto no lo acepto. Las MIPYMES no aceptan el crédito bancario porque es caro con un porcentaje promedio de 53%, las microempresas, como segunda razón, no tienen confianza en los bancos; las pequeñas y medianas empresas con el 37.4% afirma que no lo necesita; la tercera opción es que no tienen confianza en los bancos que representa el 10.13% (Ver Figura 8), finalmente es tener el conocimiento y capacitación para la gestión y utilización de créditos bancarios. Los bancos no otorgan financiamiento a las MIPYMES por no tener aval con el 23%; las microempresas casi no pueden comprobar ingresos con el 20.7%; las pequeñas y medianas empresas tienen deuda, el 16% de las MIPYMES no menciono la causa (Ver figura 9). Principalmente la razón es el desconocimiento que tienen las MIPYMES sobre la solicitud y trámites para el financiamiento bancario, así como el manejo del mismo con sus formas de pago por la tasa de interés, frenando su fomento productivo y competitivo para hacer frente a la competencia en el lugar donde se desempeña.

Figura 9: Razón Por la Que El Banco No se Otorga el Financiamiento



Fuente: ENAPROCE (2015)

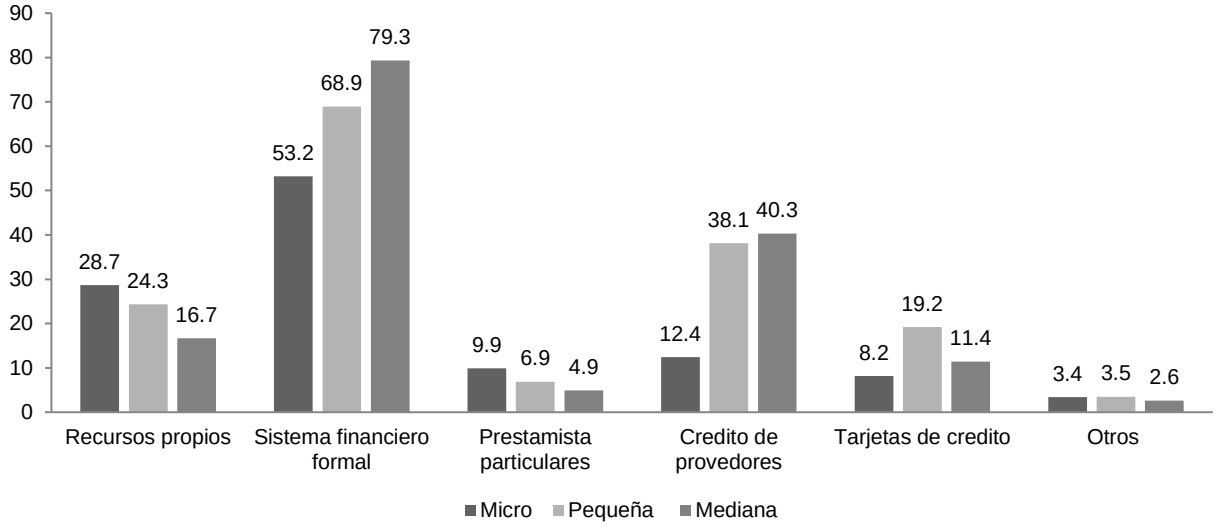
El acceso de financiamiento es mayor en las medianas empresas con el 39.8%, la pequeña empresa con el 27.8% y el 10.6% en las microempresas; lo que refleja la necesidad de incrementar el acceso al financiamiento lo que afecta al desarrollo de la competitividad de la MIPYMES en su conjunto, el problema es que algunos empresarios consideran el financiamiento para gastos personales y no para la reinversión en sus empresas para que sean más productivas y con las innovaciones tecnológicas para cumplir con la demanda del cliente en función del comportamiento del mercado.

En la figura 10 Fuente de financiamiento por tamaño de empresa se aprecia a necesidad de las MIPYMES (67%) de un sistema financiero formal, además del crédito que obtienen de los proveedores que representa un 30% promedio entre las MIPYMES, un 23% de las MIPYMES se financian por recursos propios, principalmente las microempresas, para mantenerse en el mercado al requerir de fondos para su operación así como de conocimiento, es decir, capacitación técnica en la producción de bienes y servicios que ofertan para impulsar su competitividad así como de estrategias de ventas y de administración para la optimización de los recursos. El 85.7% de las MIPYMES no conocen los programas de promoción y apoyo del Gobierno Federal en 2015; sólo el 14.3% conocen los programas gubernamentales, el más conocido es Red de apoyo al Emprendedor con el 61.1%, Crezcamos juntos con el 42%, le sigue el Programa del Instituto Nacional

del Emprendedor que representa el 39.4%; cabe subrayar que varios empresarios conocen diferentes programas gubernamentales, que no tienen que ver directamente con el impulso de la actividad económica empresarial de ahí que se supere el 100%.

En resumen, se detectan las necesidades de capacitación y financiamiento para que las MIPYMES puedan incentivar su competitividad mediante la difusión de los apoyos gubernamentales dadas sus políticas económicas en pro del crecimiento económico de México, en este caso, tomando en cuenta la percepción que tienen sobre la accesibilidad de los apoyos que ofrece el Gobierno y que proporcione el seguimiento requerido para adecuar las necesidades de las MIPYMES para la capacitación y financiamiento e impulsar la actividad económica de este sector.

Figura 10: Fuente de Financiamiento Por Tamaño de Empresa



Fuente: ENAPROCE (2015)

CONCLUSIONES

La competitividad es un fenómeno sistémico en una empresa pública o privada que integra todas las actividades y en conjunto impulsa su crecimiento si están enfocadas a un objetivo como permanecer en el mercado acorde al entorno socioeconómico actual. Las MIPYMES en México conforman más del 90% del total de empresas en México, detectando así la necesidad de que prevalezcan en el mercado, además de la generación de empleos que impulsa la actividad económico en territorio mexicano. ENAPROCE es una encuesta sobre la productividad y la competitividad de las MIPYMES ante la problemática de conocer sus necesidades para su crecimiento. Los factores que más prevalecieron de acuerdo a esta nación es la falta de capacitación y las razones por las que no la fomentan, afectando al acceso al financiamiento para adquisición de insumos, maquinaria, ampliación de la empresa.

Si la competitividad se desarrolla por la suma de las capacidades en la especialización en una actividad económica, que comúnmente reditúa un ingreso a sus participantes, entonces, la principal barrera para su crecimiento es el miedo o temor al fracaso, en consecuencia la pérdida de capital invertido. Entre los factores que afectan la competitividad de las MIPYMES son la falta de capacitación por lo que no existe una administración adecuada y el acceso a financiamiento, por lo que enfrentan problemas para impulsar su competitividad principalmente que no ven como una inversión la capacitación, y utilizan recursos propios para la operación de las actividades de las MIPYMES, así como el financiamiento de un sistema

financiero formal, aunque se les hace más caro. El objetivo del presente trabajo se cumplió al analizar los problemas que afectan a la competitividad de las MIPYMES en México en el año 2015, aunque presenta un rezago en la información presenta congruencia con los datos que se describen con el contexto actual.

REFERENCIAS BIBLIOGRÁFICAS

Bravo, M. (2010). .*Introducción a las Finanzas*. (4ª Ed). México: Pearson

Cámara de Diputados del H. Congreso de la Unión. (2017). *Ley para el Desarrollo de la Competitividad de la Micro, Pequeña y Mediana Empresa.* Recuperado el 24 de julio de 2017. SSRN: http://www.diputados.gob.mx/LeyesBiblio/pdf/247_190517.pdf.

El Financiero (2016). *Enfrentan las pymes grandes desafíos.* Recuperado el 27 de junio de 2017. SSRN: http://www.eluniversal.com.mx/articulo/cartera/emprendedor/2015/09/29/enfrentan-las-pymes-grandes-desafios-orlando-ferreira.

Hitt, I. (2008). *Administración estratégica: Competitividad y globalización.* (7ª ed). México: Cengage Learning.

INEGI (2012). *Directorio Estadístico Nacional de Unidades Económicas,* Recuperado el 3 de marzo de 2016. SSNR: http://www3.inegi.org.mx/sistemas/mapa/denue/default.aspx.

Jones, R. (2006). *Administración contemporánea*. (6ª edición). México: Mc Graw Hill.
Méndez, J. (2011). *La economía en la empresa. En la sociedad del conocimiento*. 4ª edición. México: Mc Graw Hill.

Villarreal, R. (2006). *El método de competitividad sistémica de los agronegocios en la cadena global de valor*. México: ISCD Y CECIC.

RECONOCIMIENTO

Los autores agradecen los comentarios de los árbitros y editores del IBFR para mejorar la calidad de la presente investigación.

BIOGRAFÍA

Elizabeth Adriana Santamaria Mendoza es Doctora en Administración. Profesora de Tiempo Completo en la Universidad Politécnica del Valle de Toluca, adscrita a la División de Ingeniería en Biotecnología y Licenciatura en Negocios Internacionales. Se puede contactar en la Universidad Politécnica del Valle de Toluca.

Elías Eduardo Gutiérrez Alva es Candidato del Doctorado en Educación con Maestría en Economía. Profesor de Tiempo Completo en la Universidad Autónoma del Estado de México, adscrita a la Facultad de Economía. Se puede contactar a la Facultad de Economía de la Universidad Autónoma del Estado de México. Cerro de Coatepec S/N CU.

MARKETING PARA INCENTIVAR LAS VENTAS DE UNA PEQUEÑA EMPRESA COMERCIALIZADORA EN ALMOLOYA DE JUÁREZ, MEXICO

Elizabeth Adriana Santamaria Mendoza, Universidad Politécnica del Valle de Toluca
Elías Eduardo Gutiérrez Alva, Universidad Autónoma del Estado de México

RESUMEN

Las empresas comercializadoras actualmente tienen como problemática, que estrategias de mercadotecnia implementar para incrementar las ventas, tomando en cuenta variables como inflación y calidad de los productos de primera necesidad, en un contexto de incertidumbre económica como el poder adquisitivo del cliente, además de inflación y calidad de los productos de primera necesidad, así como la competencia y ubicación. Se realizó un estudio de mercado en la empresa comercializadora llevo a cabo un estudio de mercado para visualizar que mercadotecnia aplicar de acuerdo a las expectativas del cliente en el municipio de Almoloya de Juárez. La investigación es descriptiva para cumplir con el objetivo de realizar las estrategias de mercadotecnia para incrementar las ventas de una pequeña empresa comercializadora para el año 2016n en Almoloya de Juárez, México.

Palabras clave: Empresa Comercializadora, Mercadotecnia Y Ventas

MARKETING TO INCENTIVATE THE SALES OF A SMALL TRADING COMPANY IN ALMOLOYA DE JUÁREZ, MEXICO.

ABSTRACT

The marketing companies currently have as a problem, what marketing strategies to implement to increase sales, taking into account variables such as inflation and quality of the products of first necessity, in a context of economic uncertainty such as the purchasing power of the client, in addition to inflation and quality of the products of first necessity, as well as the competence and location. A market study was conducted in the marketing company carried out a market study to visualize what marketing to apply according to the client's expectations in the municipality of Almoloya de Juárez. The research is descriptive to meet the objective of marketing strategies to increase the sales of a small trading company for the year 2016n in Almoloya de Juárez, Mexico.

JEL: M31, L81, D21

KEYWORDS: Strategies, Marketing, Sales

INTRODUCCIÓN

En el mercado en el que se desenvuelven las empresas comercializadoras, se hace necesaria la diferenciación, puesto que tienen competencia. La mercadotecnia se apoya de la publicidad para difundir las características y/o usos de los productos, en el medio que consulta el cliente habitualmente, que debe ser innovadora en función del producto del mercado de uso, lo que representaría una estrategia que fortalecería la imagen de la empresa mediante la lealtad del cliente. La estrategia de mercadotecnia integra el conocimiento de las tres variables más fundamentales de la comercialización como son: el marketing, la venta y la publicidad, ya que su manejo estratégico conlleva paulatinamente al éxito empresarial. La

empresa comercializadora está en un mercado cambiante y de la necesidad de nuevas estrategias a partir de varias herramientas mercadológicas que cumplan con las expectativas de los compradores: con mayor calidad en el producto y en el servicio. El objetivo es proponer estrategias de marketing para incentivar las ventas de los productos que oferta una empresa comercializadora para el 2017. Este trabajo es de tipo descriptivo y de corte trasversal. El trabajo se divide en revisión literaria,- para describir a la empresa comercializadora y las generalidades de las estrategias de marketing-, metodología, resultados – descripción de las estrategias de marketing para incentivar las ventas en la empresa comercializadora-; por último, las conclusiones.

REVISIÓN LITERARIA

Empresa Comercializadora

La empresa es un ente organizado con la finalidad de crear bienes y/o servicios mediante recursos humanos, materiales y financieros de manera eficaz y eficiente para la satisfacción de necesidades. La administración es la ciencia conformada de principios, técnicas y prácticas aplicadas a recursos humanos permite establecer sistemas racionales de esfuerzo cooperativo para alcanzar propósitos comunes (Hernández, R. S & Palafox, G. 2012). El proceso administrativo es un instrumento teórico básico, que comprende la dinámica del funcionamiento de una organización, sirve para diseñarla, conceptualizarla, manejarla y mejorarla, proporciona la metodología de trabajo para organizar una empresa facilitando su dirección y control (Hernández, R. S & Palafox, G. 2012). Para Hernández, R. S & Palafox, G. (2012). El proceso administrativo está conformado por: *Planeación:* toma en cuenta información del pasado de la empresa y se su entorno, la cual permite organizarla, dirigirla y medir su desempeño total y el de sus miembros. *Organización:* acción administrativa-técnica de dividir las funciones por áreas, departamentos puestos y jerarquías conforme a la responsabilidad delegada**.** *Dirección:* conducción de la organización y sus miembros hacia metas, conforme a las estrategias, el liderazgo adecuado y los sistemas de comunicación y motivación requeridos para el nivel de desempeño. Y *Control* es la acción administrativa de evaluar los resultados de una empresa o institución conforme a lo planeado y a los elementos de medición (indicadores o estándares), para determinar el estado de desempeño y la acción correctiva correspondiente. Toda empresa requiere de la administración para tener el éxito empresarial, es por ello que, se divide en áreas funcionales, cada una de ellas dentro de la compañía es un campo administrativo de trabajo especializado que se deriva de las actividades productivas en las organizaciones básicamente empresariales: finanzas, producción-operaciones, mercadotecnia o comercialización, y personal o recursos humanos. Para esta investigación sólo se retoma el área funcional de mercadotecnia.

La mercadotecnia es el conjunto de actividades que se realizan en una entidad económica, las cuales van encaminadas hacia el logro de las metas de venta de sus productos y servicios, para obtener beneficios financieros a partir de la satisfacción plena de los clientes, a fin de lograr su fidelidad. ((Hernández, R. S & Palafox, G. 2012). Las empresas generan reportes periódicos que pueden ser: diarios, semanales, mensuales, semestrales y/o anuales; de los resultados de sus operaciones y transacciones en el área de mercadotecnia o ventas; la finalidad de generar estos datos es convertirlos en información oportuna, pertinente, congruente y consistente en relación a los indicadores clave, en términos de estándares deseados y metas a alcanzar (Hernández y Rodríguez,2008), para que sea posible su análisis periódico por parte de grupos de trabajo o por la alta dirección; como la información tiende a variar tanto en forma positiva como negativa, es necesario comprender las causas de dichas variaciones y tomar las acciones correctivas de manera oportuna y darles seguimiento puntuales a los acuerdos tomados.

La administración de la mercadotecnia es el proceso de planeación, organización, dirección y control de los esfuerzos destinados a conseguir los intercambios deseados con los mercados que se tienen como objetivo por parte de la organización (Charles W. et al, 2006). La planeación de la mercadotecnia que consiste en determinar ¿qué se va hacer, cuando y como se va a realizar además de quien lo llevara a cabo? La

planeación implica la selección de la misión, los objetivos y las acciones para cumplirlos, requiere de la toma de decisiones (Fischer y Espejo, 2004).

Cabe resaltar que la estrategia es la combinación de medios a emplear para alcanzar los objetivos, en presencia de incertidumbre, además de ser flexible y estar sujeta a modificaciones a medida que cambia la situación y se dispone de nueva información. Una estrategia bien formulada permite canalizar los esfuerzos y asignar los recursos de una organización, y la lleva a adoptar una posición singular y viable, basada en sus capacidades internas (fortalezas y debilidades), anticipando los cambios en el entorno, los posibles movimientos del mercado y las acciones de sus competidores (oportunidades y amenazas) (Hernández, R. S & Palafox, G. 2012). En un plan de mercadotecnia, se reflejan las estrategias a seguir para el éxito organizacional es por ello que actúa como manual de actividades de mercadotecnia para la gerencia, en el que se incluye: la misión y los objetivos del negocio, el análisis situacional, la definición de un mercado objetivo y el establecimiento de estrategias de mercadotecnia. En el siguiente apartado se describe cada punto, desde la perspectiva de Charles W. et al, 2006) para su posterior aplicación para el cumplimiento del objetivo de esta investigación:

Misión del negocio: se fundamenta en un análisis cuidadoso de los beneficios buscados por los consumidores actuales y potenciales, así como en un análisis de las condiciones ambientales existentes y previstas. Establece límites para todas las decisiones, objetivos y estrategias posteriores.

Análisis situacional: consiste en la identificación de fortalezas y debilidades internas, así como el examen de oportunidades y amenazas externas. Le sirve a las empresas para identificar su ventaja competitiva. Es un conjunto de características únicas de una empresa y sus productos percibidos por el mercado digno de atención y superior a los de la compañía.

Establecimiento de estrategias de mercadotecnia: Es la actividad de seleccionar uno o más mercados meta y de crear y mantener una mezcla de marketing que produzca intercambios mutuamente satisfactorios con los mercados meta. Implica conocer el mercado y saber cómo realizar esos cambios beneficiosos para la organización.

Opciones de Estrategias de Mercadotecnia Entre las estrategias de mercadotecnia están (Sandhusen, 2007):

Estrategia de distribución: los productos se encuentran a disposición en el momento y en el lugar que los consumidores lo deseen, lo que implica el almacenamiento y transporte de materias primas o productos terminados.

Estrategia de producto: cuyo diseño está definido en función de atributos intrínsecos, como sabor, precio estilo, tamaño y color, son condicionales principalmente por las preferencias del cliente, es decir, lo que los clientes esperan y desean del producto, el costo y la compatibilidad. La finalidad es diferenciar los productos de la empresa con los de la competencia a través de la identificación de los atributos para posicionar los productos en un espacio en el mercado donde puedan ser competitivos (Mercado, 2008).

Estrategia de precios: Está basada en el costo y la demanda, reflejan los climas económicos y competitivos en los cuales se fijan los precios. Su función es reconocer diferencias entre los clientes en áreas como funciones que realizan, cantidades que adquieren y momento en que se efectúa la compra y el pago. Además de planificar los términos de venta y pago y modificar los precios en respuesta a los retos de la competencia. Las decisiones de fijación de precio son afectadas por decisiones sobres diseños de producto, distribución y promoción e influyen dos factores: internos (los costos y la organización) y los *externos (*naturaleza del mercado y la demanda)

Estrategia de promoción : Se inicia con una investigación antes de aproximarse al cliente y termina con el cierre final y el posterior seguimiento de ventas. Incluyen reclutar, seleccionar, motivar, evaluar y compensar al personal de ventas. (Sandhusen, 2007). El principal propósito de la promoción radica en establecer y mantener comunicación con los segmentos blancos del mercado. Existen muchos medios por los cuales lograr esos objetivos de comunicación en función del impacto sobre la demanda del mercado y los costos, los métodos promocionales más importantes son la venta personal y la publicidad (Mercado, 2008). Una de las principales funciones de la promoción es establecer comunicación con los compradores, todo esto para emitir un mensaje claro que incentive que los consumidores adquieran los productos o servicios ofertados eso basándose en métodos como la promoción de ventas y publicidad, dependiendo d la competitividad que tengan los productos o servicios ofertados.

Empresa Comercializadora

Una empresa comercializadora de bienes de primera necesidad, cuya misión es permanecer y crecer regionalmente como número uno en la preferencia de sus clientes, mediante la comercialización y distribución de una amplia variedad de productos de consumo para su hogar o negocio minimizando nuestros costos al máximo para trasladarlo a nuestros clientes en descuentos. El formato de tiendas de descuento o comercializadora nació en Europa, en ciudades altamente pobladas que no tenían espacio físico para instalar hipermercados que requerían de grandes superficies. Surgieron negocios más pequeños, inmersos en zonas con gran densidad poblacional con la finalidad de brindar cercanía a las familias y que estas pudieran realizar sus compras en forma diaria y a precios muy bajos. Ejemplos de empresas exitosas bajo este concepto están: Aldi y Bim en Turquía, “las cuales se convirtieron en nuestras precursoras (Tres B, 2017). La visión de esta empresa es: “Ser una empresa que trascienda por ser el número uno en la preferencia del cliente, por su trato digno al ser humano, su responsabilidad social y su rentabilidad, así como servir cada vez más a un mayor número de comunidades como líder, al ofrecer la mejor experiencia de compra para el cliente y el mejor lugar para trabajar para nuestros colaboradores, derivado de una constante innovación y crecimiento.”

Una empresa comercializadora se dedica a la venta de artículos de primera necesidad (abarrotes) en locales ubicados en colonias de alta densidad poblacional o colonias nuevas que no tienen centros comerciales cercanos. Entre sus características destacan: se conocen como tiendas de descuento o de gran descuento, actualmente son más de 580 tiendas en el centro del país, espacios reducidos de 220 a 400 metros cuadrados, opera los 365 días del año, con plantillas reducidas de personal de 5 colaboradores, ofrece un servicio muy atento y personalizado al cliente y cuenta con una gran variedad limitada de productos de alta calidad. Se busca una relación sana y estrecha con los clientes y proveedores. Se enfocan los esfuerzos en el desarrollo constante de proveedores que cumplan con los altos estándares de calidad de nuestros productos al mejor precio. Para la empresa comercializadora, el cliente es primero, buscando todo el tiempo generar más valor por su dinero. El objetivo es ser la cadena de tiendas de autoservicio con los mejores precios del mercado y para lograrlo se busca:

Ofrecer a los clientes productos de la canasta básica que satisfagan su necesidad en calidad y precio.

Generar más valor al dinero de los clientes con productos de alta calidad a precios inigualables.

Incrementar la participación en el mercado, logrando la preferencia por el servicio personalizado.
Simplicidad en todos los procesos.

Mantener un ritmo de crecimiento sostenido mediante un proyecto de expansión sustentable.

Fomentar el desarrollo de las colonias en las que se encuentran, contribuyendo a la economía de nuestros clientes y negocios vecinos.

Contribuir al crecimiento de los negocios que hay a nuestro alrededor, ya que no se compite con ellos, sino que se complementan.

Negociar con los proveedores para tener las mejores condiciones, cuidando su situación y asegurando que su negocio sea exitoso.

Para la empresa comercializadora hoy en día la expansión es fundamental para cualquier negocio, la competitividad en el mercado hace que quien planee permanecer en él busque locales bien ubicados y con las características necesarias que le permitan alcanzar los objetivos de venta proyectados. La meta es minimizar los costos al máximo para trasladarlo a nuestros clientes en descuentos. La estructura organizacional diferente, las tiendas no son grandes y el surtido cuenta con lo necesario para armar una despensa. La simplicidad en las tiendas, procesos e inventarios; están diseñados para evitar cualquier gasto innecesario que pudiera elevar los costos. Entre las opciones están: Bebidas, dulces y botanas, Recargas, Lácteos y carnes frías, Artículos del hogar, Limpieza del Hogar y Detergentes, Mercancías Generales, Panadería, Abarrotes comestibles, Alimentos congelados, Higiene personal y farmacia, además de Cuidado Personal. Una vez dado a conocer el eje teórico, a continuación se expone el método de trabajo.

METODOLOGÍA

El problema de la empresa es la disminución de las ventas, principalmente, algunos de los factores es el nivel del poder adquisitivo así como la inflación, que no crecen proporcionalmente lo que disminuye la adquisición de la cantidad de productos de la empresa comercializadora. La empresa comercializadora requiere mantener el nivel de presupuesto que ha proyecto, por lo que requiere de estrategias de mercadotecnia que le proporcionen las alternativas que busca el cliente, en relación a precio y calidad para cumplir con el objetivo de ingresos monetarios. Dado lo anterior, surgen los siguientes cuestionamientos: ¿qué pueden hacer las empresas comercializadoras para incrementar las ventas?, ¿Vende lo que el cliente busca?, una de las posibles respuestas es una estrategia de marketing que le permita a la empresa captar más clientes, que representan las ventas, para que la empresa comercializadora tenga los ingresos esperados y seguir generando empleos, propiciando alianzas entre el capital humano y los consumidores, para conocer el enfoque correcto que espera el cliente de los productos y servicios que ofrece una unidad económica.

Se diseñó un instrumento de investigación, para determinar el número de encuestas para su aplicación en el municipio de Almoloya de Juárez donde se ubica la empresa comercializadora, cuya característica es de personas mayores de 15 años, al representar al segmento en el que se registran el mayor número de clientes o consumidores. Según estadísticas de la INEGI(2016) del total de la población del municipio de Almoloya de Juárez que es de 141,135 habitantes, 90345 son personas mayores de 15 años, es decir, la población para determinar a qué proporción le interesa comprar los productos vendidos de la empresa comercializadora, en los próximos meses. Para determinar la muestra se considera una confianza del 95%, con un margen de error de 5% de la proporción poblacional real. Para calcular el tamaño de la muestra se aplicó la siguiente formula:

$$n = \frac{Npq}{\left[\frac{(Me)^2}{(Nc)^2}(N-1)\right]+pq} = \frac{90345(5)(5)}{\frac{0.05^2}{(1.96)^2}(90345-1)+(o.5)(0.5)} = \frac{22586.25}{59.0432} = 382.53760 = 383$$

Esta investigación es de tipo descriptiva, de corte transversal. El presente trabajo se conforma por el eje teórico donde se dan a conocer las generalidades de empresa, sus áreas funcionales, la mercadotecnia y su estructura para el desarrollo de estrategias, se describe la empresa comercializadora, -no se permitió el uso del nombre de la empresa-, posteriormente la metodología, donde se describe el proceso de la investigación para el análisis de resultados para el cumplimiento del objetivo planteado. El análisis de resultados se realiza en función del plan de mercadotecnia visto en el eje teórico, y en el análisis externo se proporcionan los

resultados de la aplicación de un instrumento de investigación, para desarrollar las estrategias para incrementar las ventas en los productos de la empresa comercializadora, y por ultimo las conclusiones.

RESULTADOS

A continuación se dan a conocer el desarrollo de plan de mercadotecnia que contiene las estrategias para incrementar las ventas en la empresa comercializadora:

Misión del Negocio

Una empresa comercializadora se dedica a la venta de artículos de calidad y de primera necesidad (abarrotes) en locales ubicados en colonias de alta densidad poblacional o colonias nuevas que no tienen centros comerciales cercanos con el mejor servicio dirigido a los clientes.

Analisis situacional: se divide en el interno y externo que a continuación se describen:

Análisis Situacional Interno (FODA)

A partir de la información proporcionada por la empresa y de los resultados de la aplicación del instrumento de evaluación, se inicia con el análisis situacional interno (FODA) como se aprecia en la Tabla 1.

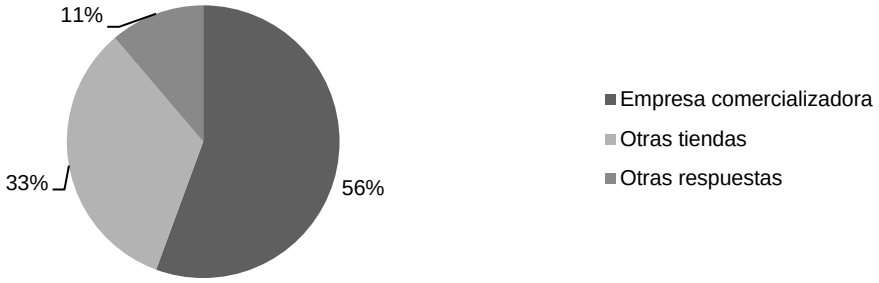
Tabla 1: Análisis Situacional Interno (FODA)

Interno	**Externo**
Fortalezas Empresa comercializadora innovadora a nivel nacional El personal de la empresa se capacita en actualizaciones para la administración del negocio. Atención personalizada al cliente desde un saludo inicial hasta la búsqueda del producto solicitado. Debilidades Personal en constante cambio Entradas pocos accesibles y deterioro de las instalaciones. No existe una estrategia de marketing ni capacitación. Bajo presupuesto para los medios de publicidad en medios tradicionales.	Oportunidades Mercado Establecido En El Municipio De Almoloya De Juárez Por Más De 10 Años. Baja Tasa De Desempleo. Demanda Creciente De Productos. Buen Servicio Al Cliente. Buena Ubicación De Las Tiendas. Amenazas Constante Cambio De Precios En Los Productos. Disminución De La Confianza De Los Consumidores. Alta Publicidad De Los Competidores En Medios Tradicionales. Buen Posicionamiento De La Competencia Baja Afluencia De Personas En La Plaza.

Nota Fuente: Elaboración propia.

Análisis situacional externo: Estudio de mercado Los resultados que se obtuvieron de la aplicación de las 383 encuestas a los habitantes del municipio de Almoloya de Juárez, que permitirán identificar el comportamiento del mercado y de los posibles clientes, son: De los encuestados el 29% fueron Hombres y el 71%, Mujeres, el rango de edad oscilo entre 18 y 70 años.

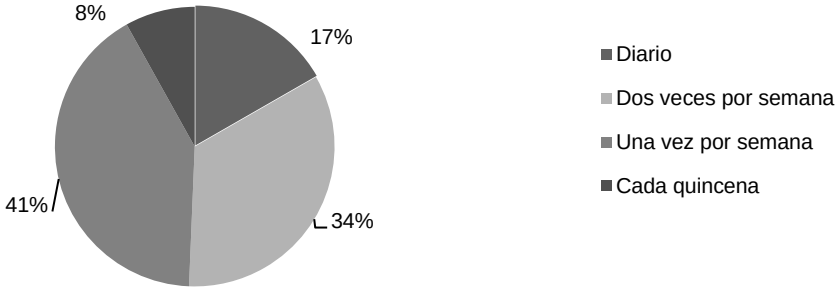
Figura 1: ¿En Dónde Realiza Sus Compras Para la Despensa de su Hogar?



Nota Fuente: Elaboración propia.

De acuerdo a los resultados obtenidos en la encuesta el 56% de los encuestados compran en la empresa comercializadora, 33% en otras tiendas de giro similar y el resto proporciono otras respuestas, como grandes centros comerciales o tiendas de abarrotes tradicionales (Ver Figura 1); representa una ventaja para la empresa comercializadora porque es conocida, sin embargo, falta difusión para captar más consumidores. En el Figura 2, que presenta los resultados obtenidos de la frecuencia de compras en productos de despensa se obtuvo: el 41% de los encuestados realizan sus compras una vez por semana y el 34% dos veces por semana, lo que se podría significar que la mayoría de las ventas se dan en uno o dos días por semana.

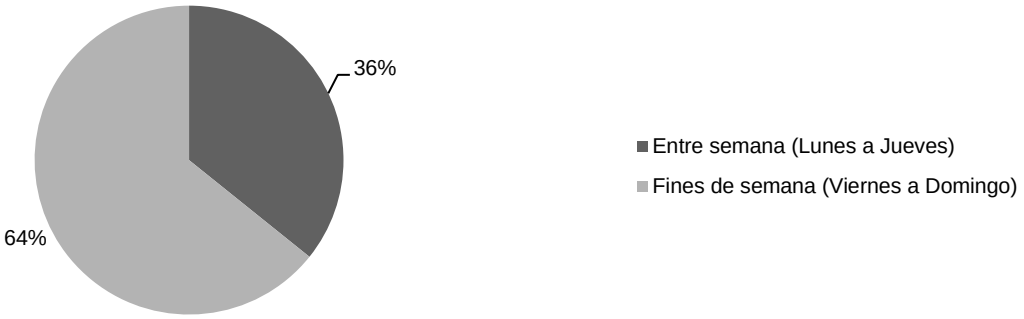
Figura 2: ¿Con Que Frecuencia Realiza Sus Compras de Productos de Despensa?



Fuente: Elaboración propia.

De los días a los que acude el consumidor a realizar sus compras son, de acuerdo a las encuestas, los resultados fueron (Figura 3): el 64% realizan sus compras los fines de semana, es decir, el mayor volumen en ventas y rotación de clientes en las tiendas se concentra entre viernes y domingo.

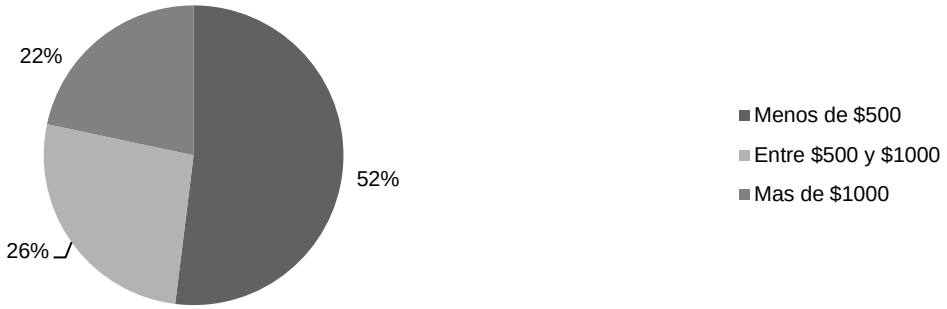
Figura 3: ¿Cuáles Son los Días en los Que Más Visita Una Empresa Comercializadora Para Adquirir Sus Productos de Despensa?



Fuente: Elaboración propia.

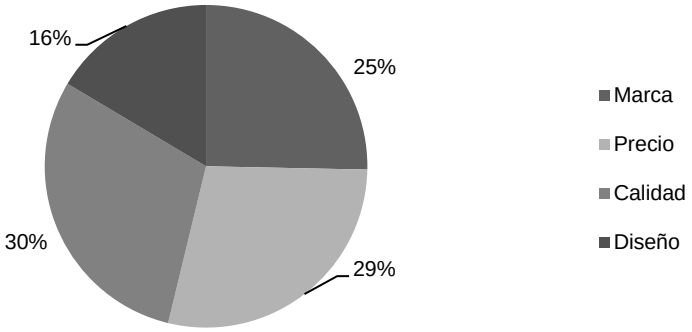
En la Figura 4 se observa el consumo en pesos mexicanos que realiza en promedio el cliente, el 52% de los encuestados gastan menos de $500 en la compra de sus productos de despensa, el 26& entre $500 y $1,000, mientras que el resto más de $1,000 pesos mexicanos.

Figura 4: ¿Cuánto Gasta En Promedio Cada Que Entra a Comprar a una Tienda de Autoservicio?



Nota Fuente: Elaboración propia.

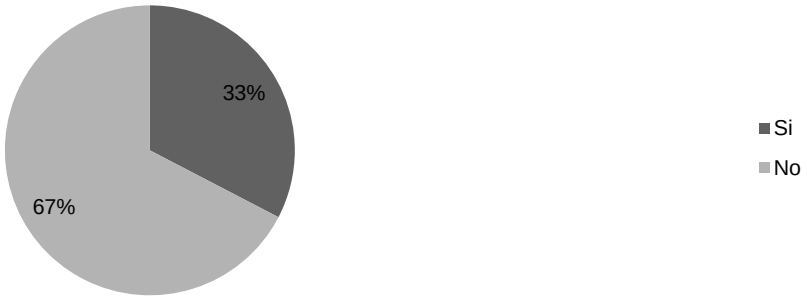
Figura 5: ¿Qué Características Toma en Cuenta al Momento de Adquirir Sus Productos de Despensa?



Fuente: Elaboración propia.

Las características que toma en cuenta el consumidor al adquirir sus productos de despensa se registró lo siguiente: la marca con 25%, el precio 29%, la calidad 30% y el diseño 16%. Lo que representa la calidad es la estrategia de diferenciación que la empresa comercializadora puede desarrollar para incrementar sus ventas (Ver Figura 5).

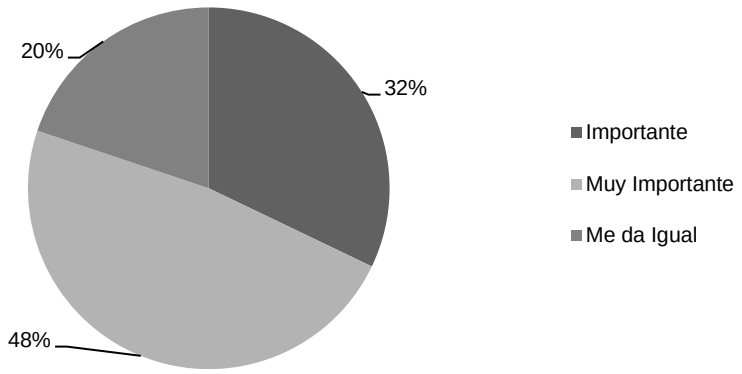
Figura 6. ¿Cree Que es Importante Que un Producto Sea Reconocido Para Poder Adquirirlo?



La figura 6 representa otra posible estrategia para que la empresa comercializadora pueda desarrollar, cuando al 67% de sus clientes no le interesa que el producto sea reconocido para adquirirlo, lo que va ligado

con la calidad, además de que el sector socioeconómico que compra en este tipo de empresas son de la clase trabajadora, están dispuestos a adquirir productos no tan conocidos, lo que da oportunidad a empresas que van iniciando en la producción de productos de consumo o de primera necesidad. Mientras que el 33% restante si le importa la marca de los productos que adquiere. Fuente: Elaboración propia.

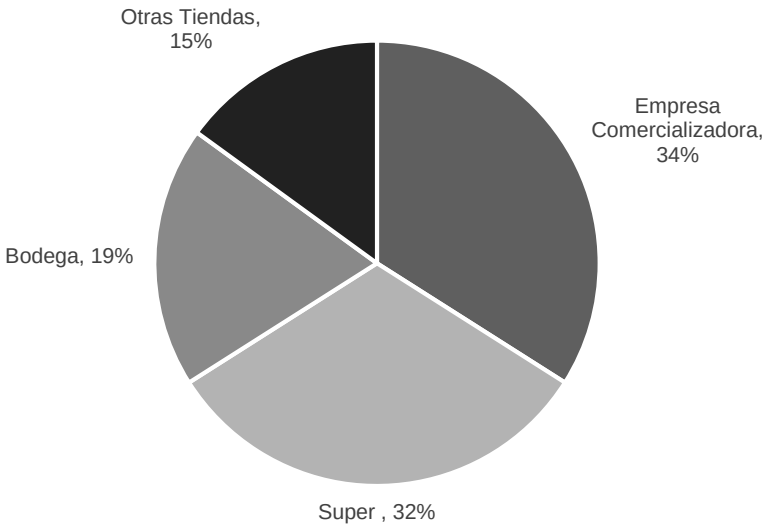
Figura 7 : ¿Considera Que Una Buena Atención al Cliente es Importante al Momento de Entrar a una Tienda de Autoservicio?



Fuente: Elaboración propia.

Los resultados obtenidos en las encuestas de la Figura 7 arrojaron que el 48% de los clientes les es muy importante la atención al cliente, al 32% les es importante y al 20% restante les da igual, de aquí parte otra estrategia de mercadotecnia para incrementar las ventas de los productos que ofrece la empresa comercializadora.

Figura 8: ¿Qué Tiendas de Autoservicio Conoce Usted Para Poder Adquirir Sus Productos de Despensa Más Cercanas a Su Hogar?



Nota Fuente: Elaboración propia.

En la Figura 8 se muestran los resultados del posicionamiento de la empresa comercializadora frente a su competencia, apreciándose que el 34% de los encuestados conocen la empresa comercializadora, el 32%

Súper, lo que representa que es su principal competencia con una diferencia de 2 puntos porcentuales, le sigue Bodega con el 19% y otras tiendas con el 15% restante. Aquí la empresa comercializadora puede aplicar otra estrategia de mercadotecnia, el posicionamiento de la marca de la empresa a través de la atención al cliente, puesto que el cliente ha visto la empresa, aunque tal vez no ha adquirido un producto. Cabe mencionar que de los resultados obtenidos de las encuestas el 60% ha comprado en la empresa comercializadora, lo que significar que aún no abarca un gran porcentaje del mercado, aunado al desconocimiento de la marca de la empresa, como lo expresa el 40% restante al afirmar que nunca han consumido los productos que ahí ofrecen. De lo anterior parte otra estrategia de mercadotecnia, difundir la marca de la empresa comercializadora en los diferentes medios.

De acuerdo a los resultados obtenidos en las encuestas el 54% de los encuestados que han adquirido productos en la empresa comercializadora, considera que la atención que le brindan los empleados de la empresa si es la apropiada, anqué el porcentaje de los que contestaron que No es de 46% lo que es un indicador elevado, lo que es desfavorable, y representa una debilidad para la empresa y por lo tanto, se puede convertir en una amenaza, si no se atiende rápido esta situación, lo que se sugiere a la empresa es que capacite a su personal para dar una mejor atención al cliente, lo cual se beneficiaría con un incremento en las ventas y de optimizaría al recurso humano, además de mejorar el ambiente laboral. Las personas encuestadas comentaron que la empresa comercializadora, le hace falta vender productos de cremería, dulcería, recaudería y frutas, además de panadería. Se destaca también que la empresa comercializadora puede mejorar en el acomodo de los productos, precios que sean visibles, tener un área de paquetería, así como un mayor número de cajas para cobrar y no hacer esperar al cliente. Es decir, los clientes potenciales proporcionan las estrategias para la mejora en el servicio de atención al cliente, que tanto demandan y coadyuvarían al posicionamiento de la marca de la empresa comercializadora y con ello la finalidad de incrementar las ventas a partir de sus estrategias de mercadotecnia, objetivo de esta investigación.

Implementación de las Estrategias de Mercadotecnia

En este punto se describen las estrategias de mercadotecnia a implementar en la empresa comercializadora.

Estrategia de Precios : A partir de la fijación psicológica de precios, los consumidores perciben a los productos de precio más alto como de mejor calidad. Si los consumidores juzgan la calidad de un producto al examinarlo o al basarse en experiencias anteriores con él, entonces utilizaran menos el precio para juzgar la calidad. En la fijación de precios por paquetes incluyen una combinación de productos a un precio menor a la suma individual de cada uno de ellos. Con estos precios de paquetes se busca integrar diversos productos bajo un precio atractivo que induzca a los consumidores a adquirir productos que de otra forma no adquirirían ya que el costo agregado de todos es más bajo. Los paquetes se formarán de acuerdo a los productos ubicados en la clasificación del inventario de los productos conformados en los grupos B y C de la empresa comercializadora, esto es los paquetes estarán conformados por productos que tengan una rotación más baja. La fijación de precios dinámica es el ajuste continuo de los precios, que dependen de distintos factores económicos del entorno tales como: oferta y demanda, condiciones económicas, situaciones competitivas, percepciones y preferencias de los consumidores y costos; para satisfacer las necesidades y características de clientes y situaciones individuales.

Estrategia de Distribución: Puede ser intensiva basada en los productos que no se venden, y tienen una rotación lenta, por lo que serán ubicados en todos los puntos posibles de venta dentro de la tienda, para que estén disponibles en el mayor número de puntos de venta de la empresa comercializadora. En esta estrategia tratará de impulsar las ventas facilitando al consumidor un punto de compra cercano.

Estrategia de presión o empuje: Capacitar al personal a realizar una venta interna dentro de la tienda, en donde se orienten los esfuerzos de promoción a los trabajadores de la tienda con la finalidad de que promocionen más la marca, de almacenar el producto en cantidades importantes o de otorgarle el espacio

de venta adecuado en su punto de venta o incitar a comprar a los consumidores el producto. El objetivo es lograr una cooperación voluntaria del personal a razón de incentivos otorgados por la venta que realicen.

Estrategia de Promoción: Una forma de vender productos y promocionar artículos en la empresa comercializadora, donde la idea es la conveniencia y el impulso. La estrategia de punta de góndola, que se ubica al final de los pasillos, presentará productos que se quieran mover con rapidez. Este producto se posiciona para que sea fácilmente accesible al consumidor. Los puntos de venta son una forma de promocionar nuevos productos u otros que la tienda necesite mover, por lo que se colocaran cerca de las cajas registradoras en el local para ser adquiridos por los consumidores en un impulso mientras esperan pagar. También está la muestra gratuita, en los pasillos de mayor tráfico dentro de la empresa comercializadora. Los descuentos u ofertas son técnicas que implican ofrecer una reducción de precios de uno o varios productos, esto solo a aquellos productos que sean desplazables, es decir, que vayan a salir ya de la cartera de productos de la tienda y a aquellos productos perecederos que estén a punto de caducar, esto con la finalidad de evitar la merma y no afectar los ingresos. Para esta estrategia se llevará un control para no caer en una cantidad muy baja en los precios afectando a las utilidades.

Los eventos o festivales especiales son una forma de atraer multitudes para hacer presencia en el entorno en que desarrolla sus actividades la empresa comercializadora, para que los consumidores prueben los productos y que se vuelvan clientes frecuentes. Estos eventos o festivales especiales se realizarán principalmente entre los días viernes, sábados o domingos, ya que según los resultados obtenidos en las encuestas el 64% de los encuestados afirmaron realizar sus compras los fines de semana entre viernes y domingo. El volanteo con promovendedores o cambaceo: se realizará en puntos estratégicos ubicados geográficamente alrededor de la tienda o en el punto de venta. Esto para mejorar el porcentaje obtenido en las Encuestas del Estudio de Mercado en el cual el 40% de los encuestados respondieron no comprar en la empresa comercializadora por que no han probado los productos al causarles desconfianza al no ser de maraca reconocida. En esta actividad se ubicarán zonas geográficas aledañas y se realizarán actividades de promoción y venta de productos y servicios. Para esto se capacitará al promotor previamente para que ofrezca la información adecuada a los posibles clientes y lo invite a la prueba del mismo.

Los banners serán el medio utilizado como primer impacto en cuanto a la identidad de la empresa, ya que a pesar de que la empresa comercializadora es conocida aún queda un gran porcentaje de mercado por captar. En los banner se incluirá la información más concreta como el logotipo, nombre y eslogan de la empresa comercializadora para lograr un posicionamiento de la marca en la mente de los clientes que frecuente los lugares planeados para su localización provocando un contacto visual con la imagen publicitaria de la empresa.

Estrategia de Producto

Entre las estrategias de producto están los productos adicionales, que se realizará en el punto de venta, ofreciendo un producto adicional al que el cliente lleva y a menor precio, esto hará que el cliente se dé cuenta de que está ahorrando e incitara a que el cliente lo compre. Para esto se capacitará al personal para que este maneje el tema y sepa expresar al cliente todas las cualidades de los productos, y con esto el cliente se sienta seguro de lo que está comprando. El propósito de esta estrategia es mejorar el Ticket promedio obtenido por la empresa y que es muy bajo, ya que el cliente no llevara solo un producto, sino que posiblemente llevara dos o más productos más. Las ventas especiales y formación de productos se realizarán ventas especiales tomando en cuenta las fechas conmemorativas próximas, haciendo una formación de productos, es decir, se formarán paquetes de despensas que satisfagan las necesidades de compra de los clientes a las que se requieran en fechas especiales y a precios atractivos, creando un paquete de productos especial el cual influya al cliente a consumirlos ya que estos se diferenciaran o se visualizarán diferentes a la competencia. Los productos con bonificación mediante una asociación de dos productos complementarios a un solo precio atractivo, la exhibición de estos paquetes de productos se realizará en

distintos puntos de venta. El propósito de esta estrategia es hacerle saber al cliente que lleva más por menos esto con la finalidad de que el producto se vea atractivo para los consumidores.

CONCLUSIONES

Toda empresa requiere de la ciencia administrativa para las actividades en la producción y servicios, en conjunto con los elementos humano, materiales y financieros. La pequeña empresa comercializadora tiene como finalidad incrementar las ventas, por lo que se realizó un estudio de mercado. Se aplicaron encuestas a la muestra en Almoloya de Juárez, para efectuar el análisis correspondiente de los datos recopilados para definir las estrategias de mercadotecnia como ofrecer productos que se diferencien de la competencia, a un precio accesible, distribuido de manera correcta y con una estrategia de promoción que le permita posicionarse en la preferencia del consumidor. Se analizaron las características de los productos, para conocer los aspectos que podrían darle una ventaja sobre la competencia y a los que se tendrán que poner mayor atención para incrementar su rotación. Efectuar una investigación de campo mediante encuestas y así detectar las características que el cliente espera encontrar en el producto

Cabe destacar del estudio de mercado arrojó como resultado que la mayoría de la población compra sus productos de despensa entre los días viernes, sábado y domingo, y que la porción de la población que no compra en la empresa comercializadora, no lo hace porque no han probado los productos por que les crea desconfianza consumirlos al no ser productos de marca propia. Para esto se ofrece a la empresa una serie de estrategias y tácticas que le permita alcanzar las metas trazadas para el primer año de aplicación de este plan. El objetivo general de la elaboración de este plan de marketing para los productos de marca propia de la empresa comercializadora es contener una investigación que proporcione información acerca de los gustos y necesidades del cliente, y una serie de estrategias cuya finalidad es incrementar las ventas, y por lo tanto tener un incremento de la participación de la empresa en el mercado.

BIBLIOGRAFÍA

Barquero J. D. (2007). Marketing de Clientes. México: Mc Graw Hill.

Cohen, W. (2009), Plan de Mercadotecnia, 3ra Ed. México: Grupo Editorial Patria.

Fernández V. R. (2007), Manual para Elaborar un Plan de Marketing, México: Mc Graw Hill.

Fischer L. & Espejo J. (2004). Mercadotecnia. 3ª Edición. México: Mc Graw Hill.

Hall, D & Stamp J. (2007). Marketing Significativo. México: Grupo Editorial Patria.

Hernández, S. & Palafox G. (2008). Administración. Teoría, Proceso, Áreas Funcionales y Estrategias para la competitividad. 2ª Edición, México: Mc Graw Hill.

Lamb C., Hair J. & McDaniel C. (2006), Marketing, Ed 8ª. Mexico: CENGAGE Learning.

Mercado, S. (2008), Mercadotecnia Programada, 3ra Ed. México: Limusa.

Sandhusen, R. (2007), Mercadotecnia, México: CECSA.

Treviño M. R. (2005), Publicidad Comunicación Integral en Marketing, 2da Ed. México: Mc Graw Hill.

EVALUACIÓN DE ESTRATEGIAS QUE IMPULSAN EN EL CIUDADANO EL COMPORTAMIENTO DE USO DE LAS PLATAFORMAS DE E-GOBIERNO MUNICIPAL: UN ENFOQUE DE DINÁMICA DE SISTEMAS

Oscar Yahevh Carrera Mora, Universidad Veracruzana
Adolfo Rodríguez Parada, Universidad Veracruzana
Yara Anahí Jiménez Nieto, Universidad Veracruzana
Laura Verónica Herrera Franco, Universidad Veracruzana

RESUMEN

A pesar de los beneficios que los servicios electrónicos prometen y representan para la administración pública, existe suficiente evidencia teórica y empírica que demuestran la falta de uso de esos servicios por parte de la ciudadanía en México. Por lo tanto, el objetivo de la presente investigación es evaluar las estrategias que favorezcan la usabilidad del e-gobierno, a través de la revisión de la literatura, demostrando que no sólo se debe de dotar de acceso a internet a la población, sino también fomentar la usabilidad de las plataformas de e-gobierno, principalmente las diseñadas por los municipios. En esta discusión teórica se presenta el enfoque de la dinámica de sistemas como un elemento que ayudará en siguientes investigaciones a identificar la causalidad entre factores sociales, pudiendo con ello generar una simulación de escenarios que permita vislumbrar el incremento en el uso del e-gobierno municipal en un determinado periodo de tiempo al desarrollar estrategias bajo las variables identificadas.

PALABRAS CLAVE: E-Gobierno, Dinámica de Sistemas, Servicios Públicos

EVALUATION OF STRATEGIES THAT MAINSTREAM THE BEHAVIOR OF USE OF THE MUNICIPAL E-GOVERNMENT PLATFORMS: A SYSTEMS DYNAMICS APPROACH

ABSTRACT

Despite the benefits that electronic services promise and represent for public administration, there is sufficient theoretical and empirical evidence that demonstrates the lack of use of these services by citizens in Mexico. Therefore, the objective of this research is to evaluate strategies that foster the usability of e-government, through the review of the literature, demonstrating that not only should access to the Internet be provided to the population, but also, promote the usability of e-government platforms, mainly those designed by the municipalities. In this theoretical discussion the approach of the dynamics of systems is presented as an element that will help in subsequent investigations to identify the causality between social factors being able to generate a simulation of scenarios that allow to foresee the increase in the use of the municipal e-government in a certain period of time when developing strategies under the identified variables.

JEL: O33, O35, O38, O21

KEYWORDS: E-Government, Systems Dynamics, Public Services, Government Policy

INTRODUCCIÓN

En los últimos años, la administración pública ha tendido hacia la implementación de plataformas de internet (e-gobierno) como un medio para ofrecer y acercar los servicios públicos a la ciudadanía como lo es el pago predial, duplicados de actas de nacimiento, pago de tenencias vehiculares, entre otros servicios, dotando de medios de acceso e implementando plataformas web que permiten realizar esos trámites vía internet, sin la necesidad de desplazarse a una oficina gubernamental a realizar el proceso, con lo cual se reducen los tiempos de espera, se hacen más eficientes los costos de operación y se minimiza la corrupción, beneficiando con ello tanto al gobierno como al ciudadano. Sin embargo, a pesar de los beneficios que estos servicios electrónicos representan, existe suficiente evidencia teórica y empírica para México que demuestra la falta de uso de esos servicios por parte de la ciudadanía, a pesar de existir los accesos a los mecanismos. De hecho, de acuerdo a cifras del INEGI (2015), el 44.7 % de la población en México tiene acceso a internet, pero sólo el 1.3% de ese porcentaje lo ocupa para hacer uso de servicios públicos a través de internet. Por consiguiente, podemos decir que en la actualidad, el problema va más allá de sólo dotar de puntos de acceso de internet a la población, sino se hace necesario conocer aquellos factores que intervienen en la usabilidad de las plataformas de e-gobierno, principalmente de las diseñadas a nivel municipal, debido a que en el ámbito local el e-gobierno adquiere una mayor relevancia derivado de la cercanía que tienen estas organizaciones públicas con los ciudadanos, proporcionando un fuerte enlace entre la ciudadanía y el gobierno (Batlle-Montserrat, et al, 2011; IMCO, 2015b; Purón-Cid, 2015), de lo cual emana la necesidad de proporcionar más y mejores servicios para el ciudadano. Con base a esto, el estudio centra su objetivo en identificar herramientas que permitan explicar los factores que favorecen la usabilidad del e-gobierno municipal, presentando como elemento central el enfoque de dinámica de sistemas, ya que a través de él podemos generar la simulación de escenarios, consintiendo vislumbrar el comportamiento que tendrán las acciones implementadas por el gobierno en materia de uso del e-gobierno municipal por parte de la ciudadanía antes de ser aplicadas, conformando una mejor toma de decisiones que repercutirá directamente en la eficiencia de la administración pública.

REVISIÓN DE LA LITERATURA

Gobierno Electrónico

Durante los últimos años, las TIC han tomado importancia y han sido fuertemente impulsadas a nivel mundial. En el sector público sus inicios parten en la década de 1990, promovidas por organismos internacionales como el Banco Mundial (BM), la Comisión Económica para América Latina y el Caribe (CEPAL), entre otros, como respuesta a la necesidad de transformación de la Administración Pública Tradicional (APT), a causa de la crisis financiera dejada tras la década perdida que tuvo lugar en el periodo de 1980, en donde se formuló el modelo de la Nueva Gestión Pública (NGP) como solución a los problemas económicos, de eficiencia y de legitimidad de los Estados (Cejudo, 2013).

Así, el gobierno adoptó a través del modelo de la NGP acciones basadas en ideales del sector empresarial (Osborne y Gaeble, 1994), con el objetivo de disminuir costos de transacción y de legitimar las acciones del Estado, así mismo, el auge del internet y la privatización de los servicios públicos, fueron los principios que detonaron el desarrollo e implementación del gobierno digital y el impulso de esté como parte de una estrategia de eficiencia e inclusión ciudadana que permitieran la legitimación del gobierno. De este modo, al uso de las TIC por parte del gobierno se le denominó e-gobierno, mecanismo que ha sido conceptualizado de diversas formas. Con base a la noción definida por el Banco Mundial el e-gobierno es: “el uso que se da por parte de las agencias gubernamentales, de las TIC, las cuales posibilitan la transformación de las relaciones con los ciudadanos, las empresas y otras partes del gobierno”, este concepto es un argumento propio para esta investigación por los elementos que presenta, debido a que considera la interacción del gobierno con actores sociales (ciudadanos y empresas) a través de las TIC, a su vez, “esta definición, destaca la importancia que adquieren las TIC en la prestación de servicios gubernamentales. Subrayando, además,

que el uso de dichas tecnologías transforma las modalidades en las que se relaciona el gobierno con los usuarios (personas y empresas)", (Rivera, 2006, p. 263).

Así mismo, el e-gobierno se ha convertido en una herramienta para la democratización, que legitima la función y acciones del gobierno con los actores sociales, permitiendo fomentar la trasparencia, la rendición de cuentas, así como disminuir la corrupción (Gil, Mariscal y Ramírez 2008; Rivera, 2006; Medina, Rufin y Rey, 2013). En donde, la estrategia de e-gobierno tiene dos aristas importantes que justifican su implementación, primero, es una estrategia que aporta beneficios de manera interna, hacia el gobierno y; segundo, genera legitimación de forma externa, hacia el actor social. Por lo tanto, es importante precisar que en esta investigación el sujeto de estudio es sólo el ciudadano y no incluye la empresa (ver, Tabla 1).

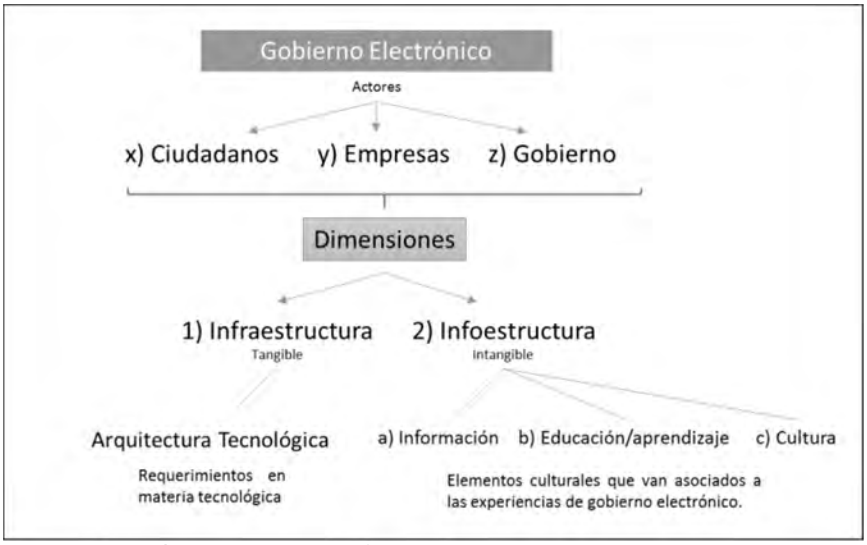
Tabla 1: Estrategias de e-Gobierno

Hacia el Ciudadano	**Hacia el Gobierno**
Los ejes de acción del e-gobierno redundan en: Mejora de la prestación de servicios. Nuevas fórmulas para la participación. Trasparencia. Responsabilidad de la acción pública. Facilitar las transacciones. Gobierno al alcance de toda la sociedad a través de un conjunto de sistemas de información.	Las TIC han permitido dentro de los gobiernos: Contribuir a potenciar los sistemas de gobierno. Prestar servicios eficientes al ciudadano, disminuyendo los costos de acceso. Disminuir los tiempos de ejecución en las tareas. Optimizar el aprovechamiento del gasto público. Mejor administración y tratamiento de la información.

Fuente: elaboración propia.

Con todos esos amplios beneficios y la acción única para su implementación y éxito pareciera ser que el desarrollo de portales web y la adquisición de infraestructura tecnológica bastan para incluir a toda la ciudadanía al e-gobierno, pero no es así de simple, debido a que, el e-gobierno tiene dimensiones a considerar en su aplicación como lo es: la infraestructura (Tecnologías) y la infoestructura (Aprendizaje, cultura, educación) que requieren ser estructuradas de manera conjunta para garantizar su mejor funcionamiento, (Alfaro, Bustos, González, y Loroño, 2005), ver Figura 1.

Figura: 1: Actores y Dimensiones del e-Gobierno



Fuente: elaboración propia a partir de Alfaro, et al, (2005)

Por tal motivo, su eficiencia y éxito real, —al especificar real, se hace referencia a no limitarse a los indicadores de desarrollo e implementación, sino ir más allá de ello pensando en la interacción que tiene la

población con estos medios— depende fundamentalmente de su uso y aceptación por parte de la ciudadana, debido a que estamos hablando de un medio como mecanismo para la inclusión ciudadana, sin embargo, esto no se dará mientras existan barreras como la brecha digital que limitan la interacción y fragmenta a la ciudadanía en dos tipos de sociedad, por un lado, los que tienen acceso, y por el otro, los que no lo tienen.

Así, la consolidación del e-gobierno y la inclusión ciudadana a él, dependerá en gran medida del cumplimiento y acciones que tomen los gobiernos en cuanto a las necesidades de ambas dimensiones (infraestructura e infoestructura), no obstante, en México, las estrategias se han enfocado a cubrir el área tecnológica (infraestructura), lo cual, es la manera perfecta de enmarcar con indicadores los discursos populistas de los políticos mexicanos, en donde, la dimensión de la infoestructura es un elemento que pareciera secundario a la hora de diseñar estrategias y políticas para su implementación, el cual, es un medio protagónico a la hora de diseñar políticas públicas por el gobierno mexicano que buscan resaltar la democracia existente y los avances de México en la sociedad del conocimiento, ideales que se pueden corroborar en lo establecido en el Plan Nacional de Desarrollo (PND) 2012-2018, así como, con la Comisión Interinstitucional para el Desarrollo del Gobierno Electrónico (CIDGE) establecida en el año 2015.

Por otra parte, profundizando un tanto en las acciones diseñadas en los últimos años por el gobierno mexicano para la implementación del e-gobierno, es posible pensar que en los gobernantes existe una perspectiva que dialoga con la teoría instrumental (Feenberg, 2003), la cual establece que la tecnología está diseñada bajo una idea del sentido común, considerándola sólo como "herramientas", las cuales se encuentran listas para servir a los propósitos de los usuarios en cualquier momento, bajo ese esquema de pragmatismo, la tecnología es considerada como un mecanismo "neutral", sin un contenido valorativo propio, y con contenidos universales.

Interpretando lo anterior, pareciera que el gobierno mexicano ha adoptado un enfoque pragmático sobre la tecnología, basando su éxito en indicadores universales que miden la eficiencia del e-gobierno — en donde esos indicadores pueden aplicarse en todos los escenarios, así esos sean diferentes—, así mismo, se considera que el impacto conseguido con el mecanismo implementado tendrá el mismo resultado en los distintos escenarios y será neutral —lo cual infiere que no existirá afectación social alguna, indicando con ello un pensamiento hegemónico para las estructuras de eficiencia, idealizando una utilidad del e-gobierno en todos los contextos sociales del país con su simple implementación.

No obstante, en México un país que de acuerdo a la OCDE (2014) es el más desigual de sus integrantes y que con base al CONEVAL (2014) tiene una población del 46.2% en situación de pobreza (Población con ingreso inferior a la línea de bienestar datos del año 2014, CONEVAL (2014), —dato al cual se le debe sumar los 2 millones más de pobres del año 2015—, y un índice de analfabetismo (Se considera analfabeta(o): a aquella persona que no sabe leer ni escribir) a nivel nacional de 5.8% hasta el año 2012, establecido de acuerdo a cifras del BM (2012), da un panorama que propicia condiciones muy poco probables para pensar en que las estrategias tecnológicas puedan ser neutrales y universales, debido a esas disparidades tan enormes entre la población. En este sentido, es más viable pensar en estrategias con un aporte social, las cuales, permitan aumentar diferentes variables como lo es el índice de alfabetismo, reducir el rezago social, etc., con el objetivo de contar con mecanismos realmente inclusivos y eficientes. La teoría que da acompañamiento a esta perspectiva es la teoría de la estructuración (Giddens, 1991), que implica una dualidad en las acciones, considerando las consecuencias y motivaciones de los agentes para estructurar un cambio y/o una nueva institución que modifique el comportamiento social. Así, la infoestructura se debe convertir en objetivo primario al momento de diseñar acciones para la implementación del e-gobierno. Bajo esa perspectiva, es relevante considerar las diferencias culturales y de aprendizaje que se tienen en México, teniendo en cuenta las diferentes habilidades que poseen los ciudadanos, su perspectiva para la usabilidad entre otras variables que se detonan por las grandes diferencias sociales que emanan de un país multicultural, lo cual resalta diferentes necesidades de la ciudadanía, siendo necesarias ambas dimensiones

para generar inclusión social en el e-gobierno. Por ello, la importancia de conocer más factores que en México limitan una mayor usabilidad del e-gobierno.

Con base a lo anterior, la evidencia teórica de Diversos autores, nos muestra que se ha abordado el tema del e-gobierno en México desde diferentes perspectivas, basando sus investigaciones en temáticas que se pueden catalogar en tres áreas principales: primero, determinando los factores estructurales que lo hacen exitoso y la importancia de la participación ciudadana en las decisiones públicas a través de éste (Gil, Mariscal y Ramírez, 2008; Armoni, 2009; Gil y Luna, 2010; Santo, 2011; Ruíz, Morales y Contreras, 2014; Serrano 2015); segundo, en las oportunidades de desarrollo que presenta (Téllez, 2006; Medina, Rufin, Rey, 2013; Gámez y González, 2014); y tercero, en la exposición de indicadores de uso y cantidad de portales web, que han permitido analizar las experiencias y explicar los problemas que representa el e-gobierno en su implementación, (Bonina, 2005; Quintanilla, 2005; Rivera, 2006; Luna, Gil, Luna y Sandoval, 2011; Luna, Duarte, Gil, Luna y Sandoval, 2012, Bouzas y Mahou, 2013; Karkin, 2013).

En consecuencia, podemos considerar que los estudios que abordan temáticas referentes al e-gobierno, analizan la tecnología desde dos posturas que parecieran ajenas o alejadas y con una interpretación de obviedad entre una y otra, pero no es así, realmente son dos temas de estudio que van de la mano y máxime cuando la inclusión ciudadana es el centro de estudio, debido al objetivo y enfoque primordial que tiene la ejecución de servicios de la administración pública a través de la web (e-gobierno).

Estrategias y/o Políticas Públicas en Matería de Inclusión a Internet en México

El e-gobierno tiene una necesidad base para su implementación y acceso que es la infraestructura tecnológica como se ha explicado, permite el acceso a internet a la ciudadanía, es por ello que el gobierno de México en las dos últimas décadas a partir del año 2000 ha hecho algunos esfuerzos por transformar la forma en que opera la administración pública de cara a los servicios públicos que la ciudadanía requiere, basándose en el diseño de estrategias impulsadas a través de programas y políticas públicas que han buscado dar paso a la construcción e implementación de infraestructura tecnológica (telecomunicaciones como banda ancha, internet, entre otros mecanismos). Estas acciones han partido desde la creación política pública como el programa e-México hasta la definición de apartados en el PND 2013-2018, delimitada como “estrategia de un gobierno cercano y moderno”, derivando de ello, la creación de la Comisión Intersecretarial para el Desarrollo del Gobierno Electrónico (CIDGE), atendiendo a las recomendaciones del ámbito supranacional (Organismos Internacionales como el BM, el FMI, la OCDE y la CEPAL). Por lo cual, podemos visualizar tres grandes acciones (Figura 2) del gobierno mexicano con el fin de instaurar una sociedad en red (Castells, 2000) y aportar elementos para la implementación del e-gobierno y su posible adopción por parte de los ciudadanos.

Sin embargo, a pesar de la existencia de beneficios potenciales del e-gobierno, tanto para los ciudadanos, como para la administración pública en sus procesos internos, la mayoría de esas acciones en México no han tenido un gran impacto en cuanto a uso se refiere, llevando a cuestionar e indagar sobre aquellos factores que determinan su éxito o fracaso en cuanto al comportamiento de uso del ciudadano, de lo cual poco se conoce aún en México (Luna-Reyes, et al, 2009). Bajo este contexto, Alfaro, et al, (2005), describen que el éxito del e-gobierno tiene una relación de dependencia entre las dos dimensiones mencionadas, para garantizar el éxito del e-gobierno.

Figura 1: Programas en México Para Acercar el e-Gobierno

Programa e-México (Año: 2003) Estrategia para crear una sociedad más democrática y participativa. Objetivos: • Disminuir la brecha digital. • Crear un impacto social y económico a través del acceso a la información y los servicios públicos. Meta: Alcanzar 80% de la población mexicana a través del 20% de los servicios de mayor impacto. (Pareto) Líneas de Acción: (3 ejes principales) 1) Crear la infraestructura que permitiera a los ciudadanos acceder a internet. 2) Producir contenido relevante: i. Primera línea de trabajo: Creación de una infraestructura de conectividad para cubrir la mayor parte del país. ii. Segunda línea de trabajo: Creación de contenidos relevantes para que las personas accedan. 3) La creación de sistemas (Portales): i. Portales e-salud, e-educación, e-economía, e-gobierno. Fuente: http://www.sct.gob.mx/	**Plan Nacional de Desarrollo (PND) 2012-2018** Tres Estrategias Transversales: ii) Conformar un gobierno cercano y moderno: • Un gobierno eficiente. • Simplificar la normatividad y trámites gubernamentales • Rendición de cuentas de manera clara y oportuna a la ciudadanía. • Optimizar el uso de los recursos públicos. Utilizando las TIC´s e impulsando la transparencia y la rendición de cuentas con base en un principio básico plasmado en el artículo 134 de la constitución. Cinco Metas Nacionales: ii) México Incluyente: Diagnostico: Persisten altos niveles de exclusión privación de derechos sociales y desigualdad entre personas y regiones de nuestro país. (Fuente: www.presidencia.gob.mx) **Creación de la CIDGE (Comisión Intersecretarial para el Desarrollo del Gobierno Electrónico).** (Año: 2014) Ejes de Trabajo: 1) PGCM/EDN (Programa para un Gobierno cercano y moderno). 2) Digitalización del gobierno. 3) Estados y Municipios. (Inserción de TIC´s en los tres niveles de gobierno) (Fuente: www.cidge.gob.mx)

Fuente: Carrera, Ricárdez y Rodríguez, (2015, p. 11).

En resumen, podemos dar evidencia teórica de que las estrategias gubernamentales en materia de e-gobierno han generado como resultado la implementación de portales web en los tres niveles de gobierno (federal, estatal y municipal), más no su aceptación y uso por parte de la ciudadanía, lo cual nos lleva a una zona compleja que nos remite a verificar como se están diseñando las estrategias de e-gobierno.

METODOLOGÍA

Enfoque Teórico de la Dinámica de Sistemas Para la Comprensión de la Inclusión Ciudadana en el E-Gobierno.

Actualmente existen algunos avances en el estudio de e-gobierno en México aplicando una metodología denominada dinámica de sistemas, Gil y Luna (2010) son quienes utilizan la simulación dinámica para comprender el e-gobierno bajo un caso de estudio de los portales web del sistema e-México, también Luna (2013, p. 172), describe “una teoría de colaboración basada en la retroalimentación, que contribuya a la comprensión de la interacción entre desarrollo de confianza y colaboración en proyectos interorganizacionales dentro del sector público” a través del e-gobierno. Ello derivado de los últimos años en los cuales ha crecido el uso de herramientas de simulación dinámica para ofrecer soluciones a problemas sociales, como resultado de la complejidad de las relaciones estructurales y al horizonte de tiempo requerido. Con esto no se pretende tener más alternativas que sólo el análisis estadístico y la modelización econométrica que si bien es cierto proporcionan a los investigadores un soporte basado en una estructura y

robustez matemática al momento de analizar e interpretar la información, pero el fenómeno a observar puede ser tan complejo que resulte prácticamente imposible modelar y obtener una solución predictiva por medio de un sistema de ecuaciones, sin embargo, para la dinámica de sistemas no resultan un obstáculo las ecuaciones diferenciales de orden elevado, los procesos multi-integrantes o los complicados procesos estocásticos, por lo que la dinámica de sistemas y los análisis estadísticos no son herramientas excluyentes ni contrapuestas, pudiendo ser consideradas técnicas complementarias (Arango Serna y Herraiz Gil, 2000).

Por lo anterior y ante la complejidad en el análisis de las relaciones estructurales que permitan una adecuada inclusión de la ciudadanía al e-gobierno, la dinámica de sistemas es una herramienta de análisis adecuada para explicar situaciones complejas mediante la implementación de circuitos de retroalimentación en el modelo (Sterman, 2000), de hecho, numerosos estudios proponen que la dinámica de sistemas es un instrumento adecuado en el estudio de políticas (Teekasap, 2009). Para entender a la dinámica de sistemas primeramente se hace necesario comprender el pensamiento sistémico o enfoque sistémico. Senge (1990) explica el pensamiento sistémico como un marco conceptual, un cuerpo de conocimientos y herramientas que han sido desarrollados, con la intención de que puedan ser identificados patrones de forma clara y por lo consiguiente susceptibles a modificarse. El pensamiento sistémico es la combinación de un enfoque para la resolución de problemas, mediante una variedad de métodos, herramientas y técnicas. Para la resolución de problemas, se parte de que los sistemas son complejos por las interrelaciones de sus componentes y que para entender el sistema debe ser analizado en su conjunto. De aquí que el principio del pensamiento sistémico sea que el comportamiento de un sistema es una consecuencia de su estructura. (Morlán, 2010).

El vocablo estructura deriva del latín struere, “construir”. En el pensamiento sistémico, la estructura es la configuración de interrelaciones entre las partes principales que conforman un sistema y puede incluir factores tales como la jerarquía, flujo de procesos, actitudes, percepciones, formas de tomar decisiones entre otros más. Estas estructuras pueden ser invisibles hasta que alguien las descubre y no son construidas necesariamente a sabiendas, sino a través de las acciones que las personas realizan a lo largo del tiempo de manera consciente o inconsciente (Senge, 1995). La estructura de un sistema determina su desarrollo, éxito y fracaso (Morlán, 2010). En términos generales este pensamiento, parte del supuesto de que cualquier sistema del mundo real, debe ser observado como un todo y no como partes individuales. Pues esta mirada del todo y no en partes es lo que nos lleva a entender y comprender de una mejor manera el comportamiento de un sistema, esto con el propósito de poder influir o controlar dicho comportamiento. Los métodos, herramientas y técnicas que se utilizan en este pensamiento, coadyuvan en la compresión de cómo se conectan entre si las partes de un sistema, así también para analizar el comportamiento dinámico que se presenta por estas interrelaciones. Para estudiar este comportamiento dinámico que presentan los sistemas, existe un complemento al pensamiento sistémico conocido como Dinámica de Sistemas.

La dinámica de sistemas comienza su desarrollo en el Massachusetts Institute of Technology en 1956 por Jay W. Forrester, asumiendo la filosofía de que las cosas cambian en el tiempo. Fue concebida originalmente para el campo de la administración, con el fin de entender como las políticas empresariales pueden producir éxitos o fracasos, posteriormente su aplicación se extendió a los sistemas sociales (Forrester, 1997). Los sistemas sociales suelen ser del tipo altamente organizados, realimentados y no lineales. Las relaciones existentes de sus partes intervienen contundentemente sobre la conducta humana, las personas constituyen la horma del engranaje social y económico; pues ellas asumen sus respectivos roles como consecuencia de la influencia que ejerce el sistema (Forrester, 1998). El objetivo esencial de la dinámica de sistemas es entender las causas estructurales que inducen el comportamiento del sistema. Combina la teoría, los métodos y la filosofía para analizar el actuar de sistemas complejos. Al respecto Sterman (2000) comenta que la dinámica de sistemas es un método que ayuda a mejorar el aprendizaje en sistemas complejos. Garcia (2012) expone que es en esos entornos complejos y pocos definidos, donde intervienen las decisiones del ser humano que suelen ser guiadas por la lógica.

Así, la dinámica de sistemas es una metodología para el entendimiento de sistemas complejos, que a través de la modelación es que se pueden analizar cómo las interrelaciones de un sistema explican su comportamiento y sus cambios en el tiempo. Hace uso de la realimentación, con el fin de organizar información en la simulación por computadora de un modelo abstracto de un determinado sistema; la computadora ejecuta los roles de las personas en el mundo real y el resultado de la simulación muestra el comportamiento del sistema representado por el modelo. Morlán (2010) manifiesta que al momento de construir un modelo mental no se busca plasmar la realidad completa, ya que éste sería tan complejo como la misma realidad; lo que se pretende es plasmar parte de la realidad, de tal manera que se consiga una compresión básica del sistema complejo.

Forrester (1997), explica que la dinámica de sistemas construye una comunicación bidireccional entre los modelos mentales y los de simulación. Los modelos mentales son la base para las decisiones del día a día, contienen un gran cúmulo de información, sin embargo, la mente humana no es confiable para entender esta acumulación de información en términos de comportamiento; por ello la simulación por computadora es el engrane perfecto de los modelos mentales, tomando la información almacenada mentalmente para desplegar sus consecuencias dinámicas. La traducción de un modelo mental a un modelo de simulación de dinámica de sistemas a traviesa por varias etapas: (1) Un modelo debe ser creado sin inconsistencias lógicas, todas las variables definidas, ninguna variable definida más de una vez y las ecuaciones deben ser inequívocas. (2) Cuando el modelo es simulado el resultado puede ser absurdo o su comportamiento imposible, cuando esto sucede hay que redefinir el modelo haciendo la estructura más realista y robusta. (3) Como un modelo se vuelve mejor, el comportamiento extraño a menudo no revela errores del modelo, sino que comienza a decir algo acerca de la vida real que no se ha realizado previamente.

Abstraer el mundo real en un modelo para su posterior simulación por computadora, es la idea principal de la modelación con dinámica de sistemas. La abstracción a la cual se hace referencia se consigue mediante el análisis detallado de las partes de un sistema. Este análisis a través de una visión dinámica, permitirá obtener un conocimiento de cómo el sistema ha evolucionado en el tiempo. García (2012) comenta que, como característica diferenciadora de otras metodologías, la dinámica de sistemas no pretende predecir detalladamente el comportamiento futuro; sino que, a través del estudio del sistema y el ensayo de diferentes políticas sobre el modelo realizado, el conocimiento del mundo real que se tiene se verá enriquecido al comprobarse la consistencia de las hipótesis planteadas y la efectividad de las distintas políticas.

CONCLUSIONES

Bajo el enfoque presentado en este análisis, la dinámica de sistemas juega un papel importante, brindando un proceso sistemático que permitirá determinar la correlación de cada una de las variables a identificar en estudios de usabilidad del e-gobierno, con lo cual se tendrá la pauta para comprender la relación causal de cada una de las variables lo que determina el comportamiento de uso del e-gobierno, pudiendo proponer a través de ello estrategias que lleven a una mayor usabilidad del e-gobierno; la metodología basada en el enfoque de la dinámica de sistemas que cuenta con un origen cualitativo, permite considerar factores sociales que son poco analizados por esquemas únicamente econométricos. Por lo cual, la dinámica de sistemas en investigaciones futuras brindará un proceso sistemático para determinar la influencia de las variables propuestas, lo cual, permitirá entender la conducta de los problemas en la estructura social con los efectos negativos y poco propicios en la inclusión de los ciudadanos al e-gobierno. Incluso permite el uso de la realimentación, con el fin de organizar información en la simulación por computadora de un modelo abstracto de determinado sistema y ejecutar los roles de las personas en el mundo real simulando el resultado, el cual muestra el comportamiento del sistema representado por el modelo de simulación dinámica (Morlán, 2010, p. 57). Con ello se podrá contar al final con un elemento tangible, el cual consiste en un modelo dinámico que, permitirá al administrador público tomar mejores decisiones al momento de diseñar estrategias y/o políticas públicas encaminadas a la construcción de plataformas de e-gobierno,

debido a que la consideración de esas variables en sus planes de desarrollo, coadyuvaran a la inclusión del ciudadano al e-gobierno, cumpliendo con las metas de la EDN.

BIBLIOGRAFÍA

Arango Serna, M. D; Herraiz Gil, T. (2000). Un análisis comparativo entre los modelos estadísticos y los modelos dinámicos aplicados a las ciencias sociales como factor de aprendizaje. *Psicothema*, Universidad de Oviedo, 12(2), 42- 46.

Alfara, Rodrigo; Bustos, Guillermo; González, Alejandra y Loroño, Josefa. (2005). "Introducción al Gobierno Electrónico: Actores y Dimensiones". Chile: Ediciones Universitarias de Valparaíso.

Banco Mundial (2012). Tasa de alfabetización, total de adultos (% de personas de 15 años o más). Recuperado en: http://datos.bancomundial.org/indicador/SE.ADT.LITR.ZS/countries/1W-MX?display=graph

Bouzas Ramón y Mahou Xosé. (2013). "El estudio de la funcionalidad de los portales gubernamentales: Una propuesta metodológica desde la e-salud". Gestión y Política Pública, México, CIDE, Volumen Temático sobre Gobierno Electrónico, pp. 259-306.

Carrera, O; Ricárdez, J. y Rodríguez, A. (2015). Gobierno Electrónico y Brecha Digital en México, en Ricárdez, J. (Coord). Memorias de Congreso: "Crisis del Desarrollo Global. Gobernanza e Instituciones", cap. 8 pp. 159-182.

Cejudo, Guillermo. (2011). "La Nueva Gestión Pública. Una Introducción al Concepto y a la Práctica". En Cejudo, Guillermo. (Ed). "Nueva Gestión pública" (pp. 17-47). México: Ed. Siglo XXI.

Criado, Ignacio y Gil Ramón (2013). "Gobierno electrónico, gestión y políticas públicas: Estado actual y tendencias futuras en América Latina". Gestión y Política Pública, México, CIDE, Volumen Temático sobre Gobierno Electrónico, pp. 3-48.

CIDGE. (2015). "Digitalización del Gobierno." www.cidge.gob.mx. Recuperado en: http://cidge.gob.mx/menu/ejes-de-trabajo/digitalizacion-del-gobierno/

CONEVAL (2014). "Medición de la pobreza en México y en las Entidades Federativas". Recuperado en: < http://www.coneval.gob.mx/Medicion/Documents/Pobreza%202014_CONEVAL_web.pdf>

García, J. M. (2012). Dinámica de sistemas - Ejercicios. Barcelona

Gil, Ramón y Luna Luis (2010). "Teoría institucional y simulación dinámica para una mejor comprensión del gobierno electrónico: el caso de los portales web del sistema e-México". Gestión y Política Pública, México, CIDE, Número 247.

Forrester, J. W. (1961). Industrial Dynamics. The M.I.T. Press.

Forrester, J. W. (1997). System Dynamics and K-12 teachers. A lecture at the University of Virginia School of Education.

Forrester, J. W. (1998). Designing the future. Work presented at Universidad de Sevilla, 15.

Karkin, Naci. (2013). “Herramientas Web 2.0 para la participación pública a través de los sitios de internet del gobierno”. Gestión y Política Pública, México, CIDE, Volumen Temático sobre Gobierno Electrónico, pp. 307-332.

López, E., Ávila, A., y Méndez, G. (2011). “Dinámica del mercado laboral colombiano: un análisis de políticas de empleo aplicando dinámica de sistemas”. 9° Encuentro Colombiano de Dinámica de Sistemas, Bogotá, Colombia.

Luna-Reyes, Luis F. (2013), “Trust and Collaboration in Interorganizational Information Technology Projects in the Public Sector”, Gestión y Política Pública, Mexico, cide, Volumen Temático sobre Gobierno Electrónico, pp. 171-210. Recuperado en: < http://www.gestionypoliticapublica.cide.edu/VolTem_Gobierno_Electronico/LunaReyes _2013_eng.pdf.>

Osborne, David y Gaeble, Ted. (1994). “La Reinvención del Gobierno. La influencia del espíritu empresarial en el sector público”. Barcelona: Ed. Paidós.

Quintero, Danny y López, Sandra (2010). “Análisis estructural: un apoyo para el modelado con dinámica de sistemas”. Revista Avances en Sistemas e Informática, Vol. 7, N°3, Medellín. Recuperado en: < http://www.bdigital.unal.edu.co/28807/1/26663-93574-1-PB.pdf>

Morlán Santa Catalina, I. (2010). Tesis doctoral: Modelo de Dinámica de Sistemas para la implantación de Tecnologías de la Información en la Gestión Estratégica Universitaria. Universidad del País Vasco / Euskal Herriko Unibertsitatea.

Rivera, E. (2006). “Concepto y problemas de la construcción del gobierno electrónico”. Revista Gestión y Política Pública, CIDE, México, Vol. XV, Núm. 2, II Semestre, pp. 259-305.

Robledo, Jorge y Fernando Yony. (2008). “Estudio de un proceso de innovación utilizando la dinámica de sistemas”. Cuad. Adm. Bogotá (Colombia), 21 (35), pp127-159. Recuperado en: < http://www.scielo.org.co/pdf/cadm/v21n35/v21n35a06.pdf>

Sandoval, Rodrigo. (2006). Explorando la brecha digital en México: Diagnóstico del proyecto e-México en el Estado de México. Espacios Públicos, febrero, 292-306. Recuperado en: http://www.redalyc.org/articulo.oa?id=67601717

SCT. (2010). “El Sistema Nacional e-México (SNeM)”. www.sct.gob.mx. Recuperado en: <http://www.sct.gob.mx/informacion-general/areas-de-la-sct/coordinacion-de-la-sociedad-de-la-informacion-y-el-conocimiento/el-sistema-nacional-e-mexico/>

Schaffernicht, M. (2009). Indagación de situaciones dinámicas mediante la dinámica de sistemas. Universidad de Talca.

Senge, P. (1990). La quinta disciplina. Granica.

Senge, P., Roberts, C., Ross, R., Smith, B. y Kleiner, A. (1995). La quinta disciplina en la práctica: estrategias y herramientas para construir la organización abierta al aprendizaje. Granica.

Sterman, J. D. (2000). Business dynamics: system thinking and modeling for a complex world. McGraw-Hill.

Teekasap, P. (2009). Clúster Formation and Government Policy: System Dynamics Approach. Paper presentado en la 27 International System Dynamics Conference. New México.

EFECTOS SOBRE LA VOLATILIDAD DEL MERCADO SPOT DEBIDO A LA NEGOCIACIÓN DE FUTUROS SOBRE EL ÍNDICE ACCIONARIO COLCAP EN LA BOLSA DE VALORES DE COLOMBIA

Julián Alberto Rangel Enciso, Universidad del Tolima - Colombia
Enrique Ramírez Ramírez, Universidad del Tolima - Colombia
José Victor Pinzón, Universidad del Tolima - Colombia

RESUMEN

Esta investigación analiza el impacto sobre la volatilidad del mercado accionario Colombiano debido a la negociación de futuros sobre el índice accionario COLCAP. La modelación de las rentabilidades diarias del índice bursatil entre los años 2008 y 2016 se realizó con base en modelos econométricos simétricos y asimétricos de volatilidad condicional del tipo GARCH. Los resultados muestran que desde el punto de vista estadístico, la introducción de los futuros sobre el índice bursátil COLCAP no ha afectado significativamente la volatilidad del mercado accionario Colombiano. En cuanto a la estructura de la volatilidad, las modelaciones permiten concluir que una vez que comienza la comercialización de futuros sobre el índice acccionario COLCAP, las noticias más antiguas pasan a tener un mayor impacto en la volatilidad comparado con el impacto de las noticias nuevas.

PALABRAS CLAVES: Mercados de capitales, derivados financieros, futuros, volatilidad, GARCH.

EFFECTS ON THE VOLATILITY OF THE SPOT MARKET DUE TO THE TRADING OF FUTURES ON THE COLCAP STOCK INDEX IN THE COLOMBIAN STOCK EXCHANGE

ABSTRACT

This research analyzes the impact on the volatility of the Colombian stock market due to the trading of futures on the COLCAP stock index. The modeling of the daily returns of the stock index between the years 2008 and 2016 was based on econometric symmetric and asymmetric models of conditional-volatility of the GARCH type. The results show that from the statistical point of view, the introduction of the COLCAP index futures hasn´t significantly affected the volatility of the Colombian stock market. As to the structure of volatility, the modellings allow to conclude that once the trading of futures on the COLCAP index starts, old news have a greater impact on volatility compare to the impact of the new ones.

JEL: G10, G15

KEYWORDS: Capital markets, financial Derivatives, futures, volatility, GARCH.

INTRODUCCIÓN

El desarrollo del mercado de capitales es sin duda un factor fundamental para el progreso económico de un país al facilitar el traspaso en forma eficiente y segura de los excedentes de recursos de ahorradores e inversionistas a empresas e individuos que los requieren para adelantar proyectos productivos que incrementan la disponibilidad de bienes y servicios que requiere una sociedad. En los mercados de capitales

más desarrollados, el mercado de derivados financieros es un componente primordial que permite la protección contra algunos de los más importantes riesgos que deben soportar los diversos actores que participan en los procesos productivos de una economía. En un mercado de derivados, riesgos como el de mercado, tasa de cambio y tasa de interés, entre muchos otros, pueden ser manejados y/o transferidos en forma eficiente entre sus diversos actores.

El mercado de derivados a su vez afecta el funcionamiento y eficiencia del mercado del activo subyacente correspondiente (mercado spot). En condiciones normales de operación, estos efectos son generalmente favorables permitiendo el propio crecimiento y desarrollo del mercado spot. Sin embargo, en determinadas situaciones, los efectos no son positivos. Por ejemplo, en algunos casos la entrada en operación del mercado de derivados de acciones en ciertos países ha representado un incremento considerable en los niveles de volatilidad del mercado accionario del país. Por supuesto, esta situación es motivo de preocupación y alarma entre los inversionistas del mercado de capitales que buscan entender mejor no solamente la interacción entre los mercados de derivados y los mercados spot de los activos subyacentes correspondientes, sino también los riesgos involucrados en la operación de estos mercados y la manera de hacer un adecuado manejo y diversificación de un portafolio de inversión. El tema es de tal relevancia que, según algunos analistas, la poca transparencia del mercado derivados fue una de las causas que contribuyó a la crisis financiera internacional de los años 2008 y 2009 (Bodie et al., 2013). Específicamente, esta investigación busca explicar como el mercado de futuros de acciones afecta la volatilidad del mercado spot de acciones en Colombia. Como mercados de estudio y modelación se tomarán los mercados de acciones y de futuros de acciones de la Bolsa de Valores de Colombia –BVC. Es de anotar que en la BVC funcionan los únicos mercados autorizados para la negociación de acciones y de futuros de acciones en el país.

REVISIÓN LITERARIA

A nivel internacional, son numerosos los estudios que se han realizado sobre el impacto del mercado de futuros de acciones sobre la volatilidad del mercado spot de acciones. Por ejemplo, en un artículo aparecido en el volumen 20 del Journal of Futures Markets del año 2000 de Gules, H. y Mayhew S. titulado "Stock index futures trading and volatility in international markets", se puede leer lo siguiente: "Our results indicated that in the largest two markets, the United States and Japan, volatility may have increased after the listing of stock index futures. On the other hand, volatility decreased or stayed roughly the same in most of the other countries in our sample, with statistically significant decreases in many cases". Más recientemente, en paises en desarrollo como Turquía, India, China y otros, la preocupación por el tema se ve reflejada en los numerosas investigaciones del efecto sobre la volatilidad del mercado spot del activo subyacente una vez comienza la negociación de los futuros sobre los índices bursátiles que miden el comportamiento del mercado de acciones. Por ejemplo, Caglayan (2011) sostiene en una investigación sobre el mercado Turco que después de la introducción de los futuros se presentó una disminución en la volatilidad, producto de la estrecha relación entre estos dos mercados y la consiguiente posibilidad de transferencia de la volatilidad entre ellos. También numerosos investigadores Indios como Shenbagaraman (2004), Gupta (2003) y otros, han explorado el tema con resultados mixtos sobre el impacto en la volatilidad en el mercado spot por la operación del mercado de futuros. A pesar de los numerosas investigaciones internacionales, las investigaciones en Colombia sobre este tema son particularmente escasas, debido probablemente a lo joven del mercado de derivados en el país. Sin embargo, las implicaciones sobre el manejo de portafolios de inversión y la actualización en materia regulatoria hacen imprescindible ahondar más en el tema en la busqueda de mercados de capitales cada vez más eficientes y desarrollados.

METODOLOGÍA

En 1982 Engle propuso los modelos ARCH con el fin de analizar procesos estocásticos con varianza condicionada no constante dependiente de los cuadrados de los errores de períodos anteriores. En 1986,

Bollerslev propone los modelos GARCH en los cuales la varianza condicionada no constante depende no solo de los cuadrados de los errores sino también de las varianzas o volatilidades de períodos anteriores. El modelo GARCH(p,q) básico establece que la varianza de los residuales de una variable aleatoria R_t de la forma: $R_t = x_t' b + \varepsilon_t$ con errores $\varepsilon_t \sim N(0, \sigma_t^2)$ (1)

se puede modelar de la siguiente manera:

$$\sigma_t^2 = \omega + \sum_{i=1}^{q} \alpha_i \varepsilon_{t-i}^2 + \sum_{j=1}^{p} \beta_j \sigma_{t-j}^2 \quad (2)$$

En la ecuación (1), $x_t' b$ es un conjunto de variables exógenas y el término de error tiene una distribución normal con una media de cero y una varianza condicionada σ_t^2 . En la ecuación (2), ω es una constante, ε_{t-i}^2 se conoce como el término ARCH y σ_{t-j}^2 se conoce como el término GARCH. Además, p es el orden del proceso GARCH y q es el orden del proceso ARCH. Adicionalmente, $\omega \geq 0$, $\alpha_i \geq 0$, $\beta_j \geq 0$ y $\sum_{i=1}^{q} \alpha_i + \sum_{j=1}^{p} \beta_j \leq 1$ para asegurar la estacionariedad. Los coeficientes α_i, muestran el impacto de las noticias nuevas en la volatilidad, mientras que los coeficientes β_j muestran el impacto o persistencia en la volatilidad de las noticias más antiguas. Ver Bologna and Cavallo (2002) para más detalle. Los modelos GARCH permiten analizar series de tiempo, especialmente de tipo financiero, debido a que las mismas normalmente presentan volatilidades no constantes. Precisamente, esta característica es la que permite medir si la volatidad del mercado accionario colombiano cambió, desde el punto de vista estadístico, con la entrada en funcionamiento del mercado de futuros sobre el indice accionario COLCAP.

Para determinar si la volatilidad del mercado accionario (mercado spot) cambia después de la entrada del mercado de futuros sobre el índice accionario (mercado de derivados), la mayoría de estudios añaden una variable dummy a la ecuación de volatilidad. En este caso, la ecuación de varianza del modelo GARCH(p,q) básico tendrá la forma:

$$\sigma_t^2 = \omega + \sum_{i=1}^{q} \alpha_i \varepsilon_{t-i}^2 + \sum_{j=1}^{p} \beta_j \sigma_{t-j}^2 + \rho D \quad (3)$$

Donde D es la variable dummy que toma el valor de 0 antes de la entrada en operación del mercado de futuros del índice bursátil y 1 después de esta fecha. Si la estimación muestra que el coeficiente ρ es significativamente mayor que 0, entonces es posible concluir que la volatilidad del mercado spot de acciones se incrementó con la entrada en funcionamiento del mercado de futuros sobre el índice accionario. Por el contrario, si el coeficiente ρ es significativamente menor que 0, la volatilidad disminuyó y si el coeficiente es 0 desde el punto de vista estadístico, la volatilidad permanece inalterada. Después de los modelos GARCH, otros modelos han sido desarrollados con el fin de manejar diferentes características de las series de tiempo, como por ejemplo los modelos GARCH en media o GARCH-M propuesto por Engle, Lilien and Robins en 1987, GARCH exponencial o EGARCH propuesto por Nelson en 1991, ARCH de potencia asimétrica o APARCH desarrollado por Ding, Granger and Engle en 1993, Glosten-Jagannathan-Runkle GARCH o GJR-GARCH desarrollado por sus autores en 1993, entre otros. Es importante tener en cuenta que el modelo GARCH básico no distinge entre noticias positivas y negativas, es decir el modelo considera la volatilidad como una variable simétrica, por lo que no logra captar el efecto de apalancamiento (leverage effect), es decir, el hecho que una disminución en precios o noticia negativa normalmente produce más fluctuaciones en los precios de las acciones que un aumento de precios o noticia positiva. Los modelos EGARCH, APARCH y GJR-GARCH permiten representar la volatilidad asimétrica, lo cual es más cercano a la realidad de los mercados financieros. En la Tabla 1 se presenta un resumen de estos modelos de volatilidad condicional.

Tabla 1: Modelos de Volatilidad Condicional

Modelo	**Ecuación de varianza**
ARCH (1)	$\sigma_t^2 = \omega + \alpha_1 \varepsilon_{t-1}^2$
GARCH (1,1)	$\sigma_t^2 = \omega + \alpha_1 \varepsilon_{t-1}^2 + \beta_1 \sigma_{t-1}^2$
GARCH-M (1,1)	$\sigma_t^2 = \omega + \alpha_1 \varepsilon_{t-1}^2 + \beta_1 \sigma_{t-1}^2$
EGARCH (1,1)	$\mathrm{Ln}\,(\sigma_t^2) = \omega + \gamma\left(\frac{\varepsilon_{t-1}}{\sigma_{t-1}}\right) + \alpha\left(\frac{\lvert\varepsilon_{t-1}\rvert}{\sigma_{t-1}} - \left(\frac{\epsilon}{\pi}\right)\right) + \beta \ln(\sigma_{t-1}^2)$
GJR-GARCH (1,1)	$\sigma_t^2 = \omega + \alpha_1 \varepsilon_{t-1}^2 + \beta_1 \sigma_{t-1}^2 + \gamma D_{t-1}^{-} \varepsilon_{t-1}^2$
APARCH (1,1)	$\sigma_t^2 = \omega + \alpha_1 (\lvert\varepsilon_{t-1}\rvert - \gamma_1 \varepsilon_{t-1})^{\delta} + \beta_1 \sigma_{t-1}^{\delta}$

Esta tabla muestra algunos de los más conocidos modelos de volatilidad condicional. El ARCH (1) modela la volatilidad condicional como una constante más un término de error al cuadrado con un rezago al período anterior. El GARCH(1,1) incluye el término GARCH correspondiente a la volatilidad condicional con un rezago al período anterior. Adicionalmente, $\omega \geq 0$, $\alpha_1 \geq 0$, $\beta_1 \geq 0$ y $\alpha_1 + \beta_1 \leq 1$ para asegurar la estacionariedad. El modelo GARCH-M(1,1) se diferencia del modelo GARCH(1,1) en que la ecuación de media para el primer modelo incluye un término que depende de la varianza condicional. El modelo EGARCH(1,1) representa una forma logarítmica. En el modelo GJR-GARCH(1,1) la variable dummy D_{t-1}^{-} toma el valor de 1 si ε_{t-1} es menor que 0 y toma el valor de cero en los otros casos. α_1 mide el impacto de las buenas noticias y β_1 la persistencia de la varianza condicional. En el modelo APARCH(1,1) el efecto de apalancamiento es medido por el coeficiente γ_1. Fuente: Paper "The Impact of Stock Index Futures on the Turkish Spot Market" de Ebru Caglayan publicado en el Journal of Emerging Market Finance (2011).

Es de anotar que toda la simulación estadística presentada en este paper se realizó utilizando el programa R, el cual contiene los paquetes y rutinas necesarios para la modelación estadística requerida.

Datos

Los datos de análisis corresponden al valor de cierre diario del índice bursátil COLCAP de la Bolsa de Valores de Colombia -BVC desde el 15 de Enero de 2008, fecha en la cual comenzó a calcularse, hasta el 29 de Diciembre de 2016. El COLCAP, considerado el índice más representativo del mercado accionario Colombiano, mide el comportamiento de los precios de las 20 acciones más líquidas de la BVC, donde el valor de capitalización bursátil de cada empresa, es decir el precio multiplicado por el número total de acciones, determina su nivel de ponderación. Los valores del COLCAP fueron obtenidos de la página web de la BVC www.bvc.com.co. El mercado de futuros sobre el índice accionario COLCAP comenzó operaciones en la BVC el 28 de febrero de 2011, lo cual divide el horizonte de análisis en dos periodos para efectos de determinar si la operación del mercado de futuros sobre el índice bursátil afecta la volatilidad del mercado accionario Colombiano: un primer período correspondiente a la operación del mercado accionario Colombiano antes del lanzamiento del mercado de futuros sobre el índice bursátil con 762 datos (15 de Enero del 2008 hasta el 28 Febrero de 2011) y un segundo período después del lanzamiento del mercado de futuros con 1426 datos (1 de Marzo de 2011 hasta el 29 de Diciembre de 2016), para un total de 2188 datos en todo el horizonte de análisis. Para examinar la volatilidad, las tasas de retornos diarias compuestas continuamente del índice COLCAP fueron calculadas como:

$$R_t = [\ln(\mathrm{COLCAP}_t) - \ln(\mathrm{COLCAP}_{t-1})] * 100 \qquad (4)$$

Donde COLCAP_t representa el valor de cierre del índice accionario en el día t.

RESULTADOS

La Tabla 2 presenta los estadísticos descriptivos de las rentabilidades diarias del índice bursátil para los períodos antes y después de la entrada en operación del mercado de futuros y para todo el horizonte de análisis, de acuerdo con lo descrito anteriormente.

Tabla 2: Estadísticos Descriptivos de las Rentabilidades Diarias del Índice Accionario COLCAP.

Estadístico	**Período Completo (Todo El Horizonte de Análisis) (2188 Datos)**	**Período Antes de la Entrada del Mercado de Futuros (762 Datos)**	**Período Despúes de la Entrada del Mercado de Futuros (1426 Datos)**
Media	0.0140	0.0706	-0.0162
Desviación estándar	1.0985	1.3520	0.9344
Asimetría	-0.3523	-0.5388	-0.1124
Exceso de Curtosis	7.5677	8.0757	2.2150
Jarque-Bera test	5279.8995 p-value = 0.0000	2122.6376 p-value = 0.0000	291.3866 p-value = 0.0000
Ljung-Box *Q*-test (5)	39.2560 p-value = 0.0000	7.0224 p-value = 0.2190	48.6760 p-value = 0.0000
Ljung-Box *Q*-test^2 (5)	1039.00 p-value = 0.0000	409.18 p-value = 0.0000	170.89 p-value = 0.0000

Esta tabla muestra los estadísticos descriptivos para los retornos diarios del índice COLCAP de todo el período de análisis y para antes y después de la entrada en operación del mercado de futuros. La prueba Jarque-Bera permite verificar si los datos de la muestra tienen una asimetría y una curtosis de una distribución normal. Las pruebas Ljung-Box-Pierce Q-test (5) y Ljung-Box-Pierce Q-test^2 (5) permiten detectar una correlación serial en los retornos y en los retornos al cuadrado hasta de (5) quinto orden. Fuente: Elaboración Propia.

Para el período antes del lanzamiento del futuro sobre el índice COLCAP, la desviación estándar de los retornos de este índice accionario es de 1.3520. Para el período posterior al lanzamiento y comienzo de la negociación del futuro sobre el índice COLCAP, la desviación estándar disminuye a 0.9344, lo cual permite concluir que la comercialización del mercado de futuros sobré el COLCAP al menos no desestabilizó el mercado accionario Colombiano. Por otra parte, para los tres períodos la asimetría es negativa aunque cercana a cero, lo cual implica que la rentabilidad del COLCAP presenta una distribución levemente asimétrica hacia la izquierda. Adicionalmente, el exceso de curtosis -valores mayores al de la distribución normal de 3- para todo el período completo y el período antes del lanzamiento del futuro sobre el índice COLCAP, sugiere que la distribución de los retornos de este índice bursátil presenta leptocurtosis (colas pesadas). La prueba Jarque-Bera permite verificar si los datos de la muestra tienen una asimetría y una curtosis de una distribución normal, es decir, una asimetría de cero y una curtosis de 3.0. Para todos los períodos analizados, se rechaza la hipotesis nula de normalidad teniendo en cuenta que los estadísticos (p-values) son todos significantes a un nivel del 1%.

Las pruebas Ljung-Box Q-test muestran que no se puede rechazar la hipótesis nula que no hay correlación en los datos (es decir, que los datos se distribuyen en forma independiente) para el periodo antes de la entrada en operación del mercado de futuros. Por el contrario, después de la entrada del mercado de futuros, los datos estan correlacionados. La prueba Ljung-Box Q-test^2 muestra que existen efectos ARCH debido a que los estadísticos para todos los períodos son significantes a un nivel razonable. Con base en los anteriores resultados, se puede concluir que la distribución normal en la modelación de los datos no es la adecuada y se requiere utilizar distribuciones con colas pesadas. Este comportamiento de la distribución de probabilidades es característico de las series de tiempo de tipo financiero. El ejercicio de modelación utilizará entonces dos tipos de estas distribuciones: la t-student y la distribución de error generalizada (GED

en inglés), con el fin de mejorar la confiabilidad de los resultados. Adicionalmente, la modelación de la volatilidad se puede hacer utilizando modelos GARCH que incluyen los efectos ARCH detectados.

Afectación de la Magnitud de la Volatilidad del Mercado Accionario Colombiano

Para modelar la ecuación de media o de rentabilidad se utilizó un modelo ARMA(n,m) en la que los posibles parámetros n y m fueron determinados con una prueba PACF (Partial Autocorrelation Function) o función parcial de autocorrelación serial en el caso del componente autoregresivo AR(n) y con una prueba ACF (Autocorrelation Function) o función de autocorrelación serial en el caso del componente de promedio movil MA(m). Los resultados de las pruebas mostraron que los parámetros n y m podían tomar los valores 1 y 4 (además de 0). Para determinar el modelo correcto de estimación de media y de volatilidad condicional se consideraron dos elementos centrales. El primer elemento es que en la modelación todos los parámetros o coeficientes tuvieran niveles de significancia bajos y el segundo que el modelo presentará los menores valores de Akaike Information Criterion-AIC y Bayesian Information Criterion-BIC y el más alto valor de Log Likelihood-LL. Con base en estos criterios, los resultados de las simulaciones mostraron que el modelo ARMA(1,0)-GARCH(1,1) con una distribución t-student y con la variable dummy para simular la entrada en operación del mercado de futuros sobre el índice bursátil modela muy bien las ecuaciones de media y de volatilidad. La Tabla 3 presenta los resultados detallados de este modelo para el índice COLCAP para todo el período de análisis.

Tabla 3: Resultados del Modelo ARMA(1,0)-GARCH(1,1) Para el Índice COLCAP Para Todo el Horizonte de Análisis (2188 Datos).

Parámetro	Valor	Error Estándar	T-value	P-value
Parámetros Estimados para la Ecuación de Media, ARMA(1,0): $R_t = \mu + \delta_1 R_{t-1} + \varepsilon_t$				
μ	0.0443	0.0188	2.3500	0.0187 *
δ_1	0.0968	0.0224	4.3067	0.0000 ***
Parámetros Estimados para la Ecuación de Varianza, GARCH(1,1): $\sigma_t^2 = \omega + \alpha_1 \varepsilon_{t-1}^2 + \beta_1 \sigma_{t-1}^2 + \rho D$				
ω	0.0653	0.0189	3.4468	0.0005 ***
α_1	0.1645	0.0283	5.7971	0.0000 ***
β_1	0.7831	0.0359	21.7586	0.0000 ***
ρ	0.0000	0.0130	0.0000	1.0000

*Esta tabla muestra los parámetros estimados del modelo ARMA(1,0)-GARCH(1,1) con una distribución t-student. El t-value corresponde al valor estimado del parámetro dividido el error estándar. Los resultados solo muestran 4 decimales, sin ningún tipo de redondeo. El modelo GARCH(1,1) incluye un término ARCH correspondiente al rezago del error ε_{t-1}^2 y un término GARCH correspondiente al rezago de la volatilidad condicional σ_{t-1}^2. Adicionalmente, $\omega \geq 0$, $\alpha_1 \geq 0$, $\beta_1 \geq 0$ y $\alpha_1 + \beta_1 \leq 1$ para asegurar la estacionariedad. "***", "**", "*", ". ", " ", representan niveles de significancia del 0.1%, 1%, 5%, 10% y 100% respectivamente. Fuente: Elaboración Propia.*

Como puede observarse en la Tabla 3, todos los coeficientes o parámetros tienen p-values menores a un nivel de significancia del 0.1%, a excepción del coeficiente μ del modelo AR(1) con un p-value significante al 5%. Lo anterior muestra que el modelo captura muy bien el comportamiento de la rentabilidad y la volatilidad durante todo el período de análisis. Adicionalmente, el modelo estima un coeficiente ρ igual a cero desde el punto de vista estadístico, dado que el p-value es de 1.0, es decir, que no podemos rechazar la hipótesis nula que el comienzo de la negociación de contratos de futuros sobre el índice COLCAP no tuvo impacto en la volatilidad del mercado accionario Colombiano. El resultado anterior, es consistente con algunos estudios sobre las consecuencias de la entrada en operación del mercado de derivados sobre el mercado spot accionario en otros paises en desarrollo, como por ejemplo en China e India. Sin embargo, como ya se ha mencionado, esta no es una regla general y aún persiste la controversia sobre este particular.

Estructura de la Volatilidad del Mercado Accionario Colombiano

Para examinar como fue afectada la estructura de la volatilidad del mercado spot de acciones Colombiano debido al comienzo de la negociación de futuros sobre el índice accionario COLCAP, la Tabla 4 presenta los resultados de la estimación de los parámetros del modelo ARMA(1,0)-GARCH(1,1) para los períodos antes y después de la entrada en operación del mercado de futuros sobre este índice accionario, utilizando las distribuciones t-student y GED.

Tabla 4: Resultados del Modelo ARMA(1,0)-GARCH(1,1) Para Los Períodos Antes y Después de la Entrada en Operación del Mercado de Futuros Sobre el Índice COLCAP Con Distribución T-Student y Distribución GED.

Período Antes de la Entrada del Mercado de Futuros (762 Datos)				
	MODELO ARMA(1,0)-GARCH(1,1) con distribución t-student		MODELO ARMA(1,0)-GARCH(1,1) con distribución GED	
Parámetro estimado/Criterio	Valor [Error estándar]	P-value	Valor [Error estándar]	P-value
Parámetros Estimados para la Ecuación de Media, ARMA(1,0): $R_t = \mu + \delta_1 R_{t-1} + \varepsilon_t$				
μ	0.1225 [0.0338]	0.0002 ***	0.1169 [0.0303]	0.0001 ***
δ_1	0.0656 [0.0384]	0.0879 .	0.0504 [0.0383]	0.1877
Parámetros Estimados para la Ecuación de Varianza, GARCH(1,1): $\sigma_t^2 = \omega + \alpha_1 \varepsilon_{t-1}^2 + \beta_1 \sigma_{t-1}^2$				
ω	0.1253 [0.0425]	0.0032 **	0.1247 [0.0431]	0.0038 **
α_1	0.1835 [0.0441]	0.0000 ***	0.1876 [0.0434]	0.0000 ***
β_1	0.7331 [0.0558]	0.0000 ***	0.7267 [0.0570]	0.0000 ***
PERÍODO DESPUÉS DE LA ENTRADA DEL MERCADO DE FUTUROS (1426 DATOS)				
Parámetros Estimados para la Ecuación de Media, ARMA(1,0): $R_t = \mu + \delta_1 R_{t-1} + \varepsilon_t$				
μ	0.0104 [0.0196]	0.5938	0.0090 [0.0181]	0.6184
δ_1	0.1090 [0.0274]	0.0000 ***	0.1061 [0.0268]	0.0000 ***
Parámetros Estimados para la Ecuación de Varianza, GARCH(1,1): $\sigma_t^2 = \omega + \alpha_1 \varepsilon_{t-1}^2 + \beta_1 \sigma_{t-1}^2$				
ω	0.0464 [0.0194]	0.0167 *	0.0509 [0.0210]	0.0155 *
α_1	0.1400 [0.0332]	0.0000 ***	0.1417 [0.0335]	0.0000 ***
β_1	0.8163 [0.0453]	0.0000 ***	0.8034 [0.0489]	0.0000 ***

*Esta tabla muestra los parámetros estimados del modelo ARMA(1,0)-GARCH(1,1) para los períodos antes y después de la entrada en operación del mercado de futuros sobre el Índice COLCAP con distribuciones t-student y GED. La presentación es de 4 decimales, sin ningún tipo de redondeo. "***", "**", "*", "." , " ", representan niveles de significancia del 0.1%, 1%, 5%, 10% y 100% respectivamente. Fuente: Elaboración Propia.*

Tal y como se mencionó previamente, el coeficiente α_1 representa el impacto en la volatidad de la noticias nuevas. Este coeficiente en el caso del modelo con la distribición t-student pasa de 0.1835 en el período antes de la entrada del mercado de futuros a 0.1400 después de la entrada del mercado de futuros, lo cual muestra que las noticias nuevas tienen un menor impacto en la volatilidad después del lanzamiento de la negociación de futuros. Por otra parte, el coeficiente β_1 representa el impacto o persistencia de las noticias más antiguas. En el caso del modelo con la distribición t-student, este coeficiente pasa de 0.7331 en el período antes de la entrada del mercado de futuros a 0.8163 después de la entrada de este mercado, lo cual implica que las noticias más antiguas tienen un mayor impacto en la volatilidad una vez comienza la comercialización de futuros sobre el COLCAP. Un comportamiento similar se puede observar en el caso del modelo ARMA(1,0)-GARCH(1,1) con la distribición GED.

Los anteriores resultados son aparentemente contradictorios, debido a que con el lanzamiento de la negociación de futuros sobre el índice bursátil COLCAP se esperaría una mayor calidad de la información y una mayor velocidad de incorporación de esta nueva información en los precios de los activos negociados en el mercado spot, es decir un mayor impacto en la volatilidad debido a las noticias nuevas y un menor impacto debido a las noticias antiguas. Una posible explicación para estos resultados es que los datos del COLCAP son los precios de cierre diarios, por lo que la información del día anterior no es realmente información muy nueva para que impacte significativamente la volatilidad del día siguiente. Este comportamiento también ha sido observado en otros mercados en desarrollo, como por ejemplo en el mercado Chino, de acuerdo con los hallazgos reportados por Xie and Huang (2014) y otros investigadores.

CONCLUSIONES

El impacto sobre el mercado accionario Colombiano debido a la entrada en operación del mercado de futuros sobre acciones es un tema que ha tenido poco estudio y discusión debido quizas a lo joven que es este mercado de derivados en el país. Sin embargo, el tema es de mucha importancia e investigación tanto en paises desarrollados como en naciones en desarrollo cuyos mercados financieros y de capitales han evolucionado con la negociación de derivados financieros los cuales ofrecen nuevas alternativas para el manejo de los diferentes riesgos que deben soportar los distintos actores que participan en los procesos productivos de una economía. Esta investigación explora precisamente este tema por medio de la utilización de los modelos econométricos GARCH, los cuales han mostrado su versatilidad y precisión para modelar series de tiempo de tipo financiero. Específicamente, este estudio busca determinar si la introducción de los futuros sobre el índice bursátil COLCAP ha afectado la magnitud y estructura de la volatilidad del mercado accionario Colombiano (mercado spot). Los datos analizados corresponden al valor de cierre diario del índice bursátil COLCAP de la Bolsa de Valores de Colombia -BVC desde el 15 de Enero de 2008 hasta el 29 de Diciembre de 2016.

Los resultados del estudio muestran que la volatilidad del mercado accionario Colombiano no cambió con la comercialización de los futuros sobre el índice COLCAP. La modelación de la introducción de los futuros a través de una variable dummy en un modelo GARCH resulta en un valor que no es significativo desde el punto de vista estadístico, por lo cual la variable no tiene ningún impacto en explicar la ecuación de varianza o de volatilidad. La anterior conclusión es consistente con algunos estudios en otros paises en desarrollo, como por ejemplo en China e India. Sin embargo, esta no es una regla general y cada mercado puede mostrar un comportamiento diferente de acuerdo con sus condiciones particulares. En cuanto a la estructura de la volatilidad, los resultados de la modelación permiten concluir que una vez que comienza la comercialización de futuros sobre el índice acccionario COLCAP, las noticias más antiguas pasan a tener un mayor impacto en la volatilidad comparado con las noticias nuevas. Una posible explicación para estos resultados es que los datos del COLCAP utilizados corresponden a los precios de cierre diarios, por lo que la información del día anterior no es realmente información “muy nueva” para que tenga un impacto significativo en la volatilidad del día siguiente. Una extensión a la investigación presentada en este paper

que podría ser estudiada y que complementaría los hallazgos aquí presentados es el efecto de apalancamiento sobre los precios de las acciones en el mercado spot debido a la comercialización de futuros sobre el índice accionario COLCAP.

REFERENCIAS

Bodie, Z., Kane, A. y Marcus, A. Essential of Investments. 9th Edition, 2013, McGraw Hill. 1056 p.
Bollerslev, T. (1986) "Generalized Autoregressive Conditional Heteroskedasticity," *Journal of Econometrics*, vol. 31(3), p. 307-327.

Caglayan, E. (2011) "The Impact of Stock Index Futures on the Turkish Spot Market," *Journal of Emerging Market Finance*, vol. 10(1), p. 73-91.

Chiang and Wang (2002), "The impact of Futures Trading on Spot Index Volatility Evidence from Taiwan Index futures," *Applied Economic Letters*, vol. 9, p. 381- 385.

Gulen, H. y Mayhew, S. (2000) "Stock index futures trading and volatility in international markets," *The Journal of Futures Markets*, vol. 20(7), p. 661– 685.

Shiqing, X. Y Taiping, M. (2013) "Index Futures Trading and Stock Market Volatility in China: A Difference-in-Difference Approach," *The Journal of Futures Markets*, vol. 34(3), p. 282–297.

Tshgfkjkj (seudónimo). (2009). El impacto de las operaciones del mercado de derivados en la volatilidad del mercado spot: el caso de las tasas de interés de corto plazo en México. www.bmv.com.mx

RECONOCIMIENTOS

La investigación que da origen a esta ponencia ha sido posible gracias al apoyo y patrocinio de la Universidad del Tolima, Colombia, institución con la cual los autores están profundamente agradecidos.

BIOGRAFÍA

Julián Alberto Rangel Enciso, Ingeniero Eléctrico y Magister en Administración de la Universidad de los Andes, M.Sc. in Finance de Louisiana State University. Actualmente profesor de planta adscrito a la Facultad de Ciencias Económicas y Administrativas de la Universidad del Tolima

Enrique Ramírez Ramírez, Administrador Público con Maestría en Administración con Énfasis en Finanzas. Especialista en Finanzas Públicas. Especialista en Evaluación Social de Proyectos. Actualmente profesor de planta de pregrado y postgrados adscrito a la Facultad de Ciencias Económicas y Administrativas de la Universidad del Tolima

José Victor Pinzón, Profesor de Planta de la Universidad del Tolima e Investigador; Departamento de Administración y Mercadeo, Mg. en Administración – Universidad Nacional de Colombia; Especialista en Gerencia Social – Escuela Superior de Administración Publica ESAP; Administrador de Empresas – Universidad del Tolima. Altos Estudios en Gerencia Política y Gobernabilidad George Washington

LOS EFECTOS DE LA ROTACIÓN DE PERSONAL EN LA GESTIÓN DEL CONOCIMIENTO DE LAS EMPRESAS EN MÉXICO

Mónica Karina González Rosas, Universidad Veracruzana
Oscar Yahevh Carrera Mora, Universidad Veracruzana
Andrea Franscisca Ortiz Muñoz, Universidad Veracruzana
Gracia Aida González Herrera, Universidad Veracruzana

RESUMEN

En la actualidad en muchas de las empresas establecidas en México existe una alta rotación de personal que llega a mostrar un promedio del 17% (AMEDIRH, 2014), Así mismo, de acuerdo a un estudio de Millenio (2018), se ha elevado la rotación de personal en México a niveles del 17.8%, existiendo en el sector operario un 7% de rotación de personal, mientras que en el resto de los países de América Latina (AL) el promedio es de 4.8% en el mismo sector, propiciando para las empresas no sólo perdidas económicas, sino también de personal capacitado. En consecuencia, es posible evidenciar la existencia de un problema, debido a que esa rotación del personal afecta en la perdida de habilidades y conocimientos que se llevan los colaboradores a su partida, derivando efectos negativos en la estabilidad y crecimiento de la organización, por lo cual en la presente investigación el objetivo es brindar un enfoque teórico sobre la importancia de la gestión del conocimiento y los efectos negativos que representa la rotación del personal en ese proceso.

PALABRAS CLAVE: Conocimiento, Habilidades, Empresas, Gestión del Conocimiento, Rotación de Personal

THE EFFECTS OF THE EMPLOYEE TURNOVER ON KNOWLEDGE MANAGEMENT OF THE ENTERPRISES IN MEXICO

ABSTRACT

Currently in many enterprises established in Mexico there is a high employee turnover that reaches an average of 17% (AMEDIRH, 2014). In the same way, according to a Millennio study (2018), the employee turnover in Mexico have levels of 17.8%, with 7% of employee turnover in the operator sector, while in the rest of the Latin American countries (AL) the average is 4.8%, in the same sector, favoring for enterprises not only economic losses, but also trained personnel. Consequently, it is possible to show the existence of a problem, because that employee turnover affects the loss of skills and knowledge that employees take to their departure, deriving negative effects on the stability and growth of the organization, so which in the present investigation the objective is to provide a theoretical approach on the importance of knowledge management and the negative effects represented by the employee turnover in that process.

JEL: O15, M1, M12

KEYWORDS: Enterprises, Employee Turnover, Knowledge, Skills, Knowledge Management

INTRODUCCIÓN

Las necesidades de productividad y crecimiento económico de las empresas han dado como resultado, desde los inicios de la administración como ciencia, estudiar al individuo como un factor que incide en las metas de las organizaciones, lo que ha generado una evolución en las perspectivas que han ido cambiando paulatinamente, ya que a partir de la escuela de la administración científica se le consideró al trabajador con una mirada mecanicista ─sociedad industrial─, en donde el capital sólo era infraestructura y el hombre un objeto intercambiable. Pero con el paso del tiempo y la evolución de los estudios que fueron surgiendo, se consolidaron nuevas teorías que se orientaron a considerar a las personas como parte fundamental de la empresa ─en la sociedad del conocimiento, el ahora denominado capital intelectual ─, en ese nuevo esquema, las habilidades y los conocimientos de los individuos conforman una pieza clave del capital organizacional, por lo cual la retención de los colaboradores es fundamental para su crecimiento (Pereira, 2011; Prieto, 2013). Sin embargo, en la actualidad en muchas de las empresas establecidas en México existe una alta rotación de personal que llega a mostrar un promedio del 17% anual (AMEDIRH, 2014), el dato varía según el sector donde se encuentran las empresas, por ejemplo, en el sector restaurantero llega a ser de hasta el 50%, mientras que en el sector manufacturero y en tiendas de conveniencia la rotación está entre el 7 y 10%, respectivamente. Así mismo, de acuerdo a un estudio de Millenio (2018), se ha elevado la rotación de personal en México a niveles del 17.8%, existiendo en el sector operario un 7% de rotación de personal, mientras que en el resto de los países de América Latina (AL) el promedio es de 4.8% en el mismo sector, propiciando para las empresas no sólo perdidas económicas, sino también de personal capacitado.

En consecuencia, es posible evidenciar la existencia de un problema, debido a que esa rotación del personal afecta en la perdida de habilidades y conocimientos que se llevan los colaboradores a su partida (Cruz-Reyes, 2012; Darroch, 2005), derivando efectos negativos en la estabilidad y crecimiento de la organización, por lo cual en la presente investigación el objetivo es brindar un enfoque teórico sobre la importancia de la gestión del conocimiento y los efectos negativos que representa la rotación del personal en ese proceso. La rotación del personal en la empresa del siglo XXI El destino de una empresa está en manos de sus integrantes y de los conocimientos y habilidades que ellos poseen, sin embargo, cuando surgen problemas que afectan la estabilidad laboral en una organización, sus individuos se empiezan a marchar dando origen a una excesiva rotación del personal. Se entiende por rotación de personal cuan un puesto de trabajo queda desierto continuamente, por lo tanto, cuando existe esa frecuencia de cambio de personal para ese puesto se dice que hay un alto índice de rotación de personal.

Flores y Badi (2008:65), explican que "generalmente detrás de una excesiva rotación laboral se oculta la desmotivación, el descontento, la insatisfacción laboral y esto a su vez está influenciado por un conjunto de aspectos vinculados en muchos casos a una insuficiente gestión de los Recursos Humanos". Pero independientemente de las causas que originan la rotación de personal, es imprescindible analizar los efectos que pueden surgir de ello, ya que las altas tasas en la rotación del personal pudiesen generar una reducción en la productividad de la empresa, de hecho, diversos autores como Cabrera, Ledezma y Rivera, (2011); Domínguez y Sánchez, (2013) afirman que una alta rotación de personal puede perjudicar la capacidad que tiene la compañía de mantener clientes y ofrecer un servicio al cliente de alta calidad. Así mismo, la inversión de tiempo y dinero es algo que no se recupera, debido a que contratar requiere capacitar nuevamente a un empleado, el cual va a requerir pasar la curva de aprendizaje nuevamente para ofrecer solventar las necesidades de la empresa y de los clientes, por lo que ello representa un retraso y desgaste para las empresas, si la persona se va en un corto plazo.

Lo anterior, se deriva de la perdida de conocimientos que se generan cuando el empleado se va, debido a que en el periodo de tiempo que estuvo en la empresa obtuvo conocimientos generados a través de la práctica y sus experiencias en el proceso y con los clientes, conocimiento conocido como tácito bajo la noción de Nonaka y Takeuchi (1993), afectando su partida seriamente en la evolución de la organización.

Por lo tanto, uno de los retos que enfrentan las empresas que se desarrollan en la actual sociedad del conocimiento es hacerse conscientes de lo que representan las habilidades y conocimientos que poseen sus colaboradores, denotando la importancia que tiene desarrollar mecanismos para extraer el conocimiento tácito pudiéndolo hacer tangible y comunicarlo al resto de los colaboradores de la organización.

Gestión del Conocimiento en la Empresa Moderna

Derivado de que el recurso humano es mucho más que un objeto y/o un instrumento fácilmente reemplazable, la empresa debería considerar aquella frase que dice que, el recurso humano es el más importante capital de una empresa (Prieto, 2013), lo cual hace relevante generar estrategias para la gestión del talento humano, ya que es de gran valor para las organizaciones inmersas en la sociedad del conocimiento. Bajo ese esquema, diversos autores como Castillo, Velandia, Hernández y Archibold (2017) y Prieto (2013) argumentan que, para poder aprovechar la riqueza del conocimiento tácito, la organización debe hacer uso de herramientas a través de la aplicación de estrategias de gestión del conocimiento que permitan escuchar y absorber la experiencia de sus colaboradores e incluso de sus clientes. Y es que el conocimiento tácito es la representación del saber, la experiencia, la destreza y la habilidad de cada individuo, que se desarrolla a través de la práctica y las experiencias propias, pero ese conocimiento no sólo genera valor económico para la empresa, sino que, en la nueva era de la información, es el activo para marcar la diferencia (Nieves- Lahaba y León-Santos, 2001). De hecho, bajo la perspectiva de Nonaka y Takeuchi (1995), se pueden encontrar dos tipos de conocimientos uno tácito y otro explicito (ver Tabla 1), a partir de la consideración de estos dos tipos de conocimiento se deriva la generación del conocimiento organizacional, en donde la problemática que reside principalmente, es identificar elementos que permitan extender el conocimiento individual al resto de la organización y que este mismo conocimiento compartido vuelva a generar nuevos conocimientos individuales y colectivos, dando lugar a la denominada espiral de conocimiento.

Tabla 1: Tipos de Conocimiento de Acuerdo a Nonaka y Takeuchi

Conocimiento Tácito	**Conocimiento Explicito**
El conocimiento tácito se almacena de forma individual en las personas, esto debido al acumulamiento de conocimiento a través de experiencias suscitadas en la cotidianidad organizacional, así mismo este conocimiento personal es integrado a través de la experiencia individual generada por sus hábitos, valores preferencias, intuiciones, etc.	El conocimiento explícito hace referencia a todo lo establecido y generado por la organización, como lo son documentos, manuales, políticas, normas, supuestos, modelos, simulaciones y sus interpretaciones, con lo cual forman al individuo.

Fuente: Carrera, Cortés y Ricárdez (2014).

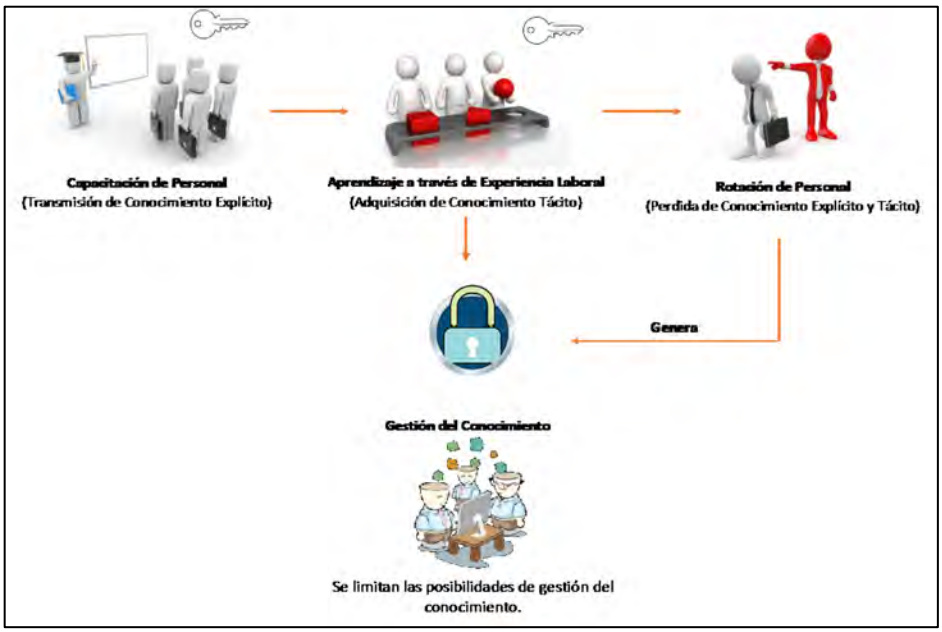
Sin embargo, en países de América Latina (AL) la gestión del conocimiento (GC) se ha vuelto un elemento del cual se habla mucho, pero que poco se maneja, principalmente en las pequeñas y medianas empresas (PYME) y siendo que en AL "las PYME se han establecido como el agente económico que posee mayor transcendencia para las naciones que integran el continente" (Castillo, et al., 2017:24) debido a su impacto en el producto interno bruto (PIB) y la empleabilidad de más del 50% que genera, es fundamental su análisis. Por lo tanto, hay evidencia de que la GC es una disciplina aún por madurar (Darroch, 2005) y que requiere una pronta atención, ya que "en México y el resto del mundo nos encontramos inmersos en la economía del conocimiento y las empresas ahora compiten en base a lo que saben y no necesariamente con base a lo que tienen" (Castillo, et al., 2017:25), como pasaba en la sociedad industrial. Entendiendo un poco más a profundidad a la GC es importante el enfoque de Lavenport y Klahr, (1998) quienes indican que la GC "involucra al conjunto de prácticas utilizadas por una organización para identificar, crear, recolectar, almacenar, organizar y distribuir el conocimiento para su uso y evolución", por lo cual es posible establecer a través de esa conceptualización que la GC es un proceso que se basa en la transformación del conocimiento tácito al explicito, por lo que la GC "es la capacidad de una organización para crear nuevo conocimiento, diseminarlo a través de la organización y expresarlo en productos, servicios y sistemas"

(Nonaka y Takeuchi, 1995). Por consiguiente, el conocimiento no es un bien tangible e intercambiable fácilmente, más bien es un bien intangible que se produce a través del aprendizaje y las rutinas de las personas, de hecho Alles (2008), afirma que el conocimiento es todo aquel conjunto de cogniciones y habilidades con los cuales los individuos suelen solucionar problemas, por lo cual, una empresa depende de esas capacidades desarrolladas por sus colaboradores para solucionar problemas y proporcionar una ventaja competitiva que les permita sobrevivencia o desarrollo en el mercado. Sin embargo, a pesar de la importancia de esos conocimientos y habilidades adquiridas por los individuos, estas se pierden cuando los colaboradores se van de las organizaciones, afectando el desarrollo de los procesos en la empresa, incidiendo en la productividad, la capacidad de innovación y otros factores más de la misma organización (Guilló y García-Fernández, 2013).

Efecto de la Rotación del Personal en la GC

El esquema de estudio planteado para esta análisis teórico se representa a través del esquema de la fig. 1., en donde se puede visualizar un proceso que inicia cuando el personal es contratado por una empresa y como resultado de ello es capacitado, en ese primer acercamiento hay una transmisión de conocimiento explícito por medio de la capacitación, sin embargo, el ciclo no es completado hasta que exista una socialización del conocimiento, por lo cual, hay un segundo paso, en donde, se da el aprendizaje a través de la experiencia laboral, momento en el cual se reafirma el conocimiento explícito y se adquiere un nuevo conocimiento de tipo tácito que al momento de la partida del individuo se pierde, generando una pérdida importante para la empresa. Bajo el esquema del espiral del conocimiento de Nonaka y Takeuchi (1995), el conocimiento puede ser transmitido de diferentes maneras: de tácito a tácito (socialización), donde las personas se comunican y se transmiten experiencias de éxitos y fracasos en el desarrollo de sus actividades; de tácito a explícito (exteriorización) las personas discuten, reflexionan y critican sus experiencias para desarrollar conceptos a partir de metáforas y/o analogías; de explícito a explícito (combinación), se genera a través de la distribución del conocimiento recién creado por redes de la organización originando con ello conocimiento sistemático; y de explícito a tácito (interiorización) asociado al learning by doing (experiencia), creando con esto conocimiento de tipo operacional.

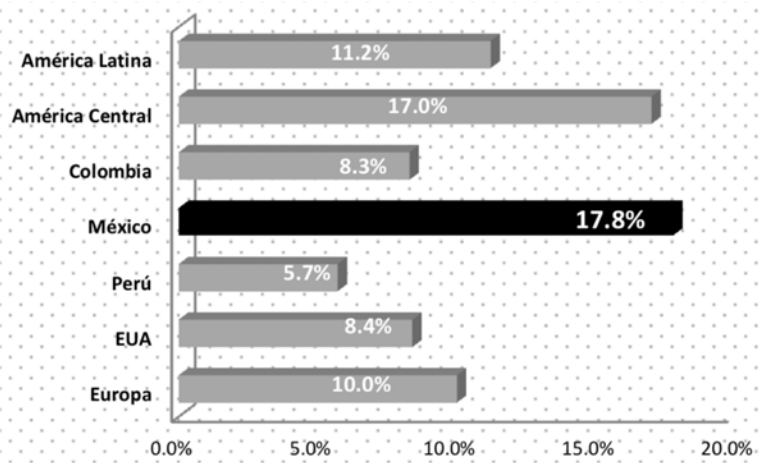
Figura 2: Efecto de la Rotación del Personal en la GC.



Fuente: elaboración propia.

Con lo cual, podemos observar que gran parte del conocimiento depende de la experiencia, misma que es adquirida a través de la práctica, en donde, se genera un proceso de aprendizaje que requiere periodos de tiempo que superan los tres meses, eso dependiendo de la capacidad de aprendizaje de cada individuo. Por lo tanto, los despidos de personal (rotación de personal), generan pérdida de conocimiento tácito en las organizaciones, afectando la continuidad de la operación y la posible exteriorización del conocimiento, perdiéndose los conocimientos adquiridos con la partida del personal. En las empresas en México existe evidencia de una alta tasa de rotación de personal, de hecho, con base a un estudio realizado por el Banco Interamericano de Desarrollo (BID) a través de Gualavisi y Oliveri (2016), en el año 2014 el 22.9% de los asalariados en México tenían una antigüedad menor a un año en su empleo, representando para las empresas una falta de madurez en sus empleados para ejercer adecuadamente sus funciones, así mismo, México representa la tasa de rotación de personal más alta de los países de América Latina con un 17.8% anual (Secretaría de Economía, 2014), ver Figura 2. Por otra parte, las empresas en México incorporan muy poco los conceptos de gestión del conocimiento en sus procesos cotidianos, lo cual, aunado con la alta tasa de rotación de personal, limita la captación de conocimiento, difuminándose las experiencias y capacitación del personal que parte de las empresas.

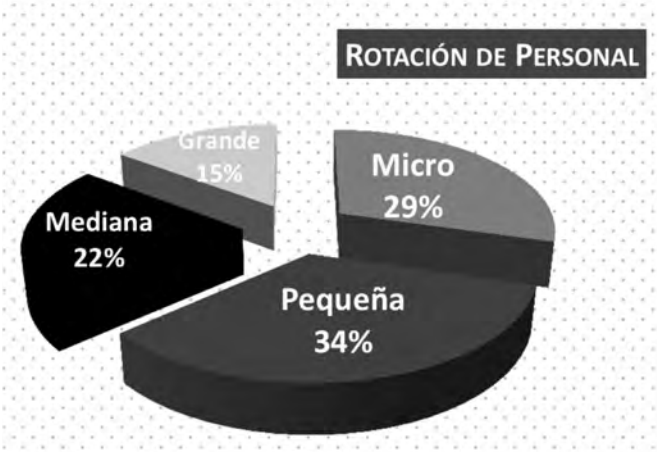
Figura 2: Tasa de Rotación de Personal.



Fuente: Secretaría de Economía (2014).

Aunado a lo anterior, un estudio realizado por la Secretaría de Economía en el año 2014, establece que una de las habilidades del empleado más valoradas por la empresa es la interacción con el cliente y la búsqueda de nuevas oportunidades de negocio, conocimiento tácito que surge de un proceso continuo de aprendizaje. Sin embargo, a pesar de ser tan importantes esas habilidades se van junto con el personal cuando éste genera rotación. Pudiéndose observar en el Figura 3, como se distribuye la rotación del personal de acuerdo al tamaño de empresa.

Figura 3: Rotación de Personal en el Sector de ti



Fuente: Secretaría de Economía (2014).

CONCLUSIONES

Los niveles de rotación de personal que actualmente registra México, muestran que el país ocupa el primer lugar en ese índice de todos los países de América Latina, lo cual afecta de gran manera la eficiencia de las organizaciones, debido a que en México la transferencia de conocimiento sucede principalmente a través de cursos de capacitación, de cara a cara y a través de internet (Ruiz, Ledeneva y Cuesta, 2014), sin embargo, el conocimiento tácito es adquirido a través de la experiencia, la cual se pierde con la partida del empleado. Afectando a las empresas en su capacidad de afrontar los retos que el mercado presenta, por ejemplo, la habilidad de interacción con el cliente es indispensable cuando se requiere contar con una ventaja competitiva, sin embargo, esta ventaja se pierde cuando hay una rotación del personal, debido a que las necesidades específicas del cliente ya no serán cubiertas, conocimientos que difícilmente serán otorgados en una capacitación. Allí es donde la transferencia del conocimiento a través de modelos de gestión del conocimiento es sumamente importante en la estabilidad y crecimiento de las empresas. De acuerdo con Wei Choo (1999), la Organización Inteligente dispone de miembros con cierto nivel de destrezas y pericias, que les permite dedicarse a un aprendizaje e innovación continua, aplicando reglas y rutinas para la toma de decisiones aprendidas. Finalmente, esto apertura una línea de investigación con la cual se permita formular la relación que tiene la gestión del conocimiento con la eficiencia de las empresas y la satisfacción de los clientes, así mismo, sería interesante conocer mecanismos para impulsar la gestión del conocimiento a un bajo costo.

REFERENCIAS BIBLIOGRÁFICAS

AMEDIRH - Asociación Mexicana en Dirección de Recursos Humanos A.C. (2014). Recuperado de: https://www.amedirh.com.mx

ASEMH – Asesoria Empresarial y Humana, S.C. (2014). Estudio Nacional de Sueldos y Rotación de Empleo en el Sector TI. Recuperado de: https://prosoft.economia.gob.mx/Imagenes/ImagenesMaster/Estudios%20Prosoft/AREF_07.pdf

Cabrera, A., Ledezma, M., y Rivera, N. (2011). El impacto de la Rotación de Personal en las empresas constructoras del estado de Nuevo León. Contexto. Revista de la Facultad de Arquitectura de la Universidad Autónoma de Nuevo León, V (5), pp. 83-91.
Carrera, O., Cortés, N., y Ricárdez, J. (2014). Las Redes Sociales como Herramienta de Gestión del Conocimiento para la Innovación en las MiPyMES. "Congreso Internacional de Investigación e Innovación 2014" Multidisciplinario, 10 y 11 de abril.

Castillo, E., Velandia, J., Hernández, E., Archibold, G. (2017). Gestión del conocimiento e innovación en las PYME exportadoras del sector industrial en Colombia. Vol. 38, No 34, pp. 24 – 30.

Cruz-Reyes, R. (2012). La gestión del conocimiento y la innovación en servicios de telecomunicaciones en las empresas de México. Innovaciones de Negocios, Núm. 9, vol. 18, pp. 367 – 384.

Darroch, J. (2005). Knowledge management, innovation and firm performance. Journal of knowledge management, 9(3), 101-115.
Domínguez, R., y Sánchez, F. (2013). Relación entre la rotación de personal y la Productividad y rentabilidad de la empresa COTTON textil S.A.A. - planta Trujillo -. Recuperado de: http://repositorio.upao.edu.pe/handle/upaorep/205

Flores, R., y Badii, M. (2008). Factores que originan la rotación de personal en las empresas mexicanas. Daena: International Journal of Good Conscience. Núm. 3, vol. 1, pp. 65-99.

Gualavisi, M., y Oliveri, M.A. (2016). Antigüedad en el empleo y rotación laboral en América Latina. Banco Interamericano de Desarrollo. División de Mercados Laborales y Seguridad Social.

Guilló, Juan José Tarí y García-Fernández, Mariano (2013). ¿Puede la gestión del conocimiento influir en los resultados empresariales?. Cuadernos de Gestión; Bilbao Tomo 13, N.º 1, pp. 151-176.

Lavenport, T.H. y Klahr, P. (1998). Managing customer support knowledge. California Management Review. 40(3), 195-207.

Millenio (2018). Se eleva la rotación de personal en México. Párraf (3). Mes febrero. Recuperado de: http://www.milenio.com/negocios/rotacion-personal-Mexico-alcanza-niveles_0_116988619.html

Nonaka, I., y Takeuchi, H. (1995). The Knowledge-creating company. How japanese companies create the dynamics of innovations‖. Oxford University Press, New York.

Nieves Lahaba, Yadira, y León Santos, Magda. (2001). La gestión del conocimiento: una nueva perspectiva en la gerencia de las organizaciones. ACIMED, 9(2), 121-126. Recuperado en 06 de marzo de 2018, de http://scielo.sld.cu/scielo.php?script=sci_arttext&pid=S1024-94352001000200004&lng=es&tlng=es.

Pererira, H.P. (2011). Implementación de la Gestión del Conocimiento en la empresa. Revista Éxito Empresarial, nº 135, pp. 1-6. Recuperado de: http://www.cegesti.org/exitoempresarial/publicaciones/publicacion_135_310111_es.pdf

Prieto, P. (2013). Gestión del talento humano como estrategia para retención del personal. Tesis, Universidad de Medellín, Facultad de Ciencias Económicas y Administrativas.

Ruíz, J., Ledeneva, Y., y Cuesta, H. (2014). Gestión del conocimiento en la micro y pequeña empresa mexicana de la industria del software. Research in Computing Science. Nº. 73, pp. 103–116.

Secretaria de Economía – SE (2014). Estudio nacional de sueldos y rotación de empleo en el sector de TI. México First, agosto. Recuperado de: https://prosoft.economia.gob.mx/Imagenes/ImagenesMaster/Estudios%20Prosoft/AREF_07.pdf

Wei-Choo, C. (199). La Organización Inteligente: El Empleo de la Información para dar Significado, Crear Conocimiento y Tomar Decisiones." Mexico City, México: Oxford.

¿ES EL LIDERAZGO TRANSFORMACIONAL UN PREDICTOR DEL COMPROMISO AFECTIVO Y LA INTENCIÓN DE PERMANENCIA EN LA ORGANIZACIÓN?

Marisela Vargas-Salgado, Universidad Autónoma de Ciudad Juárez
Aurora Irma Máynez-Guadarrama, Universidad Autónoma de Ciudad Juárez
Karla Gabriela Gómez-Bull, Universidad Autónoma de Ciudad Juárez
Jocelyn Daniela Alonso-Ochoa, Universidad Autónoma de Ciudad Juárez

RESUMEN

Actualmente las empresas enfrentan diversos cambios organizacionales, por ello es imprescindible que las firmas constantemente busquen ventajas competitivas a través del capital humano, dado que las personas son parte medular de los procesos de la firma. El objetivo de este trabajo de investigación fue analizar si el liderazgo transformacional incide de forma directa sobre la intención de permanencia y de forma indirecta a través de la mediación del compromiso afectivo. El trabajo se desarrolló en el contexto de una asociación civil sin fines de lucro, ubicada en Ciudad Juárez, Chihuahua. Se realizó un estudio de tipo cuantitativo, no experimental, transversal, exploratorio y causal. La muestra fue un censo, se encuestaron a un total de 70 trabajadores. Los datos se analizaron mediante la técnica estadística Modelado Estructural basado en mínimos cuadrados parciales [PLS]. Los resultados obtenidos revelan que el liderazgo transformacional incide de forma positiva y significativa sobre la intención de permanencia a través de la mediación del compromiso afectivo.

PALABRAS CLAVES: Liderazgo Transformacional, Compromiso Afectivo, Intención de Permanencia

¿THE TRANSFORMATIONAL LEADERSHIP IS A PREDICTOR OF THE AFFECTIVE COMMITMENT AND THE INTENTION OF PERMANENCE IN THE ORGANIZATION?

ABSTRACT

Nowadays companies face several organizational changes, so it is essential that firms constantly seek competitive advantages through human capital, since people are a core part of the processes of the firm. The purpose of this research was to analyze whether transformational leadership directly affects the intention of permanence and indirectly through the mediation of affective commitment. The work was developed in the context of a non-profit civil association, located in Ciudad Juarez, Chihuahua. A quantitative, non-experimental, cross-sectional, exploratory and causal study was carried out. The sample was a census, a total of 70 workers were surveyed. The data were analyzed using the statistical technique Structural Modeling based on partial least squares [PLS]. The results obtained reveal that the transformational leadership has a positive and significant impact on the intention of permanence through the mediation of the affective commitment.

JEL: M10, M12

KEYWORDS: Transformational Leadership, Affective Commitment, Intention of Permanence

INTRODUCCIÓN

En la actualidad las organizaciones tienen la necesidad de expandirse y cada día ser más competitivas, para ello las empresas requieren la presencia de los lideres dado que estos influyen y motivan a las personas, para que estas puedan lograr los objetivos organizacionales (Dvir, Eden, Avolio, & Shamir, 2002). Galicia (2001) señala que es importante desarrollar la parte emocional de los empleados para que de esta manera puedan lograr con mayor facilidad las metas en beneficio de todos. En particular las organizaciones no lucrativas, están enfocadas en el bienestar de la sociedad, pero incluso ante esta situación las asociaciones civiles no cuentan con la atención y el apoyo requerido (Gozalez, 2015). El objetivo de esta investigación es analizar si el liderazgo transformacional incide de forma directa sobre la intención de permanencia y de forma indirecta a través de la mediación del compromiso afectivo

REVISIÓN DE LITERATURA

Liderazgo Transformacional: En la actualidad, el liderazgo es un constructo relevante en las estructuras de la organización (Dewettinck & Ameijde, 2011). En particular el líder transformacional [LT] busca incrementar la motivación de los seguidores a través de la constancia y del ejemplo (Cuadrado & Molero, 2002). En la literatura es posible apreciar características que describen a este tipo de líder como: tiende a escuchar, es visionario, motiva, eleva la moral y busca nuevas prácticas de desarrollo y crecimiento (Avolio & Bass, 1995). Además, se identifican cuatro dimensiones: carisma, inspiración, consideración individualizada y estimulación intelectual.

Compromiso afectivo: Es necesario que las empresas cuenten con empleados comprometidos, a fin de lograr un buen desempeño, y de esa manera lograr ventajas competitivas sostenibles (Salami, 2008). El compromiso tanto de los individuos para con la organización y de esta con los colaboradores, es indispensable para alcanzar el éxito (Arias, Varela, Loli, & Quintana, 2003). Meyer y Allen (1984) proponen tres dimensiones del compromiso organizacional: de continuidad, normativo y afectivo, refieren que cada empleado presenta los tres componentes con distinta intensidad. En el entorno organizacional el liderazgo transformacional influye en el compromiso afectivo [CA] de los empleados a través de los comportamientos de estos (Givens, 2011). Favoreciendo el compromiso que los trabajadores tienen para con sus superiores (Chughtai, 2013). Por otra parte, los colaboradores con un alto nivel de compromiso son más propensos a permanecer en la organización (Máynez & Cavazos, 2015), dado que se sienten comprometidos afectivamente hacia la organización . De acuerdo con lo anterior se establecen las siguientes hipótesis:

H1 El liderazgo transformacional incide de forma significativa sobre el compromiso afectivo.
H2. El compromiso afectivo influye de manera significativa sobre la intención de permanencia.

Intención de permanencia: Hoy en día, las organizaciones consideran de suma importancia las relaciones laborales que se dan entre el empleado y el empleador, es de considerar que en este contexto están presentes las cuestiones psicológicas, dado que el recurso humano es imprescindible para el logro de los objetivos (Zimmerman, Salgado, & Garcia, 2016). Tett y Meyer (1993) señalan que esta variable tiene que ver con la voluntad que tiene el trabajador en seguir en la organización. Por su parte, Liu, Yang, Yang, y Liu (2015) hacen referencia a la disposición del empleado a seguir laborando en la empresa. La intención de permanecer de un empleado aumenta considerablemente cuando este se siente tomado en cuenta por su superior (Carmen Hidalgo & Moreno, 2009). Además, el líder transformacional apoya en el lograr de los objetivos personales y los motiva para que no abandonen la firma (Mendoza & Ortiz, 2006). De acuerdo con lo anterior se establece la siguiente hipótesis:

H3 El liderazgo transformacional impacta de forma positiva y significa en la intención de permanencia.

METODOLOGÍA

Esta investigación es de tipo cuantitativo, no experimental, transversal y causal. La muestra fue a través de un censo, considerándose a la totalidad de los trabajadores. Se encuestaron a 70 empleados que laboran en una asociación civil. Para recolectar los datos se utilizó un cuestionario, el cual se aplicó de forma directa a cada uno de los sujetos de estudio. Las escalas fueron identificadas y adaptadas al contexto de estudio. El liderazgo transformacional se valoró a través de 16 ítems validados por Vargas, Máynez, Cavazos y Cervantes (2016). El compromiso afectivo se midió a través de 5 ítems de la escala propuesta por Lee, Allen, Meyer, y Rhee (2001), mientras que la intención de permanencia se valoró con 3 ítems mediante la escala propuesta por Máynez y Cavazos (2015) [ver tabla 1], para ambos constructos se utilizó una escala tipo Likert de cinco puntos. La estadística descriptiva se analizó con la herramienta estadística SPSS, la estadística descriptiva se analizó mediante el software SmartPLS.

RESULTADOS

Con respecto a las características de los sujetos de estudios se encontró que casi el 82% de los participantes corresponde a mujeres, mientras que casi el 42% dice tener más de 40 años de edad, además casi el 25% refiere tener estudios de nivel secundaria, y casi el 39% tiene menos de un año laborando. Finalmente, cabe resaltar que la totalidad de los sujetos trabajan en una asociación civil sin fines de lucro.
En la tabla 1 se presentan los datos correspondientes a las cargas y sus valores t. La fiabilidad de las cargas se mide a través de las cargas factoriales, comúnmente el punto de corte es 0.70, dado que indica que existe varianza compartida (Fornell & Larcker, 1981), sin embargo pueden aceptarse valores a 0.50. Con respecto a la fiabilidad, comúnmente se mide a través del alfa de Cronbach. se recomienda presenten valores superiores a 0.70, lo cual indica que son consistentes en su medida (Fornell & Larcker, 1981). En todos los casos exceden el punto de corte: LT [0.983], CA [0.884] e IP [0.859]. En lo que concierne a la validez de convergencia, esta se calcula mediante el promedio de la varianza extraída [AVE], esta calcula la cantidad de varianza que un constructo obtiene de sus indicadores, se recomienda sea mayor a 0.50, lo cual revela que más del 50% de la varianza es explicada por las variables latentes (Fornell & Bookstein, 1982), los indicadores están por arriba del punto de corte dado que: LT [0.766], CA [0.611] e IP [0.673].

Con respecto a los coeficientes *paths,* de los 3 planteados, todos cumplen con el valor mínimo aceptable de 0.20: liderazgo transformacional – intención de permanencia [0.271], liderazgo transformacional – compromiso afectivo [0.643] y compromiso afectivo – intención de permanencia [0.593]. Con respecto al valor $r^{2,}$ el liderazgo transformacional conjuntamente con el compromiso afectivo predice de forma moderada la intención de permanencia [0.413], mientras que el liderazgo transformacional predice de forma sustancial la intención de permanencia [0.632].

Tabla 1: Ítems Para Medir los Constructos de Estudio

Liderazgo transformacional	***Carga***	***Valor t***		***Carga***	***Valor t***
1.Toma en consideración las consecuencias de las decisiones adoptadas	0.760	10.809	14. Dedica tiempo a enseñarme como realizar mi trabajo	*0.728*	*25.203*
2. Para mí es un modelo a seguir	0.827	32.367	15. Toma en cuenta mis necesidades personales	0.897	18.465
3. Actúa de modo que se gana el respeto de los demás	0.877	38.649	16. Me asignan proyectos significativos para incrementar mi desarrollo personal	0.794	27.743
4.Hace que me sienta orgulloso de pertenecer al equipo de trabajo	0.868	37.650	***Compromiso afectivo***		
5.Logra que tenga confianza en mis juicios y mis decisiones	0.885	20.157	1. Creo que mis valores personales y son semejantes los valores de la institución	0.722	9.008
6. Logra que me comprometa con la visión a futuro	*1.042*	*38.254*	2. Estoy dispuesto a poner todo mi empeño para que esta organización logre sus metas	0.768	26.064
7. Muestra el futuro de forma optimista	1.059	22.693	3. Realmente me preocupa el éxito de esta organización	0.629	10.092
8. Tiende a hablar con entusiasmo sobre las metas	0.947	29.299	4. Me siento orgulloso de ser parte de esta organización	0.973	46.891
9. Me ayuda a ver los beneficios que tendré si alcanzo las metas organizacionales	0.899	36.485	5. Esta organización me inspira para que de lo mejor de mí en el trabajo	0.777	11.991
10. Me sugiere considerar distintas perspectivas cuando resuelvo problemas	0.876	17.154	***Intención de permanencia***		
11. Me ayuda a ver los problemas desde diferentes puntos de vista	0.858	41.788	1. Salvo circunstancias imprevistas, quedarme en esta organización indefinidamente.	0.892	23.478
12. Me sugiere considerar distintas perspectivas cuando resuelvo problemas	0.806	30.203	2. Si fuera libre de elegir, permanecer en esta organización.	0.688	9.941
13. Me estimula a expresar mis ideas y opiniones	0.823	32.363	3. Seguir trabajando el mayor tiempo posible en esta organización.	0.867	46.188

*En esta tabla se muestran cada uno de los ítems que integran los constructos de estudio. Los valores t son *Significativo con un alpha de 0.05, si t > 1.96, para una prueba de dos colas, **Significativo con un alpha de 0.01, si t> 2.576, para una prueba de dos colas y *** Significativo con un alpha de 0.001, si t>3.291, para una prueba de dos colas. Fuente: Elaboración propia a partir de resultados de SmartPLS3*

CONCLUSIONES

En el contexto de las organizaciones sin fines de lucro específicamente en asociaciones civiles, esta investigación busco analizar si el liderazgo transformacional incide de forma directa sobre la intención de permanencia y de forma indirecta a través de la mediación del compromiso afectivo. Los resultados revelan que el liderazgo transformacional es un constructo que influye de forma positiva sobre la intención de permanencia, además de influir sobre el compromiso afectivo. Diversos trabajos coinciden con los resultados obtenidos, los cuales enfatizan que el liderazgo transformacional impacta en los diferentes contextos, y en especial en el contexto estudiado, dado que estos promueven un buen ambiente y bienestar para los colaboradores, por ello estos se sientes comprometidos afectivamente con la organización (Omar & Urteaga, 2008; Pedraja, Rodríguez, Barreda, Sagredo, & Segovia, 2009). Con la finalidad de seguir avanzando en el conocimiento se recomienda estudiar otras variables consecuentes del liderazgo transformacional como, ciudadanía organizacional, *engagement,* contrato psicológico, entre otras.

REFERENCIAS

Arias, F., Varela, D., Loli, A., & Quintana, M. (2003). El Compromiso Organizacional y su relación con algunos factores demograficos y psicológicos. Revista de Investigación en Psicología, 6(2).

Avolio, B. J., & Bass, B. M. (1995). Individual Consideration Viewed at Multiple Levels of Analysis: A Multi-level Framework for Examining the Diffusion of Transformational Leadership. Leadership Quarterly, 6(2), 199-218.

Carmen Hidalgo, M., & Moreno, P. (2009). Organizational socialization of volunteers: The effect on their intention to remain. Journal of Community Psychology, 37(5), 594-601. doi: 10.1002/jcop.20317

Chughtai, A. A. (2013). Linking affective commitment to supervisor to work outcomes. Journal of Managerial Psychology, 28(6), 606-627.

Cuadrado, I., & Molero, F. (2002). Transformational leadership and gender: spanish managers self-ratings. Revista de Psicología del Trabajo y de las Organizaciones, 18(1), 39-55.

Dewettinck, K., & Ameijde, M. v. (2011). Linking leadership empowerment behaviour to employee attitudes and behavioural intentions Testing the mediating role of psychological empowerment. Personnel Review, 40(3), 284-305.

Dvir, T., Eden, D., Avolio, B. J., & Shamir, B. (2002). Impact of Transformational Leadership on Follower Development and Performance: A Field Experiment. Academy of Management Journal, 45(4), 735-744.

Fornell, C., & Bookstein, F. L. (1982). Two Structural Equation Models: LISREL and PLS Applied to Consumer Exit-Voice Theory. Journal of Marketing Research, 19(4), 440-452.

Fornell, C., & Larcker, D. F. (1981). Evaluating Structural Equation Models with Unobservable Variables and Measurement Error. Journal of Marketing Research, 18(1), 39-50.

Galicia, F. A. (2001). El compromiso personal hacia la organización y la intención de permanencia: algunos factores para su incremento. Facultad de Contaduría y Administración, UNAM. Revista de Contaduría y Administración(200).

Givens, R. J. (2011). The Rol of Psychological Empowerment and Value Congruence in Mediating the Impact of Transformational Leadership on Follower Commitment in American Churche. International Journal of Leadership Studies, 6(2), 189-214.

Gozalez, O. S. (2015). ORGANIZACIONES NO LUCRATIVAS: VISIÓN DE SU TRAYECTORIA EN MÉXICO. Espiral. Estudios sobre Estado y Sociedad, 11(33).

Lee, K., Allen, N. J., Meyer, J. P., & Rhee, K.-Y. (2001). The Three-Component Model of Organisational Commitment: An Application to South Korea. Applied Psychology: An International Review, 50(4), 596-614.

Liu, J.-y., Yang, J.-p., Yang, Y., & Liu, Y.-h. (2015). Original Article: The relationships among perceived organizational support, intention to remain, career success and self-esteem in Chinese male nurses. International Journal of Nursing Sciences, 2, 389-393. doi: 10.1016/j.ijnss.2015.01.004

Máynez, A., & Cavazos, J. (2015). ¿ Permanecer o abandonar?: Análisis de variables discriminatorias en una organización no lucrativa en México. Nova scientia, 7(13), 470-494.

Mendoza, M. R., & Ortiz, C. (2006). El Liderazgo Transformacional, Dimensiones e Impacto en la Cultura Organizacional y Eficacia de las Empresas. Facultad de Ciencias Economicas Investigación y Reflexión, 14(1), 118-134.

Meyer, J. P., & Allen, N. J. (1984). Testing the "Side-Bet Theory" of Organizational Commitment: Some Methodological Considerations. Journal of Applied Psychology, 69(3), 372-378.

Omar, A., & Urteaga, A. F. (2008). Personal values and organizational commitment. Enseñanza e Investigación en Psicología, 13(2), 353-372.

Pedraja, L., Rodríguez, E., Barreda, M., Sagredo, O., & Segovia, C. (2009). Estilos de liderazgo y Resultados del Sistema de Medicion de la Calidad de la educacion: Un Estudio Empirico en los Colegios Basicos de la Ciudad de Arica-Chile. Revista chilena de ingeniería, 17(1), 21-26.

Salami, S. O. (2008). Demographic and Psychological Factors Predicting Organizational Commitment among Industrial Workers. Anthropologist, 10(1), 31-38.

Tett, R. P., & Meyer, J. P. (1993). Job satisfaction, organizational commitment, turnover intention, and turnover: path analyses based on meta-analytic findings. Personnel psychology, 46(2), 259-293.

Vargas, S. M., Máynez, G. A., Cavazos, A. J., & Cervantes, B. L. (2016). Validez de contenido de un instrumento de medición para medir el Liderazgo Transformacional. Revista Global de Negocios, 4(1), 35-45.

Zimmerman, H. F. L., Salgado, P. M., & Garcia, E. R. B. (2016). Intención de permanencia en personal de nivel alto y medio. Revista Interamericana de Psicología Ocupacional, 25(2), 87-95.

BIOGRAFÍA

Marisela Vargas Salgado es Doctora en Ciencias Administrativas por la Universidad Autónoma de Ciudad Juárez y Profesora de Tiempo Completo de la Universidad Autónoma de Ciudad Juárez. Se puede contactar en el Instituto de Ciencias Sociales y Administración. Avenida Universidad y H. Colegio Militar, Zona Chamizal, Ciudad Juárez, Chih., México.

Aurora Irma Máynez Guaderrama es Doctora en Planeación Estratégica y Dirección de Tecnología por la Universidad Popular Autónoma del Estado de Puebla y Profesora de Tiempo Completo de la Universidad Autónoma de Ciudad Juárez. Se puede contactar en el Instituto de Tecnología e Ingeniería, Avenida del Charro 450, Ciudad Juárez Chih., México

Karla Gabriela Gómez Bull es Maestra en Ingeniería Industrial y de Sistemas por la Universidad Autónoma de Ciudad Juárez y Profesora de Tiempo Completo de la Universidad Autónoma de Ciudad Juárez. Se puede contactar en el Instituto de Tecnología e Ingeniería, Avenida del Charro 450, Ciudad Juárez Chih., México

Jocelyn Daniela Alonso Ochoa es Maestra en Ciencias Administrativas por la Universidad Autónoma de Ciudad Juárez y Profesora de Tiempo Completo de la Universidad Autónoma de Ciudad Juárez. Se puede contactar en el Instituto de Ciencias Sociales y Administración. Avenida Universidad y H. Colegio Militar, Zona Chamizal, Ciudad Juárez, Chih., México.

IMPACTO DE LA EDAD EN EL CONTRATO PSICOLÓGICO EN EMPLEADOS DEL SECTOR RESAURANTERO DEL NORTE DE MÉXICO

Karla Gabriela Gómez-Bull, Universidad Autónoma de Ciudad Juárez
Marisela Vargas-Salgado, Universidad Autónoma de Ciudad Juárez
Aurora Irma Máynez-Guaderrama, Universidad Autónoma de Ciudad Juárez
Gabriel Ibarra Mejía, University of Texas at El Paso

RESUMEN

El contrato psicológico es el acuerdo de promesas y obligaciones entre trabajador y empresa, considerado como un factor clave para entender el comportamiento y el bienestar de los trabajadores en una organización, sin embargo, dentro de este contexto, la edad es un factor generacional del cual se sospecha influye sobre el contrato psicológico. El propósito de este trabajo fue analizar si este factor generacional influye sobre el contrato psicológico, tomando como campo de estudio el sector restaurantero ubicado en el Norte de México. Esto se llevó a cabo a través de una investigación descriptiva, transversal, no experimental y causal. A través de un Análisis de Varianza [ANOVA] se determinó que la edad no tuvo impacto significativo sobre el contrato psicológico de la muestra estudiada. Las organizaciones deben indagar acerca de los factores que intervienen en el contrato psicológico con la intención de reforzar los vínculos con el trabajador y la permanencia del mismo.

JEL: M10, M12

PALABRAS CLAVES: Contrato Piscológico, Edad

IMPACT OF AGE IN PSYCHOLOGICAL CONTRACT ON EMPLOYEES OF RESTAURANT SECTOR IN THE NORTH OF MEXICO

ABSTRACT

Psychological contract is the agreement of promises and obligations between worker and company, nowadays it is a key element to understand the behavior and well-being of workers within an organization, however, in this context, age is a generational factor which is suspected of influencing different labor aspects, among which is the psychological contract. This work was carried out with the purpose of analyzing if this generational factor influences the psychological contract, taking as a field of study the restaurant sector located in the North of Mexico. This research is descriptive, transversal, non-experimental and causal design. An Analysis of Variance [ANOVA] was developed to determined that age had no significant impact on the psychological contract of the sample studied. Organizations must inquire about the factors that intervene in the psychological contract with the aim of reinforcing permanence and bonds with the employee.

JEL: M10, M12

KEYWORDS: Psychological Contract, Age

INTRODUCCIÓN

Actualmente las personas forman parte esencial para la estructura de una organización, asumen responsabilidades compartidas, donde a través de la disposición de recursos y capacidades, ayudan a la empresa a lograr sus objetivos (Sánchez & Herrrera, 2016).El contrato psicológico es un modelo mental de intercambio de un individuo, donde éste tiene libre albedrío y realiza intercambios sociales a través de lso cuales puede alcanzar sus propios objetivos (Rousseau D. , 2016). Es por razón que el presente trabajo tiene como objetivo analizar si la edad tiene impacto sobre el contrato psicológico de los trabajadores del sector restaurantero ubicados en la frontera Norte de México, planteando como hipótesis que este factor generacional no influye sobre el contrato psicológico.

REVISIÓN DE LITERATURA

El contrato psicológico son las creencias individuales en una obligación recíproca entre los empleados y la organización (Rousseau D. , 1989). El estudio de la edad dentro del ambito laboral han cobrado importancia, debido a la aparicion de evidencia de que los procesos relacionados a la edad son importantes predictores en diferentes resultados del trabajo en diferentes niveles organizacionales (Rudolph, Zacher, & Scheibe, 2018). Recientemente, la edad ha pasado de ser simplemente una variable de control estadístico en el trabajo y en la psicología organizacional, a un foco central de estudio (Truxillo & Fraccaroli, 2015). La edad se ha considerado como una variable que impacta de forma significativa al contrato psicológico (Böhrt, Solares, & Romero, 2014). Sin embargo no se ha encontrado evidencia que explique porqué y cómo es que ésta afecta las relaciones del contrato psicológico con las actitudes en el trabajo (Bal, de Lange, Zacher, & Van der Heijden, 2016), esto debido a que describir la forma en la que la edad influye en la percepción de un contrato psicológico ha sido tarea compleja (Truxillo & Fraccaroli, 2015). Es vital que las organizaciones sean conscientes de estas diferencias generacionales, con el fin de proponer contratos psicológicos más personalizados, que logren adaptarse a las necesidades de cada categoría y de eseta forma disminuir la intención de rotar (Sueiras, Selva, & Castellana, 2016).

METODOLOGÍA

Esta investigación fue de tipo descriptivo, transversal, no experimental y causal. La muestra obtenida para el estudio fue no probabilística, por convenicnecia, constó de 114 participantes voluntarios que se encontraban actualmente laborando en restaurantes de comida rápida en el Norte de México. Los datos fueron recolectados a través de un cuestionario auto administrado, que se les proporcionó a cada uno de los sujetos dentro de su área de trabajo. El cuestionario utilizado para la valoración del contrato psicológico, contiene 10 ítems, mismo que fue elaborado a partir de propuestas existentes (Freese & Schalk, 2008; Guest & Conway, 2002; Robinson, Kraatz, & Rousseau, 1994; Robinson & Morrison, 2000; Rousseau, 2001; Tekleab & Taylor, 2003). Utiliza una escala de respuesta tipo Likert de 5 puntos; no ha cumplido, ha cumplido a medias, ha cumplido, ha cumplido en gran parte y ha cumplido por completo. Se realizó una prueba de validez interna para este cuestionario, obteniendo un alfa de Cronbach de 0.926, evidenciando que el instrumento es fiable. El análisis estadístico de los datos obtenidos, fue realizado a través del software estadístico SPSS 23®.

RESULTADOS

En la tabla 1 se muestran las características demográficas de los sujetos de estudio. La muestra está conformada por 59 hombres y 55 mujeres, de los cuales el 51.8% tiene menos de 20 años de edad, el 36.8% se encuentra entre 20 y 25 años, mientras que el 11.4% cuenta con más de 25 años. La mayor parte de la muestra [57%] cuanta con preparatoria terminada. El 48.2% de la muestra tiene menos de un año trabajando

en en la organización, mientras que otro 48.2% tiene entre 1 y 3 años de antigüedad en la misma. La mayoría de los participantes son empleados generales [92.9%].

Tabla 1: Carcaterísticas Demográficas de la Muestra

	Característica	No. de Personas	%		Característica	No. de Personas	%
Sexo	Hombre	59	51.8	Antigüedad	Menos de un año	55	48.2
	Mujer	55	48.2		Entre 1 y 3 años	55	48.2
					Más de 3 años	4	3.5
Edad	Menos de 20 años	59	51.8				
	Entre 20 y 25 años	42	36.8				
	Más de 25 años	13	11.4				
Escolaridad	Preparatoria	65	57.0	Puesto	Gerente	2	1.8
	terminada	22	19.3		Supervisor	3	2.6
	Carrera profesional	1	0.9		Líder	3	2.6
	inconclusa	26	22.8		Empleado General	106	92.9
	Carrera profesional terminada						
	Otra						

En esta tabla se muestran los datos descriptivos de los sujetos participantes dentro del estudio. Fuente: Elaboración propia.

El contrato psicológico fue valorado a través de los ìtems mostrados en la tabla 2. En ésta se muestra que el ítem con mayor promedio [4.04] fue, “En qué medida le ha proporcionado lo que le prometió explícitamente (por escrito)”, seguida por el ítem “En qué medida le ha proporcionado lo que le prometió implícitamente” [3.90]. Esto quiere decir que la mayoría de los sujetos perciben que sus patrones han cumplido con lo prometido. Otro de los ítems con mayor puntaje [3.89] fue “En qué medida cumple usted con lo que espera la organización”, con lo que se puede observar que los trabajadores perciben que tanto ellos como la organización, han cumplico con lo estipulado al inicio de su contrato. Se pueden ver también las pruebas de Análisis de Varianza entre las diferentes categorías de edad; 1= menos de 20 años, 2= entre 20 y 25 años, 3= más de 25. Se puede observar que ninguno de los ítems valorados mostró diferencias significativas entre las tres categorías de edad estudiadas, todos los valores p obtenidos fueron mayores al nivel de significancia [0.05]. Esto quiere decir que la edad no influyó en los ítems valorados.

Se llevó a cabo un Análisis Factorial Exploratorio [AFE], con rotación Varimax y con criterio de extracción del número de factores, fijàndose en 1, se utilizó como método de puntuación la regresión. Como resultado arrojó un índice de Kaiser-Meyer-Olkin [KMO] de 0.926, el Test de Esfericidad de Barlett obtuvo un valor de Chi-cuadrada de 706.82, con 45 grados de libertad. El análisis de varianza de un factor indicó que en el contrato psicológico no existen diferencias entre las categorías de edad, ya que el valor p fue de 0.771, es decir la edad no es un factor que influya sobre el contrato psicológico.

Tabla 2: Prueba de ANOVA Entre los Grupos Con Base a la Edad Respecto al Contrato Psicológico

N=114	Media	Desviación Estándar		Suma de Cuadrados	Grados de Libertad	Media Cuadrática	F	Sig.
En qué medida ha cumplido las obligaciones con usted.	3.87	.836	Entre grupos	.868	2	.434	.616	.542
			Dentro de los grupos	78.159	111	.704		
			Total	79.026	113			
En qué medida le ha proporcionado lo que le prometió implícitamente	3.90	.892	Entre grupos	1.336	2	.668	.837	.436
			Dentro de los grupos	88.603	111	.798		
			Total	89.939	113			
En qué medida le ha proporcionado lo que le prometió explícitamente (por escrito).	4.04	.872	Entre grupos	.904	2	.452	.591	.556
			Dentro de los grupos	84.955	111	.765		
			Total	85.860	113			
En qué medida cumple sus promesas para con usted.	3.87	.982	Entre grupos	2.759	2	1.380	1.441	.241
			Dentro de los grupos	106.267	111	.957		
			Total	109.026	113			
En qué medida las promesas hechas durante su contratación se han cumplido hasta ahora.	3.76	.915	Entre grupos	.951	2	.476	.564	.571
			Dentro de los grupos	93.654	111	.844		
			Total	94.605	113			
A cambio de su trabajo, le ha dado lo que le prometió.	3.72	.964	Entre grupos	.361	2	.180	.191	.826
			Dentro de los grupos	104.657	111	.943		
			Total	105.018	113			
En qué medida cumple con lo que usted espera de ella.	3.78	.900	Entre grupos	.982	2	.491	.602	.549
			Dentro de los grupos	90.536	111	.816		
			Total	91.518	113			
En qué medida cumple usted con lo que espera la organización.	3.89	.890	Entre grupos	.185	2	.092	.115	.892
			Dentro de los grupos	89.333	111	.805		
			Total	89.518	113			
Hasta dónde ha cumplido usted con sus obligaciones hacia la organización.	3.86	.911	Entre grupos	.201	2	.100	.119	.888
			Dentro de los grupos	93.554	111	.843		
			Total	93.754	113			
En qué medida ha cumplido usted con sus promesas hacia la organización.	3.76	.915	Entre grupos	.433	2	.216	.255	.775
			Dentro de los grupos	94.172	111	.848		
			Total	94.605	113			

Fuente: Elaboración propia

CONCLUSIONES

La muestra obtuvo mayores valores en los ítems “En qué medida le ha proporcionado lo que le prometió explícitamente (por escrito)” y “En qué medida le ha proporcionado lo que le prometió implícitamente”, esto muestra que los sujetos participantes consideran que la organización está cumpliendo con lo prometido al inicio de su contratación. De acuerdo con lo encontrado en esta investigación, se tuvo evidencia para no rechazar la hipótesis planteada al inicio del documento, ya que no se encontraron diferencias significativas entre las tres categeorías de edad analizadas, es decir el factor generacional no influye sobre el contrato psicológico. Se recomienda en un futuro incluir más categorías de edad, así como investigar en diferentes sectores laborales, que permitan analizar el efecto de esta variable generacional con el contrato psicológico, ya que el estudio se realizó solamente en el sector restaurantero.

REFERENCIAS

Böhrt, R., Solares, L., & Romero, C. (2014). Evolución del Contrato Piscológico y el Compromiso Organizacional con la Edad y la Antigüedad. *Ajayu*, *12*(1), 33-63.

Bal, P., de Lange, A., Zacher, H., & Van der Heijden, B. (2016). A lifespan perspective on psychological contracts and their relations with organizational commitment. *Age in the Workplace. Challenges and Opportunities*, 31-.

Freese, C., & Schalk, R. (2008). How to measure the psychological contract? A critical criteria-based review of measures. *South African Journal of Psychology, 38*(2), 269-286.

Guest, D., & Conway, N. (2002). Communicating the psychological contract: an employer perspective. *Human Reource Management Journal , 12*(2), 22-38.

Robinson, S., & Morrison, E. (2000). The development of psychological contract breach and violation: a longitudinal study. *Journal of Organizational Behavior, 21*(5), 525-546.

Robinson, S., Kraatz, M., & Rousseau, D. (1994). Changing Obligations and the Psychological Contract: A Longitudinal Study. *The Academy of Management Journal , 37*(1), 137-152.

Rousseau, D. (1989). Psychological and implied contracts in organizations. *Employee Responsabilities and Rights Journal , 2*(2).

Rousseau, D. (2001). Schema, promise and mutuality: The building blocks of the psychological contract. *Journal of Occupational and Organizational Psyhchology, 74*(4), 511-541.

Rousseau, D. (2016). Free will in social and psychological contracts. *Society and Business Review, 11*(2), 210-216.

Rudolph, C., Zacher, H., & Scheibe, S. (2018). *Advances in research on age in the workplace and retirement.* Frontiers Research Topics.

Sueiras, X., Selva, C., & Castellana, N. (2016). El papel del factor generacional en el contrato psicológico no replicable. *Quaderns de Psicología, 18*(3), 97-105.

Tekleab, A., & Taylor, M. (2003). Aren't there two parties in an employment relationship? Antecedents and consequences of organization–employee agreement on contract obligations and violations. *Journal of Organizational Behavior , 24*(5), 585-608.

Truxillo, D., & Fraccaroli, F. (2015). *Age in the workplace. Challenges and opportunities.* New York: Routledge.

BIOGRAFÍA

Karla Gabriela Gómez Bull es Maestra en Ingeniería Industrial por la Universidad Autónoma de Ciudad Juárez y Profesora de Tiempo Completo de la Universidad Autónoma de Ciudad Juárez, adscrita al Instituto de Ingeniería y Tecnología en Campus Ciudad Universitaria, en el departamento de Ingeniería Industrial y Manufactura. Av. Del Desierto 18100, Cd. Juárez s/n, México.

Marisela Vargas Salgado es Doctora en Ciencias Administrativas por la Universidad Autónoma de Ciudad Juárez y Profesora de la Universidad Autónoma de Ciudad Juárez, adscrita al Instituto de Ciencias Sociales y Administración en Campus Ciudad Universitaria, Av. Del Desierto 18100, Cd. Juárez s/n, México.

Aurora Irma Máynez Guaderrama, Doctora en Planeación Estratégica y Dirección de Tecnología por la Universidad Popular Autónoma del Estado de Puebla, Profesora de Tiempo Completo de la Universidad

Autónoma de Ciudad Juárez. Adscrita al Instituto de Tecnología e Ingeniería, Avenida del Charro 450, Ciudad Juárez Chih., México

Gabriel Ibarra Mejía, PhD. Environmental Science and Engineering, por University of Texas at El Paso, Profesor en UTEP, adscrito al Departamento de Salud Pública, 1851 Wiggings Rd., El Paso, Tx 79968.

ANÁLISIS COSTO BENEFICIO DE LA ATENCIÓN DEL RIESGO DE TRABAJO EN EL INSTITUTO MEXICANO DEL SEGURO SOCIAL

Flor de María Tavera Ramírez, Universidad Michoacana de San Nicolás de Hidalgo
Virginia Hernández Silva, Universidad Michoacana de San Nicolás de Hidalgo
María Isabel Escobedo López, Universidad Nacional de Educación a Distancia

RESUMEN

Ante la inquietud sobre la conveniencia de atender un *riesgo de trabajo sin dar aviso al Instituto Mexicano del Seguro Social (IMSS) para evitar el incremento de la prima de riesgo de trabajo, 37 empresas de la ciudad de Morelia Michoacán, México participaron en este estudio donde se establece la relación costo-beneficio entre el aumento del costo del seguro de riesgo de trabajo y los beneficios económicos que el IMSS cubre por cuenta del patrón al configurarse el riesgo amparado. En primer lugar, se encontró que la prima de riesgo de trabajo no aumenta de manera automática por configurarse un riesgo, existiendo casos donde disminuye. En segundo lugar se estableció la relación Costo-Beneficio en el supuesto de 90 días de incapacidad, encontrando que una de las empresas no vio aumentada su prima, en 28 de las 36 restantes la relación costo-beneficio fue superior a uno, concluyendo de manera directa que para 29 de las empresas analizadas resulta más económico para el patrón que el trabajador sea atendido a través del IMSS y sea éste quien lo sustituya en el pago de las prestaciones económicas a pesar del aumento del costo del seguro de riesgo de trabajo para el siguiente año..*

PALABRAS CLAVE: Análisis Costo-Beneficio, Riesgo de Trabajo, Seguridad Social

COST BENEFIT ANALYSIS OF THE LABOR RISK ATTENTION IN THE MEXICAN INSTITUTE OF SOCIAL SECURITY

ABSTRACT

Given the concern about the convenience of addressing a work risk without notifying the Mexican Social Security Institute (IMSS by its initials in Spanish) to avoid the increase in the risk of work premium, 37 Mexican companies participated in this study where the cost-benefit relationship is established between the increase in the cost of work risk insurance and the economic benefits that the IMSS covers for the account of the employer when the risk covered is set. In the first place, it was found that the work risk premium does not increase automatically because risk is configured, there are cases where it decreases. Secondly, the Cost-Benefit relationship was established in the case of 90 days of disability, finding that one of the companies did not see its premium increased, in 28 of the remaining 36 the cost-benefit ratio was greater than one, concluding directly that for 29 of the companies analyzed, it is more economical for the employer to receive the worker through the IMSS and be the one who replaces him in the payment of the economic benefits despite the increase in the cost of the work risk insurance for the following fiscal exercise.

JEL: H55, J32, D61,

KEYWORDS: Cost-benefit Analysis, Occupational Risk, Social Security

INTRODUCCIÓN

La realización de cualquier actividad laboral conlleva riesgos de trabajo, aun cuando se adopten las medidas de seguridad e higiene adecuadas. En la legislación mexicana el patrón es el responsable de los riesgos de trabajo que sufran sus empleados, debiendo otorgarle atención médica y económica, el Instituto Mexicano del Seguro Social (IMSS) sustituye al patrón en todas las obligaciones contraídas a través del Seguro de Riesgos de Trabajo, siempre y cuando el trabajador haya estado registrado en el régimen obligatorio del seguro social. La prima sobre la cual el patrón paga el Seguro de Riesgos de Trabajo se fija, de inicio, en función de la actividad que realiza la empresa y, posteriormente, cada año se revisa la siniestralidad ocurrida para determinar una nueva prima que, de no haberse configurado riesgos de trabajo, disminuye un punto porcentual, o, dependiendo del índice de frecuencia y gravedad de dichos riesgos, se podría aumentar hasta un punto porcentual. Ante el posible aumento de prima del seguro de riesgos de trabajo algunos patrones tienen la idea de que resulta más barato atender a los trabajadores fuera del IMSS cubriendo ellos directamente los gastos de atención médica y sueldo por días de incapacidad, ocultando el siniestro a las autoridades laborales y de Seguridad Social, a pesar del riesgo que obtienen de ser sancionados por las autoridades laborales al ocultar un accidente o enfermedad de trabajo.

En este documento se analiza, en primer lugar, que no en todos los casos donde existe un riesgo de trabajo la prima aumenta, y, en segundo lugar, se hace un análisis costo beneficio entre el costo por el aumento de la prima y las prestaciones económicas que el IMSS cubre al trabajador sustituyendo al patrón en la obligación de hacerlo. El presente trabajo es de naturaleza profesional y de utilidad práctica ya que toma datos de empresas con distintos supuestos de riesgos de trabajo para establecer una relación costo beneficio que otorgue una herramienta para la toma de decisión del patrón sobre atender los riesgos de trabajo a través del IMSS, como lo establece la legislación mexicana, o hacerlo a través de otras instituciones y cubrir él de manera directa las obligaciones contraídas con los trabajadores siniestrados.

REVISIÓN DE LITERATURA

A través del Análisis Costo-Beneficio estudiado por Escobar & Cuartas, (2006); Cohen & Franco, (2006); Cellini & Kee, (2010, 2015); Gümus (2001,2006); Sustein (2014) se establece la relación existente entre el costo que genera el aumento de la prima de riesgo de trabajo y el monto económico que el Instituto Mexicano del Seguro Social (IMSS) cubre al trabajador siniestrado sustituyendo al patrón en su obligación, de acuerdo con la Teoría del Riesgo Social, que permite que el patrón se deslinde de la responsabilidad que le impone la legislación del trabajo, a través del pago de un seguro, distribuyendo así los recursos de toda una colectividad para hacer frente a la reparación del riesgo amparado. (Ledezma, 2003; García Maldonado, 2016; Jara, 2007; Rojas & Mainieri, 2008; Ortega, 2015). De esta manera el pago de las cuotas de Seguridad Social son un mecanismo para transferir riesgos, ya que el IMSS sustituye al patrón en todas sus responsabilidades a cambio de las cuotas de seguridad social.

METODOLOGÍA

Se realiza análisis de los datos obtenidos con información proporcionada por 37 empresas pertenecientes a la una muestra dirigida no probabilística, ya que su objetivo es determinar la relación costo-beneficio únicamente en las empresas observadas. La hipótesis a verificar es la siguiente: El beneficio económico que el Instituto Mexicano del Seguro Social (IMSS) entrega al trabajador siniestrado en sustitución de la obligación del patrón, es superior al incremento del costo del seguro de riesgo de trabajo derivado del aumento de la prima de riesgo. Para cada empresa se determinó el comportamiento de la prima de riesgo de trabajo con motivo de siniestralidad (Tabla 1), calculando la prima de riesgo de trabajo con base a 6 distintos supuestos de siniestralidad: sin riesgos de trabajo, con riesgos de trabajo que generaron 1, 10, 30 y 90 días de incapacidad para el trabajador y con riesgo de trabajo que produjo la defunción de un trabajador.

Tabla 1: Comportamiento de la Prima de Riesgo de Trabajo con Motivo de la Siniestralidad

Empresa	Prima 2016	Prima Sin Riesgo 2017	Prima 2017 Con Riesgo Subsidiado de 1 Día de Incapacidad	Prima 2017 Con Riesgo Subsidiado de 10 Días de Incapacidad	Prima 2017 Con Riesgo Subsidiado de 30 Días de Incapacidad	Prima 2017 Con Riesgo Subsidiado de 90 Días de Incapacidad	Prima 2017 Con Riesgo Subsidiado de 1 Defunción
E1	0.5000	0.5000	0.5339	0.8388	1.5000	1.5000	1.5000
E2	0.8087	0.5000	0.5012	0.5116	0.5347	1.8087	1.8087
E3	0.5000	0.5000	1.2462	1.5000	1.5000	1.5000	1.5000
E4	2.5984	1.5984	1.5984	1.5984	3.0206	3.5984	3.5984
E5	0.8406	0.5000	0.5332	0.8317	1.5002	1.8406	1.8406
E6	3.5107	2.5107	2.5107	2.5107	2.5107	4.5107	4.5107
E7	2.5000	1.5000	1.5000	1.5000	1.5000	2.4624	3.5000
E8	4.6533	3.6533	3.6533	3.6533	3.6533	5.6533	5.6533
E9	0.5202	0.5000	0.7173	1.5202	1.5202	1.5202	1.5202
E10	0.5000	0.5000	0.5069	0.5689	0.7068	1.1212	1.5000
E11	5.1425	4.1425	4.1425	4.1425	4.1425	6.0600	6.1425
E12	6.5888	5.5888	5.5888	5.5888	7.5888	7.5888	7.5888
E13	2.5984	1.5984	1.5984	1.6669	3.5984	3.5984	3.5984
E14	0.5000	0.5000	0.5165	0.6654	0.9962	1.9369	1.9369
E15	0.5888	0.5000	0.5150	0.6500	0.9501	1.5890	1.5890
E16	2.5888	1.5888	1.5888	1.5890	1.9654	3.5888	3.5888
E17	0.5888	0.5888	0.5888	0.5983	0.7954	1.3875	2.5888
E18	5.5888	4.5888	4.5888	4.5888	4.5888	6.5888	6.5888
E19	1.5000	0.5000	0.5525	1.0295	2.0886	2.5000	2.5000
E20	2.5888	1.5888	1.5888	1.5888	2.0886	3.5888	3.5888
E21	1.1307	0.5000	0.5618	1.1178	2.1307	2.1307	2.1307
E22	2.5984	1.5984	1.5984	1.7860	3.5984	3.5984	3.5984
E23	7.5888	6.5888	6.5888	6.5888	6.5888	8.5888	8.5888
E24	2.5984	1.5984	1.5984	3.5984	3.5984	3.5984	3.5984
E25	0.5984	0.5000	0.6050	1.5984	1.5984	1.5984	1.5984
E26	1.1307	0.5000	0.6000	1.5002	2.1307	2.1307	2.1307
E27	0.5000	0.5000	0.6050	1.5000	1.5000	1.5000	1.5000
E28	2.5984	1.5984	1.5984	2.0753	3.5984	3.5984	3.5984
E29	6.5888	5.5888	5.5888	5.5888	5.5888	7.5888	7.5888
E30	2.1020	1.1020	1.1020	1.5680	3.1020	3.1020	3.1020
E31	1.5888	0.5888	0.5888	0.9668	1.9003	2.5888	2.5888
E32	0.5000	0.5000	0.5788	1.2976	1.5000	1.5000	1.5000
E33	3.5888	2.5888	2.5888	2.5888	2.5888	3.2135	4.5888
E34	0.5000	0.5000	0.5716	1.2243	1.5000	1.5000	1.5000
E35	7.5888	6.5888	6.5888	6.5888	6.5888	7.0187	8.5888
E36	7.5888	6.5888	6.5888	6.5888	6.5888	7.0187	8.5888
E37	6.5888	5.5888	5.5888	5.5888	5.5888	5.5888	7.5888

En la Tabla 1 la columna "Empresa" contiene nombres genéricos de las empresas estudiadas, "Prima 2016" representa la prima de riesgo laboral con la que la empresa cotizó en el año 2016; la "Prima sin Riesgo 2017", la prima de riesgo laboral para el año 2017 en caso de no haber siniestros durante el año previo; las columnas de "n días de incapacidad", con 1, 10, 30 y 90 días representan la prima de riesgo laboral en caso de que el incidente hubiese resultado en incapacidad de tantos días; "1 defunción" representa la prima en el caso de que hubiese habido una defunción reportada durante el año previo. Fuente: Elaboración propia.

Una vez ubicado que 36 de las 37 empresas ven incrementada su prima de riesgo de trabajo en el supuesto de 90 días subsidiados por incapacidad se realiza el cálculo de cuotas obrero patronales de seguridad social para el ejercicio 2017, primero con la prima sin riesgo 2017, supuesto en el cual la prima de riesgo de trabajo disminuye, y posteriormente con la prima con riesgo subsidiado de 90 días de incapacidad, supuesto en el cual la prima de riesgo de trabajo aumenta, para entonces obtener la variable: Costo, que se lleva a valor presente al periodo 0 para que su valor pueda ser comparado al de la variable Beneficio, aplicando la tasa de descuento del 3% sugerida por (Gümüs, 2006) (Cellini & Kee, 2015) y (Sunstein, 2014). La variable

Beneficio se obtuvo multiplicando el número de días subsidiados por incapacidad por el Salario Base de Cotización (SBC) de un trabajador seleccionado aleatoriamente en la empresa, bajo el supuesto de que es dicho trabajador quien sufre el riesgo y, por lo tanto, debe percibir su sueldo íntegro durante los 90 días en que estuvo incapacitado para trabajar. Una vez que se definieron los conceptos de las variables: Costo y Beneficio, se establece la Relación Costo Beneficio (RCB), [1]

$$RCB = \frac{VPB}{VPC} = \frac{SBC \cdot n}{\frac{(\sum_{t=1}^{12} CRTP_1) - (\sum_{t=1}^{12} CRTP_2)}{(1+3\%)\text{^}1}} \tag{1}$$

En donde:

RCB = Relación Costo Beneficio,

VPB = el Valor Presente del Beneficio, es el subsidio económico que otorga el IMSS al trabajador afectado por el número de días de incapacidad

SBC = Salario base de cotización del trabajador afectado por día

n = número de días subsidiados por incapacidad temporal por riesgo de trabajo; valor constante igual a 90

VPC = Valor Presente del Costo: Aumento del costo entre las cotizaciones de 2017 con la prima sin riesgo de trabajo (prima reducida) y con subsidio por incapacidad de 90 días (prima aumentada)

$CRTP_1$ = Cuotas por riesgo de trabajo de todos los trabajadores (año 2017) calculada con prima aumentada en 1% con relación a la prima del año anterior (año 2016)

$CRTP_2$ = Cuotas por riesgo de trabajo de todos los trabajadores (año 2017) calculada con prima disminuida en 1% con relación a la prima del año anterior (año 2016)
t = períodos mensuales calculados, desde período 1 hasta período 12 año 2017

La aplicación de la fórmula contenida en la ecuación [1] genera la RCB para cada empresa observada, cuyo resultado se muestra en la Tabla 2.

Tabla 2: Relación Costo Beneficio Por Empresa

Empresa	Sbc Trabajador Afectado	Vpb a Valor Periodo 0. Subsidio Económico Que Otorgó el Imss al Trabajador Con Motivo Del Riesgo de Trabajo	Vpc Aumento del Costo Entre Las Cotizaciones de 2016 Con la Prima Reducida y Aumentada	Rcb = Vpb/Vpc
E1	251.02	22,591.80	11,623.82	1.94
E2	536.90	48,321.00	76,737.91	0.63
E3	81.27	7,314.72	1,507.18	4.85
E4	71.37	6,423.30	3,524.83	1.82
E5	174.36	15,692.40	20,050.35	0.78
E6	120.00	10,800.00	13,180.58	0.82
E7	85.00	7,650.00	7,106.02	1.08
E8	80.00	7,200.00	5,783.30	1.24
E9	104.52	9,406.80	4,078.57	2.31
E10	400.00	36,000.00	31,829.31	1.13
E11	140.58	12,652.20	12,005.27	1.05
E12	130.00	11,700.00	8,201.57	1.43
E13	100.00	9,000.00	19,866.12	0.45
E14	248.34	22,350.60	43,247.48	0.52
E15	125.42	11,287.80	20,166.28	0.56
E16	134.38	12,094.20	14,143.22	0.86
E17	160.00	14,400.00	16,781.28	0.86
E18	190.00	17,100.00	14,736.01	1.16
E19	150.00	13,500.00	11,082.99	1.22
E20	282.20	25,398.00	16,336.97	1.55
E21	100.26	9,023.40	5,457.11	1.65
E22	83.66	7,529.40	4,150.39	1.81
E23	104.52	9,406.80	5,161.11	1.82
E24	152.92	13,762.80	6,762.21	2.04
E25	100.00	9,000.00	3,995.79	2.25
E26	125.42	11,287.80	4,534.22	2.49
E27	122.76	11,048.40	4,381.29	2.52
E28	83.66	7,529.40	2,964.56	2.54
E29	83.66	7,529.40	2,964.51	2.54
E30	124.80	11,232.00	3,848.98	2.92
E31	194.10	17,469.00	5,827.81	3.00
E32	190.23	17,120.70	5,552.05	3.08
E33	210.14	18,912.60	5,562.20	3.40
E34	206.29	18,566.10	5,224.48	3.55
E35	119.46	10,751.00	2,117.59	5.08
E36	223.67	20,130.30	3,028.41	6.65
E37	104.66	9,419.40	-	#¡DIV/0!

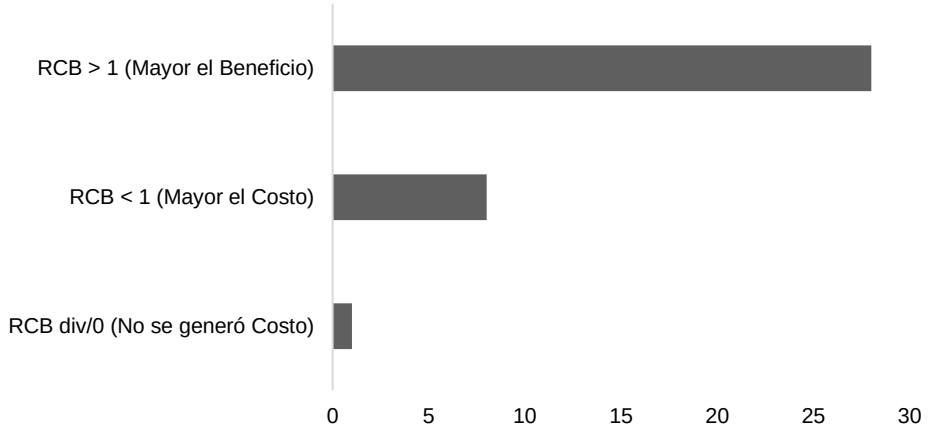
En esta tabla la columna "Empresa" representa el nombre genérico de las empresas estudiadas; la columna SBC representa el Salario Base de Cotización del trabajador afectado, la columna "VPB" representa el valor presente del beneficio: el subsidio que otorga el IMSS al trabajador afectado, calculado al período 0; "VPC" representa el valor presente de los costos resultado de la comparación entre las cotizaciones con la prima disminuida y aumentada, descontado al período 0 la columna RCB representa la relación o razón costo-beneficio, calculada con la fórmula $RCB = VPB/VPC$ *, en donde VPB = valor presente y VPC es el valor del costo descontado al período 0. Fuente: Elaboración propia.*

RESULTADOS

La prima de riesgo de trabajo derivada de la revisión de la siniestralidad de las empresas durante el año siniestrado (2016) no aumenta para el siguiente ejercicio (2017) por el hecho de haber tenido un riesgo de trabajo, dado que el aumento de la prima de riesgo de trabajo se calcula en función del índice de frecuencia y gravedad del riesgo, así como del número de trabajadores promedio expuestos al riesgo cuando las

consecuencias del riesgo son mínimas (un solo día de incapacidad) prima de riesgo de trabajo incluso puede verse disminuida, se observa que en el supuesto de un solo día subsidiado por incapacidad por riesgo de trabajo la prima de riesgo de trabajo bajó en 22 de las 37 empresas estudiadas. En el supuesto de que el riesgo de trabajo tuviera como consecuencia el fallecimiento del trabajador, la totalidad de las primas de riesgo de trabajo de las empresas se vieron aumentadas dada la gravedad que supone un evento de esa magnitud, sin embargo, dicho aumento por disposición expresa de ley únicamente es de un punto porcentual con relación a la prima del año siniestrado. Por lo tanto, una vez que la empresa tiene riesgos de trabajo que generen aumento de prima, un nuevo accidente o enfermedad de trabajo no generará mayor incremento en dicha prima. En el supuesto de 90 días de incapacidad, una de las 37 empresas estudiadas presentó disminución en su prima, por lo tanto, la atención de su riesgo de trabajo en el Instituto Mexicano del Seguro Social (IMSS) no le aumenta el costo del seguro para el siguiente año, al ser cero para esta empresa la variable costo, no se obtiene Relación Costo Beneficio (RCB) en ella. La RCB determinada para las 36 empresas que vieron aumentada su prima de riesgo de trabajo en el supuesto de 90 días de subsidio por incapacidad, resulta mayor a uno en 28 empresas, (Figura 1), lo que indica que para éstas resulta más económico que el IMSS sustituya al patrón en las prestaciones en dinero a que está obligado a pagar al trabajador accidentado, a pesar del aumento del costo del seguro de riesgo de trabajo por el aumento de la prima de riesgo de trabajo. (Tabla 3)

Figura 1: Empresas Por Resultado de Relación Costo Beneficio (RCB)



En la figura 1 se muestra de manera gráfica los resultados de la Relación Costo Beneficio (RCB) para las 37 empresas estudiadas, de las cuales en 1 no se generó costo ya que la prima de riesgo de trabajo no aumentó para el siguiente año en el escenario estudiado de 90 días de subsidio por incapacidad, por lo tanto su división entre cero en la RCB la excluye de la prueba de hipótesis, 28 empresas obtuvieron una RCB mayor a 1 lo que significa que es mayor el beneficio que el costo y 8 empresas tuvieron una RCB menor a 1 lo que implica que es mayor el costo que el beneficio. Fuente: Elaboración propia

Tabla 3: Estadísticos descriptivos Relación Costo Beneficio (RCB)

		Frecuencia	Porcentaje	Porcentaje Válido	Porcentaje Acumulado
	Mayor beneficio	28	77.8	77.8	77.8
	Mayor costo	8	22.2	22.2	100.0
	Total	36	100.0	100.0	

De las 36 empresas cuya prima de riesgo de trabajo aumentó en el escenario de 90 días de incapacidad por riesgo de trabajo, se presentan los estadísticos descriptivos de la Relación Costo Beneficio (RCB), los cuales arrojan como resultados para 28 de las 36 empresas la RCB es superior a uno, lo que indica que son mayores los beneficios por atender al trabajador en el IMSS que los costos que genera el aumento de su prima de riesgo de trabajo para el siguiente año, lo cual representa un 77.80% de las empresas observadas, mientras que 8 empresas muestran una RCB inferior a uno, lo que indica que es mayor el costo por el aumento de la prima de riesgo de trabajo para el siguiente año, que el beneficio cubierto por el IMSS del pago de subsidio al trabajador siniestrado durante 90 días. Fuente: Elaboración propia.

Una vez obtenidos los datos de estadística descriptiva (Tabla 3) se procede a realizar una prueba de hipótesis, las Hipótesis Nula y de Investigación son las siguientes:
Hipótesis nula (H0), [2]

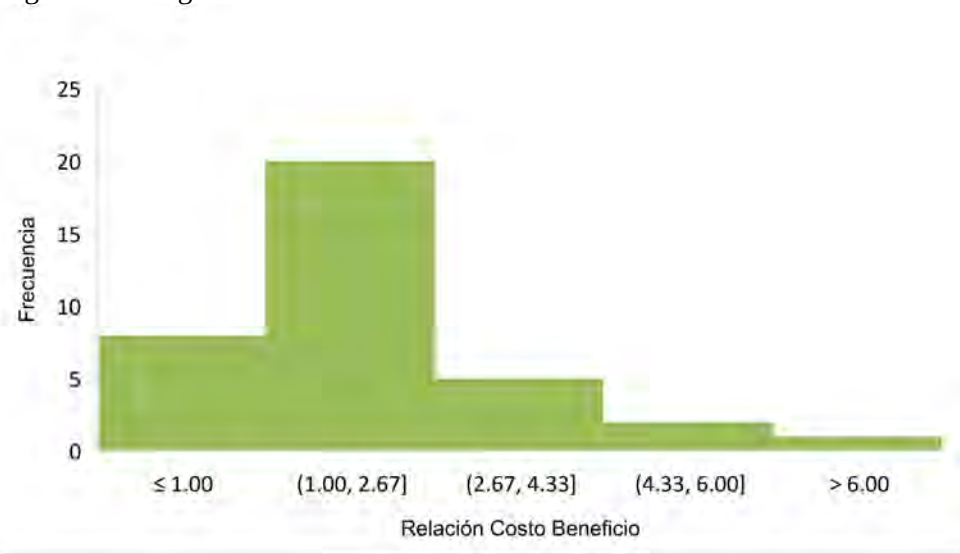
$$H0: \quad RCB<1 \tag{2}$$

La Relación Costo Beneficio (RCB) por atender a un trabajador por riesgo de trabajo a través del IMSS es menor a 1: los beneficios que cubre el IMSS al trabajador por concepto de incapacidad temporal son inferiores al aumento de costo de cuotas patronales derivados del aumento de la prima de riesgo de trabajo.
Hipótesis de investigación (H1) [3]

$$H1: \quad RCB \geq 1 \tag{3}$$

La Relación Costo Beneficio (RCB) por atender a un trabajador por riesgo de trabajo a través del IMSS es mayor o igual a 1: los beneficios que cubre el IMSS al trabajador por concepto de incapacidad temporal son mayores al aumento de costo de cuotas patronales derivados del aumento de la prima de riesgo de trabajo. Los datos de la relación costo beneficio (RCB) mayor o menor a uno presentan una distribución asimétrica con sesgo positivo (Figura 2), su nivel de significancia con la prueba Shapiro-Wilk resultó en 0.001 (Tabla 4)

Figura 2: Histograma de frecuencias Relación Costo Beneficio



En esta figura se presenta la gráfica del Histograma de Frecuencias de la Relación Costo Beneficio para 36 empresas que vieron incrementada su prima de riesgo de trabajo en el escenario de 90 días de subsidio por incapacidad de riesgo de trabajo, los cuales presentan una media de 2.04 y una desviación estándar de 1.383. Se aprecia que los datos presentan una distribución asimétrica con sesgo positivo por lo que se procede a realizar prueba de normalidad para menos de 50 datos. Fuente: Elaboración propia.

Tabla 4: Prueba de Normalidad

	Shapiro-Wilk		
	Estadístico	gl	Sig.
RCB	.872	36	.001

Se realiza la prueba de normalidad a los resultados de la Relación Costo Beneficio (RCB) mostrado en la Tabla 2 por empresa, eliminando 1 empresa de las 37 observadas ya que dicha empresa no presentó aumento de prima de riesgo de trabajo en el escenario de 90 días de subsidio por incapacidad, teniendo entonces 36 empresas para las que se determinó la RCB, dicha muestra presenta una distribución asimétrica con sesgo positivo, en la prueba de normalidad para una muestra menor a 50 datos Shapiro Wilk su nivel de significancia resultó de 0.001, por lo tanto, se utiliza estadística no paramétrica para su estudio. Fuente: Elaboración propia.

Toda vez que los datos de la muestra no presentan una distribución normal se utiliza estadística no paramétrica para su estudio: Prueba de Signo para una muestra que al arrojar Z calculada de 3.1666 mostrada en la ecuación [4] mayor a Z crítica para una cola (2.33) con un intervalo de confianza del 99% por lo tanto, se rechaza la Hipótesis Nula [2] y se acepta la Hipótesis Alternativa [3], concluyendo que: la Relación Costo Beneficio por atender a un trabajador por riesgo de trabajo a través del IMSS es mayor o igual a 1: los beneficios que cubre el IMSS al trabajador por concepto de incapacidad temporal son mayores al aumento de costo de cuotas patronales derivados del aumento de la prima de riesgo de trabajo.

(4)

$$Z = \frac{X - N \cdot P}{\sqrt{N \cdot P \cdot Q}} = \frac{27.5 - 36 \cdot 0.5}{\sqrt{36 \cdot 0.5 \cdot 0.5}} = 3.1666$$

Ecuación cálculo Z, prueba de los signos para una muestra, en donde:
Z= Z calculada
N= número total de pruebas (número de empresas observadas con RCB = 36)
P= representa una relación porcentual de probabilidad óptima, se tienen dos casos posibles = 0.5
Q= representa una relación porcentual de probabilidad óptima, se tienen dos casos posibles = 0.5
X= número de pruebas positivas (número de empresas cuya relación costo beneficio es mayor a uno = 28), menos P (0.5) = 27.5

CONCLUSIONES

La prima de riesgo de trabajo no aumenta en su nivel máximo cuando existe un riesgo de trabajo en la empresa, el aumento está topado a un punto porcentual sobre la prima del año en el cual ocurrió el siniestro. El aumento de la prima de riesgo de trabajo cuando se tienen casos de siniestralidad en la empresa depende de la gravedad de dichos casos, pudiendo incluso no aumentar si la gravedad del caso se diluye por el número de trabajadores que tiene la empresa. Evidentemente mientras más grave sea el caso mayor son los gastos que se deben cubrir para atender al trabajador, mayor el beneficio que el seguro social cubre por cuenta del patrón sin que sea mayor el costo por el aumento de la prima de riesgo de trabajo para el siguiente año. Se muestra que incluso hay casos en que habiendo accidente de trabajo la prima de riesgo de trabajo para el siguiente año disminuye. En caso que derivado de la siniestralidad laboral la prima de riesgo aumente, los beneficios cubiertos por el seguro social son mayores que el costo de la prima aumentada, por lo que resulta más benéfico para la empresa atender al trabajador a través del Instituto Mexicano del Seguro Social (IMSS) en el caso de un riesgo de trabajo que realizar su atención en alguna otra institución ya que el IMSS sustituye al patrón por las obligaciones patronales derivadas del siniestro ocurrido no únicamente en prestaciones en dinero que son las que se consideraron en el presente estudio, sino también en prestaciones en especie tales como atención médica, quirúrgica, prótesis, rehabilitación, etc., cuya cuantificación se propone como futura línea de investigación para complementar el Análisis Costo-Beneficio del Aumento de la Prima de Riesgo de Trabajo por Siniestralidad Laboral.

REFERENCIAS

Cellini, R., & Kee, E. (2015). Handbook of Practical Program Evaluation. K. Newcomer, H. Hatry, & J. Wholey, Cost-Effectiveness and Cost-Benefit Analysis. NJ, USA: Wiley.

Cellini, S., & Kee, R. (2010). Cost-Effectiveness and Cost-Benefit Analysis. W. Joseph S, H. Hatry, & K. Newcomer, Handbook of Practical Program Evaluation (págs. 493-530). San Franciso CA.

Cohen, E., & Franco, R. (2006). Evaluación de Proyectos Sociales. México: Siglo XXI Editores.

Escobar, H., & Cuartas, V. (2006). Diccionario Económico Financiero. Medellin, Colombia: Universidad de Medellin.
García Maldonado, O. (2016). Teoría y práctica de la Seguridad Social. Guadalajara Jalisco: Universidad de Guadalajara.

Gümüs, E. (2001). Benefit-Cost Analysis of Turkish Social Security Reform Proposals. Oklahoma: Oklahoma State University.
Gümüs, E. (2006). Benefit-Cost Analysis of Reforming the Turkish Social Insurance Institution for the Self-Employed. METU Studies in Development, 169-206.

Jara, M. (2007). Cuenca, Ecuador: Universidad del Azay.

Ledezma, J. S. (2003). La Teoría de la Seguridad Social. Obtenido de Colegio de Contadores Públicos de Querétaro: http://www.ccpq.com.mx/PDF/Publicaciones/AportacionesSocios/JC-046-REVELE-03-LEDEZMAMARTINEZ-3.pdf

Ortega, A. (2015). Teorías sobre la Imputación de la Responsabilidad en la Reparación de los Siniestros Profesionales. Revista Contribuciones a las Ciencias Sociales.

Rojas, E., & Mainieri, T. (2008). Reconocimiento del Daño Moral en los Riesgos del Trabajo . Universidad de Costa Rica.

Sunstein, C. (2014). The Real World of Cost-Benefit Analysis: Thirty-Six Questions (And Almost as Many Answers). Columbia law Review, 5-56.

RECONOCIMIENTOS

Las autoras Flor de María Tavera Ramírez y Virginia Hernández Silva agradecen el apoyo recibido por parte del Consejo Nacional de Ciencia y Tecnología de México. De igual manera las tres autoras agradecen los comentarios de los dictaminadores del IBFR.

BIOGRAFÍA

Flor de María Tavera Ramírez es Maestra en Fiscal por la Universidad Michoacana de San Nicolás de Hidalgo, actualmente cursa el Doctorado en Administración en la misma universidad siendo becaria de Consejo Nacional de Ciencia y Tecnología en México.

Virginia Hernández Silva es Doctora en Ciencias por el Centro de Investigación y Desarrollo del Estado de Michoacán, Profesor Investigador Titular “C” de Tiempo completo en la Facultad de Contaduría y Ciencias Sociales de la Universidad Michoacana de San Nicolás de Hidalgo. Pertenece al Sistema Nacional de Investigadores en México, siendo Investigadora Nacional Nivel I.

María Isabel Escobedo López es Doctora en Ciencias Económicas y Empresariales por la Universidad Nacional de Educación a Distancia calificación apto “Cum Laude” por unanimidad, premio Trabajo y Seguridad Social 1989 para tesis doctorales, Ministerio de Trabajo y Seguridad Social. Profesora Titular de Universidad del Departamento de Teoría Económica y Economía Matemática, Universidad Nacional de Educación a Distancia, España.

ESTUDIO GEOCOMERCIAL PARA EL ANCLAMIENTO DE EMPRESAS DE EMBUTIDOS EN EL MUNICIPIO DE CHALCO, ESTADO DE MÉXICO

Omar Ernesto Terán Varela, Centro Universitario UAEM Amecameca
Enrique Espinosa Ayala, Centro Universitario UAEM Amecameca
Ofelia Márquez Molina, Centro Universitario UAEM Amecameca
Pedro Abel Hernández García, Centro Universitario UAEM Amecameca
Jhovana Álvarez García, Centro Universitario UAEM Amecameca

RESUMEN

Para poder posicionar a las empresas en los mercados globalizados, se tiene que tomar en cuenta que los negocios de actividad empresarial se preocupan por el ejercicio específico de la distribución, donde cualquier producto o servicio necesita un canal o soporte para llegar al consumidor. Cuando se habla de canal de distribución se refiere al área económica, a través de la cual el fabricante o distribuidor coloca sus productos o servicios en manos del consumidor final eliminando las barreras de tiempo, lugar y posesión. México esta posicionado como uno de los principales exportadores de productores alimentarios. Por lo que se ha convertido en una industria estratégica, la cual está conformada por diversos sectores tales como el agrícola, silvícola, ganadero, apícola, caza, pesca, biotecnología, bebidas (tanto alcohólicas como no alcohólicas), tabaco, confitería, botanas y empaquetado, y ocupa el octavo productor cárnico a nivel mundial, y en el año 2007 tuvo ventas hacia el mercado exterior en alimentos procesados por la cantidad de 351 mil 488 millones de dólares. El utilizar al geomarketing como herramienta que permita analizar la situación de los negocios, logrando la localización de los clientes, puntos de ventas, sucursales y hasta la competencia, ubicándolos sobre un mapa digital o impreso a través de símbolos y colores personalizados. Se estima que el éxito de un negocio depende en un 50% de su ubicación, por ello la importancia de lograr una ubicación favorable; el porcentaje restante se logra gracias a la publicidad, precio del producto y 'target' o público meta. El objetivo de la investigación es generar estrategias que permitan realizar un proyecto de anclamiento que determine la elección y localización geográfica de una empresa como lo es un Centro de Comercialización y Distribución de Carnes Frías (Embutidos), en el Municipio de Chalco, Estado de México.

PALABRAS CLAVES: Geocomercio, Anclamiento de Empresas

ABSTRACT

In order to position companies in globalized markets, it must be taken into account that business activity businesses are concerned with the specific exercise of distribution, where any product or service needs a channel or support to reach the consumer. When speaking of distribution channel refers to the economic area, through which the manufacturer or distributor places their products or services in the hands of the final consumer eliminating the barriers of time, place and possession. Mexico is positioned as one of the main exporters of food producers. So it has become a strategic industry, which is made up of various sectors such as agriculture, forestry, livestock, beekeeping, hunting, fishing, biotechnology, beverages (both alcoholic and non-alcoholic), tobacco, confectionery, snacks and packaging, and occupies the eighth meat producer worldwide, and in 2007 had sales to the foreign market in processed foods for the amount of 351 thousand 488 million dollars. The use of geomarketing as a tool to analyze the business situation, achieving the location of customers, sales points, branches and even the competition, placing them on a digital map or printed through custom symbols and colors. It is estimated that the success of a business depends 50% of its location, therefore the importance of achieving a favorable location; the remaining percentage is achieved thanks to the advertising, price of the product and 'target' or target audience. The objective of the research is to generate strategies that allow an anchoring project that determines the choice and

geographic location of a company such as a Marketing and Distribution Center for Cold Meats (Sausages), in the Municipality of Chalco, State of Mexico.

JEL: L22, L66, L81, M11, M13, R12,

KEYWORDS: Geocommerce, Business Anchor.

INTRODUCCIÓN

De acuerdo a ProMéxico (2009), México se destaca en el mundo como exportador de productos agroalimentarios ocupando los primeros lugares en exportaciones de cárnicos, y productos de diversos sectores tales el agrícola, silvícola, ganadero, apícola, caza, pesca, biotecnología, bebidas (tanto alcohólicas como no alcohólicas), tabaco, confitería, botanas y empaquetado. Por lo tanto, la investigación será una herramienta que permitirá planear las actividades a desarrollar para explotar las debilidades y fortalezas que podrá tener una nueva empresa como lo es un Centro de Comercialización y Distribución de Carnes Frías (Embutidos). De acuerdo con la metodología de investigación acción participativa, se presenta un enfoque analítico de la problemática, lo cual conduce a determinar que, en el municipio de Chalco, Estado de México, se carece de un Centro de Comercialización y Distribución de Carnes Frías (Embutidos), lo cual permitirá llevar a cabo el anclamiento de este negocio, dando solución a problemas económicos y sociales que presentan los consumidores de cárnicos. Todo ello determinado con base a los resultados que arrojen las entrevistas realizadas a los comerciantes y consumidores de la zona. El geomarketing es una herramienta de marketing que le permita situar a los negocios mediante la localización cabal de los clientes, puntos de ventas, sucursales y la competencia, delimitándolos sobre un mapa digital o impreso a través de símbolos y colores tipificados, puede ser utilizado por cualquier tipo de negocios, debido a que la tecnología digital ha hecho que sean accesibles, incluso para las pequeñas y medianas empresas. Se estima que el éxito de un negocio depende en un 50% de su ubicación, por ello la importancia de lograr una ubicación favorable; el porcentaje restante se logra gracias a la publicidad, precio del producto y 'target' o público meta. (Albarrán, 2014). El geomarketing aparece cuando los responsables en la toma de decisiones de las empresas empiezan a modificar su actitud hacia los mercados, dado por los grandes procesos de cambio y globalización que existe en la actualidad a nivel mundial, lo que se ha convertido en la necesidad de adquirir nuevos conocimientos del entorno geográfico, enfilándose a nuevas dimensiones de valor para la toma de decisiones ante esos rápidos cambios del entorno. La resolución de problemas cada vez más a corto plazo ha llevado a los gestores a pasar de la planificación estratégica (iniciativas a medio plazo y con riesgos medios) al pensamiento estratégico (Taketa, 1993). Lo que obliga a los empresarios a tener conciencia sobre nuevos conocimientos y del entorno, para lo cual deben adaptarse de manera inmediata de acuerdo a las problemáticas presentadas en el momento. Por lo que, para el autor es una necesidad que los responsables de la toma de decisiones en las organizaciones tomen en consideración las características geográficas de su mercado, competencia entre otras, y consigan en el geomarketing la respuesta de sus problemas estratégicos. La utilización de las características geodemográficas ha propiciado el punto de partida para uno de los avances más grandes en la segmentación del consumidor (Zeithaml, 1985; Mitchell, 1994; O'Malley *et al*., 1997).

La presente investigación, tiene como finalidad generar estrategias que permitan realizar un proyecto de anclamiento que determine la elección y localización geográfica de una empresa como lo es un Centro de Comercialización y Distribución de Carnes Frías (Embutidos), en el Municipio de Chalco, Estado de México. La estructura del artículo está organizada por una introducción donde se hace mención del rol que juega la investigación en el contexto del Municipio, así mismo, el planteamiento de un estudio geocomercial para el anclamiento de empresas de embutidos, así mismo se plantea como interrogante, el objetivo que se persigue en la investigación. Se plantea otra sección donde se realiza una revisión literaria de fuentes bibliográficas, estadísticas, entre otras. En el apartado de la metodología se menciona la población objeto

de estudio, el tipo de metodología utilizada. Se mencionan algunas conclusiones a las que se llegaron en la investigación y por último las referencias bibliográficas que se emplearon para el desarrollo del artículo.

REVISIÓN LITERARIA

Geocomercio

De acuerdo a León (2015), en un artículo publicado en Merca 2.0 define al Geocomercio como una disciplina que aporta información para la toma de decisiones de negocio apoyadas en la variable espacial. El Geocomercio, nace de la confluencia del marketing y la geografía; por tanto, lo que permite es analizar la situación de un negocio mediante la localización exacta de los puntos de venta, clientes, competencia, sucursales, etc. y los localiza sobre un mapa digital o impreso a través de símbolos y colores personalizados.

Perusig (2012) menciona que un sistema de geomarketing consta de los siguientes elementos: 1.- Información estadística y cartográfica. El propósito de la información estadística es proporcionar resultados de los datos procesados de los estudios de mercado que realiza la empresa de acuerdo a su competencia y percepción de los consumidores. 2.- El tratamiento de la información, se da con las vinculaciones entre los datos almacenados que son detectados a través de un análisis estadístico exploratorio, así como con los datos espaciales denominado AEDE (Análisis Exploratorio de Datos Espaciales) que, cuando se aplica a grandes volúmenes de micro datos suele ser denominado minería de datos espaciales. 3.- Por último, para el estudio de mercados, las aplicaciones dentro del geomarketing son tan variadas como las propias del marketing, en general.

Apalancamiento

Por otro lado, el hablar lo que es el apalancamiento como la estrategia que toma su nombre de la terminología marítima fondear el “barco” de la comunicación en “buen puerto”. Y consiste en ordenar metodológicamente los procesos que permitan tomar decisiones y la distribución de los recursos encaminados a resolver problemas basados en los objetivos de la organización. (UPSA, 2015).

Comercio

El comercio es la compraventa de mercancías, es el intercambio de mercancías a cambio de un pago en un mercado. El comercio tiene una importante función económica, pues es el servicio que relaciona la producción con el consumo. Su finalidad es, por tanto, la distribución de los productos. También es importante que hagamos mención del comercio electrónico, que es una moderna metodología que da respuesta a varias necesidades de empresas y consumidores, como reducir costes, mejorar la calidad de productos y servicios, acortar el tiempo de entrega o mejorar la comunicación con el cliente. Más típicamente se suele aplicar a la compra y venta de información, productos y servicios a través de redes de ordenadores. (Das 2017).

METODOLOGÍA

Considerando a la población objetivo de manera intencional; se logró aplicar un (1) instrumento el cual fue contestado de manera inmediata por dicha población objeto, de manera aleatoria y de manera voluntaria en el 100%. Esta investigación es de tipo documental, ya que se auxilia consulta de libros, revistas, periódicos, así como la consulta de artículos y páginas de internet. Es de tipo cualitativo donde se utilizó métodos que siguen una disciplina científica basados en principios teóricos para la toma de decisiones. Se tomó como referencia pequeñas muestras en la observación de un conjunto de empresas del municipio. Es de tipo descriptiva debido a que se particulariza cómo se ven beneficiadas las empresas del sector. Por medio de esta se describen datos para conocer las situaciones, costumbres, actitudes más importantes a través de las

actividades económicas como el objeto de estudio y sus procesos. Fue de tipo no experimental transversal debido a que las variables son independientes. Los trasversales recolectan datos en un solo momento en un tiempo único, su propósito fundamental es describir variables y analizar su incidencia y relación en un momento dado**.** Se tomó en consideración el tipo metodología de Investigación-Acción participativa; para la investigación se aplicaron entrevistas, técnicas de recolección de datos, como la observación no estructurada, entrevistas abiertas, revisión de documentos, discusión en grupo, evaluación de experiencias personales, e interacción e introspección con grupos o comunidades.

RESULTADOS

Una vez que se analizaron los resultados obtenidos, se determinó que la mayoría de las personas saben cuáles son los servicios, ventajas y desventajas que ofrece el anclamiento de un Centro de Distribución de Cárnicos, dado que han llegado a consumir productos de esta índole en otros tipos de establecimientos, tales como: tiendas de abarrotes, mercados sobre ruedas, mercados públicos, entre otros. Se identifica que aproximadamente un 56% de las personas encuestadas se sienten identificadas con el establecimiento de un Centro de comercialización y distribución de embutidos convirtiéndolos en clientes potenciales puesto que representarían la apertura de una nueva área productiva en el municipio de Chalco, Estado de México, al ser conscientes que la gran mayoría de las carnicerías que se ubican en las calles o en el mercado municipal, que muchas veces no cuentan con los equipos mínimos para operar, careciendo muchas veces de cámaras especializadas de refrigeración o de muebles frigoríficos en condiciones para conservar la carne. De igual manera se ve reflejado que el consumo de embutidos en la zona, donde el consumo es por lo menos dos veces por semana, lo cual sugiere la existencia de una oportunidad para generar estrategias publicitarias e influir en los hábitos de consumo de los clientes; entre los embutidos más destacados se encuentran el jamón y las salchichas productos cuyos precios son accesibles y prácticos en su preparación y conservación.

CONCLUSIONES

Una vez realizada la investigación y analizando los resultados obtenidos del instrumento de medición (encuesta), se puede concluir que el objetivo general y los específicos han dado herramientas para lograr el anclamiento de un Centro de Comercialización y Distribución de Embutidos (carnes frías), donde considerando las circunstancias económicas y sociales, se determinó que la ubicación preferente para su localización es en el Municipio de Chalco, Estado de México. En la zona que se analizó se encontraron factores económicos, sociales y culturales que permiten que el proyecto sea un negocio viable, debido a la demanda que se percibió y se confirmó con el instrumento aplicado, por otro lado, se identificó la importancia de la zona de estudio y del espacio para la instalación de este. Como el análisis del diagnóstico realizado arrojó que una clave importante para que se permita abrir paso y consolidar el negocio dentro del mercado local, es el ofrecer un servicio de calidad, dado que se observó la tendencia de los consumidores que buscan un servicio de calidad, así como proveedores que estén comprometidos con ellos, al respetar sus condiciones de compra y evitando así situaciones de escasez para todos los tipos de clientes.
Se puede concluir que el establecimiento de este tipo de negocios es una gran oportunidad para dejar la dependencia de empleo de organizaciones reconocidas, donde muchas veces las oportunidades son mínimas y existe una escasez de vacantes que te permitan desempeñar al 100% nuestra área e estudio. Es una alternativa que ofrece reflexionar la dirección de este tipo de negocio como búsqueda de opciones sobre la generación de empleos que permitan no sólo mejorar la calidad de vida del entorno, en el cual se desarrolla el proyecto y de la población beneficiada al brindarles nuevas oportunidades de empleo.

REFERENCIAS BIBLIOGRÁFICAS

Albarrán, I. (2014), El geomarketing sirve para ubicar un negocio, Recuperado de: https://www.elnuevodiario.com.ni/economia/316700-geomarketing-sirve-ubicar-negocio/

Das, E. (2017) Comercio electrónico. Recuperado de: https://blogcomercioelectronico.com/definicion-comercio-electronico/

Leon A. Fran (2015), ¿Qué es la identidad corporativa?, Recuperado de: https://www.merca20.com/que-es-la-identidad-corporativa/

Mitchell, V. W. (1994), "The Role of Geodemographics in Segmenting and Targeting Consumer Markets: A Delphi Study", European Journal of Marketing, 28, 5, 54-72.

O'Malley, L.; Patterson, M. y Evans, M. (1997), "Retailer use of geodemographic and other data sources: an empirical investigation", International Journal of Retail & Distribution Management, 25, 6, 188-196.

Perusig Geomarketing (25 de Mayo de 2012) Artículo en internet. Disponible en: https://perusig.wordpress.com/2012/06/25/elementos-de-un-sistema-de-geomarketing-2-2

PROMEXICO (2009), Informe de Autoevaluación, correspondiente al ejercicio 2009 (Febrero 2010). Disponible en: http://pot.promexico.gob.mx/RecursosPOT/IAPM_2009_v5.pdf
Taketa, R. (1993). "Management and the geographer: The relevance of geography in strategic thinking". The Professional Geographer, 45(4), 465-470.

Universidad Pontifica Salamanca- UPSA, (2015) "La intercomunicación". Recuperado de: http://webcache.googleusercontent.com/search?q=cache:Arc5vsrKs8J:d3ds4oy7g1wrqq.cloudfront.net/comunicacionyplanificacion/myfiles/Intracomunicaci%25C3%25B3n.doc+&cd=2&hl=es-419&ct=clnk&gl=mx

Zeithaml, V. A. (1985), "The New Demographics and Market Fragmentation", Journal of Marketing, 49, 64-75.

DIAGNÓSTICO SOBRE LA EFECTIVIDAD DE LOS SISTEMAS DE SEGURIDAD E HIGIENE EN LAS EMPRESAS DE LA REGIÓN CENTRO DEL ESTADO DE COAHUILA. CASO INDUSTRIA HIDROCARBUROS NO CONVENCIONALES.

Edith Margoth Meléndez López, Instituto Tecnológico Superior de Monclova
Guillermo Riojas Rodríguez, Instituto Tecnológico Superior de Monclova,
Sandra Lilia Jassso Ibarra, Instituto Tecnológico Superior de Monclova,
Alfredo Salinas Mendoza, Instituto Tecnológico Superior de Monclova
Jesús Roberto de la Garza de Luna, Instituto Tecnológico Superior de Monclova

RESUMEN

Hoy en día la exploración y extracción de hidrocarburos no convencionales, bajo el método de fracturación hidráulica ha tomado gran relevancia dentro del estado de Coahuila, contando con voluminosas reservas del recurso siendo aprovechadas como fuente de energía para el crecimiento económico y social del estado. Por tal motivo, esta investigación tipo exploratoria se llevó a cabo en la región centro de dicho estado, teniendo como limitaciones el complejo acceso a los lugares de trabajo para la recopilación de datos y de esta manera obtener información posteriormente analizada, con la finalidad de diagnosticar los niveles de seguridad e higiene que deberían ser implementados en los centros de trabajo, para fortalecer condiciones de operación laboral, logrando disminuir los posibles índices de accidentabilidad y problemas de salud originados por el compromiso y la comunicación dentro de las organizaciones

PALABRAS CLAVE: Gas de Lutita, Fracturación Hidráulica, Energía, Seguridad E Higiene

ANALYSIS OF TEACHING LEARNING PROCESS IN THE COMPREHENSIVE PERFORMANCE OF INDUSTRIAL ENGINEER

ABSTRACT

Nowadays the exploration and extraction of unconventional hydrocarbons under the hydraulic fracturing method has taken great importance within the state of Coahuila, counting on voluminous reserves of the resource being used as a source of energy for the economic and social growth of the state. For this reason, this exploratory type investigation was carried out in the center region of this state, having as limitations the complex access to workplaces for the collection of data and in this way obtain information subsequently analyzed, with the purpose of diagnosing the levels of safety and hygiene that should be implemented in the work centers, to strengthen the conditions of labor operation, managing to reduce the possible rates of accidents and health problems caused by the commitment and communication within the organizations.

JEL: L71, L95, O14, Q42.

KEYWORDS: Shale Gas, Hydraulic Fracturing, Energy, Safety and Hygiene

INTRODUCCIÓN

La industria de hidrocarburos no convencionales (shale gas/oil) ha tomado gran importancia a nivel mundial, principalmente desde que Estados Unidos aprovechó los avances tecnológicos que hicieron posible su explotación y rentabilidad hace aproximadamente diez años; El shale gas se encuentra en yacimientos compuestos predominantemente por esquistos o pizarras, que son rocas de baja permeabilidad, por lo que su producción en cantidades comerciales demanda técnicas de fracturación para aumentar su permeabilidad y poder llegar a los poros que almacena el gas. Por todo ello, el shale gas se clasifican entre los recursos no convencionales; La Agencia Internacional de la Energía (IEA, por sus siglas en inglés) posiciona a México en el cuarto lugar a nivel mundial en términos de recursos potenciales de shale gas, con 681 billones de pies cúbicos técnicamente recuperables, detrás de China (1,275 billones de pies cúbicos), Estados Unidos (862 billones de pies cúbicos) y Argentina (774 billones de pies cúbicos).

REVISION LITERARIA

Los hidrocarburos son compuestos orgánicos que contienen diferentes combinaciones de carbono e hidrógeno, presentándose en la naturaleza como gases, líquidos, grasas y a veces sólidos. Los hidrocarburos son fuente de energía para el mundo moderno y también un recurso para la fabricación de múltiples materiales con los cuales hacemos nuestra vida más fácil. Como productos energéticos, los hidrocarburos hacen andar al mundo a través de su uso como combustible en los diferentes vehículos. Con un pozo convencional se puede sacar un petróleo que fluye por sí mismo; es un petróleo que por la permeabilidad que tiene la roca, cuando le metemos el pozo, fluye sólo. Luego empieza a declinar su presión y tenemos que utilizar otros métodos, como la inyección de fluidos, agua, nitrógeno, pero es un petróleo que fluye.

En la actualidad se desea que las empresas dispongan condiciones de trabajo que no dañen la salud de sus trabajadores/as. Por tanto, es necesario ofrecer un campo de trabajo que proteja al personal de accidentes, enfermedades originadas por contaminantes, altos niveles de ruido, ausencia de mantenimiento al equipo, sustancias químicas dañinas, frecuente radiación, niveles de iluminación insuficiente, entre otros. Ante tal situación, son de vital importancia los programas y planes de capacitación a supervisores/as y empleados en prácticas seguras y saludables tanto dentro como fuera de la zona de trabajo. Esto, contribuye al desempeño de habilidades y actitudes de la fuerza de trabajo, los programas de seguridad e higiene conforman parte importante para el mantenimiento de las condiciones físicas y psicológicas del personal. La salud es un derecho que tiene toda persona. Dentro de las organizaciones es importante el bienestar de los integrantes, defensa de su estado físico, mental para obtener mayor productividad y rendimiento en el progreso integral tanto de la persona como de la organización. (Colima Para Todos Gobierno del Estado , 2011) Es cierto que la seguridad e higiene en el trabajo se ha ido considerando durante el paso del tiempo, con diferentes perspectivas desde sus inicios. Según sus comienzos surge con el objetivo de dar solución a los accidentes que se presentaban continuamente en las fábricas y que en su momento no eran atendidos o bien prevenidos para frenar aquellas situaciones inseguras y condiciones de trabajo inadecuadas. Con el paso del tiempo muchas de las fábricas contemplaron la posibilidad de implementar medidas que disminuyeran lo que a diario ocurría ya que no se contaba con las condiciones requeridas en los centros de trabajo lo que guiaba a la probabilidad de accidentes en las actividades que desarrollaban los operarios por lo que en ocasiones se veían perjudicadas por el descontrol del personal laborando. Las primeras industrias interesadas en hacer ciertos ajustes al respecto comenzaron por adquirir un procedimiento reglamentario de cada actividad e inspecciones dentro de las áreas de trabajo, así fue como se fueron incorporando más medidas con el tiempo con la finalidad de frenar lo que diariamente se presentaba, y lo que comenzó a resultar beneficios simbólicos para la empresa reflejados en su economía y en su recurso humano que cada vez mostraba un mayor interés por seguir dentro de la industria. (Cortés Díaz, 2001)

RESULTADOS

Se determina una aplicación piloto para comprobar la confiabilidad del instrumento a través del alfa de crombach siendo esta 8.16, posterior a ello se aplica el instrumento de recolección de información, el cuales considera las variables seguridad e higiene mismas que nos orientan hacia los resultados de esta investigación, este instrumento se aplicó a las industrias de hidrocarburos no convencionales en el estado de Coahuila específicamente a las empresas de la región centro, las cuales fueron dirigidas a empleador: De la población encuestada, un 43% siempre tiene la cultura de respetar las reglas establecidas del trabajo en materia de seguridad, en base a lo que podemos observar en el instrumento de recolección de información es que, el 57% de los empleados confirma que siempre se les exige el uso del equipo de seguridad, por otra parte, es importante mencionar que un 29% se inclinó por responder que algunas veces es obligado a utilizar el equipo de protección personal. el 57% de los encuestados opinan que la mayoría de las veces se les imparte capacitaciones continuas, mientras que el 43% afirma que algunas veces les brindan este tipo de preparación para su seguridad, La población se encuentra dividida en cuanto a que esta práctica de extracción de hidrocarburos no convencionales llegue a ser parte de la actividad económica para el crecimiento del país, unos defienden su rechazo con base en que no se cuenta con la cultura necesaria, el equipo adecuado y que el impacto ambiental que traerá consigo esta actividad será demasiado fuerte y devastador para el medio ambiente, deteriorando el agua, suelo y aire. Mientras que los que aceptan esta propuesta, ven esta actividad como generadora de empleos y que será algo que llevara a nuestra sociedad a las vías de desarrollo, adaptando estos nuevos métodos caminando hacia la nueva era del cambio energético, viendo esto como una opción para impulsar el futuro del planeta.

CONCLUSIONES

Durante el desarrollo del proyecto se obtuvo información relevante, lo que hace concluir lo siguiente; contar con sistemas de seguridad e higiene enlaza el compromiso empleado-empleador de integrarse continuamente en el ámbito laboral, disminuyendo la probabilidad de accidentes e incidentes, por ello debe ser responsabilidad mayormente de la organización y de los colaboradores controlar y prevenir los riesgos que pueden ser ocasionados y, para evitarlos es necesario proporcionar equipo de seguridad y capacitación a sus empleados con el fin de contribuir a mejorar el ambiente laboral. En la industria de hidrocarburos de la región centro de Coahuila se considera tener las estrategias para mantener los sistemas de seguridad e higiene, por ello evaluar los riesgos en las áreas de trabajo y diseñar programas de capacitación son el camino para su crecimiento económico y social. Según, la evaluación de riesgo se fundamenta en las tablas de categoría de gravedad, de acuerdo al peligro y se emplean matrices 6*6 para su control. Entre las medidas que se implementan en las empresas para prevenir los accidentes de trabajo son: usar equipo de protección personal acorde al riesgo y suministro, emplear la metodología de análisis de trabajo seguro, contar con sistemas de administración de la seguridad, salud y medio ambiente. Además, se diseñan programas de capacitación para brindar orientación acerca de: uso correcto de equipo de seguridad, compromiso al medio ambiente, espacios confinados, manejo integral de residuos, respuesta a emergencias, y otras.

REFERENCIAS BIBLIOGRÁFICAS

Colima Para Todos Gobierno del Estado . (2011). Manual de Seguridad e Higiene. Colima, Colima.

Cortés Díaz, J. M. (2001). Seguridad e higiene del trabajo: Técnicas de prevención de riesgos laborales . Mexico: Alfaomega.

BIOGRAFÍA

Edith Margoth Meléndez López, Maestra en Productividad, ha participado en diferentes proyectos de optimización de recursos con el sector productivo de la región. Ha participado como ponente en congresos

internacionales. Actualmente se desempeña como catedrática investigadora y miembro del cuerpo académico "Optimización de Recursos" del Instituto Tecnológico Superior de Monclova "Ejercito Mexicano" Carretera 57 Km 4.5 Unidad Tecnológica y Universitaria 2570 Monclova Coahuila México.

Guillermo Riojas Rodríguez, Ingeniero Electrónico, ha participado como asesor de diversos proyectos realizados en diferentes sectores. Actualmente se desempeña como catedrático investigador y miembro del cuerpo académico "Optimización de Recursos" del Instituto Tecnológico Superior de Monclova "Ejército Mexicano" Carretera 57 Km 4.5 Unidad Tecnológica y Universitaria 2570 Monclova Coahuila México.

Sandra Lilia Jasso Ibarra, Doctorado en Educación, ha participado en diferentes proyectos. Actualmente se desempeña como catedrática investigadora y miembro del cuerpo académico "Optimización de Recursos" del Instituto Tecnológico Superior de Monclova "Ejército Mexicano" Carretera 57 Km 4.5 Unidad Tecnológica y Universitaria 2570 Monclova Coahuila México.

Alfredo Salinas Mendoza, Maestro en Administración de Empresas, ha participado en diferentes proyectos con el sector productivo de la región. Actualmente se desempeña en el área contable, financiera y de proyección, y miembro del cuerpo académico "Optimización de Recursos" del Instituto Tecnológico Superior de Monclova "Ejercito Mexicano" Carretera 57 Km 4.5 Unidad Tecnológica y Universitaria 2570 Monclova Coahuila México.

AlJesús Roberto de la garza de Luna, Maestro en Gestión de Negocios de Manufctura, ha participado en diferentes proyectos con el sector productivo de la región. Actualmente se desempeña como catedrático y en el área académica del Instituto Tecnológico Superior de Monclova "Ejercito Mexicano" Carretera 57 Km 4.5 Unidad Tecnológica y Universitaria 2570 Monclova Coahuila México.

APORTE SIGNIFICATIVO DE LOS INDICADORES MICROECONOMICOS A LA GENERACION DE COMPETITIVIDAD EN LAS PYMES

Luis Francisco Ramírez Díaz, Politécnico Colombiano Jaime Isaza Cadavid
Luis Fernando Londoño Franco, Politécnico Colombiano Jaime Isaza Cadavid

RESUMEN

La globalización exige la competitividad el logro de mejores niveles de competitividad de las organizaciones en los ámbitos local e internacional, en este sentido, se convierte en una realidad, el hecho de analizar con cierta frecuencia el comportamiento de los diferentes niveles de la economía en el que se refleja el desarrollo de los procesos internos de las Pymes y los resultados obtenidos en sus estados financieros. La investigación que origina este artículo: ponderación de los determinantes de la competitividad en las pymes del sector del cuero en Antioquia, analiza variables significativas que se consideran determinantes que aportan a la generación de competitividad, inherentes a los diferentes niveles en que se desarrolla la economía. Mediante la aplicación de un instrumento que permite el levantamiento de información de fuente primaria, se caracterizan estos indicadores y se contrasta la información, hasta jerarquizar el aporte de cada uno a la generación de competitividad, según la metodología de Klaus Esser y otros investigadores. Además, se cuantifican los alcances de los determinantes microeconómicos y su aporte en la generación de valor agregado en las Pymes.

PALABRAS CLAVES: Competitividad, Contraste, Microeconomico, Pymes

SIGNIFICANT CONTRIBUTION OF MICROECONOMIC INDICATORS TO THE GENERACION OF COMPETITIVENESS IN SMES

ABSTRACT

Globalization demands competitiveness the achievement of better levels of competitiveness of organizations in the local and international areas, in this sense, becomes a reality, the fact of analyzing with some frequency the behavior of the Different levels of the economy reflecting the development of the internal processes of SMEs and the results obtained in their financial statements. The research that originates this article: weighting of the determinants of competitiveness in SMEs in the leather sector in Antioquia, analyses significant variables that are considered determinants that contribute to the generation of competitiveness, Inherent to the different levels in which the economy is developed development. By means of the application of an instrument that allows the lifting of information of primary source these indicators are characterized and the information is contrasted, to hierarchize the contribution of each one to the generation of competitiveness, according to the methodology of Klaus Esser and other investigators. In addition, the scope of the microeconomic determinants and their contribution to the generation of value added in SMEs are quantified.

JEL: E24-F62-F61-D1

KEYWORDS: Competitiveness-Contrast-Microeconomics-Smes

INTRODUCCIÓN

Desde el año 2009, se inicia un proceso de investigación del estado del arte de la innovación, la evolución del concepto y sus variables más significativas con el fin de identificar una metodología de aplicación, sus dimensiones e importancia y momentos de verdad en la generación de competitividad al interior de las Pymes de los diferentes sectores de la economía, trabajo que se terminó a finales de 2010. Este trabajo tiene como antecedentes del mismo autor, el trabajo de investigación, Ponderación de los determinantes de la competitividad de las Pymes del sector del cuero en Antioquia, el cual fue sustentado como trabajo de maestría en ciencias económicas. (Ramírez, 2017) La metodología utilizada para la identificación de los factores que han llevado a los diferentes estudios a referenciar definiciones de innovación y a la caracterización de variables que permitan su real valoración y aplicación. A nivel empresarial o sectorial se describe en los aspectos siguientes. En primer lugar, la ubicación del pensamiento que sobre innovación expresan teóricos a lo largo del tiempo, análisis e identificación de características de la misma, teniendo como referente, estudios a nivel nacional como internacional (Jhonson & Ludvall, 2016), precisión de la evolución del sector de las Pymes y su desarrollo en torno a características propiciadas por la innovación (Buesa et al., 2016). En segundo lugar, la identificación de características de la Pymes propiciadas por la innovación; en este sentido hace uso del contraste empírico con empresas de diferentes países de la Comunidad Económica Europea, logrando identificar variables Macroeconómicas, Microeconómicas y Mesoeconómicas, que permiten dimensionar la importancia de la innovación en la evolución de las mismas.

Lo anterior se relacionó con los hallazgos, del trajo de investigación ponderación de los determinantes de las pymes del sector del cuero en Antioquia, que aporta a la identificación de escenarios propios para identificar las variables Microeconómicas propias de la gestión interna de las organizaciones. El estudio, recoge una metodología que permite contrastar información obtenida de fuentes primarias llegando a la ponderación de los determinantes del nivel microeconómico en algunas empresas exitosas.

Fundamento Teórico

El trabajo aborda formas de dimensionar e identificar los determinantes que generaran la competitividad, aunque la mayoría de los estudios proponen la enumeración de los determinantes que representan referencias de desarrollo para las economías , las regiones, o las empresas, estos se relacionan con los indicadores que propone el Foro Económico Mundial en sus diferentes versiones incluso en 2017 se referencian a estas temáticas: en la metodología de medición de la competitividad a nivel global parte de ocho dimensiones (Apertura, Finanzas, Gobierno, Instituciones, Laboral, Gerencial, Tecnología, e Infraestructura). De esta forma, se adoptan como determinantes variables que se agrupan en los niveles Macroeconómicos, Mesoeconómico y Microeconómico, según la teoría de la economía y el análisis de los referentes consultados al respecto. Desde la Microeconómico, la eficiencia en el proceso productivo de las empresas, y la interrelación con los mercados, se constituyen en un escenario donde las empresas forman su capital tanto empresarial como laboral. La organización interna de las empresas en su proceso productivo se constituye en un eslabón de la cadena, que la interrelaciona con su entorno, demostrando la evidencia de su aporte al desarrollo y al crecimiento económico. (Revista problemas de desarrollo, 2018).

Las empresas buscan lograr la eficiencia en la utilización de los factores de producción evolucionando con los mercados, con las necesidades de los consumidores y evolucionando con el entorno. Esto implica que las PYMES sean más eficientes y dinámicas en su proceso productivo, avanzando en la senda de la competitividad. De esta forma, se adoptan como determinantes variables que se agrupan en los niveles Macroeconómicos, Mesoeconómico y Microeconómico, según la teoría de la economía y el análisis de los referentes consultados al respecto. Desde la Microeconómico, la eficiencia en el proceso productivo de las empresas, y la interrelación con los mercados, se constituyen en un escenario donde las empresas forman su capital tanto empresarial como laboral. La organización interna de las empresas en su proceso productivo se constituye en un eslabón de la cadena, que la interrelaciona con su entorno, demostrando la evidencia de

su aporte al desarrollo y al crecimiento económico. (Revista problemas de desarrollo, 2018). Según estudios teóricos, se estableció, que el nivel microeconómico, se caracteriza por indicadores cuyo control depende de los planes de gestión que se desarrollen al interior de las organizaciones, en este sentido y contrastando la opinión de autores como: Porte, (1998); Klau Esser, (1994); Morato, (2001) y Carballo, (2006), entre otros, se logró identificar determinantes que permitían dimensionar la competitividad que converge a su interior, (García, 2008) Fuentes. M (2006) plantea que el estudio de la competitividad ha sido una materia de gran interés en la literatura económica del último siglo y en el ámbito empresarial se han formulado modelos teóricos que intentan explicar y medir la competitividad. La tendencia predominante ha sido la de considerar la competitividad como el logro de una ventaja competitiva.

Por un lado, el modelo estructural iniciado por Bain (1956), pero reconducido y actualizado por Porter (1998), que sostiene que la empresa crea estrategias competitivas que le permiten encontrar una posición en el sector en que se ubica y por otro lado, el modelo de ventaja competitiva que propone la Teoría de los Recursos y Capacidades (Barney (1986), Diericks y Cool (1989), Lippman y Rumelt (1982), Day y Wensley (1988), Reed y DeFillipi (1990), Prahalad y Hamel (1990), Grant (1991), Mahoney y Pandian (1992), Peteraf (1993)) sustenta que la ventaja competitiva sostenible se logra a través de la acumulación de recursos y capacidades superiores. Fuentes. M (2006) Ambas corrientes constituyen distintos puntos de vista que se complementan, ya que la primera defiende la importancia de las características estructurales del sector como condicionante del logro de unos resultados superiores, pero dichas características guardan una estrecha relación con los recursos de las empresas.

METODOLOGÍA

El diseño metodológico es de tipo prospectivo longitudinal, comprende dos actividades soportadas en fuentes de información primaria y secundaria que permite medir los grados de competitividad a partir de cada indicador identificado en el nivel Microeconómico. Se calculó la relación lineal de los determinantes y a través, del cálculo de la Varianza, identificando el de mayor importancia e impacto en la generación de competitividad en el nivel Microeconómico desde el concepto de la gestión administrativa. La segunda actividad consistió en evaluar matemáticamente el desarrollo de los indicadores a partir del uso de la información financiera al final de un ejercicio económico, esto exigió el diseño o uso de fórmulas matemáticas que permitieron medir el aporte de cada indicador en la medición de la competitividad, en cada una de las empresas evaluadas. Finalmente, se contrastaron los resultados teóricos con los resultados matemáticos y se pudo determinar el aporte de los indicadores en la cuantificación de la competitividad del sector Microeconómico. Productividad, se mide a través de indicadores correlacionados y se evalúa por comparación con la de otros sectores, que producen los mismos bienes y/o servicios considerados sectores líderes por su organización y tecnología en relación con el promedio del sector productivo de la economía. Para su medición, se utilizó el modelo de productividad total, propuesto por Sumanth, (2001) quien considera elementos de producción tangibles o medibles a las unidades terminadas producidas y a las unidades producidas parcialmente. (Medina. J, 2009).

$$P_t = \frac{P_t}{I_t} = \frac{\sum iP_{it}}{\sum_i I_{it}} = \frac{P_{it}}{I_{iHt} + I_{iMt} + I_{iCt} + I_{iEt} + I_{iXt}} \qquad (1)$$

Donde,

Pt = Producción total de la empresa durante el periodo t.
It = Insumos totales de la empresa durante el periodo t.
Pit = Producción del producto i, durante el periodo t.
Iit = Insumos utilizados en la elaboración del producto i, en el período t:
H = humanos, M = materiales, C = capital, E = energía, X = otros gastos.
¡= 1.2.3… n. número de productos elaborados por la empresa.

t = 1.2.3… m. número de periodos bajo análisis.
De manera similar, se define el cálculo de la productividad del producto i:

$$PT_i = \frac{P_i}{I_j} = \frac{P_i}{\sum_i I_{ji}} \quad (2)$$

Donde, j representa los tipos de insumo utilizados en elaborar el producto i, esto es:

$$j = (H, M, C, E, X) \quad (3)$$

La productividad parcial del producto i con respecto al insumo j, se define así:

$$PP_{ij} = \frac{P_i}{I_{ji}}, \forall j \quad (4)$$

Con base en lo anterior, la productividad promedio del sector del cuero, estaría dada por la sumatoria de la productividad de los subsectores identificados, dividido por el número de subsectores que conforman el sector. A su vez la productividad promedio del subsector (Calzado, Marroquinería o Curtiembres), estaría dada por la sumatoria de la productividad de las empresas que lo conforma, dividido por el número de empresas del mismo.

$$Pps = \frac{\sum_{i=1}^{n} X_i}{n} \quad (5)$$

Donde:

Xi = Una empresa dada del subsector, o un subsector del sector.

n = Numero de subsectores que conforman el sector o número de empresas que conforma el subsector.

Innovación. Se considerada como determinante de nivel Microeconómico, y se dimensiona su incidencia en la evolución de la competitividad en las Pymes del sector del cuero en Antioquia. Tradicionalmente, el concepto innovación ha estado vinculado al cambio tecnológico, y recientemente los procesos de innovación se han identificado con la presencia de diversos activos intangibles, como la inversión en I+D (Investigación y Desarrollo), o el capital humano, entre otros. De este modo, la innovación se interpreta como un fenómeno complejo estructurado en formas de conocimiento tanto, formales como tácitas e interrelacionada con el espacio en el cual se desarrolla y con el conjunto de agentes implicados en el mismo.

$$Y = f(X, K, \Psi) \quad (6)$$

Siendo la variable dependiente Y una medida del valor de la producción, X el conjunto de factores de producción convencionales (como el trabajo y el capital), K un indicador del estado actual de conocimientos y el parámetro Ψ recoge los otros determinantes del nivel de producción. Al mismo tiempo, el valor de K depende de la inversión en I+D. De ese modo, se asume que existe una relación entre el nivel actual de

conocimientos tecnológicos (K) y un parámetro indicador de la contribución de los niveles actuales y pasados del esfuerzo investigador (W (B) R).

$$K_t = G[W(B)R_t, v] \quad (7)$$

Donde v recoge otro tipo de influencias del nivel acumulado de conocimientos mientras que el parámetro W (B) R puede ser reproducido mediante la siguiente expresión:

$$W(B)R_t = (w_0 + w_1B_1 + w_2B_2 + ...w_nB_n)R_t = w_0R_t + w_1R_{t-1} + w_2R_{t-2} + ...w_nR_{t-n}$$

Por tanto, dada la mayor intensidad del esfuerzo investigador por parte de las empresas de mayor dimensión, cabría esperar que el comportamiento innovador sea, por lo general, más activo en las grandes empresas. Sin embargo, las pequeñas empresas son el motor de la innovación en determinadas industrias, a pesar de que formalmente su esfuerzo en I+D es significativamente menor. Evolución Financiera. Analiza y dimensiona la evolución financiera de las empresas como la generación de valor económico agregado, al interior del sector, al cual, pertenecen a lo largo de un periodo de tiempo determinado, lo cual permite visualizar al determinante de una forma dinámica.

$$EVA = (UO - T) - AN * \varphi \quad (8)$$

Donde:

EVA = Valor económico agregado
UO = Utilidad Operacional
T = Impuesto
AN = Activos Netos
φ = Costo de capital

Rentabilidad del activo. Es la medida de la productividad de los fondos comprometidos en una unidad estratégica de negocios (UEN), o empresa y desde el punto de vista del largo plazo, donde lo que prima es la permanencia y el crecimiento y, en consecuencia, el incremento de su valor. La rentabilidad operacional del activo (ROA) expresada porcentualmente como la relación entre la utilidad operacional y los activos de operación.

$$ROA = \frac{UAII}{ACTIVOS} * 100 \quad (9)$$

Dónde:

ROA = Rentabilidad operacional del activo

UAII = Utilidad Antes de Intereses e impuestos

El cálculo del ROA implica el uso de los activos operacionales; es decir, se excluyen los que no se utilizan en la actividad principal del negocio y que, normalmente aparecen como otros activos. Además, el cálculo del indicador debe considerar el valor de mercado de los activos al comienzo del periodo, pues ese monto es la inversión requerida para generar las utilidades operacionales. García, (2009) Utilizar la UAII o utilidad operacional para el cálculo de ROA, proporciona una idea de la eficiencia con que se están aprovechando

los recursos para generar un volumen de utilidades que sea suficiente para cubrir el costo de los pasivos y dejar un remanente a los socios que sea atractivo. Rentabilidad del patrimonio. Si a la utilidad operacional (UAII), se le descuentan los intereses se obtiene la utilidad antes de impuestos o valor disponible para los socios y si se relaciona con el patrimonio se obtiene la rentabilidad del patrimonio. Equivale al indicador llamado rentabilidad del patrimonio antes de impuestos.

$$Y^{p} = \frac{PIB^{s}}{N°deH} \tag{10}$$

Donde:

Y^{p} = Ingreso per cápita del sector
PIB^{s} = Producto Interno Bruto del sector
N° = Número de Habitantes del sector

Un bajo ingreso per cápita es un indicador de subdesarrollo y para facilitar la comparación entre países, a menudo se utiliza la tasa de cambio. Sectores con un bajo ingreso per cápita, tienen poca posibilidad de mostrar desarrollo. Tasa de crecimiento y niveles de ingreso. La tasa de crecimiento, es la manera en la que se cuantifica el progreso o retraso que experimenta un sector en un período determinado. Generalmente se relaciona con el PIB real y con el ingreso per cápita real; y se compara entre sectores o industrias, cuando se realiza un análisis a nivel internacional. Fórmula 9. Tasa de crecimiento sectorial

$$TC = \frac{PIB_{t} - PIB_{t-1}}{PIB_{t-1}} * 100 \tag{11}$$

Donde:

TC = Tasa de crecimiento
PIB t = Comportamiento de la producción en el sector durante el último periodo de análisis
PIB t-1 = Comportamiento de la producción durante el período anterior al análisis

Conocimiento del mercado. Lo importante de este determinante es el conocimiento del consumidor y de los productos del sector; éste es quien decide si adquiere o no un producto, por esta razón, su conocimiento y el conocimiento de sus necesidades en función a la capacidad del sector para satisfacerlas, se constituyen en razones básicas del conocimiento del mercado (Czinkota, 2013).

<u>Potencial del Mercado Total.</u>

$$\mathbf{Q = nqp} \tag{12}$$

Q = Potencial del mercado total
n=Número de compradores en el mercado según hipótesis
q = Cantidad adquirida por un comprador promedio
p = Precio de la unidad promedio

Potencial del área de mercado: Las empresas tienen que estimar el potencial de mercado de países, regiones, departamentos y ciudades, para lo cual, disponen de dos metodologías

Acumulación progresiva del mercado: Identificar a todos los compradores potenciales en cada mercado y estima sus compras potenciales. Este método se utiliza en mercadeo industrial, donde es difícil estimar ventas y participaciones.

Indicador de factor múltiple: Se utiliza en mercadeo de consumo, en este caso, los clientes son numerosos, en consecuencia, se utiliza un indicador de factor múltiple y a cada factor se le asigna un peso específico. Conociendo el poder adquisitivo per cápita de un sector **i**, se determina el poder relativo de compra con base en la siguiente ecuación:

Fórmula 11. Conocimiento del poder adquisitivo de un determinado sector

$$B_i = F_i y_I + F_2 r_i + F_3 p_i + F_4 d_i \quad (13)$$

Donde:

B_i = porcentaje del poder nacional de compra total que se encontró en el sector i
y_i = porcentaje del ingreso nacional disponible generado en el sector i
r_i = porcentaje de las ventas al detal nacionales en el sector i
p_i= porcentaje de la población nacional localizada en el sector i
d_i = otros factores que influyen en el poder de compra.

De esta forma, se logró relacionar los resultados teóricos con los resultados de la gestión administrativa y cuantificar el aporte de cada indicador que caracteriza a la generación de competitividad desde el nivel microeconómico en las pymes del sector del cuero en Antioquia. Obteniéndose los resultados que se presentan a continuación.

RESULTADOS

Análisis del Subsector de Calzado

El siguiente cuadro, presenta el aporte ponderado de cada indicador a la competitividad, considerando el análisis de los administradores y el contraste con los resultados financieros, desde el nivel micro económico para el subsector de calzado y su aporte total al sector del cuero.

Tabla 1: Aporte a la Competitividad Por el Subsector de Calzado al Sector del Cuero

N°	Nivel Microeconómico	Combinación Estadística	Resultados de Gestión	Calificación del Empresario
1	Productividad	0.40%	2,65%	4.00
2	Innovación	1.33%	8,81%	3,42
3	Evolución Financiera	1.79%	11,81%	3,58
4	Crecimiento Sectorial	0.37%	2,46%	3,33
5	Conocimiento del Mercado	0.15%	1,01%	3,92
	Total	**4.04**	**26.74**	**3.65**

Fuente: Ramírez, 2017

Análisis del subsector de Marroquinería: A continuación, se muestra el aporte ponderado por indicador a la competitividad; considerando el análisis de los administradores y el contraste con los resultados

financieros, en el nivel micro económico para el subsector de Marroquinería y su aporte total al sector del cuero en Antioquia.

Tabla 2: Aporte a la Competitividad Por el Subsector de Marroquinería al Sector del Cuero

N°	Nivel Microeconómico	Combinación Estadística	Resultados de Gestión	Calificación del Empresario
1	Productividad	0.28%	4.11%	4.25
2	Innovación	0.62%	8.94%	4.75
3	Evolución Financiera	0.13%	1.81%	3.25
4	Crecimiento Sectorial	0.19%	2.69%	2.25
5	Conocimiento del Mercado	0.06%	0.86%	3.75
	Total	1.30	18.41	3.65

Fuente: Ramírez, 2017

Análisis del subsector de curtiembres: Se ilustra el aporte ponderado por indicador a la competitividad; considerando el análisis de los administradores y el contraste con los resultados financieros, en el nivel micro económico para el subsector de Curtiembres y su aporte total al sector del cuero en Antioquia.

Tabla 3: Aporte a la Competitividad Por el Subsector de Curtiembres al Sector Del Cuero

N°	Nivel Microeconómico	Combinación Estadística	Resultados de Gestión	Calificación del Empresario
1	Productividad	0.53%	2,6%	4.4
2	Innovación	0.86%	4,1%	3.2
3	Evolución Financiera	3.01%	14,5%	3.4
4	Crecimiento Sectorial	0.56%	2,7%	3.2
5	Conocimiento del Mercado	0.95%	4,6%	2.4

Fuente: Ramírez, 2017

Cada uno el cuadro muestra el aporte porcentual de cada indicador a la competitividad de los subsectores (calzado, marroquinería y curtiembres), y este al sector del cuero en Antioquia. En el primer cuadro: subsector calzado, según el concepto de los empresarios y el análisis de varianza; el indicador que más aporta a la competitividad fue la evolución financiera con 1.79%, seguido por la innovación con 1.33%, esto se refleja en los resultados de la gestión obtenidos al final del ejercicio económico con 11.81% y 8.81%, respectivamente. Y la calificación de los empresarios fue de 3.42 para la innovación, siendo cinco la máxima calificación. En el cuadro dos se muestra el indicador que más aporta a la competitividad en el subsector de la marroquinería En ese orden la mayor calificación la obtuvo innovación con 4.75, y el análisis de varianza arrojó un aporte del 0.62%, y en gestión alcanzó el 8.94%. Los porcentajes más alto con relación al aporte de los demás indicadores. El cuadro tres muestras a la innovación como la tercera más alta en el aporte a la competitividad, no obstante, a los empresarios del subsector de curtiembres lo que más les interesa es la generación de valor agregado, reflejado por la evolución financiera, con un aporte a la competitividad del 14.5%. Esto significa un aporte del 3.01% según el análisis de la varianza

CONCLUSIONES

Las pequeñas y medianas empresas, se han convertido en uno de los sectores más dinámicos del crecimiento económico de los países desarrollados y en vía de desarrollo. En Colombia aportan el 25 % del PIB, generan el 60% del empleo, exportan el 32% de los productos no tradicionales y generan el 43 % de las importaciones. De los tres subsectores que conforman el sector del cuero. Curtiembres de acuerdo con los

resultados obtenidos en esta investigación, es el que mayor aporte le hace a la generación de competitividad en las pymes y provee la materia prima para los otros dos subsectores y es el de mayor tamaño en activos, en producción y generación de valor económico agregado. Los determinantes con mayor peso ponderado en promedio estadístico calificada por los empresarios son en su orden fue: la evolución financiera, la innovación y la productividad. Evaluar los determinantes microeconómicos se convierte en una herramienta útil para evaluar de manera eficiente la competitividad en las Pymes de un determinado sector y puede orientar estrategias de gestión para el desarrollo económico.

BIBLIOGRAFIA

BUESA, M, MARTÍNEZ, M, HEIJS, J, BAUMERT T,(2016) researchgate.net
CARBALLO, R. (2008), Innovación y Gestión del conocimiento, Editorial Díaz de Santos, Madrid,

CZINKOTA, M. (2013), Administración de Mercadotecnia 2 ed. Madrid: Editorial Thomson, 2013.

El Foro Económico Mundial, (2017) (World Economic Forum, WEF) Davos

ESSER, C. y HILLEBRAND, (1999), Systemic Competitiveness. En: Revista economics. Instituto para la ciencia y la cooperación. República de Alemania. Vol. 59. 1999. p. 60-83.

FRADE, I, REXACH, T. (2000) Características diferenciales de las pequeñas y medianas empresas fuertemente competitivas. En: Alta dirección, N° 210, (abril de 2000). Barcelona. p. 17 - 24

FUENTES, M. (2006), Aproximación a los factores determinantes de la competitividad de la empresa de distribución comercial. En: tesis doctoral, (2006), p.3. Universidad de la Laguna, Canarias.

GARCIA, O. (2009), Gerencia financiera. Cali: Prensa Moderna. Impresores, 2009. p. 45.

GONZÁLEZ, A, (2018), Problemas del desarrollo. En: Revista Latinoamericana de Economía, vol .49, núm. 192, enero-marzo 2018,

GRILICHES, Z. (1998), The Econometric Evidence, University of Chicago Press Volume ISBN: 0-226-30886-3 Volume URL: http://www.nber.org/books/gril98-1 Publication Date: January 1998

HERNANDEZ, M, (2001), Mónica. Competitividad Internacional de las Pymes Industriales Españolas. En: Revista papeles de economía española. No 89 – 90 Barcelona, 2001. p. 88-104

Medina, M. (2014), Variables relevantes en el diseño de estrategias para la competitividad en PYMES Revista Científica Electrónica de Ciencias Humanas / Scientific e-journal of Human Sciences, 2014.

PORTER, M. (1998). La ventaja competitiva de las naciones. Barcelona: Plaza y Janés, 1998. P. 32-43.

RAMIREZ, L. Ponderación de los determinantes de la competitividad en las Pymes del sector del cuero en Antioquia, Universidad Nacional de Colombia, 2017. P.148.

URIEL, E. (1995), Análisis de Datos: Series temporales y Análisis Multivariante. Colección Plan Nuevo. Editorial AC. 1995. P.162

BIOGRAFIA

Luis Francisco Ramírez Díaz, Administrador de Empresas, Especialista en Finanzas, Magíster En Ciencias Económicas, Investigador sobre temas de competitividad y productividad. Vinculado como docente de planta en la Facultad de Administración del Politécnico Colombiano Jaime Isaza Cadavid. Carera 48 N°7-151 Medellín, Colombia. Contactos,

Luís Fernando Londoño Franco, Médico Veterinario Especialista en Administración de Empresas, Magíster En Producción, PhD en Medicina, Vinculado como docente de planta en la Facultad de Ciencias Agropecuarias, del Politécnico Colombiano Jaime Isaza Cadavid. Carera 48 N°7-151 Medellín, Colombia.

EL EFECTO DE LA RESPONSABILIDAD SOCIAL CORPORATIVA PERCIBIDA EN EL COMPORTAMIENTO DE COMPRA DE LOS NUEVOS CONSUMIDORES DOMINANTES

Lucirene Rangel Lyne, Universidad Autónoma de Tamaulipas
Francisca Hernández Ángel, Universidad Autónoma de Tamaulipas
Magda Lizet Ochoa Hernández, Universidad Autónoma de Tamaulipas
Ma. Angélica Garza Arroyo, Universidad Autónoma de Tamaulipas

RESUMEN

La Responsabilidad Social Corporativa (RSC) se convierte en un recurso estratégico valioso cuando es percibida por el consumidor, pues incide positiva y significativamente en su comportamiento de compra. No obstante, existen variables como el warm glow (beneficio percibido), la confianza y la norma subjetiva, que intervienen en esta relación, destacándose como catalizadores del comportamiento responsable. Este efecto se mantiene en diferentes culturas y ámbitos geográficos y se intensifica en los nuevos consumidores dominantes. Estos consumidores atienden a un perfil millennial con preferencias de consumo ético diferenciado; enfatizándose en los que cuentan con un grado educativo superior. Sin embargo, en México este tema no ha sido lo suficientemente estudiado empíricamente. El objetivo de esta investigación fue confirmar los efectos directos e indirectos de la RSC percibida en los nuevos consumidores dominantes. Se encuestó a 238 estudiantes de licenciatura, doctorandos y doctores, mayormente en el estado de Tamaulipas, México. El modelo de regresión con mediación, así como regresiones lineales y moderaciones con las variables de control, comprueban los efectos positivos de las variables propuestas en el comportamiento de compra responsable. A su vez se especula acerca de la existencia de subgrupos de millennials, con base en las variables de edad y escolaridad.

PALABRAS CLAVE: Responsabilidad Social Corporativa, Comportamiento de Compra, Consumidores *Millennials*

THE CORPORATE SOCIAL RESPONSIBILITY PERCEPTION EFFECT ON THE PURCHASE BEHAVIOR OF THE NEW DOMINANT CONSUMERS

ABSTRACT

The Corporate Social Responsibility (CSR) is a valuable strategic resource when is perceived by the consumer, because it influences positevely and significatively on the purchase behavior. Nevertheless, some variables such as the warm glow (perceived benefit),trust and subjective norm intensify this effect. This effect is confirmed in different cultures and countries, especially in the new dominant consumers. These new consumers belong to the new millennial profile with differenciated ethical preferences, especially in the ones who have a great educational level. Unfortunately this topic has not been sufficiently estudied in Mexico. The objective of this research was to confirm the direct and indirect effects of the perceived CSR on the purchase behavior of this new dominant consumers. A survey was applied to 238 participants (bachelor's degree,doctoral students and doctors), mainly in Tamaulipas, Mexico. The mediation regression model linear regression and moderation with the control variables confirm the positive effects

of the propossed variables on the responsable purchase behavior. It is also shown that it could exist millennial subgroups based on the age and school grade variables.

JEL: M14; M2; C0; D12

KEYWORDS: Corporate Social Responsibility, Purchase Behavior, Millennial Consumers

INTRODUCCIÓN

El interés sobre el tema de RSC ha aumentado de manera significativa en las áreas de negocios y administración a través del *marketing*, pues por medio de este se pueden comprender los efectos en el comportamiento del consumidor (Chamorro y col., 2009). La literatura sostiene que los consumidores que perciben una RSC presentan una mayor propensión hacia la compra consciente o responsable (Hartmann y col., 2013). Investigaciones previas han encontrado variables catalizadoras de este efecto como lo son: la confianza (Vlachos, Tsamakos y col., 2009), la norma subjetiva (Icek. Ajzen, 2005; Sandve y Øgaard, 2014) y el *warm glow* (beneficio percibido) (Habel, Schons, Alavi, & Wieseke, 2015) por mencionar algunas No obstante, en México como un país de ingresos medios (Banco Mundial, 2018; Olivias, 2016) que encierra tintes sociales complejos, este tema no ha sido lo suficientemente estudiado como para establecer una tendencia que nos pueda ayudar a una mejor comprensión de este fenómeno (Matus, 2017). Este tema también cobra importancia de estudio ante la detección de un nuevo de perfil de consumidores cada vez más demandantes de una responsabilidad social corporativa (Bianchi, Ferreyra, y Gesualdo, 2013). Este perfil de consumo es mayormente identificado en la generación *millennial* (Anvar y Venter, 2014; Matus, 2017), quienes conformarán más del 70% de la fuerza laboral a nivel mundial, siendo así los nuevos consumidores dominantes (Deloitte, 2014). De acuerdo a lo expuesto, la presente investigación se enfoca en conocer el efecto que tiene la RSC en el comportamiento de compra del consumidor, desde su relación directa e indirecta a través de las principales variables predictoras y catalizadoras intervinientes. Esto, en aras de aportar con evidencia empírica hacia una mejor explicación de la realidad actual. El desarrollo del trabajo presenta las hipótesis, la metodología, resultados y conclusiones.

REVISIÓN LITERARIA

Existe una variable que cobra interés, pues se refiere a una combinación entre la satisfacción, el disfrute y el beneficio percibido a partir de la compra de productos socialmente responsables. Ésta variable denominada *warm glow* (beneficio percibido) (Habel y col., 2015) puede apreciarse como un valor intrínseco del consumidor, como resultado de una mezcla entre la dimensión personal e influencia social y colectiva (Tajfel y col., 1984; Ajzen, 1985; González-Rodríguez y col., 2016). Además de representar un producto desde los valores del individuo, ésta se relaciona estrechamente con las variables de precio justo percibido y confianza, ya que quien cuenta con el efectos del *warm glow* (beneficio percibido) a partir de la compra socialmente responsable, se manifiesta satisfecho al haber contribuido con su dinero a buenas causas, e incluso yendo más allá, al percibir que recibe un beneficio a cambio (Andrews y col., 2014).

El *warm glow* (beneficio percibido) genera una serie de oportunidades y satisfacciones en los consumidores, a pesar de que inicialmente no se genera un beneficio económico. Se ha comprobado que las oportunidades producidas por esta variable, ayudan a maximizar los beneficios en el mercado, pues los clientes se sienten identificados con los productos de la empresa (Koschate-Fischer y col., 2012). Los consumidores que logran generar un *warm glow* advierten el recibir un beneficio al contribuir a un bien común (Andreoni, 1989), pues al seleccionar productos o servicios socialmente responsables, tienen una sensación de bienestar generada por la satisfacción de contribuir con la sociedad (Nunes y Schokkaert, 2003). De acuerdo con Hartmann y Apaolaza-Ibañez (2012), al “sentirse bien” mientras “se hace el bien”, ya sea de una manera social o medioambiental; esto genera un sentimiento positivo que estimula la intención hacia la compra.

Cada vez es más común que los consumidores se preocupen por productos que sean amigables con medio ambiente, que sean producidos con ética y que su comercialización sea justa. Todo esto conlleva a la generación del "buen sentir", al contribuir socialmente (Chan y Kotchen, 2014). Finalmente se puede decir que el efecto de la percepción de la responsabilidad social corporativa y el *warm glow* (beneficio percibido) se encuentran presentes como predictores positivos y significativos; obedeciendo entonces a la propuesta de que:

> *H_1 La responsabilidad social corporativa percibida tiene efectos positivos y significativos en la intención de compra.*
>
> *H_2 La responsabilidad social corporativa percibida tiene efectos positivos y significativos en el warm glow (beneficio percibido).*
>
> *H_3 El warm glow (beneficio percibido) tiene efectos mediadores positivos y significativos entre la responsabilidad social corporativa percibida y la intención de compra.*

La literatura de estudios empìricos alrededor del mundo evidencia que los consumidores que perciben una responsabilidad social corporativa son los que presentan mayores niveles de confianza en las mismas. (E. Park, Kim, y Kwon, 2017; Tian, Wang, y Yang, 2011). Por lo anterior, se han llevado a cabo actividades corporativas enfocadas a una proyecciòn de responsabilidad social para reforzar la confianza del consumidor, (M. Hartmann, Klink, y Simons, 2015; Martínez y Rodríguez del Bosque, 2013). Consecuentemente, cuando los consumidores muestran una confianza en las corporaciones percibidas como socialmente responsables, esto conlleva a una satisfacciòn y lealtad para con las mismas (Martínez y Rodríguez del Bosque, 2013; So, King, Sparks, y Wang, 2013). Tal satisfacciòn puede verse manifiesta a través de la variable de *warm glow*, pues esta variable identifica un comportamiento de compra socialmente responsable que inclusive va más allá del solo comportamiento, logrando captar el buen sentir del consumidor a partir de tales consumos, al ser percibidos como un beneficio recibido (Habel et al., 2015). Lo anterior demuestra que la relación entre la RSC percibida, la confianza y el comportamiento de compra responsable se sostiene positiva y significativa, incluso aplicado en distintos sectores (Fatma y Rahman, 2017) y productos (Pivato, Misani, y Tencati, 2007; Teng y Wang, 2015). En conclusiòn, la relación entre la RSC percibida, la confianza y el comportamiento de compra responsable sigue confirmandose vigente aún a través de las fronteras y tipos de empresas. Por consiguiente se propone que:

> *H_4 La responsabilidad social corporativa percibida tiene efectos positivos y significativos en el comportamiento de compra responsable (warm glow), a través de la confianza.*

La literatura sostiene que los sujetos forman actitudes que son influenciados por factores internos y externos (Ajzen y Fishbein, 1980; Zhu, Li, Geng, y Qi, 2013). Tales factores propician la realización de inferencias de parte del consumidor (San, Martín y Matos, 2010) y estas a su vez se convierten en intenciones y comportamientos (Ajzen, 1991; K. Chan, 1998). Uno de los factores externos que se ha confirmado como predictor del comportamiento es la norma subjetiva. La norma subjetiva comprendida como una presión u obligación moral percibida (Ajzen y Fishbein, 1980) ha sido confirmada como un poderoso motivador del comportamiento de compra socialmente responsable (Tanner y Wölfing Kast, 2003; Vining y Ebreo, 1992). Se ha encontrado que la norma subjetiva ha intensificado el comportamiento de compra responsable positiva y significativamente (Onel, 2017), evidenciándose en el hecho de que los valores socialmente responsables internos del ser, se convierten en comportamientos socialmente responsables, solo si los factores externos existen (Zhu et al., 2013). Aunado a lo descrito y bajo el argumento de que la norma subjetiva como factor externo, se vuelve un predictor de los factores internos del ser, se podría inferir entonces que variables actitudinales internas como es el caso de la confianza, pueden producirse a través de esta presión social, prediciendo también al comportamiento socialmente responsable de los sujetos, y yendo aún más allá, prediciendo una combinación de influencia externa e interna en un comportamiento

responsable que se caracteriza por una satisfacción, disfrute y beneficio percibido (*warm glow*); por lo que se propone que:

> *H_5 La norma subjetiva tiene efectos positivos y significativos en el comportamiento de compra responsable (warm glow) a través de la confianza.*

El consumo responsable inició teniendo como característica una tendencia de consumidores éticos y preocupados por el medio ambiente (Dueñas-Ocampo y col., 2014). En el estudio comparativo realizado entre universitarios de España y Chile, se encontró que a pesar de las diferencias en la información de consumo responsable, los estudiantes latinoamericanos son menos apáticos a este tema (Palavecinos y col., 2016). Las actitudes de consumo responsable se manifiestan con mayor fuerza en la juventud, siendo un segmento más comprometido y responsable al momento de consumir bienes y servicios (Sánchez, 2014). Lo anterior cobra mayor significancia en el segmento generacional "Y", también conocido como "*millennials*", quienes han mostrado ser sensibles a la compra de productos con impacto social y ambiental (Bucic y col., 2012), enfatizándose sobre todo en aquellos que tienen un nivel educativo superior (González-Rodríguez y col., 2016). Esta es la generación proyectada como dominante, pues conformará más del 70% de la fuerza laboral a nivel mundial (Deloitte, 2014), además de que se ha encontrado como el segmento con mayor tendencia al consumismo (Sullivan y Heitmeyer, 2008; Bucic y col., 2012), sobre todo en culturas altamente colectivistas (Webb, y col., 2008), como lo es México (Becker-Olsen y col., 2011). Sin embargo, investigaciones alternas sostienen que existen subgrupos dentro de este mismo segmento generacional de *millennials* (Bucic et al., 2012), cuyas diferencias podrían explicarse en un principio mediante variables demográficas como lo son la edad y el grado de escolaridad (C.-T. Chang y Lee, 2009; M.-C. Chang y Wu, 2015), por lo que se propone que:

> *H_6 La edad modera la relación de responsabilidad social corporativa percibida y la intención de compra de los millennials.*

> *H_7 El grado de escolaridad modera la relación de responsabilidad social corporativa percibida y la intención de compra de los millennials.*

METODOLOGIA

Para probar las hipótesis propuestas se realizó un modelo explicativo de corte transversal por medio de regresiones con mediación, estimando los efectos indirectos. Complementando, se reprodujeron dos moderaciones para el caso de las variables de control: edad y escolaridad. El software utilizado fue SPSS. La muestra se compuso de 238 individuos (119 mujeres y 119 hombres) de la generación millennial (nacidos de 1980 al año 2000)(Ng, Schweitzer, y Lyons, 2010), integrando solamente a participantes con grado escolar de licenciatura (136 estudiantes) y doctorado en proceso o concluido (102 individuos) atendiendo a que los *millennials* que presentan alta preparación académica, son los que muestran una mayor percepción y comportamiento de compra responsable (Stefanska y Wanat, 2014).

Del total de la muestra solo 136 sujetos indicaron laborar (71 participantes con posgrado y 65 estudiantes de licenciatura). La recogida de datos se llevó a cabo en primer lugar en una universidad de negocios en Tampico, Tamaulipas, México, para el caso de los estudiantes de licenciatura. En el caso de doctorandos y doctores, y debido a la dificultad para recoger datos de esta muestra, la información fue recabada en congresos nacionales y escuelas con programas de doctorado activos, mayormente en el estado de Tamaulipas, México. El instrumento de recogida de información utilizado fue una encuesta auto administrada en papel para el caso de los estudiantes de licenciatura, y en modo electrónico para los casos de doctores y doctorandos a distancia. Se obtuvieron los datos demográficos de: edad, sexo, grado de escolaridad y si labora o no. Las escalas fueron incluidas con base a los ítems adaptados a partir de la revisión de literatura empírica de diferentes autores. La secuencia de las escalas en la encuesta se presentó

de manera que no se dirigiera la respuesta del individuo; es decir, en primer lugar, se cuestionó sobre la intención de compra y subsecuentemente se presentaron las demás escalas latentes. Las respuestas fueron capturadas en una escala likert de 7 puntos, en donde el 1 equivale a totalmente en desacuerdo y el 7 corresponde a totalmente de acuerdo. Esta graduación de 7 puntos es la más aplicada en muestras con un grado educativo superior.

RESULTADOS

La prueba de KMO para la muestra resultó adecuada y significativa (0.889; p= 0.000), haciendo posible la realización de un Análisis Factorial. La varianza total explicada corresponde al 72.441. Se realizó un Análisis Factorial Exploratorio (AFE) por Componentes Principales, atendiendo a las recomendaciones actuales acerca de que éste análisis suele ser el más indicado, pues un análisis confirmatorio es más restrictivo y poco realista (Lloret-Segura, Ferreres-Traver, Hernández-Baeza, y Tomás-Marco, 2014). Así mismo se empleó una rotación oblicua *promax* atendiendo a las más actuales recomendaciones sobre el empleo de rotaciones en estudios de este tipo (Lloret-Segura et al., 2014), incluso siendo encontrada mejor que la rotación ortogonal *varimax* para apreciar una estructura simple ((Finch, 2006) pues las motivaciones sociales y personales del comportamiento pueden estar muy relacionados y covariar (Freestone y McGoldrick, 2008; Prochaska et al., 1994).

Se incluyeron las escalas de variables latentes correspondientes a: Responsabilidad Social Corporativa percibida, Intención de compra, Confianza, *Warm Glow* (beneficio percibido) y Norma Subjetiva. Se esperaba la obtención de solo 5 factores, sin embargo, la norma subjetiva se agrupó en dos: Norma Subjetiva personal (influencia de familia y amigos) y Norma subjetiva externa (exposición mediática y gobierno), con dos ítems en cada caso; obteniendo 6 factores agrupados con base en el auto valor. Se discriminaron las cargas menores al 0.6. Los ítems de todas las escalas propuestas se agruparon en sus factores respectivos. Solo cuatro ítems de la escala de RSC percibida (CSR1) se agruparon en dos componentes, decidiendo no omitirlos y dejarlos en el factor correcto. En la Tabla 1 se muestran los resultados obtenidos en el análisis factorial. El criterio que se retoma para no rechazar las hipótesis en este estudio será de al menos una R^2 del 0.10 y un nivel de significancia de p=<.05. La RSC percibida sí mantiene efectos positivos y significativos en las variables propuestas; sin embargo, estos son deficientes en algunos casos. Atendiendo a la primer hipótesis; la percepción de RSC no logra predecir directamente a la intención de compra, concordante con Bucic,(2012); haciendo necesaria la inclusión de variables intervinientes en tal relación.

Por su parte, la RSC logra duplicar el efecto directo sobre la intención de compra con un 14% positivo y significativo (R^2= 0.14; p=<0.05), a través de la variable mediadora *warm glow*, pues esta variable guarda una actitud de beneficio percibido a partir del comportamiento de compra socialmente responsable. Esta variable obtuvo un efecto de mediación del 14% positivo (K^2= 0.14). Estos resultados son similares a los efectos encontrados en la lealtad e intención de compra de los consumidores, a través de variables relacionadas con el disfrute y soporte a la compra socialmente responsable realizados por Habel, (2015) y por Mulaessa y Wang, (2017). Por ende la segunda y tercera hipótesis no podrían rechazarse.

La cuarta hipótesis que sostiene que la RSC percibida explica al *warm glow* por medio de la confianza, tampoco se podría negar. La percepción de RSC predice en un 39% a la confianza en una relación directa, y esta confianza a su vez tiene efectos mediadores para predecir un comportamiento de *warm glow*. El efecto de mediación de la variable confianza fue del 16% (K^2= 0.16), elevando el efecto de la RSC percibida sobre el comportamiento de compra responsable (*warm glow*) a un 29% (R^2= 0.29; p=<0.05).

Tabla 1: Análisis Factorial Exploratorio por Componentes Principales (promax)

Matriz De Estructura						
	Componente					
	1	**2**	**3**	**4**	**5**	**6**
INT.COMP:				0.783		
INT COMP:				0.824		
INT COMP:				0.825		
BENP1:			0.684			
BENP2:			0.904			
BENP3:			0.863			
NORM1:					0.877	
NORM2:					0.866	
NORM3:						0.886
NORM4:						0.876
CONF1:		0.872				
CONF2:		0.886				
CONF3:		0.912				
CONF4:		0.835				
CONF5:		0.802				
CSRP1:	0.662	0.648				
CSRP2:	0.677	0.611				
CSRP3:	0.746					
CSRP4:	0.784					
CSRP5:	0.833					
CSRP6:	0.860	0.608				
CSRP7:	0.880					
CSRP8:	0.827	0.612				

Método de extracción: análisis de componentes principales. Método de rotación: Promax con normalización Kaiser. Análisis Factorial Exploratorio por Componentes Principales, con una rotación oblicua promax, donde se incluyeron las escalas de variables correspondientes a: responsabilidad social corporativa percibida, Intención de compra, confianza, warm glow (beneficio percibido) y norma subjetiva.

En relación a la quinta hipótesis que sostiene que la confianza tiene efectos mediadores entre la norma subjetiva y el *warm glow*, cabe señalar que solo la norma subjetiva externa mantuvo efectos predictores positivos y significativos, aunque bajos, descartando así a la norma subjetiva personal, por ser sus efectos casi nulos. Los resultados muestran que la norma subjetiva externa (las noticias, periódicos y/o revistas y los apoyos del gobierno hacia los productos socialmente responsables) sí logran predecir un *warm glow* a través de la confianza en un 27% positivo y significativo (R^2= 0.27; p=<0.05), sin embargo este efecto atiende en mayor medida a la contribución de la variable mediadora. La sexta hipótesis referente a que la edad modera relación de RSC percibida y la intención de compra se muestra con un efecto del 11% positivo y significativo (R^2= 0.11; p=<0.05), esto hace especular acerca de una diferenciación en el comportamiento debido a la existencia de subgrupos de *millennials*, pues la muestra se compuso de *millennials* muy jóvenes hasta *millennials* de mayor edad. Por su parte la séptima hipótesis que afirma que el grado de escolaridad modera la relación entre RSC percibida y la intención de compra se mantiene con un 10% positivo y significativo (R^2= 0.10; p=<0.05). Debido a la naturaleza de la muestra seleccionada (todos con un grado de estudios superiores, de posgrado y de doctorado) se podría también especular acerca de una diferenciación en el comportamiento, controlada por la variable educativa, aun dentro del mismo grupo de *millennials* y apoyando a la idea de que existen subgrupos dentro de este segmento generacional.

CONCLUSIONES

El comportamiento socialmente responsable se acentúa mediante los nuevos consumidores dominantes. Aquellos denominados *millennials* han nacido en un ambiente con alta conectividad y por tanto con alta exposición mediática; al mismo tiempo han desarrollado una forma independiente de hacer las cosas, pues el ritmo de vida acelerado familiar los ha obligado a adaptarse. Estos y otros factores, los han llevado a desarrollar estilos de vida y preferencias diferenciadas del resto de los segmentos generacionales. Lo anterior da paso a la identificación de una generación con altas exigencias que no se deja influenciar fácilmente por cualquier tipo de percepción ni norma. Sin embargo, conforme la evidencia empírica se

expone, este segmento se ha confirmado cada vez más por un consumo socialmente responsable. Atendiendo a esta caracterización, esta investigación planteó estudiar a los nuevos consumidores dominantes en el mercado, desde una perspectiva de comportamiento que fuera acorde a sus características propias, es decir, mediante la variable de comportamiento de compra socialmente responsable "*warm glow*", al ser esta un sinónimo de sentirse bien haciendo el bien, coincidente con una característica de consumo ético, consiente y altruista.

Esta variable logra ser explicada por la RSC percibida, la confianza y en menor sentido mediante la norma subjetiva externa (refiriéndose esta última a la influencia de la exposición mediática y los apoyos del gobierno hacia los productos socialmente responsables). Así mismo el *warm glow* en el sentido de un goce, disfrute y satisfacción que conlleva a un beneficio percibido por la compra socialmente responsable, logra predecir de manera significativa una intención de compra, inclusive manifestando una disposición a pagar más por consumir de una empresa socialmente responsable. Los efectos de las variables propuestas se mantienen de acuerdo a la literatura como positivos y significativos en el comportamiento de compra socialmente responsable; no obstante, existen algunas implicaciones que se deben de tomar en consideración para una correcta interpretación de la presente, así como para futuras investigaciones.

BIBLIOGRAFIA

Ajzen, I. (1985). From intentions to actions: A theory of planned behavior. Action control.

Ajzen, I. (1991). The theory of planned behavior. Organizational behavior and human decision.

Ajzen, I. (2005). Attitudes, personality, and behavior. Open University Press.

Ajzen, y Fishbein. (1980). Understanding Attitudes and Predicting Social Behaviour. Prentice-Hall.

Andreoni, J. (1989). Giving with Impure Altruism: Applications to Charity and Ricardian Equivalence. Journal of Political Economy, 97(6), 1447–1458. https://doi.org/10.1086/261662

Andrews, M., Luo, X., Fang, Z., y Aspara, J. (2014). Cause Marketing Effectiveness and the Moderating Role of Price Discounts. Journal of Marketing, 78(6), 120–142. https://doi.org/10.1509/jm.14.0003

Anvar, M., y Venter, M. (2014). Attitudes and Purchase Behaviour of Green Products among Generation Y Consumers in South Africa. Mediterranean Journal of Social Sciences, 5(21), 183–194. https://doi.org/10.5901/mjss.2014.v5n21p183

Banco Mundial. (2018). World Bank Country and Lending Groups – World Bank Data Help Desk. Recuperado el 5 de marzo de 2018, a partir de https://datahelpdesk.worldbank.org/knowledgebase/articles/906519

Becker-Olsen, K. L., Taylor, C. R., Hill, R. P., y Yalcinkaya, G. (2011). A Cross-Cultural Examination of Corporate Social Responsibility Marketing Communications in Mexico and the United States: Strategies for Global Brands. Journal of International Marketing, 19(2), 30–44. https://doi.org/10.1509/jimk.19.2.30

Bianchi, E. C., Ferreyra, S., y Gesualdo, G. K. De. (2013). Consumo Responsable: Diagnóstico Y Análisis Comparativo En La Argentina Y Uruguay. Diagnostic and Comparative Analysis of Argentina and Uruguay. *Escritos Contables y de Administración*, *4*(1), 43–79.

Bucic, T., Harris, J., y Arli, D. (2012). Ethical Consumers Among the Millennials: A Cross-National Study. *Journal of Business Ethics*, *110*(1), 113–131. https://doi.org/10.1007/s10551-011-1151-z

Chamorro, A., Rubio, S., y Miranda, F. J. (2009). Characteristics of research on green marketing. *Business Strategy and the Environment*, *18*(4), 223–239. https://doi.org/10.1002/bse.571

Chan, K. (1998). Mass communication and pro-environmental behaviour: waste recycling in Hong Kong. *Journal of Environmental Management*, *52*(4), 317–325. https://doi.org/10.1006/jema.1998.0189

Chan, N. W., y Kotchen, M. J. (2014). A generalized impure public good and linear characteristics model of green consumption. *Resource and Energy Economics*, *37*, 1–16. https://doi.org/10.1016/j.reseneeco.2014.04.001

Chang, C.-T., y Lee, Y.-K. (2009). Framing Charity Advertising: Influences of Message Framing, Image Valence, and Temporal Framing on a Charitable Appeal1. *Journal of Applied Social Psychology*, *39*(12), 2910–2935. https://doi.org/10.1111/j.1559-1816.2009.00555.x

Chang, M.-C., y Wu, C.-C. (2015). The effect of message framing on pro-environmental behavior intentions. *British Food Journal*, *117*(1), 339–357. https://doi.org/10.1108/BFJ-09-2013-0247

Dueñas Ocampo, S., Perdomo-Ortiz, J., y Villa Castaño, L. E. (2014). El concepto de consumo socialmente responsable y su medición. Una revisión de la literatura. *Estudios Gerenciales*, *30*(132), 287–300. https://doi.org/10.1016/j.estger.2014.01.022

Fatma, M., y Rahman, Z. (2017). An Integrated Framework to Understand How Consumer-Perceived Ethicality Influences Consumer Hotel Brand Loyalty. *Service Science*, *9*(2), 136–146. https://doi.org/10.1287/serv.2016.0166

Finch, H. (2006). Comparison of the Performance of Varimax and Promax Rotations: Factor Structure Recovery for Dichotomous Items. *Journal of Educational Measurement*, *43*(1), 39–52. https://doi.org/10.1111/j.1745-3984.2006.00003.x

Freestone, O. M., y McGoldrick, P. J. (2008). Motivations of the ethical consumer. *Journal of Business Ethics*, *79*(4), 445–467. https://doi.org/10.1007/s10551-007-9409-1

González-Rodríguez, M. R., Díaz Fernández, M. C., y Elias, P. (2016). Relation Between Background Variables, Values and Corporate Social Responsibility. *Relación entre las variables contextuales, los valores y la responsabilidad social corporativa.*, *56*(1), 8–19. https://doi.org/10.1590/S0034-759020160102

Habel, J., Schons, L. M., Alavi, S., y Wieseke, J. (2015). *Warm Glow or Extra Charge? The Ambivalent Effect of Corporate Social Responsibility Activities on Customers' Perceived Price Fairness*. *Journal of Marketing* (Vol. 80). https://doi.org/10.1509/jm.14.0389

Hartmann, M., Heinen, S., Melis, S., y Simons, J. J. (2013). Consumers' awareness of CSR in the German pork industry. *British Food Journal*, *115*(1), 124–141. https://doi.org/10.1108/00070701311289911

Hartmann, M., Klink, J., y Simons, J. (2015). Cause related marketing in the German retail sector: Exploring the role of consumers' trust. *Food Policy*, *52*, 108–114. https://doi.org/10.1016/j.foodpol.2014.06.012

Hartmann, P., y Apaolaza-Ibáñez, V. (2012). Consumer attitude and purchase intention toward green energy brands: The roles of psychological benefits and environmental concern. *Journal of Business Research*, *65*(9), 1254–1263. https://doi.org/10.1016/J.JBUSRES.2011.11.001

Lloret-Segura, S., Ferreres-Traver, A., Hernández-Baeza, A., y Tomás-Marco, I. (2014). El análisis factorial exploratorio de los ítems: una guía práctica, revisada y actualizada. *Anales de Psicología*, *30*(3), 1151–1169. https://doi.org/10.6018/analesps.30.3.199361

Martínez, P., y Rodríguez del Bosque, I. (2013). CSR and customer loyalty: The roles of trust, customer identification with the company and satisfaction. *International Journal of Hospitality Management*, *35*, 89–99. https://doi.org/10.1016/j.ijhm.2013.05.009

Matus, J. (2017). El Millenial Universitario y la Responsabilidad Social Empresarial. Un Análisis Cuantitativo sobre su Actitud de Compra (pp. 1–19). México: UNAM.

Mulaessa, N., y Wang, H. (2017). The Effect of Corporate Social Responsibility (CSR) Activities on Consumers Purchase Intention in China: Mediating Role of Consumer Support for Responsible Business. *International Journal of Marketing Studies*, *9*(1), 73. https://doi.org/10.5539/ijms.v9n1p73

Ng, E. S. W. W., Schweitzer, L., y Lyons, S. T. (2010). New generation, great expectations: A field study of the millennial generation. *Journal of Business and Psychology*, *25*(2), 281–292. https://doi.org/10.1007/s10869-010-9159-4

Nunes, P. A. L. D., y Schokkaert, E. (2003). Identifying the warm glow effect in contingent valuation. *Journal of Environmental Economics and Management*, *45*(2), 231–245. https://doi.org/10.1016/S0095-0696(02)00051-7

Olivias, O. (2016). México ya no es un país en vías de desarrollo; el Banco Mundial eliminó el término. Recuperado el 5 de marzo de 2018, a partir de https://www.merca20.com/mexico-ya-pais-en-vias-desarrollo-banco-mundial-elimino-termino/

Onel, N. (2017). Pro-environmental Purchasing Behavior of Consumers. *Social Marketing Quarterly*, *23*(2), 103–121. https://doi.org/10.1177/1524500416672440

Palavecinos, M., Amérigo, M., Ulloa, J. B., y Muñoz, J. (2016). Preocupación y conducta ecológica responsable en estudiantes universitarios: estudio comparativo entre estudiantes chilenos y españoles. *Psychosocial Intervention*, *25*(3), 143–148. https://doi.org/10.1016/j.psi.2016.01.001

Park, E., Kim, K. J., y Kwon, S. J. (2017). Corporate social responsibility as a determinant of consumer loyalty: An examination of ethical standard, satisfaction, and trust. *Journal of Business Research*, *76*, 8–13. https://doi.org/10.1016/j.jbusres.2017.02.017

Prochaska, J. O., Velicer, W. F., Rossi, J. S., Goldstein, M. G., Marcus, B. H., Rakowski, W., Rossi, S. R. (1994). Stages of change and decisional balance for 12 problem behaviors. *Health Psychology*, *13*(1), 39–46. https://doi.org/10.1037/0278-6133.13.1.39

Sánchez, J. (2014). Contextualización y enfoques en el estudio de comportamientos proambientales o ecológicos con miras a la perfilación del consumidor verde. *Suma de Negocios*, *5*(10), 34–39. https://doi.org/10.1016/S2215-910X(14)70007-2

Sandve, A., y Øgaard, T. (2014). Exploring the interaction between perceived ethical obligation and subjective norms, and their influence on CSR-related choices. *Tourism Management*, *42*, 177–180. https://doi.org/10.1016/j.tourman.2013.11.013

So, K. K. F., King, C., Sparks, B. A., y Wang, Y. (2013). The influence of customer brand identification on hotel brand evaluation and loyalty development. *International Journal of Hospitality Management*, *34*, 31–41.

Stefanska, M., y Wanat, T. (2014). Consumers ' Perception of Corporate Social Responsibility (Csr) and Their Attitude Toward Retailers – Its Significance for Creating Retailers ' Competitive Advantage, *7*(2), 47–58.

Sullivan, P., y Heitmeyer, J. (2008). Looking at Gen Y shopping preferences and intentions: exploring the role of experience and apparel involvement. *International Journal of Consumer Studies*, *32*(3), 285–295. https://doi.org/10.1111/j.1470-6431.2008.00680.x

Tajfel, Fraser, Jaspars, y Joseph. (1984). *The Social dimension : European developments in social psychology*. Cambridge University Press.

Tanner, C., y Wölfing Kast, S. (2003). Promoting sustainable consumption: Determinants of green purchases by Swiss consumers. *Psychology y Marketing*, *20*(10), 883–902. https://doi.org/10.1002/mar.10101

Teng, C.-C., y Wang, Y.-M. (2015). Decisional factors driving organic food consumption. *British Food Journal*, *117*(3), 1066–1081. https://doi.org/10.1108/BFJ-12-2013-0361

Tian, Z., Wang, R., y Yang, W. (2011). Consumer Responses to Corporate Social Responsibility (CSR) in China. *Journal of Business Ethics*, *101*(2), 197–212. https://doi.org/10.1007/s10551-010-0716-6

Vining, J., y Ebreo, A. (1992). Predicting Recycling Behavior from Global and Specific Environmental Attitudes and Changes in Recycling Opportunities1. *Journal of Applied Social Psychology*, *22*(20), 1580–1607. https://doi.org/10.1111/j.1559-1816.1992.tb01758.x

Vlachos, P. A., Tsamakos, A., Vrechopoulos, A. P., y Avramidis, P. K. (2009). Corporate social responsibility: Attributions, loyalty, and the mediating role of trust. *Journal of the Academy of Marketing Science*, *37*(2), 170–180. https://doi.org/10.1007/s11747-008-0117-x

Webb, D. J., Mohr, L. A., y Harris, K. E. (2008). A re-examination of socially responsible consumption and its measurement. *Journal of Business Research*, *61*(2), 91–98. https://doi.org/10.1016/j.jbusres.2007.05.007

Zhu, Q., Li, Y., Geng, Y., y Qi, Y. (2013). Green food consumption intention, behaviors and influencing factors among Chinese consumers. *Food Quality and Preference*, *28*(1), 279–286. https://doi.org/10.1016/j.foodqual.2012.10.005

ANÁLISIS DE LA PRODUCCIÓN Y COMERCIALIZACIÓN DEL NOPAL EN LA REGIÓN DEL VALLE DE TEOTIHUACÁN

Sendy Janet Sandoval Trujillo, Universidad Autónoma del Estado de México
Blanca Estela Hernández Bonilla, Universidad Autónoma del Estado de México
Verónica Ramírez Cortés, Universidad Autónoma del Estado de México
Laura Cecilia Méndez Guevara, Universidad Autónoma del Estado de México

RESUMEN

En este artículo se analizaron los procesos de producción y comercialización del nopal utilizados por los agricultores de la región del Valle de Teotihuacán, dicha producción es relevante derivado de que ocupa el primer lugar de la producción de tuna a nivel nacional y el tercer lugar en relación con el nopal verdura, sin embargo, esto no ha sido un factor que impulse la economía de la región. A través de la investigación documental, revisión de bases de datos del INEGI y del SIAP, entrevistas y encuestas aplicadas se identificaron las condiciones de los productores respecto a las técnicas de cultivo y formas de comercialización. Se recomiendan medidas que buscan promover alternativas de crecimiento a partir del aprovechamiento óptimo y sustentable de la producción agrícola, considerada ésta una de las actividades básicas de la región.

PALABRAS CLAVE: Producción, Comercialización, Nopal y Tuna

ANALYSIS OF THE PRODUCTION AND COMMERCIALIZATION OF NOPAL IN THE REGION OF THE VALLEY OF TEOTIHUACÁN

ABSTRACT

This paper analyzed the production and marketing processes of cactus used by farmers in the region of the Teotihuacán Valley, this production is relevant because it occupies the first place in the production of prickly pear at the national level and the third place in relation with the nopal vegetable, however, this has not been a factor that drives the economy of the region. Through the documentary research, review of INEGI and SIAP databases, interviews and applied surveys, the conditions of the producers were identified with respect to cultivation techniques and marketing methods. We recommend measures that seek to promote growth alternatives based on the optimal and sustainable use of agricultural production, considered as one of the basic activities of the region.

JEL: M11, O13, P48

KEYWORDS: Production, Commercialization, Cactus and Prickly Pear

INTRODUCCIÓN

Teotihuacán es conocido a nivel mundial por la zona arqueológica ubicada en este municipio localizado al noreste del Estado de México, considerada patrimonio cultura de la humanidad desde 1987. Es símbolo de desarrollo cultural, artístico, religioso, político y social de la cultura mesoamericana, y aún después de su abandono, continúa siendo testimonio de una de las ciudades prehispánicas mejor planificadas y extensas del mundo antiguo. Particularmente, la región del Valle de Teotihuacán integrada por los municipios de

Acolman, Axapusco, Nopaltepec, Otumba, San Martín de las Pirámides, Temascalapa y Teotihuacán, tienen como principales actividades económicas las del sector primario y terciario; en el sector primario la agricultura y en menor grado ganadería, mientras que en el sector terciario el comercio al por menor y servicios prestados por el turismo que visita la zona arqueológica. Se destaca la producción del nopal en la región, según datos del Servicio de Información Agroalimentaria y Pesquera (SIAP), ocupa el primer lugar en la producción del nopal tunero y el tercer lugar en el nopal verdura a nivel nacional. Los productores requieren estrategias de producción y comercialización que les permitan ampliar su mercado a fin de crear una ventaja competitiva real con las condiciones que tienen a nivel nacional, de modo que sean capaces de generar fuentes de empleo para los pobladores e impulsar el desarrollo económico de la región.

REVISIÓN DE LITERATURA

Los nopales se distinguen por sus pencas con espinas, se adaptan a climas áridos y semiáridos cálidos, dónde las temperaturas fluctúen entre 18 y 25 grados centígrados, no se desarrollan apropiadamente en climas fríos ya que éstos limitan su crecimiento. La reproducción se realiza con una penca de nopal que se entierra en forma vertical hasta la mitad o la tercera parte en el suelo, la cual se cuida de posibles plagas para contribuir a su crecimiento (SIAP, 2016). Tal como mencionan Sandoval et al. (2017) en México se encuentra principalmente en regiones desérticas y frías, según datos del SIAP a diciembre del 2016 la superficie sembrada de nopal (incluye: forrajero, verdura y tunero) a nivel nacional es de 77 592 hectáreas, de las que se obtuvo una producción de 1 453 895 toneladas de producto, dejando un ingreso de $3’504,994.23 pesos mexicanos. Es importante destacar, que la mayor parte de superficie sembrada es de nopal tunero 47 632 ha, sin embargo, la mayor producción se obtiene del nopal verdura 810 939 toneladas.

El Estado de México ocupa el primer lugar en la producción del nopal tunero y el tercero en nopal verdura a nivel nacional (después de Morelos y la Ciudad de México), con 17 115 ha y 950 ha sembradas respectivamente (SIAP, 2016), siendo el distrito de Zumpango el que mayor superficie sembrada tiene, éste distrito se integra por los municipios de Acolman, Axapusco, Nopaltepec, Otumba, San Martín de las Pirámides, Temascalapa, Teotihuacán y Tlalnepantla de Baz. Particularmente, la región del Valle de Teotihuacán registra el mayor número de hectáreas sembradas tanto en tuna como en nopal verdura, 17 081 y 564 ha respectivamente, lo que representa el 99% y 60% de la superficie sembrada de nopal en el Estado.

Producción del Nopal

En el caso del nopal verdura, los agricultores de la región del Valle de Teotihuacán utilizan dos sistemas diferentes para su producción: el tradicional y el de micro túneles o intensivo. El tradicional se lleva a cabo con la plantación de pencas maduras y en buenas condiciones en hileras, con una distancia de entre 30 o 40 cm entre cada planta, y alrededor de un metro entre cada hilera, manteniéndolas a una altura aproximada de un metro o metro y medio (Galicia et al., 2017). El sistema de micro túneles se realiza bajo la protección de plástico colocado en forma de pasillos, con el objetivo de proteger la planta de las heladas y el mal tiempo, además de acelerar el calentamiento de la misma y su producción. Las pencas se plantan con una distancia de alrededor de 20 cm cada una y de medio metro entre cada hilera, y no rebasan el metro de altura (Galicia et al., 2017). Para la producción del nopal tunero, la planta que sirve de semilla se siembra a una distancia de entre cuatro y cinco metros, en una cepa de 50 cm de ancho y profundidad de 30 cm, y se cubre con tierra que contiene abono, el cual puede ser de ganado o químico. Durante el tiempo de desarrollo de la planta debe fumigarse con algún insecticida químico, dos veces al año para prevenir plagas, además de abonarla por lo menos una vez al año para fomentar su crecimiento, no se recogen frutos sino hasta después de aproximadamente tres años de su siembra (Sandoval et al., 2017).

METODOLOGÍA

La investigación fue de tipo cuantitativo y analítico, bajo un diseño de tipo transversal, con un alcance descriptivo y explicativo del contexto de la región, características y condiciones de los productores y comercializadores, a fin de determinar alternativas de producción y comercialización para los productores de nopal en la región del Valle de Teotihuacán. Las etapas desarrolladas fueron: Integración del marco teórico mediante investigación documental, en artículos de investigación y páginas de Internet del SIAP, INEGI, SIMBAD, COPLADEM, SAGARPA, entre otras. Además, se realizaron entrevistas a productores de la zona y a un gerente de la empresa Comercializadora México Fresco, S.A. de C.V. Diseño y aplicación de encuestas a una muestra de productores y comercializadores de la región del Valle de Teotihuacán para identificar las condiciones laborales, proceso productivo, formas de comercialización y relación costo-beneficio. El cuestionario elaborado fue de opción múltiple y en algunos casos con la posibilidad de ampliar la respuesta libremente. Análisis e interpretación de los resultados a partir de los datos obtenidos por el SIAP, las entrevistas hechas y las encuestas aplicadas.

RESULTADOS

Una comparación entre las hectáreas sembradas de nopal tunero y verdura en la región del Valle de Teotihuacán, con la producción obtenida y el valor económico recuperado de dicha producción revela detalles interesantes sobre lo que más conviene cultivar para los agricultores de la zona. Al comparar la superficie sembrada en hectáreas de nopal verdura y tuna con la producción obtenida en toneladas por hectárea es evidente que la producción de nopal verdura es considerablemente mayor por hectárea que la de la tuna. Tal como se determinó en la tabla anterior mientras una hectárea sembrada con nopal verdura produce 124.65 toneladas, una hectárea sembrada de nopal tunero solo produce 11.14 toneladas de producto, por lo que, la obtención de fruto por hectárea sembrada es 88% mayor del nopal verdura que de la tuna, este detalle es relevante para los productores de la región, algunos de los cuales han comenzado a cambiar el tipo de nopal que cultivan. Por otra parte, al comparar la producción en toneladas con el importe obtenido de la venta de toda la producción en el año 2016, se puede determinar cuánto deja en términos económicos cada especie de nopal cultivado. Por tonelada producida de nopal verdura se obtienen mil pesos de ingresos, mientras que de cada tonelada de tuna se registran ingresos por dos mil doscientos cincuenta pesos, por lo que la producción de tuna deja 55.66% más que la del nopal verdura.

De la variable comercialización, se detectó que la principal forma que utilizan los productores de la región del Valle de Teotihuacán es a través de las ventas de mayoreo, el 60% entrega su producto de ésta manera a intermediarios o distribuidores, quienes a su vez lo llevan a centros comerciales, centrales de abasto o a distintas partes de la república, el 32% vende el producto directamente al menudeo y el 8% restante distribuye a centros comerciales o lo exporta. Por otra parte, el 94% realiza sus operaciones de contado, con el método de pago en efectivo, 4% utiliza tanto el sistema de contado como a crédito y sólo un productor, lo que representa el 2%, vende a crédito a centros comerciales, éste último recibe cheques como método de pago. Actualmente, el 92% de los productores no ven la importancia de realizar publicidad para darse a conocer, consideran que como es una actividad que realizan de años ya no es necesario hacer algo para promocionarse, el resto ha comenzado a innovar en esta actividad mediante incursionar en las redes sociales a fin de vender su producto en otros lugares y de este modo ampliar su mercado.

CONCLUSIONES

El análisis de las condiciones de producción y comercialización de los agricultores del nopal en la región del Valle de Teotihuacán deja ver detalles importantes que deben difundirse a fin de que tomen medidas que contribuyan a impulsar la economía de la región, para que puedan combatir la carencia de fuentes de empleo, las actividades económicas informales, el bajo nivel de desarrollo, entre otras; buscando promover

alternativas de crecimiento a partir del aprovechamiento óptimo y sustentable de la producción agrícola, considerada ésta una de las actividades básicas de la región.

BIBLIOGRAFÍA

CONABIO (2014). Las raíces de la cocina mexicana. http://www.gob.mx/conabio/prensa/las-raices-de-la-cocina-mexicana

Galicia, et al. (2017). Plantación experimental de nopal para evaluación de sistemas de fertilización y extracción de mucílago. En Revista Mexicana de Ciencias Agrícolas: México. Disponible en: http://www.redalyc.org/articulo.oa?id=263152411007

Instituto Nacional de Estadística y Geografía. http://www.inegi.org.mx/est/contenidos/proyectos/scn/c_anuales/pib_ef/default.aspx

Maki, et al. (2015). Características físicas y químicas de nopal verdura (Opuntia ficus-indica) para exportación y consumo nacional. En Revista Agrociencia: México. Disponible en: http://www.redalyc.org/articulo.oa?id=30236850003

México produce (MP) (14 de Octubre 2016). URL: http://www.mexicoproduce.mx/2016/10/el-nopal-y-tuna.html

Millán, H. y Pérez, R. (2008). Desigualdad social y pobreza en el Estado de México: ¿convergencia o divergencia? En Economía y Sociedad: México.

Sandoval, et al. (2017). Alternativas de comercialización de la producción del nopal en el Valle de Teotihuacán. En libro electrónico Compilación mexicana de estudios empresariales. México: Universidad Tecnológica de Tula-Tepeji.

Servicio de Información Agroalimentaria y Pesquera (SIAP, 2016). URL: http://www.gob.mx/siap/

Secretaría de Economía (2015). Información económica y estatal Estado de México. Recuperado de https://www.gob.mx/cms/uploads/attachment/file/43334/Estado_de_Mexico.pdf

IMPACTO SOCIOECONÓMICO DE LA DOBLE CALZADA BOGOTÁ-GIRARDOT-IBAGUÉ-CAJAMARCA EN LOS MUNICIPIOS TOLIMENSES DEL ÁREA DE INFLUENCIA DEL CORREDOR VIAL

Alexander Blandón López, Universidad del Tolima
Janeth González Rubio, Universidad del Tolima
Gerardo Pedraza Vega, Universidad del Tolima

RESUMEN

Con la puesta en marcha en el 2014 del corredor vial Bogotá-Girardot-Ibagué-Cajamarca (Colombia) se rehabilitaron 125,15 Km y se construyeron 168,23 Km de doble calzada, con una inversión cercana a 610 millones de dólares. Los resultados de la evaluación ex-post de la construcción de la doble calzada muestran un impacto diferencial para siete municipios del área de influencia, debido a las diferencias en estructura económica, dotación de capital social y ubicación geográfica. Metodológicamente se aplicó encuesta a jefes de hogar de los siete municipios del área de influencia y definidos a partir de un muestreo estratificado por afijación óptima por proporciones y por municipios. El tamaño de muestra general es determinado por estimaciones en subpoblaciones previamente identificadas. Se encontró que la mejora de infraestructura produjo una reducción de tiempo y disminución de los costos de transporte entre los municipios tolimenses por los cuales atraviesa este corredor vial y Bogotá, sin embargo generó impactos negativos en municipios con vocación de actividad de paso (Coello y Flandes) los cuales sufrieron cambios en su estructura económica y problemas sociales como el aumento de los índices de inseguridad, venta de alucinógenos, debilitamiento de la posición competitiva y en general deterioro de la calidad de vida.

PALABRAS CLAVE: Impacto Socioeconómico, Infraestructura Vial, Competitividad, Transporte

SOCIOECONOMIC IMPACT OF THE DUAL CARRIAGEWAY BOGOTÁ-GIRARDOT-IBAGUÉ-CAJAMARCA IN THE TOLIMA´S MUNICIPALITIES OF THE AREA OF INFLUENCE OF THE ROAD CORRIDOR

ABSTRACT

With the start-up in 2014 of the Bogota-Girardot-Ibagué-Cajamarca road corridor (Colombia), 125.15 km were rehabilitated and 168.23 km of double carriageway were built, with an investment of close to 610 million dollars. The results of the ex-post evaluation of the construction of the double carriageway show a differential impact for seven municipalities in the area of influence, due to the differences in economic structure, social capital endowment and geographic location. Methodologically, a survey was applied to heads of households in the seven municipalities of the area of influence and defined from a sample stratified by optimal allocation by proportions and by municipalities. The overall sample size is determined by estimates in previously identified subpopulations. It was found that the improvement of infrastructure resulted in a reduction of time and decrease in transportation costs between the Tolima municipalities through which this road corridor and Bogotá crosses, however, it generated negative impacts in municipalities with vocation for activities that meet the demand for vehicles in transit through their territory (Coello and Flandes) which underwent changes in their economic structure and social problems

such as the increase of insecurity indexes, sale of hallucinogens, weakening of the competitive position and in general deterioration of the quality of life.

JEL*:* O10, O18, R11, R41, R42, R58

KEYWORDS: Socio-Economic Impact, Road Infrastructure, Competitiveness and Transport

INTRODUCCIÓN

Con la doble calzada Bogotá-Girardot-Ibagué-Cajamarca, Ibagué la capital del departamento del Tolima ha logrado comunicarse con la capital de la república en alrededor de 2:30 horas. Junto con la reducción del tiempo, los costos de transporte se han reducido de manera importante, entre los otros municipios por los cuales atraviesa la doble calzada y Bogotá. Esta importante obra de infraestructura potencia las ventajas geográficas que tiene el departamento del Tolima, tomando en cuenta su localización en el centro de Colombia, en la región andina, en medio de un triángulo que une a las tres principales economías del país (Bogotá, Medellín, Cali). El Tolima se ha consolidado como un importante área geográfica donde confluye el tránsito hacia los puertos del Pacifico y del Caribe. Estos desarrollos de infraestructura generan el espacio apropiado para concretar la aspiración de convertir a Ibagué en puerto seco por el potencial logístico presente. Lo anterior es tan solo una cara de la moneda, mientras tanto, durante el transcurso del proyecto y posterior se han presentado conflictos, que involucran a habitantes de algunos poblados y cabeceras municipales afectados por la doble calzada como es el caso de Gualanday (Coello), Chicoral (Espinal) que han sido afectados por el trazado de la doble calzada.

El estudio se justifica teniendo en cuenta la necesidad de conocer a fondo sobre las oportunidades, amenazas que trae para las localidades un proyecto de infraestructura vial, como también de las capacidades con que cuentan para enfrentar esta situación. Lo anterior facilita las intervenciones de política en el plano local regional. Adicionalmente desde el punto de vista teórico, es importante indagar sobre la forma como las obras de infraestructura vial afectan el balance regional y los livelihoods de los pobladores de las localidades aledañas a los mismos y sobre el potencial que estos desarrollos en infraestructura ofrecen para los mismos. El estudio hace parte de un macroproyecto del grupo Cadenas de valor y competitividad regional sobre el impacto de la doble calzada en los municipios tolimenses que hacen parte del área de influencia de este importante corredor vial.

El propósito de esta investigación es aportar elementos sobre el impacto socioeconómico de la construcción de la doble calzada, en los municipios del departamento del Tolima del área de influencia de la vía Bogotá-Girardot-Ibagué-Cajamarca, a partir de la determinación de las capacidades locales para mitigar los efectos negativos y tomar ventaja de las oportunidades que trae la doble calzada. El estudio esta instrumentado para identificar la percepción que tienen los actores locales y regionales sobre los efectos de la doble calzada sobre los municipios tolimenses del área de influencia del corredor vial Bogotá-Girardot-Ibagué-Cajamarca. El área estudiada incluye los municipios de Cajamarca, Coello, Carmen de Apicalá, Espinal, Flandes, Ibagué y Melgar. El documento se divide en cinco partes comenzando por la introducción, seguido por la revisión de literatura donde se destaca la revisión de dos corrientes de literatura: desarrollo local y regional y desarrollo económico y transporte. Posteriormente se discuten los aspectos metodológicos y se presentan los resultados de la investigación. Finalmente se presentan las conclusiones.

REVISION DE LITERATURA

El marco teórico se deriva de la revisión de documentos que sintetizan elementos básicos del desarrollo regional y local, literatura sobre transporte y competitividad y desarrollo, dentro de los que se destacan: diagnóstico de situación y técnicas de análisis regional (TAR), (Boisier, 1980; Silva, 2003, Lira y Bolívar, 2009). Adicionalmente se consideró literatura sobre infraestructura de transporte y desarrollo, Hickman et

al. (2015). Según Hickman (2015:3) "la forma de desarrollo sigue a las inversiones en infraestructura, pero la causalidad raramente se da en una dirección y frecuentemente la forma de desarrollo ayuda a configurar las inversiones en infraestructura de transporte."

METODOLOGIA

El estudio toma como referencia la metodología de diagnósticos estratégicos de situación en lo local y regional del ILPES-CEPAL a partir de la cual se estudian cuatro módulos a saber: desarrollo económico y fomento productivo, desarrollo institucional y descentralización, y ordenamiento territorial e infraestructura y finalmente desarrollo social y capital humano. Para la determinación del impacto socioeconómico de la doble calzada se aplicó un instrumento a los jefes de hogar adscritos al programa del Departamento de la Prosperidad Social (Red Unidos) de los siete municipios del área de influencia de dicha calzada, a partir de un muestreo definido por zonas geográficas y cuyo tamaño de muestra general es determinado por estimaciones en subpoblaciones previamente identificadas. Se definió una muestra de 630 encuestas a realizar en campo. La información adicionalmente es georeferenciada según cada temática de interés para el estudio.

RESULTADOS

Es importante precisar que no ha transcurrido un periodo de tiempo suficientemente largo para analizar el impacto pleno de la doble calzada, máxime cuando estos impactos se dan de manera diferencial en el tiempo y en el espacio (durante y después) y no en un solo momento. Muchos impactos se han manifestado a lo largo del tiempo y algunos están aún por manifestarse. Los resultado muestran que el impacto generado por la construcción de la doble calzada en términos del antes, durante y después no ha sido el mismo para todos los municipios, debido a la diversidad de estructura económica, la diferente dotación de capital social y a su ubicación geográfica. Esta mejora de infraestructura produjo una reducción de tiempo y disminución de los costos de transporte entre los municipios tolimenses por los cuales atraviesa este corredor vial y Bogotá, sin embargo generó impactos negativos en municipios con vocación de actividad de paso (Coello y Flandes) los cuales sufrieron cambios notables en su estructura económica, acompañado de graves problemas sociales como el aumento de los índices de inseguridad, venta de alucinógenos, empobrecimientos de las ventajas comparativas y deterioro de la calidad de vida.

En relación con la percepción que tienen los actores locales y regionales sobre los efectos de la obra de infraestructura en los municipios tolimenses del área de influencia de la doble calzada Bogotá-Girardot-Ibagué-Cajamarca, los habitantes de los municipios de Flandes, Espinal (Chicoral) e Ibagué, perciben una mejora en términos de movilidad y congestión frente a la construcción de la doble calzada, pero manifiestan que el gobierno nacional es poco lo que ha hecho para mejorar su calidad de vida; tan es así, que se puede percibir un alto grado de desempleo en Flandes y Espinal (Chicoral) y en un menor grado en Ibagué y Melgar. Los habitantes residentes en los municipios del área de influencia de la doble calzada tuvieron conocimiento del proyecto vial (Diseño, Construcción y Puesta en Marcha), al mismo tiempo que afirmaron no haber sido víctimas de delitos en su tránsito cotidiano por la doble calzada. Por otro lado, los habitantes del municipio de Coello (Gualanday) revelan su inconformismo con la construcción de este corredor vial, toda vez que su condición económica ha empeorado, por ende los ingresos del hogar disminuyen cada vez más junto con el aumento de los precios de la canasta familiar y aumentos en el impuesto predial.

CONCLUSIONES

Muchos impactos de la construcción de la doble calzada se han manifestado a lo largo del tiempo y algunos están aún por manifestarse. Por lo tanto, este estudio debe ser complementado con otros más, monitoreando a lo largo del tiempo. Se puede afirmar que para que esta obra de infraestructura impacte positivamente en la vida de los habitantes previamente establecidos en la zona, como también a la población migrante se

requiere de intervenciones de desarrollo importantes por parte de las administraciones municipales, nacionales y departamentales que doten a los diferentes municipios de la infraestructura económica y social y desarrollen el potencial del capital social existente en cada una de las localidades para que de esta forma se tome ventaja plena de las oportunidades de desarrollo abiertas con la construcción de la doble calzada.

BIBLIOGRAFIA

Boisier, S. (1980). Técnicas de Análisis Regional con Información Limitada. *Cuaderno ILPES*, Serie II, N° 27, 55-92.

Hickman, R. Moshe G. D. Bonilla y D. Banister (2015). The transport and development relationship. En, R. Hickman, M. Givoni, D. Bonilla y David B. (Eds). *Handbook on transport and development*. Edward Elgar 2015.

Lira, L. y B. Quiroga (2009) Técnicas de análisis regional. ILPES, *Serie Manuales* No 59 Santiago de Chile, 2009

Silva, L.I (2003) Metodología para la elaboración de estrategias de desarrollo local. ILPES, Serie *Gestión Pública* 42. Dirección de Gestión del Desarrollo Local y Regional. Santiago de Chile, noviembre de 2003

BIOGRAFIA

Alexander Blandón López es PhD en Development Studies del International Institute of Social Studies of Erasmus University Rotterdam. Profesor Asociado de la Facultad de Ciencias Económicas y Administrativas de la Universidad del Tolima, Coordinador del Grupo de Investigación "Cadenas de Valor y Competitividad Regional" Se puede contactar en la Universidad del Tolima: Barrio Santa Helena Parte Alta, Ibagué (Tolima) Colombia.

Janeth González Rubio es Magister en Administración del Instituto Tecnológico de Monterrey-UNAB. Actualmente docente de planta de tiempo completo en la Facultad de Ciencias Económicas y Administrativas de la Universidad del Tolima. Investigadora del grupo "Cadenas de Valor y Competitividad Regional" Se puede contactar en Universidad del Tolima, Barrio Santa Helena Parte Alta, Ibagué (Tolima) Colombia.

Gerardo Pedraza Vega. Economista Universidad del Tolima. Investigador del grupo Cadenas de Valor y Competitividad Regional. Se puede contactar en Universidad del Tolima, Barrio Santa Helena Parte Alta, Ibagué (Tolima) Colombia.

LA GRAN INDUSTRIA DE AGREGADOS PÉTREOS EN COLOMBIA Y SU EVA

Jorge Alberto Rivera Godoy, Universidad del Valle

RESUMEN

Este artículo tiene como objetivo conocer el desempeño financiero de las grandes empresas del sector de agregados pétreos en Colombia en el período 2010-2015, mediante un estudio de los indicadores contables y de valor económico agregado que dan cuenta de su crecimiento y efectividad. Se encuentra que este sector genera rentabilidades contables en cada uno de los años, impulsado por los ajustes en la eficacia del control de costos y gastos, y en menor medida por la eficiencia en el uso de los recursos, que permaneció constante; no obstante, en todos los años se destruyó valor económico agregado (EVA), conduciendo a un valor de mercado agregado (VMA) negativo en el período. Este sector es destructor de valor porque la rentabilidad del activo neto operacional es inferior al costo de capital en todos los años evaluados, con una rentabilidad fluctuante, un costo de capital creciente y una inversión en activos netos operacionales oscilante. Los resultados encontrados podrían fortalecerse si se pudieran hacer estudios similares para grupos de empresas con diferente tamaño y ubicación geográfica.

PALABRAS CLAVE: Valor económico agregado (*EVA*), valor de mercado agregado, desempeño financiero, análisis financiero, indicadores financieros de eficiencia, efectividad y eficacia, inductores del *EVA*, industria de agregados pétreos.

THE GREAT INDUSTRY OF STONE AGGREGATES IN COLOMBIA AND ITS EVA

ABSTRACT

The objective of this article is to know the financial performance of large companies in the stone aggregates sector in Colombia in the period 2010-2015, through a study of the accounting indicators and economic value added that account for their growth and effectiveness. It is found that this sector generates accounting returns in each of the years, driven by adjustments in the effectiveness of the control of costs and expenses, and to a lesser extent by the efficiency in the use of resources, which remained constant; nevertheless, in all the years, aggregate economic value (EVA) was destroyed, leading to a negative aggregate market value (AMV) in the period. This sector is a destroyer of value because the return on net operational assets is lower than the cost of capital in all the years evaluated, with a fluctuating return, a rising cost of capital and an investment in oscillating operational net assets. The results found could be strengthened if similar studies could be done for groups of companies with different size and geographic location.

JEL: G10, G32, M40, L72

KEYWORDS: Economic Value Added (EVA), Market Value Added, Financial Performance, Financial Indicators of Efficiency, Efficacy, And Effectiveness, EVA Inductors, Preserves, Stone Aggregate Industry

INTRODUCCIÓN

Uno de los sectores que aporta materiales para el desarrollo de la infraestructura vial y para la fabricación de productos artificiales resistentes es el de la industria de agregados pétreos, que dado los controles ambientales y de sostenibilidad requieren de programas que promuevan la innovación y competitividad, principalmente en aquellas de mayor tamaño; no obstante, es poco lo se sabe de su efectividad financiera y

si es creador de valor económico. En este artículo se presenta una síntesis del análisis financiero que se realiza para el período 2010-2015. Los resultados muestran que las ventas y activos crecieron en los primeros cuatro años; se logran rentabilidades contables en todos los años, aunque con altibajos, esto debido a la gran influencia que ejerce el comportamiento cambiante de los márgenes de utilidad, mientras que la rotación de activos se mantiene casi invariable y el apalancamiento financiero sigue un comportamiento contra cíclico en relación con el rendimiento del capital. No obstante, se observan que destruye *EVA* en cada año, dejando como saldo un *VMA* negativo en el sexenio. Esto sucede porque en todos los años el rendimiento del activo neto operacional fue inferior al costo de capital. Estos hallazgos son contrastados con los del sector de materiales de la construcción de países emergentes y de Estados Unidos de América (EUA).

El *contenido del artículo se presenta así:* primero, se plantea la metodología seleccionando y definiendo los indicadores financieros apropiados para este estudio; segundo, se muestran los resultados financieros en EUA y países emergentes; tercero, se analizan los indicadores que evalúan el desempeño financiero de este sector en el quinquenio; cuarto, se comparan y analizan estos resultados y finalmente se concluye sobre los principales hallazgos de esta investigación.

METODOLOGÍA

Se sigue como método el análisis estático y de tendencias de indicadores contables y de gestión del valor que están más directamente relacionados con la evaluación del desempeño financiero de empresas de un sector económico. Los indicadores contables seleccionados son los de crecimiento, rotación de activos, márgenes de utilidad operacional después de impuestos y neta, rendimiento sobre activos, *ROA*, y rendimiento sobre patrimonio, *ROE*, mientras que los indicadores de gestión del valor escogidos son el valor económico agregado, EVA, y el valor de mercado agregado, VMA.

Los indicadores de crecimiento miden el progreso del sector en relación con las ventas, activos y utilidad neta. La rotación de activos mide la intensidad con que las empresas utilizan sus activos para generar ventas (Wild, Subramanyam & Hasley, 2007, p. 432). Los márgenes de utilidad permiten medir el efecto que tiene los costos y gastos de las empresas sobre la utilidad (Rivera, 2004, p. 37).

Los indicadores *ROA* y *ROE* miden respectivamente los beneficios que recibe la empresa y sus propietarios por la inversión realizada. En el sistema Dupont se establece que el *ROA* es el producto de la rotación de activos y del margen de utilidad operacional; mientras que con el sistema Dupont ampliado, el *ROE* es el producto de la rotación de activos, el margen de utilidad neta y el apalancamiento financiero (Apalancamiento financiero = activo total bruto promedio /patrimonio promedio) (Ross, Westerfield & Jordan, 2014, pp. 62-63; Rivera, 2004, pp. 38, 52).

El *EVA* es la utilidad residual resultante de restar de la utilidad operacional después de impuestos un cargo por la utilización del capital (Stewart, 2000, p. 164), tal como se expresa en la ecuación (1):

$$EVA_t = UODI_t - Cargo\ de\ capital_t, \tag{1}$$

donde $UODI_t$ es la utilidad después de impuestos en el período t , y el cargo de capital en el período t es igual a:

$$Cargo\ de\ capital_t = (ANO_{t-1})(Ko_t), \tag{2}$$

siendo ANO_{t-1} el activo neto operacional poseído al principio del período. La variable ANO_{t-1} es la sumatoria del capital de trabajo neto operativo $KTNO_{t-1}$ y del activo fijo neto operacional $AFNO_{t-1}$:

$$ANO_{t-1} = KTNO_{t-1} + AFNO_{t-1}, \quad (3)$$

El $KTNO_{t-1}$ es la diferencia entre los activos corrientes y los pasivos corrientes sin costo explícito. El $AFNO_{t-1}$ resulta de restar a los activos fijos operacionales, su depreciación. El Ko_t es el costo de capital medio ponderado (o costo de capital) del período t; según Modigliani & Miller (1963, p. 441) se calcula así:

$$Ko_t = Ke(1-L) + Ki(1-t)L, \quad (4)$$

Donde Ke es el costo del capital propio o costo de oportunidad (Para determinar Ke se seguirá la metodología del CAPM de Pure Play explicada por Rivera & Alarcón (2012, pp. 89-90), dado que las empresas que conforman este sector no cotizan en la bolsa de valores). L es el nivel de endeudamiento que resulta de dividir la deuda con costo explícito entre el activo neto operacional ANO. Ki es el costo de la deuda, pero dado que los intereses son deducibles de la base gravable de la empresa, el costo de la deuda después de impuestos queda expresado como $Ki(1-t)$; la t representa la tasa de impuestos de la empresa. Stewart (2000, p. 163) presenta una segunda forma de calcular el *EVA* que se presenta a continuación:

$$EVA = (ANO_{t-1})\,[\,(UAII_t)\,(1-t)\,/\,(ANO_{t-1}) - (Ko_t)] \quad (5)$$

donde $(UAII_t)(1-t)/ANO_{t-1}$ es el rendimiento después de impuestos del activo neto operacional. A la diferencia entre el rendimiento después de impuestos del activo neto operacional ANO y el costo de capital medio ponderado Ko_t, se le conoce como el porcentaje de utilidad o pérdida residual.
Al traer a valor presente el EVA de varios años, se obtiene el valor de mercado agregado VMA del período evaluado; que se puede expresar de la siguiente formula

$$\mathrm{VMA} = \sum_{j=1}^{j=n} EVA_j \,/\, (1 + \mathrm{Koj})^j$$

(6)

Marco de Referencia

En la Tabla 1 se muestra los indicadores de desempeño financiero de las empresas del sector de materiales de la construcción de los Estados Unidos de América (Los datos del sector materiales de la construcción de los EUA se componen de una muestra de empresas: 2010:46; 2011:45; 2012:43; 2013:37; 2014 y 2015:39):

Tabla 1: Indicadores Promedio del Sector de Materiales de la Construcción en EUA

Indicador	2010	2011	2012	2013	2014	2015	promedio
EVA (MMUS$)	-2.734	-2.901	-2.883	1.182	1.814	2.036	-581
ANO (MMUS$)	62.029	61.351	58.425	19.244	21.453	24.316	41.136
UODI/ANO	3,3	2,6	3,0	14,4	15,4	15,9	9,1
Ko (%)	7,7	7,3	7,9	8,3	7,1	7,7	7,7
VMA a 1-1-2010 (MMUS$)	-3.127						
ROE	1,3	-4,2	-4,6	6,8	14,8	12,6	4,5

Fuente: Elaboración propia a partir de Rivera y Pajajoy (2018, p.10). Nota: MMUS$ denota cifras monetarias en millones de dólares.

Este sector crea valor económico en tres de los seis años de estudio. En los tres primeros años se observa que el *EVA* es negativo, deteriorándose al máximo en el 2011 (US$ -2.901 MM), pero a partir del año 2012 comenzó a recuperarse destruyendo menos valor, y entre los años 2013-2015 creando valor gradualmente, hasta llegar a su mayor creación de valor en el 2015 (US$2.036 MM). El comportamiento del *EVA* se explica en gran medida por el rendimiento del activo neto operacional que fue bajo en el primer trimestre, con un pico extremo en el 2011 (2,6%), pero que aumentó desde el 2012 de forma progresiva hasta llegar a presentar en el 2015 el índice más alto del período (15,9%); mientras que el otro factor explicativo, el costo de capital se mantuvo oscilando alrededor del 7,7%. Al parecer la desinversión en el sector en los primeros cuatro años, ayudó mejorar su efectividad, reflejada en un aumento en la creación de *EVA*, y en un incremento del *ROE* en el segundo trienio, sin mostrar índices negativos, como los ocurridos en los primeros tres años. El valor presente de los *EVA* generados durante los seis años fue de US$ -3.127 MM, lo que muestra que este sexenio el sector no cumplió su objetivo financiero de crear valor. En la Tabla 2 se presenta los indicadores promedios de desempeño del sector de la construcción en países emergentes (Con el siguiente número de empresas como muestra: 2013:204, 2014:218, 2015:214):

Tabla 2: Indicadores Promedio del Sector de Materiales de la Construcción en Mercados Emergentes

Indicador	2013	2014	2015	Promedio
EVA (MMUS$)	147	-79	-1.116	-349
ANO (MMUS$)	33.182	38.438	42.664	38.095
UODI/ANO (%)	7,8	7,9	6,9	7,5
Ko (%)	7,3	8,1	9,6	8,3
VMA a 1-1-2010 (MMUS$)	-803			
ROE (%)	6,7	8,7	6,6	7,3

Fuente: Elaboración propia a partir de datos de Damodaran (2017 Nota: MMUS$ denota cifras monetarias en millones de dólares.

En los países emergentes este sector destruye valor en dos años del último trienio del período analizado. Se observa que con el paso de los años el desempeño empeora al pasar de una creación de valor de US$ 147 MM en el 2013 a una destrucción de *EVA* por US$ 1.116 MM en el 2015. Se nota que el factor que está más correlacionado con este comportamiento es el costo de capital que asciende en los tres años, pasando de 7,3% en el 2013 a 9,6% en el 2015; mientras que el rendimiento del activos neto operacional sube un poco en el 2014, al pasar de 7,8% al 7,9% entre el 2013 y 2014, pero luego se reduce al 6,9% en el 2015. Esto hace que en los dos últimos años se aumente el porcentaje de pérdida residual, que sumado al aumento del ANO en los tres años, contribuyen al incremento de destrucción de valor económico agregado. Al traer al valor presente el *EVA* de cada año se nota que genera un valor de mercado agregado negativo (US$-803 MM), haciendo que en este trienio no se cumpla la meta de crear valor económico. Pese a lo anterior se observa un *ROE* positivo con una subida en el 2014; lo que evidencia que a pesar que el sector genera rendimientos contables a sus propietarios, estos no son suficientes para compensar los riesgos de los inversores.

Desempeño Financiero las Grandes Empresas de Agregados Pétreos en Colombia

Para el cálculo de los indicadores contables y los relacionados con la creación de valor se tomaron los estados financieros de las empresas del sector agregados pétreos en Colombia con código industrial internacional uniforme CIIU C2396 y C2399 (DANE, 2012) de los últimos cinco años de la base de datos SIREM (Superintendencia de Sociedades, 2016) y Benchmark, de BPR Asociados Sales y Credit Management (2016). De donde se obtuvo información de seis empresas para los años 2010-2013 y 2015, y siete empresas para el 2014. En el anexo se identifica cada una de ellas.

Evaluación del Crecimiento

Se observa un crecimiento continuo en los primeros cuatro años de las ventas y activos, pero estas decaen de la misma forma en los siguientes dos años; mientras que la utilidad oscila durante todo el período, contrastando su niveles más altos y bajos en dos años consecutivos (2013: US$ 546 MM y 2014: US$ 69), como se observa en la Tabla 3.

Tabla 3: Activos, Ventas y Utilidad Neta Promedio de las Grandes Empresas

Crecimiento (MM$)							
	2010	**2011**	**2012**	**2013**	**2014**	**2015**	**Promedio**
Ventas (MM$)	35.544	41.754	43.658	47.928	45.170	41.392	42.574
Utilidad neta (MM$)	215	427	418	546	69	437	352
Activos (MM$)	57.876	72.609	79.901	86.960	86.458	81.245	77.508

FUENTE: ELABORACIÓN PROPIA CON BASE EN SIREM (*Superintendencia de Sociedades, 2016****), BENCHMARK, DE BPR ASOCIADOS SALES Y CREDIT MANAGEMENT (2016) Y RIVERA & PAJAJOY (2018).*** *Nota: MM$ denota cifras en millones de pesos colombianos.*

Evaluación de la Efectividad

El *ROA* promedio del sexenio fue de 1,9%, siendo resultado del producto entre el margen UODI (3,3%) y la rotación de activos totales (0,6 veces). El *ROA* sigue la misma tendencia del margen de utilidad operacional después de impuestos, que presenta altibajos en todo el período. Además, se observa que la rotación de los activos permanece casi inmodificable. Ver Tabla 4. Con lo anterior se puede intuir que el rendimiento del activo ha dependido más de los ajustes en la eficacia del control de costos y gastos de venta y de administración, que en cambios de la eficiencia del uso de los activos.

Tabla 4: Indicadores de Efectividad de las Grandes Empresas

	2010	**2011**	**2012**	**2013**	**2014**	**2015**	**Promedio**
	ROA: Sistema Du Pont						
ROA (%)	2,7	1,5	2,6	1,9	2,1	0,2	1,9
Margen de utilidad operacional después de impuestos (%)	4,5	2,7	4,8	3,4	4,1	0,4	3,3
Rotación de activos totales (veces)	0,6	0,6	0,5	0,6	0,5	0,5	0,6
	ROE: Sistema Du Pont Ampliado						
ROE (%)	0,7	1,0	0,9	1,0	0,1	0,9	0,8
Margen de utilidad neta (%)	0,6	1,0	1,0	1,1	0,2	1,1	0,8
Rotación de activos totales (veces)	0,6	0,6	0,5	0,6	0,5	0,5	0,6
Apalancamiento financiero (%)	180,3	162,0	172,9	161,2	185,4	167,0	171,5

FUENTE: ELABORACIÓN PROPIA CON BASE EN SIREM (*Superintendencia de Sociedades,* ***2016), BENCHMARK, DE BPR ASOCIADOS SALES Y CREDIT MANAGEMENT (2016) Y RIVERA & PAJAJOY (2018).***

De otro lado, el *ROE* promedio fue de 0,8%, que se deriva del producto de los siguientes indicadores: el margen de utilidad neta (0,8%), la rotación de activos totales (0,6 veces) y el apalancamiento financiero (171,5%). En el sexenio el *ROA* presenta altibajos más pronunciados que el *ROE*, esto debido a que el margen de utilidad operacional después de impuestos varía en mayor proporción que la utilidad neta; también se nota que oscilan en sentido contrario. El comportamiento del *ROE* depende más de la orientación cambiante del margen de utilidad neta, que de la estabilidad de la rotación de activos; o de la variación contra cíclica del apalancamiento financiero. Esto puede explicar que los cambios del *ROE* de este sector obedece principalmente al margen de utilidad neta, quedando la rotación de activos y el apalancamiento financiero en un segundo y tercer lugar respectivamente. No obstante, dado que el *ROA* fue mayor que el *ROE* en casi todos los años, excepto el 2015, es una evidencia de que las grandes empresas de este sector se presentaron gastos no operacionales, que neutralizaron los potenciales beneficios de encontrase con un apalancamiento financiero positivo todos los años.

Evaluación del Valor Económico Agregado

El promedio de las grandes empresas de agregados pétreos de Colombia ha destruido valor económico agregado en todo el sexenio. Dentro de esta franja negativa, se obseva un comportamiento oscilante, siendo el año 2013 el más destacado, por destruir menos *EVA* (US$ -963 MM), y el año 2014 el más crítico, por ser donde más se destruyó *EVA* (US$ -6.202 MM). Este comportamiento obedeció a que en todos los años se presenta un porcentaje de pérdida residual que fluctúa, al ritmo cambiante del rendimiento del activo neto operacional y al incremento continuo del costo de capital. En el 2013 se presentó la relación UODI/ANO más alta (7,4%) y uno de los más bajos costos de capital (10,8%), mientras que en el 2015 UODI/ANO fue la más baja (0,4%) y el costo de capital más alto (15,3%). Ver Tabla 5.

Tabla 5: EVA Promedio de las Grandes Empresas y sus Inductores

Indicador	2010	2011	2012	2013	2014	2015	Promedio
EVA (MM$)	-1.103	-1.781	-963	-2.217	-2.038	-6.202	-2.384
ANO (MM$)	28.515	30.871	28.084	32.546	29.920	41.643	31.930
UODI/ANO (%)	5,6	3,6	7,4	5,1	6,2	0,4	4,7
Ko (%)	9,4	9,4	10,8	11,9	13,0	15,3	11,6
VMA a 1-1-2010 (MM$)	-9.138						

Fuente: Elaboración propia con base en Sirem (Superintendencia de Sociedades, 2016), Benchmark, de BPR Asociados Sales y Credit Management (2016), Superintendencia Financiera (2016), Damodaran (2017) y Rivera & Pajajoy (2018).
Nota: MM$ denota cifras en millones de pesos colombianos.

El *VMA* del sector agregados pétreos colombiano al 1 de enero de 2010 fue de - $9.138 MM, lo que muestra que a pesar de que este sector generó rentabilidades contables en cada uno de los años, destruyó valor económico durante el sexenio.

RESULTADOS

En este aparte se comparan los principales indicadores de desempeño de las grandes empresas de la industria de agregados pétreos en Colombia (IAPC) y el sector de materiales de la construcción en países emergentes (MCPE) y en los EUA (MCEUA).

Crecimiento

Las ventas y activos de las grandes empresas de IAPC crecieron durante los primeros cuatro años y solo vinieron a caer en los dos últimos, mientras que la utilidad neta fluctúa durante todo el período (Tabla 3); no obstante, el ANO oscila año tras año (Tabla 5). Al compararse con el comportamiento del ANO del sector de MCEUA se observa que en el país norteamericano decrece en los primeros cuatro años, y solo viene a aumentar un poco entre el 2014 y 2015 (Tabla 1). Cuando se coteja con el ANO del sector de MCPE se encuentra que éste, también, aumenta en el período 2013-2015. Se nota una mayor afinidad en el comportamiento del ANO de este sector entre EUA y los países emergentes.

Efectividad

Tanto en Colombia como en los países emergentes estas empresas presentan en promedio un *ROE* positivo en cada año, sin seguir alguna tendencia, ni correlación en sus oscilaciones; mientras que en EUA el *ROE* fue negativo dos años consecutivos, con altibajos no afines a su homólogo en Colombia, pero sí con los países emergentes. Al cotejar el *ROE* promedio de la IAPC (0,8%) con el sector de MCEUA (4,5%) y el sector de MCPE (7,3%) , se encuentra una amplia ventaja en los países emergentes, aunque con una menor estabilidad de su efectividad. En EUA el *ROE* oscila entre -4,2 % y 14,8%, en los países emergentes fluctúa entre 6,6% y 8,7%, mientras que en Colombia varía entre 0,1% y 1,0% (ver Tablas 1, 2 y 3).

Valor Económico Agregado

El *EVA* de la IAPC fue negativo y cambiante en los seis años evaluados; mientras que en el sector de MCEUA fue positivo en los últimos tres años, con una tendencia de mejora de desempeño financiero a partir del 2012; entre tanto en el sector de MCPE se halla un deterioro creciente del *EVA* en los últimos tres años (Tabla 1,2 y 5). El *VMA* del sexenio fue negativo para IAPC ($ -9.138 MM), para el sector de MCEUA (US$ -3.127 MM), como, también, fue negativo el *VMA* del trienio para el sector de MCPE (US$ -803 MM), con lo que se demuestra que en estos tres territorios no se ha cumplido el objetivo financiero de crear valor económico en el período evaluado.

Al revisar los inductores del *EVA* se encuentra que el promedio del rendimiento del activo neto operacional es inferior en Colombia (4,7%), superado por los países emergentes (7,5%) y por EUA (9,1%). No obstante, en el primer trienio la IAPC presentó este índice mayor que EUA, en el segundo trienio el sector de MCEUA superó ampliamente a la IAPC, sacando como resultado final un mayor promedio en el sexenio. Del 2013 al 2015 el sector de MCPE muestra un índice UODI/ANO mayor que la IAPC, pero inferior al encontrado en el sector de MCEUA. Es decir que la IAPC se ve superada en la efectividad de lograr rendimientos de la inversión por parte de los sectores homólogos establecidos en países emergentes y en EUA. Entre tanto el Ko promedio es mayor en Colombia (11,6%) en comparación con los países emergentes (8,3%) y con EUA (7,7%). El costo de capital es mayor en todos los años en Colombia comparados con los encontrados en los países emergentes y con EUA. Esto coloca a la IAPC con porcentaje de utilidad residual inferior al de MCPE y al de MCEUA (siendo estos promedios de -6,9%, -0,8% y 1,4 respectivamente).

CONCLUSIONES

Del análisis realizado de las grandes empresas de agregados pétreos en Colombia durante el período 2010-2015 se encontró un crecimiento de sus ventas y activos durante los primeros cuatro años; sin embargo el activo neto operacional oscila durante todo el período, que contrasta con la disminución de este indicador en EUA hasta el antepenúltimo año, y con el crecimiento en los últimos dos años en los países emergentes y en EUA. Tanto el comportamiento fluctuante del *ROA*, como del *ROE*, dependieron más de los resultados de la gestión en control de los costos y gastos operacionales y no operacionales, que de los posibles cambios en el uso de los activos, dado que estos últimos se mantuvieron relativamente estables. El apalancamiento financiero no influyó sobre la variabilidad del *ROE* dado su comportamiento contra cíclico con relación al *ROE*. El hecho de que el *ROA* hubiera sido mayor que el *ROE* evidencia que en este sector se presentó gastos no operacionales, que de cierta forma neutralizó el potencial beneficio de contar con un apalancamiento financiero positivo cada año.

Cuando se compara el *ROE* de la IAPC (0,8%) con su homólogos en EUA (4,5%) y en países emergentes (7,3%) se nota que su efectividad es superada más de cinco veces por las empresas estadounidenses y más de nueve veces por aquellas pertenecientes a países emergentes. Sin embargo esta efectividad es menos estable en EUA y países emergentes: la diferencia entre el mayor y menor *ROE* en EUA es del 19,0%, en los países emergentes es del 2,1%, mientras que en Colombia es del 0,9%. A pesar de que en el sexenio las grandes empresas de la industria de agregados pétreos en Colombia tuvo rendimientos sobre la inversión positivos en todos los años, no logró crear *EVA* en alguno de ellos, de manera oscilante se movió dentro de una franja destructora de valor, dejando como saldo un *VMA* negativo ($ - 9.138 MM). Lo encontrado difiere con lo sucedido con este mismo sector en EUA, donde se creó valor en el último trienio, con mejoras en el desempeño desde el 2012, y con lo ocurrido en los países emergentes en el último trienio donde pasa de crear a destruir *EVA*. El comportamiento del *EVA* de la IAPC se ve afectado por la fluctuación del porcentaje de pérdida residual que resulta de la orientación oscilante de la relación UODI/ANO y del continuo crecimiento del Ko. Al comparar los inductores de valor de este sector en Colombia con la de los países emergentes y de Estados Unidos de América se observa que el índice promedio UODI/ANO es

menor en Colombia y mayor en EUA; mientras que el Ko es menor en EUA y mayor en Colombia; quedando los inductores de los países emergentes en posiciones intermedias.

El valor de mercado agregado fue negativo para este sector en Colombia, países emergentes y EUA, evidenciando que para el período evaluado no se logran cumplir con el objetivo financiero de crear valor; no obstante, los inductores de valor muestran que el de peor desempeño financiero fue el del sector establecido en Colombia, seguido de los que funciona en los países emergentes. En este trabajo de investigación se presentaron los factores que han influido en el desempeño de las grandes empresas de la industria de agregados pétreos. Sin embargo, este estudio podría complementarse con estudios similares para poblaciones de empresas de diferentes tamaños y ubicación geográfica.

Anexo: Grandes Empresas del Sector Agregados Pétreos en Colombia

NIT	RAZON SOCIAL			2010		2011	2012	2013	2014	2015
890911327	Abrasivos de colombia s.a.	x	x	x	x	x		x		
811034480	Calorcol s.a.s.	x	x	x	x	x		x		
860002585	Granitos y marmoles s.a.	x	x	x	x	x		x		
830144340	Gyptec s.a.	x	x	x	x	x		x		
811013992	Microminerales s.a.s.					x		x		
830027386	Omya andina s.a.	x	x	x	x	x				
811015370	Sibelco colombia s.a.s.	x	x	x	x	x		x		
	Total	6	6	6	6	7		6		

Fuente: Elaboración propia con base en Sirem (Superintendencia de sociedades, 2016), Benchmark, de BPR Asociados Sales y Credit Management (2016).y Rivera & Pajajoy (2018). Nota: Para su clasificación se tomó las empresas con valor de los activos superior a los 30.000 salarios mínimos legales conforme al artículo 2 de la Ley 905 de 2004 (Congreso de Colombia, 2004).

BIBLIOGRAFÍA

BPR asociados sales & credit management (2016). BPR Asociados Sales & Credit Management Benchmark [base de datos en línea]. 2016. Recuperado el 15 de noviembre de 2016 de http://bck.securities.com/mainview?sector_id=9999028&sv=BCK&pc=CO
Congreso de Colombia (Agosto de 2004). Ley 905 de 2004.

Damodaran A. (2017). [Base de datos en línea]. Retraído el 28 de agosto de 2017, http://pages.stern.nyu.edu/~adamodar/

DANE (2012). Clasificación industrial internacional uniforme de todas las actividades económicas. Revisión 4 adaptada para Colombia. CIIU Rev. 4 A.C. https://www.dane.gov.co/files/nomenclaturas/CIIU_Rev4ac.pdf

Modigliani, F. & Miller, M. (1963). Corporate income taxes and the cost of capital: a correction. *The American Economic Review*, Vol. 53, pp. 433-443.

Rivera, J. & Alarcón, D. (2012). El cargo de capital en la evaluación del desempeño financiero de empresas innovadoras de confecciones de Cali. *Estudios Gerenciales*. Vol. 38, No. 123, pp. 85-100.
Rivera, J. (2004). *Introducción a la administración financiera: fundamentos y aplicaciones para crear valor*. Cali: Universidad del Valle.

Rivera, J. & Pajajoy, M. (2018). Agregados pétreos en Colombia: ¿una industria que crea valor? *Revista Tendencias.*(en revisión de pares).

Ross, S., Westerfield, R. & Jordan, B. (2014). *Fundamentos de finanzas corporativas* (10ª edición). México: McGraw Hill/ Interamericana.

Stewart, B. (2000). *En busca del valor*. Barcelona: Ediciones Gestión 2000.

Superintendencia de Sociedades (2016). Base de datos Sirem. Recuperado 10 diciembre de 2016 de http://www.supersociedades.gov.co/asuntos-economicos-y-contables/estudios-y-supervision-por-riesgos/SIREM/Paginas/default.aspx.

Superintendencia Financiera (2016). Tasa de interés y desembolsos por modalidad de crédito. Recuperado el 2 de diciembre de 2016 de https://www.superfinanciera.gov.co/jsp/loader.jsf?lServicio=Publicaciones&lTipo=publicaciones&lFuncion=loadContenidoPublicacion&id=60955

Wild, J., Subramanyam, K. & Hasley, R. (2007). *Análisis de estados financieros* (9ª edición). México: McGraw Hill/ Interamericana.

RECONOCIMIENTO

El autor agradece el apoyo de la estudiante Mario Fernando Pajajoy del Programa de Contaduría Pública de la Universidad del Valle.

BIOGRAFÍA

Jorge Alberto Rivera-Godoy es Doctor Distinguido “Cum Laude” en Ciencias Económicas y Empresariales, Universidad Autónoma de Madrid, España. Profesor titular de la Facultad de Ciencias de la Administración de la Universidad del Valle – Sede San Fernando, Calle 4B No. 36-00, Cali, Colombia. Coordinador del grupo de investigación en Generación de Valor Económico.

COMPETITIVIDAD Y GESTIÓN EN LAS ÁREAS DE RR.HH. EN COLOMBIA: UNA APROXIMACIÓN DESDE LA ECONOMÍA POLÍTICA CULTURAL

Joan Adrián Salcedo Miranda, Institución Universitaria Politécnico Grancolombiano

RESUMEN

El presente trabajo intenta una reflexión sobre la relación entre la competitividad y las competencias en las áreas de gestión humana. La idea principal es que la competitividad, discurso aceptado unánimemente, es el contexto que va delineando una a una las competencias propuestas por las áreas de recursos humanos y que una y otra, competitividad y competencias, son partes integrantes de un nuevo modo de regulación. Las prácticas de gestión humana en Colombia se modernizan, gracias a la apertura económica y a su consiguiente transformación productiva; esa modernización no sólo ha significado cambio en la funcionalidad de las áreas de gestión humana, sino que a su vez se ha convertido en pieza fundamental de esa propia transformación, impulsando nuevos aportes al crecimiento sostenido de las organizaciones, profundos cambios empresariales, y, desde luego, significativos aumentos en la productividad. El segundo hilo teórico para tener en cuenta en esta investigación es el que relaciona el conocimiento y el discurso (Van Dijk, 2005). Van Dijk aporta la comprensión y distinción de los aspectos epistemológicos e ideológicos de las instituciones sociales y su relación con el discurso; es decir, la producción del discurso, su comprensión y su reproducción en un contexto particular.

PALABRAS CLAVES: Prácticas, Discurso, Competencia, Transformación Empresarial

ABSTRACT

This document attempts to reflect on the relationship between competitiveness and competencies in the areas of human management. The main idea is that competitiveness, a discourse that is accepted unanimously, is the context that delineates, one by one, the competences proposed by human resources areas and that, both competitiveness and competencies, are integral parts of a new mode of regulation. Human management practices in Colombia are modernized, thanks to the economic opening and its subsequent productive transformation; this modernization has not only meant a change in the functionality of human management areas, but has also become a fundamental part of that transformation, promoting new contributions to the sustained growth of organizations, deep business changes, and then, significant increases in productivity. The second theoretical thread to consider in this research is that which relates knowledge and discourse (Van Dijk, 2005). Van Dijk provides the understanding and distinction of the epistemological and ideological aspects of social institutions and their relationship to discourse; that is, the production of discourse, its understanding and its reproduction in a context.

JEL: A12, B55, F60, J50, J80, M12, M54, Z10

KEY WORDS: Practices, Discourse, Competence, Business Transformation.

INTRODUCCIÓN

La transformación productiva ha permitido nuevas formas de organización, la Economía Política Cultural EPC, marco general de análisis de esta investigación, permite una aproximación, con otra dinámica, al estudio de las relaciones sociales, las relaciones de poder y la competitividad, desde allí, desde la EPC, gracias a la semiótica (Giro propuesto, a la EPC, por la escuela de Lancaster gracias a los trabajos de Jessop

y su grupo), se puede afirmar que se ha producido un efecto hegemónico en los niveles más influyentes de la realidad social. El discurso como efecto comunicador, pero, especialmente dominante, ha permitido y promovido que el termino competitividad haya dejado de ser un paradigma teórico, con mayores o menores elementos de aplicación, y se convierta en un conocimiento de marca, en un estándar de la industria, es decir en un elemento hegemónico(Elemento hegemónico: Entendido como una expresión de la dominación, pero desde un "complejo entrecruzamiento de fuerzas políticas, sociales y culturales" que permite dominar el discurso de la competitividad en los departamentos de recursos humanos) capaz de brindar significados, insumos para la toma de decisiones y formular políticas, unas y otras, son promovidas como de "clase mundial".

Las organizaciones no son ajenas a estos efectos del discurso de la competitividad. El efecto hegemónico de este discurso ha permeado a toda la organización, instalándose en forma muy particular en los departamentos de recursos humanos en los que ha generado notables transformaciones. Tal como lo plantea Calderón, Naranjo y Alvares (2011), de las secretarías de bienestar que centraban sus esfuerzos en los comportamientos en los talleres industriales hemos pasado a la gestión del talento que busca la maximización de las capacidades organizacionales, dando especial importancia a los activos intangibles, al conocimiento, a la innovación como generadores determinantes de valor. Por lo tanto, la velocidad de los cambios que sugiere el entorno organizacional, así como las relaciones de poder enmarcados en el discurso de la competitividad como herramienta empresarial conduce a la estandarización de un modo de vivir, trabajar, producir y prosperar. En otras palabras, el discurso de la competitividad aporta un espectro diferente de lo que es la gestión humana y, por ende, de los aspectos que deben tenerse en cuenta en el momento de realizarla. Aquí hay, por lo tanto, un conjunto de relaciones sociales inmersas en un momento histórico específico, en una organización particular, de ellas tenemos que dar cuenta.

Al analizar las condiciones de gestión humana en las organizaciones es evidente que existe una modernización que se puede notar en aspectos tales como la capacitación de operarios, mandos medios y gerentes y aspectos relacionados con la seguridad industrial. Pero, existen aspectos que dicha modernización no ha tenido en cuenta y que se convierten en barreras para el desarrollo competitivo de las organizaciones, estas son: la participación de los trabajadores en los procesos de innovación y desarrollo, los sistemas de remuneración, el intercambio de tecnología y los efectos de la tecnología sobre las condiciones de trabajo. Se ha vuelto cotidiano hablar del capital humano y de su importancia, lo que haría suponer inmediatamente varias cosas: una, que las áreas de recursos humanos son un elemento fundamental en las empresas; dos, su estructura y funcionamiento están íntimamente ligados al negocio generando aportes, pues, sin duda, no existe empresa sin empleados y viceversa; y tres, sólo a través de una administración congruente, actualizada y estratégica es posible lograr mantener un equilibrio que favorezca a ambas partes.

Fundamento Teórico

La Escuela Regulacionista Como Elemento de Análisis Entre el Discurso de la Competitividad y la Gestión Humana

¿Cómo relacionar la competitividad y las competencias laborales en las áreas de Recursos humanos sin caer en los lugares ya reiterativamente visitados por muchos autores de diferentes escuelas? Lo que acá se expone, entonces, es articular, desde el marco que propone la escuela regulacionista – ER, en su vertiente de la economía política cultural- EPC, la relación entre el discurso de la competitividad y las competencias laborales. Para ello es este acápite, el cual hace explicita cada uno de los elementos teóricos utilizados; inicialmente se hace alusión a la ER, luego a la propuesta de la EPC, seguido de ello se caracterizan los elementos del discurso de los líderes en las áreas de recursos humanos, sus prácticas y estado del arte, tendencias y particularidades en las organizaciones colombianas, finalmente se expone un marco teórico y conceptual sobre competencia laborales y su efecto generador de competitividad en las áreas de recursos

humanos. La denominada escuela regulacionista – ER nace como una crítica a la economía neoclásica; para la ER la evolución de la economía capitalista no responde a simples determinismos económicos sino que se estructura a través de relaciones de clase, formas institucionales y acción política: "la evolución del capitalismo no puede entenderse como el resultado de la aplicación de un conjunto de leyes abstractas (como pretende la economía neoclásica) sino como una sucesión de fases históricas cada una de las cuales se caracteriza por una configuración estructural social e institucional asociada a un patrón económico determinado" (Roch, 1997). Por su parte debe entenderse como regulación a la forma en que las interacciones y/o relaciones sociales se configuran y mantienen en el tiempo. En la regulación confluyen los conflictos que son resultado de la naturaleza social, todos los elementos sociales de una empresa generan crisis a partir de sus modos de regulación, pues están sometidos a los elementos que controlan sus comportamientos, acciones e intereses que afectan sus modos de acumulación. Teniendo en cuenta lo anterior podemos interpretar que la relación laboral tiene un propósito esencial el cual puede expresarse como formas de acumulación de los individuos, sin embargo, esa acumulación de tangibles e intangibles se controla mediante el relacionamiento, los comportamientos y las políticas empresariales, a esto se le da el nombre de modos de regulación.

La Economía Política Cultural y su Aporte al Análisis del Discurso

De acuerdo con lo que hemos definido en las anteriores secciones la economía política cultural, es necesario en este momento analizar una síntesis entre el análisis estructural sistémico de la sociedad (lo material) con prácticas discursivas (semiosis), buscando entender la dinámica contradictoria y conflictiva de las sociedades capitalistas al ser éstas conformadas por la acción interactuante de lo material y lo discursivo. También esta teoría evidencia el rol articulador entre el discurso y la materialidad en la reproducción y regulación de formaciones sociales capitalistas. En otras palabras, la EPC a través de un giro cultural que le hace a la economía política propone una interpretación diferente al conjunto de transformaciones sociales en curso. De la economía política conserva la preocupación por las especificidades de las instituciones políticas y económicas, sus contradicciones y tendencias a la crisis. La parte clave del giro cultural es la preocupación por el análisis semiótico crítico, con el que busca desnaturalizar y (re) politizar un conjunto significativo y desafiante de imaginarios económicos y políticos. (Jessop, 2011)

La economía política cultural aborda las reformulaciones que parten del pensamiento gramsciano sobre la economía política Jessop (1997). La referencia literaria mencionada anteriormente analiza esboza la importancia del discurso y la hegemonía en las relaciones sociales. Esta literatura le da al estudio de la hegemonía y el discurso un papel preponderante, para ilustrar esto, Jessop (1997) describe que la sostenibilidad de los regímenes no solo depende de la formación de grupos ideológicos similares con acciones estratégicas definidas y compartidas así cómo organizaciones con culturas organizacionales definidas y comunicadas claramente, adicionalmente una comprensión del futuro en relación con sus actividades y el entorno económico. Por tanto, se puede establecer que la consolidación de un estilo de liderazgo o capacidad de generar confianza en un equipo de trabajo debe tener una línea coherente entre lo que se verbaliza, expresa y comunica y la conducta ética, política y práctica de quien domina un estilo, sólo con estos elementos evidenciados los diferentes actores de una organización aceptarán y se afiliarán a un estilo definido. La EPC se expresa con condiciones y rasgos altamente diferenciados, Jessop destaca los siguientes: Uno, su fundamento está en la necesidad de reducir la complejidad a través de la semiosis; dos, énfasis en el rol de los mecanismos evolutivos para dinamizar la relación desde el constructo social (conceptualización) hacia la construcción social; tercero, su interés en cómo los procesos de aprendizaje contribuyen a la variación, selección y retención de los constructos sociales; cuarto, la preocupación por la interdependencia y la co-evolución de los aspectos semióticos y extra-semióticos de las relaciones sociales; y cinco, la desnaturalización de los imaginarios económicos y políticos. (Jessop, 2011).

El discurso en gestión humana y las áreas de recursos humanos

La gestión humana es un componente esencial de toda organización y más que un conjunto de acciones obedece a un proceso integrador, que contiene varias prácticas tanto tradicionales como emergentes. Las primeras (prácticas tradicionales) hacen referencia a los procesos tradicionales relacionados con la administración de personal, esto quiere decir que implica una orientación a la productividad o repetición de los procesos de trabajo entre otras, podemos mencionar el reclutamiento, selección, formación, desarrollo y desvinculación. En cambio, las prácticas emergentes implican el desarrollo de procesos de transformación empresarial a partir de la alteración de comportamientos y formas de trabajo de las personas, entre otras podemos referenciar la gestión del talento, gestión del cambio, capital social y el desarrollo de universidades corporativas en las organizaciones latinoamericanas. En este sentido, el discurso administrativo, cada vez reclama con mayor vehemencia la recuperación del sujeto humano en la administración (Marín, 2006) y señala las ventajas de hacerlo. En ésta línea es importante tomar como referencia a (Sanabria, 2007) el cual manifiesta que en las organizaciones se evidencian ciertos discursos que reflexionan sobre la administración como una ciencia no terminada, mejorada y reinventada constantemente donde el ser humano se considera núcleo de sus elementos sin embargo se encuentra inmerso en realidades poco adecuadas para su actuar, como lo son la cultura organizacional y los diferentes estilos de liderazgo, en la que según Bedard (1995) y Chanlat, Echeverri, Dávila y Zapata (1998) "es necesario tener en cuenta las particularidades y los esquemas mentales al momento de administrar el recurso humano, las características particulares de las personas y los equipos de trabajo se constituyen como comportamientos globales las cuales son contagiadas por los equipos de trabajo y/o departamentos que a su vez determinan marcos de actuación organizacional que terminan siendo reflejos de culturas organizacionales elaboradas a partir de la dinámica de interacción de las empresas latinoamericanas".

MARCO METODOLÓGICO

Método de investigación

La presente investigación se realizó bajo el enfoque cualitativo, siendo esta una investigación empírica desarrollada como estudio descriptivo. Que consistió en analizar la literatura relacionada con el desarrollo del concepto competitividad a nivel empresarial, así como su influencia sobre las áreas de gestión humana en Colombia. Adicional a esto fue realizada una encuesta que busca inspeccionar sobre como el discurso sobre competitividad ha ido permeando las áreas de recursos humanos, identificando las prácticas de estas áreas que generan valor a las organizaciones. La investigación es de carácter cualitativo porque se pretende saber cómo el discurso sobre competitividad ha permeado las áreas de recursos humanos en las organizaciones. Por eso se aplicará técnica de campo con observaciones en el contexto de los acontecimientos en las organizaciones elegidas, y se centrará su indagación en aquellos contextos en que los participantes están implicados. Lo anterior exigirá realizar entrevistas a profundidad, grabaciones de audio, transcripciones, registros escritos de todo tipo, los cuales serán analizados e interpretados con ayuda del análisis crítico del discurso, aplicado también al texto resultante de la revisión documental. Se han seleccionado empresas con características que permitan evidenciar una evolución en sus áreas de recursos humanos. Sin embargo, el estudio ha definido 15 entrevistas a profundidad con igual número de participantes que en gran medida han estado implicados en el tema que aborda la investigación, puesto que estos participantes pueden dar aportes desde sus experiencias y conocimientos en lo que respecta a la temática tratada.

Muestra

La población es finita consta de 15 directores, jefes o responsables de áreas de recursos humanos en 15 organizaciones afiliadas a la caja colombiana de subsidio familiar Colsubsidio, en esta muestra se han

considerado solo personas que tienen a su cargo áreas independientes de recurso humano, pues este en la mayoría de las organizaciones estas son asociadas con áreas de administración o financieras.

ANÁLISIS DE RESULTADOS

La función de la gestión de recursos humanos en las estrategias de competitividad, si bien están presentes en los discursos de los gerentes, en la práctica no se observa con la misma frecuencia y rigor. Este recurso estratégico para las organizaciones se mantiene constante mediante la ejecución de conductas obsoletas e inapropiadas de las administraciones de personal que han tenido éxito en el pasado pero que en el presente no permiten que se valore a las áreas de gestión humana como departamentos estratégicos de las empresas latinoamericanas. Los cambios en la estructura del trabajo sugieren que no es suficiente actuar sobre un único aspecto de la gestión humana. Algunas empresas que han tenido un mejor desempeño en cuanto a productividad han ejecutado diferentes iniciativas que permiten posicionar al recurso humano como un recurso estratégico de la organización por medio de programas de capacitación, participación y movilización del personal, cambios en los sistemas de compensación y programas que garanticen la seguridad y salud ocupacional. Desde el punto de vista teórico, esta investigación evidencia los elementos que componen el discurso relacionado con los recursos humanos, como las prácticas de recursos humanos que permiten evidenciar el aporte estratégico y operacional de la gestión humana a la competitividad de las organizaciones, esto basado en la implementación de las competencias laborales, ya que de alguna manera u otra, se confrontan tres cuerpos teóricos dentro de la gestión humana (Modelos de discurso sobre gestión humana, modelos de desempeño empresarial por medio de competencias laborales y valoración de la competitividad empresarial mediante la revisión crítica de la economía política cultural), lo cual conlleva necesariamente hacer epistemología del conocimiento existente. Desde el punto de vista práctico, ya que la misma propone al problema planteado una identificación de las brechas existentes entre el discurso de gestión humana y las prácticas de gestión humana que aportan a la competitividad de las organizaciones. Adicionalmente este estudio permite saber cómo son percibidas las organizaciones. Consideramos que frente a los cambios profundos que se están dando en los mercados de cualquier tipo de producto o servicio y que serán determinantes para la competitividad en el futuro, se debe tener en cuenta algunos elementos determinantes e impulsores de competitividad:

La competitividad no es otra cosa que ejecutar actividades y procesos, producir productos o prestar servicios de manera adecuada, considerando el uso del menor tiempo posible como un elemento valiosos para los clientes y usuarios; adicional a esto denominado tiempo también se debe propender por la optimización de recursos, pues hoy en día los sectores o mercados carecen de grandes recursos para su operación, es tal la rivalidad competitiva de los negocios que la escases hace parte de la complejidad de las empresas, también, adicional a los elementos de tiempo y recursos, se debe tener en cuenta la forma como generamos resultados difícilmente imitables, es allí cuando la disminución de costos o la generación de valores agregados de los productos o servicios no es un elemento simple que garantice el éxito de las empresas. La competitividad implica la generación de procesos, productos o servicios difícilmente imitables mediante la efectividad organizacional, es por esto por lo que las personas se constituyen en un elemento central a la hora de buscar estos propósitos dentro de una empresa.

Otro de los elementos centrales de la gestión humana y la competitividad se puede enunciar como la construcción de escenarios que promuevan o movilicen estrategias empresariales, estos escenarios de trabajo deben desarrollar modelos de liderazgo apropiados para los colaboradores, mecanismos de comunicación tanto verticales y horizontales para garantizar la transmisión de información, cooperación y alineación de los colaboradores que hacen parte de una red de trabajo o estructura organizacional, otro elemento del escenario de trabajo ha de ser la oferta de acciones que permitan la motivación de los individuos en las acciones o actividades cotidianas de las empresas así como las transformaciones o cambios en ellas, con el fin de garantizar la adaptación al entorno cada vez más dinámico y cambiante.

De acuerdo a lo anterior es importante gestionar personas en las organizaciones, no como el proceso tradicional de seleccionar, desarrollar, desvincular a los individuos en las mismas, sino como el proceso que involucra el desarrollo de talento, la gestión del cambio y la construcción de capital social empresarial.

Sin embargo, el discurso de gestión humana carece de importancia por parte de los empresarios colombianos a la hora de evidenciarlo en acciones que lo impulsen, tal como lo demuestra la tabla 2, hablar de la importancia de recursos humanos, es discernir sobre los aportes que esta ha desempeñado en el mundo actual, principalmente en el mundo de los negocios. No se ha contribuido significativamente a elevar el nivel de competitividad de cada organización en el mundo actual, esto se debe en gran medida al objetivo primordial de la administración de los recursos humanos; que pretende estructurar y direccionar los esfuerzos de una serie de personas en torno al crecimiento de una organización y al crecimiento profesional y hasta personal de cada individuo que la conforma. Teniendo en cuenta las respuestas de los líderes de gestión humana se puede evidenciar una falta de contundencia entre lo que expresa la alta gerencia y el impacto que tienen estas áreas en los resultados de las organizaciones. Es por esto por lo que se puede deducir: "que las prácticas de gestión humana sí han permeado de alguna manera el discurso de los gerentes de las organizaciones. Esto se evidencia de la siguiente manera:

Existe una heterogeneidad recurrente entre las áreas de recursos humanos, algunas empresas evidencian prácticas y modelos replicables a nivel internacional tales como: gestión del talento, responsabilidad social empresarial, cambio y aprendizaje organizacional, liderazgo y construcción de capital social. Ahora bien, existen a su vez empresas que se encuentran en una fase primaria de administración de personal, puede decirse que son empresas taylorianas y fayolistas. En el discurso de los gerentes se evidencia una alta valoración a la atracción, potenciación y retención de talentos. El concepto de talento tiene una significancia doble: por una parte, quienes parten del supuesto de que todas las personas son un talento estas empresas realizan la mayoría de sus prácticas en función del talento, así, cuando hacen selección se está tratando de adquirir talento independiente de la función o cargo; igualmente cuando forman, evalúan o compensan. Pero existe otro significado sobre talento: la existencia de cargos críticos y personas con potenciales especiales para ellos, a los cuales denominan talentos. En este estudio se pudo constatar un cambio en la toma de conciencia por parte de la alta gerencia sobre la importancia de las personas para el logro de sus objetivos (no solo como factor productivo) y, como consecuencia, mayor valoración de las áreas que las gestionan. Sin embargo, también se percibió que las prácticas de gestión humana carecen de tres elementos:

Un impacto medible y evidenciable de cómo las prácticas de gestión humana apalancan la gestión financiera de las organizaciones. Con el fin de trasladar el paradigma "el área de gestión humana aporta poco valor dentro del mapa estratégico de la compañía".

Un sistema claro de indicadores, que tenga la capacidad de mostrar los resultados de la gestión humana en relación con el foco del negocio y su entorno. Sin embargo, este sistema no debe ser estándar pues no existe un modelo único debido a que la métrica utilizada es necesariamente construida y aplicada de acuerdo con las características, demandas y necesidades de las empresas, a las particularidades del sector y las tendencias prospectivas del negocio.

Una adecuada gestión del conocimiento en gestión humana, la adecuada formación profesional de los líderes de gestión humana más una adecuada documentación de actividades diarias y lecciones aprendidas permitirán una evolución documentada de las prácticas competitivas de gestión humana.

El estudio que hemos realizado pone de manifiesto que, para los directivos de las empresas, la implementación de determinadas prácticas de recursos humanos puede ser rentable no solo en términos de mejoras de productividad sino también por la contribución que pueden realizar a la capacidad y resultados de innovación de sus empresas. El análisis conjunto en este estudio de varias prácticas de recursos humanos

representa una contribución en la comprensión del impacto de recursos humanos en la innovación de la empresa. Nuestra investigación sugiere que una combinación adecuada de dimensiones de recursos humanos puede influir en los resultados de competitividad mediante, por ejemplo, la difusión y aplicación de conocimientos con equipos polivalentes o el acceso a nuevos conocimientos desde las empresas de consultoría. Sin embargo, las prácticas no evidencian un aporte significativo a la competitividad de las organizaciones, pues estas carecen de las siguientes premisas o impactos:

Las prácticas de gestión humana no proporcionan posibilidades para la resolución de los problemas organizacionales, están tienen un efecto complementario a los elementos estratégicos, pero no son estratégicas y prioritarias en sí mismas.

Las prácticas de gestión humana no aseguran que los recursos humanos sean considerados en la formulación de objetivos y en el establecimiento de políticas organizacionales.

Las organizaciones no consiguen que los individuos sean considerados en la formulación de las estrategias, puesto que son los encargados de la implementación de estas.

Se puede observar cómo las organizaciones evidencian mecanismos de trabajo orgánicos orientados a la estructuración de procesos difícilmente imitables. Se evidenciaron elementos de trabajo colaborativo entre los miembros de la empresa para generar un aumento en la productividad e innovación de procesos, involucrando con mayor contundencia a los grupos de interés de la organización. Se crearon verdaderas estructuras virtuales en las que, lo importante no eran los activos físicos y financieros sino otros intangibles muy valiosos como la gestión del talento organizacional, los modelos de gestión del conocimiento, el entrenamiento y la capacitación, la capacidad de generar procesos de trabajo diferenciales, dominio de las características del mercado, los mecanismos de motivación, entre otros. Uno de los elementos centrales en esta dinámica moderna empresarial, es el factor humano, es decir el aporte de las personas a la dinámica de la gestión de procesos, proyectos y recursos. Aquí la competencia se constituye en comportamientos o criterios orientadores para la organización y sus colaboradores, el cual está relacionado con la estrategia empresarial y la necesidad de diferenciarse a partir de desempeños excepcionales.

CONCLUSIONES

Teniendo en cuenta la hipótesis establecida para el presente estudio se puede concluir que la hipótesis se cumple en el sentido de que las áreas de gestión humana, su discurso y prácticas han avanzado el par de la transformación productiva, sin embargo, puede evidenciarse que los ritmos no han sido constantes en todas las organizaciones y que son pocas las que evidenciar coherencia entre el discurso y el aporte de gestión humana a la estrategia de la organización. En épocas de Taylor la gestión del recurso se centraba en la estabilidad del trabajador, pues los procesos de estandarización requerían tiempo considerable de entrenamiento y adaptación al puesto de trabajo. Según los resultados del presente estudio investigativo podemos afirmar que el problema central de las áreas de recursos humanos ha cambiado de foco: de centrar los esfuerzos para moderar el comportamiento del obrero, se ha orientado a la eficiencia en el uso del conocimiento y la calidad de vida. En general se observa que en las organizaciones están alcanzando prominencia los recursos humanos por el papel que tienen en el logro de los resultados organizacionales, los cuales establecen como prioridades la efectividad de la fuerza laboral, la gestión de costos y el desarrollo de habilidades. Desde la perspectiva de los líderes de talento humano consultados en el presente estudio, sus áreas han evolucionado de manera positiva, evidenciado en que el 74,4% piensa que hoy la gestión humana en más importante que hace 5 años, mientras que el 23,6% considera que se mantiene igual, y solo el 2% considera que hoy es menos importante en las organizaciones. Adicionalmente se indagó sobre la percepción del desarrollo de los recursos humanos que tienen sus líderes; se puede concluir que el 63.2% de los líderes le da alta calificación a dicho desarrollo frente un 36.8% que lo califica de manera mediocre. Por lo tanto, se puede concluir que la gestión humana ha tenido un cambio significativo en los últimos años,

tanto en su discurso como en sus focos estratégicos y su papel en el desarrollo de ventajas competitivas de las organizaciones. En los hallazgos se evidencia que las áreas de recursos humanos en las empresas consultadas han transcendido de una visión eminentemente operativa encargada de los aspectos de administración de personal (selección, contratación, procesos disciplinarios y celebraciones, entre otros), a una dinámica de desarrollo que tiene que ver con la vinculación de sus procesos internos a los aspectos estratégicos del negocio, es decir, que se comienza a evidenciar un escenario laboral más exigente y alineado que permite la configuración de una cultura organizacional pertinente para fomentar sostenibilidad de la estrategia y la competitividad de las organizaciones a partir de la participación de las áreas de recursos humanos en la formulación de la estrategia de la organización.
Un reciente escenario de dirección de personas se consolida a partir del desarrollo humano nombre que han recibido las áreas con el objetivo de alinear la relación entre la calidad de vida de los colaboradores y los objetivos de la organización, sus prácticas se concentraron en:
Gestión del conocimiento: la generación de nuevos aprendizajes, lecciones aprendidas, aspectos a mejorar, son aspectos constantes en las empresas colombianas.

Innovación y creatividad: La necesidad de crear productos, servicios y procesos diferentes y difícilmente imitables toman a las personas como elemento de su generación.

Diversidad laboral: Los cambios en la composición de la sociedad, las diferentes corriente sociales y demográficas son elementos de la dirección de personas.

Entonces podemos evidenciar que en nuestras empresas existen diferentes grupos de personas las cuales deben ser parte de escenarios de trabajos con características entrelazadas como tal. Uno de los elementos menos evidenciados en las prácticas de gestión humana en las empresas latinoamericanas ha sido el desarrollo de un capital social válido y sostenido, se evidencia una construcción de escenarios laborales a partir de la confianza de manera insipiente poco rigurosa, en estos espacios tan solo se habla de una “sentido de pertinencia”, lo anterior nos conlleva a reflexionar sobre los grandes retos relacionales que tienen los equipos de trabajo latinoamericanos así como la generación de confianza en las competencias y capacidades de las personas. Lo anterior ha generado un nuevo escenario de desarrollo para la gestión humana el cual deberá concentrarse en la administración de la diversidad, el dominio del entorno empresarial y la composición demográfica de la empresa.

Teniendo en cuenta lo anterior, es importante analizar elementos relacionados con la gestión de personas en las organizaciones latinoamericanas. Si tomamos tres elementos estratégicos claramente evidenciable en la organización como lo son: la estrategia organizacional, los indicadores de gestión asociados a dichas estratégicas y las prácticas relacionadas con la gestión de personas, podremos darnos cuenta de que dichas relaciones entre las prácticas relacionadas con la gestión de personas e indicadores y estrategia son nulas o se evidencian una alineación correcta en muchas de las empresas colombianas. Una lógica adecuada debe ser que la metodología, enfoque e instrumentos utilizados en la gestión del desempeño individual, los indicadores relacionados con la gestión de personas y su contribución al cumplimiento de los objetivos empresariales así como los sistemas de compensación individual evidencien una alineación perfecta lo que permitiría un funcionamiento óptimo de la organización, así como procesos de retroalimentación y mejoramiento transparentes y el cumplimiento efectivo de las metas empresariales.

Uno de los elementos a replantear en las evaluaciones de desempeño de las empresas colombianas, será entender que dicha evaluación crece de objetividad cuando se realiza en un determinado espacio de tiempo que conlleva conflicto de intereses de por medio y se realiza con una mirada eminentemente económica de productividad (sin que éste sea uno de los principales objetivos de la evaluación, más no el único).

Cuando nos referimos a un determinado espacio de tiempo que conlleva un conflicto de intereses nos referimos que en las organizaciones colombianas la evaluación del desempeño se realiza finalizando un periodo contractual, finalizando el año laboral o simplemente cuando se requiere renovar un contrato de prestación de servicios por parte de un individuo. Consideramos que esto limita el espectro de tiempo de la evaluación por lo menos a los últimos cuatro meses de labores en un individuo. Ahora bien, cuando nos referimos al enfoque económico de productividad establecemos una posición en contra de las evaluaciones de desempeño que no incluyen el liderazgo, compromiso y trabajo en equipo que los individuos colocan en función de una labor establecida en la empresa, este debe ser incluido también dentro de la valoración de los que conocemos como desempeño. También colocamos como aspecto negativo que la evaluación del desempeño sea un único momento, se ha demostrado que las evaluaciones periódicas (cuatrimestrales en su escenario ideal) permiten varias mediciones que ayudan a tomar una decisión objetiva sobre el comportamiento y capacidad dispuesta por el colaborador para ejecutar las labores asignadas a su cargo.

El concepto competencia se ha convertido en la respuesta más cercana con relación a indicador o estándar de desempeño. De acuerdo con nuestro escenario de aprendizaje anterior una competencia laboral hacer referencia a las capacidades que todo individuo tiene en función de tres dimensiones: Los conocimientos asociados a una disciplina en especial, dichos conocimientos pueden ser adquiridos mediante la formación y/o capacitación externa (instituciones de educación) o interna mediante los mecanismos que tienen las empresas para brindar capacitación específica. Adicional al conocimiento, el segundo elemento de una competencia son las habilidades las cuales corresponden a las capacidades que tiene una persona para ejecutar una labor, algunas de ellas son innatas de las personas y otras desarrolladas a partir de la experiencia. Por último, las actitudes que son los comportamientos desarrollados para ejecutar una labor, aspectos como la disposición, el trabajo bajo presión y la cooperación del trabajo en equipo hacen parte de la competencia que debe demostrar. Por tanto, teniendo en cuenta esos elementos que constituyen la competencia laboral es de considerar brindar un espacio adecuado a los aspectos cualitativos de la evaluación del desempeño.

Para las organizaciones enfocadas en la gestión del talento humano y en el desarrollo humano, las cuales reconocen el conocimiento generado por las personas como base para la generación de ventajas competitivas dentro de las organizaciones, también debemos reconocer que ha medida del transcurso de los tiempos se ha hecho mayor énfasis en aspectos evaluativos relacionados con la productividad y no en los aspectos asociados a las capacidades de los colaboradores, tales como la relación entre trabajo y calidad de vida, apropiación de la cultura y la contribución a un clima laboral apropiado.

Es por esto, que la evaluación del desempeño individual deberá contener la valoración de las conductas estratégicas las cuales son elementos que impulsan el cumplimiento de factores de productividad.

BIBLIOGRAFÍA

Artículo: ADAMS, A. y DALE, B. (2001), The use of quality management tools and techniques: a study in plastic injection moulding manufacture, Proceedings of the Institution of Mechanical Engineers Part B. *Journal of Engineering Manufacture*, 215, (6), 847-855.

Artículo. BANCO INTERAMERICANO DE DESARROLLO. (2000) Financiamiento para el desarrollo de América latina y el Caribe. *Exportaciones y competitividad en América Latina*.

Libro: BERNAL, C. (2010). *Metodología de la Investigación.* (3ª Ed.). Bogotá D.C., Colombia: Prentice Hall.

Artículo: BUCKLEY, P, CHRISTOPHER, L, PRESCOTT K (2009). Measures of international competitiveness: a critical survey, en *Journal of Marketing Management.* 4, (2), 175-200.

Artículo: Calderón, G.; Naranjo, J. y Álvarez, C. (2010). Gestión Humana en la Empresa Colombiana: Sus Características, Retos y Aportes. Una aproximación a un Sistema Integral. *Cuadernos de Administración Universidad Javeriana.* 23 (41). 13 – 36.

Artículo: Calderón, G.; Naranjo, J. y Álvarez, C. (2007). La Gestión Humana en Colombia: Características y Tendencias de la Práctica y de la Investigación. *Estudios Gerenciales Universidad Icesi*. 23 (103). 39 – 64.

Artículo: CORNELIUS, P. (2002). The Growth Competitiveness Index: Recent Economic Developments and the Prospects for a Sustained Recovery. *World Economic Forum, Global Competitiveness Report*. Geneva. 3-21.

Artículo: DÍAZ-CHAO, A. y TORRENT, J. (2010). ¿Pueden el uso de las TIC y los Activos Intangibles Mejorar la Competitividad? Un Análisis Empírico para la Empresa Catalana. *Estudios de Economía Aplicada*. 28.
Artículo: GARCÍA, E. SERRANO, C. y BLASCO, O. (2005). ¿Competitividad e Innovación en la micro y pequeña empresa? Retos Previos a Superar. *Estudios de Economía Aplicada.* 23. 559 – 581.

Artículo: GARCIA, REYES, L. JAVIER, C. (2009). ¿Por qué la Importancia de Implementar Sistemas de Gestión por Competencias en Nuestras Organizaciones? *Ciencias Holguín*. 15 (2). 1 – 9.

Artículo: GONZALEZ, G. (2009). Ganancias de Competitividad: Un enfoque agregado y de largo plazo, *Análisis Económico*. 51. (24). 2009.

Artículo: LEE, L. Y SUKOCO, B. (2007). The Effects of Entrepreneurial Orientation and Knowledge Management Capability on Organizational and Knowledge Effectiveness in Taiwan: The moderating role of Social Capital. *International Journal of Management*, 24 (3), 549-572.

Artículo: LOTERO, M., POSADA, H., y VALDERRAMA, D. (2009). La Competitividad de los Departamentos Colombianos desde la Perspectiva de la Geografía Económica. *Lecturas de Economía*. 71. 107 – 140

Artículo: MALAVER, R., Vargas P. (2006) Políticas y avances en la ciencia, la tecnología y la innovación en Colombia 1990 - 2005. *Cuadernos de Administración Universidad Javeriana* 18 (30),
Artículo: MARTINEZ, A. CHARTHERINA. J, ARAUJO A, (2010) Un Modelo Causal de Competitividad Empresarial Planteado desde la VBR: Capacidades Directivas, De Innovación, Marketing y Calidad. *Investigaciones Europeas de Dirección y Economía de la Empresa Universidad del País Vasco.* 16, (2), 1135 – 2523.

Artículo: MOLINA, L. M. Y ARIAS, D. (2000). Los individuos y las comunidades en la creación y mantenimiento de conocimiento en las organizaciones: un modelo teórico". En: *XI Jornadas Hispano Lusas de Gestión Científica*. 6. 244-254.

Artículo: MOYANO J, PUIG F, BRUQUE S. (2008). Los Determinantes de la Competitividad en las Cooperativas, *CIRIEC*. 61. 233 – 249.

Artículo: PETERAF, M. (1993). The Cornerstones of Competitive Advantage: A Resource-Based View. *Strategic Management Journal.* 14. 179-191.

Artículo: Saldarriaga, J. (2008). Gestión Humana Tendencias y Perspectivas. *Estudios Gerenciales Universidad Icesi.* 24 (107). 137 – 159.

Artículo: SUÑOL, S. Aspectos Teóricos de la Competitividad. *Sociedad y Ciencia. Instituto Tecnológico de Santo Domingo. Santo Domingo. República Dominicana*. 3. 179 – 198.

Artículo: Van Dijk, T. (2005). Discurso, Conocimiento e Ideología, Reformulación de Viejas Cuestiones y Propuesta de Algunas Soluciones Nuevas. *Cuadernos de Información y Comunicación.* 20 (10). 285 – 318.

EL APALANCAMIENTO COMO MECANISMO DE CONTROL CORPORATIVO EN LAS EMPRESAS ADQUIRIENTES

Migue Ángel Latorre Guillem**,** Universidad Católica de Valencia "San Vicente Mártir"
Begoña Herrero Piqueras, Universidad de Valencia
José Emilio Farinós Viñas, Universidad de Valencia

RESUMEN

En este trabajo ampliamos la evidencia empírica previa respecto al anuncio de adquisición al analizar si la financiación mediante deuda genera una reacción positiva en el mercado indicando que las acciones de los adquirientes no están sobrevaloradas. Con este fin, se utiliza la metodología de los rendimientos compuestos (buy-and-hold returns) para analizar el comportamiento a largo plazo tras el anuncio de adquisición de una muestra de empresas cotizadas en el Mercado Continuo español. La necesidad de financiar la transacción se plantea con el fin de no comprometer la disponibilidad de liquidez futura, esto hace necesario que la empresa compradora acuda al endeudamiento previo para financiar el proceso de adquisición. El mercado puede interpretar las noticias acerca de la financiación con deuda como el certificado de que la toma de poder puede ser rentable. Por otro lado, un excesivo endeudamiento podría generar problemas de agencia e incrementar el riesgo de disolución.

PALABRAS CLAVE: Adquisiciones, Financiación Mediante Deuda, Rendimientos Anormales a Largo Plazo, Rendimientos Compuestos, Creación de Valor, Mercado Español,

LEVERAGE AS A CORPORATE CONTROL MECHANISM FOR ACQUIRING FIRMS

ABSTRACT

In this paper, we extend the previous empirical evidence regarding the announcement of a firm acquisition by analyzing whether financing through debt generates a positive reaction in the market, indicating that the actions of the acquirers are not overvalued. To this end, the methodology of buy-and-hold returns is used to analyze the long-term performance after the announcement of acquisition of a sample of bidders listed on the Spanish stock market. The need to finance the transaction is raised in order not to compromise the availability of future liquidity; this makes it necessary for the buying company to raise debt to finance the acquisition process. The market can interpret the debt financing as the certificate that the takeover can be profitable. On the other hand, excessive indebtedness could generate agency problems and increase the risk of dissolution.

JEL: G14, G34, L33

KEYWOARDS: Acquisition, Financing Through Debt, Long-Term Abnormal Returns, Buy and Hold Return, Value Creation, Spanish Market

INTRODUCCIÓN

En un mercado de control de empresas, las decisiones de financiación tienen un significativo impacto sobre el valor de las empresas adquirientes medido mediante el coste de la financiación. El grado de

endeudamiento de la empresa adquiriente es un factor a considerar en los costes de transacción en el proceso de adquisición y por tanto en la creación de valor. Las empresas son más proclives a financiarse con deuda, por un lado, cuando los costes de los préstamos son relativamente más bajos en los mercados con mejor protección legal hacia el acreedor. Por otro lado, la financiación con deuda transmite una señal positiva al mercado de que las acciones de la empresa adquiriente no están sobrevaloradas por lo que la toma de control será rentable y además esto genera una protección en las implicaciones fiscales [Martynova y Renneboog (2009)]. Un exceso de endeudamiento en la adquisición se valora en principio de forma positiva por el mercado. Pero el mercado, en el largo plazo, podría no valorar correctamente el coste para la adquisición de la empresa, porque la adquisición no sería suficientemente provechosa para hacer frente a los costes de transacción. La elección de la financiación mediante deuda supone que los flujos de caja de las empresas fusionadas son suficientes para atender los requerimientos impositivos. Sin embargo, según Myers (1977), las empresas con elevadas oportunidades de crecimiento prefieren el uso de acciones como medio de pago y son menos proclives a incrementar su endeudamiento. De esta manera, las empresas adquirientes pueden evitar futuros problemas de liquidez después de la fusión.

Según manifiestan Pastena y Ruland (1986) las empresas muy endeudadas con dificultades para pagar sus deudas y con alta concentración de la propiedad exhiben una tendencia creciente a la fusión en busca de empresas adquirientes con alto potencial crediticio. Este potencial crediticio de la empresa adquiriente debe de permitir la supervivencia de la empresa adquirida y no suponer un peligro para la subsistencia de la empresa adquiriente [Parnes (2009]). La problemática generada en las grandes adquisiciones, que son más difíciles de financiar, da lugar a que solo se adquieran pequeñas empresas por las empresas adquirientes. La asunción de esta deuda puede generar una situación de peligro tanto en la financiación solicitada como en la conservación de los puestos de los directivos, al producirse una cesión en el control y pérdida de propiedad de la empresa adquiriente, tal como nos indica en su trabajo Gilson (1989). La presentación de nuestro estudio a través de largo plazo, supone considerar la incidencia de la velocidad de la incorporación de la información en el mercado a partir de la toma de control. Por lo que, el estudio de esta evidencia hace necesario el realizar un análisis del comportamiento a largo plazo, y en este caso, el mercado no incorpora de forma inmediata la información. Así, se hace necesario el análisis a largo plazo que se presenta en la situación en que los inversores no disponen de toda la información necesaria en el momento de tomar la decisión de inversión. Finalmente, el objeto de este trabajo es analizar si el grado de endeudamiento previo de la empresa adquiriente afecta negativamente al comportamiento a largo plazo. El período de la muestra abarca desde 1990 a 2011. A partir del horizonte temporal que se establece como objeto de estudio, se estudia, la existencia de rendimientos anormales en la evolución del comportamiento posterior al suceso. Para este fin, utilizamos la metodología de los rendimientos compuestos [Barber y Lyon (1997) y Lyon et al. (1999)].

REVISIÓN LITERATURA

La revisión de la literatura se realiza considerando uno de los factores que afectan a los rendimientos anormales a largo plazo como es el grado de endeudamiento previo de la empresa adquiriente. La necesidad de financiar la transacción se plantea con el fin de no comprometer la disponibilidad de liquidez futura, esto hace necesario que la empresa compradora acuda al endeudamiento previo para financiar el proceso de adquisición. Así, Bharadwaj y Shivdasani (2003) muestran una positiva reacción en el mercado: al financiar el proceso de adquisición empresarial mediante deuda, de que las acciones no están sobrevaloradas y de recibir el respaldo de las instituciones financieras. La posibilidad de financiar una adquisición mediante deuda depende tanto de la estrategia preferida por la empresa compradora y por la insuficiencia de fondos internos de la empresa adquiriente. Así, la financiación mediante deuda transmite una señal positiva al mercado que en primer lugar supone que las acciones de la empresa adquiriente no están sobrevaloradas, se produce un aplazamiento de las implicaciones fiscales, recibe el respaldo de las instituciones bancarias y, por último, implica que la adquisición es en su integridad pagada con efectivo, por lo que el mercado percibe que la toma de control será rentable favoreciendo la creación de valor para los accionistas de la

empresa adquiriente [Martynova y Renneboog (2009)]. No obstante, un excesivo endeudamiento puede generar problemas de agencia e incrementar el riesgo de disolución [Maloney et al. (1993)]. Bruner (1988) presenta en su trabajo realizado en el mercado de Estado Unidos los resultados obtenidos en un plazo de dos años posteriores a la adquisición. Observa, en este trabajo, que el grado de endeudamiento de las empresas adquirientes en el año anterior a la adquisición es inferior y se incrementa con la realización de la compra. No obstante, señala que la adquisición de una empresa de reducidas dimensiones no debería de incrementar el grado de endeudamiento. Diversos estudios indican que la empresas adquirientes tienden a estar más endeudas que las empresas adquiridas antes de la compra [Wetson y Mansinghka (1971), Melicher y Rush (1973), Mueller (1980)].

Novaes (2003), y otros, afirman que una mayor deuda reduce el la probabilidad de una toma de control ya que el apalancamiento puede actuar como un mecanismo de control corporativo, reduciendo la probabilidad de adquirir empresas por razones oportunistas [Feito-Ruiz *et al*. (2014)] Respecto al mercado español de toma de control existen escasos estudios que traten esta cuestión en el mercado español desde la perspectiva de la empresa compradora. Así, Latorre *et al*. (2014) presentan la creación de valor en el largo plazo, en un periodo de 24 meses posteriores a la adquisición. Además, Latorre *et al*. (2016) manifiestan en su trabajo que el grado de endeudamiento no afecta al comportamiento a largo plazo, emplea en este trabajo la adición de los rendimientos anormales mensuales, metodología que en la literatura financiera se denomina como *rendimientos anormales acumulados* (CAR).

METODOLOGIA

Al analizar la financiación mediante deuda, la metodología empleada es la utilización de los rendimientos anormales en una estrategia de comprar y mantener que se ha convertido en la forma estándar de medir los rendimientos anormales a largo plazo. El rendimiento anormal así calculado mide mediante una estrategia consistente en invertir en todas las empresas que hayan realizado un suceso (un anuncio de adquisición, en nuestro caso) y vender al final del horizonte temporal predeterminado, frente a una estrategia comparable empleando una referencia. La comparación entre el rendimiento del anuncio de adquisición empresarial y el de la referencia se realiza a través de la diferencia entre el rendimiento de una cartera formada por las empresas que han realizado un anuncio de adquisición empresarial desde el mes siguiente a la realización del anuncio hasta una fecha futura π (12, 24 o 36 meses, según la ventana de estudio) y el rendimiento esperado de una cartera construida con el correspondiente control para ese mismo intervalo. Denominamos al rendimiento anormal así calculado como BHAR y se realiza la estimación del comportamiento de los anuncios de adquisición empresarial mediante (BHAR), el estimador empleado para medir el comportamiento anormal de las empresas de la muestra. De esta manera, Barber y Lyon (1997) y Lyon *et al*. (1999) defienden la importancia de los BHAR argumentando que "miden de forma precisa la experiencia del inversor". Tradicionalmente la forma más habitual que encontramos en la literatura para el cálculo del rendimiento a largo plazo ha sido el de componer los rendimientos mensuales para, así, obtener el rendimiento correspondiente al horizonte temporal o ventana que se desea estudiar. Los rendimientos calculados de esta forma se corresponderían con una estrategia consistente en *comprar y mantener* durante dicho horizonte, denominándose en terminología anglosajona como *buy-and-hold returns* (BHR). De este modo, el rendimiento de la empresa *i* durante un horizonte de τ meses se calcularía como se recoge en la expresión [1].

$$BHR_{i\tau} = \prod_{t=s+1}^{s+1+\tau} \left(1 + R_{it}\right) - 1, \qquad [1]$$

donde *s* es el mes natural (de calendario) del suceso y R_{it} es el rendimiento de la empresa *i* en el mes *t*. Considerando el cálculo de los BHR recogido en la expresión [1], presenta los BHR calculados para un conjunto de *N* empresas suponiendo que el horizonte de interés para el investigador es de τ = 36 meses

posteriores a la fecha del suceso (t_0). A partir del cálculo de los BHR para las empresas de la muestra y de las referencias seleccionadas contra las que se compara el rendimiento de la muestra (índice de mercado o sectorial, cartera o empresa de similar tamaño, etc.), se obtiene el rendimiento anormal (BHAR) sustrayendo al rendimiento compuesto de la empresa de muestra el rendimiento compuesto del control correspondiente, tal y como se indica en la expresión [2].

$$BHAR_{i\tau} = BHR_{i\tau} - BHR_{CONTROL,\ \tau}, \qquad [2]$$

Muestra

Las informaciones de las adquisiciones realizadas por las empresas de capital español se obtienen de la página web de la Comisión Nacional del Mercado de Valores. El período de muestra fue de 1990 a 2011 y nuestra muestra inicial consta de 522 sucesos. Para que un anuncio forme parte de la muestra definitiva aplicamos los siguientes requisitos: Las transacciones que incluimos en la muestra son aquellas que supongan un completo control de la empresa cotizada, esto es que el comprador, como resultado de la transacción, posea más 50% de la propiedad de la empresa adquirida. ii) En los días alrededor del suceso no tenga lugar otro tipo de suceso que pudiera afectar a la cotización de la acción tales como el reparto de dividendos, una ampliación de capital, la realización de un split o el anuncio de beneficios en la ventana de suceso. iii) La empresa adquiriente cotice a lo largo de las ventanas de estimación y de suceso. iv) Que no se produzcan solapamientos entre anuncios efectuados por la misma empresa entre los periodos de estimación. Concretamente, el solapamiento se produce si entre el primer anuncio de la empresa adquiriente y el siguiente anuncio de la misma empresa han transcurrido menos de 125 días. v) Tener al menos 100 rendimientos diarios en la ventana de estimación. vi) No existencia de rendimiento anormal extremo en la ventana de suceso. Si bien se suprime el requisito del apartado i) y se mantiene el anuncio aunque en los días alrededor del suceso tenga lugar otro evento que pudiera afectar a la cotización de la acción. Además, como se ha comentado anteriormente, el inicio del horizonte de estudio será a partir del mes siguiente a la fecha de realización del suceso.

La muestra resultante de este proceso de depuración quedaría constituida por 154 anuncios de empresas adquirientes. A partir de este proceso y con los anuncios seleccionados, se aplicaría el siguiente filtro para la estimación de los rendimientos anormales a largo plazo. vi) Siguiendo a Lyon *et al*. (1999) se eliminan los anuncios de una misma empresa que se solapan en un intervalo de 36 meses. La muestra resultante por la aplicación de este nuevo filtro queda constituida por 55 anuncios de empresas adquirientes. A continuación en la Tabla 1 se realiza una descripción de las características de la muestra de los anuncios de empresas adquirientes en el análisis del comportamiento a largo plazo. Esta clasificación se realiza en función de la cotización o no de la empresa adquirida según el número total de anuncios y grado de endeudamiento. A partir de la muestra presentada en la Tabla 1 vamos analizar si existen rendimientos anormales en diferentes horizontes. Por lo que respecta, al análisis del comportamiento a largo plazo de las empresas adquirientes, consideramos como el primer mes de las distintas ventanas de estudio el mes natural siguiente al mes en el que se produce el anuncio de adquisición. En cuanto a la estimación del rendimiento anormal es posible utilizar como referencia una empresa de control según las características de tamaño y cociente VC/VM, en el caso de los BHAR utilizamos los siguientes controles (benchmarks): el índice de mercado ponderado (IGBM), una empresa de control seleccionada según las características del tamaño (ECT) y una empresa de control seleccionada según las características del tamaño y del cociente VC/VM (ECTBTM). El análisis de la muestra también nos permite obtener datos sobre la estructura financiera de las empresas adquirientes medido por su ratio de endeudamiento (cociente entre el pasivo total y el activo total). Los datos obtenidos de la muestra indican que en promedio se encuentra al 0,45. Cabe destacar que el grado de endeudamiento de las adquirientes de empresas cotizadas (0,47) y no cotizadas (0,43) es muy similar.

Tabla 1: Características de la Muestra de Empresas Adquirientes en el Análisis del Comportamiento a Largo Plazo

Panel A	**Muestra Completa**	**Cotizada**	**No Cotizada**	**N/D**
Número de casos				
• Total	55	16	37	2
• Endeudamiento	0,45	0,47	0,43	
Panel B: Tamaño Adquiriente (millones euros)				
Media	8.013,49	15.433,56	4.849,03	
Mediana	850,99	3.113,73	468,79	
Máximo	69.801,50	69.801,50	59.735,20	
Mínimo	1,55	27,94	1,55	
Panel C: Tamaño Adquirida (millones euros)				
Media	1.283,63	495,52	142,42	
Mediana	182,49	13,11	19,15	
Máximo	32.255,92	32.255,92	1.218,41	
Mínimo	0,04	0,41	0,04	

En esta tabla se presenta el número de anuncios clasificados en función de si la empresa adquirida cotiza o no cotiza en un proceso de adquisición empresarial, tamaño de la empresa adquirida y adquiriente y del nivel de endeudamiento (pasivo total / activo total). La base de datos muestra que existen más anuncios de adquisición de empresas no cotizadas respecto a que cotizan. En el caso del tamaño, es mayor el de empresas cotizadas en comparación con las no cotizas. Y, por último, es muy similar el grado de endeudamiento entre empresas cotizadas y no cotizadas.

RESULTADOS

Contraste Hipótesis: el Grado de Endeudamiento de la Empresa Adquiriente Afecta Positivamente al Comportamiento a Largo Plazo

Por lo que concierne al grado de endeudamiento, para realizar el análisis entre la empresa compradora y la adquirida y comprobar si tiene relación o influye sobre el rendimiento anormal de la empresa adquiriente se ha estimado en sección cruzada el modelo de la expresión [3]:

$$AR_i = \alpha + ß\,\mathrm{END}_i + \varepsilon_i \qquad [3]$$

donde AR_i es el rendimiento anormal del anuncio i en los periodos 12, 24 y 36 meses y la variable independiente END es el grado de endeudamiento de la empresa adquiriente calculado como el cociente entre el pasivo total y activo total de la empresa adquiriente en el cierre del ejercicio anterior al anuncio. Los resultados presentados en la Tabla 2, 3 y 4 para los controles IGBM, ECT y ECTBM muestran los coeficientes estimados en sección cruzada de la expresión [3]. La significación estadística se ha corregido mediante la metodología propuesta por Newey-West (1987). En la tabla 2, se muestra la obtención de rentabilidades negativas y significativas al 90% en las ventanas de 12 y 24 meses en el control del índice IGBM. Por lo que respecta los resultados obtenidos con los otros dos controles ECT (ver Tabla 3) y ECTBTM (ver Tabla 4) los rendimientos anormales a largo plazo obtenidos prácticamente en todos los periodos son negativos y no significativos. Por lo tanto, los resultados muestran que el grado de endeudamiento de la empresa adquiriente afecta negativamente al comportamiento a largo plazo con la referencia IGBM y en los dos primeros años del horizonte objeto de estudio.

Estos resultados no guardan correspondencia con los obtenidos por Bruner (1988) que obtiene en su trabajo realizado en el mercado de Estados Unidos en el periodo 1955-1979, rendimientos no significativos en los dos años posteriores a la adquisición. Además, observa que el grado de endeudamiento de las empresas adquirientes en el año anterior a la adquisición es inferior y se incrementa con la realización de la compra. No obstante, la adquisición de una pequeña empresa no debería afectar al grado de endeudamiento de la empresa adquiriente, lo cual es consistente con la significación del efecto del tamaño en la adquisición. Así, diversos estudios indican que las empresas adquirientes tienden a estar más endeudadas que las empresas adquiridas antes de la compra [Wetson y Mansinghka (1971), Melicher y Rush (1973), Mueller (1980)].

Tabla 2: Rendimiento Anormal Compuesto (BHAR) en el Control IGBM en Una Venta de Doce, Veinticuatro y Treinta y Seis Meses Posteriores al Anuncio de Adquisición Según el Grado de Endeudamiento de la Empresa Adquiriente

	12 MESES	24 MESES	36 MESES
Constante	0,93184**	0,77116**	0,160678
	(0,0253)	(0,0122)	(0,4435)
Endeudamiento	-1,19960*	-0,94795*	-0,251653
	(0,0896)	(0,0681)	(0,4843)
R^2-ajustado	0,019455	0,013124	0,009180

*En la tabla se presentan los coeficientes obtenidos al estimar el modelo de regresión recogido en la expresión [6.2] $AR_i = \alpha + ß\,END_i + \varepsilon_i$, siendo AR la rentabilidad anormal compuesta para el periodo (12, 24, 36 meses) y END es el grado de endeudamiento de la empresa adquiriente (pasivo total/activo total en el año anterior al anuncio) con una muestra (47 anuncios) desde septiembre del 1991 a diciembre del 2006. La significación estadística se ha corregido por heterocedasticidad mediante la metodología propuesta por Newey-West. Entre paréntesis se muestra el p-value y en negrita los resultados estadísticamente significativos. **, * Significativo para un nivel de confianza del 95% y 90%*

Tabla 3: Rendimiento Anormal Compuesto (BHAR) en el Control EC Tamaño en Una Ventana de Doce, Veinticuatro y Treinta y Seis Meses Posteriores al Anuncio de Adquisición Según el Grado de Endeudamiento de la Empresa Adquiriente

	12 MESES	24 MESES	36 MESES
Constante	-0,03721	0,52138	0,48580
	(0,8849)	(0,1051)	(0,3017)
Endeudamiento	0,15348	-0,68720	-0,60881
	(0,7283)	(0,2108)	(0,4497)
R^2-ajustado	0,019455	0,013124	0,009180

En la tabla se presentan los coeficientes obtenidos al estimar el modelo de regresión recogido en la expresión [6.2] $AR_i = \alpha + ß\,END_i + \varepsilon_i$, siendo AR la rentabilidad anormal compuesta para el periodo (12, 24, 36 meses) y END es el grado de endeudamiento de la empresa adquiriente (pasivo total/activo total en el año anterior al anuncio) con una muestra (47 anuncios) desde septiembre del 1991 a diciembre del 2006. La significación estadística se ha corregido por heterocedasticidad mediante la metodología propuesta por Newey-West. Entre paréntesis se muestra el p-value y en negrita los resultados estadísticamente significativos

Tabla 4: Rendimiento Anormal Compuesto (BHAR) en el Control EC Tamaño y Book To Market en una Ventana de Doce, Veinticuatro y Treinta y Seis Meses Posteriores al Anuncio de Adquisición Según el Grado de Endeudamiento de la Empresa Adquiriente

	12 MESES	24 MESES	36 MESES
Constante	0,17139	0,52674	0,57999
	(0,4972)	(0,1240)	(0,3299)
Endeudamiento	-0,20758	-0,82469	-1,13475
	(0,6316)	(0,1598)	(0,2677)
R^2-ajustado	0,016954	0,022170	0,005605

En la tabla se presentan los coeficientes obtenidos al estimar el modelo de regresión recogido en la expresión [6.2] $AR_i = \alpha + ß\,END_i + \varepsilon_i$, siendo AR la rentabilidad anormal compuesta para el periodo (12, 24, 36 meses) y END es el grado de endeudamiento de la empresa adquiriente (pasivo total/activo total en el año anterior al anuncio) con una muestra (47 anuncios) desde septiembre del 1991 a diciembre del 2006. La significación estadística se ha corregido por heterocedasticidad mediante la metodología propuesta por Newey-West. Entre paréntesis se muestra el p-value y en negrita los resultados estadísticamente significativos.

DISCUSIÓN Y CONCLUSIONES

De los resultados obtenidos en el comportamiento de los anuncios de adquisición empresarial que han tenido lugar en el largo plazo, para la variable endeudamiento, mediante la metodología de los rendimientos compuestos permite realizar una comparativa con el resultado obtenido en el trabajo de (Latorre *et al*, 2016), para las misma hipótesis, utilizando la metodología de los rendimientos anormales acumulados que presentan menores problemas estadísticos que los *BHAR*), debido a que presentan una menor asimetría, aunque se ven afectados, al igual que los *BHAR*, por el problema de la dependencia en sección cruzada. De esta manera, en este trabajo y para el caso del rendimiento anormal acumulado se emplea un estadístico que

es una variante propuesta por Espenlaub *et al*. (2000) del procedimiento que Brown y Warner (1980) denominan *Crude Dependence Adjustement test*, con el cual es posible corregir el problema de correlación en sección cruzada. Tal y como se desprende los resultados presentados en ambos trabajos para la misma hipótesis contrastada, el grado de endeudamiento de la empresa adquiriente no parece influir ni en la creación de riqueza ni en el ajuste posterior del precio, por lo que no se consideraría como un mecanismo de control corporativo en adquisiciones.

Limitaciones

A pesar de los diversos problemas que plantea la metodología de los rendimientos compuestos que hemos presentado, ésta ha sido ampliamente utilizada en la literatura. Una de las ventajas que presenta frente a su alternativa tradicional (la acumulación de los rendimientos) es que se muestra neutral por lo que respecta al sesgo al alza de los rendimientos de los títulos individuales calculados con precios de cierre, sesgo debido fundamentalmente al efecto *bid–ask* [Blume y Stambaugh (1983)]. Conrad y Kaul (1993) demuestran que con el método de composición de los rendimientos este sesgo permanece constante a lo largo del horizonte de estudio, mientras que, por el contrario, se acumula cuando el método empleado es el de acumulación, incrementándose, por tanto, a medida que se amplía la ventana de análisis.

Por otro lado, Barber y Lyon (1997) y Lyon *et al*. (1999) defienden la importancia de los BHAR argumentando que "miden de forma precisa la experiencia del inversor". Sin embargo, esta razón no puede ser suficiente para concentrar toda la atención en esta metodología. Evidentemente, la estrategia de *comprar y mantener* captura la experiencia del inversor cuando compra un título y lo mantiene en cartera durante tres o cinco años. Pero ésta no es el único tipo de experiencia posible. La obtención sistemática de rendimientos mensuales anormales por parte de las empresas de la muestra también es una cuestión relacionada, por ejemplo. Por otra parte, la composición de los rendimientos provoca que el comportamiento anormal crezca con el horizonte de estudio, aun cuando éste sólo se hubiera producido en una pequeña fracción del mismo. Este problema se denomina magnificación de los rendimientos anormales. Así, supóngase que un título genera mensualmente un rendimiento del 1.5%, al igual que una determinada referencia que se emplea de control, y que el horizonte de estudio es de 5 años (60 meses). Si el título presentara un mal comportamiento durante los primeros seis meses del horizonte, generando un rendimiento nulo, el BHAR para una ventana de 12 meses sería de –10.22%, mientras que al cabo del horizonte sería del –20.88%. Este hecho, aunque pueda parecer trivial, no lo es en absoluto, ya que la elección del horizonte de estudio es totalmente arbitraria. Por último, y mucho más importante, no puede obviarse los serios problemas estadísticos comentados. Estamos de acuerdo con Mitchell y Stafford (2000, p. 296) cuando apuntan que "dado que nuestro objetivo es medir de forma fiable los rendimientos anormales, es imperativo que la metodología permita inferencias estadísticas fiables".

BIBLIOGRAFIA

Barber, B.M. y Lyon J.D. (1997) "Detecting long-run abnormal stock returns: the empirical power and specification of test statistics", *Journal of Financial Economics* 43, 341–372.

Bharadwaj, A. y Shivdasani A. (2003) "Valuation effects of bank financing in acquisitions", Journal of Financial Economics 67, 113–148.

Blume, M. y Stambaugh R. (1983) "Biases in computed returns: An application to the size effect", *Journal of Financial Economics* 12, 387–404.

Bruner, R. (1988) "The use of excess cash and debt capacity as a motive for merger", *The Journal of Financial and Quantitative Analysis*, 23, 2, 199–217.

Comisión Nacional del Mercado de Valores, Informes Anuales (1990-1998). Madrid.

Conrad, J. y Kaul G. (1993) "Long-term market overreaction or biases in computed returns", *Journal of Finance* 48, 39–63.

Espenlaub, S., Gregory A. e Tonks I. (2000) "Re–assessing the long_term underperformance of UK initial public offerings", European Financial Management 6, 319–342.

Feito-Ruiz, I., A.I. Fernández and S. Menéndez-Requejo (2014) "Determinants of acquisition of listed versus unlisted firms in different legal and institutional environments", *Applied Economics* , vol. 46, pp. 2814-2832.

Gilson, S. (1989) "Management turnover and financial distress", Journal of Financial Economics 25,241–262.

Latorre, M. A., Herrero, B., & Farinós, J. E. (2014) "Do acquirers' stock prices fully react to the acquisition announcement of listed versus unlisted target firms? Out-of-sample evidence from Spain". *Applied Economics Letters*, *21*(15), 1075-1078.

Latorre, M.A., Herrero, B. y Farinos J.E. (2016) "Generan las Adquisiciones Rendimientos a Largo Plazo para las Empresas Adquirientes", *RIAF Revista Internacional de Administración & Finanzas*, 9, 7, 1-18.

Lyon, J.D., Barber, B.M. y Tsai C. (1999) "Improved methods for tests of long–run abnormal stocks returns", *Journal of Finance* 54, 165–201.

Maloney, M.T., R.E. McCormick y Mitchell M.L. (1993) "Managerial decision making and capital structure", Journal of Business 66, 189–217.

Martynova, M. y Renneboog L. (2009) "A corporate governance index: convergence and diversity of national corporate governance regulations", AEA 2009 Meeting Paper.

Melicher , R.W., y Rush D.F.: (1973) "The performance of conglomerate firms: Recent risk and return experience", *Journal of Finance*, 28,381–388.

Mitchell, M.L. y Stattford E. (2000) "Managerial Decisions and Long–Term Stock Price Performance", *The Journal of Business* 73, 3 (Jul, 2000), 287–329.

Mueller, D.C. (1980) "The United States, 1962-1972", *In the determinants and effects of merguers*, D.C.Mueller, ed Cambridge: Oelgeschlager, Gunn and Hain, 271–298.

Myers, S.C. (1977) "Determinants of corporate borrowing", Journal of Financial Economics 5, 147–175.

Newey, K. y West K. (1987) "As simple, positive semi–definitive, heteroskedaticity and autocorrelation consistent covariance matrix", Econometrica 55 (3), 703–708.

Novaes, W., & Zingales, L. (1995) "Capital structure choice when managers are in control: Entrenchment versus efficiency" *Journal of Business*, vol. 76, pp. 49-82

Parnes, D. (2009) "The corporate acquisition policy of financially distressed firms", Financial Review 44, 603–603.

Pastena, V. y Ruland W. (1986) “The merger/bankruptcy alternative”, Accounting Review 61, 288–301.

Wetson, J.F. y Mansinghka S.K. (1971) “Tests of the efficiency performance in conclomerate firms”, *Journal of Finance*, 26, 919–936.

BIOGRAFÍA

Miguel Ángel Latorre Guillem es Doctor en Ciencias Económicas y Empresariales por la Universidad Católica de Valencia “San Vicente Mártir. Profesor del Departamento de Contabilidad, Finanzas y Control de Gestión de la Facultad de Ciencias Económicas y Empresariales. Ha desarrollado su investigación, en calidad de Investigador Principal (IP) en el Grupo de investigación Finanzas y Seguros, autor de varios artículos de alto impacto revisado por pares. Se puede contactar en el Campus Marqués de Campo, Calle Corona, nº 34, 46003 Valencia (España),

Begoña Herrero Piqueras es Doctor en Economía por la Universidad de Valencia y Profesor Asociado en el Departamento de Finanzas Corporativas de la Universidad de Valencia. Ha desarrollado su investigación en temas relacionados con la eficiencia de precios y la llegada de la nueva información a los mercados financieros. Es autora de varios artículos en revistas de alto impacto revisadas por pares. Se puede contactar en Departamento de Finanzas Empresariales, Av. dels Tarongers s / n, 46022 Valencia, España.

José Emilio Farinós Viñas es Doctor en Ciencias Económicas y Empresariales por la Universidad de Valencia (España) y Profesor Titular de Universidad en el Departamento de Finanzas Empresariales de dicha universidad. Ha impartido docencia en el área de Finanzas de Empresa tanto en grado como postgrado, así como en diplomas de especialización y másteres. Sus áreas de interés en investigación son las salidas a bolsa y las adquisiciones empresariales, temas sobre los que ha dirigido varias tesis doctorales y ha publicado numerosos artículos tanto en revistas nacionales como internacionales. Colabora como evaluador de prestigiosas revistas nacionales e internacionales. Las comunicaciones con el autor pueden dirigirse al Departamento de Finanzas Empresariales, Av. dels Tarongers s/n, 46022 Valencia, España.

LA BÚSQUEDA DE COMPETITIVIDAD EN LA CADENA DE VALOR DEL ARROZ/MOLINERÍA DEL TOLIMA. DEL MECANISMO INSTITUCIONAL DE ACUERDOS DE COMPETITIVIDAD A LOS PACTOS IMPLÍCITOS ENTRE ACTORES FRENTE A LOS RETOS DEL TLC

Alexander Blandón López, Universidad del Tolima
Janeth González Rubio, Universidad del Tolima
Miguel Armando Rodríguez Márquez, Universidad del Tolima

RESUMEN

Al margen del acuerdo de competitividad promovido por el Ministerio de Agricultura y Desarrollo Rural de Colombia, los logros más representativos de la cadena de valor arroz molinería del Tolima son resultado de la dinámica propia de los eslabones de la cadena, catalizados por los desarrollos del Tratado de Libre Comercio con los Estados Unidos (TLC). Los productores de los eslabones agro y molinero, a pesar de su manifiesta rivalidad son movidos a desarrollar esquemas alternativos de cooperación por la imperiosa necesidad de ser competitivos ante las amenazas para la cadena de valor por parte del TLC. La ponencia evalúa y discute críticamente los dos arreglos institucionales arriba descritos. Metodológicamente se implementa un modelo de evaluación multidimensional para caracterizar, evaluar y validar las percepciones sobre la calidad del acuerdo de competitividad de la cadena de valor (CV) Arroz-Molinería del Tolima (Zona arrocera centro). La evaluación se implementa mediante encuestas y es validada estadísticamente teniendo en cuenta los capítulos, criterios e indicadores seleccionados para tal fin. Por otro lado se implementan entrevistas a profundidad con actores clave para determinar las especificidades de su respuesta competitiva frente a los retos en términos de oportunidades y amenazas del TLC que entró en vigencia en 2012.

PALABRAS CLAVE: Acuerdo de competitividad, Arroz, Cadena de valor, Competitividad, TLC

THE SEARCH FOR COMPETITIVENESS IN THE TOLIMA VALUE CHAIN RICE/RICE MILLING. FROM THE INSTITUTIONAL MECHANISM OF COMPETITIVENESS AGREEMENTS TO THE IMPLICIT AGREEMENTS BETWEEN ACTORS FACING THE CHALLENGES OF THE FREE TRADE AGREEMENT WITH THE UNITED STATES (TLC)

ABSTRACT

Apart from the competitiveness agreement promoted by the Ministry of Agriculture and Rural Development of Colombia, the most representative achievements of the Tolima rice/rice milling value chain are the result of the dynamics of the links in the chain, catalyzed by the developments of the Free Trade Agreement with the United States (TLC). The producers of the agro and rice milling links, in spite of their manifest rivalry, are moved to develop alternative cooperation schemes due to the urgent need to be competitive in face of the threats to the value chain by the TLC. The paper evaluates and critically discusses the two institutional

arrangements described above. Methodologically a multidimensional evaluation model is implemented to characterize, evaluate and validate the perceptions about the quality of the competitiveness agreement of the Tolima rice/rice milling value chain (Central Rice Zone). The evaluation is implemented through surveys and is statistically validated taking into account the chapters, criteria and indicators selected for that purpose. On the other hand, in-depth interviews with key actors are carried out to determine the specificities of their competitive response to the challenges in terms of opportunities and threats of the TLC that entered into force in 2012.

JEL*:* O13, O25, Q18, Q13, R11, R58

KEY WORDS: Competitiveness Agreement, Rice, Value Chain, Competitiveness, Free Trade Agreement

INTRODUCCIÓN

El presente proyecto tiene como propósito evaluar la efectividad del proceso de política y pertinencia de los acuerdos de cooperación público-privada para promover la competitividad de la cadena de valor arroz-molinería del Tolima, firmados durante el periodo (2001-2012). Hace especial énfasis en el acuerdo de competitividad de la cadena regional arroz-molinería, firmado en 2000 en el contexto del Programa de Oferta Agropecuaria, el cual es por excelencia el esquema de cooperación público-privada para la cadena que presenta una mejor estructuración desde el punto de vista de la política pública, dado que no se limita al enfoque sectorial sino que lo complementa con el regional. Adicional a los esquemas formales para promover la competitividad de los productos agropecuarios con un enfoque de cadena de valor diseñados por el Ministerio de Agricultura y Desarrollo Rural, se exploran los esquemas de cooperación desarrollados por los productores de los eslabones agro y molinero, los cuales a pesar de su manifiesta rivalidad son movidos por la imperiosa necesidad de ser competitivos ante las amenazas para la cadena de valor por parte del Tratado de Libre Comercio con los Estados Unidos en ejecución desde 2012. El proyecto hace parte de un Programa de Investigación del Grupo "Cadenas de Valor y Competitividad Regional", que tiene como propósito llevar a cabo una evaluación de efectividad y relevancia de los acuerdos públicos-privados para la promoción de la competitividad de las cadenas productivas agroindustriales priorizadas por el MADR para el Tolima durante el periodo 2001 a 2012.

Marco Teorico

Para el presente estudio, el marco analítico de las cadenas globales de valor es adaptado por los autores, para el análisis de cadenas regionales de valor. Este incorpora categorías propuestas por Gereffi y Korzeniewicz (1994) y Kaplinsky (2000), principalmente: estructura económica, geografía, gobernabilidad e instituciones y eficiencia sistémica. El concepto de cadena de valor agroindustrial describe la serie de actividades productivas (que agregan valor) necesarias para llevar a un producto desde su concepción y diseño a lo largo de diferentes etapas hasta el uso final del mismo. Este proceso incluye entre otros: abastecimiento de materias primas, producción agrícola/pecuaria, procesamiento agroindustrial- el cual incorpora en algunos casos la transformación física y el insumo de servicios a la producción-distribución, venta al por menor, consumo final y eliminación o reciclaje después del uso. Este concepto también comprende las relaciones inherentes de poder (organización y control) que toman lugar entre los actores de la cadena de valor en el proceso de coordinación de la producción, y finalmente, la distribución geográfica de los eslabones. (Gereffi, 1999; Kaplinsky, 2000, Sturgeon, 2001; Barrientos, 2001).

METODOLOGIA

Metodológicamente se implementa un modelo de evaluación multidimensional para caracterizar, evaluar y validar las percepciones sobre la calidad del acuerdo de competitividad de la cadena de valor (CV) Arroz-Molinería del Tolima para lo cual se toman dos grandes capítulos (la efectividad del proceso de política y

relevancia del acuerdo de competitividad), cada uno de estos a su vez se divide por criterios, los cuales se evalúan por indicadores de variables afines. Los indicadores son evaluados en tres niveles de clasificación valorativa o de evaluación (CVE) que son los siguientes: Menos efectiva (pobre); Intermedia (promedio); y Más efectiva (buena).

La información sobre las variables relacionadas se obtuvo mediante encuesta aplicada a N=30 representantes dentro del acuerdo de competitividad de la cadena de valor (CV) Arroz-Molinería del Tolima (Zona Arrocera Centro). Esta información se interpreta y valida estadísticamente mediante mapas perceptuales o multidimensionales para percibir el grado de asociación entre las variables y sus modalidades por segmentación y la relevancia por su cercanía al punto de inercia (valor esperado). Esta evaluación se realiza a través de los representantes de la cadena de valor del arroz: molinos, agricultores e instituciones. La evaluación se implementa mediante encuestas y es validada estadísticamente teniendo en cuenta los capítulos, criterios e indicadores mencionados. El propósito es evaluar y validar los indicadores en relación con los objetivos principales y específicos del proyecto, evaluación validada mediante estadística multivariante, ver en Charles I. Cuadras (2014), Díaz L. G., et al (2010).

RESULTADOS

Con base en los criterios de evaluación, el Acuerdo de Competitividad de la cadena arroz-molinería del Tolima fue clasificado como “menos efectivo”. Primero, porque la formulación y desarrollo del acuerdo de competitividad se caracteriza por una calidad promedio de compromisos y un grado pobre de logro. Segundo, la cadena de valor Arroz-molinería del Tolima, tenía una Secretaria Técnica de calidad media, que presentaba problemas de financiación intermitentes que amenazaban su continuidad y obstaculizaban su normal funcionamiento. El acuerdo de competitividad tuvo un Consejo Regional promedio, en el cual la mayoría de los participantes no tenían poder de decisión. El Consejo Regional de Competitividad tuvo un dinamismo pobre, especialmente durante la última parte del acuerdo con una falta de conciencia acerca del acuerdo y especialmente un grado bajo de compromiso de los actores. Tercero, el ciclo de vida del acuerdo tuvo una trayectoria pobre. El acuerdo siguió una trayectoria que incluía firma, cumplimiento parcial de los objetivos del acuerdo (menos del 30%) y disolución del Consejo Regional de Competitividad**.** Los principales esfuerzos de los actores clave de la cadena de valor arroz/molinería, especialmente Fedearroz e Induarroz, centraron sus esfuerzos en la discusión del precio de la compra de la cosecha. Por lo tanto, según lo evidenciado en el acuerdo de competitividad, no hubo voluntad o interés en el lado de los industriales a comprometerse con el acuerdo de competitividad.

Aun en el contexto del TLC con los Estados Unidos, el nivel de cooperación entre agricultores y molineros ha sido bajo y se mantienen relaciones de confrontación entre estos actores en relación con el precio de compra de la cosecha del arroz por parte de los industriales. A pesar de esto, la disponibilidad a dialogar entre las partes ha aumentado, en particular en relación con la necesidad de adaptarse a los retos de la disminución gradual de la protección a la producción nacional frente a las importaciones de arroz blanco o su equivalente correspondientes a los contingentes aprobados y a la estrategia unificada de los productores de los Estados Unidos en relación con el TLC.

CONCLUSIONES

Del caso de la cadena arroz-molinería, se puede inferir que un acuerdo de competitividad que dependa fuertemente de los stakeholders (grupos de interés) institucionales, ejemplo universidades, agencias públicas y gremios económicos para su promoción e impulso está destinado a fracasar durante su implantación por no ser el resultado de la acción concertada y consensuada entre productores agrícolas, industriales y comercializadores. Este hecho puede explicar los insuficientes logros y la falta de continuidad del acuerdo de competitividad de la cadena de valor arroz-molinería del Tolima. Por ejemplo, asociaciones de productores tales como Fedearroz (agrícolas) e Induarroz (industriales); dada la

heterogeneidad de sus miembros no tienen una posición unificada en representación de sus asociados en el Consejo Regional de Competitividad de la cadena de valor. Los pequeños productores de la Zona Central incluyendo Espinal y Saldaña y aquellos de la zona norte del Tolima, no necesariamente comparten los mismos intereses y experimentan similares necesidades que aquellos productores medianos y pequeños de la meseta de Ibagué. Es importante destacar que la participación de los molineros de arroz en el acuerdo de competitividad fue mínima.

Un oligopsonio nacional de una materia prima agrícola protegida por el gobierno nacional reduce la probabilidad de logro de algunos resultados esperados del desarrollo de un acuerdo de competitividad. En esta línea de argumentación se puede establecer que un mercado interno protegido de las importaciones introduce como un punto principal de discusión entre los productores agropecuarios y los industriales en un acuerdo de competitividad, el tópico de la determinación del precio. Al final, el gobierno tiene que arbitrar. En el contexto de la implantación del TLC con los Estados Unidos, es importante que tanto los dirigentes estatales como los representantes de las organizaciones gremiales de agricultores e industriales, que componen la cadena de valor estén dispuestos a tener una disposición al diálogo continuo permitiendo relaciones de cooperación de tipo formal e informal que ayuden a las políticas del nivel meso a multiplicar los esfuerzos y se generen sinergias que fortalezcan la competitividad.

Se requieren grandes esfuerzos financieros y de gestión en los diferentes niveles, los cuales deben ser potenciados desde local-regional con acuerdos de cooperación pública-privada que contribuyan a generar sinergias para el logro de mejoras en productividad y competitividad de la cadena de valor arroz/molinería del Tolima. Lo anterior, a partir del reconocimiento de las especificidades del territorio, haciendo uso de factores localizados y conocimiento tácito, el cual facilita el aprendizaje colectivo y la innovación. Todos estos esfuerzos deben estar orientados en particular a la diferenciación del producto tomando en cuenta las presiones sobre la competitividad que impone la reducción gradual de los aranceles al arroz importado en el contexto del Tratado de Libre comercio con los Estados Unidos hasta el punto de desgravación total en el año 2030. El contingente de importación de arroz blanco o su equivalente se estableció en 79,000 toneladas para el primer año con aumentos anuales del 4,5% durante dos décadas.

No es gracias al acuerdo de competitividad promovido por el Ministerio de Agricultura y Desarrollo Rural que se han presentado cambios en competitividad de los eslabones de la cadena de valor, sino en virtud a la dinámica propia de los eslabones y en particular a los retos en términos de oportunidades y desafíos que se han derivado del Tratado de Libre Comercio (TLC) que entró en vigor con los Estados Unidos en 2012. Al margen del acuerdo de competitividad, los logros de la cadena de valor arroz/ molinería del Tolima han sido auspiciados por los desarrollos del TLC. Este último a pesar de representar una amenaza, ha generado espacio para la respuesta competitiva de los actores de la cadena de valor tanto a nivel individual como en esquemas alternativos auspiciados por la necesidad de ser competitivos ante los retos del TLC.

BIBLIOGRAFIA

Barrientos, S. (2003) 'Labor impact assessment: challenges and opportunities of learning approach'. EDIAIS Conference. University of Manchester, November**.**

Cuadras, C.M., (2014). "Nuevos Métodos de Análisis Multivariante". CMC Editions, Barcelona, España.

Díaz Monroy L. G. y Morales Rivera M. A. (2010), "Análisis estadísticos de datos multivariados". Universidad Nacional de Colombia.

Gereffi, G.; Korzeniewicz, M. y Korzeniewicz, R. (1994). Introduction: global commodity chains. En G. Gereffi y M. Korzeniewics (eds.), Commodity chains and global capitalism (pp.1-14). Westport: Greenwood Press**.**

Gereffi, G. (1999). International trade and industrial upgrading in the apparel commodity chain. Journal of International Economics, 48, 37-70.

Kaplinsky, R. (2000). Spreading the gains from globalization: what can be learned from value chain analysis? Journal of Development Studies, 37(2), 117-146.

Sturgeon, T. J. (2001) 'How do we define value chains and production networks?' IDS Bulletin 32(3): 9-18.

BIOGRAFIA

Alexander Blandón López es PhD en Development Studies del International Institute of Social Studies of Erasmus University Rotterdam. Profesor Asociado de la Facultad de Ciencias Económicas y Administrativas de la Universidad del Tolima, Coordinador del Grupo de Investigación "Cadenas de Valor y Competitividad Regional" Se puede contactar en la Universidad del Tolima: Barrio Santa Helena Parte Alta, Ibagué (Tolima) Colombia.

Janeth González Rubio es Magister en Administración del Instituto Tecnológico de Monterrey-UNAB. Actualmente docente de planta de tiempo completo en la Facultad de Ciencias Económicas y Administrativas de la Universidad del Tolima. Investigadora del grupo "Cadenas de Valor y Competitividad Regional" Se puede contactar en Universidad del Tolima, Barrio Santa Helena Parte Alta, Ibagué (Tolima) Colombia.

Miguel Armando Rodríguez Márquez es Magister en Estadística. Actualmente docente de planta de tiempo completo en la Facultad de Ciencias Económicas y Administrativas de la Universidad del Tolima. Se puede contactar en Universidad del Tolima, Barrio Santa Helena Parte Alta, Ibagué (Tolima) Colombia.

LA RELACIÓN ENTRE CAPACIDAD ORGANIZACIONAL PARA EL CAMBIO (COC) Y EL DESEMPEÑO ECONÓMICO Y AMBIENTAL EN CONTEXTOS DE SUBSISTENCIA EN MÉXICO

Patricia S. Sánchez-Medina, Instituto Politécnico Nacional Oaxaca, México

RESUMEN

En este documento se analiza la relación entre capacidad organizacional para el cambio (COC) y el desempeño económico y ambiental en contextos de subsistencia bajo la teoría de las capacidades dinámicas, usando datos de negocios de alfarería en diversas comunidades artesanales de México. Está investigación demuestra que la COC impacta positiva y significativamente en el desempeño económico y ambiental de estos negocios, lo que permite contribuir a la literatura existente sobre COC en contextos de subsistencia y permite concluir que, aun cuando los artesanos viven en condiciones de pobreza, desarrollan capacidades empresariales que mejoran su rentabilidad y comportamiento ambiental, colocándolos en una posición ganar-ganar.

PALABRAS CLAVES: Capacidad Organizacional Para el Cambio, Desempeño Económico, Desempeño Ambiental, Negocios de Alfarería, Capacidad Empresarial

THE RELATIONSHIP BETWEEN ORGANIZATIONAL CAPABILITY FOR CHANGE (OCC) AND ENVIRONMENTAL & ECONOMIC PERFORMANCE IN SUBSISTENCE CONTEXTS IN MEXICO

ABSTRACT

In this document we analyze the relationship between organizational capacity for change (COC) and economic and environmental performance in subsistence contexts under the theory of dynamic capacities, using data from pottery businesses in diverse artisanal communities in Mexico. This research shows that the COC positively and significantly impacts the economic and environmental performance of these businesses, which allows contributing to the existing literature on COC in subsistence contexts and allows concluding that, even when artisans live in poverty conditions, they develop business capabilities that improve their profitability and environmental performance, placing them in a win-win position.

JEL: M1, M10

KEYWORDS: Organizational Capacity for Change, Economic Performance, Environmental Performance, Pottery Businesses, Business Capabilities.

INTRODUCCIÓN

El sector empresarial en México, particularmente las pequeñas y medianas empresas presentan problemas alarmantes como: falta de competitividad, problemas de productividad, problemas para posicionarse y mantenerse en el mercado, en algunos casos uso irracional de insumos naturales y la pobreza del medio en el que se desarrollan (Palomo, 2005). Además de considerar que México ha enfrentado una realidad de insuficiencia de conocimiento e información para evaluar objetivamente la situación del ambiente y los

recursos naturales, así como de las acciones implementadas para detener y/o revertir su deterioro (SEMARNAT, 2012). Las empresas que operan en estos contextos tratan de lidiar con los efectos negativos que la pobreza tiene sobre ellas (Tashman y Marano, 2009). Los negocios de artesanías se desenvuelven bajo estas características, y como lo argumentan Tashman y Marano (2009), a pesar de la pobreza en la que se desarrollan y su bajo rendimiento para operar en las comunidades empobrecidas, algunos negocios de artesanías han adoptado con éxito estrategias para desarrollarse en la base de la pirámide (Prahalad, 2007); sin embargo, poco se sabe sobre cómo estos negocios realizan procesos de cambio organizacional que impactan en sus resultados. Si bien los estudios sobre capacidades organizacionales han ido en aumento y, como lo argumentan Meyer y Stensaker (2006) y Meyer y Gelbuda, (2006), cada vez más las organizaciones desarrollan su capacidad de cambio en todos los contextos, es probable que las mejores oportunidades de avanzar en la teoría y en la investigación respecto a la COC y desempeño radique en el estudio de la empresas que operan dentro de economías en transición.

REVISIÓN DE LITERATURA

Recientemente, se ha visto un interés creciente por explicar modelos de negocios que operan en contextos de subsistencia (Sridharan y Viswanathan, 2008; Viswanathan, Echambadi, Venugopal y Sridharan, 2014) o la base de la pirámide (Prahalad, 2005), este interés se centra en la idea principal de crear modelos de negocios innovadores que conduzcan a negocios auto-sostenibles, así como a la reducción de la pobreza (London, Anupindi, Sheth, 2010; Prahalad, 2005). En México, los negocios de artesanías se desarrollan bajo este contexto, debido a que representan una de las poblaciones más marginadas del país (Hernández, Yescas, Hernández, 2007), estos negocios tienen una estructura de tipo familiar, venden sus productos de manera directa en mercados principalmente locales en donde se lleva a cabo un intercambio; pero como lo menciona Wiswanathan et al. (2008), en este intercambio se forman redes sociales, donde la confianza y las relaciones interpersonales son las principales fortalezas para el éxito de estos pequeños negocios. Siguiendo a Tashman y Marano (2009), las capacidades organizacionales en los negocios de artesanías están basadas en redes sociales y alianzas, ya que estos negocios establecen relaciones con otros artesanos o dependencias para formar Organizaciones, cuya finalidad es promover el proceso más sustentable de la artesanía. Por otro parte, aspectos de liderazgo, cultura organizacional e infraestructura organizacional podrían ser capacidades organizacionales que los negocios de artesanías tendrían que atender como competencias internas para obtener un mejor desempeño económico y ambiental. Bajo estos argumentos se postulan las siguientes hipótesis de investigación:

H1: Existe una relación directa y positiva entre la capacidad organizacional para el cambio (COC) y el desempeño económico en los negocios de artesanías.

H2: Existe una relación directa y positiva entre la capacidad organizacional para el cambio (COC) y el desempeño ambiental en los negocios de artesanías.

METODOLOGÍA

En esta investigación se utilizó el método de la encuesta para la recolección de datos, se tomó una muestra a conveniencia, representativa de 200 negocios de artesanías, específicamente de la rama alfarería de tres estados de México (Oaxaca, Puebla y Tlaxcala), esta muestra fue seleccionada de un total de 680 negocios de acuerdo al Censo Económico del INEGI (2004). De los 200 cuestionarios, fueron posibles de utilizar 167, ya que solo estos contenían la información completa por parte de los entrevistados, representando una tasa de respuesta del 84%. Se entrevistaron 83 negocios en Oaxaca, 44 en Puebla y 40 en Tlaxcala. También es importante mencionar que fueron seleccionados los estados de Oaxaca, Puebla y Tlaxcala por ser representativos en cuanto a la producción de artesanías de alfarería como lo refiere el FONART (2006).

Medición del Desempeño Económico

Para la medición del desempeño económico se utilizó el Método Dupont, el cual permitió analizar la rentabilidad del negocio con base en la siguiente fórmula, con los datos obtenidos se calculó un índice para cada negocio de artesanías.

Fórmulas para el cálculo del desempeño económico:

ROA = Rotación de Activos x Margen de Utilidad
= [Ventas ÷ Activos] x [Utilidad ÷ Ventas]

Medición del Desempeño Ambiental

Para medir el desempeño ambiental nos basamos en las dimensiones de Wagner y Schaltegger (2004), pero traslapándolas al contexto artesanal con la finalidad de medir la realidad de este sector; de esta manera se le preguntó al artesano sobre el grado en el cual su negocio redujo en el último año su impacto ambiental en diferentes aspectos (agua, energía eléctrica, uso de materiales no renovables, combustibles y riesgos). Las respuestas fueron dadas usando una escala tipo Likert de 7 puntos, donde 1 = "no reducción" hasta 7 = "muy fuerte reducción".

Medición de la Capacidad Organizacional Para el Cambio (COC)

La capacidad organizacional para el cambio se midió con base en Judge y Elenkov (2005) y, de igual manera que el desempeño ambiental, las categorías y/o dimensiones se traslaparon al contexto artesanal con la finalidad de verificar su aplicabilidad. Así, en este artículo, "la COC se definió como una capacidad organizacional amplia y dinámica que permite a la empresa adaptar las capacidades antiguas a nuevas amenazas y oportunidades, así como también a crear nuevas capacidades (Judge y Elenkov, 2005:894)". Para medir la COC se le preguntó al artesano ¿qué tan hábil se siente en realizar diversos aspectos, relacionados con liderazgo, cultura organizacional, empleados y compromiso laboral)? Las respuestas fueron dadas utilizando una escala tipo Likert de 7 puntos, donde 1= "nada" y 7 = "muchísimo". Se utilizaron cuatro variables de control: escolaridad, localidad, tamaño del negocio y género. Las variables desempeño ambiental y capacidad organizacional para el cambio se midieron en forma subjetiva, en función de la percepción del dueño o encargado del negocio artesanal. Ambas variables son medidas en esta investigación como factores de segundo orden, que se manifiestan a través de un conjunto de factores de primer orden, compuestos a su vez por un conjunto de reactivos. Su estructura factorial fue confirmada a través de modelos estructurales en EQS. Los factores y reactivos correspondientes se muestran en la Tabla 1.

Tabla 1: Factores y Reactivos

Factor De 2º Orden	Factor de 1er Orden (Reactivos)	Factor de Carga Estandarizado	R2	Coeficiente de Confiabilidad
Desempeño Ambiental (chi-cuadrada = 152.78, p < 0.000; gl = 71; CFI = 0.962; RMSEA = 0.083; 90% IC-RMSEA 0.065-0.101)				0.977
	Reducción de agua	0.759	0.577	0.879
	(En excusados y lavabos durante y después de la jornada de trabajo)	0.673	0.453	
	(Utilizada en el negocio)	0.920	0.846	
	(Utilizada en el hogar)	0.944	0.891	
	Reducción de energía eléctrica	0.363	0.132	0.884
	(Utilizada en el negocio)	0.793	0.629	
	(Utilizada en el hogar)	1.000	1.000	
	Reducción de uso de minerales no renovables	0.765	0.586	0.941
	(Hematina)	0.871	0.758	
	(Óxido de manganeso)	0.980	0.960	
	(Grafito)	0.905	0.819	
	Reducción de combustibles para la cocción de las artesanías	0.675	0.455	0.954
	(Leña)	0.964	0.929	
	(Desperdicio de madera)	0.949	0.900	
	(Hojas, ramas y desechos)	0.892	0.796	
	Reducción de riesgos	0.790	0.624	0.913
	(Disponibilidad de material de primeros auxilios)	0.961	0.923	
	(Capacitación en primeros auxilios)	0.838	0.702	
	(Adiestramiento en el uso de sustancias tóxicas)	0.927	0.859	
Capacidad Organizacional para el Cambio (chi-cuadrada = 113.535, p < 0.000; gl = 49; CFI = 0.977; RMSEA = 0.089; 90% IC-RMSEA 0.067-0.110)				0.975
	Liderazgo	0.964	0.930	0.857
	(Apoya iniciativas para el cambio)	0.945	0.893	
	(Motiva al cuidado del medio ambiente)	0.598	0.358	
	(Motiva para innovar)	0.933	0.870	
	Cultura organizacional	0922	0.851	0.952
	(Atrae y retiene personal creativo)	0.988	0.976	
	(Atrae y retiene gente que motiva cambios)	0.996	0.991	
	(Provee recursos para experimentar con nuevas ideas)	0.850	0.722	
	Personal	0.905	0.819	0.969
	(Apertura al cambio)	0.942	0.888	
	(Expresa preocupaciones sobre el cambio)	0.989	0.977	
	(Oportunidad para proponer cambios)	0.943	0.889	
	Responsabilidad	0.668	0.447	0.929
	(Sobre las actividades realizadas durante la jornada de trabajo)	0.972	0.945	
	(Entrega de artesanías a tiempo)	0.817	0.667	
	(Aceptación para realizar el trabajo)	0.783	0.612	

En esta tabla se describe la estructura factorial confirmada para factores de primer y segundo orden, así como los reactivos considerados, se muestran también los parámetros de ajuste, los cuáles son adecuados de acuerdo con Hatcher (1994).

Tabla 2: Correlaciones Entre las Variables de la Investigación

Variable	Media	Desviación estándar	Correlaciones	
			Desempeño Económico	Desempeño Ambiental
Capacidad Organizacional para el Cambio	4.39	1.26	0.348	0.460
Desempeño Económico	16.07%	15.08%		0.330
Desempeño Ambiental	2.51	1.35		

Nota: correlaciones significativas para p < 0.01 (dos colas). En la tabla 2 se muestran los valores de la media, desviación estándar y correlaciones bivariadas de Pearson entre las variables consideradas en esta investigación.

RESULTADOS

Para probar las hipótesis de esta investigación, se realizó una Correlación Bivariada de Pearson, los resultados se muestran en la tabla 2, como puede observarse hay una relación directa y positiva entre COC y desempeño económico ($r = 0.348$) y una relación directa y positiva entre COC y desempeño ambiental ($r = 0.330$), ambas correlaciones significativas con un valor $p < 0.01$.

CONCLUSIONES

Con los resultados obtenidos en este trabajo se demuestra también que, aunque los artesanos viven en condiciones de pobreza, tienen capacidad empresarial, por lo que la COC puede representar una capacidad para hacer frente a la problemática que atañe a las economías en transición, como la de México. Así, este estudio hace dos principales contribuciones a la literatura existente. Primero, esta investigación ofrece un estudio empírico que explica cómo es la relación entre COC y desempeño económico y ambiental en negocios de alfarería. Segundo, aporta a una área del conocimiento en construcción al abordar el tema de la COC en contextos de subsistencia, en donde el problema de la pobreza es una constante y se demuestra que los artesanos que viven bajo este contexto pueden tener también capacidades empresariales que aportan a la permanencia de sus negocios en el mercado, pero que además les brinda elementos para mejorar su desempeño económico y ambiental, vislumbrándose un escenario ganar-ganar.

REFERENCIAS

Annunziata, E., Pucci, T., Frey, M., and Zanni, L. (2018). “The role of organizational capabilities in attaining corporate sustainability practices and economic performance: Evidence from Italian wine industry”. *Journal of Cleaner Production,* vol. 171, 1300-1311.

FONART (Fondo Nacional de Artesanías). (2006). *Evaluación externa. Quinto Informe.* México.
Hacher, L. (1994). *A step-by-step approach to using the SAS System for factor analysis and structural equation modeling*. SAS Institute, Inc., Cary, NC.

Hernández, G.J., Yescas, L.M., y Hernández, D.M. (2007). Factores de éxito en los negocios de artesanía en México. *Estudios Gerenciales,* vol. 23. (104) ,77-99.

INEGI (Instituto Nacional de Estadística, Geografía e Informática). (2004). Censo Económico. México: INEGI.

Judge, W.Q., and Elenkov, D. (2005). “Organizational capacity for change and environmental performance: an empirical assessment of Bulgarian firms”. *Journal of Business Research,* vol. 58, 893-901.

Judge, W.Q., Naoumova, I., and Douglas, T. (2009). “Organizational capacity for change and firm performance in a transition economy”. *The International Journal of Human Resource Management,* vol. 20(8), 1737-1752.

London, T., Anupindi, R., and Sheth, S. (2010). “Creating mutual value: lessons learned from ventures serving base of the pyramid producers”. *Journal of Business Research,* vol. 63(6), 582-594.

Meyer, C.B., and Stensaker, I.G. (2006). “Developing capacity for change”. *Journal of Change Management,* vol. 6(2), 217-231.
Meyer, K., and Gelbuda, M. (2006). “Process perspectives in International Business Research in CEE”. *Management International Review,* vol. 46(2), 143-165.

Novelo, V. (1976). *Crafts and capitalism in Mexico*. México: SEP-INAH.

Palomo, G.M. (2005). Los procesos de gestión y la problemática de las PYMES. *Ingenierías*, vol. VIII (28), 25-31.

Prahalad, C.K. (2005). *The fortune at the bottom of the pyramid: eradicating poverty through profits*. Wharton School Publishing, Upper Sadle River, NJ, USA.

Prahalad, C. (2007). *The Fortune at the Bottom of the Pyramid: Eradicating Poverty through Profits.* Upper Saddle River, NJ: Pearson Educational/Wharton School Publishing.

SEMARNAT. Secretaría de Medio Ambiente y Recursos Naturales. (2012). Informe de la situación del medio ambiente en México. Compendio de Estadísticas Ambientales, Indicadores Clave y de Desempeño Ambiental. México, D.F.

Sridharan, S., and Viswanathan, M. (2008). "Marketing in subsistence marketplaces: consumption and entrepreneurship in a South Indian context". *Journal of Consumer Marketing*, vol. 25(7), 455-462.

Tashman, P., and Marano, V. (2009). "Dynamic capabalities and base of the pyramid business strategies". *Journal of Business Ethics*, vol. 89(4), 495-514.

Viswanathan, M., Echambadi, R., Venugopal, S., and Sridharan, S. (2014). "Subsistence entrepreneurship, value creation, and community Exchange systems: A social capital explanation". *Journal of Macromarketing*, vol. 34(2), 213-226.

Wagner, M., Shaltegger, S. (2004). "The effect if corporate environmental strategy choice and environmental performance on competitiveness and economic performance. An empirical study of EU manufacturing". *European Management Journal*, vol. 22(5), 557-572.

RECONOCIMIENTO

Mi agradecimiento al Instituto Politécnico Nacional por el proyecto financiado SIP 20150672, del cual es derivado este artículo.

BIOGRAFIA

Patricia S. Sánchez-Medina es Doctora en Ciencias en Conservación y Aprovechamiento de Recursos Naturales. Profesora Investigadora en el Instituto Politécnico Nacional, CIIDIR – IPN Unidad Oaxaca. Se puede contactar en calle Hornos No. 1003, Santa Cruz Xoxocotlán, Oaxaca, México. C.P.

IMPACTO ECONÓMICO, CULTURAL Y AMBIENTAL DE UN CORREDOR TURÍSTICO EN LA REGIÓN ALTOS SUR DE JALISCO, RECOLECCIÓN DE DATOS TEPATITLÁN DE MORELOS

Blanca Fabiola Márquez Gómez, Universidad de Guadalajara
Miriam Judith Macias Ocampo, Universidad de Guadalajara
Enrique Castro López, Universidad de Guadalajara

RESUMEN

El presente trabajo testificará la viabilidad de un corredor turístico en la región de los Altos Sur de Jalisco por medio de una metodología que se centra en la realización de actividades específicas dando un orden al proceso de recolección y procesamiento de información. Lo principal es identificar la población de cada uno de los municipios de la región para la determinación del tamaño de muestra y llevar acabo la pesquisa de información. Con el instrumento se obtendrá información respecto a los lugares recomendados para visitar, actividades, infraestructura y opinión con respecto a lo que hace falta para atraer más turismo a la región y poder medir la derrama económica, identificar el impacto ambiental sustentable, ver el crecimiento económico, social y cultural.

PALABRAS CLAVE: Derrama Económica, Corredor Turístico, Impacto Ambiental

ECONOMIC, CULTURAL AND ENVIRONMENTAL IMPACT OF A TOURIST CORRIDOR IN THE REGION ALTOS SOUTH OF JALISCO, TEPATITLÁN DE MORELOS DATA COLLECTION.

ABSTRACT

This work will testify the viability of a tourist corridor in the region of the high South of Jalisco through a methodology that focuses on activities specific to giving an order to the process of collection and processing of information. The main thing is to identify the population of each of the municipalities of the region for the determination of sample size and carry out the search of information. The instrument will get information regarding the recommended places to visit, activities, infrastructure, and opinion regarding what is needed to attract more tourists to the region and to be able to measure the economic impact, identify the environmental impact sustainable, see the economic, social and cultural growth.

JEL: F18, G11, L83, O22, P48, R13, Z32, Z33.

KEYWORDS: Spills over economic, tourist corridor, environmental impact.

INTRODUCCIÓN

La región de los Altos Sur de Jalisco la integran 12 municipios que son Acatic, Tepatitlán de Morelos, Mexticacan, Yahualica de Gonzalez Gallo, Arandas, Valle de Guadalupe, San Ignacio Cerro Gordo, Jalostotitlan, San Miguel el Alto, San Julian, Jesús Maria y Cañadas de Obregón según la página web del Gobierno del Estado de Jalisco, en el que se pretenden medir los impactos económicos, cultural y ambiental de un proyecto de inversión de un corredor turístico. Según la página de Transparencia del Estado de

Jalisco. En el documento pdf plan de desarrollo de la región Altos sur 2015-2025, nos menciona que "la región de los Altos Sur se caracteriza por su turismo religioso, gracias a que forma parte de la Ruta Cristera en la zona de los Altos de Jalisco". Lo que nos lleva a analizar que es necesario atraer otro tipo de turismo que realice alguna derrama económica y no solo vaya de paso por la región. En una primera parte de esta investigación se recolecta información por parte de los integrantes; por medio de encuestas, acerca de los atributos que tiene cada municipio esto con el fin de ver si tiene viabilidad esta región para crear al corredor turístico y poder medir estos impactos. En este artículo se muestran los primeros resultados de Tepatitlán de Morelos el primero de 12 municipios.

REVISIÓN LIERARIA

Tepatitlán de Morelos los integran 4 delegaciones que son: San José de Gracia, Capilla de Guadalupe, Capilla de Milpillas y Pegueros que son los principales. En la página del municipio de Tepatitlán nos menciona que "es el primer municipio del país productor de proteína animal con más de 20 millones de aves en postura, 15 millones de huevos diarios, y que generan 6,000 empleos directos, 7 millones anuales de pollos para el plato, 65,000 cabezas de ganado lechero, 75,000 cabezas de ganado de carne, 200,000 vientres porcinos que producen más de 2 millones y medio de cerdos por año". Asimismo nos muestra resultados de cada uno de los sectores económicos: "Primarias: (35%) avicultura, agricultura, (agave, maíz, sorgo, praderas inducidas, flores, setas, etc.) ganadería de leche y carne, porcicultura, ganado ovicaprino.

Secundarias: industria alimenticia (lácteos, cárnicos, huevo) industria de colchas y edredones, fabricación de implementos avícolas y agrícolas, industria metalmecánica, destilación de tequila, miel de agave, inulina.

Terciarias: comercio y servicios: (hotelería, transporte, gastronomía)."

En definitiva es un municipio bastante importante de esta región y así mismo forma parte de la ruta cristera y tiene suficientes atractivos para atraer turismo de otra índole.

METODOLOGÍA

Elaboramos un instrumento de medición con variables cualitativas y cuantitativas, procediendo a realizar una prueba piloto como segundo paso, arrojándonos modificaciones necesarias y así poder determinar la encuesta final. Nuestra investigación es de tipo descriptivo-transversal. Se determinó el tamaño de muestra a partir del total de población del municipio de Tepatitlán de Morelos Jalisco que es de 136,123 habitantes (INEGI, 2010), el cual se distribuye en la ciudad de Tepatitlán de Morelos y 4 delegaciones habitación que puede formarse por una o varias familias (INEGI, 2010), considerando que es normalmente distribuida bajo lo siguiente fórmula:

$$n = \frac{N \times Z_a^{\,2} \times p \times q}{d^2 \times (N-1) + Z_a^{\,2} \times p \times q} \qquad (1)$$

n: Tamaño de muestra que queremos calcular
N: Tamaño de la población
Z: Coeficiente de confianza para un nivel de confianza determinado
p: Probabilidad de éxito
q: Probabilidad de fracaso.
d: Error máximo admisible

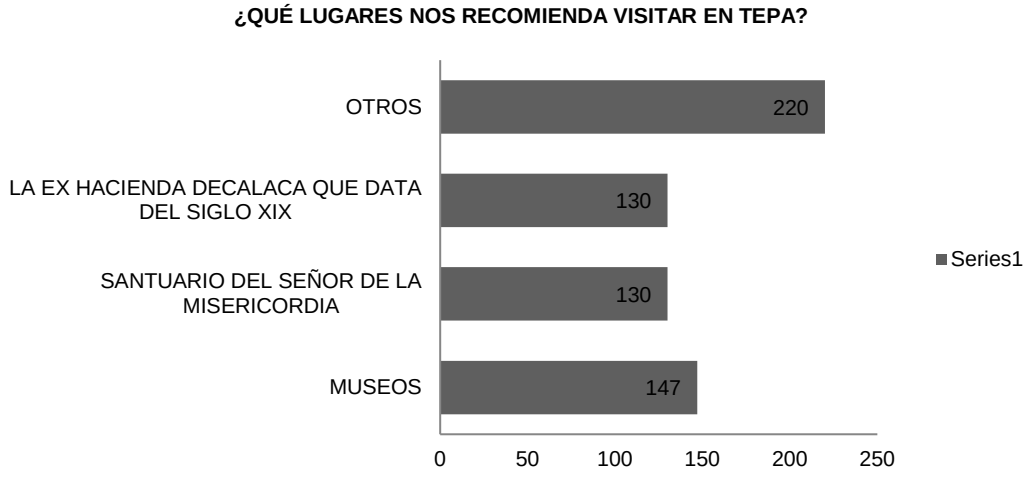
Cambiando los valores de la formula nos arroja una muestra de 383 personas a encuestar en el municipio de Tepatitlán de Morelos. Con base en este resultado se calculó el tamaño de muestra para la ciudad de Tepatitlán y cada una de sus 4 delegaciones, obteniendo en Tepatitlán 301 personas, Capilla de Guadalupe 44, San José de Gracias 17, Pegueros 13 y Capilla de Milpillas 13 sumando en total el tamaño de muestra calculado.Se generaron 6 preguntas con 32 variables, capturando en su totalidad 383 encuestas en el programa de Microsoft Excel. El proceso del trabajo de campo se realizó con el apoyo de prestadores de servicio y alumnos de Contaduría Pública de 5to. Semestre La aplicación de las encuestas fue en el calendario 2016 B iniciando en la parte del centro de la ciudad y encuestando a personas mayores de 18 años trausausentes y aquellas que se encontraban en los negocios. Antes de aplicar las encuestas se realizó:

Capacitación a las personas a encuestar
Asignación de un área para la aplicación de las encuestas

RESULTADOS

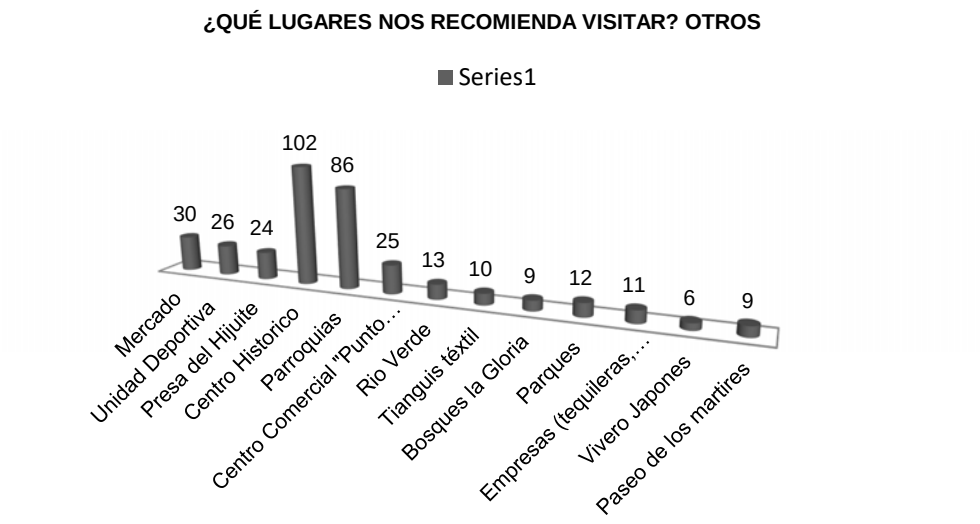
En este trabajo se obtuvo información por parte de la comunidad de cada uno de los municipios como una primera parte de esta investigación. Existe mucha información de cada uno de los municipios respecto a los lugares a visitar pero nuestro objetivo, es además, recolectar por parte de los individuos que habitan en cada uno de los municipios información respecto a los lugares a visitar en los mismos. Descubrimos que lo que se encuentra publicado no es lo mismo que te recomienda la gente. Mencionaron más lugares y en otros casos nos topamos con la falta de conocimiento de su municipio. En este artículo se muestra lo que se recolecto de la ciudad de Tepatitlán únicamente y no sus delegaciones. Esta primera gráfica nos muestra que es más alto el porcentaje de “otros”, que las opciones que nosotros dimos con base a una investigación previa, esto nos dice que la gente recomienda más lugares, continuando con el grado de recomendación tenemos museos, y seguido del Santuario del Señor de la Misericordia y la ex hacienda de Calaca que data del siglo XIX.

Figura 1: Fuente Propia



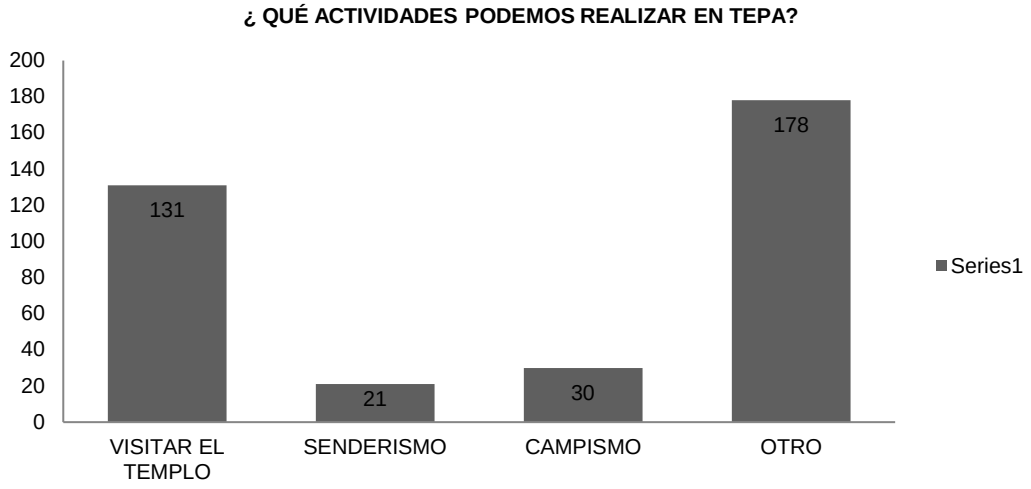
En la gráfica 2 se muestra la opción de “otros” en la pregunta ¿qué lugares nos recomienda visitar en Tepatitlán? Mostrándonos como primera opción recomendada el Centro Histórico siguiéndoles las parroquias, el mercado, unidad deportiva, centro comercial, presa el Hijuite y no menos mencionando también el tianguis textil y las tequilera en la región, esto nos muestra que la gente le interesa que reconozcas otras partes de la ciudad que consideran se de gran relevancia.

Figura 2: Fuente Propia



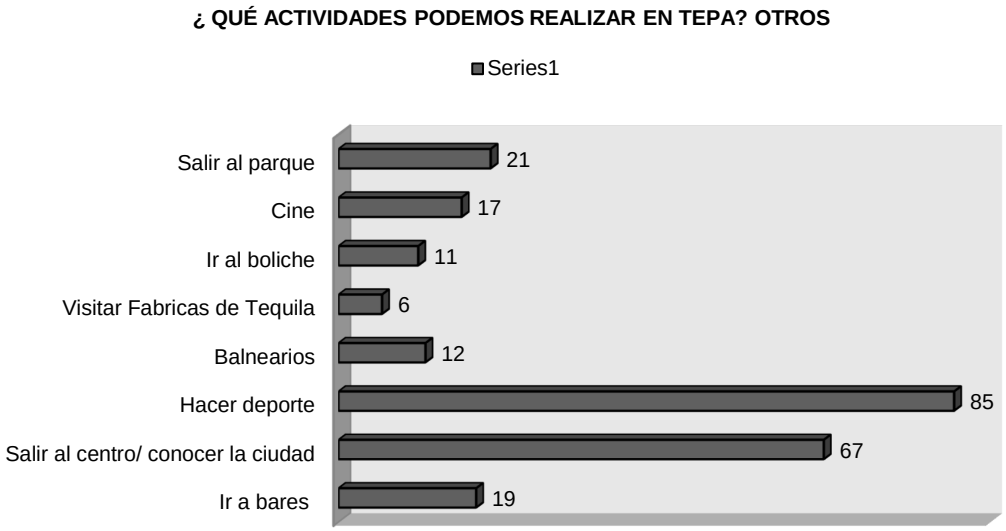
La siguiente gráfica nos muestra las actividades que la gente originaria de la región nos recomienda realizar en Tepatitlán. Siendo la opción "otros" la más fuerte, posteriormente a esta se encuentra visitas a templos, senderismos y campismo. Con lo anterior la gente sigue mostrándonos que hay más actividades que realizar.

Figura 3: Fuente Propia



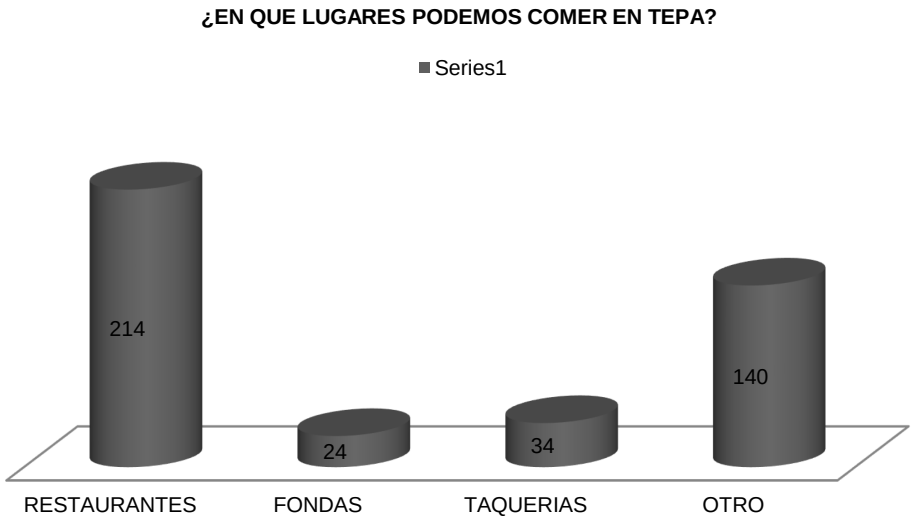
La gráfica 4 nos señala las demás opciones que nos recomendaron las personas sobre las diferentes actividades que podemos realizar en Tepatitlán, además de las opciones anteriores siendo las más alta el realizar deporte en esta región, le sigue conocer la ciudad, salir al parque, ir a bares, ir al cine teniendo variedad de actividades en la región.

Figura 4: Fuente Propia



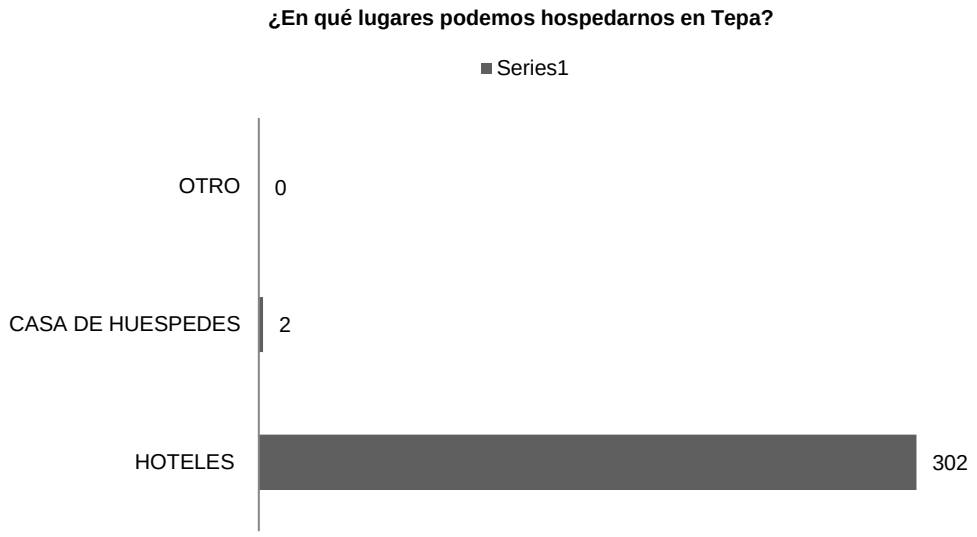
Las respuestas a la pregunta ¿en qué lugares podemos comer en Tepatitlán? Se muestra en la siguiente gráfica, mostrando que existen restaurantes, taquerías y fondas para que la gente pueda realizar cualquier comida del día. En la opción de otros lo que más nos recomendaron fue el mercado municipal.

Figura 5: Fuente Propia



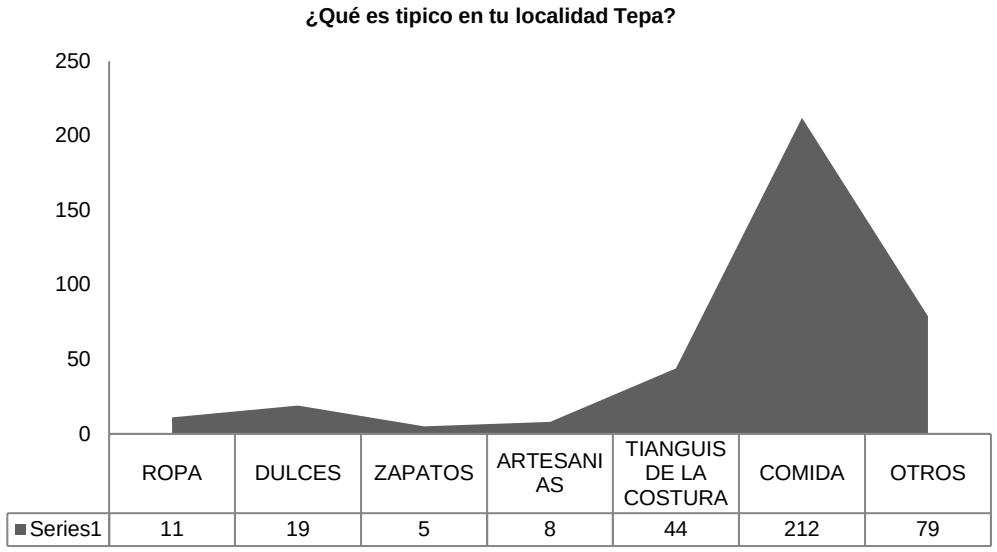
Existen dentro de la ciudad lugares para hospedarse que se muestra en la gráfica 6. Las personas nos recomendaron diferentes hoteles teniendo gran variedad y de diferentes presupuestos y solamente dos personas nos recomiendan casa de huéspedes.

Figura 6: Fuente Propia



La siguiente gráfica muestra por lo que se reconoce la ciudad, qué es lo típico de ella, a lo cual la gente nos dijo que a la ciudad se le reconoce por su comida, sobre todo señalaron las carnitas. La segunda opción señalada fue "otros", seguido del tianguis de la costura. Teniendo gran valor que la gente reconozca lo característico de su ciudad.

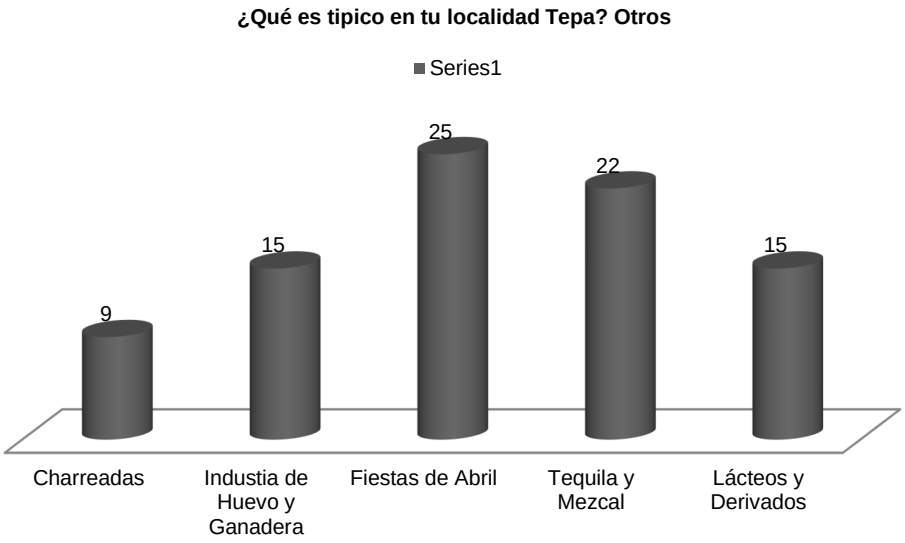
Figura 7: Fuente Propia



La gráfica 8 nos señala en relación con la anterior gráfica, la opción de "otros" donde la gente mencionó que en esta ciudad lo típico es su fiesta en el mes de abril conocida como fiesta tepa-abril, seguida del tequila y el mezcal, así como por la producción de lácteos y sus derivados sin dejar de lado el huevo y la

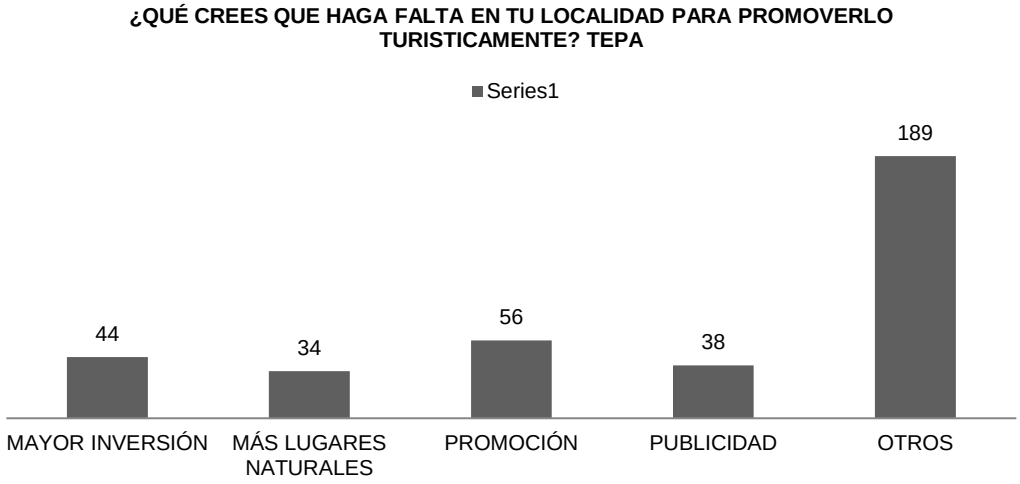
ganadería asimismo las charreadas, De esta manera dando a conocer las diferentes opciones como típicas de Tepatitlán.

Figura 8: Fuente Propia



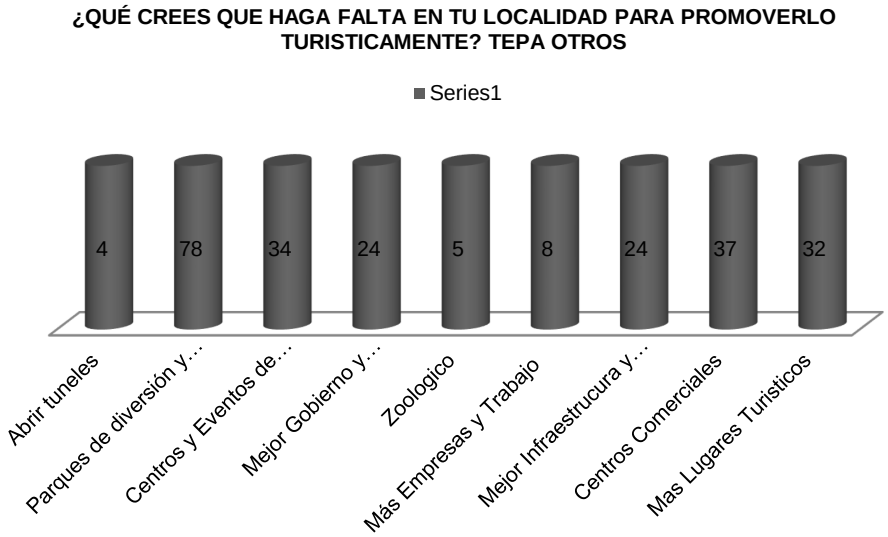
Además de las cuestiones anteriores también se les pregunto ¿Qué creían que hacía falta en su localidad para promoverla turísticamente? Y el resultado se muestra a continuación, donde las personas nos comentaron variedad de resultados dando como más alto la opción de "otros", seguido de promoción, publicidad, mayor inversión y más lugares naturales.

Figura 9: Fuente Propia



La gráfica 10 es la secuencia de la anterior mostrándonos el elevando puntaje de otros, por ello es importante mostrar qué otras opciones nos recomiendan, exponiendo que lo que hace falta son áreas de diversión y zonas recreativas como primer término seguido de centros comerciales, centros y eventos de cultura. Además señalaron mejor gobierno y seguridad, más infraestructura y accesos.

Figura 10: Fuente Propia



CONCLUSIÓN

En el municipio de Tepatitlán de Morelos, Jalisco se concluyó que se tienen todo lo necesario para poder integrarlo en el corredor turístico de la región de los Altos Sur de Jalisco, ya que se tienen diversidad de lugares a visitar recomendados por los ciudadanos de esta ciudad, entre ellos su centro histórico, sus parroquias, el tianguis textil, etc. Se pueden realizar infinidad de actividades como son campismo, senderismo, deportes y más. En cuestión de comida existen infinidad de restaurantes, fondas, taquerías y demás, con gran variedad en comida asimismo se encuentra un número suficiente de hoteles y al alcance de los diferentes estratos sociales. Lo característico de este municipio según resultados de las encuestas es la comida conocidos por las típicas carnitas de puerco, seguido de su tianguis de costura, sus tradicionales fiestas de abril así como el tequila, los lácteos y el ganado. La población nos recomienda mayor inversión en la región en zonas recreativas y mayor promoción y publicidad a la ciudad. Esto lo coloca como una ciudad que puede estar dentro de un corredor turístico y atraer mayor número de personas a la región y generando así una derrama económica importante.

BIBLIOGRAFÍA

Gobierno del estado de Jalisco. (2017). Recuperado el día 10 de octubre de 2017, https://www.jalisco.gob.mx/es/regiones/regi%C3%B3n-altos-sur.

Jalisco.gob.mx/transparencia.(2014), recuperado 04 de septiembre de 2017, https://transparencia.info.jalisco.gob.mx/sites/default/files/Plan%20de%20Desarrollo%20de%20la%20Regi%C3%B3n%20Altos%20Sur.pdf.

Tepatitlan.gob.mx/historia. (2017), recuperado el 23 de agosto de 2017, https://www.tepatitlan.gob.mx/historia/
Asesoría en planes de negocios (2017), http://www.plandenegociosperu.com/2017/02/pasos-para-calcular-el-tamano-de-muestra.html

INEGI. (2010). Recuperado el 22 de julio de 2016. http://www.beta.inegi.org.mx/

BIOGRAFIA

Blanca Fabiola Márquez Gómez Maestra en Finanzas por la Universidad de Guadalajara. Profesora Titular en la Universidad de Guadalajara, adscrita a la catedra de Formulación y Evaluación de proyectos de Inversión. Se puede conectar al Centro Universitario de los Altos, Universidad de Guadalajara, carretera a Yahualica km. 7.5 Tepatitlán de Morelos, Jalisco, México,

Miriam Judith Macías Ocampo Maestría en Auditoría, por la Universidad de Guadalajara. Con perfil PRODEP y certificación en Contaduría Pública de la Asociación Nacional de Facultades y Escuelas de Contaduría y Administración (ANFECA). Profesor Docente Asociado "B", tiempo completo, adscrita al Departamento de Estudios Organizacionales del Centro Universitario de los Altos (CUALTOS) de la Universidad de Guadalajara.

Enrique Castro López Maestría en Auditoría, por la Universidad de Guadalajara. Profesor de tiempo completo asistente en la Universidad de Guadalajara Se puede conectar al Centro Universitario de los Altos, Universidad de Guadalajara, carretera a Yahualica km. 7.5 Tepatitlán de Morelos, Jalisco, México,

Colaborador Víctor Iván León Rojas, estudiante del 6to. Semestre de Contaduría de Pública del Centro Universitario de los Altos de la Universidad de Guadalajara,

DIMENSIONES DE LA RESPONSABILIDAD SOCIAL EMPRESARIAL: CASO EMPRESA PROCESADORA DE PRODUCTOS LÁCTEOS

Nidia Estela Hernández Castro, Universidad Autónoma de Coahuila
Zóchitl Araiza Garza, Universidad Autónoma de Coahuila
Leonor Gutiérrez González, Universidad Autónoma de Coahuila
Yesenia Sauceda Zapata, Universidad Autónoma de Coahuila

RESUMEN

En la actualidad, se habla de que las empresas deben ser responsables en su trato con los trabajadores, clientes y consumidores, así como con el medio ambiente, que deben colaborar mediante prácticas éticas en la construcción de una sociedad que permita vivir mejor, en la que se integren los esfuerzos de todos los involucrados. Por lo anterior, este trabajo se enfoca en predecir el impacto que tienen las dimensiones de la responsabilidad social empresarial(económica, legal, ética y filantrópica) sobre el apoyo que recibe la empresa por parte del consumidor. La metodología empleada fue de enfoque cuantitativo y consistió en la aplicación de un cuestionario estructurado a 256 consumidores de los productos de una empresa procesadora de productos lácteos, en el período de octubre a noviembre de 2017; la información se analizó a través del software estadístico SPSS Ver 21. Los resultados muestran que el modelo de regresión lineal, explica el 56.3% de la variabilidad del apoyo del consumidor a la empresa en estudio, en función de dos dimensiones de la responsabilidad social empresarial: la dimensión económica y la dimensión filantrópica. Las restantes dos dimensiones (legal y ética) no contribuyen significativamente a explicar el apoyo del consumidor a la empresa responsable. Por otro lado se encontró que la dimensión mejor valorada es la filantrópica.

PALABRAS CLAVE: Responsabilidad Social Empresarial, Responsabilidad Económica, Ética, Legal y Filantrópica.

DIMENSIONS OF CORPORATE SOCIAL RESPONSIBILITY: CASE OF THE PROCESSING COMPANY OF DAIRY PRODUCTS

ABSTRACT

Currently, there is talk that companies should be responsible in their dealings with workers, customers and consumers, as well as with the environment, which should collaborate through ethical practices in the construction of a society that allows them to live better, in the that the efforts of all involved be integrated. Therefore, this work focuses on predicting the impact of the dimensions of corporate social responsibility (economic, legal, ethical and philanthropic) on the support that the company receives from the consumer. The methodology used was quantitative and consisted in the application of a structured questionnaire to 256 consumers of the products of a dairy processing company, from October to November 2017; the information was analyzed through the statistical software SPSS Ver 21. The results show that the linear regression model explains 56.3% of the variability of consumer support to the company under study, based on two dimensions of corporate social responsibility: the economic dimension and the philanthropic dimension. The remaining two dimensions (legal and ethical) do not contribute significantly to explaining consumer support to the responsible company. On the other hand, it was found that the best valued dimension is philanthropic.

KEYWORDS: Corporate Social Responsibility, Economic, Ethical, Legal and Philanthropic Responsibility

INTRODUCCIÓN

En la actualidad, la Responsabilidad Social Empresarial, es un tema que ha adquirido importancia como resultado de las preocupaciones por aspectos económicos, sociales y ambientales de diferentes grupos, que consideran que hacer negocios de una forma ética y más humana contribuye al crecimiento sustentable de las organizaciones (Páez, 2007, p. 19). Por otro lado, Maignan (2001) señala que se han hecho investigaciones académicas, las cuales han arrojado evidencias de que la responsabilidad social puede constituir un factor importante en el criterio de selección de los consumidores. Por lo anterior, y en apoyo a las preocupaciones de esos grupos, este artículo se deriva de un proyecto que estudia la percepción del consumidor sobre la Responsabilidad Social Corporativa (RSC), también conocida como Responsabilidad Social Empresarial (RSE), en donde se analiza por un lado, los apoyos que los consumidores otorgan a la empresa socialmente responsable (ESR) y por el otro, se mide la percepción de los mismos acera de la RSE, estos análisis se basan en cuatro dimensiones: la dimensión económica, la ética, la legal y la filantrópica. Dicho proyecto fue desarrollado por un grupo de investigadores de la Universidad Autónoma de Yucatán en colaboración con investigadores de la Universidad Autónoma de Querétaro y la Universidad Autónoma de Chihuahua, tomando como base el instrumento diseñado por Maignan (2001) el cual evalúa la opinión de los consumidores sobre la responsabilidad social.

Específicamente este articulo tiene como objetivo identificar cuáles son las dimensiones de la Responsabilidad Social Empresarial que explican el apoyo que el consumidor brinda a la empresa socialmente responsable, así como, analizar la opinión de los consumidores sobre la responsabilidad social de la empresa en estudio considerando las siguientes dimensiones: ética, legal, económica y filantrópica. Los resultados de esta investigación, proporcionará a la empresa procesadora de productos lácteos información relevante que les permita mejorar sus estrategias de negocio y sistemas de planeación interna con el propósito de lograr un crecimiento basado en operaciones sustentables. El resto del documento está estructurado de la siguiente manera: primero, en la sección de revisión literaria se muestra información sobre responsabilidad social empresarial, en seguida se presenta la metodología que ilustra la forma de analizar las principales variables de estudio, en tercer lugar se presentan los resultados derivados del analisis y finalmente se presentan las conclusiones desprendidas del trabajo de investigación, así como las limitaciones y futuras líneas de investigación.

REVISIÓN LITERARIA

Responsabilidad Social Empresarial

Según Fernández (2009, p. 19), “La responsabilidad social se entiende como el compromiso que tienen todos los ciudadanos, las instituciones, públicas y privadas, y las organizaciones sociales, en general, para contribuir al aumento del bienestar de la sociedad local o global”. En su Libro Verde de 2001, la Comisión Europea la define como: “La integración voluntaria, por parte de las empresas, de las preocupaciones sociales y medioambientales en sus operaciones comerciales y sus relaciones con sus interlocutores”. […] “La responsabilidad social de las empresas es, esencialmente, un concepto con arreglo al cual las empresas deciden voluntariamente contribuir al logro de una sociedad mejor y un medio ambiente más limpio” (Libro Verde de la Unión Europea, 2001, citado por Porto y Castromán, 2006). Por su parte Gallo, citado por Verduzco (2006), sostiene que la RSE es la capacidad de una empresa para escuchar, atender, comprender y satisfacer las legítimas expectativas de los diferentes actores que contribuyen a su desarrollo, orientando sus actividades a la satisfacción de las necesidades y expectativas de sus miembros, de la sociedad y de quienes se beneficien de su actividad comercial, así como al cuidado y preservación de su entorno.

Para Medina (2006), la RSE debe ser parte de la esencia de la empresa y estar inscrita en la misión y visión de la misma, implicando un cambio integral e invirtiendo para ello los recursos y esfuerzos necesarios para realizar un proyecto de renovación de la imagen corporativa por convencimiento propio, permitiendo la participación activa de los involucrados debido a que se trata de la búsqueda de la calidad en todas sus acciones. Por otra parte, los autores Carroll (1991), Aguilera y Puerto (2012) y Peña y Serra (2012) plantean la responsabilidad social empresarial bajo cuatro dimensiones consideradas como las principales funciones de la empresa: dimensión económica (se debe cumplir), dimensión legal (se tienen que cumplir), dimensión ética (se deberían cumplir) y dimensión filantrópica (se podrían cumplir).

Dimensión Económica.

Esta abarca la producción de bienes y servicios que los consumidores necesitan y desean. Esto se logra mediante el diseño de productos que respondan a las necesidades del mercado, y como retribución por la entrega de estos productos, la empresa debe obtener una ganancia aceptable que le permita resolver sus compromisos, porque una de las tareas más importantes que tienen las empresas es generar riqueza en el entorno en el que éstas insertas, pero la riqueza que se genere ha de basarse en valores y prácticas universales. Obtener beneficios y minimizar los costos de cualquier tipo, económicos, medioambientales, sociales, etc., es una tarea fundamental de una empresa socialmente responsable.

Dimensión Legal.

Se refiere al respeto que las empresas deben mostrar por las leyes que rigen el territorio en el cual debe operar el negocio. Incluso, si son empresas internacionales, deben cumplir los acuerdos y pactos internacionales. Esto implica el cumplimiento de las leyes relacionadas con el aspecto laboral, comercio, impuestos y medioambiente (Sen & Cowley, 2013).

Dimensión Ética.

Consiste en promover actividades y prácticas correctas, justas y razonables que tengan coherencia con la sociedad, de tal manera que se evite o minimice el daño a los grupos con los que se relaciona la empresa, lo que permita alcanzar un mayor bienestar colectivo, sin caer en costos que pueden significar la declaración de quiebra de la compañía (Su, 2014).

Dimensión Filantrópica.

Se trata de obligaciones que contraen las empresas de carácter voluntario con el fin de realizar actividades o programas que promueven el bienestar social y mejoren la calidad de vida de la población. La diferencia entre la responsabilidad ética y filantrópica está en que la primera surge porque la empresa quiere cumplir con las normas éticas de la sociedad; mientras que las segundas no es una norma esperada en un sentido ético o moral, sino que representa más bien una actividad voluntaria de parte de la empresa. La Responsabilidad Social Empresarial implica el cumplimiento simultáneo de las responsabilidades económica, legal, ética y filantrópica, lo que debe llevar a la empresa a obtener ganancias, obedecer la ley, ser ética y comportarse como un buen ciudadano corporativo.

METODOLOGÍA

Este estudio tiene un enfoque cuantitativo. El diseño de la investigación es transversal y es de tipo descriptivo y relacional. Se consideró como población, los consumidores mayores de edad de la ciudad de Monclova y Frontera, Coahuila. La muestra fue determinada con la fórmula para poblaciones infinitas, con un 95% de nivel de confianza, los datos se obtuvieron de una encuesta aplicada a 256 consumidores de los productos de una empresa procesadora de productos lácteos, durante el periodo de octubre a noviembre de

2017. Se tomó como base el instrumento diseñado por Maignan (2001) el cual evalúa la opinión de los consumidores sobre la responsabilidad social. Dicho instrumento está integrado por tres secciones. En la primera de ellas se solicita al encuestado los datos personales relacionados con: edad, sexo, escolaridad, puesto actual de trabajo, nivel socioeconómico, lugar de residencia dentro de su ciudad. La segunda sección, integrada por cinco indicadores, verifica el grado de apoyo del consumidor hacia las empresas que son socialmente responsables. En la última sección, se verifica la importancia que los consumidores le otorgan a la responsabilidad social en cuatro dimensiones (económica, legal, ética y social), con un total de quince indicadores. Para la segunda y tercera sección se utilizó la escala tipo Likert donde 1 es muy en desacuerdo y 7 muy de acuerdo. Para el procesamiento de los datos de utilizó el software estadístico SPSS versión 21. Se realizó el Alfa de Cronbach para la fiabilidad del instrumento, obteniéndose un índice de 0.939. Para validar el nivel de predicción del apoyo del consumidor en función de las dimensiones de la responsabilidad social empresarial se utilizó una regresión lineal múltiple (RLM).

RESULTADOS

Las personas encuestadas se encontraron entre los 18 y 60 años, con una media de 34 años y poco más de la mitad (52.3%) fueron hombres. El 85.5% es de nivel socioeconómico medio. Respecto a la escolaridad el 23% señaló tener licenciatura, 42% preparatoria, 33% secundaria o menos y los restantes cuentan con estudios de posgrado.

Análisis del Grado de Apoyo de los Consumidores Hacia la Empresa Socialmente Responsable

De acuerdo con los datos de la tabla 1, los consumidores parecen mostrar su apoyo hacia la empresa socialmente responsable.

Tabla 1: Medidas de Tendencia Central y Dispersión (N=256)

Dimensión	Media Aritmética	Desviación Estándar
Apoyo del Consumidor	5.3013	0.91504

Esta Tabla muestra el apoyo que el consumidor otorga a la empresa en estudio.

Se encontró que el 61.3% de los consumidores señalaron estar de acuerdo o muy de acuerdo en que si el precio y la calidad de dos productos o servicios son iguales, comprarían con la empresa que tenga una reputación de responsabilidad social. Sin embargo, poco más de la mitad de los encuestados (56.6%) manifestó que estaría de acuerdo o muy de acuerdo en pagar más por algún producto o servicio de una empresa que demuestra tener una atención por el bienestar de nuestra sociedad. Un porcentaje más bajo (47.3%) coincidió en que evitarían comprar productos o servicios de empresas que hayan participado en acciones inmorales.

Análisis de las Dimensiones de la Responsabilidad Social Empresarial

En la tabla 2 se resume las medidas de tendencia central y dispersión de las dimensiones de la evaluación de las diferentes dimensiones de responsabilidad social por parte de los consumidores, los datos indican niveles muy similares, sin embargo, se aprecia que la dimensión de responsabilidad económica (5.46) es el valor más bajo y la dimensión de responsabilidad filantrópica (5.75) presenta la media más alta.

Tabla 2: Estadística Descriptiva de la Percepción del Consumidor sobre las Dimensiones de la Responsabilidad Social Empresarial (n=256)

Dimensiones de la RSE	N	Media	Desviación Estándar
Legal	256	5.54	1.01
Económica	256	5.46	0.94
Ética	256	5.54	1.07
Filantrópica	256	5.75	0.84

En esta Tabla se aprecia que la dimensión de la responsabilidad social mejor percibida por el consumidor es la dimensión de responsabilidad filantrópica (5.75); por otro lado, la dimensión de responsabilidad económica es la más baja (5.46).

Responsabilidad Económica

Con base en los datos de la tabla 2, esta dimensión resultó ser la menos valorada en comparación con las demás. Una parte de los consumidores (64.1%) mostraron estar de acuerdo o muy de acuerdo en que la empresa busca siempre mejorar sus resultados económicos. Un porcentaje similar (61.3%) considera que la empresa planea su éxito a largo plazo. En cuanto a si controla estrictamente sus costos de producción, el 55.8% de los encuestados estuvieron de acuerdo o muy de acuerdo con ello. Por último el 55.4% de los consumidores considera que la empresa debe maximizar sus ganancias.

Responsabilidades Legales

Respecto a las acciones legales que la empresa debe realizar se observó que el 64.4% de los encuestados opinan que cumple con sus obligaciones contraídas en los contratos. El 64.1% opina que la empresa se asegura de que sus empleados actúen dentro de los estándares definidos por la ley y que respeta siempre los principios definidos por el sistema regulatorio (62.9%). El 62.5% opina que la empresa se abstiene de infringir la ley, incluso si esto ayuda a mejorar su rendimiento.

Responsabilidades Éticas

Se observó que el 62.9% los encuestados opinan estar de acuerdo o muy de acuerdo sobre si la empresa no debe permitir que los aspectos éticos afecten negativamente su desempeño económico. El 63.7% de los consumidores opinó estar de acuerdo o muy de acuerdo con que la empresa está comprometida con principios éticos bien definidos y poco más de la mitad (63.6 %) señala que la empresa evita comprometer los estándares éticos a fin de lograr los objetivos corporativos.

Responsabilidades Filantrópicas

Esta dimensión fue la mejor valorada por los consumidores. Al respecto, gran parte de los consumidores (68.4%) resalta que la empresa ayuda a resolver problemas sociales y que desempeña un papel importante en la sociedad más allá de la pura generación de beneficios (75%). Más de la mitad de los encuestados (69.5%) consideran que las empresas se preocupa por los asuntos públicos y el 57.5% opina que la empresa destina recursos a actividades filantrópicas. Por otro lado, se procedió a relacionar las variables independientes con la dependiente. Para dicho análisis se aplicó una regresión lineal múltiple (RLM). En esta tabla 3 se puede observar que los dimensiones explican un 56.3% de la variación de la respuesta.

Tabla 3: Resumen del Modelo

Modelo	R	R Cuadrado	R Cuadrado Corregida	Error Típ. de la Estimación	Durbin-Watson
1	.750[a]	.563	.556	0.60996	1.839

Esta tabla muestra el 56.3% de la variación de la respuesta.
a. Variables predictoras: (Constante), Filantrópica, Económica, Ética, Legal.
b. Variable dependiente: Apoyo del consumidor

Posteriormente se realizó el contraste de la regresión (ANOVA) donde se obtuvo una significación de cero, lo que sugiere que las variables explicativas influyen de forma conjunta y lineal sobre la variable dependiente (véase Tabla 4).

Tabla 4: ANOVA

Modelo		Suma de Cuadrados	Gl	Media Cuadrática	F	Sig.
1	Regresión	120.127	4	30.032	80.720	.000[b]
	Residual	93.384	251	0.372		
	Total	213.511	255			

Esta tabla muestra una significancia de cero, lo que sugiere que las variables explicativas influyen de forma conjunta y lineal sobre la variable dependiente. a. Variable dependiente: Apoyo del consumidor b. Variables predictoras: (Constante), Filantrópica, Económica, Ética, Legal.

Los resultados de la regresión lineal entre las dimensiones de la responsabilidad social empresarial explican el 56.3% de la varianza del apoyo del consumidor ($R2=0.563$, $p<0.01$). En la Tabla 5, las dimensiones que más contribuyen a explicar el apoyo del consumidor son la dimensión de *Responsabilidad Económica* con un beta de 0.361 y la *Responsabilidad Filantrópica* con un beta de 0.328. Las restantes dos dimensiones no contribuyen significativamente a explicar el apoyo del consumidor a la empresa.

Tabla 5: Coeficientes de las Dimensiones de la Responsabilidad Social Empresarial

	Coeficientes No Estandarizados	Coeficientes Tipificados	T		Sig.
Modelo	B	Std. Error	Beta		
Legal	0.088	0.070	0.097	1.254	0.211
Económica	0.349	0.058	0.361	5.992	0.000
Ética	0.067	0.064	0.079	1.059	0.291
Filantrópica	0.359	0.065	0.328	5.490	0.000

Esta Tabla muestra el resultado del análisis de regresión lineal entre las dimensiones de la responsabilidad social empresarial y el apoyo del consumidor como variable dependiente. La dimensión de Responsabilidad Económica y la dimensión de Responsabilidad Filantrópica obtuvieron el valor beta más alto con valores significativos $p<0.01$.

CONCLUSIONES

Los resultados obtenidos del estudio muestran que los consumidores de manera general expresan su apoyo a la empresa socialmente responsable, lo cual concuerda con lo señalado por Maignan (2001) y Handelman y Arnold (1999). Los consumidores están dispuestos a hacer un esfuerzo especial para comprar productos en una empresa que tenga una reputación de responsabilidad social. De acuerdo al orden de importancia asignado a cada una de las dimensiones se obtuvo que el primer lugar se asigna a la dimensión filantrópica, seguida de la legal y la ética, y por último la económica. Con esto, podemos concluir que la empresa principalmente en vista por los consumidores como una empresa que ayuda desinteresadamente al entorno en la que efectúa sus operaciones. En cuanto al análisis de regresión lineal, de las 4 dimensiones de responsabilidad social empresarial, 2 mostraron una relación significativa con la variable apoyo del consumidor. Estas dos dimensiones son la responsabilidad económica y la responsabilidad filantrópica las cuales son las dimensiones que explican el apoyo que el consumidor brinda a la empresa procesadora de productos lácteos. Este trabajo constituye un esfuerzo por obtener la perspectiva de los consumidores sobre la responsabilidad social de una empresa procesadora de productos lácteos, sin embargo se requieren estudios cualitativos que examinen cómo definen los consumidores la responsabilidad social de las empresas y qué conductas consideran importantes para cada tipo de responsabilidad.

REFERENCIAS

Aguilera, A. & D. Puerto (2012). Crecimiento empresarial basado en responsabilidad social. Revista Pensamiento & Gestión , 32, 1-26.

Carroll, A. (1991). The Pyramid of Corporate Social Responsability: Towards the Moral Management of Organisational Stakeholders. Business Horizons, 34 (4), 39-38.

Fernández, R. (2009). Responsabilidad social corporativa. Alicante: Editorial Club Universitario.

Handelman, J. y Arnold, S. (1999): "The Role of Marketing Actions with a Social Dimension: Appeals to the Institutional Environment", Journal of Marketing, vol. 63, pp. 33-48.

Maignan, I. (2001): "Consumers' Perceptions of Corporate Social Responsibilities: A Cross-Cultural Comparison", Journal of Business Ethics, vol. 30, pp. 57-72.

Medina, L.M. (2006, mayo), La responsabilidad social de la empresa, Ponencia presentada en el X Congreso Anual de la Academia de Ciencias Administrativas A.C. (ACACIA). Universidad Autónoma de San Luis Potosí. San Luis Potosí.

Páez, T. (2007). Teoría y práctica de la ética y la Responsabilidad Social de la Pyme Venezolana. Revista FACES Universidad de Carabobo. Volumen XVIII No. 2: 165-183.

Peña, D. & A. Serra (2012). Responsabilidad social empresarial en el sector turístico. Estudio de caso en empresa de alojamiento de la ciudad de Santa Marta, Colombia. Revista Estudios y Perspectivas en Turismo, 21 (6), 1456-1480.

Porto, N. Y J. Castromán (2006, septiembre-diciembre), "Responsabilidad social: un análisis de la situación actual en México y España", Contaduría y Administración, Núm. 220, pp. 67-87.

Sen, S. & J. Cowley (2013). The Relevance of Stakeholders Theory and Social Capital Theory in the Context of CSR: An Australian Perspective. Journal of Bussiness Ethics , 118 (2), 413-427.

Su, H. (2014). Business Ethics and the Development of Intellectual Capital. Journal of Bussiness Ethics , 119 (1), 87-98.

Verduzco, A. (2006, primer semestre), "Responsabilidad social empresarial: de la dimensión corporativa a la personal", The Anáhuac Journal, Vol. 6, núm. 1, pp. 100-111.

MODELO INTERRELACIONAL DE LA ORGANIZACIÓN CREADO MEDIANTE LA METÁFORA DEL CUERPO

Mariel Ramírez Celestino, Tecnológico Nacional de México en Celaya
Alicia Luna González, Tecnológico Nacional de México en Celaya
Moisés Tapia Esquivias, Tecnológico Nacional de México en Celaya
Ilce Nallely Orozco Montañez, Tecnológico Nacional de México en Celaya

RESUMEN

La metáfora es un fenómeno de cognición en el que un área semántica o dominio se representa conceptualmente en términos de otro, esto quiere decir que se utiliza conocimiento de un campo conceptual, por lo general concreto o cercano a la experiencia física, para estructurar otro campo que suele ser más abstracto. La metáfora del cuerpo en el contexto organizativo se centra en estudiar el conjunto de partes interrelacionadas para cumplir con un propósito. En este trabajo de investigación se presenta un modelo interrelacional de la organización creado a través de la metáfora del cuerpo humano, mediante el cual se vislumbra el potencial que tiene la aplicación de la metáfora para crear asociaciones sistemáticas que ayuden a comprender el comportamiento organizacional de una manera más sugestiva. Considerando la metáfora como parte del enfoque sistémico, una forma radical y diferente de pensamiento.

PALABRAS CLAVES: Metáfora, Cuerpo Humano, Enfoque Sistémico Y Organización

INTERRELATIONAL MODEL OF THE ORGANIZATION CREATED THROUGH THE METAPHOR OF THE BODY

ABSTRAC

The metaphor is a phenomenon of cognition in which a semantic area or domain is represented conceptually in terms of another, this means that knowledge of a conceptual field, usually concrete or close to physical experience, is used to structure another field which is usually more abstract. The metaphor of the body in the organizational context focuses on studying the set of interrelated parts to fulfill a purpose. In this research work an interrelational model of the organization created through the metaphor of the human body is presented. This model glimpses the potential of the application of metaphor to create systematic associations that help to understand organizational behavior in a more innovative way. Considering the metaphor as part of the systemic approach, a radical and different way of thinking.

JEL: Z0

KEYWORDS: Metaphor, Human Body, Systemic Approach and Organization

INTRODUCCIÓN

A medida que las organizaciones continúan diversificándose, las posibilidades de problemas en el trabajo se intensifican. Los propietarios y gerentes de pequeñas empresas suelen enfrentarse a uno o más de los tres niveles potenciales de conflicto: problemas con los empleados, con el equipo o con toda la organización. A menudo las causas subyacentes de estos problemas se deben a la falta de una comunicación abierta, fluida o por el mal uso de la estructura organizativa (Pirraglia, 2018). Una estructura organizacional débil o

deficiente puede ocasionar estos y más problemas organizacionales, el desconocimiento de la empresa, por parte de los propios gerentes y directivos intensifica estas situaciones de crisis organizacionales. Es muy importante que los directivos conozcan bien la estructura organizacional que sostiene a su empresa, puesto que es el pilar para que todas las actividades fluyan de manera armónica. La capacidad de una organización de estructurarse y restructurarse para adaptarse a condiciones internas y externas cambiantes es importante para aumentar al máximo el desempeño organizacional. A diferencia de otras capacidades, la estructuración y restructuración de una organización no sucede formalmente de manera constante, pero siempre hay adaptaciones de la estructura. Sería interesante conocer una herramienta que permita descubrir analíticamente como esta hoy en día la situación organizacional de la empresa, identificar las áreas donde recae más peso del propósito de la organización, como están dadas las interrelaciones entre áreas y funciones, que funciones son vitales y cuáles importantes. Este trabajo de investigación presenta los resultados de un modelo que fue construido mediante la metáfora del cuerpo, usando el pensamiento sistémico como herramienta para estudiar el comportamiento y estructura de la organización. El contenido de la investigación se estructura de la siguiente forma: en la sección de revisión de la literatura se plantean los argumentos que sustentan el uso de la metáfora del cuerpo como parte del enfoque sistémico y las atribuciones que su utilización representa para el estudio del comportamiento organizacional. Posteriormente se presenta la metodología utilizada, en donde se describe el procedimiento que se utilizó para la construcción del modelo, seguidamente se muestran los resultados de investigación y finalmente las conclusiones.

REVISIÓN DE LA LITERATURA

El enfoque sistémico es una poderosa herramienta para entender la realidad de un sistema enfatizando las relaciones entre las partes de este, en lugar de verlo como un todo. Pensar sistémicamente significa: esbozar las distinciones entre una identidad y una no identidad, reconocer las propiedades bidireccionales (afecta y efecto) de las relaciones, organizar las partes y totalidades en sistemas alternativos anidados y tomar nuevas perspectivas para transformar puntos de vista (Cabrera, 2008). El pensamiento sistémico puede ser aplicado en múltiples áreas del conocimiento; es una herramienta poderosa que permite abordar cualquier tipo de situaciones problemáticas y ayuda a construir modelos de la realidad con el fin de plantear políticas de mejora. Esta técnica ayuda a entender muchos de los comportamientos reales y facilita ver los problemas bajo otras perspectivas (Checkland, 2000). También ayuda a ampliar el racionamiento humano, contribuye en la eliminación de paradigmas mentales que dificultan la comprensión de los procesos y sistemas, y fomenta la apertura a nuevo conocimiento y a la práctica científica. (Liévano Martínez & Enrique Londoño, 2012) Un sistema, según Bertalanffy (1992) puede definirse como un conjunto de elementos relacionados entre sí y con el medio circulante, es decir es una entidad cuya existencia y funciones se mantienen como un todo por la interrelación de sus partes. Cualquier ser vivo puede y debe ser estudiado, por tanto, no sólo en cuanto a los componentes o partes que forman su cuerpo, sino también en relación con las interacciones que estas partes mantienen entre sí y los cambios y esquemas organizativos relacionados con esas interacciones (Cañal de León, 2008). El cuerpo humano es considerado un sistema puesto que no es una suma de órganos y sistemas, sino una unidad organizada que funciona en forma armónica de acuerdo con las condiciones ambientales e intercambia materia y energía con el medio (Cultural Librera Americana S.A., 2016). Las células del cuerpo humano se organizan formando órganos y sistemas complejos, que, al funcionar de manera integrada, le permiten al organismo relacionarse con el ambiente y desarrollar las funciones necesarias para la vida. Estos sistemas pueden comprenderse mejor en términos de las funciones esenciales que desempeñan: liberación de energía a partir de los alimentos, protección contra lesiones, coordinación interna y reproducción. (American Association for the Advancement of Science, 2016)

Una organización o empresa, vista como un sistema puede definirse como una combinación de medios humanos y materiales disponibles, en función de la consecución de un fin, según un esquema preciso de dependencias e interrelaciones entre los distintos elementos que la constituyen (Rodrigo , 2011). En una organización, los departamentos o áreas funcionales (sistemas), pueden semejarse a los sistemas del cuerpo,

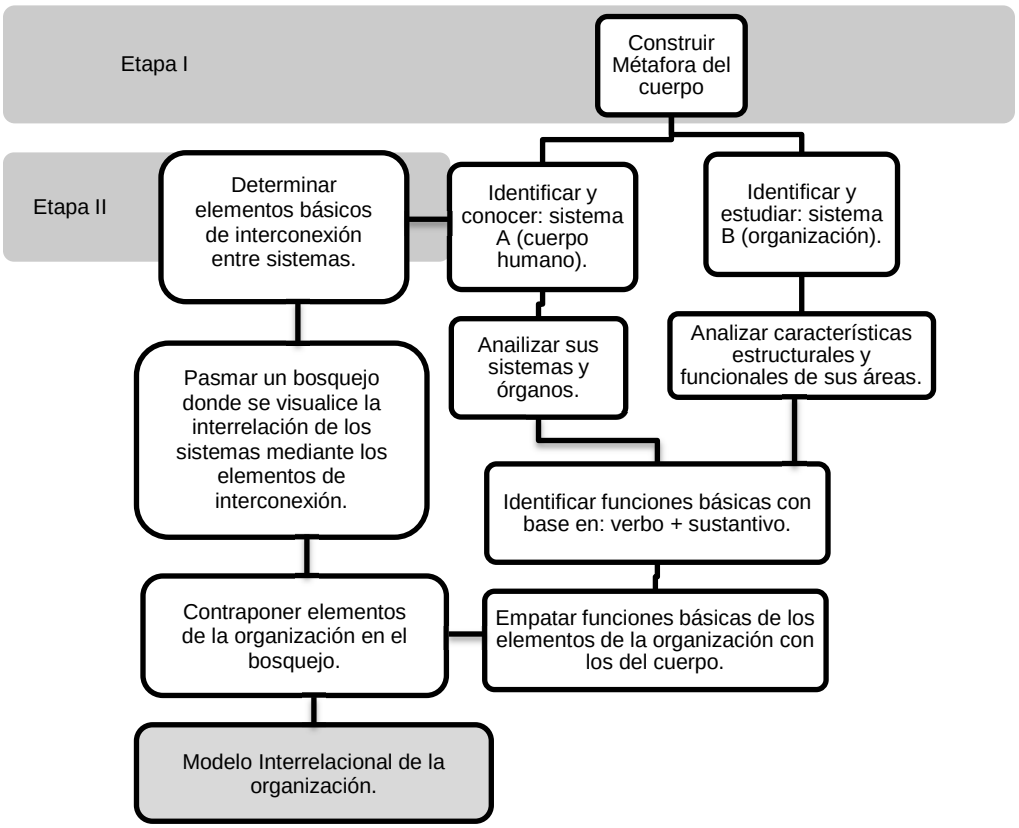
puesto que están relacionados y encadenados para el cumplimiento del objetivo empresarial. Cuerpo humano: todos los órganos o músculos (sistema) que componen el cuerpo humano están relacionados para el ejercicio pleno de la vida, ya sea directamente o indirectamente, por ejemplo: hígado-estómago; gemelo-neurona. Empresa: las distintas secciones (sistemas) que se pueden distinguir en una empresa están relacionadas para conseguir el objetivo principal: maximizar los beneficios y reducir los gastos; por ejemplo, están relacionados la dirección- administración, investigación- producción. (Quintana Lorite, 2010) Valle Flórez (2011) plantea que la metáfora es una importante herramienta en la estructuración conceptual de las organizaciones e instrumento heurístico relevante en el proceso de descubrimiento y justificación de conocimiento organizacional. Según Lakoff y Johnson (2004) la esencia de la metáfora es entender y experimentar un tipo de cosa en términos de otra. Por su parte Vicente Mateu (2004) dice que las metáforas conceptuales son esquemas abstractos o formas de compresión de la realidad, la idea de cómo concebimos un concepto. Las organizaciones son un fenómeno complejo y paradójico que se puede comprender de varias maneras diferentes. Muchas de las ideas dadas por supuesto sobre la organización son metafóricas, aunque no se pudieran reconocer como tales (Morgan , 1990). La metáfora supone un sistema transgresor de rotulación del mundo, es igualmente valiosa que la aplicación convencional del sistema lingüístico. No pone en cuestión la estructura del mundo, sino la del actor en relación con él. Impide que se asiente una visión fija de la realidad, cuya pretensión de legitimidad es esa propia fijeza. La presencia de la metáfora constituye la prueba de la multiplicidad de sistemas simbólicos posibles y la variedad de formas de representación del mundo, para el caso de las organizaciones. (Valle Flórez, 2011)

El uso de metáforas es frecuente para la comprensión de las organizaciones Montoya Restrepo y Montoya Restrepo (2003) hicieron una recopilación de diferentes metáforas que se han ido desarrollado a lo largo de la historia con el fin de comprender el comportamiento de las organizaciones, dentro de las que mencionan los trabajos de Alfred Marshall (1890), quién comparó el crecimiento y desarrollo de la empresa con el nacimiento y decadencia de los árboles en el bosque; Wheatley (1996) realizó una analogía de la organización desde el caos en su libro, Liderazgo y la Nueva Ciencia: aprendiendo sobre la organización, desde un universo ordenado. Por su parte, Morgan (1990) en su libro Imágenes de la organización logra evidenciar diferentes concepciones que se tienen sobre las organizaciones tales como: máquina, cárcel, organismo, cultura, sistema político. Las imágenes y metáforas a través de las cuales se estudian situaciones organizacionales ayudan a describir la forma de las organizaciones y ofrecen ideas y opiniones claras de cómo podrían ser. Los procesos de estudio, diagnóstico y evaluación crítica, combinados para crear un modo de entendimiento, sugieren un acercamiento; estas imágenes son marcos conceptuales de trabajo, que permiten llevar a la práctica lo formulado en la teoría (Morgan, 1990). El estudio de las metáforas en los contextos organizativos resultan ser un interesante enfoque que puede ayudar a descubrir las teorías implícitas que forman parte de la cultura organizacional (Vázquez Recio, 2007).

METODOLOGÍA

El método de investigación utilizado fue el analítico, desintegrando y descomponiendo el todo (cuerpo humano) en sus partes para estudiar en forma intensiva cada uno de sus elementos, así como las relaciones entre sí y con el todo. Mediante una revisión exhaustiva de bibliografía, apoyo de documentales y consulta de expertos en el estudio del cuerpo humano, se estudiaron y analizaron doce sistemas (sistema respiratorio, circulatorio, digestivo, excretor, linfático, nervioso, inmunológico, tegumentario, muscular, esquelético, reproductor y endocrino) en relación con su función básica e interconexión con otros sistemas ya sea directa o indirectamente. De esos sistemas se tomaron cuarenta y tres elementos entre fisiológicos (funcionalidad) y anatómicos (estructura), y se identificaron catorce de los veintiún órganos vitales que conforman al cuerpo humano. Estos elementos se fueron empatando con las características funcionales y estructurales de la organización. En la Figura 1 se muestra esquemáticamente la metodología de investigación.

Figura 1. Pasos Para La Creación Del Modelo Interrelacional.



En esta figura se describen los pasos para la creación y aplicación de la metáfora del cuerpo, y así llegar a la construcción del modelo. Para poder construir una metáfora cualquiera que sea, lo primero que se hace es identificar un sistema A que es el de estudio, y un sistema B dónde se aplica ese estudio. En este caso el sistema A es el cuerpo humano y el sistema B la estructura básica de las organizaciones. Cuando se habla de identificar funciones con base en un verbo + sustantivo, el verbo se refiere a la acción y el sustantivo a qué o a quién afecta esa acción. Fuente: Elaboración propia.

El modelo interrelacional básicamente fue creado por asociaciones sistemáticas entre los elementos del dominio fuente (cuerpo humano) y el dominio meta (organización), así como por un conjunto de inferencias que resultaron gracias a esas asociaciones. En la Tabla 1 se muestra un ejemplo de los resultados obtenidos de esos empates, esto se realizó con los doce sistemas del cuerpo, para poder obtener el modelo completo del cuerpo.

Tabla 1: Relaciones Sistema Tegumentario-Imagen Corporativa

Sistema Tegumentario-Imagen Corporativa	
Función básica:	***Asociaciones***
Sistema tegumentario: Comunicar al organismo con el medio exterior.	***Pelo:*** Proteger áreas sensibles del cuerpo contra el polvo y otras partículas pequeñas. Brinda calor y protege la piel. ***Marca:*** Proteger a la empresa frente a los competidores. Incrementar la eficacia de las ventas y ayuda a ganar cuota de mercado. Si la marca ya está consolida se reducen los costes de marketing. Crea una cultura interna y provoca orgullo de pertenencia y confianza.
Imagen corporativa: Comunicar y representar la presencia de la empresa o negocio ante la gente, clientes o su propia competencia, es la identidad con la cual se diferencia de otras.	***Uñas:*** Ayudar a las puntas de los dedos de pies y manos a tomar objetos pequeños y protegerlos contra lesiones. Sin ellas, sería muy difícil rascarnos la comezón o desatar un nudo. Las uñas pueden ser indicadoras de la salud general de una persona y las enfermedades suelen afectar su crecimiento. ***Nombre comercial, logotipo, slogan, oficinas virtuales, relaciones públicas:*** Ayudar a destacar el objetivo de la empresa y posicionarla en el mercado, generando así su imagen corporativa. ***Piel:*** Impedir la entrada de microorganismos, es la primera barrera de defensa del cuerpo. Capa que protege los componentes internos del cuerpo contra lesiones, gérmenes y bacterias. ***Diseño y distribución de planta:*** Impedir desperdicios de espacio y lograr un adecuado orden y manejo de las áreas de trabajo y equipos, con el fin de minimizar tiempos y costes. Una distribución ajustada contempla entre sus criterios el bienestar, las condiciones laborales y la salud de los trabajadores. Además, la disminución de los costos productivos suele deberse a un menor consumo de energía en procesos de manutención y acopio de materiales, lo que supone un menor costo medioambiental.

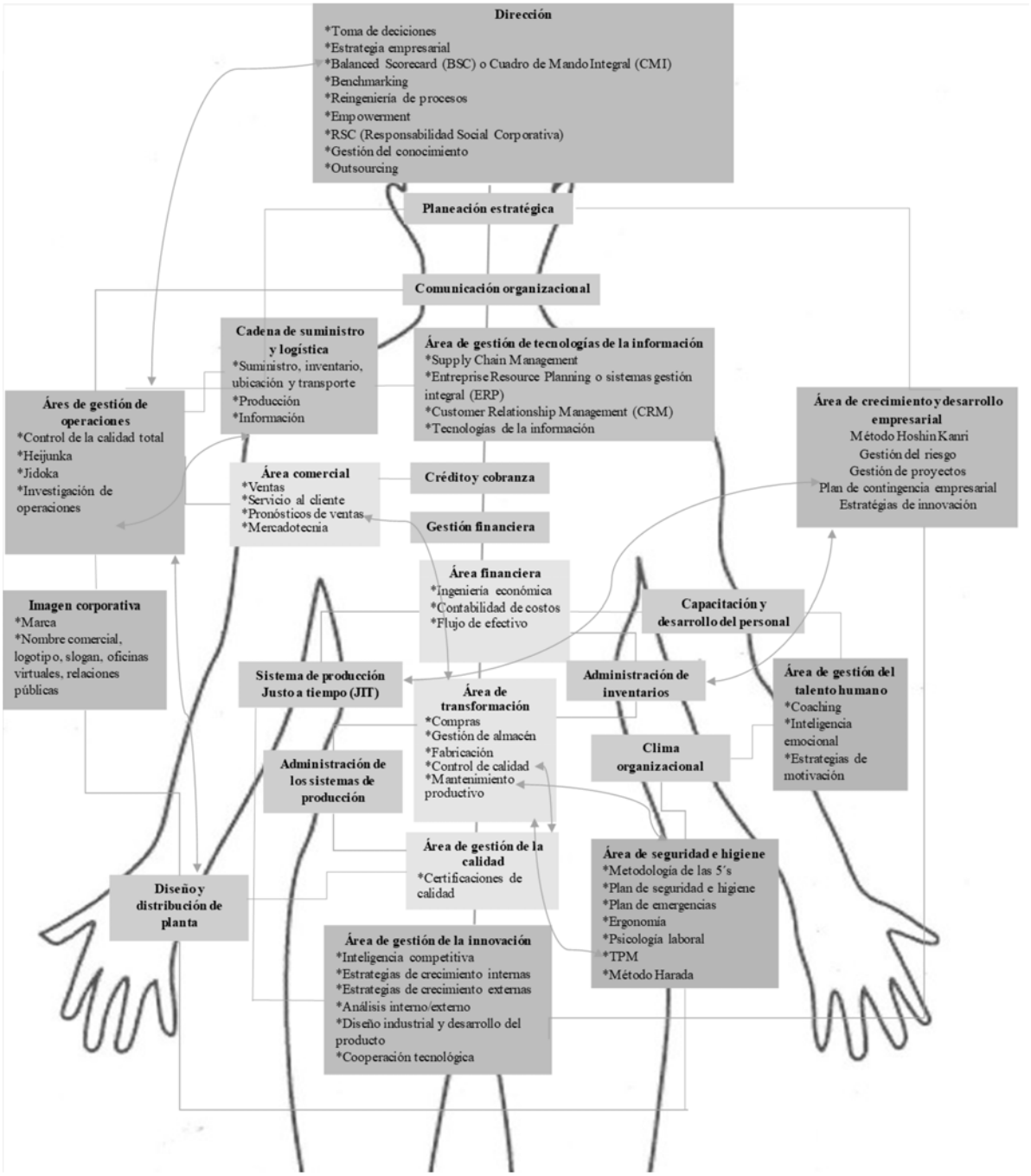
En esta tabla se muestran las asociaciones encontradas entre el sistema tegumentario y la imagen corporativa, que es la representación visual de una empresa, es la carta de presentación "la imagen que la empresa transmite al exterior. La también llamada identidad corporativa no solo se trata del logotipo o tarjetas de presentación de la empresa, también abarca papelería corporativa, tipografías, colores corporativos, elementos gráficos auxiliares, página web, diseño de interior y arquitectura corporativa. Porque una empresa sin identidad corporativa pasa desapercibida para los clientes. Fuente: Elaboración propia.

Al tener un estudio completo del cuerpo humano se procedió a realizar un bosquejo donde se pudieran ver las interrelaciones entre los elementos anatómicos y fisiológicos identificados, algunos órganos y sistemas se colocaron según su ubicación anatómica, sin embargo, no se pudo colocar la totalidad de elementos respecto a su posición anatómica, puesto que, estarían unos sobre otros lo que afecta la visibilidad de las interrelaciones. Teniendo este bosquejo se procedió a sustituir sobre él, las relaciones o asociaciones obtenidas de todos los sistemas, cada elemento tomando la posición que le corresponde en el cuerpo, según sea el órgano, sistema o elemento que representa dentro de él.

RESULTADOS

El modelo que dio como resultado de la metodología anteriormente descrita, se muestra en la Figura 2, en él se pueden ver las interconexiones de áreas, así como elementos importantes que la organización, podría tomar en cuenta para mejorar su gestión empresarial, incluyendo también algunas herramientas empresariales. Cabe mencionar que este modelo es un plano abstracto, se realizó con las principales características estructurales y funcionales de las organizaciones en general y con base en la literatura, pero su aplicación puede ejecutarse en una empresa real. La conceptualización de este modelo a través de la aplicación de la metáfora del cuerpo, pretende ser una gran herramienta de información, para que las organizaciones identifiquen los sistemas (áreas funcionales) con los que cuentan, así como sus elementos de interconexión (herramientas) indispensables para que estos funcionen, con el fin de crear una nueva forma de ver a las organizaciones trabajando como un sistema vivo. Cualquier tipo de organización puede ser estudiada y analizada con base al funcionamiento del cuerpo humano, para detectar puntos débiles o fuertes dentro de sus funciones, estructura, o cualquier otro elemento en el que se dese enfocar.

Figura 2: Modelo Interrelacional del Cuerpo



En la figura se pueden ver diferentes áreas que conforman a la organización con sus respectivas conexiones: las áreas que están en el mismo color representan que trabajan directamente. Los elementos de interconexión están en color gris, y pueden ser un elemento que conecta un área con otra, o un área con un elemento. Las flechas indican que ese elemento de interconexión influye en un tercero. Las líneas que no tienen flecha representan la línea de comunicación de la dirección hacia todo el sistema y entre sistemas. Así se puede observar una estructura organizacional con elementos importantes para que cada área trabaje adecuadamente, aplicando sencillamente la metáfora del cuerpo. Fuente: Elaboración propia.

Dentro del modelo se identificaron doce áreas funcionales estratégicas, cada una representando a un sistema del cuerpo humano, en la Tabla 2 se muestran cuáles son y cuál es la función principal de estas dentro del sistema (empresa).

Tabla 2: Áreas Estratégicas

Áreas Estratégicas	
Dirección (cerebro)	Administrar las relaciones interpersonales, transmitir información y tomar decisiones.
Área de gestión de las operaciones (sistema nervioso)	Coordinar, planear y organizar desde la cadena de suministros, los requerimientos para una etapa de difusión exitosa hasta las solicitudes de la alta gerencia.
Área de crecimiento y desarrollo empresarial (sistema endocrino)	Controlar y crear estrategias para el crecimiento y desarrollo de la organización
Cadena de suministro y logística (sistema muscular)	Mover, abastecer y regular las operaciones de fabricación, distribución, marketing, finanzas, ventas, diseño del producto y tecnología.
Área de gestión de tecnologías de la información (sistema óseo)	Apoyar en el desarrollo de las actividades propias de cada departamento y satisfacer las necesidades de información.
Área comercial (sistema respiratorio)	Suministrar ingresos mediante las ventas.
Área financiera (sistema circulatorio)	Mover y utilizar el dinero.
Área de transformación (sistema digestivo)	Transformar los insumos o recursos en productos finales.
Área de gestión de la calidad (sistema excretor)	Eliminar irregularidades de calidad en el proceso productivo y evitar que los productos defectuosos lleguen a los clientes.
Área de gestión de la innovación (sistema reproductor)	Garantizar nuevas ideas que permitan obtener nuevos productos, procesos y servicios o mejorar los existentes, y transferir esas mismas ideas a las fases de fabricación y comercialización, así como organizar y dirigir los recursos disponibles tanto humanos como técnicos y económicos, con el objetivo de aumentar la creación de nuevos conocimientos.
Área de seguridad e higiene (sistema inmunológico)	Evitar accidentes o enfermedades profesionales.
Área de gestión del talento humano (sistema linfático)	Crear, mantener y desarrollar un contingente de personas con habilidad y motivación para realizar los objetivos de la organización.

En la tabla se muestran las áreas estratégicas encontradas en el modelo. Un área estratégica es aquella que por su naturaleza cumple una función impulsora y dinamizadora en el sistema general, un segmento identificable y distintivo del entorno con el que una empresa hace (áreas actuales) o puede hacer negocio (áreas potenciales), o sea, responder con su oferta a unas demandas de producto, mercado-clientes, tecnología, geografía, diferenciados, actuando competitivamente buscando maximizar ingresos-facturación y resultados-beneficios. Cada empresa según su giro, tamaño, y otras características derivadas de su naturaleza tendrá que identificar cuáles son las áreas estratégicas más convenientes para su gestión. Fuente: Elaboración propia.

El área de crecimiento y desarrollo empresarial se pudo proponer como resultado del análisis de cómo es controlado y regulado el funcionamiento del cuerpo, y representa al sistema endocrino dentro del cuerpo. El área de gestión de la innovación representa la capacidad de generar ideas creativas que agreguen valor a un proceso, producto o servicio. El área de gestión financiera es un factor clave para aumentar la competitividad, no obstante, sólo dos de cada 10 empresarios está capacitado formalmente para ello. La capacidad para identificar, reclutar, desarrollar y retener a los mejores empleados es equiparable a un seguro de vida para las empresas, por lo que el área de gestión del talento humano es indispensable. Para ser competitivo se debe conocer a fondo el producto o servicio, identificar las necesidades del consumidor y adelantarse a ellas, tener al día el canal de distribución, un equipo de ventas profesional, cuidar al máximo el servicio al cliente y sustentar las acciones en estrategias de mercadotecnia alineadas a los objetivos del negocio, es por eso que el área comercial es ineludible del sistema (Uirbe , 2012). Estas son solo algunas inferencias que se pueden realizar en cuanto a las áreas estratégicas del modelo. También se pudieron encontrar herramientas esenciales arrojadas por el modelo, que dentro del cuerpo representan en su mayoría a los órganos vitales, en la Tabla 3 se muestran cuáles son y sus objetivos principales.

Tabla 3: Herramientas Esenciales

Herramientas Esenciales	
Gestión de crédito y cobranza (pulmones)	Realizar y optimizar los medios de crédito y cobranza. Para asegurar un flujo constante de efectivo en la organización.
Gestión financiera (corazón)	Suministrar el dinero a toda la organización, así como conseguirlo, mantenerlo y utilizarlo.
Comunicación organizacional (médula espinal)	Comunicar y agilizar el flujo de mensajes que se dan entre los miembros de la organización, o entre la organización y su medio.
Planeación estratégica (hipotálamo)	Unir ordenadamente la transición entre la posición que una organización tiene ahora y la que desea para el futuro, forma parte integral de la dirección. Identificar sistemáticamente las oportunidades y peligros que surgen en el futuro con el objeto de tomar la mejor decisión en el presente.
Capacitación y desarrollo del personal (médula ósea)	Crear planes de formación y llevarlos a cabo, de estudiar el potencial del personal, de evaluar la motivación, de controlar el desempeño de las tareas, de incentivar la participación y de estudiar el absentismo y sus causas.
Administración de los sistemas de producción (hígado)	Regular y mejorar los sistemas productivos. Agrupa todas las tareas necesarias para el planeamiento de instalaciones, herramientas, accesorios, necesidad de mano de obra, etc., es decir se ocupa de la sistematización de los elementos físicos que constituyen el sistema productivo, para alcanzar la cantidad y calidad de producción deseadas, al costo mínimo.
Administración de los inventarios (páncreas)	Controlar y determinar los métodos de registro, los puntos de rotación, las formas de clasificación y el modelo de reinventario determinado por los métodos de control (el cual determina las cantidades a ordenar o producir, según sea el caso).
Sistema de producción Justo a Tiempo (riñones)	Eliminar todo tipo de actividades que no agregan valor, para lograr un sistema de producción ágil y suficientemente flexible que dé cabida a las fluctuaciones en los pedidos de los clientes.
Clima organizacional (bazo)	Ayudar a aumentar o disminuir el rendimiento de la empresa. Son las percepciones que el trabajador tiene de las estructuras y procesos que ocurren en un medio laboral. Se refiere al ambiente de trabajo propio de la organización. Dicho ambiente ejerce influencia directa en la conducta y el comportamiento de sus miembros.
Diseño y distribución de planta (piel)	Impedir desperdicios de espacio y lograr un adecuado orden y manejo de las áreas de trabajo y equipos, con el fin de minimizar tiempos y costes.
Imagen corporativa (sistema tegumentario)	Comunicar y representar la presencia de la empresa o negocio ante la gente, clientes o su propia competencia, es la identidad con la cual se diferencia de otras.

En la tabla se muestran las herramientas esenciales arrojadas por el modelo, también validadas con base en un verbo + sustantivo, y se puede inferir de ellas que son regimientas muy importantes dentro de la gestión de las organizaciones, herramientas que no se deberían descuidar, o en las que se tendría que poner atención para lograr que el sistema entero fluya y se sostenga. Muchas veces las herramientas para la solución de problemas y éxito empresarial se tienen a la mano, pero no se utilizan por el desconocimiento de los propios tomadores de decisiones. Fuente: Elaboración propia.

El modelo también arrojo herramientas prioritarias que se encuentran representadas por otros elementos de cada sistema del cuerpo, indispensables para que las áreas funcionen adecuadamente como lo son: servicio al cliente, estrategias de motivación y liderazgo, gestión del conocimiento, estrategia empresarial, toma de decisiones, mercadotecnia, gestión de proyectos, almacén, control de la calidad, estrategias de crecimiento interno y externo, ergonomía, medicina del trabajo, plan de seguridad e higiene entre algunas otras. Estas herramientas no son menos importantes que las demás, puesto que en el cuerpo humano todos los elementos son indispensables para que exista una homeostasis corporal, de otra manera al carecer de algunos de ellos, aunque el cuerpo siga con vida, sus funciones podrían verse limitadas. El punto está en que las empresas deben analizar e identificar cuáles son las herramientas más importantes para su sistema (empresa), y el objetivo de la aplicación de la metáfora en este sentido, es identificar puntos débiles y fuertes, que haciendo un análisis a simple vista sería más complicado identificarlos.

CONCLUSIONES

Un mundo globalizado exige a las empresas ser más competitivas y eficientes, esta no es una tarea fácil por cuanto implica gran dedicación de sus propietarios y colaboradores para entender aspectos internos y externos de la organización. Es muy importante que las personas a cargo de la organización sepan identificar cuáles son sus áreas vitales dentro de la empresa, que elementos están descuidando y en cuales están poniendo más énfasis que no requieran de tanta atención. La empresa debe enfocarse en analizar sus fortalezas, es decir conocer en qué aspectos internos son buenos para poder aprovechar las oportunidades y reducir las amenazas, estudiar y conocer sus debilidades, y trabajar intensamente en superarlas, estas fortalezas y debilidades, así como muchos otros factores, pueden salir a la luz utilizando el pensamiento sistémico. En este caso la aplicación de la metáfora del cuerpo ayudó a encontrar algunas áreas estratégicas y herramientas fundamentales, que las organizaciones pueden tomar en cuenta para una mejor gestión empresarial, e independientemente de que si las asociaciones son exactas o no, lo sustancial radica en hacer conciencia de que todos los sistemas y componentes dentro de la organización son importantes y en que se tienen que cuidar y aprovechar al máximo los sistemas y los múltiples componentes dentro de la organización, para hacerla crecer y desarrollarse. Como se pudo demostrar las metáforas facilitan el estudio y la comprensión de las organizaciones e incluso tratan de deducir aspectos importantes de ellas, son instrumentos alternativos de análisis que le permiten a las organizaciones aprender mejor, en función de la comprensión.

REFERENCIAS

Cañal de León, P. (2008). "El cuerpo Humano: Una perspectiva sistémica". Alambrique: Didáctica de las Ciencias Experimentales(58), 8-22.

Checkland, P. (2000). "Soft Systems Methodology: A Thirty Year Retrospective". Systems Research and Behavioral Science(17), 11-58.

Cultural Librera Americana S.A. (2016). Anatomía y Fisiología del Cuerpo Humano. Buenos Aires: Cultural Librera Americana S.A. - MMIV Grupo Clasa.

Lakoff, G., & Johnson, M. (2004). Metáforas de la Vida Cotidiana. Catedra.

Liévano Martínez , F., & Enrique Londoño, J. (2012). "El pensamiento sistémico como herramienta metodológica para la resolución de problemas". Revista Soluciones de Postgrado EIA(8), 43-65.

Montoya Restrepo, A., & Montoya Restrepo, I. A. (2003). "Las organizaciones y los métodos de su entendimiento". INNOVAR, revista de ciencias administrativas y sociales(22), 63-72.

Morgan , G. (1990). Images of Organization. Madrid: RA-MA Editorial.

Pirraglia, W. (2018). Problemas de organización en el lugar de trabajo: La Voz de Houston. Obtenido de La Voz de Houston and the Houston Chronicle.: https://pyme.lavoztx.com/problemas-de-organizacin-en-el-lugar-de-trabajo-5332.html

Quintana Lorite, S. (09 de 03 de 2010). El sistema empresa visto como el cuerpo humano: Grandes Pymes. Obtenido de Grandes Pyme: http://www.grandespymes.com.ar/2010/03/09/el-sistema-empresa-vista-como-el-cuerpo-humano/

Rodrigo , A. H. (2011). Sistemas y procedimientos en la empresa. Obtenido de http://www.ehu.eus/lia/lia99/video2/MaterOYMUPV.pdf
Uirbe , E. (2012). 7 áreas para ser más competitivo: Entrepreneur . Obtenido de Copyright © 2018 Entrepreneur Media, Inc: https://www.entrepreneur.com/article/265173

Valle Flórez, M. M. (2011). "Metáforas con las que se han nombrado, explicado y descrito las organizaciones". Poliantea, 7(13), 173-186.

Vázquez Recio, R. (2007). "Las Metáforas: Una vía posible para comprender y explicar las organizaciones escolares y la dirección de centros". REICE - Revista Electrónica Iberoamericana sobre Calidad, Eficacia y Cambio en Educación, 5(3), 137-151.

Vicente Mateu, J. A. (2004). "Ciencia y divulgación periodística: La metáfora como mediación". Revista de Investigación Lingüística, 7, 65-82.

BIOGRAFÍA

Ingeniera en Gestión Empresarial Mariel Ramírez Celestino, es Estudiante de la maestría en Ingeniería Industrial en el Tecnológico Nacional de México en Celaya. Celaya, Guanajuato, México.

Maestra en Ciencias en Sistemas y Calidad Alicia Luna González, es Profesora de la maestría en Ingeniería Industrial en el Tecnológico Nacional de México en Celaya. Celaya, Guanajuato, México.
.
Maestro en Ciencias en Sistemas y Calidad Moisés Tapia Esquivias, es Jefe de departamento de Ingeniería Industrial en el Tecnológico Nacional de México en Celaya. Celaya Guanajuato, México.

Ingeniera Industrial Ilce Nallely Orozco Montañez, es Estudiante de la maestría en Ingeniería Industrial en el Tecnológico Nacional de México en Celaya. Celaya Guanajuato, México. Se puede contactar al correo

DISEÑO DEL MAPA DE CULTURA ORGANIZACIONAL PARA UNA EMPRESA DE SOFTWARE

Jesús Antonio Gaxiola Meléndrez, Instituto Tecnológico de Sonora
Hylda Vianey Armenta Enríquez, Novutek S.C.
Elsa Lorena Padilla Monge, Instituto Tecnológico de Sonora

RESUMEN

La cultura organizacional se entiende como el conjunto de ideologías, símbolos y valores centrales que se comparten en toda la empresa y que influyen en su forma de realizar negocios; nuestro trabajo referente a la cultura en una empresa de software nos conduce a la hipótesis de que los empleados estarían más involucrados en el lugar de trabajo y con los resultados de negocio, si fueran apoyados por mejores culturas organizacionales; por lo tanto, consideramos que es necesario realizar un proceso de diseño de la cultura organizacional deseada. El artículo describe la forma de diseñar el mapa de cultura en forma participativa y ayudará para alinear, clarificar y comunicar los elementos de la cultura organizacional para competir en la cuarta revolución industrial. Una cultura organizacional debe ser diseñada para que contenga los habilitadores adecuados que sirven para alentar los comportamientos individuales, de equipo y de liderazgo, y motivar la alineación de los esfuerzos de los colaboradores para obtener los resultados de negocio.

PALABRAS CLAVE: Cultura Organizacional, Mapa de Cultura, Habilitadores Organizacionales, Comportamientos

DESIGNING THE ORGANIZATIONAL CULTURE MAP FOR A SOFTWARE COMPANY

ABSTRACT

Organizational culture encompasses the set of ideologies, symbols and core values that are shared throughout the company, and that influence the way in which they conduct business; our study on culture in a software company leads us to the hypothesis that employees would be more involved in the workplace, and with business outcomes, if they were supported by a better organizational culture; therefore, we consider it is necessary to go through a process to design their own organizational culture. The article describes how to design a culture map in a collaboratively way that helps to align, clarify and communicate the elements of organizational culture to remain competitive in the fourth industrial revolution. An organizational culture must be designed to incorporate the appropriate enablers that serve to encourage individual, team, and leadership behaviors, and motivate the alignment of the associates' efforts to obtain the desired business outcomes.

JEL: D23, J24, O15, O30

KEYWORDS: Organizational Culture**,** Culture Map, Behaviors, Organizational Enablers

INTRODUCCIÓN

Gómez (2013) describe que uno de los conceptos más populares y a la vez más controversiales en ámbito de la administración hoy día es el de cultura organizacional; es un concepto sobre el cual no existe aún consenso en relación a su significado y definición. Harris y Ogbonna (1998) hablan de dos tendencias en la

definición del mismo; por una parte están "aquellos estudios que definen la cultura en términos de su utilidad como una variable organizacional o el propósito que sirve en ayudar a los miembros organizacionales a dar sentido a su mundo social y a enfrentar los problemas de adaptación..." y por otra parte "están aquellos estudios que describen la cultura primordialmente en término de su mérito como una herramienta de investigación social". Boonstra (2018) menciona que una visión moderna de la cultura organizacional arroja luz sobre la identidad de la organización. La cultura, entendida como identidad, alude a las características más profundamente arraigadas de una organización como comunidad laboral. También refleja la fortaleza e idiosincrasia de una empresa. Bajo este concepto, la cultura organizacional comprende varios niveles. El nivel más profundo tiene que ver con supuestos básicos inalterables sobre la colaboración entre las personas, las relaciones mutuas, la relación entre las personas y la naturaleza, lo que funciona y lo que no funciona, el estado del mercado y las amenazas que pueden plantearse.

Consideremos que a nivel organización y según Hitt (2008), la cultura organizacional se entiende como el conjunto de ideologías, símbolos y valores centrales que se comparten en toda la empresa y que influyen en su forma de realizar negocios. Se trata de la energía social que impulsa o no a la organización. A nivel grupal, la cultura organizacional se puede entender como un sistema de representaciones, capacidades y habilidades, que comparte un grupo de individuos para lograr sus objetivos y metas, actuando como colectivo en el marco de su sociedad específica. Finalmente, a nivel del individuo, es el conjunto de representaciones, percepciones y significados que las personas tienen, en tanto son miembros de una organización particular, y los cuales les sirven para orientar su comportamiento e interpretar el de los otros miembros, en la búsqueda de obtener ciertos objetivos y resultados.

Según Kottler (2006) las organizaciones con culturas organizacionales muy controladoras con frecuencia destruyen el liderazgo al no permitir a los individuos florezcan, se pongan a prueba y crezcan. Las empresas auténticamente adaptables con culturas adaptables constituyen máquinas competitivas sorprendentes. Elaboran productos y servicios de la más alta calidad con mayor rapidez. Hacen a un lado las burocracias infladas. Incluso cuando cuentan con menos recursos y patentes, o con menos participación de mercado, compiten y triunfan una y otra vez. Kottler (2006) menciona que las organizaciones del siglo XXI tendrán una cultura organizacional orientada al exterior, facultará a los empleados, será muy rápida en la toma de decisiones, será abierta y franca y con más tolerancia a los riesgos y al fracaso. Generar una cultura así constituye un ejercicio en materia de transformación.

Para Fried J., y Heinemeier. (2013). Cultura son los valores y acciones que se dicen y no se dicen en la organización. Entre más fuerte sea la cultura menos necesaria es la capacitación y supervisión explícita. Las mejores culturas derivan de acciones que la gente realiza, no de aquellas que están escritas en la declaración de Misión. De acuerdo con Sinek (2015) los resultados que la organización logre siempre serán un reflejo directo de la cultura que existe dentro de esa organización. Cuando las personas confían entre sí y comparten sus éxitos, sus fracasos y sus aprendizajes, el resultado natural es la innovación. En los últimos años, las organizaciones han identificado la importancia que tienen las personas como generadores de ventaja competitiva, ya que poseen conocimientos, aptitudes y actitudes, que permiten potenciar el desarrollo sustentable de las empresas (William, 2000). Para el caso de la industria del software, la creación de cualquier sistema, aplicación o sitio web involucra la unión de diversos tipos de conocimiento, algunos de ellos completamente especializados y con alto grado técnico, y otros relacionados con elementos humanos y sociales (Ahmed *et al.* 2012).

En el reciente informe de Bersin Deloitte: "HR Technology Disruptions for 2017: Nine Trends Reinventing the HR Software Market" se menciona sobre la necesidad de cambiar hacia estructuras de trabajo más horizontales y en red dentro de las organizaciones. Es necesario desarrollar equipos de trabajo empoderados, con autonomía para ofrecer soluciones de valor al cliente y con procesos ágiles de gestión.

Nuestro trabajo referente a la cultura en una empresa que desarrolla software nos conduce a la hipótesis de que los empleados estarían más involucrados en el lugar de trabajo y con los resultados de negocio, si fueran apoyados por mejores culturas organizacionales; por lo tanto, consideramos que es necesario realizar un proceso de diseño y administración de la cultura organizacional.

REVISIÓN DE LITERATURA

De acuerdo a Murell (2002), las tres 'R' del empoderamiento son, trate a los empleados con respeto, suminístrele los recursos que necesitan y reinvierta en ellos, que a fin de cuentas son quienes hacen posible que su organización sea poderosa, duradera y esté destinada al éxito. Meza (2018) considera que la tendencia hacia la digitalización, que Klaus Schwab, fundador y presidente ejecutivo del Foro Económico Mundial (WEF por sus siglas en inglés), designó con el término de Cuarta Revolución Industrial, refiriéndose a una revolución digital caracterizada por "una fusión de tecnologías que difumina las líneas entre las esferas físicas, digitales y biológicas"; pone a las empresas, líderes empresariales y a los profesionales frente a un escenario donde se vislumbran retos, amenazas y oportunidades. De acuerdo a Burchell y Robin (2011), un gran lugar para trabajar es aquel donde las personas confían en las personas para las que trabajan, se enorgullecen de lo que hacen, y disfrutan de las personas con quienes trabajan. Un líder, es el que crea y refuerza estas creencias con cada comunicación, cada decisión, cada interacción. ¿Qué hace un excelente lugar para trabajar? No es lo que haces, es cómo lo haces.

Las innovaciones tecnológicas están cambiando la manera en que interactuamos con los canales de comunicación, así como la forma en que nos conectamos mutuamente como sociedad. Basta con dar un vistazo a nuestro alrededor para darnos cuenta que, desde nuestra recámara hasta los espacios públicos, pasando por nuestro entorno laboral; hemos sido "invadidos" por la digitalización, que está reconfigurando nuestra vida pública, profesional y privada. Según el reporte "Readiness for the Future of Production Report 2018" del WEF, México ocupa el lugar 22 -de una lista de 100- en el ranking de países mejor preparados para beneficiarse de la digitalización gracias a la adopción tecnológica. Groysberg (2018) en su investigación y experiencia práctica han demostrado que cuando se evalúa cómo la cultura afecta los resultados, el contexto en el que opera la organización (región geográfica, industria, estrategia, liderazgo y estructura de la empresa) importa, al igual que la fuerza de la cultura. Lo que funcionó en el pasado puede que ya no funcione en el futuro, y lo que funcionó para una empresa puede no funcionar para otra. Han llegado a las siguientes ideas:

Cuando se alinea con la estrategia y el liderazgo, una cultura sólida genera resultados organizacionales positivos;

Seleccionar o desarrollar líderes para el futuro requiere una estrategia y una cultura orientadas hacia el futuro.

En una fusión, diseñar una nueva cultura sobre la base de fortalezas complementarias puede acelerar la integración y crear más valor a lo largo del tiempo.

En un entorno dinámico e incierto, en el que las organizaciones deben ser más ágiles, el aprendizaje gana importancia.

Una cultura fuerte puede ser una responsabilidad importante cuando está desalineada con la estrategia.

Murell (2002) menciona que frecuentemente, las compañías dan por sentado que los sentimientos de sus empleados son constantes, cuando en realidad los centros de trabajo son auténticas calderas emocionales, con circunstancias cotidianas que influyen en los sentimientos de los empleados y su rendimiento en el trabajo. Para crear una organización sostenible tiene que saber lo que piensan, desean y necesitan sus

empleados. El objetivo de nuestro trabajo es diseñar el mapa de cultura para una empresa de desarrollo de software aplicando una metodología participativa para alinear, clarificar y comunicar los elementos de la cultura organizacional adecuada para competir en la cuarta revolución industrial. Los mapas de cultura son herramientas que proporcionan una visión del estado actual o deseado de la cultura en organización, y proveen un lenguaje visual para describirla. Son una descripción gráfica de la estrategia y de las actitudes necesarias para lograr una ejecución exitosa.

METODOLOGÍA

Según Abarca (2016) la utilización de una metodología participativa nos remite al intercambio de seres y saberes desde aspectos sensitivos, subjetivos y afectivos, es decir, desde las emociones y los sentimientos que no son visibles ni cuantificables, por lo tanto, se necesita de la participación, la libertad, la creatividad para construir nuevos escenarios abiertos, hacia el encuentro de seres y saberes. El ciclo de la metodología participativa es la relación integral entre práctica – teoría – práctica que se concentra en dos fases: La de sistematización y la de intercambio. Como parte de las actividades participativas para el diseño del mapa de cultura para la empresa de desarrollo de software se definieron dos fases principales; la primera fase se concentró en realizar una reflexión profunda sobre la cultura organizacional actual y que nos apoyaró en la recolección de información relevante para su análisis; la segunda fase se concentró en el diseño del mapa de cultura deseada, y la forma de lograr una estrategia de visualización y comunicación sencilla y completa. Para la primera fase de sistematización se utilizó la metodología de Design Thinking, que apoyó para crear las condiciones apropiadas y lograr una reflexión creativa del equipo directivo de la empresa. En esta fase se generaron las preguntas detonantes que se usarán para obtener la información necesaria sobre la cultura organizacional actual y que es la base para el análisis.

En la segunda fase de intercambio, para el diseño del mapa de cultura organizacional se tomaron en cuenta dos requerimientos principales, primero debe proporciona una visualización sencilla de los objetivos deseados considerandos por la organización; segundo que muestre los resultados que se desean lograr. Basados que la cultura organizacional debe tener los habilitadores adecuados para alentar los mejores comportamientos individuales, de equipo y de los líderes que alinean los esfuerzos y obtener los resultados de negocio correctos; en la figura 1 definimos los componentes para crear el mapa de cultura deseada.

Figura 1: Esquema de Mapa de Cultura

Outcome 2	**CULTURA DESEADA**			
Behaviors 1	a)Comportamiento individual	b)Comportamineot en equipo		c)Comportamiento de liderazgo
Enablers/Blockers 3	a)Incentivos	b)Processo y reglas	c)Personas	d)Lideres

Se muestra el orden de ejecución planeado para la elaboración participativa del mapa de cultura. El paso uno es trabajar con las preguntas detonantes de los comportamientos (Behaviours). El paso dos corresponde a las preguntas sobre los resultados deseados (Outcomes) y el tercer paso se efectúa la reflexión sobre las preguntas detonantes referentes a los habilitadores/bloqueadores. El proceso de reflexión es en forma horizontal según las áreas nombradas en el mapa. El proceso que se describe es una adaptación a la propuesta de mapa de cultura de Gray (2014). Se utiliza Strategizer©, The Culture Map para generar la información, para su creación.

Una vez definidas las fases, se generaron e identificaron las personas para participar en las reuniones de reflexión creativa, se definió utilizar técnicas como lluvia de ideas, preguntas detonantes, juego de roles para recolectar la información y herramientas como organización de ideas para lograr el diseño y creación del mapa de cultura que fue la evidencia de entregable para la empresa de software.

RESULTADOS

Resultados de la Primera Fase. Sistematización

Al ejecutar la metodología de Design Thinking, nos dio como resultado que la mejor forma de recolectar la información sobre el estado actual de la cultura organizacional de la empresa de software es con preguntas detonantes; se definieron tres bloques (verticales) para realizar la reflexión creativa utilizando preguntas detonantes; el primer bloque es referido la parte individual de los colaboradores; el segundo es referido a los comportamientos en equipo; y el último bloque referido a los comportamientos de estilos de liderazgos. Como resultado se obtuvieron las preguntas detonantes para cada bloque; las preguntas sirven de referencia para obtener la información necesaria y agrupar todas las ideas resultantes de la reunión de reflexión, de acuerdo a los componentes del mapa de cultura propuesto por Gray (2014). A continuación se muestra la lista de preguntas detonantes:

Comportamientos (Behaviours): individuales, en equipo y liderazgos en la organización: ¿Qué hacen o dicen durante su estancia en el trabajo? ¿Cómo interactúan? ¿Qué patrones o actividades periódicas son observables? ¿Qué comportamientos son deseables en los colaboradores? ¿Cuál es el impacto de los comportamientos individuales, de equipo y/o de los líderes? ¿Qué actitudes en los colaboradores, equipos o en los líderes favorecen/obstaculizan la obtención de resultados?

Resultados (OutComes): de negocios deseables basados en la cultura organizacional: ¿Qué consecuencias queremos observar por los comportamientos de los individuos, equipos o líderes? ¿Qué resultados son los que deseamos observar? ¿Qué es lo que estamos logrando o no estamos logrando? ¿Cuál debe ser el impacto de los comportamientos observados en los equipos, líderes e individuos?

Habilitadores/bloqueadores (Enablers & Blockers): de cultura son deseables para la empresa: ¿Qué prácticas, acciones o reglas influyen en la cultura de la empresa? ¿Qué procedimientos, incentivos, rituales u otros favorecen u obstaculizan el desarrollo de los colaboradores, los equipos de trabajo y los líderes? ¿Qué hábitos o actividades no escritas favorecen al desarrollo de la cultura de trabajo? ¿Qué decisiones causan reacciones positivas y/o negativas en los colaboradores, equipos o líderes? ¿Qué conflictos o buenas prácticas son observables en la organización?

Resultados de la Segunda Fase. Intercambio y Diseño

Para asegurar el diseño del mapa de cultura organizacional y la consideración de los elementos de la metodología se utilizó el formato de Mapa de Cultura propuesto por Osterwalder (2015) que contiene las siguientes secciones (horizontales): Resultados (OutComes), comportamientos (Behaviours) y por último, facilitadores y bloqueadores (Enablers & Blockers), los cuales fueron explorados siguiendo los tres bloques determinados en la etapa de Definición (primera fase). La parte central del proceso es la reflexión creativa para obtener la información de valor que será insumo para construir el mapa de cultura. La reflexión creativa se realizó siguiendo la siguiente secuencia:

Se plantearon y contestaron las preguntas detonantes para la sección del mapa referente a Comportamientos (Behaviours). Se plantearon y contestaron las preguntas detonantes para la sección del mapa referente a Resultados (Outcomes)

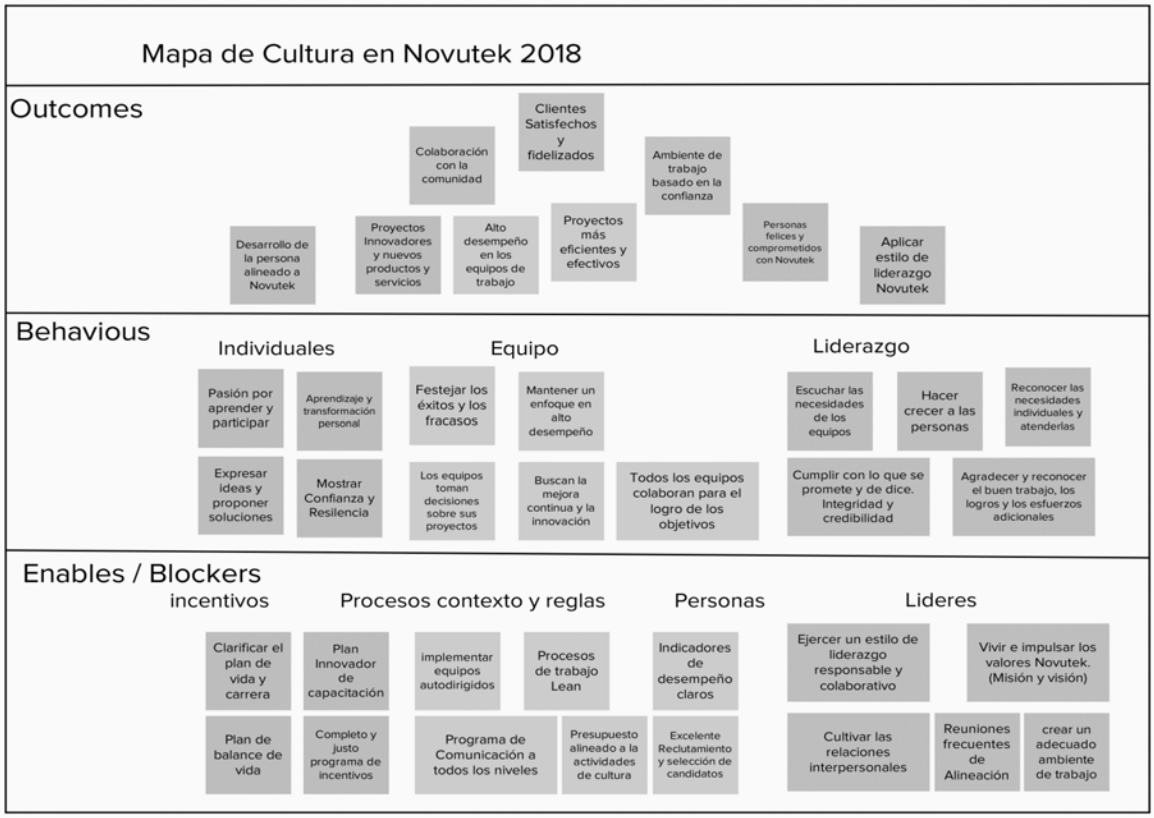
Se plantearon y contestaron las preguntas detonantes para la sección del mapa referente a Facilitadores y Bloqueadores (Enablers & Blockers)

Para cada ronda de preguntas se debe discutir y asociar con la forma en que se observa la cultura organizacional en cada uno de los tres comportamientos de interés (individual, en equipo y liderazgo) y cómo esos comportamientos son afectados o influidos por las actividades que se desarrollan durante el día a día en la organización.

Para que el diseño se pueda considerar completo debe abarcar a toda la organización y, para ello, deberíamos definir al menos un atributo para cada uno de los elementos y bloques que constituyen el mapa de cultura. Al final del proceso de reflexión creativa y después de organizar todas las ideas propuestas, el equipo llega a una conclusión sobre los elementos que se deben plasmar al momento de diseñar el mapa de cultura, para que sea acorde con los nuevos requerimientos para una empresa. El mapa de cultura organizacional es el resultado principal del proceso creativo de nuestro trabajo metodológico, fue socializado y validado con el personal que participó durante todo el proceso de diseño, también fue presentado ante los liderazgos principales de la empresa de desarrollo de software. El mapa que se muestra en la figura 2, hace visibles los elementos de cultura deseados y plasma los elementos y actitudes que ayudarán a la empresa para aumentar el rendimiento y satisfacción en el trabajo de los colaboradores; al final, se busca mejorar la participación, unir a las personas, crear una cultura de trabajo más sólida, construir un liderazgo transformacional y mejorar el rendimiento de toda la organización.

La cultura organizacional es algo que tiene que ir avanzando poco a poco, es un proceso no un suceso, de tal forma que el mapa es el camino que permitirá llegar hacia donde quiera estar implementando las acciones para este fin. Sinek (2015) menciona que Los líderes más efectivos usualmente aplican pequeños cambios y experimentan, manteniendo lo que funciona y descartando lo que no funciona. Sigue haciéndolo a lo largo del tiempo, genera impulso y, finalmente, las organizaciones se transformarán.

Figura 2: Mapa de Cultura Para la Empresa de Desarrollo de Software Novutek



Se muestra el mapa de cultura elaborado en forma participativa dentro de la empresa; nos muestra gráficamente la relación causa-efecto que existe entre de los resultados esperados y los comportamientos deseados en forma individual, equipo y de liderazgo. Al final se relacionan los habilitadores y bloqueadores organizacionales que son necesarios para motivar los comportamientos. El mapa es del tipo de causa-efecto, se interpreta de arriba hacia abajo y se ejecuta de abajo hacia arriba. La elaboración se basa en la planeación participativa y se elabora en base la propuesta de mapa de cultura de Osterwalder (2015). Se utiliza Strategizer©, The Culture Map para generar la información, para su creación.

CONCLUSIONES

Al final, el mapa de cultura nos da una visión de la relación entre los elementos de la cultura organizacional de la empresa de desarrollo de software y las acciones necesarias para crearla, muestra gráficamente como las acciones de comportamiento esperado por los individuos, los equipos de trabajo y los líderes, impulsan a los objetivos estratégicos establecidos por la empresa; además es posible establecer las estrategias para eliminar los comportamientos que no favorecen a la cultura. La aplicación de la metodología para la creación y diseño de mapas de cultura organizacional para una empresa, es una herramienta que puede ayudar a visualizar, comunicar, diseñar y ejecutar acciones que sistemáticamente e intencionalmente generen una gran cultura de trabajo en cualquier empresa y cualquier contexto.El mapa de cultura también se interpreta como un mapa de causa-efecto; cuando mejoramos en la sección de habilitadores y eliminamos los bloqueadores, impactamos en los comportamientos de los colaboradores en los 3 aspectos (individual, equipo y liderazgo); si mejoramos los comportamientos entonces tenemos la posibilidad de mejorar en los aspectos de resultados de la empresa; al final se espera, que mejorará la imagen que tienen de la empresa nuestros clientes, y si mejora la imagen que tienen nuestros clientes mejorarán los resultados financieros.

Una cultura organizacional debe ser diseñada para que contenga los habilitadores adecuados que sirven para alentar los comportamientos individuales, de equipo y de liderazgo correctos, y debe motivar la alineación de los esfuerzos de los colaboradores para obtener los resultados de negocio correctos.La cultura

organizacional en las empresas es un tema clave al que suele restársele importancia por la necesidad de resolver lo urgente; pero ¿dónde comienza una buena cultura organizacional? Sencillo, en diseñarla de acuerdo a los colaboradores y alineada a las estrategias de negocio. Por lo tanto, es posible mejorar el rendimiento organizacional a través del cambio de cultura organizacional, usando los modelos y métodos simples pero potentes de esta propuesta. El mapa de cultura sirve para que los liderazgos tomen conocimiento y conciencia de la cultura que opera en la organización; luego pueden, a través del mapa definir una cultura como un objetivo aspiracional; finalmente, pueden establecer y dominar las prácticas centrales de cambio necesarias para la articulación y desarrollo de una cultura organizacional con alineación al liderazgo, a la estrategia y diseñar la organización que necesitan para ejecutar. Liderar la cultura puede ser una de las pocas fuentes de ventajas competitivas sostenibles que hoy le quedan a las empresas. Los líderes exitosos dejarán de considerar la cultura con frustración y en cambio, la utilizarán como una herramienta de gestión fundamental.

REFERENCIAS

Revista Electrónicas

Abarca, F. (2016). La metodología participativa para la intervención social. (2016). Revista Ensayos Pedagógicos, [online] XI(1). Disponible en: http://www.revistas.una.ac.cr/index.php/ensayospedagogicos/article/view/8470/9650#footnote-003 [Consultado: 4 Dic. 2017].

Ahmed, F., Capretz, L., Campbell, P. (2012). "Evaluating the Demand for Soft Skills in Software Development". IT PRO, 1, 2012, pp. 1-6.

Boonstra, J. (2018). El significado de las culturas en las organizaciones. HARVARD DEUSTO BUSINESS REVIEW, [online] 274. Available at: https://www.harvard-deusto.com/el-significado-de-las-culturas-en-las-organizaciones [Consultado:10 Ene. 2018].

Gómez, C., Rodríguez, J.K. (2013). La cultura organizacional. ReasearGate, [online]. Disponible en: https://www.researchgate.net/publication/257008605_Paper_Cultura_Gomez_-_Rodriguez_long_version/comments [Consultado: 3 Dic. 2017].

Gray, D. (2015).What is Culture Mapping and why should you care?. (2015). [Blog] https://medium.com. Disponible en: https://medium.com/the-xplane-collection/what-is-culture-mapping-and-why-should-you-care-912f99c4de98 [Consultado 6 Feb. 2017].

Groysberg, B., Lee, J. and Cheng, J. (2018). The Leader's Guide to Corporate Culture. Harvard Business Review, (January–February 2018).

Harris, L. C. & E. Ogbonna (1998) A three-perspective approach to understanding culture in retail organizations, Personnel Review, Vol. 27, Issue 2.

Meza, H. (2018). 5 herramientas de la cuarta revolución industrial para empoderarte. (2018). [Blog] World Economic Forum. Disponible en: https://www.weforum.org/es/agenda/2018/01/5-herramientas-de-la-cuarta-revolucion-industrial-para-empoderarte [Consultado 9 Feb. 2018].

Osterwalder, A. (2015). The Culture Map: A Systematic & Intentional Tool For Designing Great Company Culture. (2015). [Blog] Strategyzer. Disponible en: http://blog.strategyzer.com/posts/2015/10/13/the-culture-map-a-systematic-intentional-tool-for-designing-great-company-culture [Consultado 5 Dic. 2017].

Zorrilla, J.P. (2017). El éxito de una empresa reside en el talento de la gente que la forma. (2017). [Blog] World Economic Forum. Disponible en: https://www.weforum.org/es/agenda/2017/02/el-exito-de-una-empresa-reside-en-el-talento-de-la-gente-que-la-forma [Consultado 10 Dic. 2017].

Libros

Burchell, M., & Robin J.. (2011). The Great Workplace. San Francisco, CA: Jossey-Bass.

Fried, J. and Heinemeier Hansson, D. (2013). Remote. Office not required. 1st ed. New York, NY: Crown Business.

Gray, D. (2014). The Connected Company. 1st ed. O'Reilly Media, pp.25-32.

Hitt, M., Ireland, R. and Hoskisson, R. (2009). Administración estratégica. 7th ed. México D.F.: Cengage Learning.

Kottler, J. (1997). El líder del Cambio. 1ra ed. Pag. 190-191. México: McGraww-Hill.

Murrel, K. (2002). Empowerment para su equipo. España: McGrawHill.

Sinek, S. (2015). Los Líderes comen al final. 1st ed. Barcelona: Urano.
William, B.(2000). “Administración de personal y recursos humanos”, México, D.F.: McGRAW-HILL, 2000.

BIOGRAFÍA

Jesús Antonio Gaxiola Meléndrez es asesor de negocio y planeación estratégica, Maestría en Administración de Negocios y Profesor de Tiempo Completo en el Instituto Tecnológico de Sonora, adscrito al Departamento de Computación y Diseño. Se puede contactar en el Instituto Tecnológico de Sonora Campus Nainari, edificio 1800.

Elsa Lorena Padilla Monge es asesora en proyectos de consultoría empresarial, Maestra en Administración de Tecnologías de Información y Doctora en Educación. Profesora adscrita al Departamento de Computación y Diseño, del Instituto Tecnológico de Sonora de Ciudad Obregón, Sonora, México.

Hylda Vianey Armenta Enríquez es Responsable de la coordinación de Capital Humano en la empresa Novutek, S.C. Tiene maestría en Administración de las Tecnologías de la Información. Profesora de tiempo parcial en el departamento de Computación y Diseño del Instituto Tecnológico de Sonora.

DISEÑO DEL ESTUDIO DEL MÁSTER UNIVERSITARIO EN FINANZAS DENTRO DEL ESPACIO EUROPEO DE EDUCACIÓN SUPERIOR

Migue Ángel Latorre Guillem**,** Universidad Católica de Valencia "San Vicente Mártir"

RESUMEN

El Máster Universitario en su adaptación al Espacio Europeo de Educación Superior (EEES) se debería caracterizar por su vocación profesional, integrando al tiempo el rigor académico y de investigación aplicada. Este modelo asume que la formación en el campo de las finanzas requiere tanto de competencias profesionales como de investigación. Por lo que, el Máster Universitario debería estar orientado a lograr una máxima especialización, ofreciendo una formación completa dirigida a todos aquellos que deseen actualizar o profundizar sus conocimientos y desarrollar sus habilidades en la dirección financiera, tanto en entornos globalizados donde actúan grandes compañías como empresas de menor dimensión como pymes. Así, los estudiantes que estén interesados en liderar las decisiones en el sector empresarial tendrán que tomar clases en finanzas. Estos programas formativos pueden incluir inversiones, la contabilidad de gestión, gestión de cartera, estadísticas y las finanzas globales. Con todo esto, este trabajo plantea el diseño de un Máster que surja del continuo esfuerzo de sus docentes por lograr el mejor ajuste posible en la formación de postgraduados con las necesidades reales y potenciales del mercado laboral, capacitándoles para ser de la mayor utilidad en las empresas en las que se incorporen.

PALABRAS CLAVE: Formación Postgrado, Finanzas, Experiencia Profesional, Aprendizaje Semipresencial, empleabilidad

DESIGN OF THE STUDY OF THE MASTER´S DEGREE IN FINANCE WITHIN THE EUROPEAN HIGHER EDUCATION

ABSTRACT

The master's degree in its adaptation to the European Higher Education Area (EHEA) should be characterized by its professional vocation, integrating the academic rigor and applied research in time. This model assumes that training in the field of finance requires both professional and research competencies. Therefore, the master's degree should be aimed at achieving a maximum specialization, offering a complete training aimed at all those who wish to update or deepen their knowledge and develop their skills in the direction Financial, both in globalized environments where large companies act as smaller companies as SMEs. Thus, students who are interested in leading decisions in the business sector will have to take classes in finance. These training programs can include investments, management accounting, portfolio management, statistics and global finance. With all this, this work raises the design of a master's degree that emerges from the continuous effort of its teachers to achieve the best possible adjustment in the postgraduate training with the real and potential needs of the labor market, enabling them to be of the largest utility in the companies in which they are incorporated.

JEL: I20, I22, I23

KEYWOARDS: Postgraduate Training, Finance, Professional Experience, Blended Learning, Employability

INTRODUCCIÓN

El aprendizaje y experiencia profesional es la meta que se persigue ante cualquier proceso de ampliación de conocimientos y horizontes. El programa de un Master Universitario en Finanzas, se centra en proporcionar a sus alumnos las herramientas, conocimientos y habilidades esenciales para cualquier profesional que desee emprender o consolidar una actividad económica o que opten a puestos de dirección o responsabilidad tanto en el área financiera de la empresa, como en responsabilidades de dirección y gestión, así como en cualquier otra, que por su proximidad al tipo de actividad, requiera de unos conocimientos económicos y financieros sólidos y amplios necesarios para el desarrollo de cualquier actividad económica, dependiendo del tamaño de una empresa, en el ámbito de una pyme, como en el marco de una gran corporación. De esta manera, en primer lugar, se pretende dar respuesta a la demanda en el sector empresarial, que opera en mercados tremendamente competitivos y cada vez más globalizados expuestos a continuos cambios que solicitan la formación de especialistas en este ámbito financiero.

De esta manera, se presume que estos estudios son fruto de la estrecha colaboración con organizaciones representativas del entorno financiero. En efecto, cada vez es menos operativa la diferenciación entre empresas domésticas y multinacionales a medida que una mayor cantidad de ellas tratan de sacar partido de las oportunidades que ofrecen la producción y comercialización de sus productos y servicios. Cada día aparecen más evidencias de que aquellas firmas que no desarrollen una visión global, se encontrarán en una situación de desventaja competitiva. La globalización de los negocios está alimentando un crecimiento económico sin precedentes en muchas partes del mundo. Pero esta globalización también presenta numerosos retos en la medida que el ámbito competitivo es hoy más complejo que nunca. Por todo ello, un Máster Universitario se debería enfocar hacia las funciones y técnicas clave de las finanzas que conforman su naturaleza y esencia común a cualquier tipo de organización y que, si bien, no pueden ser ignoradas en ningún caso, han de ser adaptadas con creatividad y flexibilidad en cada circunstancia que se presenta en el entorno empresarial. Así, se analizan los parámetros relevantes del entorno, contemplando el proceso permanente de globalización financiera, entendida como la creciente interacción entre los diferentes mercados y no la mera diversificación geográfica de las operaciones empresariales. Por lo que, se produce la integración financiera en el marco más amplio de la estrategia empresarial, relacionando las finanzas con las decisiones operativas a través de una comprensión de los criterios financieros, aprendizaje de técnicas que proporcionan las habilidades necesarias para enfrentarse de forma idónea a las nuevas exigencias.

Además, la aplicación de este modelo de programa presenta el incorporar la gestión de criterios que demanda la realidad del mercado, y que condiciona el crecimiento o no de la empresa. Con este fin, el programa debería destacar por la importancia de los criterios aplicados en su definición y aplicación, desde una clara perspectiva práctica y rigurosa. Se persigue también un horario compatible con la disponibilidad de los alumnos. Así, el profesorado del claustro está integrado por un equipo humano, por un lado, Profesores Doctores que asumirán la definición de las asignaturas en sus contenido, asumirán la coordinación y evaluación de las mismas, participando también en la docencia del Master y, por otro lado, la colaboración de profesorado externo que compatibiliza su actividad profesional con la docencia, aportando un equilibrio entre rigor académico, conocimiento y experiencia de indudable interés para los alumnos. Así, los aspectos en los que se incidirá en esta propuesta formativa permitirán al alumno adquirir los conocimientos y habilidades que le permitan poder dirigir financieramente una empresa y desarrollar estrategias que permitan la creación de valor.

Con todo esto, se pretende lograr que los potenciales alumnos adquieran conocimientos y técnicas que les permitan actuar en entornos financieros y económicos más globalizados que requieran de un alto nivel de exigencia profesional. Así, la profundización y especialización en finanzas que proporciona el desarrollo de un Máster Universitario en Finanzas, servirá para que el alumno pueda poner en práctica conocimientos, por un lado, de las Finanzas Corporativas (estructura financiera optima, coste de capital), Contabilidad Financiera, Análisis Financiero, Gestión Financiera, Sistemas de Control y Planificación. Y, por otro lado,

entender el funcionamiento de los mercados de derivados como instrumento de gestión de riesgos, el funcionamiento de los Mercados de Capitales como el mercado de Renta Fija a través de la estructura temporal de tipos de interés y el uso de las diferentes formas de financiación tanto bancaria como no bancaria.

El punto de partida que se considera en el desarrollo de este programa académico considera las referencias académicas básicas. Por lo que, hemos consultado diferentes referencias bibliográficas destacando de entre todas ellas los manuales de prestigio en finanzas y que suponen el punto de partida a la hora de contrastar los contenidos tratados en el programa, buscando conseguir un rigor académico que debe de contemplar un programa de estas características. Así, destacamos los trabajos de Brealey *et al*. (2015), Verona *et al*. (2013), Partal et al. (2012) y Jiménez *et al*. (2012), entre otros trabajos.

REVISIÓN LITERATURA

En referencia a la revisión de la literatura podemos encontrar diversos trabajos que tratan la adaptación del postgrado en el marco del Espacio Europeo de Educación Superior. Así, Valcarcel *et al*. (2009) manifiestan que el proceso para la definición del marco normativo ha seguido en sus inicios causas más políticas que estratégicas en el diseño de los nuevos estudios oficiales. De esta manera, se gestaria un sentimiento de confusión de cara a la comunidad universitaria. Respecto al entorno profesional que debe contemplar un estudio de postgrado Amoros *et al*. (2012) sugieren como se refuerza el aprendizaje del alumno cuando se organizan actividades académicas fuera del aula y fuera de la universidad donde la conexión con el mundo profesional es la relevante.

A continuación y con el fin de recalcar nuestros esfuerzos por el interés académico, científico o profesional de la propuesta, cabe destacar por la importancia del desempeño de la Dirección Financiera dentro de las Finanzas en general y las Finanzas Empresariales en particular al ser tratadas en congresos, revistas y reuniones de académicos y profesionales. De esta manera, la materia de Finanzas se encuentra consolidada como disciplina científica y se estudia en escuelas de negocios y universidades en todo el mundo. Prueba del interés académico de las Finanzas se manifiesta en la presencia de revistas rigurosas especializadas exclusivamente en esta disciplina, como Journal of Corporate Finance, Review of Financial Studies, Journal of Finance o The Spanish Review of Financial Economics, y su tratamiento en prestigiosas revistas generalistas de management como Journal of Management o Academy of Management Review. Además, frecuentemente es objeto de estudio en congresos nacionales o internacionales, como Finance Forum of The Spanish Finance Association (AEFIN) en colaboracion con CUNEF(Colegio Universitario de Estudios Financieros) y IBFR Global del The Institute of Business and Finance Research (IBFR).

En este sentido, y con el fin de tener una referencia cercana al perfil de profesional que deseamos alcanzar en este programa. La podemos contrastar en determinados aspectos del perfil profesional recogido en las siguientes asociaciones: AEFIN (Asociación Española de Finanzas, AEEF (Asociación Española de Ejecutivos Financieros), ASSET (Asociación Española de Financieros de Empresa) y Asociación Española de Controllers) y CEDE (Confederación Española de Directivos y Ejecutivos), que aportan una visión próxima del entorno profesional. En relación a la actividad profesional el alumno debe ser capaz de "desarrollar actividades de dirección financiera, económica y estratégica con un alto grado de especialización dentro de la actividad empresarial, de acuerdo con la tipología de las empresas, interviniendo desde la concepción y estructuración de las diferentes operaciones hasta que finaliza el proceso. Las operaciones tratadas contemplan el desarrollo de habilidades que requieren de una dirección estratégica y financiera orientada a la toma de decisiones en las siguientes áreas: a) directivas (operativas y financieras) b) de financiación c) de inversión y desinversión. Por lo que, el alumno que finalice el Máster Universitario en Finanzas tendrá la capacidad de prevenir resultados, mejorar la comprensión de los aspectos financieros, impulsar las decisiones de inversión-desinversion dentro de la empresa y proponer

actuaciones dentro de la predicción y control de la actividad productiva, con la finalidad de creación de valor para la organización empresarial.

METODOLOGIA

En cuanto a la demanda potencial de este Máster Universitario, procede señalar que se nutre de tres grandes fuentes: (1) los egresados de titulaciones previas, tanto de la propia Universidad como del resto de titulados de las Universidades Españolas; (2) la de alumnos captados en entornos profesionales; (3) la de alumnos procedentes de Universidades extranjeras.

En esta línea de trabajo, se desarrollara un proceso de encuestas para detectar las inquietudes y sensibilidad de los potenciales alumnos hacia un producto educativo. Según se desprende del trabajo de Padilla *et al*. (1998) y Anguita *et al*. (2003) la técnica de la encuesta es ampliamente utilizada como procedimiento de investigación, ya que permite obtener y elaborar datos de modo rápido y eficaz. Así, a través de la encuesta nos permitirá identificar potenciales alumnos y favorecer el diseño del programa del Máster teniendo en cuenta las consideraciones de nuestros alumnos.

Ello exige el desarrollo de un perfil profesional (que es el que se persigue con un programa de estas características), es mucho más evolucionado con respecto al tradicional perfil de "director financiero", pues para poder desarrollar la dirección financiera sólo se puede conseguir si se han desarrollado conocimientos y capacidades de gestión financiera con un conocimiento profundo de las decisiones de inversión y financiación de la empresa, y precisamente cubrir esta nueva visión se presenta el desarrollo de la dirección financiera como elemento esencial en la viabilidad de los proyecto empresariales en un entorno de economía globalizada y que se transforma en el objetivo fundamental de este Máster Universitario en Finanzas.

En relación con la solicitud para la impartición de la titulación en modalidad semipresencial se considera conveniente contar con una experiencia previa en el desarrollo de competencias relacionas con titulaciones de economía y empresa, y que trabajan mediante metodologías de carácter semipresencial.

Lógicamente, esta metodología requiere el soporte de una serie de aspectos que son pieza nuclear de nuestro modelo:

La disponibilidad de una plataforma que permite la puesta en marcha de las actividades formativas propias de la modalidad semipresencial.

La elaboración de materiales docentes que permitan la puesta en marcha de esta metodología, y que en nuestro caso son desarrollados por el propio claustro de profesores.

El cambio cultural y una política de estímulo del desarrollo de las habilidades docentes propias en línea con esta metodología de trabajo.

La adaptación de los procesos administrativos y académicos que permitan la gestión y también las garantías que demanda esta nueva realidad.

La adaptación de las (necesarias) prácticas externas en programas profesionales.

En relación con los procedimientos de consulta externa, en los mismos se entablan reuniones, por un lado, con representantes del sector financiero tales como banca tradicional, consultoras, bancos de inversión y, por otro lado, alumnos actuales y egresados para la elaboración de los Planes de Estudio. Con el fin de recoger las sensibilidades de todos los agentes que intervienen en el proceso de desarrollo del Máster.

Con todas las entidades fue mantenida una reunión preliminar, en la que se les presentó un borrador de la configuración inicial de la estructura del programa, detallando el programa del postgrado, y los contenidos de los mismos. Tras recibir las sugerencias se fue avanzando en reuniones por módulo, materia y asignatura para determinar con mayor detalle los contenidos de cada uno de ellos.

La discusión del enfoque con el que dotar al postgrado propuesto, se abordó mediante reuniones de grupo. En el caso de las organizaciones de mayor tamaño se discutió de manera individualizada el perfil del egresado, así como el enfoque que se debería dar al mismo, lo cual permitió adecuar el perfil del egresado.

A partir de estos referentes de otras ofertas formativas en Master a nivel nacional e internacional, se persigue que el alumno pueda alcanzar la capacitación necesaria para ejercer tareas de dirección en el ámbito de las finanzas, analizando detalladamente las técnicas y herramientas especializadas en este campo, como desarrollar las competencias personales necesarias que permita afrontar los nuevos retos en la organización, y propiciar la concepción de nuevas e innovadoras ideas de negocios.

El interés de la propuesta se apoya en el hecho indiscutible de que la globalización de los negocios está alimentando un crecimiento económico sin precedentes en muchas partes del mundo, del que implica disponer de profesionales con una elevada formación profesional necesaria para el desarrollo del tejido empresarial con entornos expuestos a mayores cambios y caracterizados por una mayor volatilidad e incertidumbre.

Sin embargo, los nuevos paradigmas de gestión persiguen explotar de cada país la totalidad de oportunidades que el mismo tenga para la empresa, lo que requiere que desde la dirección financiera se potencien las políticas estratégicas necesarias que favorezcan la creación de valor para la empresa.

De esta manera, hemos de señalar que, respecto a la oferta formativa en postgrado, el estudio "Datos y cifras del Sistema Universitario Español" publicado por el Ministerio de Educación, Cultura y Deporte muestra que el número de estudiantes matriculados a un máster oficial ha crecido un 5,5% en el curso 2013-2014. http://www.educaweb.com/noticia/2016/06/14/masters-oficiales-encuentra-tuyo-9439/. Así, de una forma más concreta uno de los perfiles más buscados, según Adecco, es el de Controller Financiero, un profesional que está ganando importancia en las organizaciones porque se encarga del control de la gestión de la empresa. Para acceder a este puesto es necesaria formación en Administración y Dirección de Empresas, Económicas y un posgrado en finanzas (ver educaweb Masters y Postgrados 10/09/15).

Otro aspecto tratado en este apartado, hace referencia a la justificación de la oferta a nivel de empleabilidad. En esta línea, entre los puestos de trabajo ofertados durante el último año, los que más demandan de estudios de postgrado presentados por categorías profesionales, destaca dentro de Puestos directivos: director financiero (30,9%) de las ofertas profesionales. (ver infoempleo 06/09/16).

Finalmente, hemos de señalar que, si bien es amplía la oferta de formación de postgrado, los cursos relacionados con la Dirección Financiera, son de los profesionales más buscados. Al necesitar las empresas incorporar profesionales concretos, pero que al mismo tiempo sean versátiles y se adapten a las exigencias del mercado. Así, “Las necesidades de las empresas van más allá y buscan perfiles especializados dentro de estas titulaciones. Convertirte en un experto en mecánica o robótica, dentro del ámbito de la ingeniería industrial, o en márketing y finanzas, en el campo de la economía, hará que seas más atractivo para los reclutadores … en más del 13% de las ofertas destinadas a cubrir puestos de directivos se solicita formación de postgrado” (ver expansion.com sección empleo 12/09/2016).

<u>Muestra</u>

En esta línea de argumentación existen numerosos referentes, especialmente a nivel internacional, que avalan la existencia de una demanda de este título. Así las principales Universidades Americanas y europeas, y relevantes Escuelas de Negocio, dedican parte de su oferta de formación en postgrado y/o especialización a esta temática, dada la relevancia en la dirección financiera para las empresas de hoy en día.

The Master's benchmark statements of The Quality Assurance Agency for Higher Education (QAA) (http://www.qaa.ac.uk/default.asp) establece que el objetivo general de un Máster es añadir valor a los graduados o licenciados, desarrollando en ellos una visión integradora y crítica de la gestión de las organizaciones y ayudándoles a determinar el papel o rol que deben desempeñar en ellas.

Los propósitos de estos estudios deben ser los siguientes:

Realizar un estudio avanzado de las organizaciones, de sus directivos y de los cambios del contexto externo en el que operan.

Desarrollar las capacidades necesarias en el individuo para afrontar sus tareas profesionales.

Desarrollar la habilidad de aplicar el conocimiento y ser capaz de comprender los complejos objetivos de la dirección financiera, tanto de una forma sistemática como creativa, en aras de desarrollar de la forma más efectiva posible sus tareas en la organización.

Fomentar el aprendizaje continuo y el desarrollo personal para contribuir a la gestión de la empresa y a la sociedad en general.

A continuación como referentes internacionales de este Máster Universitario, cabe destacar los siguientes orientados hacia una carrera en finanzas corporativas y su impacto en una empresa multinacional:

1. MSC In Advance Corporate Finance, Burgundy School of Business (France)
2. MA of Finance , Hult International Business School London (England)
3. Master in Finance, Norwegian School of Economics (Norway)
4. Master in Finance, Poznan University of Economics and Business (Poland)
5. Master of Accounting and Financial Management (MAFM) Devry University (Chicago, EEUU)
6. Master in Accounting and Financial Management, Grupo IOE (Mexico)
7. Executive Master in Financial Management, ESA Business School - Ecole Supérieure des Affaires (Netherlands)
8. Master in Finance, University of Minho - School of Economics and Management (Portugal)
9. Master Controlling and Finance Management, Fachhochschule der Wirtschaft FHDW (Germany)

La orientación del programa se encuentra en línea con otros programas ofertados dentro de las Finanzas Empresariales. Entre las propuestas formativas que pueden considerarse referentes nacionales cabe destacar los siguientes:

1. Máster en Finanzas- CIFF Business School, Universidad de Alcalá
2. Máster en Dirección Financiera, Business&MarketingSchool ESIC
3. MBA con Especialización en Finanzas y Global MBA con Especialización en Finanzas, Instituto de Estudios Bursátiles en colaboración con la Universidad Complutense y Bolsa de Madrid.
4. Máster Universitario en Finanzas Corporativas, Universidad de Valencia
5. Máster Profesional en Dirección Económico- Financiera, CEF Centro de Estudios Financieros y UDIMA
6. Máster Universitario en Finanzas, ICADE Universidad Pontificia de Comillas
7. Máster en Dirección Económico-Financiera ESADE Business School

8. Master en Banca y Finanzas, UPF Pompeu Fabra

RESULTADOS

En relación con nuestra propuesta, en primer lugar cabe resaltar que se trata de un Máster que debería surgir de la iniciativa de la propia Universidad al aunar, en un mismo programa, los conocimientos y técnicas más avanzadas en Dirección Financiera con todos y cada uno de los contenidos que se desarrollan en los tradicionales Másteres profesionales del área económico-financiera; una vocación claramente integradora, a través de actuaciones orientada hacia reforzar y mejorar unos conocimientos especializados muy específicos que posibilitarán la mejor preparación a nivel profesional para integrarse en un entorno cada vez más competitivo. Así, a través de factores de diferenciadores de formación y calidad de los profesionales que interviene en el desarrollo del programa, junto con los profesores doctores que siguiendo las indicaciones de la ANECA desarrollaran la metodología docente y los sistemas de evaluación dentro de la adaptación al Espacio Europeo de Educación Superior (EEES).

La adaptación al Espacio Europeo de Educación superior (EEES), requiere el desarrollo de nuevos métodos de enseñanza-aprendizaje para adecuarnos al proceso de Bolonia. Así, dentro de este marco, se observa la necesidad de mejorar por parte de los docentes en el conocimiento de nuevos métodos y técnicas para la evaluación de los trabajos dirigidos. Concretamente durante el desarrollo del programa haremos referencia al modelo de actividad propuesta que requiera una resolución por parte de grupos de alumnos o trabajo en grupo.

¿Por qué el trabajo en grupo? La realización de tareas de grupo, de tipo cooperativo o colaborativo, son eficaces para la obtención de determinadas competencias. Así, la experiencia previa en Grados y Postgrados presenta que los alumnos trabajan bien en grupos de dos o tres personas, pero si los grupos son más grandes se encuentran con muchas dificultades para conseguir un óptimo rendimiento. La tarea realizada en grupo da lugar a que el resultado final sea único y compartido por todos los integrantes del grupo. En este sistema de evaluación se opta por las tareas grupales cooperativas que ayudan a poner en común los conocimientos de cada componente del grupo sobre determinados conceptos Winter (2000).

En este nuevo escenario y dentro de este marco de adaptación se establece el objetivo que persigue el programa desde su componente metodológico como la formulación de las competencias específicas definidas en la guía docente de cada asignatura. Así, se pretende mejorar en el aprendizaje de conocimientos y habilidades de las competencias específicas de la guía docente de la asignatura y que deben de alcanzar nuestros alumnos en esta área de conocimiento de finanzas. Esto permitiría que el alumno que desarrolla su etapa formativa inmersa en este proceso de innovación educativa logre mejores niveles de desempeño en las diferentes competencias específicas de la asignatura. Esta actuación sugiere aumentar la capacidad de los alumnos de asumir responsabilidades, eliminar la clase magistral, mayor autonomía en el aprendizaje, fomentar el interés y la motivación, la implicación en su aprendizaje y mejorar las calificaciones de las actividades propuestas a los alumnos en la evaluación continua. En resumen, se plantean cambios de acuerdo con el proceso de innovación educativa respecto a la valoración de la evaluación de la enseñanza, partiendo de la propia naturaleza del aprendizaje por competencias, entendiendo la evaluación continua como una actividad educativa más.

En este apartado se presentan las unidades organizativas de las que consta el plan de estudios, para ello se presentan diferentes niveles de estructuración. Los niveles utilizados que se presentan en la memoria son por materia y asignatura. De esta manera, la información del plan de estudios presenta un nivel de desagregación suficiente que permite su evaluación.

El programa del Master Universitario en Finanzas presenta los contenidos profesionales requeridos para que el alumno asuma el rol del máximo responsable en la toma de decisiones encaminadas a crear valor.

De su análisis, valoración y decisiones dependerán las estrategias de las empresas, especialmente las que están orientadas al crecimiento.

El programa del Master Universitario contempla una duración total de 60 ECTS y se estructura a través de 10 materias y 15 asignaturas, que permiten al alumno obtener una visión global del sector financiero a la vez que estudiar desde una perspectiva profesional. Así, el programa del Master Universitario cuenta con horizonte temporal de un curso académico y dividido en dos semestres, por un lado, en un gran bloque que corresponde a las Finanzas y que está integrado por las materias y asignaturas de Finanzas Corporativas y Mercados Financieros y Financiación Internacional, que representan 24 ECTS un 40% del programa formativo.

Por otro lado, una segunda parte de bloques corresponden a materias y asignaturas que complementan la estructura del programa formativo y que son de gran importancia para los profesionales que desempeñen su actividad en el ámbito de la empresa como son Derecho y Fiscalidad, Contabilidad Financiera y Gestión Financiera y Ética y Habilidades directivas, que representan 24 ECTS un 40% del Programa del Máster. Por último, están las materias de Practicas Externas en Empresa y Trabajo Final de Master, donde el alumno por un lado sigue enriqueciendo de su formación y, por otro lado, puede aplicar los conocimientos adquiridos en el trabajo final, suponen 12 ECTS un 20% del programa del Máster.

De este modo, el programa profundiza en cada una de las materias que consideramos permite proporcionar al alumno una solidez metodológica y conceptual. Así, esta solidez nos permite alcanzar un grado de confianza en la toma de decisiones dentro del ámbito de la dirección financiera. Además, el programa sitúa el área financiera en el contexto global de la empresa, favoreciendo la convergencia de las decisiones con las diferentes áreas de la empresa y sus consecuencias a nivel global. Así, las competencias específicas desarrolladas van a poder encontrar una traslación práctica e inmediata a situaciones profesionales habituales en la actividad empresarial.

El planning del programa académico que se contempla para el desarrollo de las sesiones lectivas corresponderá a dos sesiones presenciales por semana durante el curso académico, desde el mes de octubre hasta junio. Hay que indicar que las sesiones tendrán una duración de 5 horas donde tendrá lugar el desarrollo de la evaluación continua. La dinámica en cada clase valorara la asistencia y participación, la entrega de actividades dentro de cada asignatura que integran las diferentes materias. Contemplándose en cada sesión una pequeña pausa de descanso intermedia. Los alumnos deberán firmar un riguroso control de asistencia a la entrada y a la salida de cada sesión.

Respecto a la metodología que se imparte se seguirá en cada sesión se fundamenta en clases participativas donde se combinan las exposiciones teóricas con la discusión de los ejercicios prácticos. Se pretende dar una enseñanza práctica, sin pérdida del rigor preciso para el sólido fundamento de las materias impartidas. Los alumnos dispondrán con anterioridad a cada tema de toda la documentación y el material de consulta para conseguir un pleno aprovechamiento de las clases, esta documentación junto con las pruebas de evaluación estará disponible en el Campus Virtual.

A lo largo del Máster se combinan diferentes metodologías pedagógicas, tales como la elaboración de informes y realización de trabajos individuales y por grupos. Además, se contempla la realización de conferencias y seminarios profesionales complementarios al temario previsto.

DISCUSIÓN Y CONCLUSIONES

El Máster Universitario en Finanzas está orientado a lograr una máxima especialización en el campo de las Finanzas Corporativas, ofreciendo una formación completa dirigida a todos aquellos que deseen actualizar o profundizar sus conocimientos y desarrollar sus habilidades directivas. Presentando una inmersión

avanzada en las finanzas y una puesta al día a través de un programa que ofrece a los alumnos visión de los directivos financieros y la adquisición de conocimientos necesarios para manejar con fluidez las finanzas corporativas. Para ello, persigue alcanzar la capacitación necesaria para ejercer tareas de gestión financiera, analizando detalladamente las técnicas y herramientas especializadas en este campo, así como desarrollar las competencias personales necesarias que permita afrontar los nuevos retos en un entorno cada vez más globalizado al que se enfrentan los departamentos financieros dentro de las grandes multinacionales y de empresas de menor dimensión, todo ello orientado a la obtención de altos niveles de productividad y competitividad, en todo hacia la creación de valor.

En este sentido, el Máster Universitario en Finanzas se centra en proporcionar los conocimientos y herramientas necesarias para optimizar el área financiera de cualquier empresa a través de una formación con contenidos adecuados al entorno, de gran aplicación práctica y estrechamente vinculados a la realidad empresarial. Por lo que, en el desarrollo del programa se persigue, entre otras cosas, el desarrollo de habilidades y actitudes para afrontar con éxito la resolución de determinados problemas que tienen una gran especificidad. Los directivos de empresas deben ser capaces de enfrentarse a los cambios, ser resolutivos, con capacidad para la toma de decisiones, la negociación y el trabajo en equipo, con iniciativa y creatividad; conocimientos y habilidades que se ejercitan en los distintos módulos, materias y asignaturas que componen el Máster.

En otro orden de cosas, los directivos empresariales deben, comúnmente, asumir roles de liderazgo, comunicación efectiva de sus ideas y objetivos, tanto internamente como de cara al exterior de la empresa, analizar el entorno interno y externo a su empresa y trazar planes de cara al futuro, saber detectar recursos y capacidades valiosos de su empresa y ponerlos en valor a través de la estrategia.

Los conocimientos propios que se adquieren en este Máster están ligados a una profundización de las habilidades que permitirán a los directivos de las empresas gestionar los diferentes aspectos económicos, sociales y culturales que influyen en su actividad profesional; esto es, proporcionar al directivo las habilidades de comunicación y negociación necesarias para su constante interacción con otros países. También que permita al alumno adquirir los conocimientos, herramientas y técnicas necesarias para llevar a cabo las acciones de presencia y consolidación de la empresa en los diferentes mercados, al tiempo que optimizan sus recursos disponibles y los ponen en funcionamiento alcanzando altos niveles de productividad.

Con todo esto, el programa de un Máster Universitario en Finanzas debería ayudar a comprender la interrelación de nuestras decisiones con las diferentes áreas de la empresa y sus consecuencias globales. Así, a través del estudio de las materias que contienen los conocimientos necesarios para la correcta ejecución de las decisiones que se desprende de las actividades son fundamentales en el área financiera y capacita al participante ejecución de las decisiones de tipo estratégico en el entorno empresarial.

AGRADECIMIENTOS

Este trabajo está dedicado en especial a Eva María y a los alumnos del Grado en Administración y Dirección de Empresas, del Grado en Gestión Económico Financiera y Grado en Derecho.

BIBLIOGRAFIA

Amorós, E., Cerver, R., & Sanchidrián Pardo, R. M. (2012). Los valores del aprendizaje fuera del aula: Experiencias de grado y postgrado que fomentan la cercanía al mundo profesional, el orgullo de pertenencia y el trabajo en equipo. *IX Jornadas Internacionales de Innovación Universitaria. Retos y oportunidades del desarrollo de los nuevos títulos en educación superior*.

Anguita, J. C., Labrador, J. R., & Campos, J. D. (2003). La encuesta como técnica de investigación. Elaboración de cuestionarios y tratamiento estadístico de los datos (I). *Atención primaria*, Vol. 31(8), p. 527-538

Brealey, R., Myers, S. y Allen, (2015). *Principios de Finanzas Corporativas McGraw-Hill*

Educaweb Masters y Postgrados 10/09/15, Perfiles Profesionales, Recuperado el 17 de julio,2017, http://www.educaweb.com/noticia/2015/09/10/masters-posgrados-especializate-8995/

Jimenez, J.L., Peréz, C. y De La Torre, A. (2012). *Dirección Financiera de la Empresa. Teoría y práctica, Ed. Pirámide (2ª Edición)*

Infoempleo 06/09/16, Recuperado el 14 de julio,2017, http://blog.infoempleo.com/a/cuales-los-masters-postgrados-mas-valorados-las-empresas/

The Master's benchmark statements of The Quality Assurance Agency for Higher Education (QAA) Recuperado el 14 de Julio, del 2017, http://www.qaa.ac.uk/default.asp

Ministerio de Educación, Cultura y Deporte "Datos y cifras del Sistema Universitario Español" , Recuperado el 14 de julio, 2017, http://www.educaweb.com/noticia/2016/06/14/masters-oficiales-encuentra-tuyo-9439/

Padilla, J., & González, A. (1998). *Investigar mediante encuestas. Madrid, España: Editorial Síntesis*

Ureña, A. P., Bonilla, F. M., Fernández-Aguado, P. G., & Rodríguez, M. C. (2014). *Dirección financiera de la empresa. Ediciones Pirámide*

Valcárcel, M., & Simonet, B. M. (2016). "El posgrado en el marco del Espacio Europeo de Educación". *La cuestión universitaria*, Vol. (5), p. 90-97.

Verona, Mª C., Hernández, M. y Denis, M. (2013). *Finanzas Corporativas, Editorial Delta*

Winter, R.S. (2000). *Manual de trabajo en equipo. Ediciones Díaz de Santos. Madrid*

BIOGRAFÍA

Miguel Ángel Latorre Guillem es Doctor en Ciencias Económicas y Empresariales por la Universidad Católica de Valencia "San Vicente Mártir. Profesor del Departamento de Contabilidad, Finanzas y Control de Gestión de la Facultad de Ciencias Económicas y Empresariales. Ha desarrollado su investigación, en calidad de Investigador Principal (IP) en el Grupo de investigación Finanzas y Seguros, autor de varios artículos de alto impacto revisado por pares. Se puede contactar en el Campus Marqués de Campo, Calle Corona, nº 34, 46003 Valencia (España).

ANÁLISIS DE LA RESPONSABILIDAD SOCIAL EMPRESARIAL EN TIENDAS DE CONVENIENCIA DESDE LA PERCEPCIÓN DE LOS CONSUMIDORES

Zóchitl Araiza Garza, Universidad Autónoma de Coahuila
Nidia Estela Hernández Castro, Universidad Autónoma de Coahuila
Virginia Hernández Mijares, Universidad Autónoma de Coahuila

RESUMEN

La Responsabilidad Social Empresarial (RSE) en la actualidad está siendo considerada en las empresas dentro de su gestión estratégica, por lo que es importante conocer la percepción de los consumidores respecto a este tópico. En este estudio se analiza la percepción de los consumidores de una cadena de tiendas de conveniencia respecto a la RSE considerando cuatro dimensiones: económica, legal, ética y filantrópica. La metodología empleada es empírica, cuantitativa y transversal, consistió en la aplicación de un cuestionario estructurado a 194 consumidores de dichas tiendas ubicadas en Monclova y Frontera, Coahuila; la información recabada se analizó a través del software estadístico SPSS utilizando pruebas t para muestras relacionadas. Los resultados encontrados revelan que los consumidores apoyan la RSE y la dimensión que más valoran es la filantrópica.

JEL: M14

PALABRAS CLAVE: Responsabilidad Social Empresarial, Percepción de los Consumidores, Tienda de Conveniencia.

ANALYSIS OF CORPORATE SOCIAL RESPONSIBILITY IN CONVENIENCE STORES SINCE THE CONSUMERS´ PERCEPTION

ABSTRAC

Corporate Social Responsibility (CSR) is currently being considered in companies within its strategic management, so it is important to know the perception of consumers about this topic. This study analyzes consumer perception of a chain of convenience stores regarding CSR considering four dimensions: economic, legal, ethical and philanthropic. The methodology used is empirical, quantitative and transversal, consisted in the application of a structured questionnaire to 194 consumers of said stores located in Monclova and Frontera, Coahuila; The information collected was analyzed through the statistical software SPSS using t tests for related samples. The results show that consumers support CSR and the dimension they value most is philanthropic.

JEL: M14

KEYWORDS: Corporate Social Responsibility, Consumers´ Perception, Convenience Store

INTRODUCCIÓN

La Responsabildad Social Corporativa (RSC) comenzó a ser utilizado en los años 60's y su auge se manifiesta a finales de los 70's en los países desarrollados y hasta en los 90's en los países en vías de desarrollo (Velez, 2011). Ojeda, Mul y López (2016) indicando que recientemente ha surgido el interés

por conocer la percepción de los consumidores por lo que sugieren que se realicen investigaciones sobre el tema que permitan profundizar en el estudio de la percepción de los consumidores sobre la RSE Por lo anterior, siguiendo esta línea e investigación, este artículo tiene como objetivo de analizar la responsabilidad social corporativa desde la percepción de los consumidores de tiendas de conveniencia ubicadas en Monclova y Frontera, Coahuila, en México.

REVISIÓN LITERARIA

Este estudio está basado en la teoría de las partes interesadas ya que de acuerdo a Freeman (1984) incluye tanto al desarrollo de la administración estratégica como el tomar en consideración a los individuos o grupos con algún interés o reclamo sobre la empresa. Siendo los consumidores de este estudio considerados como un grupo de interés.

Responsabilidad Social Empresarial.

De acuerdo a Cajiga (2018), en México el Centro Mexicano de Filantropía indicó que los 19 organismos que forman parte de la Alianza por la Responsabilidad Social Empresarial en México (AliaRSE) a consensado y adoptado la definición de Responsabilidad Social Empresarial como:

> *"es el compromiso consciente y congruente de cumplir integralmente con la finalidad de la empresa, tanto en lo interno como en lo externo, considerando las expectativas económicas, sociales y ambientales de todos sus participantes, demostrando respeto por la gente, los valores éticos, la comunidad y el medio ambiente, contribuyendo así a la construcción del bien común".*

En un estudio realizado por Maignan (2001) realizó una comparación intercultural de la percepción de los consumidores de Estados Unidos, Francia y Alemania sobre la responsabilidad social empresarial encontrando que los consumidores de los tres países distinguen las cuatro dimensiones de la RSE (económica, ética, legal y filantrópica), y que las valoran de diferente manera. En la ciudad de Mérida, Yucatán en México, Ojeda, Mul y López (2016) realizaron un estudio para analizar la percepción de los consumidores de Cinépolis sobre las cuatro Dimensiones de la RSE encontrando que los clientes de Cinépolis apoyan la responsabilidad social de la empresa valorando en mayor medida las responsabilidades de tipo legal y filantrópicas de las empresas.

METODOLOGÍA

Derivada de la revisión bibliográfica efectuada para el presente estudio se plantean las siguientes hipótesis:

H_1: Existen diferencias en la percepción de los consumidores acerca de las cuatro dimensiones de la RSE (económica, ética, legal y filantrópica)

La estrategia metodológica para la comprobación de las hipótesis propuestas se basó en un estudio cuantitativo, transversal, descriptivo y no experimental para lo cual se utilizó el método de encuesta, aplicada mediante un cuestionario altamente estructurado diseñado y validado por un grupo de investigadores de la Universidad Autónoma de Yucatán, La Universidad Autónoma de Querétaro y la Universidad Autónoma de Chihuahua quienes tomaron como base el instrumento diseñado por Maignan (2001). El cuestionario mide la variable responsabilidad social empresarial en cuatro dimensiones: económica, legal, filantrópica y ética donde las variables fueron medidas a través de una escala de Liker con valores numéricos discretos de 1 a 7 donde se evaluó el nivel de conformidad que los consumidores les asignan, desde 1 muy en desacuerdo hasta 7 muy de acuerdo. Dicho cuestionario fue aplicado en los meses de octubre y noviembre de 2017. El tamaño de la muestra fue determinado con la fórmula para poblaciones

infinitas, con un 95% de nivel de confianza, un margen de error del 10% y un valor de s de 0.7393, para un total de 210 encuestas, acordándose encuestar como mínimo a dicha cantidad de consumidores mayores de edad de las tiendas de conveniencia ubicadas en Monclova, Coahuila y su zona conurbada de Frontera, Coahuila lográndose un total de 215 encuestas pero fueron invalidadas 21 de ellas por lo que se obtuvo datos de 194 consumidores mayores de edad. Los datos cuantitativos obtenidos se procesaron a través del programa SPSS mediante análisis estadístico descriptivo, para caracterizar las variables en estudio y comparativo, para analizar si la dimensión económica de la RSE fue la más valorada por los consumidores de las tiendas de conveniencia para lo cual se aplicó la prueba *t* de students para muestras relacionadas.

RESULTADOS

Los resultados de este estudio se encuentran basados en el análisis de los datos recopilados entre los 194 consumidores de las tiendas de conveniencia.

Características de Consumidores de las Tiendas de Conveniencia

El promedio de edad de los consumidores de las tiendas de conveniencia es de 31.9 años, siendo el 60.3% mujeres y el 39.7% hombres, las primeras con una edad media de 30.9 años y los segundos con una edad media de 33.5 años. Respecto al nivel de escolaridad de los consumidores los resultados se presentan en seguida en la Tabla 1, destacando que en su mayoría con un 44.3% los consumidores han realizado estudios de licenciatura

Responsabilidad Social Empresarial

Los hallazgos relativas a las cuatro dimensiones de la RSE que se analizan indican que en la mayoría de ellas los consumidores de las tiendas de conveniencia contestaron con un valor ligeramente superior a seis, siendo el más alto el valor de siete, por lo que están de acuerdo principalmente en que las tiendas de conveniencia deben de desarrollar actividades filantrópicas, siendo la dimensión económica la menos valorada aunque con un valor cercano a seis. Para comprobar la hipótesis planteada de que los clientes de la cadena de tiendas de conveniencia distinguen entre las cuatro dimensiones de la responsabilidad social empresarial, se aplicó la prueba *t* de students para muestras relacionadas.Los resultados de la prueba t para las cuatro dimensiones de la RSE muestran que no existen diferencias significativas en la percepción de los consumidores respecto a la comparación de las dimensiones ética y legal (t de –0.049, gl = 193 grados de libertad y p = 0.961) seguida de la filantrópica y legal, ya que éstas últimas tampoco tuvieron diferencias significativas (t de –4.370, gl = 193 grados de libertad y p = 0.059). Lo encontrado permite confirmar parcialmente la H_1: Existen diferencias en la percepción de los consumidores acerca de las cuatro dimensiones de la RSE (económica, ética, legal y filantrópica), ya que sólo se encontraron diferencias estadísticamente significativas al comparar la dimensión económica (que fue la menos valorada por los consumidores) con el resto de las dimensiones de la RSE (filantrópica, legal y ética).

CONCLUSIONES

La Responsabilidad Social Empresarial es en la actualidad, además de un factor importante en las empresas que asumen el compromiso de contribuir al bien común, un factor que puede ser considerado por las mismas como elemento estratégico que les brinde la oportunidad de lograr la preferencia de los consumidores al momento de efectuar sus compras. En este sentido, en este estudio se analizó la responsabilidad social corporativa desde la percepción de los consumidores de tiendas de conveniencia ubicadas en Monclova y Frontera, Coahuila, en México. Los consumidores de las tiendas de conveniencia encuestados tienen un promedio de edad de 31.9 años, siendo el 60.3% mujeres y el 39.7% hombres, y en el nivel de escolaridad de los mismos destaca que en su mayoría con un 44.3% los consumidores han realizado estudios de licenciatura. Los hallazgos de este estudio evidencian que en general los consumidores de las tiendas de

conveniencia apoyan la Responsabilidad Social Empresarial. De manera específica valoran más la dimensión filantrópica de la RSE por lo que están de acuerdo principalmente en que las empresas deben desempeñar un papel importante en nuestra sociedad más allá de la pura generación de beneficios. La dimensión económica de la RSE resultó ser la menos valorada aunque con un valor de aceptación, es decir, que están de acuerdo en que la empresa debe de maximizar las ganancias pero debe primero contribuir al bien común. Se puede concluir que de acuerdo a la percepción de los consumidores no hay diferencias significativas entre el valor que le asignan a las dimensiones de la RSE filantrópica, legal y ética, que fueron las más valoradas y sólo se encontraron diferencia significativas al compararlas con la dimensión económica de la RSE. Como línea de investigación futura se plantea el realizar estudios sobre la percepción de los consumidores que incluya cuales son los factores que consideran importantes para apoyar, a través de su compra, a las empresas que son socialmente responsables.

REFERENCIAS

Freeman, E. (1984). Strategic management: a stakeholders approach. Boston: Pitma.

Cajiga, J. (2018) El concepto de Responsabilidad Social Empresarial, Centro Mexicano para la Filantropía. Recuperado de https://www.cemefi.org/esr/images/stories/pdf/esr/concepto_esr.pdf (Febrero 2018).

Maignan, I. (2001) Consumers' Perceptions of Corporate Social Responsibilities: A Cross-Cultural Comparison. Journal of Business Ethics, v 30, 1, Special Issue on International Management (Mar., 2001), pp. 57-72

Ojeda, R., Mul, J. & López, L. (2016) Análisis de la percepción de los consumidores de Cinépolis sobre la Responsabilidad Social Empresarial. Revista Ciencias Administrativas. Teoría y Práxis, Enero-Junio 2016, Núm.1 Año 12, p. 183-195

Vélez E. (2011). Un recorrido hacia la responsabilidad social corporativa. Revista Ciencias Estratégicas, vol. 19, núm. 25, enero-junio, 2011, p. 55-74, Universidad Pontificia Bolivariana. Colombia.

BIOGRAFÍA

Zóchitl Araiza Garza, Doctora en Administración, actualmente adscrita como investigadora a la Universidad Autónoma de Coahuila, en México, donde es líder del cuerpo académico micros, pequeñas y medianas empresas; cultiva la línea de investigación administración estratégica para el desarrollo de las organizaciones, exponiendo sus contribuciones como ponente en congresos nacionales e internacionales, así como publicando libros, y capítulos de libro de investigación además de artículos en revistas arbitradas e indexadas. Es miembro del cuerpo arbitral de varias revistas de investigación.

Nidia Hernández Castro, Maestra en Administración de Sistemas de Información y candidata al grado de doctor en Administración y Alta Dirección, actualmente se encuentra adscrita a la Universidad Autónoma de Coahuila como profesora de tiempo completo, ha participado como ponente en congresos nacionales e internacionales, ha escrito artículos en revistas arbitradas e indexadas y colabora en proyectos de investigación.

Virginia Hernández Mijares, alumna de posgrado de la Universidad Autónoma de Coahuila, colabora en los proyectos de investigación desarrollados por la Dra. Araiza. Dirección Institucional: Facultad de Contaduría y Administración de la UAdeC, Carretera 57 Km. 4.5, Monclova, Coahuila, México.

ANÁLISIS DE LA ESTRUCTURA TEMPORAL DE LOS TIPOS DE INTERÉS EN COLOMBIA

Mario Alberto Flórez Porras, Universidad Industrial de Santander
Laura Daniela Garcés Carreño, Universidad Manuela Beltrán
Juan Benjamín Duarte Duarte, Universidad Industrial de Santander

RESUMEN

La Estructura Temporal de los Tipos de Interés (ETTI) tiene múltiples aplicaciones en una economía determinada, de hecho, son la base de los sistemas de calificación de riesgo, así mismo, es utilizada para diseñar estrategias de cobertura o para la valoración de instrumentos financieros, además, permite comprender el impacto de la política monetaria en una economía (Abad & Robles, 2003; Julio, Mera, & Revéiz, 2002). *El presente trabajo busca estimar la ETTI en Colombia, tomando como base los datos de negociación diaria de los bonos del estado en el periodo comprendido entre 2002 y 2017, y los subperiodos anteriores y posteriores a la crisis de la subprime, siguiendo la metodología* de *Svensson (1994), esto último con el fin de analizar la evolución de los efectos de la crisis económica mundial del 2008, en el mercado de deuda pública de Colombia.*

PALABRAS CLAVE: Estructura Temporal de los Tipos de Interés, Curva Spot, Curva Forward, Svensson

ANALYSIS OF TERM STRUCTURE OF INTEREST RATES IN COLOMBIA

ABSTRACT

Term Structure of Interest Rates (ETTI) has multiple applications in a given economy, in fact, it´s the basis of risk rating systems, likewise, it´s used to design hedging strategies or for the valuation of financial instruments, it also allows to understand the impact of monetary policy on an economy (Abad y Robles, 2003; Julio, Mera y Hérault, 2002). This paper seeks to estimate the ETTI for Colombia based on daily trading data of government bonds for the period between 2002 and 2017, and subperiods before and after the subprime crisis following Svensson methodology (1994), the latter in order to analyze the effects of the 2008 global economic crisis, on the public market in Colombia.

JEL: C1, F02, F15, F45

KEYWORDS: Term Structure of Interest Rates, Spot Curve, Forward Curve, Svensson

INTRODUCCIÓN

La crisis bursátil mundial comenzó con la caída de la bolsa de Nueva York en octubre de 2008, pero no solo afectó a las bolsas del mundo sino también al mercado interbancario, a los mercados de bonos públicos y privados, las materias primas y el petróleo (Pérez, 2008). En este contexto la estructura temporal de los tipos de interés (ETTI) es un indicador importante de cómo se comportó la economía a nivel mundial durante este período y permite analizar qué efecto tuvieron las políticas monetarias sobre la curva. La ETTI relaciona la tasa de rendimiento con el plazo de vencimiento de los bonos emitidos por el estado, también denominados bonos públicos, estos son los instrumentos de renta fija comercializados por el ministerio financiero de las economías o por el banco central de cada país. En teoría, los bonos públicos carecen de

riesgo de insolvencia y no tienen problemas de liquidez, pues el mercado de dichos instrumentos del estado es el más activo de cualquier país (Mascareñas, 2013). Aunque en ocasiones se toma como sinónimo a la curva de rendimientos al vencimiento de los bonos con la estructura temporal de los tipos de interés, no es correcto, ya que el término ETTI debe ser reservado para la curva de rendimientos cero-cupón, también denominada curva spot (Choudhry, 2001).

Teniendo en cuenta lo expuesto anteriormente, el propósito del presente trabajo es realizar un análisis empírico de la estructura temporal de los tipos de interés en Colombia durante el período de pre y pos crisis de las subprime. Para ello se estiman los parámetros de la forma funcional propuesta por Svensson (1994), mediante la metaheurística de Evolución Diferencial para el período de 2002 a 2017. El siguiente trabajo está estructurado iniciando con la introducción, seguido de cuatro secciones adicionales: en la primera se hace una breve revisión de la literatura, en la sección dos se expone la metodología, en la tres se analizan los resultados y por último se presentan las conclusiones.

REVISIÓN LITERARIA

La estructura temporal de los tipos de interés (ETTI) es una herramienta útil en diferentes áreas de estudio y sectores de la economía, así como también en las finanzas, ya que permite la valoración de diversos activos financieros, la evaluación del riesgo y el diseño de estrategias de cobertura, desde el punto de vista macroeconómico, permite estudiar el impacto de las políticas monetarias en una economía determinada (Abad & Robles, 2003; Julio, Mera, & Revéiz, 2002). Esta estructura ha sido ampliamente objeto de estudio, destacándose el trabajo de David Durand en 1942, en el cual, propone una curva de rendimientos de los bonos corporativos que denomina basic yields y la compara con la curva de rendimiento de los bonos del estado. A partir de este estudio, diferentes autores han propuesto diversas metodologías para estimar la ETTI, de los cuales se destacan: la propuesta por Chambers, Carleton y Waldman en 1984 quienes encuentran que un polinomio de grado 6, es el que mejor se ajusta a los bonos públicos de Estados Unidos; en este sentido, Nelson y Siegel en el año 1987 diseñaron una metodología para modelar la curva de rendimientos, usando una regresión que relaciona el rendimiento con la madures del bono a partir de tres términos con sus respectivos coeficientes, encontrando una alta correlación entre el valor presente de los bonos de largo plazo con el ajuste de la curva y el precio actual del bono; posteriormente Svensson en 1994 amplía la forma funcional propuesta por Nelson y Siegel, agregando un nuevo termino de regresión que según su autor, mejora el ajuste de la curva, y concluye que el nuevo modelo propuesto realiza un muy buen ajuste en aquellos relativamente pocos escenarios en donde la original forma de Nelson y Siegel no es suficiente. La ETTI puede tomar diferentes formas dependiendo de la situación macroeconómica, entre ellas se encuentra: la forma normal en la que la curva se inclina suavemente a medida que la madurez aumenta, la forma de pendiente positiva en la que las tasas a largo plazo son sustancialmente mayores a las tasas a corto plazo, la forma de pendiente negativa en la que las tasas a corto plazo son mayores a las tasas a corto plazo y la forma jorobada en donde las tasas aumentan en el corto plazo hasta que llegan a una cima (joroba) en el mediano plazo y luego bajan en el largo plazo (Choudhry, 2001). En el caso colombiano, Julio (2007) estima la curva spot mensualmente, utilizando para este propósito la forma funcional de Nelson y Siegel, adicionalmente, prueba la teoría de las expectativas comparando las tasas forward implícitas con las tasas observadas expost.

METODOLOGÍA

Los datos de entrada considerados en el presente trabajo corresponden a los cierres diarios de transacciones de bonos del estado en Colombia para el período comprendido entre 2002 y 2017, descargados de la página del Banco de la República. Los datos fueron depurados, tomando únicamente los bonos con tasa fija (no indexada ni variable). Se selecciona un día por mes a partir de una ponderación de la cantidad de bonos y el intervalo de vencimientos de cada día, lo anterior se divide en dos subperiodos de pre y pos crisis económica subprime, siendo la fecha de corte octubre de 2008, con el fin de conocer el impacto que tiene

está crisis en el mercado de renta fija de Colombia. Para determinar la estructura temporal de los tipos de interés, se estima la tasa spot con la forma funcional propuesta por Svensson (1994) representada en la ecuación (1) mediante la meta-heurística de Evolución Diferencial para cada día seleccionado. Con el fin de analizar su evolución, se grafica la ETTI de 2002 a 2017, así mismo, se estudia el efecto de la crisis subprime, mediante sus respectivas curvas presentadas en las Figura 2 y Figura 3, en estas gráficas el período de precrisis es representado por los meses de julio, agosto, octubre y diciembre de 2008 y el período de poscrisis por los meses de diciembre de 2008; febrero, abril, junio y diciembre de 2009; y junio de 2010.

$$i(m;b) = \beta_0 + \beta_1 \frac{1 - e^{\frac{-m}{\tau_1}}}{\frac{m}{\tau_1}} + \beta_2 \left(\frac{1 - e^{\frac{-m}{\tau_1}}}{\frac{m}{\tau_1}} - e^{\frac{-m}{\tau_1}} \right) + \beta_3 \left(\frac{1 - e^{\frac{-m}{\tau_2}}}{\frac{m}{\tau_2}} - e^{\frac{-m}{\tau_2}} \right) \quad (1)$$

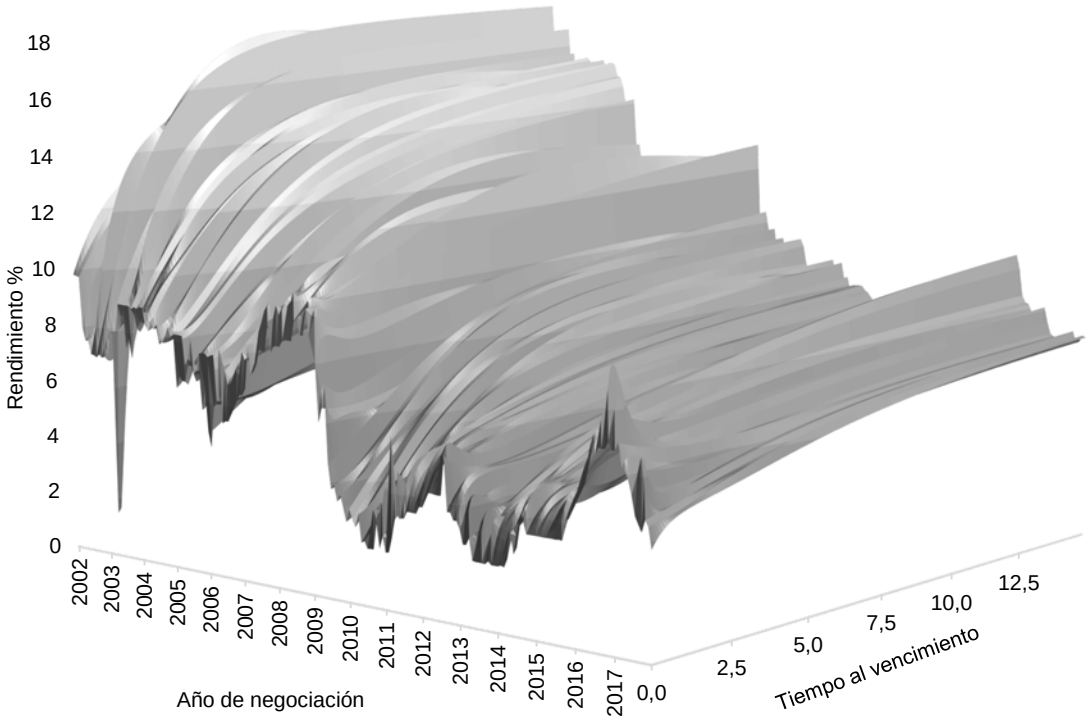
En la ecuación (1): i representa la tasa spot para el tiempo a vencimiento m que depende de los parámetros $\beta_0, \beta_1, \beta_2, \tau_1, \beta_3$ y τ_2 que se estiman mediante el algoritmo de Evolución Diferencial. Como lo evidencian Gilli, Große, y Schumann (2010), el parámetro β_0 es independiente del tiempo al vencimiento y es interpretado como el nivel a largo plazo. β_1 es ponderado por una función del tiempo al vencimiento, la cual es igual a 1 para $m = 0$ y decrece exponencialmente a 0 a medida que m crece, por lo tanto su influencia solo se observa en el corto plazo. β_2 es ponderada por una función que es cero para $m = 0$, se incrementa y luego decrece de nuevo a cero cuando m aumenta, lo que añade una joroba a la curva. Por último, el parámetro β_3 añade una segunda joroba para los casos que sea necesaria.

RESULTADOS

A continuación, se presentan los resultados del presente trabajo: inicialmente se analiza la evolución histórica de la ETTI para Colombia de 2002 a 2017 a partir de la Figura 1; luego, se presenta la ETTI para fechas seleccionadas en el período de pre crisis en la Figura 2; finalmente la Figura 3 muestra la ETTI para fechas seleccionadas en el período de pos crisis.

En la se muestra la curva spot para Colombia entre enero de 2002 y diciembre de 2017 utilizando la forma funcional de Svensson (1994) descrita en la metodología. Como se puede observar al inicio del período de estudio, entre 2002 y 2004, se identifica una curva de pendiente positiva con una marcada diferencia entre las tasas de corto y largo plazo, después, a partir del 2005 comienza a bajar el nivel de la curva y a aplanarse, lo que significa una caída general de las tasas de interés y una disminución en el spread de tasas a largo plazo respecto a tasas a corto plazo. Entre enero de 2006 y diciembre de 2008 el nivel de las tasas de interés aumenta un promedio de 3,9% e inmediatamente después de que tuvo lugar la crisis económica de las subprime, la curva tiene una abrupta caída promedio del 4,6% entre diciembre de 2008 y diciembre de 2009. Entre los años 2010 y 2015 la curva tiene poca variación en su nivel y en su forma, luego, entre diciembre de 2015 y junio de 2016 se destaca un aumento en el nivel de las tasas a corto plazo de 2% y una disminución de las tasas a largo plazo de 1%, lo cual posiblemente se debe al aumento de la tasa de cambio del peso colombiano frente al dólar generada por la caída de los precios del petróleo. Por último a partir de 2016 la ETTI toma la forma de pendiente negativa o invertida, que como lo señala Choudhry (2008) significa que las tasas a corto plazo son mayores que las tasas a mediano y largo plazo.

Figura 1: Curva Spot de los Bonos del Estado de Colombia Entre 2002 Y 2017

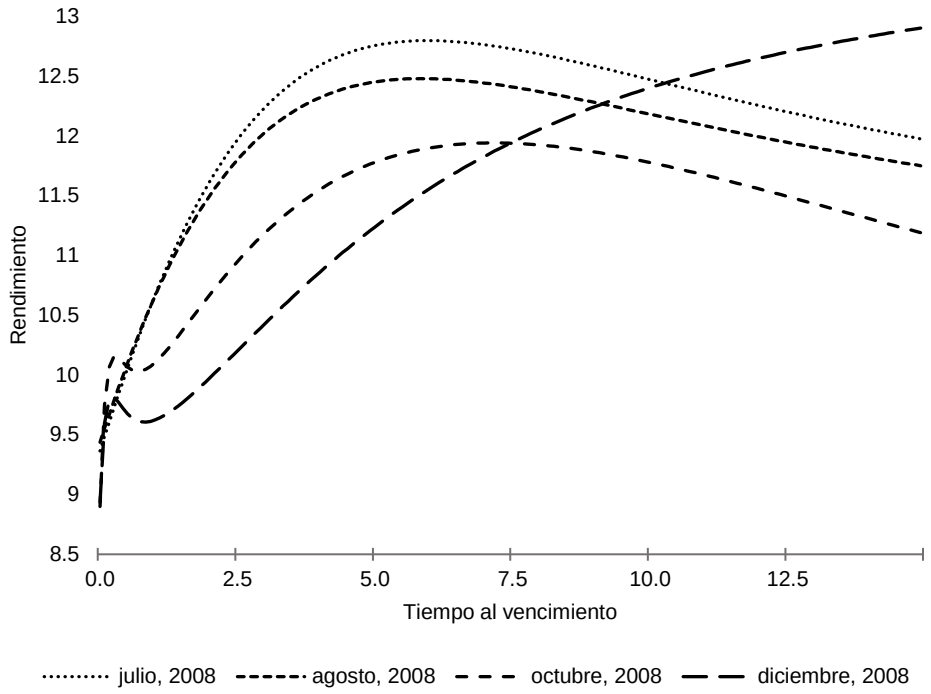


En esta figura se presenta la curva spot estimada con la forma funcional propuesta por Svensson. Los datos base para estimar la curva fueron tomados del Sistema de Negociación Electrónica (SEN) del Banco Central de la República. El horizonte de tiempo se encuentra entre enero de 2002 y diciembre de 2017 (todo el período). El eje vertical representa la tasa spot calculada; que el eje de profundidad representa la ventana de tiempo de estudio; mientras el eje de profundidad representa el tiempo al vencimiento de cada tasa spot. Por otro lado, en la Figura 2 se grafican las curvas spot precrisis del 2008 para los meses de julio, agosto, octubre y diciembre de ese año. Se observa que las gráficas de julio y agosto tienen la misma forma, pero se manifiestan diferencias del 0,25% en las tasas de mediano y largo plazo, mientras que en el mes de octubre la tasa a un día baja 0,5%, pasa del 9,4% al 8,9% efectivo anual respecto a la de agosto, dicha diferencia se mantiene en el mediano y largo plazo. Las curvas de octubre y diciembre toman una forma jorobada. En el caso de diciembre las tasas a corto plazo bajan de nuevo respecto a las de octubre, pero las de largo plazo aumentan, este descenso en el corto plazo se debe a que en diciembre de 2008 la tasa de política monetaria bajó un 0,5% lo que afectó las tasas spot a corto plazo, una explicación para el aumento en las tasas a largo plazo es que los inversores aumentan la prima a plazo por el riesgo de variación de la inflación, debido a la crisis económica mundial que tuvo lugar dos meses atrás.

En la Figura 3 se observan los meses del período poscrisis. En esta gráfica la curva de diciembre de 2008 parece más plana que en la Figura 2, se debe a que el spread entre corto y largo plazo aumentó considerablemente. En diciembre de 2008, febrero y abril de 2009 el spread se encuentra entre 2% y 3,5% mientras que en junio y diciembre de 2009; y junio de 2010 el spread es de 8%, 5% y 5% respectivamente, lo cual significa que, aunque no se pueda advertir en la gráfica, la curvatura de la ETTI aumentó en este período. El nivel de la curva ha bajado de diciembre de 2008 a abril de 2009, en junio de 2009 sube de nuevo, pero comienza a bajar hasta junio de 2010. El cambio en el spread se debe a que de diciembre de

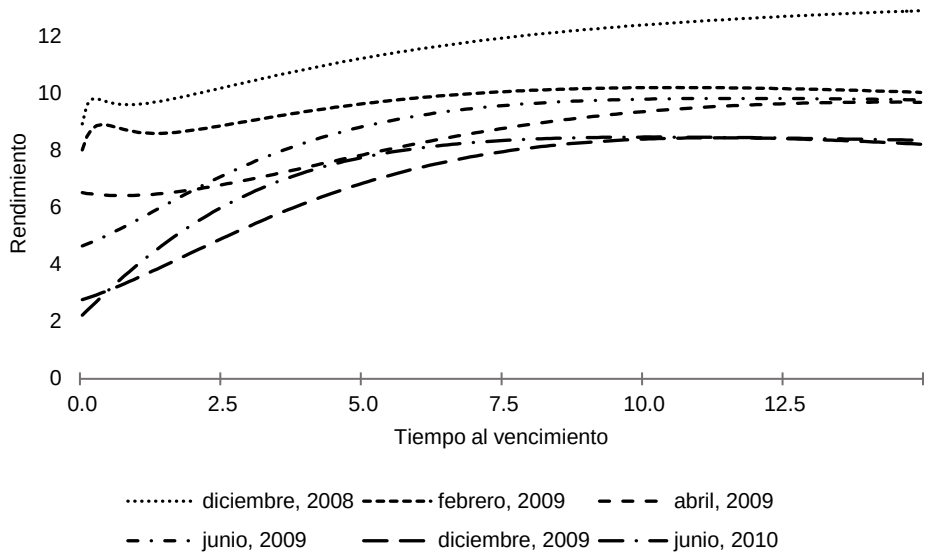
2008 a junio de 2010 el banco central de Colombia bajó la tasa de política monetaria de 9,5% a 3% con el fin de impulsar la economía luego de la crisis de octubre de 2008, lo que influyó en las tasas a corto plazo, mientras que las tasas de largo plazo bajaron, pero no al mismo nivel.

Figura 2: Curva Spot Para los Meses de Julio, Agosto, Octubre y Diciembre de 2008



En esta figura se presentan las curvas spot estimadas con la forma funcional de Svensson para meses seleccionados en el segundo semestre del año 2008, incluyendo octubre, mes en que se dio la crisis económica subprime.

Figura 3: Curva Spot Para los Meses de Diciembre de 2008; Febrero, Abril, Junio y Diciembre de 2009; y Junio de 2010



En esta figura se presentan las curvas spot estimadas con la forma funcional de Svensson para meses seleccionados luego de la crisis económica subprime de 2008. La Tabla 1 muestra las raíces del error cuadrático medio (RMSE) y sus máximos para los rendimientos y los precios de los bonos. Se observa que el error medio y el máximo error en el rendimiento es bajo, esto significa que se obtiene un buen ajuste de la curva mediante la metaheurística de Evolución Diferencial. Los errores medios en el precio son comparativamente mayores que los del rendimiento, esto se debe a que el modelo se ajustó para los rendimientos y no para los precios, de haberse hecho para estos últimos se podría realizar una mejor aproximación en la valoración del precio. Teniendo en cuenta que el objetivo de este trabajo es construir la ETTI es por ello que el ajuste se hace con los rendimientos, tal como se puede apreciar en la Figura 2Figura 3.

Tabla 1: Estadísticas de la Estimación

	RMSE de los Rendimientos	**Máximo Error de los Rendimientos**	**RMSE de los Precios**	**Máximo Error de los Precios**
Promedio	0,135229491	0,300664173	0,405954112	0,968337524
Desviación estándar	0,079273909	0,217975668	0,240817447	0,618283137

Esta tabla muestra las estadísticas de la estimación de la forma funcional de Svensson mediante la metaheurística de Evolución diferencia. RMSE significa Root Mean Squared Error, es decir, la raíz del error cuadrático medio. Los valores de RMSE son un promedio de todo el período de estudio. El máximo error se refiere al máximo error absoluto en una fecha de negociación dada.

CONCLUSIONES

Al analizar los resultados se observa que la estructura temporal sufre cambios significativos en su nivel y en el spread entre tasas a corto y a largo plazo debido a la crisis económica subprime, además se observa que la tasa de política monetaria, mecanismo de control del banco central, tiene influencia en las tasas de corto plazo de la estructura temporal, pero tiene una significativamente menor influencia en las tasas a largo plazo. Por otro lado, al evaluar el comportamiento de las tasas spot pre y poscrisis se puede ver que antes de octubre de 2008 las tasas de interés tenían un comportamiento alcista, mientras que después de este mes baja el nivel de las tasas de interés y se mantiene relativamente constante hasta 2014.

REFERENCIAS

Abad, P., & Robles, M. D. (2003). Estructura temporal de los tipos de interes: teoria y evidencia empirica. Revista Asturiana de Economía, (27), 7–47.

Chambers, D. R., Carleton, W. T., & Waldman, D. W. (1984). A new approach to estimation of the term structure of interest rates. Journal of Financial and Quantitative Analysis, 19(3), 233–252. https://doi.org/10.2307/2331088

Choudhry, M. (2001). The bond and money markets: strategy, trading, analysis. Oxford: Butterworth-Heinemann. https://doi.org/10.1016/B978-0-7506-4677-2.50086-3

Choudhry, M. (2008). Analyzing and Interpreting the Yield Curve. En F. J. Fabozzi (Ed.), Handbook of Finance (2a ed., Vol. 3, pp. 455–462). John Wiley & Sons. https://doi.org/10.1002/9780470404324.hof002046

Durand, D. (1942). Basic yields of corporate bonds, 1900-1942. NBER's Technical Paper. New York: NBER. Recuperado a partir de http://www.nber.org/chapters/c9268.pdf

Gilli, M., Große, S., & Schumann, E. (2010). Calibrating the Nelson Siegel Svensson model. Comisef Working Papers Series, (March), 1–22. Recuperado a partir de comisef.eu/files/wps031.pdf
Julio, J., Mera, S., & Revéiz, A. (2002). La curva Spot (Cero Cupón) Estimación con splines cúbicos suavizados, usos y ejemplos (Borradores de economía No. 213).

Julio Román, J. M. (2007). Does the Spot Curve Contain Information on Future Monetary Policy in Colombia? (Borradores de economía). Banco de la República. Recuperado a partir de https://www.banrep.gov.co/en/borrador-463

Mascareñas, J. (2013). La estructura temporal de los tipos de interés. Monografias de Juan Mascareña sobre Finanzas Corporativas, 1–29.

Nelson, C. R., & Siegel, A. F. (1987). Parsimonious Modeling of Yield Curves. The Journal of Business, 60(4), 473–489. https://doi.org/10.1086/296409

Pérez, C. (2008). El “crash” de octubre de 2008. Recuperado el 19 de febrero de 2018, a partir de https://elpais.com/diario/2008/10/11/economia/1223676001_850215.html

Svensson, L. E. O. (1994). Estimating and interpreting forward interes rates: Sweden 1992-1994, (4871), 1–49. https://doi.org/10.3386/w4871

BIOGRAFÍA

Mario Alberto Flórez Porras es Estudiante de Ingeniería Industrial de la Universidad Industrial de Santander. Se puede contactar en la Escuela de Estudios Industriales y Empresariales, Universidad Industrial de Santander, Carrera 27, Calle 9, Bucaramanga, Colombia.

Laura Daniela Garcés Carreño es Magister en Ingeniería Industrial de la Universidad Industrial de Santander. Profesora e investigadora en la Universidad Manuela Beltrán. Docente cátedra en la Universidad Industrial de Santander. Se puede contactar en la Universidad Manuela Beltrán, Calle 33 No. 27-12, Bucaramanga, Colombia.

Juan Benjamín Duarte Duarte es Doctor en Finanzas de Empresa por la Universidad Complutense de Madrid. Profesor planta de tiempo completo en la Universidad Industrial de Santander. Se puede contactar en la Escuela de Estudios Industriales y Empresariales, Universidad Industrial de Santander, Carrera 27, Calle 9, Bucaramanga, Colombia.

ESTUDIO COMPARATIVO DE LA SATISFACCIÓN LABORAL DE UNA EMPRESA

Maricela Carolina Peña Cárdenas, Universidad Autónoma de Coahuila-México
Adriana Guadaupe Chávez Macías, Universidad Autónoma de Coahuila-México
Cristina del Pilar López Saldana, Universidad Autónoma de Coahuila-México
Caleb Alvarez Cervantes , Universidad Autónoma de Coahuila-México

RESUMEN

El propósito del presente trabajo de investigación fue realizar un estudio comparativo del nivel de satisfacción laboral de los trabajadores de una empresa comercial de Monclova, Coahuila. Para la realización de este estudio se determinó que la Muestra fuese por consenso, formada por un total de 133 trabajadores de tres sucursales de una empresa comercial; a quienes se les aplicó un cuestionario estructurado, tipo escala de Likert, que consta de 40 reactivos correspondientes a 10 variables; para la fiabilidad del instrumento se utilizó la prueba Alfa de Cronbach, obteniéndose un coeficiente de consistencia interna de 0.952. Una vez tabulados los datos, el tratamiento estadístico consistió en calcular Frecuencias, Medias, Coeficientes de Contingencia y Niveles de Significancia, usando el programa SPSS (versión 21.0).

PALABRAS CLAVE: Satisfacción Laboral, Factores Motivadores y Factores Higiénicos

COMPARATIVE STUDY OF THE LABOR SATISFACTION OF A COMPANY

ABSTRACT

The purpose of this research work was to conduct a comparative study of the level of job satisfaction of workers in a commercial company in Monclova, Coahuila. For the realization of this study it was determined that the sample was by consensus, formed by a total of 133 workers from three branches of a commercial company; to whom a structured questionnaire, like the Likert scale, was applied, consisting of 40 items corresponding to 10 varaiables; for the reliability of the instrument to Cronbach's Alpha test was used, obtaining an internal consistency coefficient of 0.952. Once the data tabulated, the satistical treatment consisted in calculating Frequencies, Means, Contingency Coefficients and Levels of Significance, using the SPSS program (version 21.0).

KEY WORDS: Labor Satisfaction, Motivating Factors and Hygienic Factors

INTRODUCCIÓN

Uno de los problemas en el desempeño ocasionado en gran medida por conflictos internos en los individuos que forman parte de la empresa, es la falta de satisfacción laboral la cual inhibe el desarrollo de un trabajo creativo e innovador. Un proceso relacionado con ello, es el relativo a la motivación laboral. La satisfacción en el trabajo como una actitud se distingue básicamente de la motivación para trabajar, en que esta última se refiere a la clase y selección de conducta, así como a su fuerza e intensidad, mientras que la satisfacción se concentra en los sentimientos afectivos frente al trabajo y a las posibles consecuencias que se derivan de él. (Weinert, 1985). Es por eso que Locke (1976) define la Satisfacción laboral en un estado emocional positivo o placentero resultante de la percepción subjetiva de las experiencias laborales de los trabajadores. De acuerdo con Spector (2002), la satisfacción laboral produce importantes aspectos vinculados con los

empleados y las organizaciones, desde el desempeño laboral hasta la salud y la longevidad. Por lo cual, es importante el estudio de la satisfacción laboral de los trabajadores en dos líneas principales: la experiencia del empleado y el impacto que produce en la organización. En este texto se enfatiza la experiencia del trabajador, en la que interviene la perspectiva del capital humano. El objetivo del presente estudio es realizar un estudio comparativo del nivel de satisfacción laboral de los trabajadores de tres sucurusal de una empresa de cadena comercial de tiendas departamentales de localizada en Monclova, Coahuila.

REVISIÓN LITERARIA

Satisfacción Laboral

García, D. (2010) menciona que desde 1935, Hoppock realiza las primeras investigaciones sobre la satisfacción laboral, lo que modificó esencialmente la forma de percibir la relación entre el individuo que trabaja y su actividad laboral. De este modo, el análisis de esta variable se convirtió en un tema recurrente en el estudio del ambiente organizacional debido a sus impedimentos en el funcionamiento de las organizaciones y en la calidad de vida del trabajador. Dentro del ámbito de las organizaciones, hoy en día existe un logro especial por el desarrollo de la gestión de los recursos humanos. Tanto la motivación como la satisfacción laboral han sido temas objeto de estudio de investigaciones, cuyos resultados han hecho aportaciones significativas para entender el comportamiento organizacional. La satisfacción laboral se constituye en uno de los productos más importantes del trabajo humano al grado de llegarse a afirmar que un trabajador satisfecho tiende a mostrar un mejor desempeño (Barraza & Ortega, 2009, citado por Jaik Dipp et al, 2010) o que un trabajador contento es un trabajador productivo (Atalaya, 1999).

Motivación

La motivación, según Espada (2006), citado por Ramírez, et al (2008), "es un factor emocional básico para el ser humano y para cualquier profesional"; estar motivado significa "realizar las tareas cotidianas sin apatía y sin un sobreesfuerzo adicional, aunque para unos el trabajo o las actividades de todo orden pueden representar una carga, para otros es un acicate, un revulsivo y a veces una liberación". Campbell, et al (1970) clasifican las teorías de la motivación de la siguiente manera:

Teorías de Proceso: que se centran en la descripción de la forma de potenciar, dirigir y terminar la conducta en el trabajo, entre las cuales se encuentran la Teoría de Path-Goal de Georgopolus, Mahoney y Jones (1957), Teoría VIE o de las Expectativas de Vroom (1964), teoría de la equidad de Adams, el Modelo de circulación de Porter y Lawler (1968), y la teoría de las metas de Locke (1969).

Teorías de Contenido: que tratan de definir los aspectos y factores específicos que motivan a las personas a trabajar, dentro de las cuales se incluyen la de Jerarquía de las necesidades de Maslow (1954), la teoría Bifactorial de Herzberg (1959), de teoría de las Motivaciones sociales de McClelland (1961), Teoría X-Y de McGregor (1960), la teoría ERC de Alderfer (1972).

Unas de las teorías motivacionales que nos ayuda a interpretar la satisfacción laboral del personal de la empresa objeto del presente estudio, es la teoría de Motivación e Higiene de Herzberg (1987), quien hace referencia a dos factores: el de satisfacción o intrínseco y el de insatisfacción o extrínseco también denominado higiénico. El primero se refiere a las condiciones que tienen relación directa con el contenido del puesto de trabajo y está integrado por las siguientes categorías: ascensos, el trabajo en sí mismo, el sentido del logro, posibilidades de crecimiento, responsabilidad y reconocimiento; mientras que el segundo factor (insatisfacción, extrínseco o higiénico), se refiere a las condiciones que rodean al individuo al realizar su trabajo y que pueden ser psicológicamente poco saludables para el trabajador, el cual está integrado por categorías tales como: condiciones de trabajo, administración y políticas de la empresa, relaciones interpersonales con los compañeros de trabajo, relaciones interpersonales con el supervisor o jefe

inmediato, supervisión técnica, salarios y prestaciones, seguridad en el trabajo, status y vida personal. En los últimos años ha aumentado el interés por realizar investigaciones que se centran básicamente en el análisis de dos tipos de variables precursoras de la satisfacción laboral, como lo exponen Revuelto y Fernández (2001): a) las características demográficas de los empleados y b) las características del entorno del trabajo. "Entre las primeras se ha estudiado la relación de la satisfacción laboral con la raza, el género, el estado civil, el nivel educativo, la edad, la antigüedad, el trabajo asignado etc., mientras que entre las segundas se han analizado atributos del puesto tomando las tesis planteadas por autores como Hackman y Oldham (1980) de que las principales fuentes de satisfacción son intrínsecas al trabajo y se derivan del contenido y del contexto inmediato en que éste se desarrolla".

Olivares, et al. (2006) llevaron a cabo una investigación, cuyo propósito es determinar el nivel de satisfacción laboral de 36 docentes de Odontología de la Universidad Peruana Cayetano Heredia. Los resultados que se obtuvieron fue que la satisfacción laboral por la institución fue buena; la satisfacción laboral por la remuneración, tensión laboral y condición laboral fue regular. Y en cuanto a la satisfacción laboral de los docentes según el sexo, edad, años de docencia, condición, categoría y dedicación obtuvieron un calificativo de regular, al igual que la satisfacción laboral global.

Alonso (2008) se concentra en determinar, si existen diferencias en la satisfacción laboral en función del sexo, escala administrativas, tipo de contrato y antigüedad en la Universidad de Huelva, teniendo como referencia el Modelo de las carencias del trabajador y la definición de insatisfacción (Herzberg, 1959). Y los resultados muestran un nivel más alto de satisfacción laboral en las mujeres, los trabajadores de más edad y con un mayor nivel de antigüedad, así como en los que tienen un contrato de interino. Camacho y Arias (2010) efectuaron una investigación, cuyo objetivo fue identificar posibles diferencias entre la satisfacción con el trabajo y con el liderazgo, derivadas de algunas variables demográficas comunes: sexo, edad, estado civil, antigüedad y nivel de estudios. Los resultados fueron que el porcentaje de hombres fue ligeramente inferior al de mujeres; las edades predominantes estuvieron entre 31 y 50 años; la mayoría estaba casada, con escolaridad de nivel profesional; y en cuanto a la antigüedad en la institución estuvo concentrada en tres rangos: 1-5, 5-10 y 10-20 años. El nivel medio de la Satisfacción con el trabajo resultó superior al de la Satisfacción con la supervisión. No se encontraron diferencias significativas por Sexo en ninguno de los dos tipos de Satisfacción.

Ramos y Padilla (2016) realizaron un estudio para identificar los factores de la satisfacción laboral del personal administrativo de la Administración Central de la Universidad Autónoma de Zacatecas. Los resultados muestran que el enotrno laboral que existe en la Adminsitración Central existe mayor nivel de satisfacción en los facotres intrísecos, que en los factores estrínsecos. Los factores mejor valorados fueron el Logro personal y Responsabilidad-Realización. En cuanto a las características sociodemográficas los resultados obtenidos son: con respecto a la edad la mayor parte 66% se encuentran en el rango de 31 a 50 años de edad, un 21% se encuentran entre los 21 y 30 años; y el restante 12% son trabajdores mayores de 51 años. La preparación académica, el 16% cuenta sólo con estudios de secundaria, 33% con estudios de preparatoria o carrera técnica, el 40% con nivel de licienciatura, 9% con estudios de posgrado y el 4% con primaria. Respecto a la antigüedad del personal el 22% son menores a 5 años de servicio, el 24% se ubican enre los 6 y 10 años de servicio, un 15% cuentan con 11 a 15 años, 14% entre los 16 a 20 años y un 4% tiene una antigüedad mayor a 31 años.

METODOLOGÍA

El diseño metodológico corresponde a una investigación de campo, transversal, de tipo descriptivo y cuantitativa. La Muestra fue determinada por conveniencia, considerándose a un total de 133 trabajadores, distribuidos en tres sucursales la "A" 55 trabajadores, la "B" 45 trabajadores y la "C" 33 trabajadores de la empresa en estudio. Para efectos de la recolección de la información se rediseño un cuestionario en base al JSS, Job Satisfaction Survey de Spector (1985) que consta de 36 ítems, 4 de cada una de 9 variables, a la

que se le agregó una Variable denominada *Condiciones del área de trabajo* que contiene 4 ítems, quedando así constituida por 40 reactivos distribuidos en un total de 10 variables, en una escala tipo Likert, con 6 opciones de respuesta. Para determinar la confiabilidad del instrumento, los resultados fueron sometidos a la prueba de Alfa de Cronbach resultando un índice de 0.952, considerado como aceptable, conforme a Kline citado por Tejada (2004) quien menciona que los "coeficientes de confiabilidad de alrededor de 0.90 se consideran excelentes, valores alrededor de 0.80 como muy buenos, valores alrededor de 0.70, como adecuados; aquellos menores de 0.50 indican que al menos la mitad de la varianza observada puede ser debida a error al azar, y medidas tan poco confiables deberían ser evitadas". Para el tratamiento estadístico de la información, se tomó como parámento la base de datos elaborado con el programa SSPS (versión 21.0), calculando medias, coeficientes de contingencia y niveles de significancia.

RESULTADOS

En respuesta a los reactivos de las características demográficas se procedió, en primera instancia, a establecer los rangos de la edad, género, antigüedad en la empresa, tipo de contratación y nivel de estudios, calculando las frecuencias, como se presentan en la tabla 2; observándose que la mayoría de los trabajadores conciernen al género femenino representado por 65% en la sucursal "A", en un 69% en la sucursal "B" y en un 76% en la sucursal "C"; en cuanto a la edad tienen un 51% de los trabajadores entre 26 y 35 años en la sucursal "A", en la sucursal "B" cuentan con un 53%, y en la Sucursal "C" representa un 63% de los trabajadores se encuentran en el rango de los Sucursal "A" tienen una antigüedad de 1 a menos de 3 años, en la sucursal "B" el 38% cuentan con una antigüedad menos de 1 año y en cuanto a la sucursal "C" tienen de 1 a 3 años de servicio el 45% de los trabajadores. Con respecto al nivel de estudios se encontró que el 31% de los trabajadores de la sucursal "A", así como el 33% de la sucursal "C" tienen estudios de técnico y preparatoria; y en cuanto en la sucrusal "B" el 36% tienen estudios de preparatoria. Y en relación con el tipo de contratación el 76% de los trabajadores de la sucursal "A", el 58% de la sucursal "B" y el 76% de la sucursal "C" son de base.

Después se procedió a calcular los datos obtenidos del cuestionario rediseñado y basado en el JSS, Job Satisfaction Survey (Spector , 1985). Los resultados de las medias globales de de los trabajadores de cada una de las sucrusales de la empresa en estudio; en el cual los resultados arrojaron que las medias más altas corresponden las variables *Condiciones en el área de trabajo y Beneficios* en cada una de las sucursales. Las variables más bajas recaen en *Sueldos y Políticas* en la Sucursal "A", en cuanto a la Sucursal "B" y la Sucursal "C" corresponden a las variables *Políticas y Recompensas.* Se decidio hacer el cálculo de los coficientes de contingencia de Kendall de las 10 variables del instrumento a fin de conocer si presentan relaciones o asociaciones significativas de las características demográficas edad, antigüedad en la empresa y nivel de estudios por cada una de las sucursales de la empresa en estudio.

Los resultados de la Sucursal "A" muestran que existe una relación muy significativa entre la Antigüedad del trabajador y las variables *Supervisión, Condiciones del área de trabajo y Comunicación*, lo cual indica que el trabajador se siente satisfecho con la forma en que su jefe ejerce la autoridad, con las condiciones de seguidad y de equipo de trabajo, así como de los estilos de comunicación predominante con el jefe y compañeros. Por otro lado, se aprecia que existe una asociación muy significativa entre el Nivel de estudios y la variable de *Recompensas* lo cual revela que el trabajador se siente satisfecho por las recompensas que recibe por el trabajo bien realizado, así como del pago recibio por el trabajo realizado. En la Sucursal "B" en cuanto a Antigüedad en la empresa se percibe una relación significativa con la variable *Comunicación*, es decir, que el trabajador percibe como buenas los estilos de comunicación estblecidos dentro de la empresa. Y por otro lado, se puede observar que existe una relación muy significativa entre el Nivel de Estudios y la variable *Trabajo en Sí*, lo que significa que los sujetos se sienten orgullosos del trabajo que realiza considerando que esté es importante.

Y en la Sucursal "C", se indica que existe una relación muy significativa es la Antigüedad con la variable *Sueldos/Salarios*, lo que quiere decir es que el trabajador percibe que la remuneración recibida es justa por el trabajo realizado. En cuanto, al Nivel de estudios se aprecia que hay una asociación muy significativas con las variables *Promoción, Recompensa y Compañeros de trabajo*, lo que significa que los trabajadores tienen posibilidad de un ascenso, así como reconocimientos por el buen trabajo, y las relaciones establecidas con las personas con quienes conviven en el trabajo son adecuadas.

CONCLUSIONES

Esta investigación en particular, se realizó un estudio comparativo del nivel de satisfacción laboral de los trabajadores de tres sucursales una empresa del sector comercio, llegándose a las siguientes conclusiones: Los trabajdores de la empresa en estudio manifiestan estar a gusto y orgullosos por el trabajo que realizan y que éste es importante, que los sueldos que perciben son los adecuados; que las políticas y procedimientos a seguir son de conocimiento de cada uno de ellos y que el reconocimiento que reciben por su desempeño proviene tanto de parte de los compañeros como de sus superior.

REFERENCIAS

Alonso, P. (2008) *Estudio comparativo de la satisfacción laboral en el personal de administración*. Revista de Psicología del Trabajo y de las Organizaciones. Vol. 24, n. º 1, pp. 25-40.

Atalaya, M. C. (1999) *Satisfacción laboral y productividad*. Revista de Psicología. Año III Nº 5. Septiembre.

Camacho, C. y Arias, F. (2010) *Satisfacción con el trabajo, con el liderazgo y algunas variables demográficas en profesores*. Área de Investigación: Administración de Recursos Humanos y Comportamiento Organizacional. XV Congreso Internacional de Contaduría, Administración e Informática.

Campbell, et al. (1970). *Managerial behavior, performance, and effectiveness*. New York: McGraw-Hill.

García, D. (2010). *Satisfacción Laboral. Una aproximación teórica*, en Contribuciones a las Ciencias Sociales, julio 2010. www.eumed.net/rev/cccss/09/dgv.htm

Herzberg et al (1987). *Un vez más: ¿Cómo motivar a los empleados?* Harvard Business Review. Sept/Oct/1987. Vol. 65, Issues, p.p. 109-120.

Locke E. (1976). *The nature and causes of job satisfaction.* En: Dunnette M., editor. Handbook of industrial and organizational psychology. Chicago: Rand McNally; 1976. p. 1297-1349.

Olivares, J. et al. (2006). *Satisfacción laboral de docentes universitarios del Departamento Académico de Clínica Estomatológica*. Rev Estomatol Herediana; 16 (1)

Ramírez, R. et al (2008). *La motivación laboral, factor fundamental para el logro de objetivos organizacionales: Caso empresa manufacturera de tubería de acero.* Daena: International Journal of Good Conscience. Vol. 3, No. 1, pp. 143-185

Ramos, G. y Padilla, L. (2016). *Satisfacción laboral del perosnal adminsitrativo de la adminsitración central de la universidad autónoma de Zacatecas.* Memoria del IX Congreso de la Red Internacional de Investigadores en Competitividad. 218 -237. ISBN 978-607-96203-0-5.

Revuelto, L. y Fernández, R. (2001) *Introducción a la Problemática de la Satisfacción en el Trabajo de los Empleados Públicos.* XI Congreso Nacional de ACEDE. Universidad de Valencia.

Spector, P. (1985). *Measurement of human service staff satisfaction: Development of the Job Satisfaction Survey*. American Journal of Community Psychology, 13, 693-713.

Spector, P. (2002). *Psicología industrial y organizacional: investigación y práctica*. México: El Manual Moderno.

Tejada, J. (2004). "*Administración de la Calidad: Prácticas organizacionales percibidas y el compromiso de los trabajadores hacia la organización*". Tesis para obtener el grado de doctor en administración.

Centro de Ciencias Económicas y Administrativas, Universidad Autónoma de Aguascalientes. Doctorado Interinstitucional en Administración. México.

Weinert (l985). *La "satisfacción en el trabajo" y su proyección en la enseñanza*. Revista de curriculum y formación del profesorado, No. 6, pp 297-298. Univ. de Granada. España. www/ugr.es/-recfpro7rev6ICOL5.pdf

BIOGRAFÍA

Maricela Carolina Peña Cárdenas, Maestra en Administración de Empresas, actualmente adscrita como investigadora en la Facultad de Contaduría y Administración – Unidad Norte de la Universidad Autónoma de Coahuila, en México.

Adriana Guadalupe Chávez Macías, Maestra en Impuestos, Docente de Tiempo Completo de la Facultad de Contaduría y Administración – Unidad Norte, de la Universidad Autónoma de Coahuila, en México.

Cristina del Pilar López Saldaña, Maestra en Educación, Docente de Tiempo Completo de la Facultad de Contaduría y Administración – Unidad Norte de la Universidad Autónoma de Coahuila, en México,.

Caleb Alvadez Cervantes, alumno de Licenciatura de la Facultad de Contaduría y Administración – Unidad Norte de la Universidad Autónoma de Coahuila, quién colabora en los proyectos de investigación desarrollados por la Maestra Peña.

VALOR PERCIBIDO POR EL EMPLEADO SOBRE SU SATISFACCIÓN LABORAL

Cristina del Pilar López Saldaña, Universidad Autónoma de Coahuila-México
Adriana Guadalupe Chávez Macías, Universidad Autónoma de Coahuila-México
Maricela Carolina Peña Cárdenas, Universidad Autónoma de Coahuila-México
Juanita Lizeth Guevara Garza, Universidad Autónoma de Coahuila-México

RESUMEN

El resultado entre la comparación de los beneficios percibidos y los sacrificios realizados, se convierte en el valor percibido por el empleado el cual tiene influencia sobre la satisfacción laboral. La organización efectiva, se preocupa porque el nivel de valor percibido en cuanto a la satisfacción laboral sea elevado, el cual se puede lograr a través de brindarle al trabajador motivos e inspiraciones tanto internas como externas de la organización. El objetivo de esta investigación se basó en identificar el nivel del valor percibido sobre la satisfacción laboral de los empleados del sector comercial de Monclova, Coahuila, utilizando una metodología cuantitativa, descriptiva y transversal. Los resultados demuestran que las variables que presentan relación más fuerte son la motivación con las compensaciones y la motivación con la participación. Lo que permite concluir que estos son aspectos que la empresa siempre debe tomar en cuenta para que el valor percibido de los trabajadores en cuanto a la satisfacción laboral no disminuya.

PALABRAS CLAVE: Motivación, Compensaciones, Participación, Satisfacción Laboral

VALUE PERCEIVED BY THE EMPLOYEE ON HIS JOB SATISFACTION

ABSTRACT

The result between the comparison of the perceived benefits and the sacrifices made, becomes the value perceived by the employee which has an influence on job satisfaction. The effective organization is concerned because the level of perceived value in terms of job satisfaction is high, which can be achieved through providing the worker with motives and inspirations both internal and external to the organization. The objective of this research was based on identifying the level of perceived value on job satisfaction of employees in the commercial sector of Monclova, Coahuila, using a quantitative, descriptive and cross-sectional methodology. The results show that the variables with the strongest relationship are motivation with compensation and motivation with participation. What allows us to conclude that these are aspects that the company must always take into account so that the perceived value of workers in terms of job satisfaction does not decrease.

KEY WORD: Motivation, Compensation, Participation, Job Satisfaction

INTRODUCCIÓN

Es natural que un trabajador, aprecie las retribuciones que recibe de la empresa por la prestación de su servicio, y el resultado entre la comparación de los beneficios percibidos y los sacrificios realizados, se convierte en el valor percibido por el empleado. Este valor, tiene influencia sobre la satisfacción laboral, es decir la disposición psicológica de la persona hacia su trabajo. Las teorías humanistas sostienen que el trabajador más satisfecho es aquel que satisface mayores necesidades psicológicas y sociales en su empleo y, por tanto, suele poner mayor dedicación a la tarea que realiza. Una elevada satisfacción de los empleados en el trabajo es algo que siempre desea la dirección de toda organización, porque tiende a relacionarse con los resultados positivos, con mayores índices de productividad, lo cual lleva al desarrollo empresarial. Los

empleados satisfechos tienden a ser más productivos, creativos y comprometidos, y si se puede crear un ambiente capaz de atraer, motivar y retener a aquellos que trabajan bien, los sujetos estarán más propensos a tener éxito y ser competitivos, disminuyéndose el costo de la insatisfacción (Rocco, 2009). El objetivo de esta investigación consistió en identificar el nivel del valor percibido sobre la satisfacción laboral de los empleados del sector comercial de Monclova, Coahuila, con la finalidad de aportar un diagnóstico de la situación actual de la organización.

REVISIÓN LITERARIA

Satisfacción Laboral

Siempre ha sido un tema importante para las organizaciones la satisfacción de los empleados y como retenerlos; después de todo, altos niveles de ausentismo y de deserción pueden afectar a los empleados y tener importantes consecuencias para las empresas. El grado de satisfacción que manifiestan los individuos en relación con algunos aspectos del puesto de trabajo actual que ellos desempeñan determina, entre otras cuestiones, sus intenciones de permanencia o no en la empresa (Borra y Gómez, 2012). El término satisfacción en el trabajo se define como "un juicio evaluativo, positivo o negativo, que uno realiza sobre su trabajo o situación laboral". El trabajo es mucho más que las actividades obvias de cada puesto. Considera también las relaciones con compañeros, supervisores, jefes, obedecer reglas, cumplir criterios de desempeño, etc. La evaluación que realiza un empleado de su satisfacción, o insatisfacción, es en sí la suma de diversos elementos. Una persona con alta satisfacción en el trabajo tiene sentimientos positivos acerca de éste, en tanto que otra insatisfecha los tiene negativos (Robbins, 2004).

Componentes de la Satisfacción Laboral

Dentro del valor percibido por el empleado y que repercute en su satisfacción laboral, está el aspecto de las compensaciones. El concepto de compensación incluye todo tipo de recompensas, tanto extrínsecas como intrínsecas, que consideran elementos monetarios y no monetarios, y son recibidas por el empleado como resultado de su trabajo en la organización (Villanueva y González, 2005). Según estos autores, la compensación total se compone de tres grandes elementos: la remuneración base, los incentivos y los beneficios. Un segundo componente es la evaluación del desempeño, la cual aporta una base sistemática para la evaluación de las contribuciones de los empleados, su entrenamiento a fin de que alcancen un mejor desempeño y la adecuada distribución de retribuciones económicas (Davis y Newstrom, 2007). Chiavenato, (2009) toda persona debe recibir retroalimentación respecto de su desempeño, para saber cómo marcha en el trabajo. Sin esta retroalimentación, las personas caminan a ciegas. La evaluación de desempeño debe proporcionar beneficios a la organización y a las personas. Las retribuciones económicas son de valor tanto social como económico y desempeñan un papel importante en un componente esencial de la satisfacción laboral como es la motivación. Robbins (2004) define motivación como los procesos que inciden en la intensidad, dirección y persistencia del esfuerzo que realiza un individuo para la consecución de un objetivo. Las recompensas intrínsecas y extrínsecas, conjuntamente, inciden en la motivación, ya que satisfacen necesidades distintas. Esto significa, por ejemplo, que el dinero no compensará un trabajo aburrido y repetitivo, así como un trabajo interesante no compensará un sueldo bajo (Bedodo y Giglio, 2006). Un último componente es el involucramiento en el trabajo, el cual mide el grado en que una persona se identifica psicológicamente con su empleo y considera el nivel de su desempeño percibido como benéfico para ella. Los empleados con un nivel alto de involucramiento en el trabajo se identifican con la clase de labor que realizan y realmente les importa. (Robbins, 2004) Este autor, también menciona el concepto de percepción del apoyo organizacional, que lo define como el grado en que los empleados creen que la organización valora su contribución y se ocupa de su bienestar. Davis y Newstrom (2007), mencionan que la participación es un importante vehículo para el empowerment a los empleados, que se refiere al involucramiento mental y emocional de los individuos en situaciones grupales que los alienta a contribuir en beneficio de las metas del grupo y a compartir la responsabilidad sobre ellas. Chiavenato (2009)

establece que el Empowerment significa dar poder a los empleados para aprovechar al máximo el talento colectivo, el secreto consiste en utilizar todo el personal, todas las habilidades, todo el tiempo, y dar autoridad y recursos a las personas y dejarlas actuar.

Rocco, (2009) en su trabajo de investigación, reconoce la existencia de la relación entre satisfacción laboral y salario emocional y como esté último ayuda a incrementar la satisfacción. El salario emocional se presenta como una herramienta diferente que es capaz de influir en los niveles de satisfacción de los sujetos, cuando es bien administrado e individualizado. El salario emocional es, tomando palabras de Herzberg, una forma de enriquecimiento del trabajo. Es capaz de hacerlo satisfactorio, novedoso, atractivo y suficiente. Duque Ramírez, et al (2010) mencionan en sus conclusiones que es fundamental reconocer que los empleados no solo necesitan y se sienten satisfechos con dinero, hay más aspectos en los cuales las organizaciones deben incentivarlos. En general el Valor Percibido por el Empleado clarifica la gestión humana y la forma en la cual se puede medir la percepción de los miembros de una organización y facilita la gestión de motivar e incentivar a los mismos, logrando la identificación de focos de inconformidad y su manera de medir y comparar su evolución en el tiempo. Borra y Gómez (2012) en su trabajo de investigación corroboran los dos resultados siguientes: el salario es exógeno en la ecuación de satisfacción laboral y tiene un efecto significativamente positivo sobre la satisfacción laboral y, en segundo lugar, existe un trade-off (perder cierta cualidad a cambio de otra cualidad) entre el salario y las facetas (positivas o negativas) del empleo.

METODOLOGÍA

El diseño metodológico corresponde a una investigación de campo tipo cuantitativa, descriptiva y transversal. Los datos se obtuvieron de una encuesta levantada a 95 empleados de una empresa del sector comercial en la ciudad de Monclova, Coahuila cuya población es de 135 trabajadores, la muestra que se consideró para este estudio fue no probabilística. El instrumento de medición fue un cuestionario rediseñado de Borja y Briseño (2009), el cual se reporta válido y confiable con un alfa de Cronbach de 941. Para la medición de los 27 reactivos, se utilizó una escala de tipo Likert de 1 a 4 (nunca, pocas veces, a veces, siempre). Las variables utilizadas se muestran en la Tabla 1.

Tabla 1: Operacionalización de Variables

Variable	Definición	Preguntas
Compensaciones	Todo aquello que las personas reciben a cambio de su trabajo como empleados de una empresa.	1, 2,3,4,5,6,7,8
Motivación	Tipo de impulsos, deseos, necesidades, anhelos y fuerzas similares	9,10, 11,14,18,20,21,23
Participación del empleado	Significa involucrar a una persona en una cuestión que le afecta con el fin de que contribuyan con conocimientos valiosos para el éxito de la empresa.	12,13,15,16,17,19,22
Evaluación del desempeño	Apreciación del desempeño del individuo en el cargo y de su potencial de desarrollo	24, 25, 26, 27

En esta tabla se muestra la Operacionalización de variables. Fuente: Elaboración propia.

RESULTADOS

Una vez que se procesaron los datos a través del software estadístico SPSS, se obtuvieron los resultados en cuanto a las características demográficas se observó los que obtuvieron mayor porcentaje fueron los siguientes: el 52.6% son hombres, el 33.7% tienen más de 35 años, el 49.5% tienen estudios de preparatoria, y el 52.6% han estado trabajando por más de dos años en la empresa. Tomando en cuenta el diagnóstico realizado, en las tablas 2, 3, 4 y 5 se presentan las puntuaciones promedio y la desviación estándar para cada una de las variables investigadas en base a la respuesta de los trabajadores de las empresas en estudio, donde se puede observar que en todos los indicadores las medias están por encima del promedio lo que representa que el valor percibido por los empleados en cuanto a la satisfacción laboral es positivo, los

aspectos que obtuvieron un mayor promedio son los siguientes: consideran que sus funciones exigen que preste permanente atención y concentración; otro es, que las actividades que realizan son variadas; dos aspectos que obtuvieron el mismo puntaje son que deben ser creativos para desarrollar su trabajo y que les gusta hacer las tareas que tienen asignadas en el trabajo.

Tabla 2: Variable Compensaciones de la Empresa En Estudio

Pregunta	Media	Desviación Estándar
La cantidad de dinero que me pagan corresponde al trabajo que realizo	2.78	1.113
Me gusta el sistema de comisiones, premios económicos e incentivos que recibo	2.64	1.138
La empresa paga todos los recargos que genero por concepto de trabajo de horas extras	2.38	1.178
Me siento valorado por la empresa cuando pienso en el dinero que me pagan	2.71	1.051
La empresa paga oportunamente las bonificaciones e incentivos	2.81	1.123
La empresa es clara en los topes y bonificaciones que paga por cumplimiento de metas	2.73	1.046
Mis trabajos anteriores han sido más satisfactorios que el actual	2.65	1.008
En otros empleos que he tenido no me pagaban tan bien como en este	2.58	0.996

En esta tabla se muestra la variable de Compensaciones. Fuente: Elaboración propia.

Tabla 3: Variable Motivación de la Empresa en Estudio

Pregunta	Media	Desviación Estándar
Me siento motivado realizando mi trabajo	3.02	0.945
Me gusta pertenecer a esta empresa	3.13	0.890
Siento que con las actividades de bienestar social la empresa nos demuestra su interés	2.91	1.032
Me gusta hacer las tareas que tengo asignadas en el trabajo	3.28	0.871
Mi trabajo presenta retos permanentes e importantes	3.05	0.927
Las actividades que realizo de mi trabajo se ajustan a mis gustos	3.14	0.870
Me identifico con las tareas que llevo a cabo	3.13	0.878
La empresa valora todas las actividades que realizo	2.60	1.134

En esta tabla se muestra la variable de Motivación. Fuente: Elaboración propia.

Tabla 4: Variable Participación de la Empresa en Estudio

Pregunta	Media	Desviación Estándar
Mi contribución en el cumplimiento de los objetivos y políticas de la empresa es importante	3.19	0.903
Debo ser creativo para desarrollar mi trabajo	3.28	0.781
Las metas que impone la empresa son claras y razonables de cumplir	3.05	0.949
Estoy de acuerdo con el plan de metas que establece la empresa	2.93	0.992
Las actividades que realizo son variadas	3.39	0.829
Mis funciones exigen que preste permanente atención y concentración	3.46	0.769
Las actividades que hago generan impacto en los proyectos de la empresa	3.03	1.015

En esta tabla se muestra la variable de Participación. Fuente: Elaboración propia.

Tabla 5: Variable Desempeño de la Empresa en Estudio

Pregunta	Media	Desviación Estándar
Mis superiores me informan sobre mi desempeño laboral	2.60	1.206
Obtengo información clara y directa sobre la efectividad de mi trabajo	2.62	1.141
Mis superiores reconocen mis éxitos	2.62	1.150
La manera de evaluación del desempeño que tiene la empresa es clara	2.77	1.086

En esta tabla se muestra la variable de Desempeño. Fuente: Elaboración propia.

En la tabla 6 se presenta un resumen de las cuatro variables que se estudiaron en la empresa, en la cual se identifica que la variable que obtuvo mayor puntaje es la de participación (3.19) mientras que la de puntuación menor en cuanto a la media es desempeño (2.65). Con estos resultados se identificó que la empresa permite el involucramiento de sus trabajadores, sin embargo debe prestar atención al seguimiento del proceso de evaluación del desempeño.

Tabla 6: Puntuaciones Promedio por Variable

Variable	Media	Desviación Estándar
Compensaciones	2.66	1.206
Motivación	3.03	1.141
Participación	3.19	1.150
Desempeño	2.65	1.086

En esta tabla se muestra las variables analizadas. Fuente: Elaboración propia.

CONCLUSIONES

El objetivo de esta investigación fue identificar el nivel del valor percibido sobre la satisfacción laboral de los empleados del sector comercial de Monclova, Coahuila, con la finalidad de aportar un diagnóstico de la situación actual de la organización. De acuerdo a los resultados obtenidos se concluye lo siguiente: los empleados perciben que la empresa en estudio permite que sus trabajadores tengan un alto nivel de participación así como que consideren que las actividades que realizan son enriquecedoras e importantes para el logro de los objetivos de la empresa. Por otro lado es necesario que la empresa preste atención a la forma en que le dan seguimiento a la evaluación del desempeño, una recomendación importante es que la empresa considere que este aspecto tiene como objetivo un plan de mejora por lo que es esencial que se les brinde retroalimentación los trabajadores.

REFERENCIAS

Bedodo Espinoza, V. y Giglio Gallardo, C. (2006). *Motivación laboral y compensaciones: una investigación de orientación teórica.* Tesis doctoral inédita. Facultad de Ciencias Sociales. Universidad de Chile.

Borja Jimeno, Mónica y Briceño Ayala, Augusto (2009) *Diseño de un instrumento para medir cuanto es el valor percibido por los empleados de su compensación salarial, de la empresa Apostar S.A.* Universidad Tecnológica de Pereira, Ingeniería Industrial, Maestría en administración del desarrollo humano y organizacional.

Borra Marcos, Cristina y Gómez García, Francisco (2012) *Satisfacción laboral y salario ¿Compensa la renta laboral las condiciones no monetarias del trabajo?* Revista de Economía Aplicada

Chiavenato, I (2009). *Gestión del Talento Humano: El nuevo papel de los Recursos Humanos.* México. Ed. Mc. Graw Hill

Davis Keith y John Newstrom (2007). *Comportamiento humano en el trabajo.* 8ª. Edición, Mc Graw Hill. Interamericana De México

Duque Ramírez, Andrés Felipe; Castaño Benjumea, Juan Carlos; Portilla de Arias, Liliana Margarita (2010) *Valor percibido por el empleado en la organización moderna, Caso empresa de Telecomunicaciones de Pereira.* Red de Revistas Científicas de América Latina y el Caribe, España y Portugal. http://www.redalyc.org/articulo.oa?id=84917316027

Robbins, S. (2004). *Comportamiento Organizacional.* México: Ediciones Pearson.

Rocco Cañón, María Teresa (2009) *Satisfacción Laboral y Salario Emocional: Una aproximación teórica*

Villanueva, A. y González, E. (2005). *Gestión en las Compensaciones I.* Manual del participante. Santiago, Chile.

SOCIEDAD POR ACCIONES SIMPLIFICADA, OPCIÓN PARA EMPRENDEDORES Y DISMINUCIÓN DE LA INFORMALIDAD

Adriana Guadalupe Chávez Macías, Universidad Autónoma de Coahuila-México
Karen Yaneth Rivera Flores, Universidad Autónoma de Coahuila-México Maricela Carolina
Maricela Carolina Peña Cárdenas, Universidad Autónoma de Coahuila-México
Cristina del Pilar López Saldaña, Universidad Autónoma de Coahuila-México
Azlhey Valadéz Valdés, Universidad Autónoma de Coahuila-México

RESUMEN

Uno de los retos en México es la disminución de los altos índices de informalidad en las actividades económicas, particularmente en el sector de las micro, pequeñas y medianas empresas, lo que representa gran parte de la evasión fiscal existente en el país, una de las estrategias para fomentar la creación de empresas bajo un esquema formal que repercute directamente en la recaudación, es la incorporación a la legislación mercantil de una nueva forma societaria con bajos costos de constitución y simplificación de trámites legales, la Sociedad por Acciones Simplificada, que por sus características va dirigida a emprendedores personas físicas y a la cual también le es aplicable el nuevo esquema de tributación dirigido al sector de los negocios al por menor. Esta investigación tiene por objetivo el identificar la conveniencia de la constitución bajo la figura de la Sociedad por Acciones Simplificada comparándola con otro esquema legal y fiscal vigente que represente un incentivo para incorporarse a la formalidad, concluyendo si representa una opción viable a elegir por emprendedores que impacte en una disminución real en los índices de informalidad.

PALABRAS CLAVE: Mipymes, Sociedad Simplificada, Informalidad

SIMPLIFIED SHARE COMPANY, OPTION FOR ENTREPRENEURS AND DECREASE OF INFORMALITY

ABSTRACT

One of the challenges in Mexico is the decrease in the high rates of informality in economic activities, particularly in the micro, small and medium-sized enterprises sector, which represents a large part of the tax evasion that exists in the country, one of the most Strategies to encourage the creation of companies under a formal scheme that has a direct impact on collection, is the incorporation of a new corporate form with low costs of incorporation and simplification of legal procedures into the mercantile legislation, the Simplified Shares Company, which owes its characteristics is aimed at entrepreneurs, individuals and to which the new taxation scheme aimed at the retail business sector is also applicable. The objective of this research is to identify the convenience of the constitution under the figure of the Simplified Shares Company by comparing it with another legal and fiscal scheme in force that represents an incentive to be incorporated into the formality, concluding if it represents a viable option to be chosen by entrepreneurs who Impact on a real decrease in the informality indexes.

JEL: L26, O17, K22

KEY WORDS: MSMEs, Simplified Society, Informality

INTRODUCCIÓN

En febrero de 2016, se aprueba por la Cámara de Diputados en México la reforma a la Ley General de Sociedades Mercantiles incorporando una fracción al artículo primero en la cual se incluye una nueva forma de constitución de empresas, se trata de la Sociedad por Acciones Simplificada. Uno de los factores que se analizaron en la exposición de motivos cuando fue propuesta la reforma en mención fue el de la necesidad de incrementar los índices de formalidad y empleo en el país, los cuales actualmente provienen en un alto porcentaje de las micro, pequeña y mediana empresas, por lo tanto, la creación de esta nueva sociedad fortalecerá este tipo de empresas generando mayores fuentes de trabajo formal, lo que impactará de manera positiva en la economía nacional apoyando en gran medida a emprendedores. Una de las principales características de la Sociedad por Acciones Simplificada es que va dirigida a las micro, pequeña y mediana empresas con motivo de la limitante en la obtención de ingresos anuales máximos de cinco millones de pesos, a diferencia de otras formas de constitución, para los emprendedores esta nueva sociedad ofrece costo y tiempo de constitución muy reducidos, incluso se hace mención a la intención de que su constitución sea en 24 horas y a través de una plataforma disponible específicamente para ello en el portal de la Secretaría de Economía. El trabajo se presenta haciendo mención de la revisión bibliográfica consultada que nos proporciona el sustento legal y reglas de operación de la Sociedad por Acciones Simplificada, así como, investigaciones previas realizadas sobre el tema, posteriormente se incluye la metodología utilizada para llegar a la presentación de resultados centrados en la identificación y análisis de factores que den soporte a la conveniencia de la constitución bajo la figura de la Sociedad por Acciones Simplificada en comparación con otro esquema legal y fiscal vigente que represente un incentivo para incorporarse a la formalidad, para luego concluir si representa una opción viable a elegir por emprendedores que impacte en una disminución real en los índices de informalidad.

REVISION LITERARIA

Antecedentes de la Sociedad por Acciones Simplificada

La reforma a la Ley General de Sociedades Mercantiles en México fue publicada en el mes de marzo de 2016 iniciando su vigencia seis meses después, la cual desde su publicación generó muchas dudas al tratarse de un esquema constitutivo nuevo en nuestro país, mas no en países europeos o incluso de américa latina, en los cuales desde la década de los noventas han ido implementando el tipo de sociedades simplificadas que permiten su formación solo con un accionista, a continuación se mencionan algunos ejemplos que evidencian su funcionamiento en otras naciones:

En Francia, desde el año de 1994 se implementó la Sociedad por Acciones Simplificada superando a otros esquemas de constitución excepto la Sociedad de Responsabilidad Limitada, desde sus inicios se ha ido adaptando a las necesidades de emprendedores y actualmente pueden optar por este tipo de sociedad incluso grupos empresariales, lo que en nuestro país aun o es posible (Cuberos, 2012). De acuerdo con Bellido, 2010, en Colombia fue en 1995 cuando se proponen las primeras iniciativas para incorporar el esquema de sociedad simplificada, pero es hasta el año 2008 que se aprueba para otorgar una nueva opción legal de constitución empresarial. Chile publica en 2007 la ley que define la sociedad por acciones que podrá ser unipersonal, cuya finalidad era la de promover la inversión, innovación y desarrollo de nuevos productos (Guzmán, 2012). Brasil incorporó en 2002 en su Código Civil una forma de asociación denominada Sociedad Simple, la cual es diferente a las sociedades comerciales, va mas enfocada a las actividades profesionales de naturaleza científica, por lo que en ese país se recurre a la sociedad anónima complementándola con características de la asociación de tipo civil (Uparela, 2011). Como se puede apreciar no se trata de una opción nueva, sino de una forma de constitución con mas de veinte años alrededor del mundo, por lo que su implementación en nuestro país obedece a la tendencia mundial de ofrecer opciones que simplifiquen el proceso de constitución de nuevas empresas y particularmente en México a

un costo inferior en comparación con otro tipo de sociedad cuyo proceso es tardado dependiendo la entidad federativa y con costos elevados.

Aspectos Legales

La Sociedad por Acciones Simplificada se incorpora en 2016 al artículo primero fracción VII de la Ley General de Sociedades Mercantiles y es regulada con las disposiciones del Capítulo XIV de la misma ley, del artículo 260 al 270 se mencionan las siguientes características: Puede ser constituida por una o mas personas físicas, las cuales no podrán ser socios de otra persona moral si se tiene el control de esta. Sus ingresos anuales no podrán exceder de un importe de cinco millones de pesos, monto que será actualizado en el mes de diciembre de cada año. La denominación será elegida libremente acompañándola de las palabras Sociedad por Acciones simplificada o sus iniciales S.A.S. El artículo 262 enumera los requisitos a seguir para su constitución:

Que Exista Uno o Más Accionistas

Los accionistas externen su consentimiento de constituirse bajo los estatutos de la Secretaría de Economía a través de su plataforma electrónica. Que alguno de los accionistas cuente con autorización para utilizar la denominación emitida por la Secretaría de Economía. Todos los accionistas cuenten con el certificado de Firma Electrónica. El sistema electrónico de constitución estará a cargo de la Secretaria de Economía quien regirá las reglas generales de operación. El proceso de constitución comprende los siguientes pasos: Abrir un folio de constitución. Seleccionar las cláusulas de los estatutos disponibles en el sistema electrónico. Se genera el contrato social firmado electrónicamente por todos los socios. Se envía para su inscripción al Registro Público de Comercio en caso de ser procedente previa verificación por parte de la Secretaría de Economía. Se genera de manera digital la boleta de inscripción de la Sociedad por Acciones Simplificada en el Registro Público de Comercio. El contrato social y la boleta de inscripción en el Registro Público de Comercio probarán la existencia de la sociedad.

Los accionistas responderán por los daños y perjuicios ocasionados por falsedad de información proporcionada, independientemente de las sanciones administrativas o penales que se pudieran generar. Las acciones deberán ser pagadas en un plazo máximo de un año a partir de su inscripción. La Asamblea de Accionistas es el Órgano supremo de la sociedad, en caso que se trate de un solo accionista este será el órgano supremo. La representación de la sociedad estará a cargo de un administrador que será un accionista, en caso de tener solo uno, este será el administrador y representante. El administrador publicará en el sistema electrónico de la Secretaría de Economía un informe anual de la situación financiera de la sociedad, en caso de no hacerlo durante dos ejercicios procederá la disolución de la sociedad.

Aspectos fiscales

Con motivo de la incorporación de la Sociedad por Acciones Simplificada como opción de constitución de una sociedad mercantil nacen en conjunto obligaciones fiscales, y al momento de su publicación y entrada en vigor oficialmente, salvo por el proceso simplificado y de bajo costo de su constitución, fiscalmente no representaba un esquema atractivo para elegir en sustitución de contribuir como persona física para los nuevos emprendedores, fue a finales del año 2016 que se propone un esquema opcional de tributación para personas morales de contribuir con sus obligaciones fiscales, adicionando el Titulo VII al Capítulo II de la Ley del Impuesto Sobre la Renta denominado “De la opción de Acumulación de Ingresos por Personas Morales” que comprende de los artículos 196 al 201 estableciendo lo siguiente: Solo podrán optar por este esquema las personas morales constituidas exclusivamente por personas físicas. Sus ingresos anuales no podrán exceder de cinco millones de pesos. Acumularán sus ingresos y determinarán la base gravable para el Impuesto Sobre la Renta mediante el flujo de efectivo, es decir, considerando lo efectivamente cobrado y pagado. No podrán optar por este esquema aquellas sociedades cuyos accionistas tengan el control en otra

sociedad, cuando realicen actividades en fideicomiso o en asociación en participación, tributen en el régimen opcional para grupos de sociedades, aquellas personas morales que alguno de sus accionistas haya tributado en este régimen previamente en otra sociedad y aquellas sociedades que decidan dejar la opción. En caso de decidir dejar de aplicar la opción, se deberá presentar aviso a mas tardar el 31 de enero del ejercicio inmediato siguiente donde se informe de esta situación. Cualquier sociedad mercantil en México fiscalmente esta obligada a tributar en el régimen general de las personas morales para efectos de la Ley del Impuesto Sobre la Renta, por lo que el régimen opcional presentado representa una oportunidad de constituirse como sociedad y aprovechar los beneficios que otorga a diferencia del régimen general, tomando el esquema de la Sociedad por Acciones Simplificada.

METODOLOGIA

La presente investigación es de tipo cualitativo y se centra en la identificación y análisis de la conveniencia de la constitución bajo la figura de la Sociedad por Acciones Simplificada a través de la realización de la comparación con otro esquema legal y fiscal vigente como lo es la constitución como Sociedad Anónima tributando en el régimen general de ley regulado por la Ley del Impuesto Sobre la Renta, con la cual será posible visualizar la diferencia en sus obligaciones y en el costo fiscal de cada una, de cuyo resultado se podrá determinar si representa un incentivo para emprendedores de incorporarse a la formalidad y a su vez si representa una opción viable que impacte en una disminución real en los índices de informalidad.

RESULTADOS

Analizadas las disposiciones legales y fiscales de la Sociedad por Acciones Simplificada y su comparación con las sociedades mercantiles que tributan en el régimen general de ley se obtienen los siguientes resultados: Proceso de constitución. El periodo de tiempo para llevar a cabo el proceso de constitución de cualquier sociedad mercantil toma entre 10 y 30 días a través de los servicios de un fedatario público, siguiendo el procedimiento tradicional según mencionan Díaz, García, y León (2017), por el contrario, si se constituyen bajo una Sociedad por Acciones Simplificada, a través de la plataforma electrónica, aun y cuando el tiempo propuesto es de 24 horas, dicho plazo será a partir de la autorización de su denominación social por parte de la Secretaría de Economía, pudiendo ser un total de hasta 4 o 5 días. En cuanto al costo de constitución, en el primer caso la cantidad puede variar dependiendo los honorarios del fedatario publico por la elaboración del acta constitutiva, así como por la realización de los registros correspondientes, el trámite de la Sociedad por Acciones Simplificada al realizarse de manera virtual es sin costo y se obtiene el contrato, la autorización de su denominación y la inscripción en el registro público de comercio.

Cumplimiento de obligaciones fiscales. Las sociedades mercantiles desde su nacimiento deben cumplir con sus obligaciones fiscales de acuerdo a lo señalado en el título de las personas morales de la Ley del Impuesto Sobre la Renta en el régimen general, hasta que se adiciona un nuevo capítulo en el mencionado título de las personas morales referente al régimen opcional para personas morales, el cual va enfocado específicamente a aquellas sociedades constituidas solo por personas físicas y hasta con ingresos anuales de cinco millones de pesos, régimen en el cual la sociedad por acciones simplificada cabe a la perfección, de esta forma para aquellos emprendedores que consideraban iniciar su negocio como personas físicas por no contar con los recursos suficientes para cubrir todo el proceso de constitución y el costo de cumplimiento de sus obligaciones fiscales, la sociedad por acciones simplificada ya representa una opción mas a considerar para emprender. Beneficios. Emprendedores constituidos como una Sociedad por Acciones Simplificada puede tributar en el régimen opcional para las personas morales lo cual le otorga ciertos beneficios, el principal es el hecho de calcular la base para el Impuesto Sobre la Renta a través de su flujo de efectivo, esto es que solo considerará como ingresos aquellos efectivamente cobrados y como egresos los efectivamente pagados, a diferencia del sistema de ingresos y egresos devengados del régimen general, no tendrán la obligación de determinar el ajuste anual por inflación, en caso de así decidirlo podrán optar

por utilizar el coeficiente de utilidad para la determinación de pagos provisionales no pudiendo variar esta opción en el ejercicio.

CONCLUSIONES

Una vez analizados los resultados obtenidos de la comparación de los dos regímenes aplicables a las personas morales, se concluye que la Sociedad por Acciones Simplificada representa una opción viable para los emprendedores que desean iniciar su negocio bajo el esquema de una sociedad mercantil, dado que, la sociedad por acciones simplificada representa costos de constitución mínimos, el cumplimiento de sus obligaciones fiscales también es simplificado en algunos aspectos, tal como la eliminación de la obligación de calcular el ajuste anual por inflación, el cálculo de pagos provisionales y del ejercicio en base a flujo de efectivo derivado de este punto no se deducirá el costo de venta sino la adquisición de mercancías o materias primas, por lo que el impuesto que se origine corresponderá únicamente a los ingresos efectivamente percibidos y no a los devengados lo que generaría un impuesto sin recibir el pago aun. Por lo anterior, la Sociedad por Acciones Simplificada representa la posibilidad de emprender un negocio bajo la figura de una persona moral, evitando una gran cantidad de trámites y el alto costo por realizarlos, al ser una alternativa viable, impacta directamente de manera positiva en las estrategias por parte de las autoridades para la disminución de la informalidad en nuestro país.

REFERENCIAS BIBLIOGRÁFICAS

Cámara de diputados, H. Congreso de la Unión. (2016). Boletín No. 0916 Aprueba Cámara de Diputados facilitar trámites para crear micro y pequeñas empresas en solo 24 horas.

http://www5.diputados.gob.mx/index.php/esl/Comunicacion/Boletines/2016/Febrero/09/0916-Aprueba-Camara-de-Diputados-facilitar-tramites-para-crear-micro-y-pequenas-empresas-en-solo-24-horas

Díaz M., García, J. y León, G. (2017). *Sociedad por acciones simplificadas como estrategia para el emprendimiento social.* Facultad de Contaduría y Administración, VinculaTégica, México.

Cubreros, F. *(2012). Sociedad por Acciones Simplificada (SAS)* Novedades, Aciertos y desaciertos. Bogotá, Colombia: Editorial Ibañez.

Guzmán, F. (2012). *La Sociedad por Acciones Simplificada. Un modelo estratégico empresarial.* Bogotá, Colombia: Ediciones Doctrina y Ley LTDA.

Ley del Impuesto Sobre la Renta (2018). Editorial Tax. México.

Ley General de Sociedades Mercantiles (2018). Consultado en:
http://www.diputados.gob.mx/LeyesBiblio/pdf/144_240118.pdf

Uparela, L. (2011). *Sociedad por Acciones Simplificada.* Bogotá, Colombia: Collage Editores, SAS.

BIOGRAFÍA

Adriana Guadalupe Chávez Macías, Maestra en Impuestos, Docente de Tiempo Completo de la Facultad de Contaduría y Administración – Unidad Norte, de la Universidad Autónoma de Coahuila, en México.

Karen Yaneth Rivera Flores, Maestra en Impuestos, Docente de la Facultad de Contaduría y Administración – Unidad Norte de la Universidad Autónoma de Coahuila, en México.

Maricela Carolina Peña Cárdenas, Maestra en Administración de Empresas, Catedrático Investigador en la Facultad de Contaduría y Administración – Unidad Norte de la Universidad Autónoma de Coahuila, en México.

Cristina del Pilar López Saldaña, Maestra en Administración de Empresas, Docente de Tiempo Completo de la Facultad de Contaduría y Administración – Unidad Norte de la Universidad Autónoma de Coahuila, en México.

Azlhey Valadéz Valdés, estudiante del octavo semestre de la Licenciatura en Contaduría y colabora en los proyectos de investigación desarrollados en la Facultad de Contaduría y Administración – Unidad Norte de la Universidad Autónoma de Coahuila en México.

LA EVASIÓN FISCAL DEL CONTRIBUYENTE EN LA CIUDAD DE MONCLOVA, COAHUILA

Karen Yaneth Rivera Flores, Universidad Autónoma de Coahuila-México
Adriana Guadalupe Chávez Macías, Universidad Autónoma de Coahuila-México
Cristina del Pilar López Saldaña, Universidad Autónoma de Coahuila-México
Maricela Carolina Peña Cárdenas, Universidad Autónoma de Coahuila-México

RESUMEN

Este proyecto investiga el comportamiento de los contribuyentes en el cumplimiento total y fehaciente de sus obligaciones. La investigación se realiza en la ciudad de Monclova, Coahuila y se centra específicamente en el Impuesto Sobre la Renta e Impuesto al Valor Agregado, los cuales son la principal fuente de recaudación en el país y, por lo tanto, tienen mayor impacto para el fisco. Hay muchas "fugas" que pudieran representar ingresos para el Estado, pero, a pesar de los esfuerzos por evitarlas, aún existen movimientos "fantasma" que aprovechan los contribuyentes para lograr pagar menos impuestos. La investigación, en una primera etapa, es de tipo cualitativo y fue realizada analizando la información documental disponible, tales como normas jurídicas, estadísticas oficiales, libros, artículos de revistas y demás información relacionada con el tema. El trabajo se centra en la identificación de los principales factores que favorecen la evasión fiscal en la ciudad de Monclova, Coahuila y su importancia radica en el hecho de detectar el comportamiento en el cumplimiento de las obligaciones fiscales, así como encontrar y aportar posibles soluciones para reducir la evasión e ir incrementando la cultura tributaria de los contribuyentes de esta zona del estado de Coahuila en etapas posteriores.

PALABRAS CLAVE: Impuestos, Evasión Fiscal, Obligaciones Fiscales

THE TAXPAYER EVASION IN MONCLOVA, COAHUILA

ABSTRACT

This project will be research about taxpayer behavior as to the total and reliable fiscal obligations. The research will be done in Monclova, Coahuila city and focus specifically in taxes of Impuesto Sobre la Renta and Impuesto al Valor Agregado which are the main source of income tax in the country and, therefore, they have a greater impact for the treasury. There are many "leaks" that could represent income tax by the Government, but, despite the efforts to avoid them, there are still "ghost" actions that taxpayer take advantage of to pay less taxes. This project, in a first stage, will be carried out qualitatively and was done analyzing documentary information available, such as legal norms, official statistics, books, journal articles, and other information about the subject. The assignment focuses on identification of the main factors that favor tax evasion in Monclova, Coahuila city and its importance lies in the fact of detecting behavior in compliance with tax obligations, as well as finding and contributing possible solutions to reduce tax evasion and go increasing the tax payers' tax culture in this area of Coahuila in later stages.

KEYWORDS: Taxes, Tax Evasion, Taxpayers, Tax Obligations

INTRODUCCIÓN

En el artículo 31, fracción IV, de la Constitución Política de los Estados Unidos Mexicanos (CPEUM), se establece que todos los mexicanos estamos obligados a contribuir con el gasto publico tanto de la Federación, como del Estado o Municipio donde tengamos residencia, de la manera en que las leyes lo

dicten. En la ciudad de Monclova, Coahuila, como suele pasar en todo el país, se tiene una cultura tributaria escasa; tomando en cuenta el tiempo que tiene la ciudad aportando a la Federación y el poco desarrollo económico y de infraestructura que ha presentado, sea por los recursos que le son devueltos a la alcaldía para su presupuesto de egresos o por el correcto manejo de dichos recursos por parte de la administración presidencial de la ciudad, se estima que la mayoría de los contribuyentes no quieren cumplir con sus obligaciones de la manera correcta o completamente honesta dado que no hay reciprocidad en cumplimiento por parte de las autoridades. Bajo tal argumento, se amparan los contribuyentes para "justificar" la evasión que de alguna manera o hasta cierto punto se ha venido cometiendo anteriormente y que, aún y con la total vigilancia de Hacienda, se sigue practicando, tomando en cuenta que es la principal razón para que los contribuyentes busquen asesoría contable y les proporcionen ayuda en cuanto a "estrategias fiscales".
Chávez, Elbittar y Hernández (2015) mencionan que México es un país que presenta una de las recaudaciones más bajas del hemisferio occidental, solo por arriba de Haití. En promedio la recaudación de los últimos 30 años apenas rebasa los 10 puntos porcentuales como proporción del PIB, cifra muy por debajo de la de los países que conforman la OCDE, que se ubica en alrededor de 34 por ciento. Además, agregan que: mucho se ha argumentado sobre por qué se recauda tan poco. Entre lo más citado se encuentra: el sistema tributario es complejo y posee muchos tratamientos especiales que dificultan la fiscalización; ineficiencia del aparato recaudador, lo que ocasiona que la probabilidad de ser auditado sea baja; corrupción por parte de las autoridades fiscales; malos incentivos para el cumplimiento de obligaciones y falta de confianza en las autoridades.

Chávez, L. en su texto *Desistimiento Fiscal, incertidumbre y propiedad social en los municipios de México.* (2014), menciona que es posible entender el poco esfuerzo recaudatorio que realizan los municipios mexicanos realizando enfoques macroeconómicos y microeconómicos, y, a su vez, cita a Sobarzo (2004) y Elizondo (2011) quien menciona que algunas de las razones con enfoque macroeconómico pueden ser: "las bajas tasas de crecimiento económico, las reiteradas crisis económicas y a un sistema de recaudación que otorga muchas exenciones o tratamientos fiscales preferentes; en conjunto, estos factores complican la administración y disminuyen la base de contribuyentes"; por tanto, en el enfoque microeconómico, citando a Ibarra (2013) tiene que ver con "las variables socioeconómicas, institucionales y financieras.

REVISIÓN LITERARIA

Para comprender mejor los conceptos más comunes, es necesario mencionar su significado, por lo cual se mencionan las siguientes definiciones acerca de lo que es la evasión fiscal y la cultura tributaria: Menciona Quintanilla, J. en su texto *La Universidad en la Cultura Tributaria* (2012), que la tributación es pilar principal para el Estado y necesita de los recursos que recauda de sus contribuyentes para, de esa manera, poder proveerles de los servicios básicos que requieren. (…) podemos definir la cultura tributaria como el conjunto de costumbres y hábitos individuales y colectivos que permiten el cumplimiento de los deberes y la defensa de los derechos relacionados con los tributos pagados al estado. En este sentido no sólo el ciudadano está llamado a tener conciencia de sus obligaciones como contribuyente, sino también el estado, cumpliendo con las obras y servicios financiados con el dinero recaudado. (Quintanilla, 2012)

(…) una cultura tributaria por su raigambre histórica, su propósito y carácter colectivo, es asunto singular y primordial de los ciudadanos, en particular de los contribuyentes; sólo ellos son los sujetos activos como sector o ente social y no los representantes del Estado ni tampoco un determinado gobernante o funcionario de turno. (Méndez, Morales y Aguilera, 2005) Como cita Solari, E. a Villegas (1993) en su texto *Percepción sobre la Evasión Fiscal en la Argentina* (2010), la evasión fiscal es la eliminación total o la disminución de un monto tributario por parte de quienes están obligados a cumplirlo y logran tal resultado por medio de acciones fraudulentas y violatorias de las Leyes. El término evasión fiscal significa "fuga, evasión de un preso, despacho de un negocio, evasor es el que se evade y evasivo de lo que sirve para eludir o evitar; del resumen de acepciones se desprende que evadir es eludir o evitar y estas acciones referidas a las

contribuciones se pueden traducir como eludir una obligación que la Constitución impone, a fin de que todos contribuyan al pago del tributo que la ley determina.

Esta obligación tiene un contenido político-económico de participación en los gastos que requiere la nación, mismos que le son propios, así como necesarios para su existencia y desarrollo" (…) Según plantea Tapia Tovar, la evasión fiscal es un fenómeno social y de moral pública que se ha dado en todos los tiempos, el cual ha tenido lugar tanto en países desarrollados como en países en vías de desarrollo (Jiménez, 2003)

La evasión fiscal constituye, sin lugar a duda, un tema de gran importancia. Un número considerable de empresas en nuestro país han dejado de existir o sencillamente han sido lesionadas seriamente en su posición financiera, producto de una mala administración impositiva, expresada en el incumplimiento de sus obligaciones fiscales y, al mismo tiempo, el Estado ha dejado de percibir los ingresos que se requieren para la inversión en obras sociales y productivas, demandadas con urgencia por la sociedad. (Jiménez, 2003) (…) la formación de la conciencia tributaria se asienta en dos pilares. El primero de ellos, en la importancia que el individuo como integrante de un conjunto social, le otorga al impuesto que paga como un aporte justo, necesario y útil para satisfacer las necesidades de la colectividad a la que pertenece. El segundo pilar, lo basa en que el mismo prioriza el aspecto social sobre el individual, en tanto esa sociedad a la que pertenece el individuo, considere al evasor como un sujeto antisocial, y que con su accionar agrede al resto de la sociedad. En este segundo aspecto, el ciudadano al observar a su alrededor un alto grado de corrupción, considera que aquél que actúa de esa manera antisocial, de no ingresar sus impuestos, es una persona “hábil”, y que el que paga es un “tonto”, es decir que el mal ciudadano es tomado equivocadamente como un ejemplo a imitar. Por otra parte, citamos que el hecho del conocimiento del elevado grado de evasión existente deteriora la conducta fiscal del contribuyente cumplidor, al tomar conocimiento éste de la insuficiencia de medios para combatir tal hecho, con que cuenta la Administración Fiscal. (Solari, 2010).

METODOLOGÍA

La metodología utilizada en la presente investigación es de tipo cualitativo en una primera etapa y se realizó analizando la información documental disponible, como lo son: normas jurídicas, estadísticas oficiales, libros, artículos de revistas, investigaciones y demás información relacionada con el tema. Esta investigación se centra en identificar los principales factores que favorecen la evasión fiscal en la ciudad de Monclova, Coahuila, su importancia radica en el hecho de detectar el comportamiento en el cumplimiento de las obligaciones fiscales, así como encontrar y aportar posibles soluciones para reducir la evasión e ir incrementando la cultura tributaria de los contribuyentes de esta zona del estado de Coahuila en etapas posteriores. Se pretende determinar el índice de cumplimiento de las obligaciones fiscales por parte de los contribuyentes de manera total y oportuna identificando posibles causas principales por las que no se ven atraídos a realizar una declaración fehaciente y honesta, así como generar y proponer algunas posibles soluciones que motiven a su cumplimiento para incrementar y crear una cultura tributaria más eficaz y armoniosa en las ciudades de Monclova, Ciudad Frontera y San Buenaventura, Coahuila.

RESULTADOS

La importancia sobre la cultura tributaria, radica en el deseo de ir creando un buen hábito entre los contribuyentes de las ciudades antes mencionadas, para incrementar dicha cultura y traten de evitar enredos y marañas de movimientos, así como estrategias que le lleven a colocarse automáticamente en una mala posición y pudieran ocasionarle problemas fiscales mayores, evitando o disminuyendo la evasión fiscal por medio de propuestas que motiven o estimulen a los contribuyentes a llevar a cabo el cumplimiento de todas sus obligaciones fiscales. En esta primera etapa de la investigación, se tiene que algunas de las causas por las que el contribuyente realiza evasión fiscal pueden ser las siguientes: Una causa de evasión fiscal, como Solari, E. cita a Schwartzman (2003) en su texto *Percepción sobre la Evasión Fiscal en la Argentina* (2010), mencionando en el punto número 3, son las tasas impositivas muy altas, por lo tanto, a mayores tasas de

impuestos, menor es la recaudación de estos, y cita a Adam Smith analizando que la evasión fiscal se da como una reacción por parte del contribuyente a causa del crecimiento de la presión fiscal a la que se ven involucrados los contribuyentes. Otras causas de evasión fiscal, según Jiménez en su texto *Causas que provocan la evasión fiscal en las empresas mexicanas* (2003) quien a su vez cita a Tapia Tovar (2000), pueden ser las siguientes: Según el propio autor (Tapia et al) el mayor o menor grado de evasión, en los diferentes países, depende de diversas causas que pueden enunciarse en el siguiente orden, atendiendo a su importancia:

Cultura fiscal.
Conciencia del contribuyente para declarar correctamente.
Política tributaria del Estado, como instrumento de presión directa a la capacidad de pago, sus impuestos y sus tasas.
Cantidad y calidad de los servicios públicos de orden colectivo e individual.
Del sistema jurídico tributario o seguridad jurídica, que haga percibir en el contribuyente que se tomó en cuenta su capacidad contributiva.
Del esquema de control administrativo que facilite el cumplimiento espontáneo y oportuno en el pago de las contribuciones.
De las medidas represivas del Estado, a través de sanciones y casos penales.

Continúa Jiménez en su texto *Causas que provocan la evasión fiscal en las empresas mexicanas* (2003) citando a Tapia Tovar (2000): Al profundizar en este tema para el caso de México, Tapia Tovar aporta nuevas causas que dan origen a la evasión fiscal.

La existencia de un sector informal de la economía.
Tratamiento insuficiente del tema en los programas oficiales de educación.
Las crisis económicas recurrentes por las que ha atravesado el país.
Controles insuficientes de la autoridad en su aparato recaudatorio y fiscalizador, que excluye a grandes consorcios industriales y empresariales, entre otros.
Dificultades o trabas que impone la autoridad vía la normatividad, aunadas a la carga administrativa en el cumplimiento de las obligaciones fiscales.
Escasa atención que se presta a sus promociones y medios de defensa jurídicos. (Jiménez, 2003)

CONCLUSIONES

Al final de la primera etapa de esta investigación se encontraron las siguientes conclusiones basadas en la información recopilada de las diferentes fuentes: La mayoría de los contribuyentes no tienen cultura tributaria, por esa razón tienden a usar estrategias fiscales para pagar menos o simplemente no pagar, además de permitir realizar modificaciones en su información o ellos mismos solicitarlo, esta práctica se ha estado utilizando y viendo como algo normal que va creando otro tipo de cultura pero perjudicial, argumentando que los beneficios que el Estado les regresa no se ven reflejados de una manera satisfactoria, pues las obras y servicios públicos les parecen de mala calidad o deficientes. La aceptación o tolerancia hacia negocios informales, repercute en la economía, ya que, por no estar registrados en un tipo de régimen, no se tienen cierta vigilancia ni certeza de sus ingresos reales para que de esa manera contribuyan como debería de ser. Esto, también se da en consecuencia de que las tasas de impuestos les parecen altas a los contribuyentes, además de tener que cumplir con requisitos u obligaciones que hacen que les parezca todo más difícil. El país atraviesa por crisis económicas que afectan a los sectores productivos, los cuales, al velar por sus intereses, prefieren no pagar o reducir al mínimo posible lo que tengan que pagar sin dejar de cumplir sus obligaciones fiscales. La administración central, que es el sujeto activo, y su organización tienen una gran importancia, es pieza clave ya que de ella depende qué tan eficiente es la recaudación y vigilancia que se maneja, por lo tanto se podría realizar una recomendación al proponer mayor vigilancia sobre los contribuyentes e invitarlos a cumplir con los pagos correcta y oportunamente. Igualmente se

propone realizar cambios y mejores estrategias que atraigan al negocio informal a formar parte de un régimen y, de esa manera, puedan contribuir a la economía y se evite ese tipo de evasión fiscal.

REFERENCIAS BIBLIOGRAFÍCAS

Álvarez, M., Manfredi, C., Medina, V. & Plaza, E. (2010). *Estado del Arte*. Facultad de Periodismo y Comunicación Social-UNLP. Recuperado 20 de febrero, 2018 de: https://es.slideshare.net/veroketchup/estado-del-arte-9598050

Berthier, A. (2004). *Cómo construir un Marco Teórico.* Recuperado el 20 de febrero, 2018 de: http://www.smo.edu.mx/colegiados/apoyos/marco_teorico.pdf

Chávez, L. (2014). *Desistimiento fiscal, incertidumbre y propiedad social en los municipios de México.* Región y Sociedad.

Chávez, L., Elbittar, A. & Hernández, F. (2015). *Cumplimiento en pago de contribuciones: autoridades fiscales versus religiosas en México.* Estudios Económicos.

Jiménez, M. (2003). *Causas que provocan la evasión fiscal en las empresas mexicanas.* Revista del Centro de Investigación. Universidad La Salle.

Méndez, M., Morales, N. & Aguilera, O. (2005). *Cultura Tributaria y Contribuyentes: Datos y apectos metodológicos.* Fermentum. Revista Venezolana de Sociología y Antropología.

Moreno, E. (2013). *Metodología de Investigación, pautas para hacer Tesis.* Metodología de Investigación científica. Recuperado el 20 de febrero, 2018 de: http://tesis-investigacion-cientifica.blogspot.mx/2013/08/definicion-y-clasificacion-de-las.html

Quintanilla, J. (2012). *La Universidad en la Cultura Tributaria.* RETOS. Revista de Ciencias de la Administración y Economía.

Solari, E. (2010). *Percepción sobre la evasión fiscal en la Argentina.* Negotium
Tu gimnasia cerebral. (2014). *¿Qué es Gráfica de Gantt? Cómo crearla y Ejemplos.* Recuperado el 23 de febrero, 2018 de: http://tugimnasiacerebral.com/herramientas-de-estudio/que-es-un-diagrama-o-grafica-de-gantt

BIOGRAFÍA

Karen Yaneth Rivera Flores, Maestra en Impuestos, Docente de la Facultad de Contaduría y Administración – Unidad Norte de la Universidad Autónoma de Coahuila, en México.

Adriana Guadalupe Chávez Macías, Maestra en Impuestos, Docente de Tiempo Completo de la Facultad de Contaduría y Administración – Unidad Norte, de la Universidad Autónoma de Coahuila, en México.

Maricela Carolina Peña Cárdenas, Maestra en Administración de Empresas, Catedrático Investigador en la Facultad de Contaduría y Administración – Unidad Norte de la Universidad Autónoma de Coahuila, en México.

Cristina del Pilar López Saldaña, Maestra en Administración de Empresas, Docente de Tiempo Completo de la Facultad de Contaduría y Administración – Unidad Norte de la Universidad Autónoma de Coahuila, en México.

TÉCNICA DE SEGURIDAD BASADA EN EL COMPORTAMIENTO (SBC), PARA LA DISMINUCIÓN DE LOS ACCIDENTES LABORALES, CASO ESTUDIO; UNA EMPRESA DEL GIRO CERÁMICO, DEL ESTADO DE TLAXCALA

Xochitl Yañez Berber, Instituto Tecnológico de Apizaco
Jorge Luis Castañeda Gutiérrez, Instituto Tecnológico de Apizaco
Miguel Ángel Rodríguez Lozada, Instituto Tecnológico de Apizaco
José Adrián Trevera Juárez, Instituto Tecnológico de Apizaco

RESUMEN

El presente artículo muestra los resultados obtenidos de la investigación llevada a cabo en una empresa del giro cerámico ubicado en el Estado de Tlaxcala, en materia de siniestralidad derivado por comportamientos inseguros. La Organización Internacional del Trabajo (OIT) señala que anualmente ocurren más de 317 millones de accidentes en el trabajo en el mundo, situación que lo vuelve un problema social, porque no solo afecta de manera directa a trabajadores, familia, al entorno social donde se desenvuelve y a la organización; los accidentes presentados se deben a comportamientos inseguros que los trabajadores desarrollan en su trabajo, por lo que uno de los grandes retos a los que se enfrenta la organización, es que los trabajadores tomen conciencia sobre los riesgos a los que se exponen al realizar sus actividades, con el fin de brindar un ambiente de trabajo seguro. Y la técnica de seguridad basada en el comportamiento, es utilizada para modificar los comportamientos inseguros a seguros y disminuir o eliminar los accidentes de trabajo lo que se verá reflejado en el pago de contribuciones por riesgo de trabajo, ante el Instituto Mexicano del Seguro Social.

PALABRAS CLAVES: Accidentes Laborales, Comportamiento Inseguro, Seguridad Basada en el Comportamiento (SBC)

BEHAVIORAL BASED SAFETY TECHNIQUE (SBC), FOR THE DECREASE OF LABOR ACCIDENTS, CASE STUDY; A COMPANY OF THE CERAMIC TURN, OF THE STATE OF TLAXCALA

ABSTRACT

The present article shows the results obtained from the research carried out in a company of the ceramic turn located in the State of Tlaxcala, in terms of accident rate derived from unsafe behavior. The International Labor Organization (ILO) states that there are more than 317 million :accidents at work in the world every year, a situation that makes it a social problem, because it not only directly affects workers, family, the social environment where unwraps the organization; accidents presented are due to unsafe behaviors that workers develop in their work, so one of the great challenges that the organization faces is that workers become aware of the risks they are exposed to when carrying out their activities , in order to provide a safe work environment. And the safety technique based on behavior is used to modify the unsafe behaviors to insurance and reduce or eliminate work accidents which will be reflected in the payment of contributions for work risk, before the Mexican Institute of Social Security.

JEL: I12, I13

KEYWORDS: Work Accidents, Unsafe Behavior, Security Based on Behavior (SBC).

INTRODUCCIÓN

De acuerdo a la OIT anualmente ocurren 317 millones de accidentes en el trabajo en el mundo, las cifras en México reportadas por el Instituto Mexicano del Seguro Social (IMSS) para el periodo de 2011-2015 son más de 2.7 millones de accidentes y enfermedades de trabajo, es decir un promedio anual de más de medio millón. Lo que significa que cada día 1,487 trabajadores tienen un riesgo de trabajo; 62 cada hora, más de uno por minuto. Como resultado de estos riesgo de trabajo hubo 144, 202 incapacidades permanente, lo que significa que anualmente quedaron con algún grado de invalidez 28,840 personas, el equivalente a 79 casos diarios y hubo 7,200 defunciones lo que equivale a 4 muertes por cada día del año, (Pérez H. Pantoja, 2016). En la empresa del giro cerámico, a pesar de contar con un sistema de Gestión en Seguridad y Salud en el trabajo, los accidentes laborales han aumentado en comparación con el ejercicio anterior. Hay que mencionar que los accidentes laborales son considerados un problema social que no solo afecta al trabajador por ocasionarle dolor, padecimiento o cualquier tipo de incapacidad, disminución en sus ingresos, cambios drásticos en su forma de vida, en lo familiar al resultar un costo adicional en el tratamiento posterior ocasionado por una recaída, así como al entorno social como informó la Asociación Interdisciplinaria de Salud Ocupacional e Higiene de México, para el IMSS un accidente laboral tiene un costo promedio de 200 mil pesos (Sánchez, 2017) y a la organización por el pago de la cuotas y aportaciones en el seguro de Riesgos.

Al realizar la investigación se identificó que las causas que originó los accidentes laborales fueron los comportamientos inseguros que los trabajadores realizaron durante su jornada laboral, sin embargo; la prioridad de la investigación no se limita con identificarlos, sino en revisar los antecedentes, para identificar qué motivó al trabajador a desarrollarlo, así como también las medidas de mejora que se propusieron, para trabajar en la sensibilización de los trabajadores en la prevención de los accidentes laborales, esto se debe a que la organización no solo está enfocada a proporciona bienes, sino que está comprometida con la seguridad y salud de sus trabajadores; y con la técnica de Seguridad Basada en el Comportamiento (SBC), se pretende aumentar el comportamiento seguro del trabajador, para la mejora en el desempeño en cuanto a seguridad, de los mismos.

REVISION LITERARIA

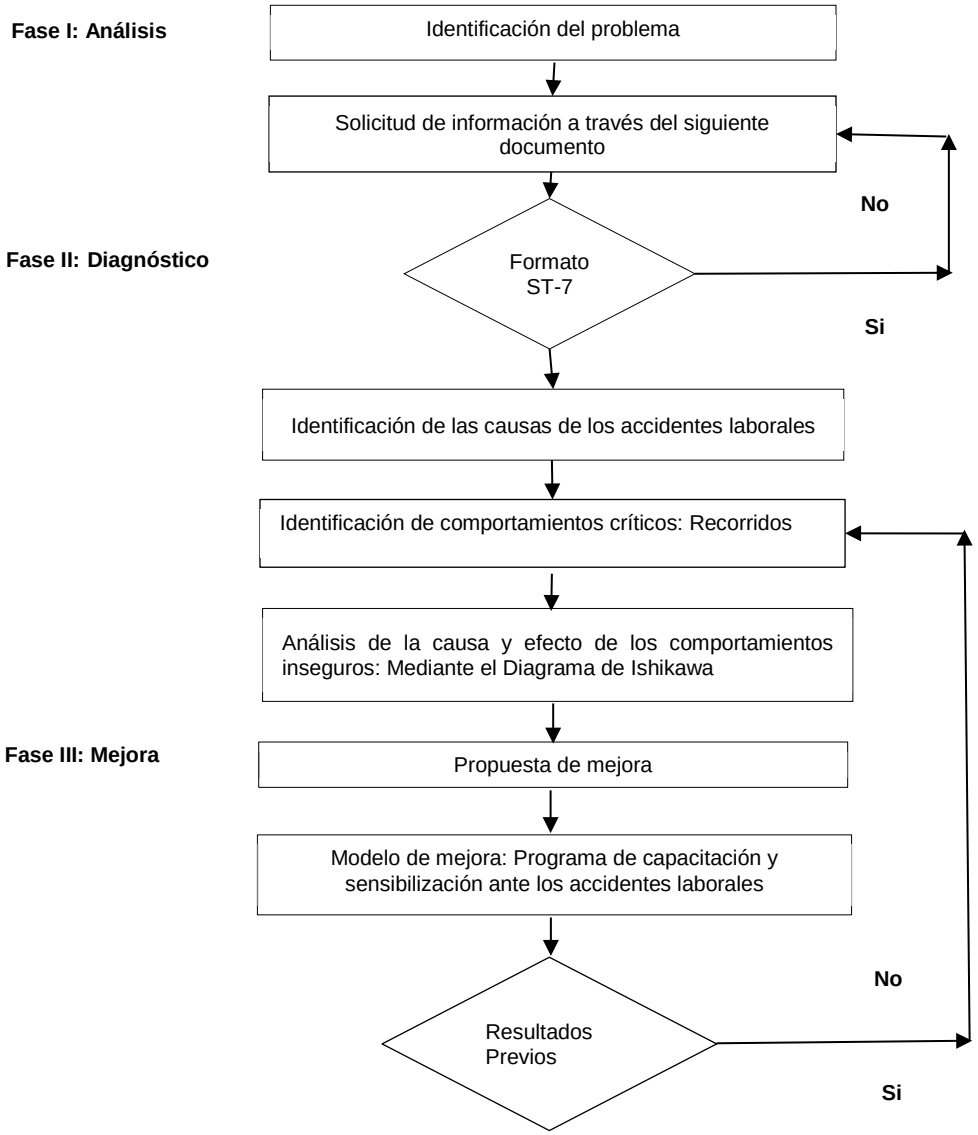
El concepto de accidente laboral, se menciona en el artículo 474 de la Ley Federal del Trabajo (2015), que señala a toda lesión orgánica o perturbación funcional, inmediata o posterior, o la muerte, producida repentinamente en ejercicio, o con motivo del trabajo, cualesquiera que sean el lugar y el tiempo en que se preste. Los accidentes laborales se origina en la mayoría de los casos por causas inmediatas o básicas, y es Trujillo (2014) que lo define como aquellas que se encuentran en primer lugar después de la ocurrencia del accidente y que se relacionan con el momento mismo del suceso y está conformados por comportamiento inseguros, siendo Gil- Monte (2014), que los menciona como todo aquel que por acción u omisión involuntario o deliberadamente incrementa la probabilidad de accidente, enfermedad profesional u otro tipo de daños, siendo relevante identificar qué es lo que motiva a que un trabajador desarrolle tal comportamiento. Por lo que Díaz (2015) hace referencia que para disminuir o eliminar los comportamientos inseguros, es necesario aplicar medidas preventivas las cuales dependerán de dos formas diferentes: Actuando sobre la salud: técnicas médicas y actuando sobre el ambiente o condiciones de trabajo: técnicas no médicas de prevención**.** De entre estas técnicas, son precisamente las técnicas no médicas de prevención las que mayor importancia tienen en la supresión de los riesgos profesionales: dentro de las técnicas no médicas de prevención se encuentra: Formación: técnica general de prevención de los riesgos profesionales que actúa sobre el hombre para crear hábitos correctos de actuación en el trabajo, que eviten los riesgos derivados del mismo. Al identificar que la técnica de Seguridad Basada en el comportamiento, es una técnica de formación, resulta conveniente conocer que Meliá (2015) la señala, como el proceso basado en el uso de la observación de los comportamientos al trabajo y el análisis de la información resultante para,

que a partir del empleo de diferentes técnicas, lograr influir en el aumento de los comportamientos seguros de todos los actores relevantes en una organización dada y con ello, lograr un impacto en el control de los accidentes ocupacionales.

METODOLOGÍA Y MUESTRA

El tipo de investigación que se realizó es no experimental, debido a que la investigación permitirá conocer el efecto que tiene el trabajador cuando se logre desarrollar un cambio de comportamiento, mediante un curso de sensibilización. El tamaño de la muestra fue no probabilístico convencional, ya que la problemática presentada en la organización fue lo que determinó que se iniciara en los procesos de planta 1,2, 3 los que están conformado por los siguientes procesos: apilado, desapilado, fachaleta, selección, extruido, vagones y tierras.

Figura 1: Descripción del Método



En la figura anterior se describe la metodología que se realizó en la presente investigación; dicha metodología se encuentra dividida en tres diferentes fases: la primera de análisis, la segunda de diagnóstico y la tercera de mejora, cada fase está diseñada con el propósito de identificar la problemática presentada en la organización que son los accidentes laborales, las causas que los origina, así como es la propuesta de mejora y

los resultados previos, cada una de las fases antes mencionadas se encuentran detalladas en la siguiente información . Fuente: Elaboración propia (2018).

DESARROLLO DE LA METODOLOGÍA

Fase I: Análisis

Uno de los problemas a los que se enfrenta la organización, son los accidentes laborales, debido a un comportamiento inseguro; sin embargo, resulta conveniente identificar los motivos que lleva a un trabajador para que lo desarrolle, para así tomar las medidas preventivas que se desarrollaran para minimizarlos o eliminarlos.

Fase II: Diagnóstico-Estadísticas de los Accidentes Laborales

Al presentar las estadísticas de siniestralidad ocurridas en la organización, obtenida de los Formatos ST-7 que es proporcionado por el IMSS y permite obtener un panorama general de la situación que se vive en materia de seguridad y salud en el trabajo, que incluye un diagnóstico de las características propias del accidente laboral, como son: número de accidentes, días de incapacidad, el índice de ausentismo, antigüedad y edad del trabajador que sufrió el riesgo de trabajo, así como el mecanismo del accidente, todos estos elementos son el preámbulo necesario para identificar qué tipo de comportamiento inseguro presento el trabajador para que concluyera en accidente, por lo que se inicia con la siguiente tabla estadística que muestra el número de accidentes, incapacidad e índice de ausentismo, presentadas en el ejercicio 2017.

Tabla 1: Número de accidentes, incapacidad e índice de ausentismo presentados en la organización, por mes, en el ejercicio 2017

Mes	Accidentes	Días de Incapacidad	Índice de Ausentismo
Enero	3	25	0.2360
Febrero	2	15	0.1416
Marzo	3	79	0.7460
Abril	3	123	1.1614
Mayo	1	73	0.6893
Junio	1	65	0.6138
Julio	3	28	0.2644
Agosto	1	59	0.5571
Septiembre	4	96	0.9065
Octubre	1	143	1.3503
Noviembre	4	111	1.0481
Diciembre	3	51	0.4816
Total	29	868	8.1946

Este cuadro muestra el número de accidentes, incapacidades e índice de ausentismo, presentadas en la organización en el ejercicio fiscal de 2017, en la que observa que el período más afectado por accidentes fue del mes de septiembre a noviembre, dicha situación ha sido constante en ejercicios anteriores, con la siniestralidad generada se puede mostrar que a partir de octubre se muestra el incremento de días de incapacidades, dando un total 868 días de incapacidad en total, dicha situación se hace notaria con el incremento en el índice de ausentismo. Fuente: Formato ST-7 (2017), elaboración propia (2018).

Siguiendo con el análisis de los accidentes laborales, existen factores como son: la edad y antigüedad de aquellos trabajadores que se han visto relacionados con la siniestralidad presentada en la organización, que vale la pena identificar para ser considerados como una influencia en el incremento de los comportamientos

inseguros que termina en la culminación de los accidentes laborales. Tales datos serán presentados en la tabla 3 y 4 respectivamente.

Tabla 2: Resumen de Edad de los Trabajadores

Rango de Edad	Número de Trabajadores	Frecuencia Acumulada
20-22	2	7%
23-25	6	28%
26-28	3	38%
29-31	1	41%
32-34	4	55%
35-37	4	69%
38-40	2	76%
41-43	4	90%
44-46	3	100%
Total:	29	

Como se muestra en el cuadro anterior el rango de los trabajadores que han sufrido un accidente laboral, abarca de los 20 a los 46 años, siendo un total de 29 trabajadores accidentados, por lo que el ingreso la vida laboral, en la industria, inicia a temprana edad, el cuadro permite identificar que el 41% de los trabajadores que han sufrido un accidente laboral cuentan con 30 años de edad, lo que se puede englobar que el 76% de los trabajadores que han sufrido un accidente laboral, cuentan con menos de 40 años. Fuente: Formato ST-7 (2017), elaboración propia (2018).

Tabla 3: Resumen de Antigüedad de los Trabajadores

Antigüedad de los Trabajadores	Número de Casos	Frecuencia Acumulada
1 mes	4	14%
3 meses	3	24%
4 meses	1	28%
8 meses	1	31%
9 meses	1	34%
10 meses	1	38%
11 meses	1	41%
1 año	7	66%
2 años	2	72%
3 años	3	83%
4 años	3	93%
9 años	1	97%
11 años	1	100%
Total:	29	

En el cuadro anterior se muestra que los trabajadores que han sufrido un accidente laboral, cubren un rango a partir de un mes a once años de antigüedad, se puede identificar que el 66% de los trabajadores que sufrieron un accidente de trabajo se encuentran a dentro del rango de un mes a un año de antigüedad dentro de la organización, dicha situación podrían estar relacionados con el incremento de los comportamiento inseguros, causantes de los accidentes laborales en los que encuentran factores como son: falta de capacitación, exceso de confianza y monotonía. Fuente: Formato ST-7 (2017), elaboración propia (2018).

Por último, se puede identificar en el cuadro 5, el mecanismo causante de los accidentes laborales, siendo el mecanismo con mayor frecuencia el de atrapamiento con un 34%, seguido de sobreesfuerzo y golpes por objeto, con un 17% respectivamente.

Tabla 4: Mecanismo de Accidente Laborales

Mecanismo del Accidente	Número de Casos	Frecuencia
Atrapamiento	10	34%
Sobreesfuerzo	5	17%
Golpes por objeto	5	17%
Caídas a distinto nivel	4	14%
Otros	3	10%
Caídas al mismo nivel	2	8%
Total:	29	100%

En el cuadro se puede cada uno de los mecanismos de accidentes que fueron los causantes los accidentes laborales dentro de la organización, se puede observar que el 34% de los accidentes presentados, se debieron al mecanismo de atrapamiento, seguido por sobreesfuerzo y golpes por objeto, con un 17 % cada uno. El mecanismo de atrapamiento alcanza uno de los porcentajes más altos respecto a los tipos de accidentes ya sean graves o fatales, lo que ocasiona incapacidad permanente, hasta la muerte, por lo que las medidas preventivas van enfocadas a disminuir o eliminar dicho mecanismo. Fuente: Formato ST-7 (2017), elaboración propia (2018).

Identificación de las Causas de los Accidentes Laborales

Siguiendo con la fase del diagnóstico, es este rubro cuando realmente se determina las causas de los accidentes laborales, identificando que son provocados por actos inseguros, y proceder a su clasificación de acuerdo a la clase de comportamiento inseguro que Gil- Monte (2014) señala, al dividirlo en dos clases: involuntario o voluntario, el involuntario es la elección o realización involuntaria del comportamiento inseguro y se divide en : Deslices, lapsus y equivocaciones, al hablar de voluntario consiste en la elección deliberada del comportamiento inseguro y se divide en violaciones rutinarias y violaciones excepcionales, por lo que en el cuadro 6 señalamos el acto inseguro que provoco el accidente laboral, así como su clasificación.

Tabla 5: Identificación de los actos y comportamientos inseguros.

Acto Inseguro	Número de Veces	Clases de Comportamiento Inseguro
Adoptar posiciones o actitudes peligrosas	12	Equivocaciones basadas en ignorancias: toma de decisiones equivocadas por ausencia de formación y/o información.
Operar o trabajar a velocidad insegura	5	Violaciones rutinarias: las que se producen de modo habitual con un propósito práctico positivo.
Colocar, mezclar, combinar en forma insegura	1	Equivocaciones basadas en ignorancias: toma de decisiones equivocadas por ausencia de formación y/o información
Falta de atención a la base de sustentación o sus alrededores	2	Violaciones rutinarias: las que se producen de modo habitual con un propósito práctico positivo.
Uso inapropiado del equipo	1	Equivocaciones basadas en ignorancias: toma de decisiones equivocadas por ausencia de formación y/o información
Hacer inoperantes los dispositivos de seguridad	1	Equivocaciones basadas en ignorancias: toma de decisiones equivocadas por ausencia de formación y/o información
Uso inapropiado de las manos	1	Equivocaciones basadas en ignorancias: toma de decisiones equivocadas por ausencia de formación y/o información
Colocar en forma insegura materiales, herramientas, etc.	1	Violaciones rutinarias: las que se producen de modo habitual con un propósito práctico positivo.
Falla al asegurar o prevenir	1	Violaciones rutinarias: las que se producen de modo habitual con un propósito práctico positivo.
Uso inapropiado del equipo	1	Equivocaciones basadas en ignorancias: toma de decisiones equivocadas por ausencia de formación y/o información
Sin clasificar por actos inseguros	3	
Total:	29	

Dicho cuadro se elaboró a partir de la información presentada en los cuadros anteriores, lo que sirvió de base para identificar que las causas principales de los accidentes laborales presentados en la organización fueron derivadas de actos inseguros, así también los motivos que se presentaron para su incremento fue producto de equivocaciones basadas en la ignorancia, seguido de violaciones rutinarias, la identificación de los comportamientos inseguros permite realizar las propuestas de mejoras para su disminución o eliminación. Fuente: Formato ST-7 (2017), elaboración propia (2018).

Identificación de Comportamientos Críticos

En esta parte del desarrollo de la Técnica Basada en el comportamiento, es conveniente identificar que comportamientos críticos realiza el trabajador durante su jornada laboral que derivado de su frecuencia pueda concluir en accidentes laborales.

Al realizar los recorridos en los procesos antes mencionados se pudo identificar que es la falta del uso del equipo de protección personal considerado el acto inseguro más recurrente por los trabajadores, en cualquier parte de la planta o proceso, por lo que se inicia con la identificación del tipo de Equipo de Protección Personal, que es requerido en cada uno de los procesos.

Tabla 6: Identificación del Equipo de protección personal, utilizado en planta 1, 2 y 3.

Proceso	Tapones	Gogles	Guantes	Faja	Casco	Mascarilla
Apilado	X	X	X	X	X	
Desapilado	X	X	X	X	X	
Extruido	X	X	X	X		
Fachaleta	X	X	X	X		X
Tierras	X	X	X	X	X	X
Selección	X	X	X	X		X

Para realizar los recorridos en cada una de las plantas antes mencionados es necesarios primero la identificación del equipo de protección personal, utilizado en cada proceso, debido a que cuentan con factores de riesgos como son el ruido, mecánicos y químicos resulta indispensable la utilización de equipo de protección personal como son: tapones, gogles, guantes, faja, casco y mascarilla. Fuente: Departamento de Seguridad y Salud de la empresa (2018), elaboración propia (2018).

El recorrido inicia con planta número uno, el cual está conformado por los procesos de: apilado, desapilado, extruido, fachaleta y tierras con la intención de identificar la frecuencia con la que el trabajador no utiliza el equipo de protección personal, requerido en cada proceso.

Tabla 7: Resumen de Comportamientos Inseguros y Seguros en Planta 1

Equipo de proteccion personal	Comportamiento inseguro					Comportamiento seguro				
	Apilado	Desapilado	Extruido	Fachaleta	Tierras	Apilado	Desapilado	Extruido	Fachaleta	Tierras
Tapones	13.30%	20%	12.50%	11.50%	18.75%	10%	4%	12.50%	8.51%	
Gogles	23.30%	16%	6.25%	12.30%	18.75%	0	8%	18.75%	7.70%	
Guantes	1.70%	16%	6.25%	3.84%	18.75%	21.67%	8%	18.75%	16.15%	
Faja	1.70%	8%	6.25%		12.50%	21.67%	16%	18.75%	20.00%	6.25%
Casco					6.25%	6.66%	4%			
Mascarilla					18.75%				20.00%	
Total	40.00%	60.00%	31.25%	27.64%	93.75%	60.00%	40.00%	68.75%	72.36%	6.25%

En el cuadro se muestra que el proceso de tierra la frecuencia más alta en la falta de uso de equipo de protección personal con un 93.75%, sin embargo resulta conveniente mencionar que es donde se utiliza el mayor número de elementos de equipo de protección personal, otro proceso que no cumple con la disposición de utilizar el EPP se encuentra desapilado con el 60%; caso contrario se observa que el proceso de fachaleta es donde predomina la frecuencia más alta con un comportamiento seguro, en el uso del equipo de protección personal, con un 72.36%, seguido de extruido con un 68.75% y solo un 6.25% del proceso de tierra cumple con dicha disposición. Fuente: Recorridos en planta 1 (2017), elaboración propia (2018).

Dando continuidad a los recorridos, la planta número 2 está conformada por apilado, desapilado, extruido, selección vagones y tierras, en el que podemos observar la frecuencia en la falta de uso del Equipo de protección personal, así como el desarrollo de un comportamiento seguro que es en su uso.

Tabla 8: Resumen de Comportamientos Inseguros y Seguros en Planta 2

Equipo de Protección Personal	Comportamiento inseguro						Comportamiento seguro					
	Apilado	**Desapilado**	**Extruido**	**Selección**	**Vagones**	**Tierras**	**Apilado**	**Desapilado**	**Extruido**	**Selección**	**Vagones**	**Tierras**
Tapones	23.07	23.82	16.67	4.83	20.00	16.66	0	4.76	8.33	15.17		0
Gogles	15.39	14.28	8.33	2.76	15.00	16.66	7.69	4.76	16.67	17.24	5.00	0
Guantes	15.39	4.76	8.33	0.69	10.00	16.66	7.69	19.06	16.67	19.31	5.00	0
Faja	7.69	9.52	0	6.90	10.00	0	15.39	14.28	25.00	13.10	10.00	16.70
Mascarilla	0	0	0	8.97	0	16.66	0	0	0	11.03	10.00	0
Casco	0	0	0	0	15.00	16.66	7.69	4.76	0	0	0	0
Total:	61.54	52.38	33.33	24.15	70.00	83.30	38.46	47.62	66.67	75.85	30.00	16.70

En el resumen de este cuadro de los recorridos realizados en planta número 2 se identifica el incremento de dos procesos más que son selección y vagones y siguiendo la tendencia presentada en planta uno que es en el proceso de tierras donde menos se utiliza el equipo de protección personal con un 83.30%, seguido de vagones con un 70%, sin embargo, el proceso de selección muestra una frecuencia de 75.85% de comportamiento seguro en su uso, así también la tendencia mostrada en planta uno de comportamiento seguro se sigue presentado en el proceso de extruido donde su frecuencia es del 66.67% . Fuente: Recorridos en planta 2 (2017), elaboración propia (2018).

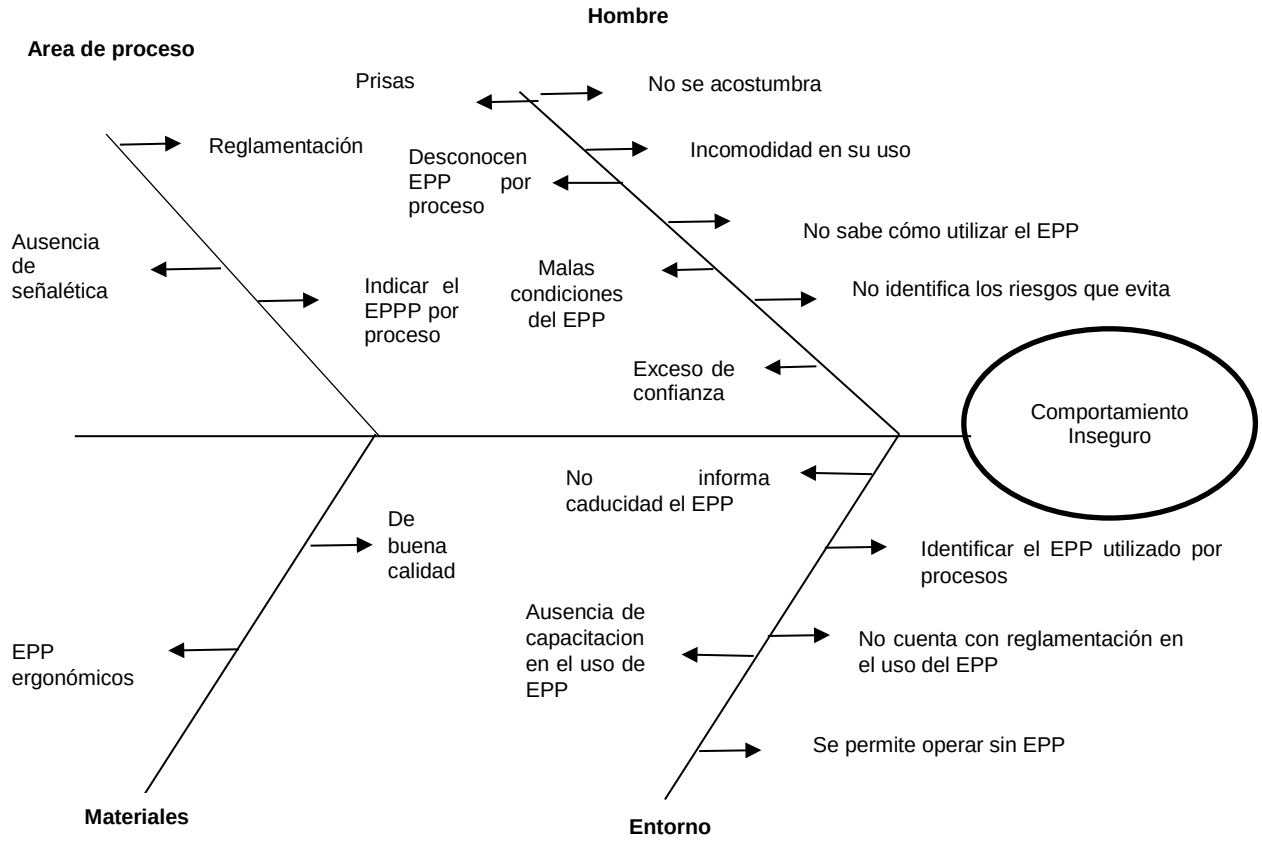
Terminado con los recorridos efectuados esta la planta 3, que incluye los procesos de apilado, desapilado, extruido, vagones y tierras se puede ver la frecuencia que desarrollan los trabajadores en la falta de uso del equipo de protección, así como la frecuencia en un comportamiento seguro.

Tabla 9: Resumen de Comportamientos Inseguros Y Seguros En Planta 2

Equipo de Protección Personal	Comportamiento Inseguro					Comportamiento seguro				
	Apilado	**Desapilado**	**Extruido**	**Vagones**	**Tierras**	**Apilado**	**Desapilado**	**Extruido**	**Vagones**	**Tierras**
Tapones	23.07%	14.29%	14.29%	11.67%	16.13%	-	7.14%	10.71%	8.33%	3.23%
Gogles	15.39%	14.29%	21.42%	15.00%	19.35%	7.69%	7.14%	3.57%	5%	
Guantes	15.39%	10.71%	14.29%	11.67%	16.13%	7.69%	10.71%	10.71%	8.33%	3.23%
Faja	7.69%	3.57%	10.71%	3.33%	9.68%	15.39%	17.87%	14.29%	16.67%	9.68%
Casco		3.57%				7.69%	10.71%			3.22%
Mascarilla				8.33%	19.35%				11.67%	
Total:	61.54%	46.43%	60.71%	50%	80.64%	38.46%	53.57%	39.28%	50%	19.36%

El cuadro muestra los recorridos realizados en planta número 3, donde la tendencia mostrada en planta uno y dos del proceso de tierras sigue estando presente en esta planta donde la falta del uso de EPP corresponde a un 80.64%, seguido del proceso de apilado con un 61.54%, en la contraparte del cuadro se puede observancia la frecuencia de un comportamiento seguro siendo el proceso de desapilado que obtuvo un 53.57%, seguido de vagones con un 50%. Fuente: Recorridos planta 3 (2017), elaboración propia (2018).

Figura 2: Análisis de la causa y efecto de los comportamientos inseguros: Mediante el Diagrama de Ishikawa



La figura 2 muestra el análisis de aquellos factores como son: área de proceso, hombre, materiales y entorno, así como también cada uno de los elementos que lo integran y que a través del Diagrama de Ishikawa permite conocer las causas del porqué los accidentes laborales se deben a la presencia de comportamientos inseguros dentro de la organización, dichos comportamientos como se muestra se deben a la falta de formación e información en cada uno de los factores. Fuente: Recorridos efectuados en planta 1, 2 y 3 (2017), elaboración propia: (2018).

Fase III: Propuesta De Mejora

Al identificar los antecedentes del porque el trabajador no cumple con el uso de EPP durante su jornada de trabajo, se encuentra que es la falta de conocimiento que tiene del EPP, por lo que resulta necesario que el trabajador identifique que tipos de accidentes que pudieran ser aminorados con el uso del Equipo de protección personal, durante su jornada laboral, así también no se identifica el tipo de EPP que se requiere en cada proceso, situación que llevo a la elaboración de la siguiente tabla, en la que se reúne los siguientes datos:

Se identifica el equipo de protección personal del que está haciendo referencia.

Tipo de accidente que cubre el uso correcto del equipo de protección personal: en los que se encuentra caídas de objetos, choques con objetos fijos, disminución en los niveles de exposición a ruido, penetración de partículas proyectadas, protección para la inhalación de agente químicos como el polvo, cortaduras, fracturas, etc.

Daño que pudiera causar la falta de un correcto uso del equipo de protección personal en los que se encuentran: lesiones de distinto grado en cabeza, disminución o pérdida auditiva, pérdida de visión, aumento en las enfermedades respiratorias, golpes que puedan terminar en la amputación de un miembro

Así también se elaboró una Matriz de Equipo de protección personal, en el que se indica el EPP requerido en cada uno de los procesos de producción que son:

Para cabeza- casco.
oídos-tapones auditivos pre moldeados, mascarilla ultra-filtrante contra partículas y polvos no tóxicos.
manos- guantes Hyflex con recubrimiento de nitrilo.
ojos- lentes de seguridad.
Pies- zapato industrial casquillo de acero.

Dicha matriz incluye la siguiente información:

Características propias del Equipo de protección personal.
Uso y mantenimiento del Equipo de protección personal.
Condiciones que se deben tener para realizar el cambio del Equipo de protección personal

MODELO DE MEJORA

Resulta conveniente mencionar que los formatos que fueron diseñados, no solo quedaran en documentos, fue necesario que la información sea conocida por los trabajadores que intervienen en el proceso, lo que permitirá tener la información requerida para el desarrollo de un trabajo seguro. Lo que llevo al desarrollo de un programa de capacitación que fue impartida a los trabajadores mediante el
siguiente formato:

Tabla 10: Programa de Curso de Sensibilización

Tema:	Objetivo General	Objetivo Específico	Responsable
Conceptos básicos de prevención: seguridad y agentes y factores de riesgo en el trabajo	Dotar a los participante de conceptos básicos en tema de prevención y riesgos de trabajo	Comprender la importancia de dichos conceptos aplicados en el centro de trabajo	Xochitl Yañez Berber
Importancia de los accidentes e incidentes en el centro de trabajo	Identificar y diferenciar entre accidente e incidente	Identificar los tipos de accidentes que se presentan en el centro de trabajo, y los tipos de riesgos a que son sujetos.	Xochitl Yañez Berber
Identificación de actos y condiciones inseguras	Identificar los actos y condiciones inseguras que se encuentran en el centro de trabajo	Identificar las causas que los provocan los actos y condiciones inseguras.	Xochitl Yañez Berber
Uso y conocimiento del Equipo de Protección Personal	Conocer e identificar cada Equipo de Protección Personal, utilizado en los procesos	Reconocer el uso correcto del Equipo de Protección Personal, para minimizar el riesgo	Xochitl Yañez Berber

El cuadro muestra el curso de capacitación que se impartió a trabajadores de la empresa caso estudio, con el objetivo de proporcionar los conocimientos necesarios en materia de prevención de los accidentes de trabajo, lo que incluye conceptos básicos, como son accidentes e incidentes de trabajo, actos y condiciones inseguras, así como el uso y conocimiento del equipo de protección personal, incluyó también la sensibilización ante los accidentes de trabajo, que incluyó actividades donde se inmoviliza al trabajador de manos y pies, para desarrollar actividades básicas. Fuente: Gil-Monte, P.R. (2014), Elaboración propia (2018).

RESULTADOS PREVIOS

Los resultados de dicha investigación, una vez que se conocieron e identificaron las causas de la problemática que enfrenta la organización que son los accidentes laborales por comportamientos inseguros y con la implementación de la propuesta del plan de mejora, así como el desarrollo del modelo de mejora que se diseñó; se ven reflejados con la disminución estadística de los accidentes laborales a partir del mes de enero hasta la fecha, así también se presentan un incremento en la frecuencia por la utilización del Equipo de Protección Personal en cada proceso lo que incrementa los comportamiento seguro y muestra de ello son los resultados en los recorridos que se han estado llevando a cabo en las plantas antes mencionadas.

BIBLIOGRAFIA

Cámara de Diputados del H. Congreso de la Unión (12- 06-2015) Artículo 474. Título Noveno. Ley Federal del Trabajo Recuperado el 30 de marzo en http:// www.diputados.gob.mx/LeyesBiblio/pdf /125_120615.pdf

Díaz Z. P. (2015). *Prevención de Riesgos Laborales de Seguridad y Salud Laboral.* Madrid: Ediciones.

Gil-Monte, P.R. (2014).” *Manual de psicosociología aplicada al trabajo y a la prevención de los accidentes laborales*”. Madrid; Ediciones Pirámide.

Trujillo Mejía, F. (2014). Seguridad Ocupacional. Bogotá: ECOE Ediciones.

RECONOCIMIENTO

Los autores agradecen la oportunidad de poder realizar la presentación de esta investigación en este congreso del IBFR, así como los comentarios de sus editores, los cuales contribuyeron a mejorar la calidad de la investigación.

BIOGRAFÍA

El C.P. Xochitl Yañez Berber. Este autor es Contador Público de profesión, egresado de la Benemérita Universidad Autónoma de Puebla, actualmente está cursando la Maestría en Ingeniería Administrativa, en el Instituto Tecnológico de Apizaco.

El Dr. Jorge Luis Castañeda Gutiérrez es profesor investigador de la unidad de Posgrado del Instituto Tecnológico de Apizaco, sus trabajos se desarrollan en el área de optimización de procesos, su Doctorado es en Logística y Dirección de la Cadena de Suministro por la Universidad Popular Autónoma del Estado de Puebla.

El Dr. Miguel Ángel Rodríguez Lozada es catedrático de tiempo completo del Instituto Tecnológico de Apizaco y colabora en la División de Estudios de Posgrado e Investigación para el programa de la Maestría en Ingeniería Administrativa.

El Dr. José Adrián Trevera Juárez es profesor Investigador del Departamento de Ciencias Económico Administrativas y miembro del Núcleo Académico de la Maestría en Ingeniería Administrativa del Instituto Tecnológico de Apizaco, doctorado en Ciencias Administrativas por la Universidad Autónoma de Tlaxcala.

APLICACIÓN DE LA METÁFORA BIOLÓGICA A LAS PEQUEÑAS Y MEDIANAS EMPRESAS DEL SECTOR HOTELERO DE CELAYA, GUANAJUATO PARA DETERMINAR LOS FACTORES QUE AFECTAN A LA PRODUCTIVIDAD

Ilce Nallely Orozco Montañez, Tecnológico Nacional de México en Celaya
Alicia Luna González, Tecnológico Nacional de México en Celaya
Moisés Tapia Esquivias, Tecnológico Nacional de México en Celaya
José Antonio Vázquez López, Tecnológico Nacional de México en Celaya

RESUMEN

Las pequeñas y medianas empresas forman parte importante del crecimiento económico del país, sin embargo muchas de ellas se ven afectadas por el escaso conocimiento de los factores que intervienen en su productividad, ocasionando con ello diferentes tipos de problemas. Con el objetivo de contribuir a reducir estos efectos dentro de las organizaciones, se presenta a través de esta investigación un análisis en el cual se toma como metodología principal el desarrollo de la metáfora biológica que en conjunto con la teoría general de sistemas (TGS) permitirá demostrar cómo es posible realizar una transferencia de los conceptos biológicos a los conceptos metafóricos de la organización demostrando cómo estos interfieren afectando a la productividad de las organizaciones en el sector hotelero de la ciudad de Celaya Guanajuato en México. El trabajo presentado está sustentado en la revisión de literatura y artículos especializados en temas de productividad, metáforas organizacionales y teoría general de sistemas así como en investigación de campo.

PALABRAS CLAVES: Pequeñas y Medianas Empresas, Productividad, Metáfora Biológica, Teoría General de Sistemas

APPLICATION OF THE BIOLOGICAL METAPHOR TO THE SMALL AND MEDIUM ENTERPRISES OF THE HOTEL SECTOR OF CELAYA, GUANAJUATO TO DETERMINE THE FACTORS THAT AFFECT THE PRODUCTIVITY

ABSTRACT

Small and medium-sized companies are an important part of the country's economic growth, however many of them are affected by the scarce knowledge of the factors that intervene in their productivity, causing different types of problems. With the aim of contributing to reduce these effects within organizations, this research presents an analysis in which the main methodology is the development of the biological metaphor that together with the general theory of systems (TGS) will allow demonstrate how it is possible to make a transfer of the biological concepts to the metaphorical concepts of the organization demonstrating how these interfere affecting the productivity of the organizations in the hotel sector of the city of Celaya Guanajuato in Mexico. The work presented is based on the review of literature and specialized articles on productivity issues, organizational metaphors and general systems theory as well as field research.

JEL: C18, D21, D22.

KEYWORDS: Small and Medium Enterprises, Productivity, Biological Metaphor, General Systems Theory

INTRODUCCIÓN

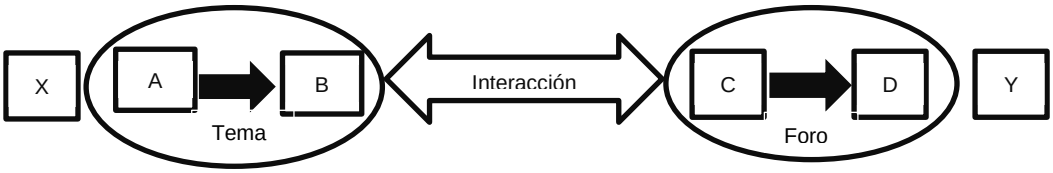
Peter Drucker hace algunos años señaló que lo más peligroso en tiempos de turbulencia y cambios dentro de las pequeñas y medianas empresas no son los cambios en sí mismos sino seguir operando con la lógica del ayer (Mars, Bronstein, & Lusch, 2014). Hoy en día escuchamos con mayor frecuencia las alertas que ponen en aviso a las organizaciones de que ya no pueden sobrevivir y mucho menos prosperar si continúan usando los esquemas tradicionales de desarrollo mecanicistas. Es evidente entonces que se requiere de una nueva lógica de funcionamiento que brinde mayor consistencia y que permita identificar, factores clave que ayuden al resurgimiento de esas pequeñas y medianas organizaciones. En México el sector de la industria pequeña y mediana constituye el 97% del total de las empresas existentes y genera el 79% de los empleos, sin embargo a pesar de ello muchas de estas organizaciones se encuentran limitadas por el financiamiento económico, la mano de obra calificada, la calidad del producto, los escasos conocimientos administrativos, la infra estructura y la estructura propia, además de carecer en la comprensión de los factores tanto internos como externos que intervienen y afectan a su productividad repercutiendo con un alto porcentaje en el que dichas organizaciones ni si quiera llegan a cumplir los dos años de vida Gravinski (2000). Bajo estos esquemas el presente trabajo muestra un análisis en el cual se emplea como herramienta a la metáfora biológica y en conjunto con la teoría general de sistemas busca identificar cuáles son los factores que afectan a la productividad de las pequeñas y medianas empresas del sector hotelero de Celaya, Guanajuato.

REVISION DE LITERATURA

Las Metáforas Organizacionales

Son consideradas como una poderosa herramienta conceptual y una forma privilegiada de comprender el mundo, al igual que una forma apreciada de construcción y expansión del conocimiento, que no está ligada a un área en específico, lo cual permite que se use en diferentes ámbitos y a porta a la definición la mejor comprensión de fenómenos inexplicables (Jiménez, 2015). La metáfora procede mediante la comparación de una situación X a una integración Y que ayuda a generar un nuevo significado. Tal y como se puede observar en la Figura 1.

Figura 1: Proceso de Comparación Metafórico



La figura anterior muestra la comparación entre dos conceptos, ideas o situaciones en las cuales a través de la definición y el conocimiento de una de ellas en su totalidad, se puede realizar una transferencia de identidad cuyo objetivo es simplificar la interpretación o la problemática presentada. El proceso metafórico valida la adaptación, permitiendo conocer las semejanzas entre una unidad y otra, es aplicable para cualquier situación y entorno, por lo general es usado con mayor frecuencia dentro de las organizaciones para comprender aspectos complejo cuando estos han agotado la lógica posible. Fuente: Con base en (Carrillo, 2003) y (León, 2013).

Simsek (1997), sostiene que las metáforas son útiles por que pueden explicar: la realidad de la organización. Bajo este concepto Morgan (1999) propuso cinco metáforas especiales: la metáfora de la máquina, el organismo, el cerebro, la política y la cultural.

La Metáfora Biológica

Considera a la organización como una comunidad de organismos que interactúan con otros en un medio ambiente en el cual se desenvuelven. El concepto de "ecología de las organizaciones" fue acuñado para confirmar el hecho de que todas las organizaciones son esencialmente sistemas ecológicos complejos caracterizados por la interdependencia social y los cambios físicos (Montoya & Montoya, 2012). Los ecosistemas biológicos no son producto de un acto de reflexión o de una mano autoritaria, tampoco están diseñados más bien son organizaciones emergentes de organismos individuales que interactúan en parejas, grupos o en redes. Para entender estos ecosistemas es importante entender que están organizados por procesos que forman una jerarquía donde los mismos organismos están modelados por la selección natural; la ley de la preservación donde el más fuerte predomina Mars et al. (2014). En conclusión a lo anterior se determina que el ecosistema está estructurado en tres características esenciales donde se comparte:

Actores clave: los ecosistemas están integrados por una diversidad de especies, sin embargo algunas de ellas ejercen roles especialmente importantes para la preservación.

Interacción entre actores: las especies que interactúan entre sí dentro de los ecosistemas están conectados por flujo de información (beneficio-perjuicio).

Diversidad, jerarquización y resistencia: la jerarquía dentro de los ecosistemas ha demostrado conferir resistencia, es decir las redes de especies jerarquizadas tardan más en colapsar por completo que una no jerarquizada.

Teoría General de los Sistemas

Fue formulada por Von Bertalanffy en 1976 denominada por este como un paradigma científico que se caracteriza por su perspectiva holística e integradora, en donde lo importante son las relaciones y los conjuntos que emergen a partir de ella. Si bien su campo de la aplicación no reconoce limitaciones, al usarla en fenómenos humanos, sociales y culturales se advierte que sus raíces están en el área de los sistemas naturales y en los sistemas mecánicos. De acuerdo a Bertalanffy citado por Arnold & Osorio (1998) la teoría general de sistemas se compone de diez elementos esenciales los cuales se describen a continuación:

Totalidad: el todo es algo más que la suma de las partes. Si un elemento que compone el sistema desaparece, este seguirá existiendo.
Entropía: los sistemas vivientes tienen a conservar su identidad, sus particularidades y sus diferencias, por ello ningún sistema puede igualarse completamente con su ambiente.
Sinergia: la cooperación de dos causas distintas contribuye a generar el mismo resultado.
Finalidad: define cual es el objetivo común, el más importante es la supervivencia. Un sistema lucha por mantenerse vivo aun cuando se ha desarrollado disfuncionalmente.
Equifinalidad: se refiere al hecho de que un sistema vivo a partir de distintas condiciones iniciales y por distintos caminos puede llegar a un mismo estado final.
Equipotencialidad: es una característica que permite a sus elementos asumir las funciones de las partes extinguidas.
Retroalimentación: es el proceso en el cual se recoge la información sobre los efectos de sus acciones (flujo de información).
Homeostasis: también llamada retroalimentación negativa. Es la tendencia de todo sistema a mantener su estado estacionario. La crisis sobreviene cuando un sistema viviente se reúsa a la transformación.
Morfogénesis: define la capacidad que todo sistema viviente exhibe para la modificación (una estrategia para mantenerse viable). Por ejemplo la estructura, la especialización y el aprendizaje.

Las Pequeñas y Medianas Empresas

Las pequeñas y medianas empresas son una unidad económica de producción que mediante la organización y coordinación de una serie de factores como son el capital y el trabajo, persiguen un beneficio. La importancia de estas radica en su contribución al crecimiento económico del país, su capacidad para generar empleos y su habilidad para impulsar el desarrollo regional (Luna, 2012). En México las pequeñas y medianas empresas se clasifican en función del número de empleados y de acuerdo al sector económico al que pertenecen, tal y como se puede ver en la Tabla 1.

Tabla 2: Clasificación de las Pequeñas y Medianas Empresas en México

Tamaño/Sector	Industria	Comercio	Servicio
Micro	0 a 10	0 a 10	0 a 10
Pequeña	11 a 50	11 a 30	11 a 50
Mediana	51 a 250	31 a 100	51 a 100

En la presente tabla se muestra la clasificación que se agina en México para considerar a las pequeñas y medianas empresas, la cual depende del número de trabajadores que se encuentran dentro de la organización, dicha categorización es establecida por el sector al cual pertenecen. La columna izquierda muestra al lector, el tamaño al cual pertenece la organización y en la parte superior de la tabla se presenta el sector especificado en tres gremios, dentro de la tabla se encuentra el número de trabajadores que va de un mínimo a un máximo tanto por tamaño como por sector. Fuente: Elaboración propia.

Definición de Productividad

El concepto de productividad se define como el uso eficiente de recursos (trabajo, capital, materiales, información, etc.) en la producción de bienes y servicios de acuerdo a lo que señaló Carro & González (2012). Sin embargo el mejoramiento de la productividad dentro de las organizaciones no consiste únicamente en hacer las cosas mejor, si no en hacer mejor las cosas correctas (Pagés, 2010). Existen muchos factores que pueden afectar la productividad de una organización, en relación a ello, es primordial identificarlos y clasificarlos; son diversos los autores que han brindado sus aportaciones a este tema tal y como se muestra en la Tabla 2.

Tabla 3: Factores Que Afectan a la Productividad

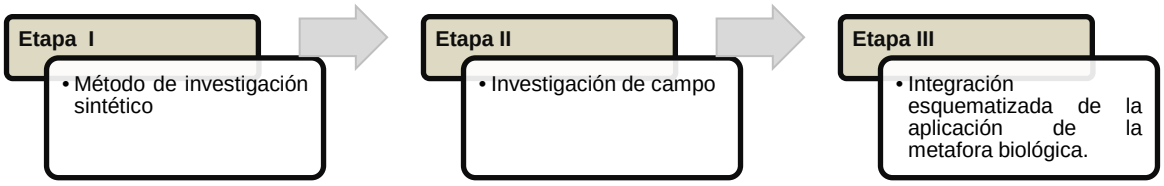
Autor	Factores Que Afectan a la Productividad de las Organizaciones.
Elton Mayo	La motivación del trabajador.
Sumanth (1990)	Especifica como factores la inversión, la razón capital/trabajo, la investigación y desarrollo, la utilización de la capacidad, la reglamentación del gobierno, la vida de la planta y el equipo, los costos de energía, la mezcla de la fuerza de trabajo, la ética del trabajo, el temor de los empleados por perder su empleo, la influencia sindical y la administración.
Fernández & Avella (2003)	Clasifican a los factores en dos categorías: internos (controlables) y externos (no controlables).
Ramírez (2005)	Factor humano, el sindicalismo, la tecnología, el entorno político, el enfoque sistémico y la ergonomía.
Mosley, Megginson & Pietri (2005)	La gerencia, el gobierno, los trabajadores y los sindicatos.
Anaya (2006)	El diseño de los productos, la mejora de técnicas y métodos de trabajo.
Velásquez, Núñez & Rodríguez (2009)	Clasifican a los factores en tres sub sistemas: Cultural: normas, creencias y valores. Dirección: la tecnología y el dinero. Operación: materiales, métodos y equipos.

La tabla 2 es una recopilación conceptual de las aportaciones más significativas que han hecho algunos autores a lo largo de los años sobre los factores que de acuerdo a su estudio han impactado significativamente en la productividad, cada autor ofrece una visión diferente de pendiendo de la época y las condiciones en las cuales vivió. La tabla se estructura en dos columnas del lado izquierdo se puede visualizar el apellido de los literatos y el año en el cual realizaron su aportación y en la columna del lado derecho se contempla la aportación, en forma de listado o clasificación. Fuente: Elaboración propia.

METODOLOGÍA

La metodología propuesta para el presente análisis se fundamenta en la aplicación de la teoría general de sistemas a la metáfora biológica con la finalidad de identificar los factores que afectan a la productividad. Dicha metodología se estructura en tres etapas esenciales; en la primera de ellas se emplea el método de investigación sintético; el cual permite lograr un razonamiento que tiende a reconstruir un todo a partir de los elementos distinguidos por el analista. En esta etapa se selecciona el ecosistema predominante del estado que estará bajo análisis, se identifican las características, los roles y los actores vitales, así como los elementos que integran a las pequeñas y medianas empresas, para posteriormente pasar a la selección e integración de acuerdo a la teoría general de sistemas. Este método reúne dichos componentes en un esquema nuevo a través de la comparación y de la adaptación total de la esencia, logrando con ello la creación de un modelo biológico-sistémico. Posteriormente se realiza una investigación de campo por medio de la aplicación de una encuesta, para determinar la percepción que los trabajadores tienen sobre los factores que afectan a la productividad. La encuesta fue diseñada bajo las condiciones de preguntas cerradas donde el encuestado solo puede responder si o no, esto con la finalidad de evitar las ambigüedades. La encuesta fue aplicada a un total de 28 hoteles de la ciudad de Celaya, Guanajuato; para validar la información arrojada por dicha herramienta, se entrevistó a los gerentes y a algunos propietarios de los inmuebles. A través de este proceso se logró conocer de acuerdo a los trabajadores y propietarios los factores relevantes que impactan en la productividad de sus organizaciones, subsiguientemente basándonos en el resultado de las encuestas se procedió a transferir los factores encontrados a la adaptación del modelo biológico-sistémico, el cual se tenía previamente estructurado. Finalmente en la etapa tres se concluyen la investigación con la integración esquematizada de la aplicación de la metáfora biológica a las pequeñas y medianas empresas del sector hotelero en Celaya, Guanajuato. En la Figura 2 se muestra la representación esquematizada de la metodología empleada en la presente investigación.

Figura 2: Metodología de Trabajo



La figura anterior es una representación de las etapas que integran la metodología del trabajo de investigación. En ellas se ilustra el nombre de cada una, así como la secuencia que estas deben seguir. La primera etapa integra actividades como son la búsqueda y revisión de bibliografía especializada en temas propios de la metáfora biológica, la teoría general de sistemas y los factores que afectan a la productividad de las pequeñas y medianas empresas, la etapa dos comprende el diseño y la aplicación de las encuestas que permitirán conocer los factores que interviene en la productividad del sector hotelero y la última etapa es el desarrollo del esquema que integra las dos fases anteriores. Fuente: Elaboración propia.

RESULTADOS

De acuerdo a la literatura revisada se identificó que el ecosistema predominante en Celaya Guanajuato es el pastizal, cuyas características principales son la existencia abundante de pasto con pocos árboles y arbustos, destacan entre su vegetación el pasto navajita, el popotillo plateado, el zacate llanero, el zacate araña, el mezquite, el cardo y el ocotillo; su fauna se compone de conejos, águilas reales, búhos llaneros, liebres, zorros, praderos y serpientes lagartijo. Al tener conocimiento de la biodiversidad que lo compone se realizó una descripción de los roles y características de cada elemento cuya finalidad es determinar los actores claves dentro de este bioma (ver Tabla 3).

Tabla 4: Actores Clave del Ecosistema de Celaya, Guanajuato

Actores	**Características**	**Rol**
Pasto navajita	Tallo delgado, con 70cm de altura, y con una espiga de 4 cm. Alta tolerancia a la sequía y al frío. No resiste la sombra e inundaciones.	Evita la degradación del subsuelo.
Popotillo plateado	Tallos largos, huecos y delicados. Florece en septiembre.	Permite una buena filtración del agua hacia los mantos acuíferos.
Zacate llanero	Tallo que llega a medir de 40 a 90cm de altura. Es adaptable a diferentes tipos de suelo, tolera la sequía y la quema.	Controla la erosión.
Zacate araña	Hierba de vida corta, con tallos de 10 a 50cm. Es una planta que varía en tamaño y habito por lo general extiende su crecimiento hacia los lados.	Ayuda a fijar el nivel de nitrógeno al subsuelo e influye en el crecimiento y supervivencia de otros organismos.
El mezquite	Es un árbol de 6 a 9 m de altura, con hojas angostas, es extremadamente duro y tolerante a la sequía. Además de que se puede regenerar por sí solo.	Permite el resguardo de la fauna silvestre y es protector de cuencas hidrográficas.
El cardo	Planta con una altura promedio de 30 a 120 cm, con flores de color violeta y espinas en el tallo de hasta 5mm c/u.	Mecanismo de protección contra los roedores y fauna en general. Produce anoxia.
El ocotillo	Cuenta con vástagos que pueden llegar a medir 10m de altura y un diámetro en la base de 5cm. La mayor parte del año tiene una apariencia de palillos secos pero florece con las lluvias.	Actúa como cuse para distribuir el agua cuando llueve y permite lograr la polinización.
Conejos	Roedor de pelaje denso y suave con orejas extensas y con la habilidad para cavar madrigueras, evita altas temperaturas, es callado y discreto.	Capacidad de visión panorámica ante el peligro latente y es considerado coprófago.
Águilas reales	Ave depredadora con habilidad inigualable para volar y con excelente visión. Limitada en supervivencia por la deforestación y la destrucción del hábitat.	Capacidad de adaptación al cambio. La función principal es mantener un equilibrio en el ecosistema.
Búhos	Son cazadores por naturaleza con un sentido de la audición excelente, por lo general son criaturas solitarias y con un ritual de acicalamiento exhaustivo.	Resistirse a los cambios.
Liebres	Animal de orejas grandes que se mueve con suma rapidez, con excelente olfato.	Lograr el equilibrio de la flora, adaptación para vivir en grupo y solos, con expectativa de vida de 3 a 5 años.
Praderos	Ave de 21.6 cm de longitud, que habita en parvada con capacidad de emitir canto sencillo y de migrar.	Mantener el control de insectos, bayas y semillas.
Zorros	Mamíferos cautelosos, cazadores nocturnos que permanecen ocultos en sus madrigueras durante el día. Suelen ser astutos e inteligentes.	Capacidad de sobrevivir en zonas urbanas y pobladas.
Serpiente látigo	Son reptiles de 127 a187 cm que cazan activamente lagartijas, aves pequeñas y roedores.	Defender su integridad, mediante un mecanismo de defensa.

Mediante la presente tabla se muestra al lector cuales son los actores principales que componen el ecosistema del pastizal, en la columna central se realiza una pequeña descripción con las características esenciales de cada uno de ellos y en la columna derecha se presenta el rol que desempeñan haciendo hincapié en su función dentro del ecosistema que es en cierto modo la que fortalecerá y dará sustento a la relación de la metáfora biológica con la comparación de la organización y de la teoría general de sistemas. Fuente: Elaboración propia.

Una vez identificados los actores clave del ecosistema, se analizó a las organizaciones que integran el sector hotelero. El objetivo de este análisis fue identificar su estructura interna; es decir saber qué tipo de departamentos tienen, sus características y sus roles. Tal y como se muestra en la Tabla 4.

Tabla 5: Elementos Que Integran a las Pequeñas y Medianas Empresas del Sector Hotelero

Departamento	**Características**	**Rol**
Recursos humanos	Evalúa solicitudes de postulados y selecciona al personal.	Realizar la liquidación, contratación, capacitación y asignación de personal a distintas áreas.
Operaciones/logística	Su funcionamiento está estrechamente relacionado con marketing y finanzas.	Es clave para que la organización se desempeñe correctamente.
Administración/finanzas	Tiene a su cargo funciones contables y legales. Es vital dentro de la organización.	Administrar las ganancias del hotel, pagar los sueldos, impuestos, créditos y reinventar.
Seguridad	Es un grupo de personas compuesto por personal del hotel con conocimientos de salvataje en casos de incendios, amenazas, bombas, terremotos, etc.	Velar por la integridad del personal y los huéspedes del hotel.
Compras y almacenes	Es el encargado de reabastecer las distintas áreas y efectuar la compra de pedidos así como mantener un inventario de reserva.	Controlar pedidos e inventario.
Mantenimiento	Se encarga de la reposición de los elementos de trabajo en cada área del hotel.	Reparar y mantener en buenas condiciones las instalaciones y el equipo de trabajo
Servicio al cliente	Es el conjunto de actividades que se ofrecen al cliente con la finalidad de proporcionar información y soporte.	Canalizar las quejas, reclamos y sugerencias del cliente.
Gestión interna	Realiza limpieza de áreas compartidas, prepara habitaciones de huéspedes, repone artículos de las habitaciones (jabón, toallas, sabanas, etc.)	Mantener en excelentes condiciones higiénicas el hotel.
Mercadotecnia	Hacer publicidad, y promocionar el servicio del hotel.	Realizar estudios de mercado.

En la tabla anterior se esquematizan tres apartados: el primero de ellos corresponde a los diversos departamentos que dan estructura a las pequeñas y medianas empresas del sector hotelero de Celaya, en la segunda columna se describen las características vitales, finalmente en la última columna se presenta brevemente cual es el rol que desempeña cada departamento. El objetivo de realizar esta clasificación obedece a que es un parámetro esencial que en conjunto con los actores claves del ecosistema permitirá el desarrollo de un nuevo modelo en el cual se plasmen que factores afecta a la productividad. Fuente: Elaboración propia.

A continuación se realizó la adaptación de la metáfora biológica con la organización, es decir se igualaron los actores biológicos a los elementos departamentales y una vez concluido este proceso se adaptó con la teoría general del sistema dando como resultado el modelo biológico-sistémico (ver Tabla 5).

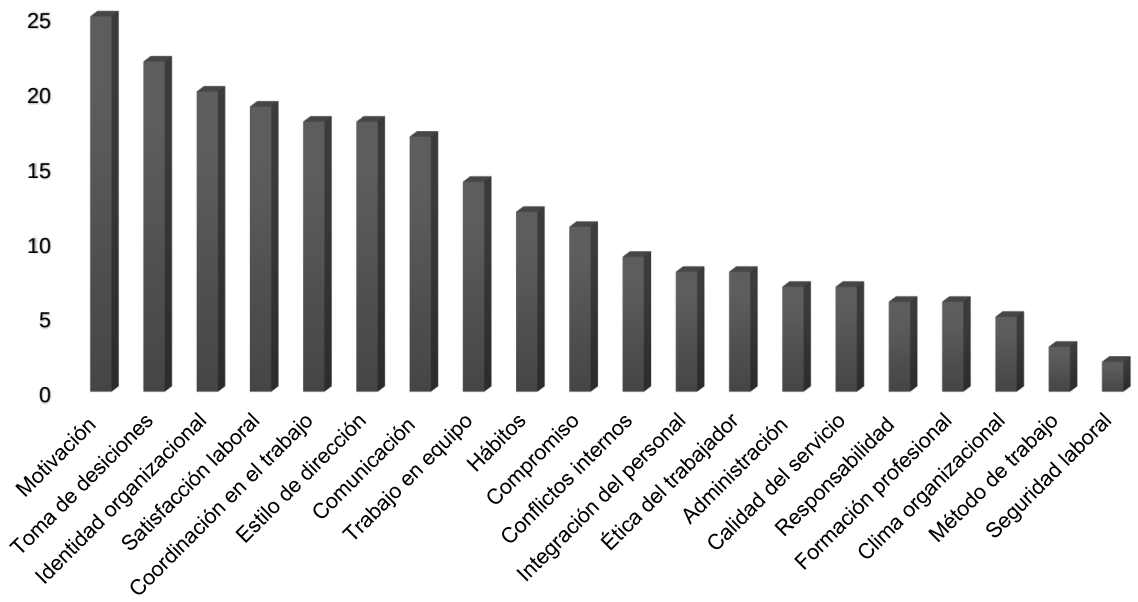
Tabla 6: Modelo Biológico-Sistémico

Actores biológicos		**Elementos de la organización**		**Teoría general de sistemas**
Pasto navajita Zacate llanero		Departamento de administración/finanzas		Equipotencialidad
Popotillo plateado Zacate araña		Departamento de recursos humanos		Sinergia
El mezquite		Departamento de compras y almacenes		Equifinalidad
El cardo Conejos	⇨	Departamento de servicio al cliente	⇨	Retroalimentación
El ocotillo		Departamento de gestión interna		Homeostasis
Águilas reales		Departamento de operaciones/logística		Finalidad
Búhos		Departamento de Mercadotecnia		Morfogénesis
Liebres Praderos Zorros		Departamento de mantenimiento		Entropía
Serpiente látigo		Departamento de seguridad		Totalidad

Se muestra al lector la integración del modelo biológico-sistémico, estructurado en tres apartados: los actores biológicos, los elementos de la organización y la teoría general de sistema. Las flechas empleadas en la presente tabla son un símbolo mediante el cual se muestra la secuencia de adaptación, es importante hacer mención que no se puede modificar este orden puesto que generara una alteración en el resultado. Algunos actores biológicos coincidieron en características similares es por ello que se agruparon con el fin de precisar dicha investigación. Fuente: Elaboración propia.

La encuesta realizada, muestra a través de la Figura 3 el orden de los principales factores que afectan a la productividad de las pequeñas y medianas empresas del sector hotelero. Dentro de los cinco primeros lugares se pueden identificar: la motivación, la toma de decisiones, la identidad organizacional, la satisfacción laboral y la coordinación en el trabajo.

Figura 3: Factores Que Afectan a la Productividad del Sector Hotelero



La figura anterior es una gráfica que muestra en orden descendiente cuales son los factores que mayor impacto tienen dentro de las pequeñas y medianas empresas, el resultado de esta es producto de la encuesta que se aplicó a los empleados de los diversos hoteles. En ella se visualiza que la motivación es primordial y que la seguridad laboral influye pero de una manera menos significativa. Estos resultados son la base que en conjunto con el modelo biológico dará vida a un nuevo conocimiento que es el modelo del ecosistema integrado o aplicación de la metáfora. Biológica. Fuente: Elaboración propia.

Con pleno conocimiento en el análisis efectuado se integra al modelo biológico-sistémico y las aportaciones encontradas de los factores que influyen en la productividad (ver Tabla 6).

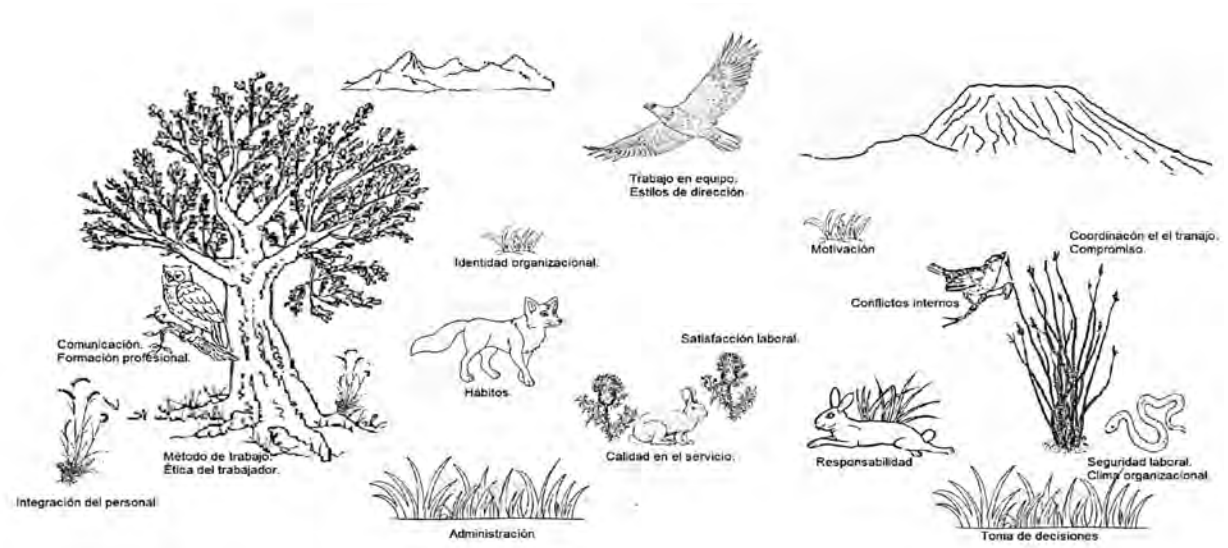
Finalmente el estudio de esta investigación concluye con la adaptación esquematizada de los factores a la metáfora biológica tal y como se muestra en la Figura 4. Donde se realiza una representación del bioma del pastizal, el cual está compuesto de los actores esenciales que son: la flora y la fauna y a los que se les establece una nomenclatura (factor de productividad) ya sea a un costado o en la parte inferior de cada dibujo.

Tabla 7: Modelo Biológico-Sistémico y los Factores de Productividad

Actores biológicos	**Elementos de la organización**	**Teoría general de sistemas**	**Factores de productividad**
Pasto navajita Zacate llanero	Departamento de administración/finanzas	Equipotencialidad	Administración. Toma de decisiones.
Popotillo plateado Zacate araña	Departamento de recursos humanos	Sinergia	Integración del personal. Motivación. Identidad organizacional.
El mezquite	Departamento de compras y almacenes	Equifinalidad	Método de trabajo. Ética del trabajador.
El cardo Conejos	Departamento servicio al cliente	Retroalimentación	Satisfacción laboral. Calidad en el servicio.
El ocotillo	Departamento de gestión interna	Homeostasis	Coordinación en el trabajo. Compromiso.
Águilas reales	Departamento de operaciones/logística	Finalidad	Trabajo en equipo. Estilos de dirección.
Búhos	Departamento de mercadotecnia	Morfogénesis	Comunicación. Formación profesional.
Liebres Praderos Zorros	Departamento de mantenimiento	Entropía	Responsabilidad. Conflictos internos. Hábitos.
Serpiente látigo	Departamento de seguridad	Totalidad	Seguridad laboral. Clima organizacional.

En la tabla 6 se muestra la integración total del estudio; en ella se plasma mediante cuatro columnas secuenciales a la metáfora biológica aplicada a la pequeña y mediana empresa hotelera, con respecto a la teoría general de sistemas y su afinidad con los factores de productividad. El estudio enfatiza la importancia de clasificar de acuerdo a características similares ya que son estas el parámetro de comparación y de mejora, dada esta condición existe más de un factores que es afín con la adaptación metafórica, tal y como se puede visualizar en la columna del lado derecho del escrito. Fuente: Elaboración propia.

Figura 4: Modelo del Ecosistema Integrado



Es una representación que se realiza mediante los actores esenciales del ecosistema del pastizal, en ella se puede ver de manera muy enriquecida que especies tanto de flora como de fauna interactúan, cada uno de los dibujos representa a un factor que influye en la productividad y a su vez se determina cuál es su función dentro de la organización. El actor clave que lleva la batuta en el ecosistema es el águila asumiendo que es la que mantiene el control de la cadena alimenticia y dentro de la organización el águila representa al líder del equipo quien controla el trabajo en conjunto. Fuente: Elaboración propia.

CONCLUSIONES

El proceso de adaptación de la metáfora biológica a la teoría general de sistemas permite identificar los factores que mayor impacto tienen en la productividad de las pequeñas y medianas empresas del sector hotelero. Mediante su aplicación a este caso, se identificó que el factor más significativo es la motivación del personal y el que menor efecto tiene es la seguridad laboral. De acuerdo con los resultados del modelo del ecosistema integrado es fácil y recomendable hacer uso de la herramienta metafórica ya que permite simplificar y visualizar aspectos y condiciones que quizás desde el enfoque lógico son difíciles de interpretar y asimilar. Si bien la metáfora biológica puede ser útil para comprender los problemas de la organización también lo puede ser para predecir las condiciones que influirán en ella.

Limitaciones

Este trabajo de investigación comprende como limitante el hecho de que el modelo solo será funcional en las pequeñas y medianas empresas del sector hotelero, aclarando que los factores que intervienen aquí y las condiciones, con respecto a los otros sectores pueden variar significativamente alterando el modelo y con ello los resultados.

BIBLIOGRAFÍA

Arnold, C. M., & Osorio, F. (1998). "Introducción a los conceptos básicos de la teoría general de Sistemas". Cinta de Moebio, 7(3), 12-24.

Carrillo, J. (2003). "Analogía y metáfora en el análisis organizacional. Un ejemplo: la organización como carcel". Revista Colombina de Psicología, 20(12), 108-193.

Carro, P. R., & González, G. D. (2012). Productividad y comptitividad (2 ed.). México: Limusa. Gravinski, R. (2000). Negocios (1 ed.). México: Prentice Hall.

Jiménez, H. C. (2015). Propuesta para la valoración tecnológica desde la perspectiva de la síntesis evolutiva moderna . Colombia : Universidad Nacional de Colombia, tesis de doctorado en ingeniería .

León, M. (2013). Aporte biológico a la gestión de los recursos y las capacidades tecnológicas. Colombia: Universidad Nacional de Colombia, Tesis de doctoraro .

Luna, C. J. (2012). Influencia del capital humano para la competitividad de las PyMES en el sector manufacturero de Celaya, Guanajuato. México: Tesis de doctoraro, universidad de Celaya .

Mars, M., Bronstein, J., & Lusch, R. (2014). "Las organizaciones como ecosistemas. Demostrando el valor de una metáfora". Business Review, 23(16), 54-64.

Montoya, R. L., & Montoya, R. A. (2012). "Aplicación de la metáfora biológica para el desarrollo de formas organizativas en la interación empresarial". Ciencia, 14(8), 43-54.

Morgan, G. (1999). Imagenes de la organización (1 ed.). México: Alfaomega.

Pagés. (2010). La era de la productividad cómo transformar las economias desde sus cimientos (1 ed.). New York: BID.

Simsek, H. (1997). "Metaphorical images of an organization: the power of simnolic constructs in reading change in higherr education organizations". Higher Education, 12(23), 283-307.

Von Bertalanffy, L. (1976). Robots, hombres y mentes (1 ed.). España: Guadarrama.

BIOGRAFIA

Ilce Nallely Orozco Montañez es Ingeniera Industrial, estudiante de la maestría en Ingeniería Industrial en el Tecnológico Nacional de México en Celaya, Guanajuato;

Alicia Luna González, tiene el grado de master en sistemas y calidad, es docente en el Tecnológico Nacional de México en Celaya,

Moisés Tapia Esquivias es master en sistemas y calidad, se desempeña como jefe del departamento de ingeniería industrial en el Tecnológico Nacional de México en Celaya, Guanajuato, México.

José Antonio Vázquez López es doctor en ciencia y tecnología, actualmente es subdirector académico en el Tecnológico Nacional de México en Celaya, Guanajuato, México.

LOS ALCANCES DE LA ECONOMÍA COLABORATIVA Y EL USO DE LAS TIC EN LA ECONOMÍA DOMÉSTICA COMPLEMENTARIA (EDOCO), CASO MERCADO QUINTANARROENSE

Francisco José May Hernández, Universidad del Caribe
Farid Alfonso Pool Estrada, Universidad del Caribe
Jennifer Samantha Gopar Ávila, Universidad del Caribe

RESUMEN

Las tecnologías de la Información (TIC), hoy día, representan una herramienta imprescindible para cualquier empresa que se jacte de estar globalizada y que quiera mantenerse vigente en el mercado. Con base en Núñez (2017), existe una corriente de pensamiento que las considera como el principal impulsor de la economía en el siglo XXI. El impacto de éstas ha sido y es tal, que ha pasado a ser un instrumento generador de posibilidades de emprendimiento para nuevos visionarios. El objeto de este estudio son las Economías Colaborativas (Share Economy), como medio de activación de la Economía Doméstica Complementaria (EDOCO), ubicada regularmente como parte de la Economía Informal; y estudiar el enfoque bajo el cual el emprendedor mexicano particularmente el avecindado en la ciudad de Cancún, en el Estado de Quintana Roo, al hacer una mala interpretación de sus alcances, conlleva a que se desvirtúe su razón de ser. Para lo anterior se considera el enfoque desde dos plataformas colaborativas de alcance global como son UBER y AIR B&B, del sector transporte y hospedaje respectivamente, por ser no solamente dos de los ejes rectores en los que se sostiene la economía del destino, sino por ser de "fácil" acceso de forma general en una sociedad globalizada y tecnificada, lo que conlleva al surgimiento de problemáticas sociales y empresariales que requieren inclusive, adecuaciones a la legislación en las materias en mención.

PALABRAS CLAVE: Informalidad, Share Economy, Economía Doméstica

"THE SCOPE OF THE SHARE ECONOMY AND THE USE OF THE ICT IN THE COMPLEMENTARY DOMESTIC ECONOMY (CODOE), CASE OF THE QUINTANA ROO MARKET"

ABSTRACT

Information technologies (ICT), today, represent an essential tool for any company that boasts of being globalized and wants to stay current in the market. Based on Nuñez (2017), there is a current of thought that considers them as the primary driver of the economy in the 21st century. The impact of these has been and is such that it has become an instrument that generates entrepreneurial possibilities for new visionaries. The object of this study is the Collaborative Economies (Share Economy), as a way of activating the Complementary Domestic Economy (CODOE) commonly located as part of the Informal Economy. Thus the approach which the Mexican entrepreneur, particularly the one settled in the city of Cancun in the State of Quintana Roo, when making a misinterpretation of its scope, leads to the distortion of its reason of being. According to that, we consider in this approach two collaborative platforms of global reach such as UBER and AIR B & B, both from the transport and lodging sector respectively. They are not only two of the guiding axes on which the economy of the destination is sustained by, but also because they are "easy"

access in a general way from a globalized and high-tech society. That leads to the emergence of social and business problems that require even adjustments to the legislation in the matters in question.

JEL: M19, M38

KEYWORDS: Informality, Share Economy, Domestic Economy.

INTRODUCCIÓN

Hoy en día, el uso de la tecnología de la Información (TIC) en los diversos rubros de cualquier industria, es algo inevitable y sin lo cual, cualquier negocio estaría fuera no solo de contexto, sino del mercado al mantenerse restringido en los alcances que éste actualmente demanda. Con base en Nuñez (2017), existe una corriente de pensamiento que considera las TIC como el principal impulsor de la economía en el siglo XXI. Aunque él mismo hace mención de que esto puede ser objeto de debate, a pesar de que es evidente que existe un completo acuerdo en que las futuras necesidades de negocio y ventajas competitivas estarán soportadas por el uso intensivo de las TIC. El actual desenvolvimiento internacional del uso y aplicación económica de la TIC, Con base en Linares (2004), ha conllevado a que el estudio económico de dicho suceso, incluida la TIC, haya sido abordado en diversos ángulos de investigación, con base en cuatro tipos de exploración:

Como herramienta u objeto técnico
Como conjunto de actividades especializadas.
Como parte de una estrategia de dominio, como puede ser el de mercado por parte de las empresas mediante la publicidad digital, y
Como parte de un método para la generación del conocimiento, como son las redes digitales de investigación y desarrollo (Linares, 2004).

Desde un enfoque económico, el anterior es un modelo conceptual multivariado en el cual la exploración de la TIC recae frecuentemente en el estudio del conjunto de actividades desarrolladas con el uso de esta tecnología en las sociedades, así como de los beneficios económicos y operativos resultados de sus aplicaciones (Lira, 2005); Sin embargo, con base al objeto de este estudio, se pretende incluir a la TIC, en especial con el uso de opciones como son las Economías Colaborativas (Share Economy), como medio de activación de la Economía Doméstica Complementaria (EDOCO), ubicada regularmente como parte de la Economía Informal, y estudiar el enfoque bajo el cual desde la perspectiva de la presente investigación, el emprendedor mexicano, en este caso el avecindado en la ciudad de Cancún, en el Estado de Quintana Roo, al hacer una mala interpretación de sus alcances, conlleva a que se desvirtúe su razón de ser, desde el enfoque de dos plataformas colaborativas como son UBER y AIR B&B, del sector transporte y hospedaje respectivamente, por ser no solamente dos de los ejes rectores en los que se sostiene la economía del destino, sino por ser de “fácil” acceso de forma general en una sociedad globalizada y tecnificada, lo que conlleva al surgimiento de problemáticas sociales y empresariales que requieren inclusive, adecuaciones a la legislación en las materias en mención.

REVISIÓN LITERARIA

De acuerdo con el Colegio de Ciencias y Humanidades de la UNAM (2013), las Tecnologías de la Información y la Comunicación (TIC) son todos aquellos recursos, herramientas y programas que se utilizan para procesar, administrar y compartir la información mediante diversos soportes tecnológicos, tales como: computadoras, teléfonos móviles, televisores, reproductores portátiles de audio y video o consolas de juego. Portales como economiatic hacen mención que: “La expresión TIC, también utilizada como TICs, corresponde a las siglas de Tecnologías de la Información y la Comunicación (en inglés ICT: Information and Communications Technology). Este concepto hace referencia a las teorías, las

herramientas y las técnicas utilizadas en el tratamiento y la transmisión de la información: informática, internet y telecomunicaciones. Otras definiciones aluden a que "*En líneas generales podríamos decir que las nuevas tecnologías de la información y comunicación son las que giran en torno a tres medios básicos: la informática, la microelectrónica y las telecomunicaciones; pero giran, no sólo de forma aislada, sino lo que es más significativo de manera interactiva e interconexionadas, lo que permite conseguir nuevas realidades comunicativas*".

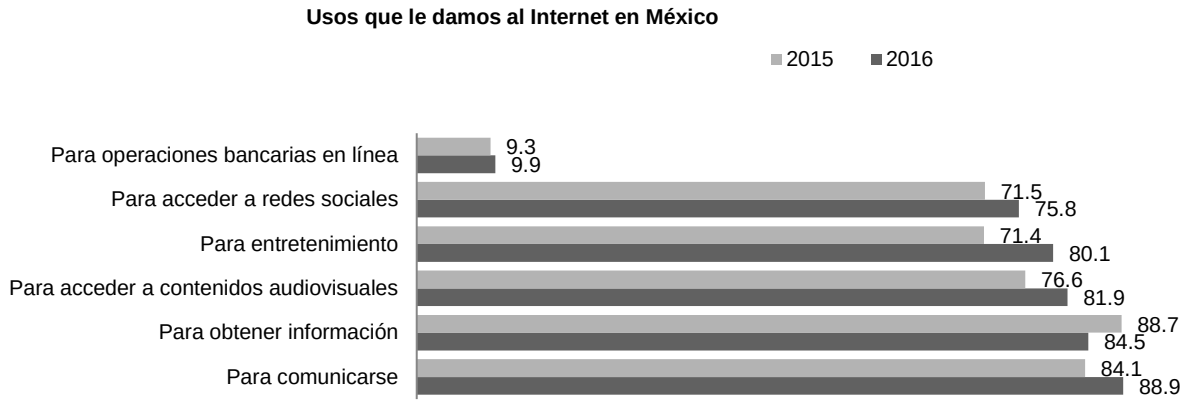
Con base en datos del Instituto Nacional de Estadística, Geografía e Informática de México (INEGI), a través de la Encuesta Nacional sobre Disponibilidad y Uso de la Tecnología de la Información (ENDUTIH-2017), en México 65.5 millones de personas usan el Internet, lo que representa el 59.5% de la población mayor a seis años de edad del país, un avance del 2.1 porcentual con respecto al 2015. Alrededor de 24.5 millones de personas (40.5%) aún no usa este servicio. Alrededor de 33.8 millones de mujeres en México usan internet; siendo el grupo demográfico que más usa la herramienta (51.5% del total). Los hombres suman 31.8 millones de usuarios (48.5%). Según resultados de la ENDUTIH (2017), aumentaron los usuarios activos de Internet y aumentaron los usuarios de teléfonos inteligentes, aunque disminuyeron los usuarios de computadoras, en parte debido al aumento del uso de otros dispositivos. El grupo que más hace uso de esta herramienta son los jóvenes entre 18 y 34 años, seguidos por los niños de entre 6 y 17 años, los adultos de entre 35 y 59 años y los adultos mayores de 60 años. Al 2016 se determinaba que 15.7 millones de hogares disponían de conexión Internet, lo que representa el 47% del total nacional.

Tabla 1: Disponibilidad y Uso del Internet en México del Año 2013 al 2016

Indicadores Sobre Disponibilidad y Uso de TIC	**2013**	**2014**	**2015**	**2016**
Hogares con computadora como proporción total de hogares	35.8	38.3	44.9	45.6
Hogares con conexión a Internet como proporción del total de hogares	30.7	34.4	39.2	47
Hogares con televisión como proporción del total de hogares	94.9	94.9	93.5	93.1
Hogares con televisión de paga como proporción del total de hogares	36.7	38.1	43.7	52.1
Usuarios de computadora como proporción de la población de seis años o más de edad	46.7	46.3	51.3	47
Usuarios de Internet como proporción de la población de seis años o más	43.5	44.4	57.4	59.5
Usuarios de computadora que la usan como herramienta de apoyo escolar como proporción del total de usuarios de computadora	49.7	50.1	51.3	52.2
Usuarios de Internet que han realizado transacciones vía Internet como proporción del total de usuarios de Internet	5.8	5.5	12.8	14.7
Usuarios de Internet que acceden desde fuera del hogar como proporción del total de usuarios de Internet	44.1	43.2	29.1	20.5

Fuente utilizada para elaboración: INEGI Con los resultados obtenidos en la Tabla 1, observamos que cada año va en aumento el uso de Internet. A partir del 2013 hasta 2016 existen un incremento del 9.8% con respecto a los hogares en el país que cuentan con acceso a una computadora y del 16.3% aquellos que tienen acceso a Internet. En contraste, aquellos que cuentan con televisión presentan un decremento del 1.8%. Sin embargo, en el caso de televisión de paga se muestra un aumento significativo del 15.4%. Así también se percibe que más del 50% de los usuarios con computadora la utilizan como un medio para el apoyo escolar.

Figura 1: Usos Que le Damos al Internet En México



En el 2016, 65.5 millones de personas utilizan Internet, cifra que representa el 59.5% de la población. Mientras se incrementa la penetración del Internet en la población mexicana, los usos que le damos son variados. Como se muestra en la Figura 1, el uso más frecuente que los usuarios de Internet mexicanos le dan es para comunicarse, seguido de la obtención de información. Lo anterior se debe a que el grupo que más hace uso de esta herramienta son los jóvenes entre 18 y 34 años. Respectivo a esto, el ámbito que más incremento tuvo fue el uso para entretenimiento, con un crecimiento del 8.6% de población. Fuente utilizada para elaboración: INEGI

Economía Colaborativa

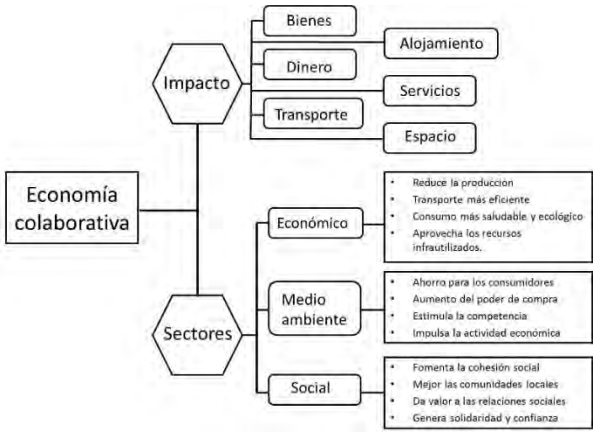
Con base en Fuente (2015), la economía colaborativa surge gracias a la capacidad que tienen las tecnologías para organizar a los consumidores en su propio beneficio, además de que con ello se consigue un mejor aprovechamiento de los recursos y por tanto un ahorro o beneficio implícito para todas las partes. Por su parte Rinne, A (2017), menciona que la economía colaborativa se enfoca en el intercambio de activos infrautilizados, monetizados o no, de forma tal que mejoren la eficiencia, la sostenibilidad y la comunidad en la que se desenvuelven. Mendoza, V. (2014), hace mención de que la economía colaborativa se define como un sistema de acceso a bienes, servicios, información y talento de manera no duradera y sin que exista noción de propiedad. Con base en Fuente (ídem), el consumo colaborativo y la economía colaborativa emergen como una forma de consumo responsable que busca un mejor uso de los recursos en aras al bien común y que trata de provocar un gran cambio en nuestras vidas y su impacto sobre los recursos limitados de nuestro planeta. Lo interesante de este tipo de colaboración, es que no discrimina en absoluto a quien pueda y quiera participar en ella cumpliendo los lineamientos que se determinan con base en la naturaleza del concepto desarrollado.

La era digital y el uso de la tecnología, están transformando la forma en cómo se vienen desarrollando y llevando a cabo los modelos comerciales tradicionales. Los "intermediarios digitales" están permitiendo que se den conexiones en línea en una escala previamente imprevisible entre las personas que desean compartir sus pertenencias, o espacios con personas que desean usarlas por el costo que representan, independientemente de la ubicación geográfica en donde se encuentren. Como resultado, las empresas involucradas en la nueva "economía colaborativa", han crecido de la noche a la mañana, pasando por aportaciones novedosas con base a necesidades actuales, así como por multinacionales conocidas, interrumpiendo muchos sectores comerciales tradicionales y atrayendo un alto nivel de atención de los medios, los reguladores y las administraciones tributarias.

Estos nuevos negocios a todas luces novedosos y disruptivos, están cambiando los paradigmas de emprendimiento y están proporcionando a las autoridades fiscales locales y legisladores bastante dolor de cabeza, ya que se carece legislación en la materia, y como reza el dicho “lo que no está prohibido, está permitido” (en tanto no se legisla); siempre y cuando se respeten los códigos de convivencia, en este caso empresarial. Esto conlleva a que en muchos casos, los modelos comerciales nuevos y desconocidos entren

en conflicto con la legislación fiscal vigente y las reglamentaciones comerciales, causando incertidumbre e inclusive inconformidad en los negocios tradicionales especialmente en estos ámbitos.

Figura 2: Proceso de Operación de las Economías Colaborativas



En la Figura 2, se muestran las bases con las que operan las economías colaborativas. Tienen un impacto directo en 6 ámbitos. A partir del uso de éstos elementos surgen las Economías Colaborativas. Los sectores medio ambientales, económicos y sociales han determinado el auge de este modelo de negocio. Se explica qué repercusiones ha tenidos dentro de estos sectores. Elaborada con base en: Infografía Economía colaborativa © IEBSchool.com

Informalidad y Economía Doméstica Complementaria (EDOCO)

El término EDOCO, fue acuñado en el seno del Cuerpo Académico en Innovación, Visión Empresarial y Competitividad Internacional (CAIVECI, actualmente CADEVECI por adecuar la visión a Desarrollo Económico), a partir de un estudio longitudinal realizado por la Dra. Lorena Hernández en el período comprendido entre los años 2010-2015 en la región 101, Cancún/México, para nombrar el tipo de negocio cuya actividad es llevada a cabo por las familias a fin de complementar la economía doméstica, siendo en su totalidad de modo informal. Con base a Hernández, L. y Mccoy, C, (2017), la definición de informalidad presenta complejidades ya que se trata de un tema con distintos tipos de manifestaciones dependiendo del país en el que opera. Organizaciones, gobiernos y académicos han aportado propuestas para definirla y evaluarla, pero sin duda es un fenómeno que impacta notablemente a las economías de los países. Fernández (2006), menciona que en el primer lustro del siglo, por cada empleo formal hay 1.5 empleos informales en promedio. Es posible que la informalidad afecte de manera importante el nivel y la tasa de crecimiento de la productividad de nuestro país. Si esto es cierto, deberíamos pensar más en este tema, o de hecho, parafraseando a Lucas, R. (1988), "*debería ser difícil pensar en cualquier otra cosa*". Por su parte Bazdresch, S. (2017), menciona que los analistas atribuyen la informalidad en general a la ausencia de un estado de derecho plenamente funcional. Por ejemplo, Loayza et al. (2006) documentan una fuerte relación entre un índice de calidad de "gobernanza", que se relaciona directamente con el estado de derecho, y la informalidad. Bazdresch, S. (ibídem), propone seis hipótesis acerca de la informalidad, las cuales son las siguientes:

La informalidad como una respuesta a una regulación excesiva e ineficiente
La informalidad vista como seguridad social y política redistributiva.
La informalidad como evasión fiscal.
La informalidad como un mecanismo para explotar la aplicación imperfecta de la ley
La informalidad como una respuesta a la prevalencia de la extorsión
La informalidad como fuente de financiamiento y apoyo político.

La primera de estas hipótesis es importante destacarla, en cuanto a que la perspectiva más benigna de la

informalidad es que se trata de una respuesta "natural", de la economía de mercado, a una regulación laboral y comercial excesiva y disfuncional. Bajo este supuesto, nuestras leyes son restrictivas y es costoso cumplir con ellas, por lo que nuestra economía de mercado responde eficientemente, creando valor pero al margen de la ley (Bazdresch, ibídem). Con base en el estudio llevado a cabo por Hernández y Mccoy (ídem) uno de los hallazgos presentados indica que en 6 años, el 20.54% de unidades familiares en la región estudiada ha recurrido a este tipo de práctica de subsistencia. Del total de 539 EDOCOS censadas durante 6 años, todas se desempeñaban dentro de la informalidad y la mayoría (69.01%) pertenece al comercio de alimentos (venta de saborines, chamoyadas y antojitos), y el resto (30.98%) pertenecen a autoempleo (corte de cabello, servicios de entretenimiento, servicios de costura, cuidado de niños/regularización y reparación de electrodomésticos).

Pero ¿Qué son las EDOCO?, con base en May,et al, (2013) se les conoce con este término a *"Emprendimientos informales en pequeña escala que se dan en el seno de un hogar, sin incurrir en una inversión extraordinaria y cuya operación y "administración" es realizada por miembros de la familia, pudiendo ser servicios o productos, utilizando los recursos materiales propios de las actividades cotidianas como las ollas con que preparan sus propios alimentos, los cubiertos, la mesa de la cocina, las sillas, etc. Con la finalidad de propiciar un ingreso adicional para las necesidades propias de la familia. Muchas veces se ubican por letreros en la fachada con leyendas como se vende hielo, se hacen cortes de cabello, se dan clases de guitarra, etc." (May, Aguilera & Casas, 2013:5).*

Con la modernidad y el incremento de dispositivos para acceder a internet, pareciera ser que la hipótesis cuatro de Bazdesch en cuanto a "la informalidad como un mecanismo para explotar la aplicación imperfecta de la ley" se potencia, toda vez que las EDOCO han incrementado su alcance al poder poner en "renta" los espacios y medios de transporte propios a través de plataformas colaborativas, como lo son el auto (uber), y las habitaciones vacías en casa (Air B&B), situación que se comentará en el presente trabajo.

METODOLOGÍA

Este trabajo tiene el objetivo de brindar elementos para un mejor entendimiento del alcance de la economía colaborativa que se lleva a cabo con el uso de la TIC en el sector de las EDOCO y su impacto en los sectores de la industria objeto de este estudio que son la transportación y el hospedaje, así como en las instancias públicas y privadas que se ven afectadas positiva o negativamente con su implementación. Se utiliza básicamente investigación de fuentes secundarias, primordialmente bibliográficas y webgráficas para la realización del marco teórico y el contextual centrándose principalmente en la demografía de la ciudad de Cancún en el estado de Quintana Roo, México, utilizando para esto un muestreo aleatorio estratificado por ser una técnica de muestreo que se utiliza cuando en la población se pueden distinguir subgrupos o subpoblaciones claramente identificables. Mediante este método de muestreo, la selección de los elementos que van a formar parte de la muestra se realiza por separado dentro de cada estrato, sin dejar ningún estrato sin muestrear (Santana, 2017), partiendo de un muestreo de forma aleatoria simple, de unidades tanto de UBER como de AIR B & B, ya que con esta técnica, cada miembro de la población tiene la misma probabilidad de ser seleccionado como sujeto. Todo el proceso de toma de muestras se realiza en un paso, en donde cada sujeto es seleccionado independientemente de los otros miembros de la población (Explorable, 2009). La investigación teórica muestra las características generales de la TIC, la economía colaborativa (share economy), las particularidades de las EDOCO, y el impacto que la difusión de la tecnología, así como el aprovechamiento y perfeccionamiento en el uso de las TIC en la creación de oportunidades económicas basadas en la generación y gestión del conocimiento dentro de estas unidades de negocio (EDOCO). La finalidad de la investigación es presentar aportes conceptuales actuales y relevantes en una estructura temática coherente y uniforme para poder entender el fenómeno de la inadecuada interpretación y uso de las TIC como detonante de un mayor potencial de las EDOCO y generar propuestas con base en la información recabada y analizada.

RESULTADOS

Se encontró que en el estado de Quintana Roo, la aplicación UBER, halló muchas trabas para poder desarrollarse como lo viene realizando en otros destinos. La legislación en materia de transporte en el Estado, especifica que para poder brindar el servicio se requiere de una concesión otorgada por el gobierno estatal, esto con base en el Artículo 9 Fracción I inciso A de la Ley de Tránsito, Transporte Público y Explotación de Vías y Carreteras del Estado de Quintana Roo, donde a la letra dice que "*Son atribuciones del Gobernador del Estado, por conducto del titular de la Secretaría de Infraestructura y Transporte: autorizar la expedición de las concesiones y permisos para la prestación del Servicio Público del Transporte, de Explotación de vías, carreteras y servicios a los que se refiere esta ley, en la jurisdicción estatal…*" (Poder Ejecutivo del Estado de Quintana Roo, 2017); Y por no contar las unidades, ni la plataforma con la concesión del Gobierno del Estado, el servicio que venía prestando UBER, desde el 2016, se canceló en noviembre de 2017 (expansión, 2017); De acuerdo a lo investigado, este proceso debe durar tres meses únicamente. Pero ¿Porqué la controversia? La respuesta es simple, porque ataca a los intereses de grandes sindicatos y corporaciones de transportistas que, apegados a lo que la ley marca, ofrecen el servicio de transporte en todas sus vertientes. Adicional a que impacta de manera directa a las 8,600 unidades que operan en la ciudad pertenecientes al Sindicato de Taxistas de la entidad. Lo cierto es que, al menos en la ciudad de Cancún, hubo, como se pudo constatar en una encuesta informal, gran número de taxistas inclusive, que en miras de incrementar sus ingresos, a la par de brindar el servicio concesionado, compraron unidades exprofeso para brindar el servicio a través de la plataforma UBER. Adicionalmente, hubo particulares que se hicieron de más de una unidad para brindar el servicio, contratando choferes, lo que en consecuencia en ambos casos, se percibe ya no como un complemento a la economía con base en lo que se posee, sino como un emprendimiento tradicional en el que se busca el retorno de la inversión.

AIR B&B, entró de manera natural, por la importancia del destino en materia turística, siendo un mercado óptimo para ofrecer este tipo de servicio, en especial si se considera lo inaccesible en precio en especial en las conocidas como temporadas "altas" como son las épocas vacacionales, que los centros de hospedaje ponen a su oferta de habitaciones, las cuales, con base en datos de la empresa Marketing Consultant, al cierre del 2016, ascendían a 32,750 cuartos de hotel. Tomando una muestra aleatoria de 75 unidades del total de las publicaciones de personas que ofertan espacios en la plataforma AIR B & B en la ciudad de Cancún, que representa tan solo el .75% del total estimado por el titular de la Secretaría de Finanzas y Planeación del estado de Quintana Roo, Juan Vergara Fernández, quien manifestó que se han contabilizado más de 10,000 contribuyentes que ofertan sus propiedades en esta plataforma (Varillas, A., 2017), divididas en cuatro segmentos como son: Zona centro, Zona Hotelera, Colonias populares y Zonas residenciales, se encontraron los siguientes datos:

Tabla 2: Distribución de Unidades de Air B & B Por Zonas

	Zona Centro	**Zona Hotelera**	**Regiones Populares**	**Residenciales**	**Total**
Num. de unidades	25	15	14	21	75
Porcentaje	33.33%	20.00%	18.67%	28.00%	100.00%

*Con una muestra de 75 unidades de Air B & B en la ciudad de Cancún, se dividió por segmento de ubicación. Esta tabla denota que la mayor cantidad de unidades de Air B & B se encuentra en la zona centro de Cancún con un 33.33% del porcentaje total. Se observó que varios usuarios de la plataforma prefieren alojarse en esta zona por los servicios que hay alrededor. Por el contrario, las regiones populares obtienen un 18.67% del total, siendo el segmento menos predominante. ** Elaboración propia con base en datos recabados de la página de Air B & B.*

Una vez seleccionada la muestra, se dividió, para una mayor profundidad en el número de unidades que ofrecían cada una de ellas, considerando como unidad el espacio o espacios disponibles en renta, pudiendo ser una habitación, una cama, un departamento o inclusive una casa. En ocasiones se consideran dos unidades por ser dos habitaciones dentro de la misma propiedad, obteniendo los siguientes resultados:

Tabla 3: Unidades de Air B & B Por Oferente

Núm. de unidades*	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**10 a 15**	**16 a 20**	**45**	**52**
Num. De oferentes	24	17	5	6	6	2	2	6	3	2	3
Porcentaje	32.00%	22.67%	6.67%	8.00%	8.00%	2.67%	2.67%	8.00%	4.00%	2.67%	4.00%

*Los resultados obtenidos de esta muestra poblacional, arrojaron que el 68% de los oferentes ofrecen más de una unidad de Air B & B. Esto nos confirma el mal uso que se les da a las Economías Colaborativas en nuestro país. Cabe resaltar que solo 9 oferentes utilizan el espacio que no ocupan en sus casas. * El número de unidades hace referencia al tamaño de la oferta publicada en la página por un mismo oferente. ** Elaboración propia con base a datos recabados en la página de Air B&B.*

Como se puede observar en las tablas anteriores con base en los 75 oferentes elegidos, solamente un 32% del total de la muestra, ofrece una unidad; sin embargo, del total, solamente 9, es decir el 12% ofrece un espacio en donde quienes habitan en él atienden a quien renta el mismo, por ser habitaciones o espacios que habitualmente están vacíos, y mejor le sacan provecho. Llama la atención sin embargo, que existe un casi 19% de oferentes que van desde las 10 hasta las 52 unidades, y que en suma ofrecen más de 300 espacios, acaparando en gran medida el mercado siendo a todas luces mucho más allá de un emprendimiento para completar el ingreso, es decir un EDOCO, sino que ya es propiamente un modelo de negocios para invertir y sacar provecho de él, ubicándose en consecuencia como una competencia al modelo de negocios de la hotelería y hospedaje convencional.

En cuanto a los precios con base en los datos tomados de forma aleatoria en esta muestra de 75 unidades de alojamiento de Air B&B en Cancún, Quintana Roo, podemos observar que el rango de precios va desde los $112.00 hasta los $2048.00, obteniendo así un promedio de $703.61 pesos por espacio por día. Además, también se aprecia que varias de las unidades rentadas como se mencionó con anterioridad, no son habitadas por los dueños y que algunos de ellos cuentan con varios centros de alojamiento disponibles. La mayoría de los centros de alojamiento se encuentran bien equipados y con las facilidades para sus huéspedes. Un dato interesante que se observó al hacer esta investigación, es que una gran parte de los anfitriones de las unidades rentadas cuentan con una carrera universitaria y sus trabajos están enfocados al ramo turístico. También, muchos de los anfitriones ofrecen transportación desde y hacia el aeropuerto, tours e información de Cancún con un costo adicional, lo que implica un modelo informal no considerado, pero complementario al servicio que se ofrece. Casi todos los comentarios y evaluaciones respecto al servicio brindado, son positivos. Se pudo observar, que una razón de peso que conlleva a la inclusión de propiedades en esta plataforma es que a diferencia del arrendamiento tradicional, el propietario del espacio, no tiene que lidiar con abogados, avales, rentas no pagadas o malos inquilinos. Recibe el dinero a tiempo, directamente de Airbnb, y puede cancelar inmediatamente una reservación si un visitante se comporta mal (Navarro y Zalesky, 2018); Adicional de que la rentabilidad incrementa, aún y cuando la propiedad llegará a rentarse por períodos extendidos de tiempo.

CONCLUSIONES Y RECOMENDAC IONES

Los resultados de la investigación realizada respecto al uso de las plataformas colaborativas UBER y AIR B&B a través de las Tecnología de la Información en la ciudad de Cancún, Quintana Roo, México, como estrategia de complementar el ingreso familiar fungiendo como EDOCOS, proporciona evidencia de la mala interpretación que se le da en la práctica a éstas, toda vez que se les percibe como un modo de emprendimiento tradicional respaldado con tecnología, que requiere de inversiones más allá de lo que en primera instancia se posee en propiedad que es la base de un emprendimiento bajo la forma de EDOCO.

Esta mala interpretación, desde la óptica de la presente investigación, ha conllevado a que las autoridades, en especial la fiscal, preste especial atención al respecto y como resultado, los congresos de los estados en los que incursiona e impacta de manera significativa, tomen cartas en el asunto a fin de regular la operación

y genere beneficio económico a la entidad en donde operan, llevando a resultados como la prohibición de su implementación y operación, que afectan a quienes sí recurrieron a estas plataformas como alternativa de generación de recursos para complementar el ingreso familiar.

Es necesario que, por lo dicho anteriormente, no sólo el gobierno implemente medidas de regulación, sino también las plataformas colaborativas per sé. Esto con el fin de que los prestadores de los servicios no hagan mal uso de las mismas. Además, se percibe que éstas no cuentan con la información necesaria de los oferentes, de manera que causa incertidumbre e inseguridad para los clientes. Por esto, se recomendaría que contaran con protocolos de ingreso y operación más estrictos que ayudaran a que la razón de su creación no se desvirtuara y dé directriz, inclusive a la plataforma misma. Se percibe la urgencia de que la industria del transporte y del hospedaje en este caso, modernicen y diversifiquen su oferta y la forma en cómo operan y se promocionan al cliente, adecuándose a las necesidades y realidad del mundo actual, en donde los hábitos de compra tradicionalmente considerados, han cambiado significativamente en las nuevas generaciones. Asimismo, este trabajo abre el debate hacia otros temas de investigación que deben ser considerados, como por ejemplo el impacto económico que reciben los negocios circundantes a los centros de hospedaje de AirBNB, así como estudios descriptivos sobre el uso de las plataformas de economía colaborativa como herramientas de marketing digital.

REFERENCIAS

Bazdresch, S. (2017). La informalidad en México: Interpretaciones alternativas sobre su origen y competencia. http://focoeconomico.org

Fernández, C. (2006), México 2025, el futuro se construye hoy. https://expansion.mx/opinion/2010/04/23/pirateria-economia-informal-cnnexpansion

Fuente, O. (2015) ¿Qué es la economía Colaborativa, ejemplos, ventajas y datos más relevantes. México https://www.iebschool.com/blog/economia-colaborativa-consumo-lean-startup/

Hernández-Von Wobeser, L., Martínez Casas, M. G., & Mccoy, C. (2012). Estudio Longitudinal de Mortandad y Supervivencia Empresarial de la Región 101, Cancún. Congreso Internacional de Sinergia Empresarial, (págs.. 1-17). Cancún, México.

Hernández Von-Wobeser, L. May F. J. & Martínez, M. G. (2015) Relación entre el giro de negocio y supervivencia en microempresas. Estudio longitudinal en Cancún- México. Revista Internacional de Administración y Finanzas, 8 (5), 81-93.

Instituto Nacional de Estadística, Geografía e Informática, Disponibilidad y uso del internet en México del año 2013 al 2016. www.inegi.org.mx

Ley de Tránsito, Transporte Público y Explotación de Vías y Carreteras del estado de Quintana Roo (2017).

Linares, J., "Principios de una ética para el mundo tecnológico", México, UNAM, 2004.

Lira, A. La tecnología de la información y la comunicación, estudio Económico, Prob. Des Vol. 36, No 143, México, 2005.

Loayza, N., Oviedo, A. M., & Servén, L. (2005). “The impact of regulation on growth and informality cross-country evidence,” World Bank, manuscript # WPS3623.

Lucas, R.E., (1988). “On the Mechanics of Economic Development,” Journal of Monetary Economics 22, no. 1 (1988): 5.

May, F., Martínez, M. G., & Aguilera, O. (2013), Análisis del Comercio Informal en la Reg. 101, Benito Juárez, Quintana Roo – México. Un estudio Longitudinal, THE IBFR, San José Costa Rica.

Mendoza, V. (2014) “La verdad sobre el ‘share economy’”, Forbes México, Enero 4. Recuperado el 1 de marzo, 2018 en https://www.forbes.com.mx/la-verdad-sobre-el-share-economy/

Navarro, A. Zalesky, O. (2018) Los mexicanos “la están rompiendo” en Airbnb. http://www.elfinanciero.com.mx/bloomberg-businessweek/los-mexicanos-la-estan-rompiendo-en-airbnb.html

Núñez, J. (2017). Importancia de las TIC. Recuperado el 10 de febrero de 2018 de: http://importic.blogspot.mx/2010/09/importancia-de-las-tic-en-las-empresas.html

Rinne, A. (2017). What exactly is the sharing economy? Recuperado el 1 de marzo, 2018 de: https://www.weforum.org/agenda/2017/12/when-is-sharing-not-really-sharing/

Santana, A. (2018). Máster en Gestión Costera: modelización y Simulación. Recuperado el 15 de marzo, 2018 de: http://www.dma.ulpgc.es/profesores/personal/asp/Docencia/MGC/index.html#presentacion

UNAM. (2013). ¿Qué son las TIC? Recuperado el 22 de febrero, 2018 de: http://tutorial.cch.unam.mx/bloque4/lasTIC

Varillas, A. (2017). “Regulan a Airbnb en Quintana Roo”, El Universal, Octubre 4. Recuperado el 21 de marzo, 2018 de: http://www.eluniversal.com.mx/estados/regulan-airbnb-en-quintana-roo

Vázquez, J. (2016) “Cabildean en Cancún contra Airbnb”, El Economista, Agosto 28. Recuperado el 27 de febrero, 2018 en https://www.eleconomista.com.mx/estados/Cabildean-en-Cancun-contra-Airbnb-20160828-0068.html

Vázquez, J. (2017) “Superó Riviera Maya a Cancún en hotelería”, El Economista, Enero 4. Recuperado el 20 de marzo, 2018 en https://www.eleconomista.com.mx/estados/Supero-Riviera-Maya-a-Cancun-en-hoteleria-20170104-0081.html

MEDICIÓN DEL CAPITAL INTELECTUAL EN EL SECTOR COMERCIAL FAMILIAR

Laura Leticia Gaona Tamez, Universidad Autónoma de Coahuila
Juan Jesús Nahuat Arreguín, Universidad Autónoma de Coahuila
Fernando Miguel Ruiz Díaz, Universidad Autónoma de Coahuila
Orlando Dariel Badillo Morales, Universidad Autónoma de Coahuila

RESUMEN

El objetivo principal de esta investigación fue establecer las implicaciones para determinar el capital intelectual del sector comercial familiar. Actualmente el capital intelectual de una empresa es determinado por la diferencia entre el valor de mercado y el valor contable, es decir que los activos intangibles de las organizaciones asumen mayor importancia en relación a los valores reales y sigue dedicando mucho tiempo a un recurso que cada vez tiene menos importancia y muy poco tiempo al verdadero valor en las organizaciones modernas. El modelo descrito en este trabajo considera aspectos de relevante importancia que los modelos actuales no ofrecen como es la revolución que enfrentan los negocios en la era del conocimiento. Este modelo considera la capacidad organizacional sustentable, considerando que los números son un pobre sustituto de la imaginación, de la intuición, el juicio, el pensamiento crítico y la creatividad.

PALABRAS CLAVE: Capital Intelectual, Sector Comercial, Activos Intangibles

MEASUREMENT OF INTELLECTUAL CAPITAL IN THE COMMERCIAL SECTOR

ABSTRACT

The main objective of this research was to establish the implications for determining the intellectual capital of the family commercial sector. At the present time the intellectual capital of a company is determined by the difference between the market value and the book value, In other words the intangible assets of the organizations assume greater importance in relation to the real values and it continues dedicating considerable time for a resource that every time it has less impact and limited time to the real value in modern organizations. The model described in this paper considers aspects of relevant importance that currently other models do not offer, such as the revolution faced by businesses in the knowledge era. This model considers sustainable organizational capacity, considering that numbers are a poor substitute for imagination, intuition, judgment, critical thinking and creativity.

JEL: M10, M21, M41

KEYWORDS: Intellectual Capital, Commercial Sector, Intangible Assets

INTRODUCCIÓN

Actualmente, los activos intangibles de las organizaciones asumen mayor importancia en relación a los valores reales conduciendo a la organización tradicional a una crisis debido a que ésta dedica mucho tiempo a un recurso que cada vez tiene menos importancia y muy poco tiempo al verdadero valor en las organizaciones modernas (Sveiby, 1997): su inteligencia competitiva o, usando una expresión más contable, sus activos intangibles, nominales, transitorios o de orden (Choo, 1998). El resultado de ello es que el

patrimonio contabilizado (activos tangibles) de las organizaciones vale apenas 15% de su valor total y el 85% lo representan los "activos intangibles no contabilizados". De este modo se entiende que el 15 % está controlado por contadores, analistas financieros, controladores, auditores, Servicio de Impuestos Internos, Superintendencia de Valores, etc., no obstante, el 85% restante no está controlado. Hoy en día los balances o informes financieros no ofrecen información lo suficientemente válida que permita tomar decisiones (Canibano, 2001). Del mismo modo que los organigramas, brochures institucionales y manuales operativos, los estados financieros de las grandes empresas se muestran cada vez más estáticos y obsoletos sin estrategias definidas para representar el valor real de las empresas por lo que ahora se cuestiona su utilización como principal medio de evaluación económico-financiero (Cool, y Schendel, 1998). El trabajo está organizado en los siguientes apartados: Posterior a la introducción, se encuentra la revisión literaria la cual expone los resultados obtenidos de la investigación bibliográfica efectuada sobre el tema. La descripción del diseño metodológico y de los pasos del proceso de investigación efectuado se encuentra en el apartado de metodología. Los datos recopilados se encuentran en el apartado de resultados. Finalmente, se presentan las conclusiones obtenidas como resultado del análisis efectuado y las referencias bibliográficas empleadas.

REVISIÓN LITERARIA

Se ha considerado que el valor de una empresa en particular, está determinado por sus activos tangibles, tales como máquinas, fábricas, terrenos e instalaciones, por lo que no ofrecen, aún, una guía real sobre la capacidad de competitividad actual o el potencial de utilidad futuro de una empresa, de este modo es posible entonces registrar en los nuevos y complementarios Estados de Capital Intelectual, valores tan importantes como la capacidad innovadora y emprendedora, la lealtad de los clientes hacia una empresa determinada, el valor de las personas, los índices de fortalecimiento (empowerment) o quizá el coeficiente representativo del talento de la gente en función de sus ventas (Chiavenato, 2002). Esto significa que el Capital Intelectual de una empresa es, entonces, igual a su valor de mercado menos el valor contable. De otra manera, el capital intelectual será la medida por la cual esos activos y pasivos intangibles, pueden ser convertidos en retornos financieros para la empresa (Hall, 1992). Por lo tanto, en una empresa moderna, mientras más invierta en su futuro, menos será su valor contable. Así mismo se ha considerado como un factor importante los focos culturales y el conocimiento ya que estos son ligados entre sí, generando un efecto sinergístico en la información y cognición, que permitirá el inicio en la creación de hechos nuevos en cada negocio (Boisot, y Canals, 2004). De este modo es posible generar ideas. Por lo tanto, además de retener e interactuar la información, el ser humano pasa a tener la capacidad de crear ideas de vanguardia, las cuales serán los factores de diferenciación competitiva de cada organización (Christensen, 2006). Los activos intangibles considerados en la presente investigación fueron:

Invisibilidad: Todos los factores relacionados con la información y el conocimiento. Falta de reflejo en los inventarios e informes sobre activos: Estos estados no aparecen reflejados en ningún informe ni estado contable (Boisot, 1999). Apreciación por el uso: Mediante la repetición en la utilización y la experimentación de algunos recursos intangibles para crear nueva información y conocimiento que incremente el valor de dichos activos (Boluda., 1999). Inexistencia de mercado: No existe empresa que pueda negociar estos intangibles basados en conocimiento tácticos no codificables e imposibles de transferir (Bontis, 1996). La complementariedad: Entre unos recursos respecto a otros donde la utilidad de ambos radica en su uso combinado; de manera individual pierden gran parte de su eficacia (Bradley, 1997). Lentitud de acumulación: De lenta y costosa acumulación, formados de la propia experiencia constituyendo un proceso único e irrepetible relativo a la historia de la organización. Falta de definición de los derechos de propiedad: Existen problemas de apropiabilidad respecto a su explotación por parte de la organización, en el caso de los recursos humanos dado que las habilidades, aptitudes y experiencia pertenecen a las mismas, la organización no tiene posibilidad directa de aprovechamiento.

Valor de liquidación nulo: En bastantes casos al estar ligados necesariamente a la actividad de la organización, estos activos carecen de valor ante la posibilidad de desaparición de la organización. Cuando las personas dejan de estar a la defensiva, abren sus ojos, reconocen sus errores y ven las cosas de forma diferente, es cuando se puede promover el Conocimiento y se establecen nuevas perspectivas. (Argyris y Schön, 1978)

MÉTODO

El diseño de la investigación es un plan estratégico que se desarrolla para obtener la información que describa la parte introductoria del tema de manera documental (marco teórico) considerando el problema referente a la medición del capital intelectual del sector empresarial familiar. En este tema el diseño de la investigación constituirá el plan para hacer una revisión bibliográfica para conocer los indicadores de la medición del capital intelectual para que una vez que se conozcan, poder estar en condiciones de medir y validar dichos indicadores. La investigación documental consiste en un estudio analítico del conocimiento obtenido y su finalidad es inventariar y sistematizar la producción de un área específica del conocimiento. En primer lugar se puede localizaron aquellos artículos científicos y libros sobre el tema objeto de estudio. Posteriormente se efectuó un proceso de selección de los mismos con el objeto de acotar la cantidad de información considerada para la investigación. En segundo lugar, se dio continuidad a esta investigación a través de la lectura analítica, para este paso se tomó como referencia las orientaciones propuestas por Garcés y Duque (2007). Subsiguientemente, como resultado del procesamiento de la información recopilada, esta se clasifico en categorías: conceptos, clasificación del activo intangible, división del capital intelectual, modelos de medición del capital intelectual. Finalmente, la discusión de resultados y conclusión.

RESULTADOS

El análisis de información ha permitido establecer grandes evidencias que en el sector comercial de Monclova Coah., la investigación en este campo se puede considerar como escasa Los resultados de la presente investigación permiten establecer como componentes del capital intelectual (Bontis, 1998), que debe ser aprovechado en el sector comercial de Monclova son:

Capital Humano: En el sector comercial hace referencia o representa el conocimiento, explícito o tácito, tanto individual como social, que poseen las personas y los grupos que integran la organización, Este capital está integrado por lo que las personas y los grupos que prestan sus servicios para la organización comercial saben y, por la capacidad de estos para aprender y compartir dichos conocimientos con los demás para el beneficio de la organización (Palacios Blanco, J.L., 2002).

Capital de organización: Formado por el conjunto de activos intangibles de naturaleza tanto explicita como implícita, tanto formales como informales, que ordenan, disponen, configuran, desarrollan y organizan de manera eficaz y eficiente las actividades de la organización. Fernandez-Sanchez, et. al. (1998).

Capital de la tecnología: lo constituyen el conjunto de activos intangibles que están directamente vinculados con el desarrollo de las actividades y funciones del sistema técnico de operaciones de la organización, responsables tanto de las prestaciones de los servicios educativos como del desarrollo de los procesos relacionados con estos servicios (Kaplan, 2004). El Capital Tecnológico está conformado por las personas y los artefactos tecnológicos que tiene la institución. Este Capital Tecnológico también proporciona una base de conocimiento para el desarrollo de futuras innovaciones en los procesos y en los servicios.

Capital de Negocio: está representado por el valor que tienen para la organización las relaciones que mantiene con los principales agentes vinculados con sus actividades básicas. Fundamentalmente

encarnados en el alumnado, las familias, los sindicatos, las empresas y las demás instituciones, tanto públicas como privadas, que se relacionan con ella.

Capital Social: se refiere al valor que tiene para la organización las relaciones que esta mantiene con los demás agentes sociales (excluidos los considerados en el Capital Negocio) que actúan en su entorno, expresado en términos del nivel de integración, compromiso, cooperación, cohesión, conexión y responsabilidad social que quiere establecer con la sociedad.

CONCLUSIONES

El capital intelectual en el sector comercial está representado por la medida en la cual los activos y pasivos intangibles como son la capacidad de generar ideas, el coeficiente representante del talento de la gente, la imaginación, la intuición, el juicio, el pensamiento crítico y la creatividad pueden ser convertidos indudablemente en retornos financieros para las empresas locales. Estos valores intangibles tienen implicaciones de gran relevancia sobre la capacidad de generar ideas de vanguardia que conlleven a mejorar indudablemente el estado financiero de las empresas de la entidad. Existe un gran potencial en la sociedad de Monclova que puede generar las ideas necesarias para favorecer específicamente el sector comercial. Así mismo, el conjunto de activos intangibles del sector comercial de Monclova que, aunque no están reflejados en los estados contables tradicionales, generarán valor para una organización en un futuro, como consecuencia de aspectos relacionados con el Capital Humano, el Capital Organizativo, el Capital Tecnológico, el Capital Negocio y el Capital Social.

BIBLIOGRAFÍA Y REFERENCIAS ELECTRÓNICAS

Abascal, R. (2010). *Reflexionando sobre la familia mexicana*. Universidad Panamericana. Campus México. Recuperado de: http://www.up.edu.mx/document.aspx?doc=26871

Alcaraz, R. (2012). *Empresas familiares o familias emprendedoras*. En *Grandes PYMES.* Recuperado de:

Boisot, M, y Canals, A. (2004). *Datos, información y conocimiento: ¿Lo hemos entendido bien?*, Working Paper Series WP04-002, Internet Interdisciplinary Institute (IN3). Recuperado de: http://www.uoc.edu/in3/esp/index.htm

Boisot, M. (1999). *Creación y distribución del conocimiento, La Gestión del capital intelectual*, Ediciones del Bronce, Barcelona.

Boluda, F. (1999). *La gestión de intangibles*, Boletín ICE Económico, no. 2629, septiembre 1999.

Bontis, N. (1998). Intellectual Capital: An Exploratory Study that Develops Measures and Models, Management Decision, no. 36, 2.

Bontis, N. (1996). *There's a Price on your Head: Managing Intellectual Capital Strategically*, Business Quarterly, Summer.

Bradley, K. (1997). *Intellectual capital and the new wealth of nations*, Business Strategy Review, vol.8, no. 1

Cool, K.; Schendel, D.E. (1998). *Performance Differences among Strategic Group Members*, Strategic Management Journal, vol. 9.

Choo,C.W. (1998). *La organización inteligente. El empleo de la información para dar significado, crear conocimiento y tomar decisiones*; Oxford University Press.

Chiavenato, I. (2002). *Gestion del Talento Humano*, McGraw-Hill Latinoamericana, Bogotá.

Christensen, C.M. (2006). *Pasado y futuro de la ventaja competitiva*, La estrategia del siglo XXI, Harvard Deusto.

Fernandez Sanchez, E; Montes Peon, J. M.; Vazquez Ordas, C.M. (1998). *Los Recursos Intangibles como Factores de Competitividad en la Empresa*, Dirección y Organización, vol. 20.

Garcés, J., Duque, E. (2007). Metodología para el análisis y la revisión crítica de artículos de investigación. En Innovar. Revistas de Ciencias Administrativas y Sociales. 17(29), 184-194

Hall, R. (1992). *The Strategic Analysis of Intangible Resources*, Strategic Management Journal, vol. 13.

Kaplan, R.S.; Norton, D.P. (2004). *La disponibilidad estratégica de los activos intangibles*, Harvard Deusto Business Review, marzo.

Palacios Blanco, J.L. (2002). Competitiva basada en el Conocimiento, CIATEC, México.

Sveiby, K.E. (1997). *The Intangible Assets Monitor*, Journal of Human Resource, Costing and Accounting, vol.2 no.1.

BIOGRAFÍA

Laura Leticia Gaona Tamez: Candidata a Doctor en Administración y Alta Dirección. Catedrática Asociada con perfil PRODEP en la Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila. Se puede contactar en la Facultad de Contaduría y Administración, Monclova, Coahuila, México.

Juan Jesús Nahuat Arreguín: Doctorado en Planeación Estratégica por la Universidad Popular Autónoma del Estado de Puebla. Catedrático investigador, Perfil PRODEP. Se puede contactar en la Facultad de Contaduría y Administración, Monclova,

Fernando M. Ruiz Díaz: Doctorado en Investigación de Operaciones por The University of Manchester, Inglaterra. Adscrito a la Universidad Autónoma de Coahuila como catedrático- investigador perfil PRODEP. Se puede contactar en la Facultad de Contaduría y Administración, Monclova, Coahuila, México.

Orlando Dariel Badillo Morales: alumno de la carrera de Licenciatura en Contaduría de la Universidad Autónoma de Coahuila. Colaborador en proyectos de investigación realizados por la M.A. Laura Leticia Gaona Tamez: Facultad de Contaduría y Administración, Monclova, Coahuila.

FACTORES QUE INFLUYEN EN LAS PYMES DEL SECTOR AGROALIMENTARIO DEL ESTADO DE TLAXCALA PARA LOGRAR LA INTERNACIONALIZACIÓN

Elizabeth Brenda Morales Serrano, Instituto Tecnológico de Apizaco
Crisanto Tenopala Hernández, Instituto Tecnológico de Apizaco
Rosa Cortés Aguirre, Instituto Tecnológico de Apizaco
Elizabeth Montiel Huerta, Instituto Tecnológico de Apizaco

RESUMEN

Actualmente la Pymes representan parte fundamental de la economía mundial y en México no es la excepción ya que contribuyen a la generación de empleos en gran medida y aportan gran parte al Producto interno bruto (PIB) del país. Por lo que es importante tomarlas en cuenta para ayudar a que estas se consoliden y sean más competitivas para que puedan afrontar los cambios globales que se presentan en la actualidad. Una forma de elevar su competitividad es a través de la internacionalización, concretamente a través de la exportación de sus productos. Es debido a ello que se elaboró y aplicó una encuesta a las Pymes del sector agroalimentario del estado de Tlaxcala cuyo principal objetivo es identificar los factores clave que intervienen dentro y fuera de la Pyme para que pueda insertarse en mercados internacionales. Los resultados muestran que los factores más relevantes están relacionados con el producto, con la liquidez económica de la empresa y el conocimiento en comercio exterior que pueda tener directivo de la misma.

PALABRAS CLAVE: Pymes, Competitividad, Sector Agroalimentario, Exportación

FACTORS THAT INFLUENCE IN THE SMES OF THE AGRICULTURAL SECTOR OF THE STATE OF TLAXCALA TO ACHIEVE INTERNATIONALIZATION

ABSTRACT

Currently, SMEs represent a fundamental part of the world economy and in Mexico it is not the exception that contributes to the creation of jobs to a great extent and contributes a large part to the gross domestic product (GDP) of the country. Therefore, it is important to take into account to help them to consolidate and be more competitive so that they can face the global changes that present themselves today. One way to increase its competitiveness is through internationalization, specifically through the export of its products. It is a threat to the industries of the agricultural sector of the state of Tlaxcala whose main objective is to identify the key factors that intervene inside and outside the SME so that they can insert in the international market. The results that the most relevant factors are related to the product, with the economic liquidity of the company and the knowledge in foreign trade that may have management of it.

JEL: M16, O13, Q17

KEYWORDS: SMEs, competitiveness, agri-food sector, export.

INTRODUCCIÓN

Actualmente las pequeñas y medianas empresas son parte medular de la economía mundial ya que representan más del 95% de las entidades económicas, además de que contribuyen en gran medida al producto interno bruto (PIB) en la mayoría de los países del mundo (Jacques Filion , Cisneros Martínez , & Mejía Morelos , 2011). Para México representan el 72% del empleo y aportan 52% del Producto Interno Bruto (PIB) (Forbes México, 2017), por lo que es importante hacer que las pymes se fortalezcan y sean más competitivas. Hoy en día existen diversas estrategias para ayudar a las Pymes a consolidarse de tal manera que puedan mantenerse en el mercado y puedan lograr cierto nivel de madurez, una de estas estrategias puede ser la internacionalización; la internacionalización de las empresas se considera una actividad promotora de su crecimiento y desarrollo, es considerada como un elemento clave y un reflejo de la competitividad a diferentes niveles, tanto empresarial, industrial, regional o país (Hernández Perales & Hernández Díaz , 2013). Conforme a esta estrategia el comercio exterior en México contribuye con un 68.72% en cuanto al PIB nacional según datos del banco mundial al año 2015 (Banco Mundial , 2015), destacando en la exportaciones lo siguientes sectores: autopartes, productos petroleros, bienes agropecuarios y productos extractivos no petroleros (Comision nacional de salarios minimos, 2015). Específicamente los productos agroalimentarios tienen una gran importancia por ser bienes de primera necesidad y de consumo generalizado para la población (SAGARPA, 2010); la industria agroalimentaria, generó 4% del PIB, lo cual incluye servicios relacionados con dichos productos como: servicios de transporte, almacenamiento, comercialización y o distribución al mayoreo y menudeo (Comisión Federal de Competencia Económica , 2015), en el estado de Tlaxcala existen distintos productos que tienen potencial de ser exportados, para diversificar su mercado y con ello ayudar a las Pymes a consolidarse y ser más competitivas.

METODOLOGÍA

Con base en los datos anteriores se diseñó un instrumento de medición (encuesta) para identificar las principales características de las Pymes del sector agroalimentario del estado de Tlaxcala en general y de aquellas que ya se encuentran exportando o relacionadas de alguna forma con cadenas globales de valor (CGC). Tomando como base la metodología de medición del potencial exportador de las organizaciones empresariales de De La Hoz, González , & Santana (2016) donde se diseño y valido un instrumento para medir el potencial exportador de las empresas con base en distintas variables de medición como variables financieras, de procesos internos, aprendizaje y crecimiento, clientes y el mercado, además de otras fuentes como la guía de Nacional financiera: Exportar alternativa de negocio para PyMes (2009) y la guía de PROMEXICO: Decídete a exportar, guía básica (2015). Donde mencionan distintos puntos a considerar dentro y fuera de la empresa para que esta pueda llegar a exportar, después de este análisis se construyó una matriz de congruencia (Tabla 1) que describe las variables a medir y de las cuales se desprenden las dimensiones y los ítems integrados a la encuesta que se aplicó a las Pymes del sector agroalimentario del estado de Tlaxcala. Podemos encontrar que la variable dependiente es el nivel de exportación de las Pymes del sector y esto depende de distintos factores como el entorno interno de la empresa, el aspecto financiero, el producto, el mercado exterior y puntos relacionados con el comercio exterior, que son puntos a considerar para que una empresa pueda tener éxito al momento de insertarse en mercados internacionales.

Tabla 8: Matriz de Congruencia

Variables		Dimension	Indicadores
Dependiente Nivel de exprotación	Independiente. Entorno interno empresa	Factor humano	No. De empleados y tipo de perfil
		Capacidad de producción	Unidades producidas
		Posición de mercado	Percepción del gerente
	El producto	Estándares de calidad	Cumplimiento de normas
		Regulaciones ambientales	Cumplimiento de regulaciones
		Seguridad e higiene	Cumplimiento con normas de seguridad e higiene
		Adaptabilidad (envase, empaque, etiquetas.).	Encuesta personal (conocimiento)
	Aspecto financiero	Liquidez	Liquidez, crédito, utilidades
		Planeación económica	Sistema de planeación
		Ventas	Nivel de ventas
	El mercado exterior	Barreras arancelarias	Encuesta personal (conocimiento)
		Barreras no arancelarias	Encuesta personal (conocimiento)
		Certificaciones	Encuesta personal (conocimiento)
		Conocimiento de tratados y normas	Encuesta personal (conocimiento)
	Comercio exterior	Apoyo gubernamental	Encuesta personal (conocimiento)
		Costos logísticos	Tipo de transporte
		Intensidad exportadora sector	Encuesta personal (conocimiento)
		Factores de más peso (empresa, producto, financiero, mercado, comercio exterior)	Encuesta personal (conocimiento)
		Interés en exportación	Encuesta personal (conocimiento)

En la tabla se puede observar la matriz de congruencia donde se identifican las variables del estudio tanto las independientes como las dependientes, la variable dependiente es el nivel de exportación de las Pymes del estado de Tlaxcala y las variables independientes son los factores que influyen.

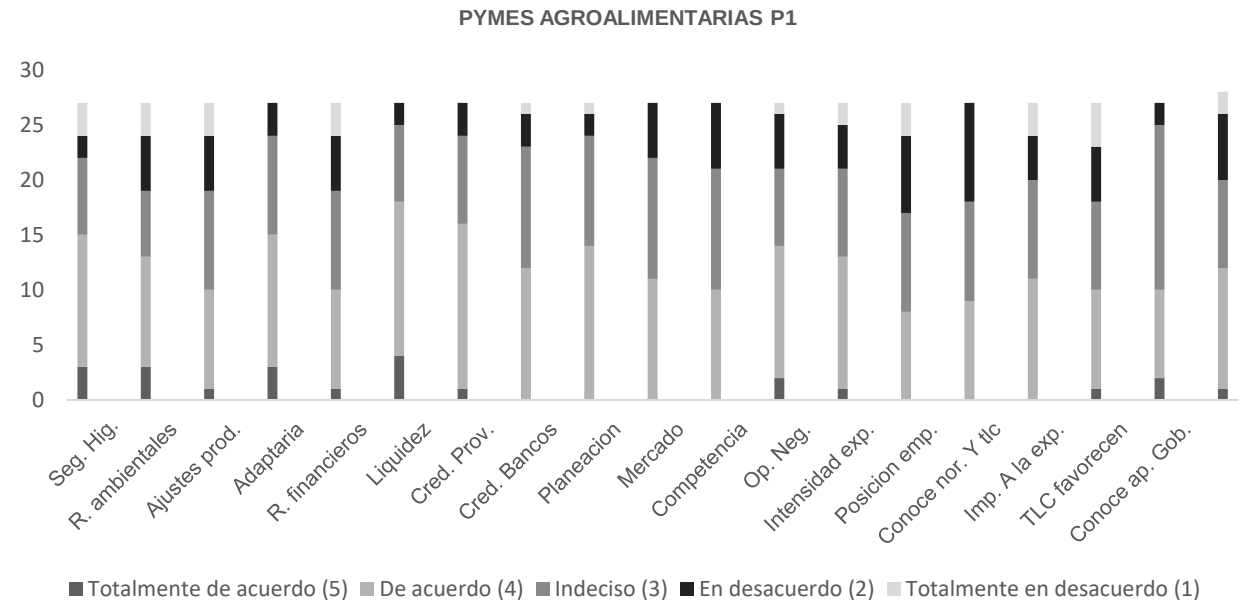
Posteriormente se diseñó el instrumento de medición con un total de 37 ítems los cuales se dividen en dos secciones la primera es para todas las pymes del sector agroalimentario en general, esta parte sirve para diagnosticar en qué condiciones se encuentra la empresa en cada una de las variables a medir y la segunda sección es para poder evaluar a las empresas que ya tienen experiencia con mercados internacionales. Para la evaluar la confiabilidad del instrumento de medición se utilizó el procedimiento de medida de congruencia interna denominada "coeficiente del alfa de Cronbach" La confiabilidad es el grado en que un instrumento produce resultados consistentes y coherentes (Hernández Sampieri , Férnandez Collado, & Baptista Lucio , 2014). Existen distintos procedimientos para calcular l confiabilidad, todos ellos producen coeficientes de fiabilidad y la mayoría oscilan entre 0 y 1, donde un coeficiente de cero significa nula confiabilidad y uno representa un máximo de confiabilidad (Sampieri, 2014). El coeficiente de alfa de Cronbach se aplicó a las dos secciones de la encuesta por separado y arrojo un valor para la primera sección de .74 y para la segunda sección arrojo un valor de .96 que según George y Mallery (2003) para la primera sección es un coeficiente aceptable y para la segunda sección es un coeficiente bueno.

Conforme a la validez que es el grado en que un instrumento en verdad mide la variable que se busca medir (Sampieri, 2014), se realizó un panel de expertos para poder validar el contenido del instrumento, y corroborar que efectivamente se midieran las variables propuestas, esto se realizó con un panel de 5 expertos en temas de comercio exterior, comercio internacional y negocios internacionales. Una vez realizada la prueba piloto y validar el instrumento en cuanto a confiabilidad y validez, se realizó el cálculo de la muestra mediante la fórmula de poblaciones finitas, ya que se conocía el la población de la pymes agroalimentaria del estado, lo que nos arrojó una muestra total de 32 empresas, a las que se les aplico el cuestionario de pymes y la exportación.

RESULTADOS

En este apartado se incluye los resultados obtenidos durante la aplicación de las encuestas, estos reflejan un diagnóstico preliminar de la situación en la que se encuentran las Pymes del sector agroalimentario, tanto de las pymes que venden sus productos en mercado nacional, así como aquellas que se encuentran exportando, o tienen relación con cadenas globales de valor. En la gráfica 1 se muestran los resultados obtenidos en la primera parte de la encuetas pymes y la exportación, donde se evalúan las variables entorno interno, aspectos financieros, el producto y comercio exterior. Se encontró que, la mayoría de las pymes de este sector cuentan con calidad en sus productos, sin embargo la gran mayoría no cuenta con las certificaciones correspondientes en cuanto a estándares de calidad, seguridad e higiene y regulaciones ambientales. Que dentro del sector alimenticio son muy importantes como Food Safety Modernization Act, que es la Ley de modernización de inocuidad alimentaria de FDA (Foood and Drug administration) que es una de las normas que se tiene que cumplir si se desea exportar al mercado estadounidense, la ISO 22000 que se refiere a seguridad alimentaria, entre otras (Lloyd´s register , 2018). En cuanto a la variable relacionada con el producto del total de las pymes encuestadas solo el 37% estaría dispuesto a modificar algún aspecto de su producto para que se facilitara la venta en mercados extranjeros, en cuestiones como el envase, empaque y otros aspectos principalmente relacionados con el marketing del producto.

Figura 2: Gráfica Pymes Agroalimentarias de Tlaxcala

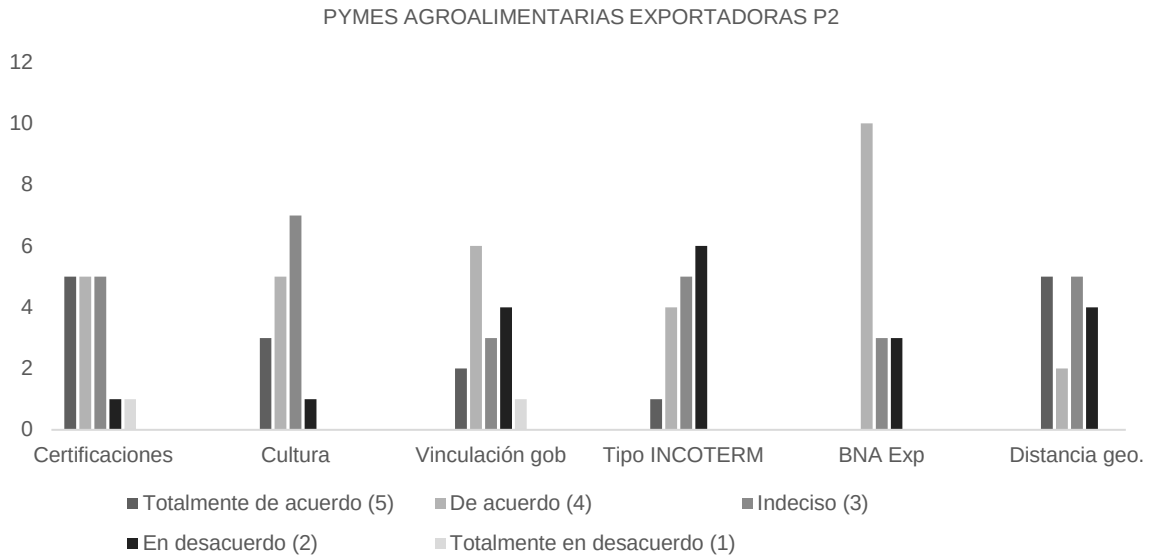


En esta gráfica de barras se muestran los resultados obtenidos en la primera parte del instrumento de medición conforme a las diferentes variables presentadas en la tabla 1, y el cómo se encuentran actualmente las Pymes del sector agroalimentario en el estado de Tlaxcala.

En cuanto a factores relacionados con el aspecto financiero de la empresa el 67% de los encuestados consideran que su empresa presenta resultados positivos en el último año y el 59% de los encuestados cuentan con liquidez financiera para llevar a cabo las operaciones diarias de su empresa, lo que es un punto crucial para que la empresa pueda internacionalizarse, ya que debe tener finanzas sanas para poder acceder a créditos o afrontar los gastos derivados de una exportación. En lo que respecta al entorno interno de la empresa tan solo el 48% de los encuestados realizan seguimiento de la competencia y solo el 37% de los encuestados realiza seguimiento de mercado, esto quiere decir que menos de la mitad de las pymes en el estado de Tlaxcala se preocupan por tener una planeación y seguimiento de mercado lo cual resulta preocupante ya en la actualidad toda empresa debe estar a la vanguardia de los cambios y tendencias del

mercado, así como de su competencia, para ofrecer mejores productos y servicios. Finalmente referente a la variable de comercio exterior y mercado exterior, solo el 41% de la pymes tienen cierto conocimiento en cuanto a normas y tratados de comercio internacional y solo el 37% conocen algún tipo de impuestos que aplican al comercio exterior, al no tener alguna idea de las normas arancelarias y no arancelarias que rigen en mercados exteriores, muchas veces los dueños o gerentes de la pymes no se atreven a insertarse en este tipo de mercados. Por otro lado tampoco conocen la situación de su sector en mercados extranjeros ya que datos arrojados por la encuesta solo el 37% conocen poco de la saturación de productos del sector agroalimentario que existe en el exterior.

Figura 3: Pymes Agroalimentarias Exportadoras



En esta grafica se puede observar los resultados obtenidos después de la aplicación de la encuesta a las Pymes agroalimentarias exportadoras nos arrojó que puntos consideran que son primordiales para poder exportar.

Los resultados correspondientes a la segunda parte del cuestionario que solo se aplicaba a las empresa que se encontraran realizado exportación directa o indirecta, dio como resultados los mostrados en la gráfica 2, que nos refleja que más de la mitad de la pymes exportadoras considera que tener cultura similar con el mercado objetivo favorece la exportación al ser un mercado más familiar en cuanto a idioma, algunas costumbres y hábitos del consumidor. Además solo la mitad de los encuestados consideraran que la vinculación con el gobierno favorece a lograr exportación, el otro tanto se encuentra en desacuerdo o indeciso, el tipo de INCOTERM solo el 31% considera que el tipo de INCOTERM establecido o pactado es influyente al momento de exportar, algunas empresas exportadoras no lo toman en cuenta ya que algunas empresas extranjeras se encargan de la mayoría de los tramites, o también desconocen de algunas cuestiones relacionadas con comercio exterior y no cuentan con personal especializado. Las barreras o arancelarias como el cumplimiento de certificaciones, permisos, cuotas, cupos, etc., influyen al momento de exportar ya que el 62% considera que pueden llegar a frenar la exportación, todo esto depende del país o zona a la que se desea exportar, ya que dependiendo de esto las barreras arancelaria y no arancelarias pueden variar, además el 44% considera que una gran distancia geográfica con el mercado objetivo que el tener tratados de libre comercio con varios países puede ayudar a disminuir algunas barreras.

Finalmente en cuanto a la distancia geográfica el 44% de los exportadores consideran que entre mayor es la distancia geográfica más se dificulta la exportación, esto debido a gastos logísticos principalmente relacionados con el medio de transporte, seguros, documentos, etc. Todos estos aspectos son muy

importantes en toda empresa, principalmente en las pymes, si desean participar en cadenas globales de valor ya sea en forma de exportación directa o indirecta.

CONCLUSIONES

La gran mayoría de la pymes del sector agroalimentario en el estado de Tlaxcala cuenta con buenos productos, productos de calidad que son susceptibles de exportación, pero existen algunas que realizan sus productos de forma artesanal y solo para satisfacer una demanda local; la encuesta muestra que algunas tienen posibilidad de elevar su nivel de producción lo que es importante para que puedan satisfacer la demanda del mercado local y además poder cumplir con algún pedido de exportación, también es necesario certificarse primeramente en normas locales, ya al cumplir con estas es más sencillo cumplir con normas internacionales, esto es importante ya que al tratarse de productos alimenticios, el cumplir con normas sanitarias, de calidad, entre otras es de vital importancia. Además las empresas agroalimentarias en Tlaxcala cuentan finanzas sanas y posible capacidad de elevar su producción para satisfacer pedidos del exterior, sin embargo no cuentan con una idea clara o conocimiento de cómo realizar la exportación, de la documentación necesaria, transporte idóneo, si existen tratados de libre comercio con el mercado objetivo y si brindan beneficios a los productos que desean exportar. Por ello es importante mostrarles el cómo poder exportar de forma directa o indirecta y las herramientas que están a su alcance para que esto no solo se quede en planeación sino se ejecute de manera adecuada.

BIBLIOGRAFÍA

Banco Mundial . (2015). Comercio de mercaderías. Obtenido de Organizacion mundial de comercio y estimaciones del PIB del Banco Mundial.

Comision nacional de salarios minimos. (2015). Comercio exterior.

De La Hoz , E., González , Á., & Santana , A. (2016). Metodologia del potencial exportador de las organizaciones empresariales. Información Tecnológica. doi:10.4067/S0718-07642016000600003

Forbes México. (2017). Pymes mexicanas y su estrategia para 2017. México: Red Forbes. Obtenido de https://www.forbes.com.mx/pymes-mexicanas-y-su-estrategia-para-2017/

Hernández Perales , N. A., & Hernández Díaz , R. (2013). Internacionalización de la PYme de Méxcio: un estudio exploratorio. México: ANFECA. Obtenido de http://congreso.investiga.fca.unam.mx/docs/xviii/docs/1.16.pdf

Hernández Sampieri , R., Férnandez Collado, F., & Baptista Lucio , P. (2014). Metodología de investigación (Sexta ed.). México: McGraw Hill. Obtenido de http://upla.edu.pe/portal/wp-content/uploads/2017/01/Hern%C3%A1ndez-R.-2014-Metodologia-de-la-Investigacion.pdf.pdf

Jacques Filion , L., Cisneros Martínez , L., & Mejía Morelos , J. (2011). Administración de PYMES, Emprender, dirigir y desarrollar empresas . México : Pearson .

Nacional Financiera Banca de Desarrollo. (24 de 07 de 2009). Exportar alternativa de negocio para PyMES. Exportar alternativa de negocio para PyMES. México.

PROMEXICO inversión y comercio . (2015). Decídete a exportar, guía básica. México : Endeavour Business Connection .

SAGARPA. (2010). Retos y oportunidades del sistema agroaliementario de México en los proximos 20 años.

PROPUESTAS PARA LA REDUCCION DE DESPERDICIOS, BASADA EN EL MODELO LEAN LOGISTICS SIX SIGMA, EN UNA EMPRESA DE TRICICLOS DE JUGUETE EN EL ESTADO DE TLAXCALA

María Tomasa Juárez Tepepa, Instituto Tecnológico de Apizaco
Miguel Ángel Rodríguez Lozada, Instituto Tecnológico de Apizaco
Jorge Luis Catañeda Gutiérrez, Instituto Tecnológico de Apizaco
José Adrián Trevera Juárez, Instituto Tecnológico de Apizaco

RESUMEN

En este artículo se describe el desarrollo de la metodología ocupada para la generación de propuestas de mejora que permitirán el mejoramiento en la eficiencia de los procesos de fabricación del sub ensamble modelo "cuerpo 942", requerido para el armado de triciclos de juguete en una empresa del Estado de Tlaxcala, con la aplicación asertiva de dichas propuestas se pretende la reducción y/o eliminación planeada de desperdicios o mudas, el logro de la mejora continua en los procesos así como una mejora consiente de calidad y productividad. Para conseguir estas propuestas se realiza de manera previa la estandarización de los métodos de trabajo con diagramas de flujo de proceso así como la estandarización de los mismos con un estudio completo de toma de tiempos, los cuales sirven como base para el estudio puesto que nos permiten determinar el lead time y el tiempo de valor agregado del proceso estudiado y partir del cual se encuentran las causas que generan los principales desperdicios para posteriormente generar las propuestas y beneficios que se obtendrán.

PALABRAS CLAVE: Metodología, desperdicios, mejora continua, lead time y propuestas de mejora

PROPOSALS FOR THE REDUCTION OF WASTE, BASED ON THE MODEL LEAN LOGISTICS SIX SIGMA, IN A TOY TRICYCLE COMPANY IN THE STATE OF TLAXCALA

ABSTRACT

This article describes the development of the methodology used for the generation of improvement proposals that will allow the improvement in the efficiency of the manufacturing processes of the "942 body" sub assembly, required for the assembly of toy tricycles in a company. of the State of Tlaxcala, with the assertive application of said proposals is intended the reduction and / or planned elimination of waste or dumb, the achievement of continuous improvement in the processes as well as a conscious improvement of quality and productivity. In order to achieve these proposals, the standardization of the work methods with process flow diagrams is done in advance, as well as the standardization of them with a complete study of time taking, which serve as a basis for the study since they allow us to determine the lead time and the value-added time of the process studied and from which are the causes that generate the main waste to subsequently generate the proposals and benefits that will be obtained.

JEL: C61, M10, O14

KEYWORDS: Methodology, Waste, Continuous Improvement, Lead Time and Improvement Proposals

INTRODUCCIÓN

El presente estudio se desarrolla en una empresa dedicada a la fabricación de triciclos de juguetes ubicada en el Estado de Tlaxcala, el cual va enfocado al estudio de la situación actual de la empresa para plantear propuestas de implementación del modelo lean logistics six sigma, esto debido a la gran importancia que ha tomado la logística en los últimos tiempos para las industrias y sabiendo que esta se divide en logística de aprovisionamiento, de producción y de salida. Las empresas se encuentran en constante persecución del mejoramiento de sus sistemas productivos midiendo y mejorándolos continuamente, una de estas mediciones son las relacionadas con algún tipo de desperdicio o muda, las cuales pueden ser generadas en cualquier parte de proceso de la cadena de valor, en el presente estudio descubriremos las principales causas que están generando mudas en una empresa dedicada a la fabricación de triciclos de juguete a lo largo de la logística de proceso, la cual se ve reflejada en el lead time del mismo, tomando como base la filosofía de Manufactura Esbelta que a pesar de su origen industrial en Toyota se adapta a cualquier empresa para mejorar la calidad de su servicio y producir mejores resultados mediante diferentes técnicas y herramientas que persiguen la eliminación sistemática de toda fuente de despilfarro, para lograr la identificación de estas causas se revisan los conceptos fundamentales y se analiza el proceso de fabricación del "cuerpo 942" referente a los métodos, tiempos y recursos requeridos para con esto lograr la identificación de las mudas existentes, y con esto realizar propuestas de mejora para la reducción del lead time en los procesos de fabricación que, si posteriormente son aplicadas se dispondrá de un sistema sin "grasa", sin despilfarro lo cual permite dar respuesta de manera ágil a las demandas del entorno trabajando mejor y no más.

METODOLOGÍA

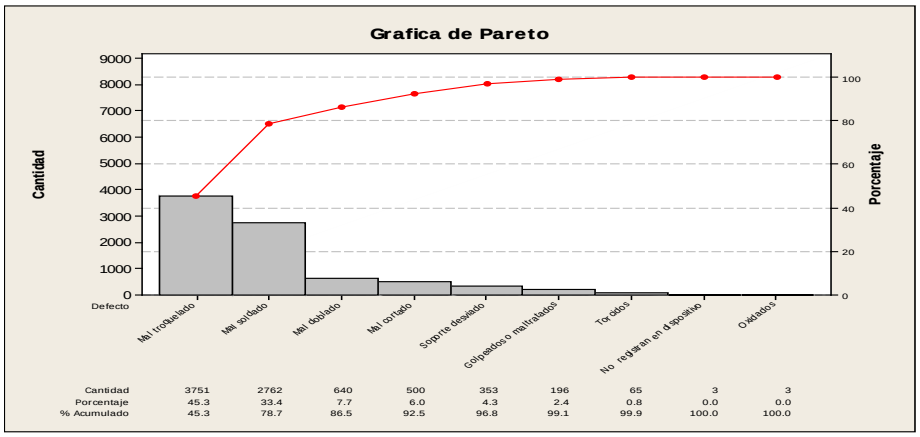
La metodología utilizada para el desarrollo de la investigación abordo los siguientes puntos:
Diagnóstico:
Porcentaje de defectos
Partes con mayor frecuencia de rechazo
VSM actual
Interpretacion del Modelo lean logistics six sigma
Identificación de causas que generan desperdicio:
Diagrama de Causa-Efecto
Propuestas de mejora
Elementos de resultado

Diagnóstico

Porcentaje de Defectos

Como parte del diagnóstico, previo a la frecuencia de defectos se realiza un análisis FODA, para saber cómo se encuentra ubicada la empresa en relación a los competidores; se realiza un diagrama de Pareto con la intención de identificar cual es el defecto con mayor frecuencia cotejando esta información con los indicadores de calidad, registrados al día de hoy, este diagrama de Pareto presentado en la Figura 1, refleja que atacando el 20% de las causas que generan el defecto de mal troquelado y mal soldado, se podrán eliminar estos dos defectos, puesto que sumados representan el 78.7% del total de los mismos.

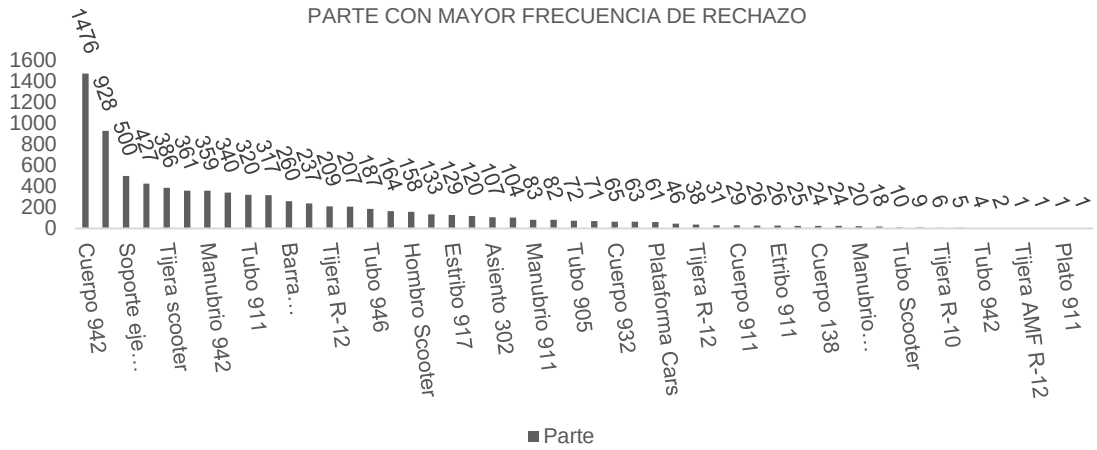
Figura 1: Pareto de Porcentaje de Defectos



Nota: Grafica generada en Minitab, Inc. Versión 16.2.4
Fuente: Información tomada de empresa caso estudio. Elaboración propia (2017)

Partes con mayor frecuencia de rechazo Una vez identificados los defectos con mayor frecuencia, se realiza una gráfica de barras, mostrada en la Figura 2 para encontrar la parte o pieza dentro del proceso que presenta mayor número de defectos.

Figura 2: Grafica de Partes Con Mayor Frecuencia de Rechazo

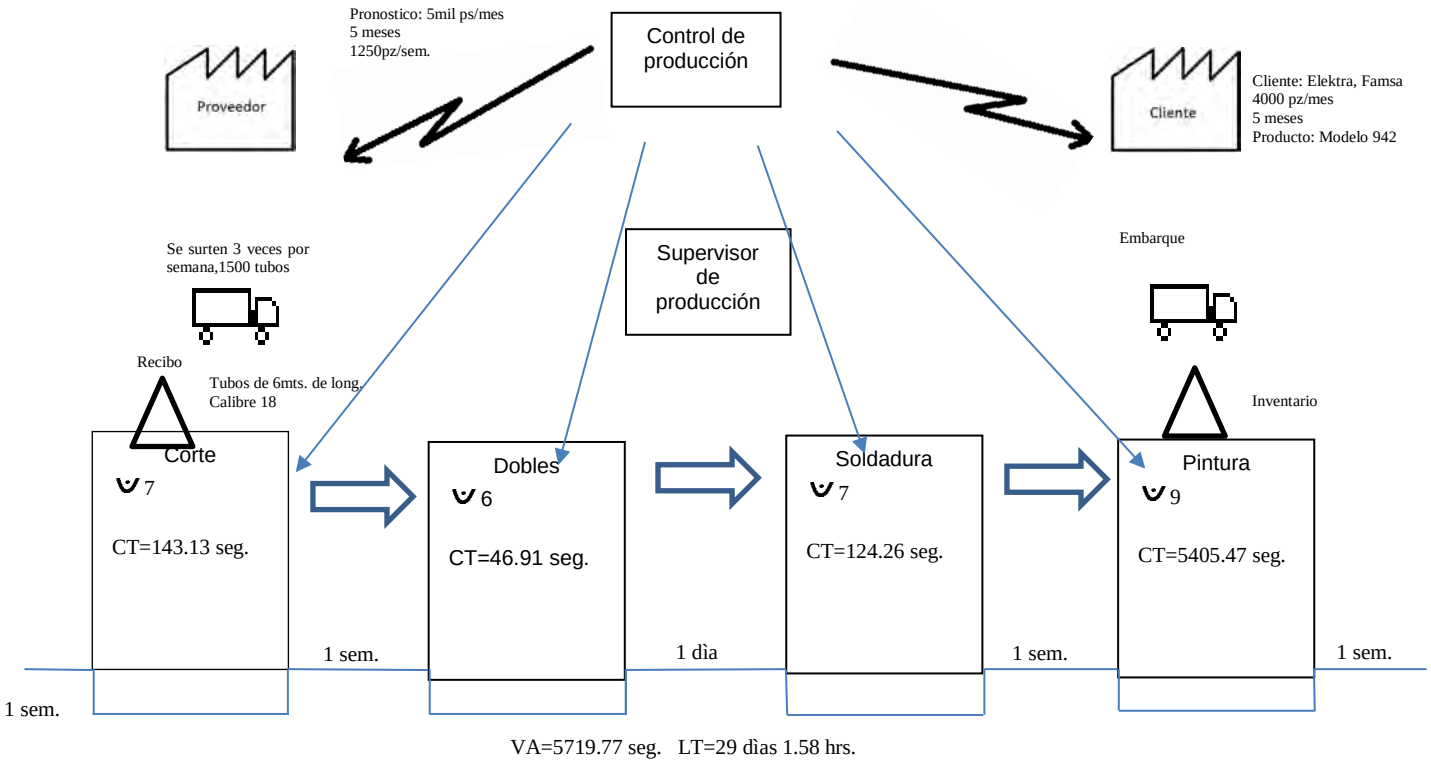


En la gráfica de la Figura 2 se encuentran 1476 piezas del "cuerpo 942" con defectos de un total de 8273 de piezas defectuosas reportadas en el año, lo que representa un 17.84% razón por la cual se toma el "cuerpo 942" como pieza de estudio para a aplicación del modelo LLSS.

VSM actual

Con los datos obtenidos en el estudio de tiempos, realizado previamente, para cada una de las operaciones involucradas en el proceso de fabricación del modelo "cuerpo 942", se realiza el VSM actual en la figura 3 el cual permite una visualización del lead time de 29 días, 1.58 horas y un valor agregado de 5719.77 segundos de dicho proceso.

Figura 3: Diagrama VSM de Cuerpo 942 Mapeo de la Cadena de Valor (VSM)

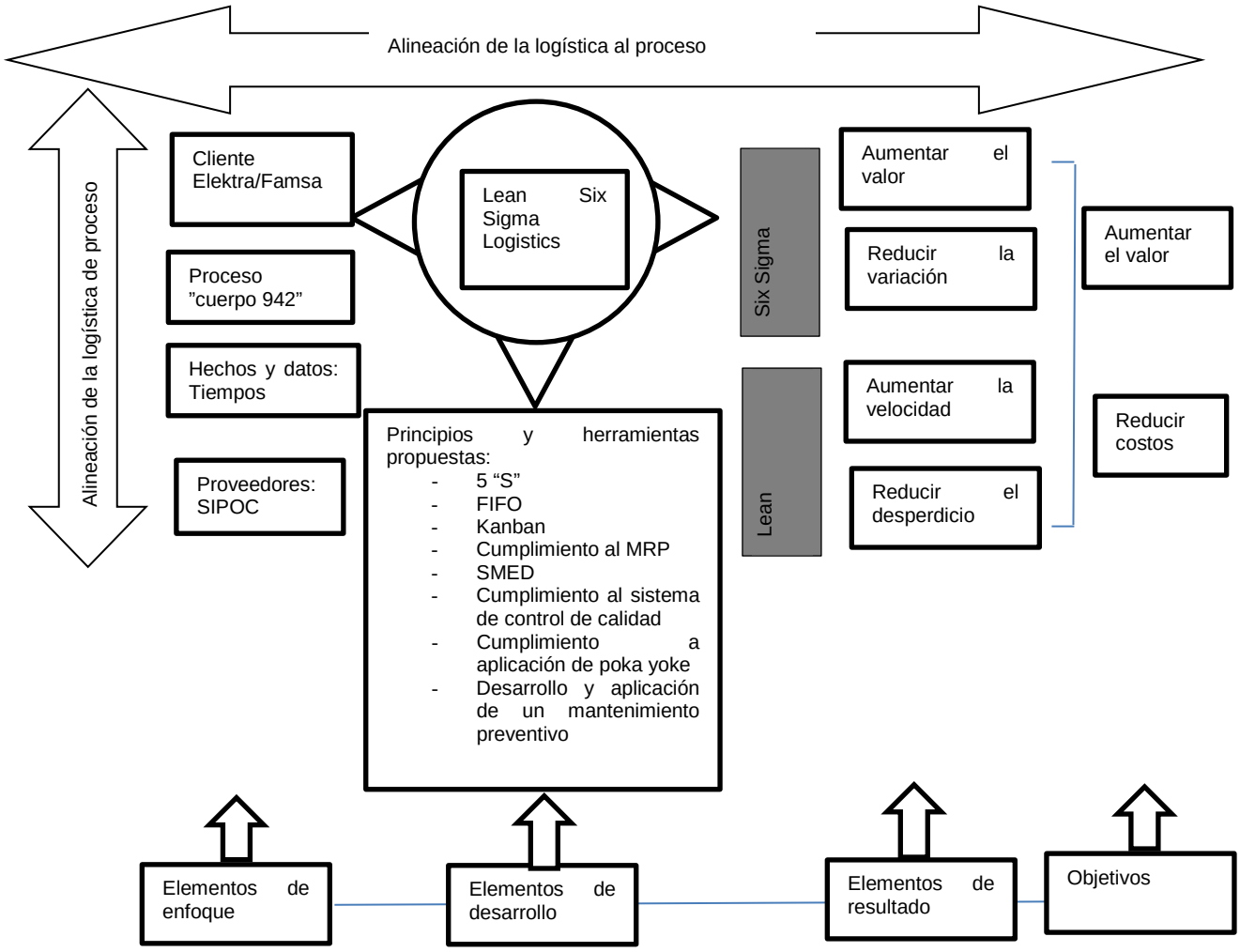


VA=5719.77 seg. LT=29 dìas 1.58 hrs.

Fuente: Información tomada de empresa *caso estudio. Elaboración propia (2017)*

Interpretación del Modelo lean logistics six sigma Tomando como base los estudios y análisis realizados en la empresa caso estudio: clasificación de productos, cuadro de variables, determinación de características clave, análisis FODA, grafica de Pareto correspondiente al porcentaje de defectos, partes con mayor frecuencia de rechazo, diagrama SIPOC de producto final y subproducto, documentación de estándares de proceso con diagramas de flujo de proceso, estudio de tiempos para cada estación de trabajo, así como la elaboración del VSM actual. Y con apego a la metodología del modelo, éste se interpreta como lo muestra la Figura 4.

Figura 4: Modelo Lean Logistics Six Sigma

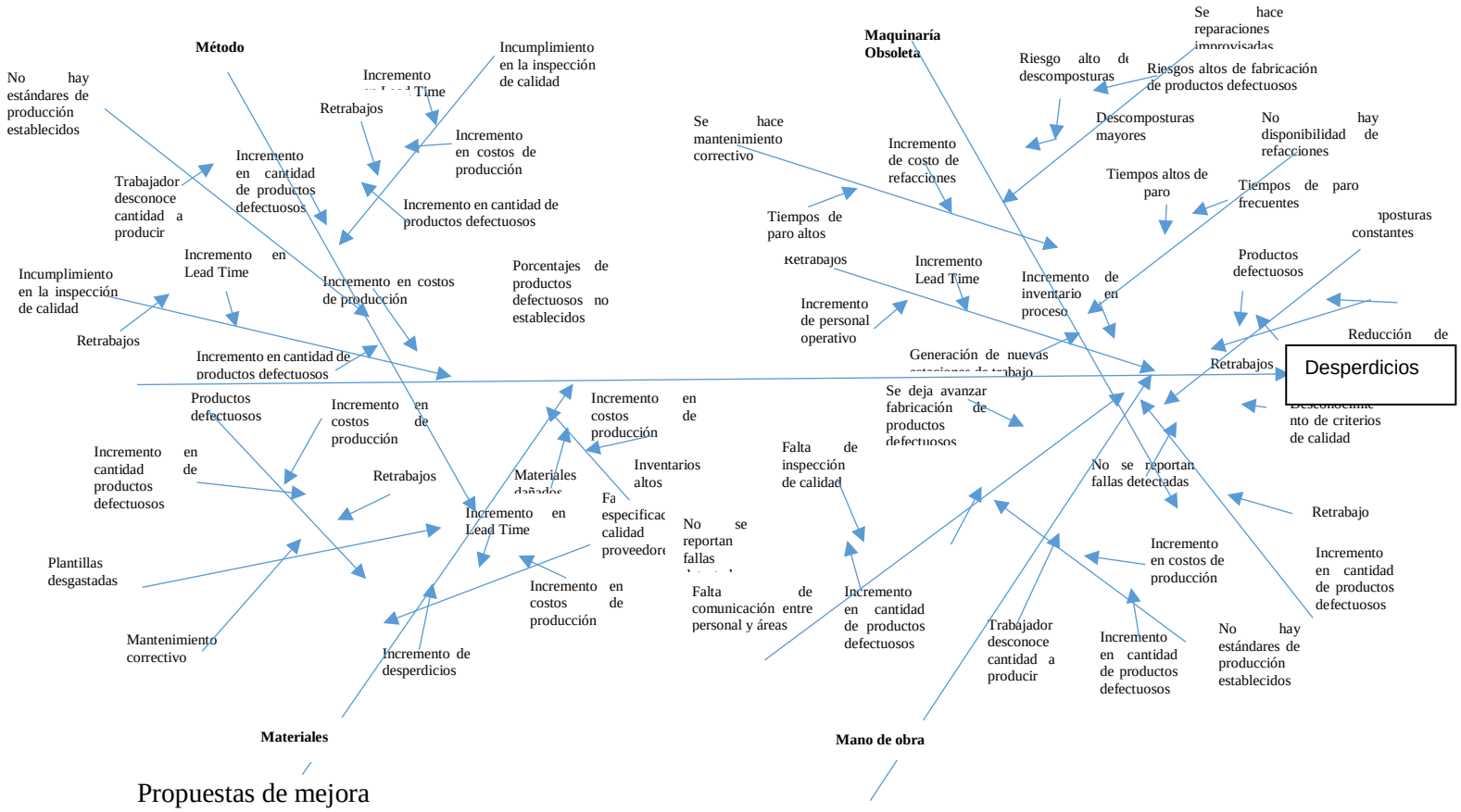


Identificación de causas que generan desperdicio:

<u>Diagrama de Casa-Efecto</u>

Se desarrolla este diagrama para la identificación de las principales causas que provocan la generación de desperdicios dentro el proceso, presentado en la Figura 5. En dicho diagrama se observa que retrabajos, productos con defecto, incremento en Lead Time e incremento en costos de producción son las causas principales que generan los desperdicios en el proceso de fabricación del cuerpo " modelo 942".

Figura 5: Diagrama de Ishikawa



Propuestas de mejora

Conociendo las causas principales que generan desperdicio y como parte de los elementos de desarrollo, se proponen las herramientas, principios y/o formatos para reducir los retrabajos, productos con defecto, lead time y costos de producción, generando un impacto positivo en el mejoramiento de la calidad y reducción de desperdicio, lo que se reflejara en reducción de lead time del proceso y costos para la empresa, estas propuestas se presentan en la Figura 6.

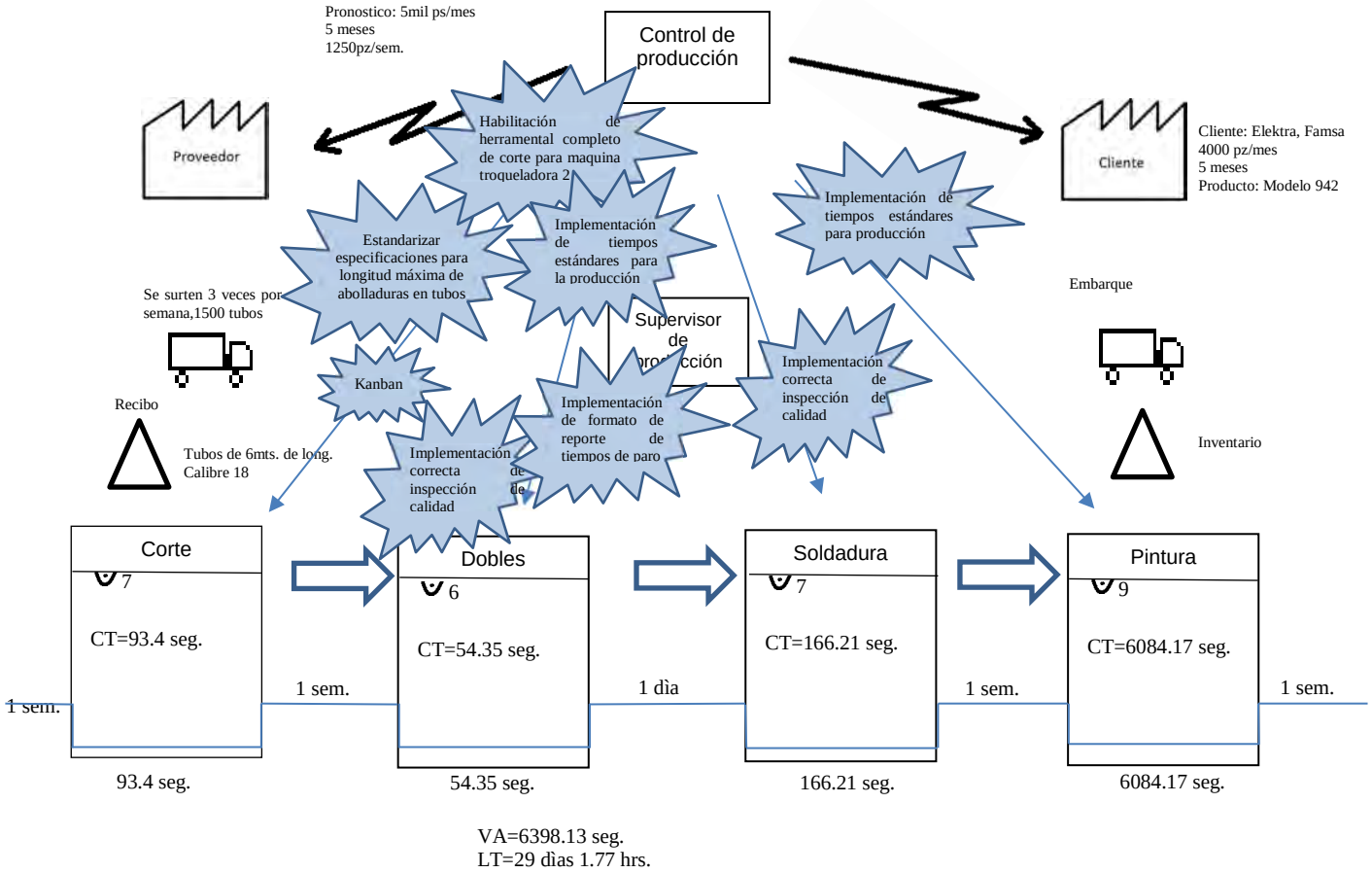
Figura 6: Propuestas y beneficios

Área	Propuesta	Beneficio
Corte	Estandarizar especificaciones para longitud máxima de abolladuras en tubos	Reducción de desperdicio de tubo en descabezado
	Sistema de inventarios	Control de existencia y flujo de materiales
	Acomodo de materiales, según requerimiento planeado	Reducción de riesgo para el trabajador (Menos maniobra de reacomodo)
	Habilitación de herramental completo de corte para maquina troqueladora 2	Eliminación de reproceso "Saque de abolladuras" Reducción de lead time
	Implementación de formato para reporte de producción por maquina (anexo A)	Control de producción Medición y control de eficiencia
	Implementación tarjetas Kanban	Incremento en la eficacia de los procesos Reducción de producción excesiva
	Implementación de programa de mantenimiento (preventivo y autónomo) a maquinaria y equipo	Reducción de variabilidad Reducción de lead time Reducción de desperdicio
	Implementación correcta de inspección de calidad	Reducción de variabilidad Reducción de lead time Reducción de desperdicio
Dobles	Implementación de tiempos estándares para la producción	Reducción de lead time
	Implementación de formato de reporte de tiempos de paro (anexo B)	Control de producción Medición y control de eficiencia Medición control de eficiencia de maquina
	Estudio y mejoramiento de métodos de trabajo	Reducción de variabilidad Reducción de lead time Reducción de desperdicio
Soladura	Implementación de tiempos estándares para la producción	Reducción de lead time
	Implementación correcta de inspección de calidad	Reducción de variabilidad Reducción de lead time Reducción de desperdicio
Pintura	Implementación de tiempos estándares para producción	Reducción de lead time
Todas las áreas	Mejoramiento de comunicación entre personal de cada área	Reducción variabilidad Reducción de lead time Reducción de desperdicio
	Apego al cumplimiento de MRP	Reducción de lead time

Elementos de Resultado

Aplicando las propuestas a cada parte del proceso se pretende el logro en el mejoramiento de la calidad y reducción de desperdicios y por lo tanto un menor lead time. Las propuestas se muestran en el VSM futuro presentado en la Figura 7.

Figura 7: VSM futuro Mapeo de la Cadena de Valor (VSM)



Fuente: Información tomada de empresa caso estudio. Elaboración propia (2017)

CONCLUSIONES

El estudio desarrollado permite visualizar que si bien con el proceso de fabricación del Modelo ”cuerpo 942” actual, se consigue el cumplimiento a los requerimientos del cliente, como todo proceso es susceptible de mejoras que permitirán reducción del lead time y la disminución de desperdicios así como el mejoramiento de la calidad de los productos elaborados. Para el área de corte uno de los principales inconvenientes detectados y que se considera son prioritarios es el de estandarizar las especificaciones para longitud máxima de abolladuras en tubos, puesto que al contar con dicha especificación, se reciben los tubos con diferentes longitudes de abolladuras y por lo tanto en el proceso de descabezado tampoco se tiene un control de la longitud máxima permitida para desperdicio, lo que muchas veces genera que entre el descabezado y el corte final se pueda obtener una pieza más, otra área de oportunidad es la habilitación de herramental completo de corte para la maquina troqueladora 2 pues debido a que actualmente no se cuenta con el herramental completo, en el momento de realizar el corte el eje se genera automáticamente un retraba adicional de saque de abolladura en una estación de trabajo adicional, con una persona adicional, en cuanto a el área de dobles se considera prioritario el implemento de un programa de mantenimiento (preventivo y autónomo) a maquinaria y equipo, puesto que esto permitirá menor desperdicio de tiempo en mantenimientos correctivos y por ende se reducirá también los productos con defecto; para soldadura en el desarrollo del estudio se observa que la implementación de tiempos estándares para la producción es una de las acciones prioritarias a considerar para la reducción del lea time dentro del proceso. El diagnóstico de

la situación actual del proceso sustentado con la medición de los tiempos de fabricación, medición del lead time y tiempo del valor agregado, da oportunidad a las propuestas realizadas para reducir las áreas de oportunidad descubiertas y con esto conseguir mejoras en la eficiencia del proceso, la aplicación de dichas propuestas dependerá de los recursos disponibles por parte de la empresa caso estudio.

BIBLIOGRAFÍA

Andris Freivalds y Benjamin W. Niebel. "Ingenieria industrial, Mètodos, Estandares y Diseño de trabajo", 11 edición, 2005.

Mantilla, O. S. (2012). Modelo tecnológico para el desarrollo de proyectos logísticos. Estudios gerenciales, 23-43.

MIRADA SUBJETIVA A LA GERENCIA: LA TOMA DE DECISIONES EN EMPRESAS DE MANIZALES

Alejandro Pulgarín Rocha, Universidad de Manizales, Universidad de Manizales

RESUMEN

La importancia de la toma de decisiones en la empresa radica en su impacto en la competitividad y el desarrollo de sus capacidades. En este texto se presentan los resultados de un ejercicio investigativo realizado entre los años 2016 y 2017 sobre la toma de decisiones gerenciales que involucran más los aspectos subjetivos y biográficos, que en los racionales. El gerente, se concibe como un mundo de posibilidades transformadas en experiencias que se concretan en opciones objetivas. El valor de este texto radica en que nos permite construir un conocimiento empresarial alternativo a los ya existentes en la teoría organizacional.

PALABRAS CLAVE: Subjetividad, Decisiones, Competitividad, Sujeto

SUBJECTIVE LOOK AT THE MANAGEMENT: THE DECISION MAKING IN MANIZALES COMPANIES

ABSTRACT

The importance of decision making in the company it impact on competitiveness and the development of a capabilities; This text presents the results of a research exercise carried out between 2016 and 2017 on management decision making that involve more the subjective and biographical aspects than in the rational ones. The manager is conceived as a world of possibilities transformed into experiences that are specified in objective options. The value of this text is that it allows us to build an enterprise knowledge that is alternative to those already existing in organizational theory.

JEL: M10, M12, M14, M15, M51

KEYWORDS: Subjectivity, Decisions, Competitiveness, Subject

INTRODUCCIÓN

El Centro de estudios en conocimiento y cultura en América latina (CECCAL) de la Universidad de Manizales, busca posicionar investigaciones con amplia referencia a la región y en su relación con la empresa, apalancando la creación de conocimiento de tipo organizacional, administrativo, a partir de la búsqueda de caminos metodológicos que parten del reconocimiento del otro, del sujeto histórico social, al reconocer diversas subjetividades. Las decisiones de los gerentes están asociadas tanto a factores racionales y no racionales esto último vinculados con sus historias, su cultura. Dentro de este marco se presentan resultados de una investigación con empresarios de empresas de la ciudad de Manizales- caldas- Colombia que se hizo a partir de aproximaciones a factores socioculturales, privilegiando la construcción histórico social del sujeto, desde la relación problémica entre subjetividad y gerencia, adentrándonos en el rol de los gerentes y en el lugar que configuran como sujetos de acción y reflexión sobre la sociedad contemporánea.

REVISIÓN LITERARIA

Relación Problémica Subjetividad y Gerencia

El concepto de subjetividad puede estar definido como un conjunto de ideas, esquemas de pensamiento, imágenes, esquemas de sentido y significados con los cuales los sujetos orientan su vida práctica, el sujeto es subjetivo cuando sus paradigmas, significado y sentido hacen parte de una comunidad lingüística compartida, pertenecen a un grupo con su cosmovisión (Pulgarín, 2013), (Lindón, 2002),(Maturana, 2007),(Zemelman, 2005) ,(Heller, 1991) nos permiten afirmar que el sujeto construye su concepción de la realidad a través de las formas en que organiza su experiencia y las lógicas de razonamiento que le imprime a los hechos reales, así el gerente como sujeto se reconoce como biográfico, con marcos de identificación cultural y social, portador de significados, interpretador de experiencias bajo la condición de la modernidad. A través de estas interpretaciones particulares de cada gerente, podemos tratar de entender su comportamiento, su mundo, desde donde él explica lo real y las decisiones o acciones que tome en él y sobre él; dicho de otra manera, La realidad solo le pertenece a cada sujeto y es un conjunto de hechos a lo largo de su vida, insumos para hacer lectura del mundo y guiar sus decisiones, actuaciones y configurar su universo de significaciones. Las explicaciones de sus experiencias que acá llamaremos el discurso es la capacidad que tienen los sujetos históricos de dotar de significado a los fenómenos, determinando como vive y la aceptación de otros seres humanos.

Zemelman (2005) y Pulgarín (2017) proponen el discurso más como un recorte de la realidad que requiere de tres aspectos: La interdisciplinariedad, que significa hablar entre discursos teóricos; la delimitación o recorte, que es una articulación con respecto a la estructura de los límites de los discursos teóricos y que deberían reflejarse en el recorte de realidades o en una lógica de construcción del objeto; y por último la realidad, vista como una articulación de discursos que debe dar cuenta de la realidad dentro del límite, también, fuera del límite. Lo anterior permite superar otras formas de analizar los discursos que han sido concebidos desde las lógicas formales aceptadas de construcción de la realidad, donde se expresan pensamientos que tienen contenidos organizados en conceptos o teorías. En la investigación se realizaron entrevistas no estructuradas, con una pregunta o tópico generativos dejando prácticamente la iniciativa al entrevistado, permitiéndole que vaya narrando sus experiencias a través de su discurso. Y partiendo de estas experiencias el sujeto investigador que también es epocal, autobiográfico (histórico) con su testimonio de vida personal y colectivo, se convierte en un observador particular desde donde construye algunas categorías de análisis para observar la realidad de los gerentes, fueron entrevistados 8 en total, entre los años 2016 y 20017 (Pulgarín, 2017), (Pardinas, 1984)

METODOLOGÍA

Pulgarín (2017) planteo 4 etapas para el desarrollo de la investigación:

La primera, la articulación de límites entre discursos experienciales referidos a la transformación social empresarial, que consiste en describir hechos, situaciones y acontecimientos concretos, tanto del investigador como de los sujetos de estudio, gerentes de empresas. En esta etapa se detecta también la semántica de la época, se hace una descripción detallada de las palabras utilizadas en el discurso a través de sus narraciones de la experiencia vital y se catalogaron en veinte grupos.

La segunda etapa, fue la construcción de los primeros significantes que son el empalme entre el sujeto político y el sujeto de estudio y consistió en establecer si los problemas o expresiones de la realidad posible tenían algo en común o no. Este empalme se logró contextualizando la época de sentido enfocándonos en los valores de la época, la teoría, con los conceptos teóricos y con la semántica de la época que nos permite una primera descripción de la realidad. Tercera etapa el mapa mental surgió de la autobiografía del investigador, la detección de sus afectaciones desde su experiencia vital y desde lo teórico, a través de los

síntomas, de los cuales pudimos encontrar varios niveles: desde los de problemas emocionales individuales hacia problemas emocionales sociales, llegando así a los síntomas sociales del investigador que son los ángulos de lectura que este aporta, dotando de significado y sentido el presente empresarial como observador particular de la realidad de las empresas.

El mapa mental surgió de la autobiografía del investigador, la detección de sus afectaciones desde su experiencia vital y desde lo teórico, a través de los síntomas, de los cuales pudimos encontrar varios niveles: desde los de afectaciones emocionales individuales hacia problemas emocionales sociales. Cuarta etapa abstracción; Operativamente es la relación entre las palabras pre teóricas o generadoras, primeros significantes y las relaciones encontradas entre el investigador y el objeto de estudio, para constituir un núcleo teórico que fue la combinación del yo/el otro/nosotros, donde se puede apreciar la visión-paradigma-cosmovisión y la forma racional organizada de lo real en movimiento de articulación compleja. La abstracción que es la consolidación de la etapa donde podemos plantear caminos en respuesta a las realidades posibles a partir de realidades comunes, conciliadas, en ningún caso con pretensión de tener validez única y verdadera y por lo tanto sin pretensión de aplicación universal. Solo puede ser explicada a partir del desarrollo de las tres primeras etapas, y es definido como el movimiento del pensamiento en la transformación de las realidades.

RESULTADOS

Conocimiento Empresarial Alternativo: Estos ángulos de lectura autobiográficos del investigador nos han permitido comprender la interpretación que los gerentes de empresas en Manizales asocian a la toma de decisiones encontrados en sus discursos. (Pulgarín, 2017), en el siguiente cuadro (ver Tabla 1) podemos observar las interpretaciones y los ángulos de lectura hallados:

Tabla 1: Resultados

INTERPRETACIONES	ANGULO DE LECTURA
Preferencia por el conocimiento técnico	Lo que está en dirección opuesta de construir lógicas locales administrativas que nos permitan aprovechar nuestras capacidades y denota una acriticidad desde el punto de vista de la teoría administrativa.
subjetividad mecanizada, creencias profesionales vinculadas al mundo socioeconómico, formas de organización, pensamiento, acción humana de orden mecanicista	Un ángulo de lectura de la realidad de los gerentes para tomar decisiones.
El paternalismo es un estilo gerencial que se produce en la forma de organizar las empresas	Tiene el propósito de lograr fidelidad, confianza, efectividad en las órdenes con nuestros colaboradores y personas e instituciones externas a la empresa, se logra con una alta dosis de control y teniendo comportamientos paternales como tratar a los empleados como si fueran hijos esto incluye las recompensas, los castigos y las dificultades en la convivencia.
El heroísmo individual.	Pretenden ayudar a la sociedad pero no se dan cuenta que están cayendo en un asistencialismo empresarial y social, pero que sin embargo, logra una respuesta de sus colaboradores en una lógica mecanicista, es decir fidelidad, obediencia y logro de tareas. Creen que son los responsables y únicos capaces de sacar adelante la empresa.
Prefieren ser conservadores	A pesar de que las empresas han logrado permanecer en el mercado los únicos cambios visibles son los tecnológicos, y se favorecen las formas clásicas de administración, así, favorecen la modernización de sus empresas pero no su estructura. Algunas de estas lecturas tradicionales de la realidad empresarial vienen en gran parte influenciada por padres y abuelos, trascendentales en su educación
Enfermedad del funcionario público: los servidores públicos están limitados por las normas, vuelven lentos los procesos y en algunos casos ineficientes y están asociado a la corrupción	No interesa trabajar con el estado aunque este sea un actor fundamental para la competitividad
El sistema general de calidad se hace por obligación y no por convicción	Podemos cumplir la norma pero no necesariamente estamos mejorando continuamente.
Los gerentes están convencidos que hay que dejar de lado las emociones para gerenciar las empresas.	Esto no parece contradictorio al reconocerse a sí mismos como cautos y temerosos del riesgo.

Fuente: *Tomado de Pulgarín (2017) Al interpretar a los gerentes manizaleños teniendo en cuenta factores culturales y las subjetividades detrás de sus decisiones se muestran los hallazgos y algunas relaciones que deberían ser tenidas en cuenta y ser objeto de futuras investigaciones*

CONCLUSIONES

La relación entre la enfermedad del funcionario público (EFP) y la competitividad: dentro de los resultados encontrados hay una creencia por parte de los gerentes de que somos competitivos porque aún subsisten las empresas, sin embargo, es el estado reconocido como un actor importante para lograrla; dicho esto se dejan entrever aspectos que parecen ser contradictorios y que deben ser reflexionados más profundamente, debido a las dificultades que se generan al tener que tratar con un actor como el estado que goza de tan mala reputación. Así mismo la competitividad, las formas paternalista de administración y deseos conservadores de los empresarios manizaleños parece no poderse alinear; los deseos de los gerentes de tener calidad de vida para ellos y su núcleo familiar como un aspecto muy importante de la vida en la ciudad y los comportamientos paternalistas de estos mismos producto de su mirada mecanicista de las empresas evidencian el poco interés por el cambio, no favorecen la necesidad de trabajar en equipo, estos aspectos deberán ser puestos en espacios de discusión debido a que afectan las acciones estratégicas no solo de las empresas sino de la ciudad.

Para el caso particular de Manizales la relación emociones y la gerencia adquiere interés en cuestiones estratégicas, debido a que aunque se reconoce que la empresa no se debe manejar con el corazón, también se reconoce un temor, un miedo al riesgo; estos aspectos subjetivados deberían ser tenidos en cuenta para analizar los direccionamientos en los que participan estos gerentes.

La calidad como afectación colectiva; la afectación colectiva es una de las partes que contiene un sujeto representacional que se configura por presiones del entorno, lo que guía las decisiones de los gerentes es la obligación, porque les toca y no porque esto esté incorporada en sus valores sociales. Esto podría explicar algunas problemáticas sobre el tema de la calidad en algunas empresas de la ciudad de Manizales-caldas-Colombia. Se cuestionó las subjetividades que afectan las decisiones de los gerentes manizaleños, ya que aportan factores culturales y sociales a partir de interpretar sus modos de pensar, lo que permite revisar desde una mirada distinta, la realidad empresarial.

REFERENCIAS BIBLIOGRÁFICAS

Álvarez, D. (2013). Poder, control y producción de subjetividad en las prácticas laborales del toyotismo**.** Miríada: Investigación en Ciencias Sociales, Vol. 5 (Nº 9), pág. 111-128.

Arendt, H. (1990). *Hombre en tiempos de oscuridad*. Barcelona: Gedisa, pág. 25, 22, 23, 26, 27.

Arendt, H. (1998). *La condición humana*. Barcelona: Paidos ibérica, pág. 21, 22.

Benavides, j. (2014). *Administración*. México: McGraw-hill.

Cruz, F. (1998). *La tierra que atardece en: ser contemporáneo ese modo actual de no ser moderno*. Bogotá: planeta colombiana editorial, pág. 9,10.

Calderón, G. (2004). Lo estratégico y lo humano en la dirección de las personas. Revista pensamiento y gestión (16). Universidad del norte, pág. 158-176.

Chiavenato, I. (1999). *Introducción a la teoría general de la administración*. Bogotá: McGraw-hill.

Correa, O., Noreña, C. A., Berrío, Y. A. (2014). Agenda de competitividad de Manizales. Manizales.

Dilthey, W. (1997). *Historia de la filosofía*. Bogotá: fondo de cultura económica.

Echeverría, R. (2003). *Ontología del lenguaje*. Santiago de chile: Dolmen ediciones, pág. 65, 66, 57, 26, 27, 31, 38,46,50, 36, 41, 42, 43, 44.

Escobar, A. (2002). Globalización, desarrollo y modernidad Publicado en: Corporación Región, ed. Planeación, Participación y Desarrollo (Medellín: Corporación Región, 2002), pág. 9-32. Recuperado de http://www.campus-oei.org/salactsi/escobar.htm

Escobar, A. (2007) La invención del tercer mundo: construcción y deconstrucción del concepto de desarrollo. Bogotá: Norma.

Gallegos, M. (2010). "Utopía y valores: ángulos de análisis en la construcción de la subjetividad". Recuperado de http://autonomiayemancipacion.org/Debate/B2/Utop%Eda%20y%20valores.pdf

Herbert, S. (1957). *El comportamiento administrativo*. Madrid: editorial Sánchez leal.

Héller, A. (1991). Historia y futuro: ¿muerte del sujeto? Barcelona: península, pág. 59, 60, 62, 66, 92, 120-123, 128, 186, 200.

Ibarra, E. (2002). *Tratado latinoamericano de sociología del trabajo*. En: teoría de la organización mapa conceptual de un territorio en disputa. México: fondo de cultura económica, pág.248.

Isolano, A. (2003). Toma de decisiones gerenciales revista tecnología en marcha, Vol. 3 (N° 16), pág.44-51.

Lindon, A. (2002). Trabajo, espacios de vida y cotidianidad. La periferia oriental de la ciudad de México. Scripta Nova. Revista Electrónica de Geografía y Ciencias Sociales, Universidad de Barcelona, vol. VI (Nº 119). Recuperado de http://www.ub.es/geocrit/sn/sn119-56.htm.

López, L., Calderón, G. (2006). Análisis de las dinámicas culturales, al interior de un clúster empresarial. Revista estudios gerenciales (N° 99).

Maturana, H. (2007). La objetividad un argumento para obligar. Chile: Quebecor world, pág. 10, 11, 28, 40.

Morgan, G. (1991). *Imágenes de la organización*. En: la mecanización toma el mundo. México: alfa y omega, pág. 9,10, 12, 13, 26, 28.

Pardinas, F. (1984). *Metodología y técnicas de investigación en ciencias sociales*. México: siglo XXI editores.

Peter, G. (2003). *El nuevo institucionalismo*. Barcelona: Gedisa.

Powell, W. Dimaggio, P. (1999). *El nuevo institucionalismo en el análisis organizacional*. México: fondo de cultura económica.

Pulgarín, A. (2013). *Construcción de subjetividad y discurso en docentes investigadores en administración en la ciudad de Manizales: una reflexión para la creación de realidades pertinentes para la gerencia del talento humano*. (Tesis de maestría). Universidad de Manizales. Manizales

Pulgarín, A. (2017). Revista Espacios vol 38 (N°61) año 2017. Pág.10. http://www.revistaespacios.com/a17v38n61/17386110.html

Robbins, S. (1999). *Comportamiento organizacional*. México: 503ublicac hall.

Rheaut, J. (1982). *Introducción general a la teoría de decisiones con aplicaciones a la administración*. Mexico: Editorial limusa s.a.

Searle, J. (1997). La construcción de la realidad social. España: Paidos ibéricas s.a, pág. 51, 52, 53, 54, 64, 78, 79.

Serna, C. (2005). Ciencia, método e investigación.

Torres, A., Torres, J. C. (2000). Subjetividad y sujetos sociales en la obra de hugo zemelman**.** UPN, Universidad Pedagógica Nacional. Colombia. Recuperado de: http://www.pedagogica.edu.co/storage/folios/articulos/fol12_04arti.pdf

Uriz, J. (1994). Subjetividad de la organización. Recuperado de: http://www.aleph.org.mx/jspui/bitstream/56789/11734/1/DOCT2064257_ARTICULO_9-VOLVINUM2.PDF
Vélez, R. (1994). *Colombia la modernidad Postergada*. Bogotá: Temis s.a, pág. 5, 17, 23, 33, 45, 48, 76.

Zemelman, H. (1997). *Subjetividad: Umbrales del pensamiento social*. Mexico: Anthropos.

Zemelman, H. (1998). *Sujeto: existencia y potencia*. España: Anthropos, pág. 9, 19, 20, 21, 24, 25, 39, 52.

Zemelman, H. (2005). *Voluntad de conocer: el sujeto y su pensamiento en el paradigma crítico*. México: Anthropos.

Zemelman, H. (2009). Sujeto: *Reflexiones en torno a la relación entre epistemología y método***.** México: cerezo Editores, pág. 38.

Zizek, s. (2001). *El espinoso sujeto. En: introducción: un espectro ronda la academia occidental*. Argentina: Paidos, pág. 9.

BIOGRAFIA

Alejandro Pulgarín Rocha, Universidad de Manizales, Docente investigador, Departamento de Humanidades, Facultad de Ciencias Sociales y Humanas, grupo de investigación del CECCAL, Universidad de Manizales, Manizales (Caldas) Colombia. Magister en gerencia del talento humano.

TECNOLOGÍAS DE INFORMACIÓN Y GESTIÓN DEL CONOCIMIENTO EN MIPYMES DEL SECTOR HOTELERO DE CAMPECHE, MÉXICO

Román Alberto Quijano García, Universidad Autónoma de Campeche
Luis Alfredo Argüelles Ma, Universidad Autónoma de Campeche
Fernando Medina Blum, Universidad Autónoma de Campeche
Deneb Elí Magaña Medina, Universidad Juárez Autónoma de Tabasco

RESUMEN

A través de un estudio descriptivo no experimental transversal, se analiza la relación e incidencia de las tecnologías de información en la gestión de conocimiento de mipymes del sector hotelero, como posible ventaja competitiva que contribuya a su desarrollo y permanencia en el largo plazo; considerando que estas organizaciones forman parte de la actividad turística que contribuye de forma importante al producto interno bruto y a la generación de empleos en México. Los resultados indican que ambas herramientas son aplicadas en las organizaciones pero se desarrollan sin que se les visualice como estrategias diferenciadoras pues no se perciben por la alta gerencia como fundamentales para la realización de sus procesos operativos, lo que se ratifica con el nivel medio alcanzado en la correlación de valores e índices.

PALABRAS CLAVE: Hotelería, Tecnologías de Información y Gestión del Conocimiento

COMMUNICATIONS TECHNOLOGY AND KNOWLEDGE MANAGEMENT IN MSMES OF THE HOTEL INDUSTRY IN CAMPECHE, MÉXICO

ABSTRACT

A descriptive study with non-experimental transversal design is used to analyze the relation and impact of communications technology in knowledge management in MSMEs of the hotel industry as a possible competitive advantage that contributes to the business's long-term development and permanence; considering that these organizations take a part in the tourism sector, which contributes in an important way to the gross domestic product and job generation in Mexico. The results indicate that both tools are applied in the organizations, but they are not seen as differentiating strategies since they are not perceived by the top management as key elements for the realization of operational processes, which ratifies the medium level reached in the correlation between data and rates.

JEL: M1, M19

KEY WORDS: Hotel Industry, Communications Technology, Knowledge Management

INTRODUCCION

Desde que se oficializó la crisis del sector energético por parte del gobierno mexicano, se han propuesto nuevas estrategias de tipo económico para mantener el desarrollo del país, y como parte de esto, se ha programado apoyos económicos a sectores como el turístico el cual es proveedor de divisas y produjo el 8.6% del producto interno bruto y más de 9 millones de empleos a lo largo de la geografía nacional al cierre del año 2016, según la información económica proporcionada por el Instituto de Estadística y Geografía

(INEGI, 2017). De acuerdo con la Secretaría de Turismo Federal (SECTUR, 2018), en 2016 se tuvieron ingresos para México a través de este sector por 19,650 millones de dólares y en 2017 21,333 derivado del aumento en el número de visitantes que en 2016 fue de 35.1 millones y en 2017 se elevó a 39.3, lo que representa un incremento del 11.9% Este estudio tiene los siguientes objetivos: a) Determinar cuáles son las prácticas de gestión de conocimiento que desarrollan las mipymes del sector hotelero de la ciudad de Campeche, b) Identificar cómo se vinculan las tecnologías de información a las actividades de gestión de conocimiento en este tipo de organizaciones y c) Identificar la percepción sobre las tecnologías de información y su incidencia en la gestión de conocimiento bajo la perspectiva de la población estudiada.

REVISION DE LITERATURA

Mirabell (1999), ya consideraba la necesidad de transformar al sector turístico, aprovechando las tecnologías de comunicación e información para elevar su competitividad, apoyado en los principios de la cooperación entre empresas dentro de una red, explotando elementos diferenciadores que den flexibilidad, capacidad y rapidez de respuesta en la prestación de servicios. El autor expone que estas organizaciones pueden funcionar en red, de forma virtual lo que les da mayor flexibilidad y eficiencia; por lo tanto considera que las tecnologías de la información son una herramienta fundamental al intensificar la comunicación entre socios y la relación con el cliente. A través de un análisis cualitativo Martín (1999) analizó la situación de las empresas del sector y la incidencia de los sistemas de información y tecnología en las empresas turísticas, propuso estrategias de desarrollo de las TIC para elevar el comercio electrónico ofreciendo seguridad en las transacciones, lo que eleva las expectativas de satisfacción de los clientes. Claver, Pereira, De Juana Espinosa y Andreu (2004) visualizaron el aporte de las tecnologías de información en la rentabilidad, calidad y recursos humanos en el sector hotelero, como facilitadores del éxito de este tipo de organizaciones, aunque no existía un consenso acerca de las ventajas de la adopción de estas tecnologías. El paso de los años ha ratificado que las TIC son fuente de ventaja competitiva en las áreas mencionadas, ya que la tecnología a través de la automatización de procesos incrementa la rentabilidad y los canales de distribución y una mejor relación calidad-precio.

De acuerdo con Falquemberg (2012) las Pymes del sector hotelero necesitan diseñar productos y servicios diferenciados y competitivos ante la globalización, toda vez que estas se desenvuelven entre el universalismo y el localismo lo que representa un reto para las mismas, que desean perdurar en el mercado, para ello considera que el capital intelectual es generador de innovación y ventaja competitiva para esta actividad. El autor establece que la gestión del conocimiento es una estrategia para lograr mejorar la competencia sugiriendo la aplicación del modelo THER para la gestión del capital intelectual en el sector hotelero, el cual permitiría una mejor orientación de los activos intangibles y tomar decisiones estratégicas con procesos asertivos y no intuitivos. En años recientes la atención que prestan las organizaciones a la gestión del conocimiento se basa en su capital intelectual, el cual proporciona un mayor valor a las empresas si se considera únicamente el valor de sus activos tangibles. (Mannington 1999, Pérez 2008 y Dos Anjos, Flores, Gadoti y Domareski 2011). Partiendo del concepto de intangibilidad como elemento relacionado con los procesos de creación de valor dentro de las organizaciones Simaro, Tonelli y Carús (2012), señalan que las empresas del sector turístico deben profesionalizar la gestión de conocimiento para una mejor sustentabilidad y mejorar el desarrollo de sus empresas, de igual forma Lissarrague, Simaro y Tonelli (2010), consideran que el entorno de esas empresas incluyen de manera importante elementos inmateriales pero que también son activos de las organizaciones y que permiten la creación o incremento de valor en las mismas. Igualmente la confianza, la comunicación, los sistemas y la estructura de la organización son factores culturales que contribuyen a la gestión del conocimiento dentro de las organizaciones, (Alawi, Marzooqi y Fraidoon, 2007).

De acuerdo con Goncalves, Sass, Rastrollo y Savi (2014), la gestión del conocimiento pretende que la organización actúe de forma inteligente para asegurar el éxito maximizando sus recursos y garantizando su renovación, ya que en su conjunto fortalece la ventaja competitiva, no por sí mismo, sino que es el resultado

de la creación, transmisión y aplicación del conocimiento en la empresa. En este sentido, Falquemberg (2012), menciona que la gestión del conocimiento es una estrategia que mejora la competencia mediante la combinación de recursos con capacidades donde el convencimiento y el compromiso de la gerencia son fundamentales para gestionar el capital intelectual de sus organizaciones.
En el caso de México, Pérez, Leal, Barceló y León (2013), formularon un estudio para diagnosticar los procesos de gestión del conocimiento en el sector restaurantero, encontrando que las empresas participantes tienen un nivel adecuado de desarrollo en los procesos de identificación, adquisición, creación, transferencia y aplicación y por el contrario almacenamiento y valoración del conocimiento son las áreas en las que menos han evolucionado, destaca la disponibilidad de los empresarios y del personal para compartir su conocimiento, y señalan como principales barreras la resistencia al cambio, bajo conocimiento en el uso de tecnologías y resistencia a la documentación de las buenas prácticas.

METODOLOGIA

La investigación llevada a cabo es de tipo descriptiva, con diseño no experimental transversal toda vez que no se realiza una manipulación deliberada de las variables y los datos se recolectaron en un solo momento en su ambiente natural para su posterior análisis, mediante cuestionarios. El método utilizado para la recolección de información cuantitativa es a través de trabajo de campo y la técnica empleada es la encuesta (Hernández, Fernández y Baptista, 2014). La población considerada ha sido estudiada en investigaciones previas (Quijano, Arguelles y Fajardo, 2016), y está conformada por hoteles y hostales que no pertenecen a cadenas hoteleras o franquicias, y que se ubican en la ciudad de Campeche, México. Estas organizaciones prestadoras de servicios turísticos adquieren y generan conocimiento y se requiere identificar cómo se gestiona y salvaguarda. Las empresas identificadas con esta especialidad según el directorio del Sistema Empresarial Mexicano al 2 de febrero de 2016 fueron 26, optándose por obtener información mediante censo y de las cuales aceptaron participaron 23, lo que representa el 88% de la población señalada. El cuestionario utilizado para obtener los datos cuantitativos fue diseñado por Mul, Mercado y Ojeda (2013), en un estudio sobre actividades de innovación en la península de Yucatán, y se consideraron los reactivos de las dimensiones identificadas como tecnología de información y gestión de conocimiento. El instrumento se eligió considerando que se relaciona con el objetivo central de la investigación que es establecer la vinculación de las tecnologías de información con el conocimiento y su gestión en mipymes del sector hotelero, la integración y definiciones del mismo se plasman en la Tabla 1.

Tabla 1: Definiciones del Cuestionario Administrado a los Gerentes de las Mipymes del Sector Hotelero

Variable	Dimensión	Definición Operacional	Reactivos	Proporción
Tecnologías de información	Tareas cotidianas	Proceso periódicos mediante los cuales se actualiza el uso de tecnología para mejorar los servicios que ofrece la organización.	84, 85, 86, 87, 88, 89	11.1%
	Monitoreo de mercado	Aplicación de la tecnología para generar información sobre el mercado donde participan las empresas.	90, 91 ,92, 93, 94	9.3%
Gestión del conocimiento	Adquisición	Es el proceso natural o diseñado mediante el cual la empresa obtiene y genera el conocimiento organizacional que permite alcanzar sus objetivos	2, 3, 5, 6, 11, 12, 16, 25, 29, 31, 32, 33, 40	24.0%
	Aplicación	Son los procesos desarrollados por la empresa para difundir el conocimiento a las diversas áreas que integran la organización.	17, 37, 38	5.6%
	Transferencia	Métodos implementados para transmitir el conocimiento propio o adquirido al personal que colabora con la organización.	1, 8, 10, 26, 27, 30, 35, 36, 41	16.6%
	Almacenamiento	Uso de sistemas y herramientas tecnológicas para la salvaguarda del conocimiento generado por la empresa	4, 7, 15, 14, 18, 19, 20, 21, 22, 23, 24, 28, 34, 39	26.0%
	Protección	Es el resguardo del conocimiento aplicado y generado en la empresa y que permite a la misma permanecer o liderar el mercado.	42, 43, 44, 45	7.4%

Fuente: Elaboración propia con datos de Mul, Mercado y Ojeda (2013).

Con el objetivo de obtener información socioeconómica de la población se agregó un apartado inicial que igual comprende el perfil administrativo de las empresas. Se desarrolló una prueba piloto para evaluar la comprensión del instrumento con el 10% de la población obteniéndose un alfa de Cronbach de 0.836 para la variable gestión del conocimiento y de 0.840 para cultura organizacional. Posteriormente se replicó la prueba estableciéndose los valores en general para cada variable y dimensión, mismos que se muestran en la Tabla 2.

Tabla 2: Confiabilidad de la Encuesta Administrada a los Gerentes de las Mipymes del Sector Hotelero

Variable	Dimensión	Número de elementos	Alfa de Cronbach
Tecnologías de información		11	0.955
	Tareas cotidianas	6	0.934
	Monitoreo de mercado	5	0.823
Gestión del conocimiento		43	0.972
	Adquisición	13	0.925
	Aplicación	3	0.937
	Transferencia	9	0.878
	Almacenamiento	14	0.922
	Protección	4	0.876

Fuente: Elaboración propia con base a información estadística.

RESULTADOS

Los aspectos sociodemográficos de los gerentes y de perfil administrativo de las entidades fueron establecidos en estudios previos sobre cultura organizacional (Quijano, Arguelles, Medina y Fajardo, 2017) considerando la misma población, donde se estableció que el rango de edad con la frecuencia más alta es entre 41 y 50 años; con experiencia empresarial entre 9 y 12 (30.4%). El 69.6% de las empresas tiene entre 5 y 13 empleados. Respecto a las relaciones comerciales en cada sector donde prestan sus servicios, consideran que éstas son buenas con el sector gubernamental (47.8%), privado (78.3%) y social (60.9%). Su principal objetivo empresarial es la obtención de utilidades (73.9%), y sus mayores dificultades operativas las encabezan el contratar personal calificado (24.6%) y la competencia (13.8%). Consideran que para afrontar los retos, una verdadera comunicación interna y externa (26.8%) es la estrategia que mejor ha funcionado.

Se determinó la media y desviación estándar con el objetivo de analizar los reactivos más cercanos y lejanos de los valores asignados, así como el nivel de dispersión de las respuestas, (Tabla 3).

Tabla 3: Estadística Descriptiva de las Variables Gestión del Conocimiento y Tecnologías de Información

Variable	Dimensión	N	Valor Mínimo	Valor Máximo	Media	Desviación Estándar
Tecnologías de información	Tareas cotidianas	23	1	4	2.78	1.069
	Monitoreo de mercado	23	1	4	2.92	1.105
Gestión del conocimiento	Adquisición	23	1	4	2.35	8.659
	Aplicación	23	1	4	2.52	2.793
	Transferencia	23	1	4	2.27	6.185
	Almacenamiento	23	1	4	2.73	9.456
	Protección	23	1	4	2.52	3.553

La tabla indica el promedio de los valores asignados por los encuestados respecto a las variables estudiadas, en ningún caso se alcanza el valor más alto establecido, lo anterior se corrobora con la dispersión en las respuestas. Fuente: Información estadística obtenida de la encuesta.

En la variable tecnologías de información la media obtenida no es elevada ya que ningún dato es superior a tres, la dimensión "monitoreo de mercado" obtuvo el valor más alto (2.92), esto señala que estas herramientas se utilizan principalmente para reservas de los clientes y que no son de fácil acceso para los empleados, lo anterior se ratifica con la dispersión en las respuestas obtenidas en la misma dimensión (Tabla 4).

Tabla 4: Estadística Descriptiva Relativa a la Dimensión Monitoreo de Mercado

Reactivo	Mínimo	Máximo	Media	Desviación estándar
94. Las TIC se usan frecuentemente para el monitoreo, ya sea del comportamiento de los clientes y/o de las actividades y procesos de los competidores.	1	4	2.78	1.126
91. La empresa hace uso de las TIC para realizar comercio electrónico.	1	4	3.00	1.128
93. Las TIC disponibles son de fácil acceso para los empleados.	1	4	2.78	1.126
90. La empresa hace uso de las TIC para monitoreo de nuevos productos y/o servicios.	1	4	3.09	1.083
92. Las herramientas tecnológicas disponibles en la organización para compartir conocimientos son efectivas	1	4	2.96	1.065

En la variable gestión del conocimiento la media generada en las cinco dimensiones tampoco es elevada ya que en ningún caso se obtuvieron valores cercanos a tres, la más alta corresponde a la dimensión "almacenamiento", y la menor a "transferencia" por lo tanto los gerentes se preocupan más por el resguardo de su información sin procedimientos para divulgar el conocimiento organizacional. De acuerdo a la dispersión de respuestas de la dimensión "almacenamiento", en su mayoría las organizaciones participantes no tienen bien definidos los protocolos sobre repositorios de información, retroalimentación de actividades o el uso de medios electrónicos como herramienta clave, (Tabla 5).

Tabla 5: Estadística Descriptiva Relativa a la Dimensión Almacenamiento

Reactivo	Mínimo	Máximo	Media	Desviación estándar
18. Los procedimientos de la empresa se documentan en protocolos o manuales.	1	4	2.09	1.125
7. Se imparten cursos de inducción para que el personal conozca el lugar de trabajo, a sus compañeros, así como todo lo relacionado con su puesto.	1	4	2.52	0.898
34. Las reglas, procedimientos y procesos internos se difunden constantemente.	1	4	2.83	0.778
19. La elaboración de reportes e informes sobre procesos y mejores prácticas es una práctica establecida.	1	4	2.48	1.238
15. La elaboración de documentos escritos como repositorios de información valiosa es habitual.	1	4	2.30	1.105
28. Existen mecanismos formales que permiten el intercambio de las mejores prácticas entre las áreas o departamentos.	1	4	2.43	0.788
20. La empresa pone a disposición de los empleados bases de datos y archivos en papel con información que es relevante para su trabajo.	1	4	2.70	1.020
39. La empresa cuenta con mecanismos para atender las opiniones, sugerencias, necesidades y quejas de los clientes.	1	4	3.17	0.778
21. Para la empresa es importante que las bases de datos se actualicen con periodicidad.	1	4	3.22	0.951
14. En la empresa los medios electrónicos son indispensables para capturar y almacenar información relevante para el negocio.	2	4	3.43	0.728
22. La empresa posee catálogos y archivos específicos para los documentos importantes como informes y reportes.	1	4	2.91	0.793
23. Es posible acceder a repositorios de información, a través de algún tipo de red informática interna (por ejemplo, intranet).	1	4	2.43	1.121
24. Los equipos de trabajo tienen reuniones periódicas para retroalimentación de sus actividades.	1	4	2.61	0.988
4. El uso de medios electrónicos es una herramienta clave para tener acceso a información valiosa para el negocio.	1	4	3.04	0.928

En general se tienen procesos establecidos y definidos para el diseño y rediseño de productos y servicios, así como la investigación de mercados como una práctica habitual para generar información, lo cual corresponde a la dimensión aplicación. Se aplicó la prueba T de Student para pruebas independientes como el género y estado civil para establecer la influencia de factores sociodemográficos y del perfil administrativo en las variables estudiadas, y la ANOVA para determinar las diferencias de mayor importancia entre varianzas para el caso de edad, nivel de estudios, puesto en la empresa, antigüedad de la organización, origen de la misma, antigüedad en el puesto, número de trabajadores y de subordinados. En el caso de las tecnologías de información no se encontraron diferencias estadísticas importantes al examinar los elementos sociodemográficos tanto para pruebas independientes como para las varianzas.

El análisis de la variable gestión del conocimiento, no demostró diferencias significativas para el género y estado civil. Al analizar la antigüedad en el puesto y la edad, la dimensión "aplicación" reportó diferencias importantes, se infiere que la experiencia adquirida en el trabajo incide en el diseño de procesos para la gestión del conocimiento; y que la evolución como persona en el tiempo, influye en la investigación de mercados. Las dimensiones "adquisición" y "transferencia" reportaron diferencias estadísticamente significativas para el caso del número de trabajadores y de subordinados que colaboran en la empresa, lo que permite asumir que este elemento influye en la decisión de participar en cursos de capacitación, en la contratación de personal especializado y formación de equipos interdisciplinarios. Con los datos obtenidos se construyeron indicadores para identificar el nivel de percepción de las tecnologías de información en la gestión de conocimiento, a los cuales se denominó Índice de Tecnologías de Información (ITI), e Índice de Gestión del Conocimiento (IGC); mediante los siguientes pasos: Se obtuvo la suma de los valores asignados en cada pregunta por empresa, El puntaje máximo que podía tener cualquier empresa fue de 44 (4 puntos máximo por 11 ítems) para el ITI y de 172 (4 puntos máximo por 43 ítems) para el IGC Se dividió el número obtenido en el inciso "a" entre 44 y 172 respectivamente el resultado se multiplicó por 100, para obtener cada uno de los índices descritos. A mayor ITI e IGC significa que el gerente tiene una mejor percepción de las variables, (Tabla 6).

Tabla 6: Índice de Tecnologías de Información (ITI) E Índice de Gestión del Conocimiento (IGC)

	Indice de Tecnologias de Informacion			**Indice de Gestión del Conocimiento**		
Empresa	Puntaje por empresa	Puntaje Máximo	ITI (%)	Puntaje por empresa	Puntaje Máximo	IGC (%)
1	22	44	50.00	97	172	56.40
2	43	44	97.73	96	172	55.81
3	28	44	63.64	81	172	47.09
4	42	44	95.45	141	172	81.98
5	39	44	88.64	143	172	83.14
6	42	44	95.45	149	172	86.63
7	32	44	72.73	120	172	69.77
8	44	44	100.00	162	172	94.19
9	33	44	75.00	103	172	59.88
10	23	44	52.27	116	172	67.44
11	41	44	93.18	149	172	86.63
12	22	44	50.00	97	172	56.40
13	28	44	63.64	104	172	60.47
14	38	44	86.36	120	172	69.77
15	38	44	86.36	120	172	69.77
16	34	44	77.27	99	172	57.56
17	25	44	56.82	100	172	58.14
18	37	44	84.04	100	172	58.14
19	11	44	25.00	79	172	45.93
20	11	44	25.00	79	172	45.93
21	17	44	38.64	55	172	31.98
22	35	44	79.55	74	172	43.02
23	35	44	79.55	74	172	43.02

ITI= Índice de tecnologías de información = Puntaje / Puntaje máximo x 100. El resultado obtenido para cada empresa puede interpretarse como la percepción que tienen el gerente o socio fundador respecto a la importancia de la tecnología de información en la gestión del conocimiento empresarial. IGC= Índice de gestión del conocimiento = Puntaje / Puntaje máximo x 100. El resultado obtenido para cada empresa puede interpretarse como la percepción que tienen el gerente o socio fundador respecto a los mecanismos implementados en la empresa para la adquisición, transmisión y protección del conocimiento que posee la organización como ventaja competitiva en el mercado. Fuente: Elaboración propia.

El promedio del ITI de la población estudiada es de 71.14%, lo que señala que para las empresas es importante el uso de la tecnología, aunque no todos los empleados tienen acceso a las mismas mediante esquemas de capacitación y no hay una constante actualización del software utilizado en las actividades propias. Para el caso del IGC, el promedio fue de 62.13%, como referente de las prácticas de adquisición, transmisión y salvaguarda de información y gestión del conocimiento propio o adquirido a través de la operatividad de la organización, cabe señalar que la dimensión de almacenamiento obtuvo los valores más altos en los procedimientos aplicados considerando que para los empresarios tener la información en sus equipos de cómputo es sinónimo de seguridad. Como parte de los procedimientos de análisis se evaluó si existe correlación entre las variables, sin que ésta sea preconcebida de origen. Se compararon los resultados de la tabla 6, para evaluar la relación entre la percepción que tienen los gerentes respecto a la gestión de conocimiento y las tecnologías de información. Mediante el análisis de regresión lineal se determinó el coeficiente de Pearson (1) y el coeficiente de determinación (2), el cual se obtuvo elevando al cuadrado el valor previamente obtenido del coeficiente de Pearson. (Lind, Marchal y Wathen, 2012).

En donde: N= Población; X= Valores obtenidos del ITI en cada empresa; Y= Valores obtenidos del IGC global en cada empresa.

$$r = \frac{N\sum XY - (\sum X)(\sum Y)}{\sqrt{[N\sum X^2 - (\sum X)^2][N\sum Y^2 - (\sum Y)^2]}} \quad (1)$$

Sustituyendo:

N = 23

$\sum X$ = 1636.4

$\sum Y$ = 1429.1

$\sum XY$ = 107052.0

$$r = \frac{23(107052.0)-(1636.4)(1429.1)}{\sqrt{[23(127644.9-(1636.4)^2][23(94619.3)-(1429.1)^2]}}$$

r = 0.6651

$$r^2 = \frac{b_0\sum Y + b_1\sum XY - n\bar{Y}^2}{\sum Y^2 - n\bar{Y}^2} \quad (2)$$

$r^2 = (0.6651)^2$

$r^2 = 0.4424 = 44.24\%$

La agrupación de los resultados indica que los datos obtenidos no son dispersos y la correlación se considera media al estar en un rango de 0.50 y 0.75 lo que señala que si hay una relación entre las variables.

CONCLUSIONES

Es posible concluir que los factores sociodemográficos no influyen en las dimensiones de la tecnología de información, el 50% de la población participante considera que se mantiene un adecuado vínculo comercial con los sectores social y productivo, aunque esto no ha impactado en su nivel competitivo, a pesar del impulso gubernamental mediante convenios de promoción turística a nivel nacional e internacional, se observa que no realizan actividades de cooperación entre empresas dentro de una red virtual, para dar flexibilidad y rapidez a la prestación de servicios que intensifique la comunicación con los clientes tal como sugieren Mirabell (1999). La información estadística generada señala que los valores de las medias obtenidas para la variable tecnologías de información y gestión de conocimiento no son elevadas, toda vez que el valor promedio no llegó a tres, lo que indica que la tecnología es utilizada dentro de la organización, es considera importante pero como parte de los servicios que ofrece a los clientes y no necesariamente para compartir información entre los colaboradores, lo que coincide con lo señalado por Martin (1999) quien ya prevenía el uso de la misma para mejorar las expectativas de los visitantes principalmente internacionales. Claver, Pereira, De Juana Espinosa y Andreu (2004) establecieron que las tecnologías de información contribuyen en la mejora de la rentabilidad, calidad y recursos humanos del sector como facilitadores del éxito; en el caso de la población estudiada existe dispersión en la opinión de los colaboradores respecto al uso de la tecnología para la obtención y transmisión de conocimiento, así como en la gestión del mismo, toda vez que los colaboradores no visualizan claramente cuál es la aplicación de este tipo de herramientas dentro de la organización, pues no todos tienen acceso a las tic desde sus puestos de trabajo, lo que se ratifica con los resultados de la dimensión “monitoreo de mercado”. Respecto a la variable gestión del conocimiento la media generada en sus cinco dimensiones tampoco es elevada pues sus valores no fueron cercanos a tres, el valor más alto corresponde a la dimensión “almacenamiento”, y la menor a “transferencia” por lo tanto los gerentes se preocupan más por el resguardo de su información sin establecer procedimientos para divulgar el conocimiento organizacional, aunque de acuerdo a la dispersión de respuestas de la dimensión “almacenamiento”, en su mayoría las empresas estudiadas no tienen bien definidos los protocolos sobre resguardo de información y el uso de medios electrónicos como herramienta diferenciadora como sugieren Lissarrague, Simaro y Tonelli (2010). En atención al primer objetivo del

estudio es posible establecer que las organizaciones estudiadas desarrollan las actividades de adquisición, aplicación, transferencia, almacenamiento y protección como parte de la gestión de conocimiento; sin embargo es necesario que a nivel gerencia, se otorgue la importancia requerida para convertirla en una estrategia diferenciadora respecto a los competidores del mercado en el que participan.

El uso de la tecnología de información como parte de las actividades de gestión de conocimiento no se encuentra altamente vinculadas toda vez que desde la gerencia no se identifica a ambas variables como posibles ventajas competitivas y se aplican y desarrollan de forma independiente, lo que se ratifica con los valores medios de correlación alcanzados entre las dimensiones estudiadas. En lo particular las empresas estudiadas requieren reconocer la importancia del uso y aplicación de la tecnología de información como elemento clave en la gestión de conocimiento y que a su vez ambas herramientas son estrategias que pueden convertirse en diferenciadoras de la actividad y elevar su competitividad en el sector, ya que actualmente es baja la percepción e importancia que tienen sobre ambas a nivel gerencial y que se estableció mediante el puntaje de los indicadores construidos para tal fin. Como limitantes del estudio se señala el tamaño de la población y su resistencia a colaborar en estudios sectoriales por recelo a proporcionar información, lo cual debe ser considerado para futuras líneas de investigación; su réplica en otras entidades del país permitiría identificar similitudes y diferencias culturales o geográficas en un sector fundamental para la economía de México.

REFERENCIAS

Alawi, A., Marzooqi, N., y Fraidoon, Y., (2007) Organizacional culture and knowledge sharing: critical success factors. *Journal of knowledge management.* 11 (2), 22-42

Claver, E., Pereira, J., de Juana, E. y Andreu, R. (2004). Consecuencias de la Presencia de la Nuevas Tecnologias de la Información y la Comunicación en la Rentabilidad, Calidad y Recursos Humanos de los Hoteles de la Provincia de Alicante. *Organización de Empresas.* pp. 53-68.

Dos Anjos F., Flores, P., Gadotti, S. y Domarereski, T. (2011). Contribuciones de la gestión del conocimiento a los servicios turísticos. *Estudios y Perspectivas en Turismo*. 20, 722-737

Falquember, C. (2012) Pymes Hoteleras. Gestión del Conocimiento, para una Mayor Competitividad. *Revista Electrónica CECIET.* pp. 1-14

Goncalves, J., Sass, C., Rastrollo, M. y Savi, T. (2014). La gestión del conocimiento en cadenas hoteleras: una revisión. *Tourism & Management Studies,* 10(2), 146-154

Hernández, R., Fernández, C. y Baptista, P. (2014). *Metodología de la investigación*. Mc Graw Hill, México

Instituto Nacional de Estadística y Geografía (2017). Información económica. Recuperado el 1 de marzo de 2018. www.inegi.gob.mx

Lind D., Marchal W. y Wathen S. (2012). *Estadística aplicada a los negocios y la economía*. México: Mc. Graw Hill.

Lissarrague, M., Simaro, J., Tonelli, O. (2010). Medición y Gestión del Capital Intelectual en Pymes con Actividad de Alojamiento Turístico en la Ciudad de Tandil. *XXXIII Congreso Argentino de Profesores Universitarios de Costos.*

Mannington, M. (1999). *Knowledge Management for SMEs with Particular Emphasis on the Tourism Industry. OPUS. https://opus.lib.uts.edu.au/bitstream/10453/20114/10/02Whole.pdf*

Martín, D. (1999). Las Tecnologías de la Información y el Turísmo, *Estudios Turísticos.* 142. pp. 3-22.

Mirabell, O. (1999). Visión Estratégica de las Organizaciones Virtuales en el Turismo. Aprovechamiento de las Tecnologías de la Comunicación y la Información en la Competitividad de las Empresa Turísticas. *Estudios Turísticos.* 142. pp. 73-83.

Mul, J., Mercado, L. y Ojeda, R. (2013). *Propuesta de un instrumento para conocer las actividades de gestión del conocimiento y los factores organizativos que la influyen*. Memorias en extenso del XVIII Congreso Internacional de Contaduría Administración e Informática, UNAM, México.

Pérez, A., Leal, V., Barceló, M. y León, J. (2013). Un diagnóstico de la gestión del conocimiento en las pymes del sector restaurantero para identificar áreas de mejora en sus procesos productivos. *OmniaScience*. 9 (1), 153-183

Pérez, M. (2008). *Gestión del conocimiento en las organizaciones*. Editorial Trea, España

Quijano R., Arguelles L. y Fajardo M. (2016). Autoevaluación de prácticas de liderazgo en mipymes turísticas de Campeche, México. *Revista de Estrategias del Desarrollo Empresarial.* 2, 6 pp. 56-70.

Quijano R., Arguelles L., Medina F. y Fajardo M. (2017). Cultura organizacional en mipymes turísticas de Campeche, México. *Revista Internacional de Administración y Finanzas.* 10, 4 pp. 91-102.

Secretaría de Turismo (2018). Información económica. www.sectur.gob.mx

Simaro, J., Tonelli, O., Carús, L. (2012) Gestión de Intangibles en Pymes Turísticas. Un caso de aplicación de las directrices Meritum. *Estudios y Perspectivas en Turismo.* 21, pp. 249-269.

BIOGRAFIA

Román Alberto Quijano García es Doctor en Gestión Estratégica y Políticas de Desarrollo por la Universidad del Mayab. Profesor investigador de tiempo completo adscrito al área de Finanzas. Se puede contactar en la Facultad de Contaduría y Administración de la Universidad Autónoma de Campeche Av. Agustín Melgar S/N Col. Buenavista CP. 24039 Campeche, Campeche.

Luis Alfredo Arguelles Ma es Doctor en Gestión Estratégica y Políticas de Desarrollo por la Universidad del Mayab. Profesor investigador de tiempo completo adscrito al área de Costos. Se puede contactar en la Facultad de Contaduría y Administración de la Universidad Autónoma de Campeche Av. Agustín Melgar S/N Col. Buenavista CP. 24039 Campeche, Campeche.

Fernando Medina Blum es Maestro en Alta Dirección por la Universidad del Mayab. Profesor investigador de tiempo completo adscrito al área de Mercadotecnia. Se puede contactar en la Facultad de Contaduría y Administración de la Universidad Autónoma de Campeche Av. Agustín melgar S/N Col. Buenavista CP. 24039 Campeche, Campeche

Deneb Elí Magaña Medina es Doctora en Administración por la Universidad del Mayab. Profesora investigadora de tiempo completo adscrita al área de Comportamiento organizacional. Se puede contactar en la División Académica de Ciencias Económico Administrativas de la Universidad Juárez Autónoma de Tabasco Av. Universidad S/N Zona de la Cultura Magisterial, Villahermosa, Tabasco

POLÍTICAS PÚBLICAS, INNOVACIÓN Y EMPRESA. UN ANÁLISIS DEL PROGRAMA MEXICANO DE ESTÍMULOS A LA INNOVACIÓN

José Isabel Urciaga-García, Universidad De La Salle, Bajío, México
José Julio Carpio-Mendoza, Universidad De La Salle, Bajío, México

RESUMEN

En este artículo se analiza la relación entre política pública e innovación empresarial con especial referencia al Programa de Estímulos a la Investigación, Desarrollo Tecnológico e Innovación (PEI) del Consejo Nacional de Ciencia y Tecnología. Se estudian los principales mecanismos de transmisión que influyen en la capacidad de innovación en la firma mediante el instrumento de subsidio a las empresas, para mostrar la relación de la innovación con la política pública. Los resultados muestran impactos positivos de adicionalidad de insumos, productos y comportamiento, pero poco generalizados, no existe evidencia suficiente sobre la innovación efectiva que realizaron las empresas con los recursos otorgados por el programa, existen pocos casos documentados de éxito que deriven en innovaciones tecnológicas con apoyo del programa. Sin embargo, la política de subsidios directos registra sesgos de autoselección de empresas que reúnen las condiciones para aprovechar los recursos con conductas estratégicas y mecanismos de gestión empresarial para acceder a los recursos públicos, con el apoyo de grupos de asesores especializados. Los subsidios excluyen a un numeroso contingente de empresas Pymes que no reúnen los requisitos formales de ingreso por no estar registrados en el Sistema de Administración Tributaria y no contar con mecanismos de gestión para realizar los proyectos de innovación ni establecer mecanismos de comunicación con los gestores del CONACYT. Los impactos de los subsidios son diferenciados de acuerdo al tamaño de la empresa, a pesar de que a la micro y pequeña empresa se le destinaron mayores recursos durante el periodo estudiado, sus indicadores de adicionalidad son muy débiles. El programa de estímulos a la empresa tiene poca cobertura, en empresas pequeñas y microempresas apenas cubre 2% del total existente y presumiblemente la política de estímulos a la innovación consolida el patrón existente en el tejido empresarial mexicano que concentra los recursos y capacidades en la gran empresa.

PALABRAS CLAVES., Innovación, Empresa, Política Pública, Desarrollo Regional, México

JEL: D020, 01, O10, 03, O30, O32

PUBLIC POLITICS, INNOVATION AND FIRMS. AN ANALYSIS OF MEXICAN BUSINESS INNOVATION STIMULUS PROGRAM

ABSTRACT

In this article, the relationship between public policy and business innovation is analyzed, with special reference to the Program of Stimuli for Research, Technological Development and Innovation (PEI) of the National Council of Science and Technology. The main transmission mechanisms that influence the capacity for innovation in the firm are studied through the subsidy instrument to companies, to show the relationship of innovation with public policy. The results show positive impacts of additionality of inputs, products and behavior, but little generalized, there is not enough evidence on the effective innovation made by the companies with the resources granted by the program, there are few documented cases of success that lead to technological innovations with program support. However, the policy of direct subsidies

registers biases of self-selection of companies that meet the conditions to take advantage of resources with strategic conducts and business management mechanisms to access public resources, with the support of specialized advisory groups.The subsidies exclude a large number of SMEs that do not meet the formal requirements of income because they are not registered in the Tax Administration System and do not have management mechanisms to carry out innovation projects or establish communication mechanisms with the managers of the CONACYT. The impacts of the subsidies are differentiated according to the size of the company, despite the fact that the micro and small companies were allocated more resources during the period studied, their indicators of additionality are very weak. The program of incentives to the company has little coverage, in small companies and microenterprises barely covers 2% of the existing total and presumably the policy of incentives for innovation consolidates the existing pattern in the Mexican business that concentrates resources and capabilities in the large company.

KEYWORDS: Innovation, Business, Public Policy, Clusters, Mexico

JEL: D020, 01, O10, 03, O30, O32

INTRODUCCIÓN

La mayoría de los estudios muestra que existe una clara y directa relación entre innovación y competitividad de la empresa y que la capacidad de innovar permite alcanzar mayores niveles de crecimiento económico. Los indicadores de México en innovación muestran su posición internacional. El índice Global de Innovación 2016 coloca a México en el lugar 63 de los 128 países participantes; los gastos en Investigación y Desarrollo apenas representan 0.46% del Producto Interno Bruto en 2016 y no existen registros que nos permitan visualizar el gasto en R&D de las empresas. A la par, el registro de patentes, el indicador duro de la innovación, muestra índices muy bajos, de acuerdo a las cifras que proporciona el Instituto Mexicano de la Competitividad de las 8,657 patentes concedidas en el año de 2016, a los mexicanos se les concedieron 426 patentes, es decir 4.9%, mientras que las empresas no residentes recibieron 95.1% de los registros (destacan Halliburton Energy Services, Ford Global Technologies LLC y The Procter and Gamble Company).

En la actualidad existe un renovado interés por analizar los impactos de la intervención pública de fomento a la innovación y la competitividad de la empresa. Destaca el uso de los instrumentos de demanda como premios, subsidios directos, estímulos a la cooperación, estímulos fiscales y concesión de patentes. En este trabajo, se presenta una valoración de la intervención pública en el mercado de innovaciones al analizar los cambios y resultados en la innovación de la empresa como producto de los subsidios directos a través del Programa de Estímulos a la Investigación, Desarrollo Tecnológico e Innovación (PEI). El trabajo se organiza en tres epígrafes. En el primer apartado se pasa revista a la literatura sobre los factores que influyen en la innovación de la empresa, y de algunos resultados empíricos y experiencias sobre los factores que influyen en la innovación, después en un apartado metodológico se destaca la importancia de los enfoques cualitativos y de caso para abordar temas de innovación en la empresa, en un tercer epígrafe se pasa revista a los impactos del PEI. Al final se encuentran las reflexiones a manera de conclusiones.

REVISIÓN DE LITERATURA

En la literatura académica existe un resurgimiento del interés por abordar el vínculo entre innovación y política pública (Aerts y Schmidt, 2008, Almus y Czarnitzki 2003, Buson et al 2012, Cappelen et al 2007, Clarysse et al 2009, Corchuelo y Martínez-Ríos 2009, Cunningham et al 2012, Czarnitzki et al 2011, Kohles et al 2012, Takalo y Tanakama 2012, 2013, Zúñiga et al 2014). El impacto de la innovación empresarial sobre el desarrollo es multidimensional y se derrama por muchos canales de transmisión: mejora de la productividad y competitividad de las firmas, aumento en el empleo, mayor crecimiento económico y

calidad de vida, menores restricciones financieras a las empresas y hogares, y mayor impulso al desarrollo regional.

En la empresa los indicadores de la capacidad innovadora se orientan a recoger y cuantificar el valor añadido de la innovación en sus cuatro grandes componentes: innovación en productos, en procesos, en mercadotecnia, y de la innovación de organización (Manual de Oslo 2006:62). La decisión de intervenir por parte del sector público en la innovación de las empresas se basa en la existencia de diversas fallas sistémicas y de mercado, fallas que provocan ineficiencias en la asignación de recursos del sistema de precios. Cuando las empresas innovadoras no pueden apropiarse de todos los beneficios asociados a la creación del conocimiento existe una brecha entre rendimientos sociales y privados. Las firmas no pueden apropiarse completamente de la ganancia de sus inversiones en innovación, es un problema de bienes públicos y externalidades positivas en la innovación lo que produce una brecha entre el rendimiento privado y social por lo que la empresa innovadora tiende a invertir menos del óptimo social (Buson et al 2012). Esta falla de mercado puede corregirse mediante una política de protección a la propiedad industrial (patentes) que impide en principio la imitación gratuita, pero quedan por resolver los problemas de incertidumbre e información asimétrica que acompaña a la actividad innovadora que por su naturaleza es muy elevada y conlleva un elevado nivel de riesgo, además de la existencia de problemas importantes de información asimétrica entre innovador e inversionista, que en conjunto se traducen en problemas de riesgo moral, selección adversa y coordinación.

El análisis de la intervención pública en el mercado de innovaciones tiene varias perspectivas, desde los fallos de intervención, en el sentido que la política elegida puede no ser la más apropiada para lograr el objetivo deseado hasta la adopción de perspectivas de corrección automática, simplemente por la acción del mercado. Además, existen algunos factores de sesgo en la política pública, como la disponibilidad de información que condicionan el éxito de la intervención del gobierno para corregir fallas en el mercado de innovaciones, por la heterogeneidad de las empresas y de los proyectos en tamaño, sector y región (Toivanen, 2009). Cuando el interés se concentra en analizar la política pública en ciencia, tecnología e innovaciones, se abordan mediante tres tipos de enfoques: Por una parte, los enfoques de oferta se concentran en la promoción directa de conocimiento, formación de capital humano y la creación de infraestructura científica y tecnológica como centros de investigación, laboratorios y universidades, por instituciones públicas, están orientadas a la creación y fortalecimiento del conocimiento, tecnología y productividad. Por otro lado, el enfoque de demanda, se focaliza en el sector empresarial, en fortalecer el desarrollo de capacidades de innovación, adopción de tecnologías y actitudes de innovación por parte de las empresas. Los instrumentos dominantes son los incentivos fiscales que estimulan la demanda por innovación empresarial a través de los fondos de desarrollo tecnológico (BID 2012:145).

La tercera perspectiva, el enfoque sistémico, de coordinación y articulación del sistema científico, tecnológico y de innovación, pretende articular oferta y demanda mediante reformas e incentivos que bajen los costos de transacción y generen sistemas de innovación, como establecimiento de conglomerados industriales y del conocimiento (clusters), cadenas de valor, parques tecnológicos y desarrollo de las habilidades de emprendimiento e integración de sistemas nacionales y regionales de innovación (Buiseret et al 1995, David et al 1999). El enfoque de demanda a través de subsidios directos a las firmas, puede valorarse mediante el análisis de las empresas que recibieron los subsidios durante cierto tiempo, para lo que se requiere la base de datos de las empresas beneficiadas con el programa y revisar su comportamiento en el corto plazo (adicionalidad de insumos), mediano plazo (adicionalidad de resultados) y largo plazo (adicionalidad de comportamiento o desempeño) y su tasa de éxito de innovaciones, se puede cruzar con el gasto que realizan las empresas en R&D, el registro de patentes y modelos de utilidad y con indicadores de productividad, empleo, exportaciones entre otros. La pregunta básica que se intenta contestar si las empresas subsidiadas han mejorado su actividad innovadora. El concepto de adicionalidad permite medir el impacto real de la intervención pública, se distinguen tres tipos de acuerdo al horizonte temporal que se considere: el corto plazo, mientras se implementa el proceso, se utiliza la adicionalidad en el insumo, mide

el efecto multiplicador del subsidio sobre el gasto privado de la empresa en investigación y desarrollo, esto es, si el esfuerzo de innovación privado se hubiera realizado sin el subsidio. En general, para probar la hipótesis de adicionalidad de insumos se utiliza a la inversión total y privada en actividades de innovación de la empresa como gasto en R&D de la firma (Klett at al 2000).

Si se analiza en el mediano plazo, para valorar gestación y maduración del proyecto, se utiliza la adicionalidad en los productos o resultados, que mide los nuevos productos o procesos de las actividades de investigación y desarrollo e innovación que no hubieran sido posibles sin el subsidio público, por lo que habrá que capturar el desempeño innovador de la empresa a través de la venta de nuevos productos o la generación de nuevos procesos, la creación de nuevos mercados y la introducción de cambios significativos en la organización de la firma, y en el largo plazo, ya con proyecto consolidado, de más de 5 años desde que la empresa recibe el subsidio, se analiza la adicionalidad de comportamiento que valora las consecuencias de la intervención sobre el aprendizaje y desempeño de la firma beneficiada como productividad, empleo, exportaciones.

Uno de los problemas del programa público consiste en minimizar el impactos de las empresas con conductas oportunistas y riesgo moral, porque pueden quedar fuera del programa muchas empresas para las que se diseña la política pública y se termina financiando empresas que son innovadoras, que no tienen problemas de liquidez y que de todas formas financian sus proyectos de innovación, con nulos efectos de adicionalidad de insumos ni multiplicadores. De entrada puede no cumplirse la asignación aleatoria de subsidios a las empresas, al contrario destacan sesgos en la asignación de recursos a proyectos de empresas que tienen la mayor probabilidad de éxito porque presentan buenos proyectos y garantizan el éxito del programa público. Pero, por otro lado, las políticas de innovación pueden elevar los costos de la innovación en la medida que induce el pago adicional de científicos y gestores; además, los incentivos pueden ocasionar que la empresa reclasifique o duplique las actividades para hacerlas aparecer como innovadoras, y también ocurre, que simplemente no hay seguimiento del destino de los recursos asignados y la firma los emplea en actividades inerciales no innovadoras y los incentivos los aprovechan empresas que no producen innovaciones ni aumentan productividad peso si cuentan con buenos equipos de gestión, y por último queda el tema de información, las agencias responsables de los programas públicos tienen capacidad limitada para asignar recursos a proyectos con las mayores posibilidades de generar aumentos de productividad (Andrews y Criscuolo 2013). La intervención pública mediante el instrumento de subsidios a la innovación requiere de un proceso de selección proactivo por parte de la autoridad.

Un vez que emite la convocatoria pública que define las condiciones de participación y recibe las solicitudes correspondientes la agencia administradora debe de decidir sobre aceptar o rechazar la solicitud y definir el monto de subsidio a entregar. Este instrumento de política registra un gran potencial para identificar y generar externalidades positivas pero también presenta riesgos en el sentido que la información de la institución respecto a la información de los agentes privados no necesariamente es mejor. No existen garantías de que el subsidio a la empresa arroje los resultados esperados de mayor innovación. La política de subsidios es positiva si con el subsidio se reducen los costos de la empresa y hace rentable un proyecto que antes del subsidio no lo era o si mejora la infraestructura tecnológica de la empresa y reduce costos fijos de proyectos presentes y futuros, o cuando el aprendizaje que se obtiene con la ejecución del proyecto subsidiado permite el derrame de conocimiento sobre otros proyectos. Al parecer, no existe la relación directa entre subsidio e innovación (David, Hall y Toole, 2000)

En general la evidencia empírica que se reporta en los pocos estudios realizados para México es poco robusta. Destaca el resultado del efecto de adicionalidad en los insumos, sin resultados en adicionalidad de resultados y algún resultado positivo en adicionalidad de comportamiento. Por ejemplo Calderón encuentra adicionalidad de insumos positiva en los programas de estímulos fiscales anteriores al PEI. Calderón 2009, estima un rango de adicionalidad de insumos entre 0.10% y 0.26% y efecto multiplicador de 1.48. Es decir un aumento de un peso del gasto público en innovación aumentará en 48 adicionales por cada peso invertido

por el impacto multiplicador. Sin embargo, el mismo autor no encuentra evidencia de adicionalidad en resultados, no hay correlación entre subsidios y patentes. Los estudios sobre adicionalidad de comportamiento y regionales encuentran impactos positivos en algunos indicadores de desempeño de las empresas, creación de redes, aumentos de productividad y empleos en firmas grandes localizadas en Baja California (Moctezuma, López y Mungaray 2017) y pequeñas firmas ubicadas en San Luis Potosí (Pastor Pérez et al 2017).

METODOLOGÍA

Se analizan los datos disponibles del programa PEI (de monto, estructura y destino de los subsidios otorgados, así como las empresas apoyadas y su ubicación geográfica) y se contrasta con la innovación realizada por la empresa subsidiada. Lo anterior permite realizar una aproximación a la política pública de innovación para ilustrar ciertos patrones empíricos y presentar una interpretación a los fenómenos observados, y así valorar el grado de incidencia de la política pública en la innovación de las empresas mexicanas mediante indicadores de adicionalidad. En principio, es necesario destacar algunos puntos clave que caracterizan a la estructura del tejido empresarial mexicano. Tejido que registra una dualidad económica en la que coexisten, un gran número de microempresas dispersas en sectores y regiones con un reducido número de empresas grandes, grandes corporaciones con un importante poder de mercado por su elevado grado de monopolio. Durante los últimos diez años México ha instrumentado una diversidad de políticas de fomento a la innovación empresarial, mediante políticas de fomento y de subsidios directos a las empresas en el contexto de convocatorias públicas. Cabe señalar, que los apoyos van dirigidos a empresas ya establecidas que cuentan con registro ante el Sistema de Administración Tributaria y que han pagado impuestos, criterio que deja un vacío en la atención de políticas públicas dirigidas a la creación de nuevas empresas de base tecnológica. Esta situación se explica por la aversión al riesgo del sistema bancario y débil desarrollo del capital semilla, a la par del pobre desarrollo de la valoración de los activos intangibles y la débil situación que guarda la cultura de los derechos de propiedad intelectual, y en especial porque las Instituciones de Educación Superior y los Centros de Investigación no han sido capaces de articularse con iniciativas de nuevas empresas basadas en Ciencia y Tecnología para desarrollar y consolidar una cartera de patentes para apoyar la creación de productos de base científica y tecnológica.

El Programa de Estímulos a la Investigación, Desarrollo Tecnológico e Innovación (PEI) fue instrumentado en 2009 por el CONACYT. Es un programa de apoyo a las empresas que invierten en proyectos enfocados a desarrollar innovación tecnológica que se traduzcan en oportunidades de negocios, además de fomentar la articulación empresa y academia, y promover el desarrollo regional. El programa se basa en presupuestos anuales por lo que el compromiso de continuidad en la empresa es aleatorio. En la práctica la operación del PEI se realiza mediante transferencias a las empresas de hasta 30% del costo del proyecto. Los fondos del CONACYT los dedica a los apoyos en empresas que realizan innovaciones tecnológicas en procesos y productos no tanto a innovaciones en mercados y reorganización de la empresa. Adopta tres modalidades de funcionamiento: dirigida a la empresas Mipymes con INNOVAPYME. La modalidad de INNOVATEC, innovación tecnológica para las grandes empresas, con subsidio de 25 o 30% del gasto de la empresa es proyecto individual y 70% del gasto si se articula con una IES o algún Centro de Investigación con un tope máximo depende de la convocatoria de 25 a 36 millones de pesos por proyecto, y PROINNOVA, proyectos en red orientados a la innovación, para cualquier empresa que presente un proyecto con vinculación al menos con dos instituciones sean Instituciones de Educación Superior o Centros de Investigación, subsidia con 50% del gasto de la empresa en el proyecto si es Mipymes y 35% si es empresa grande, con un máximo depende de la convocatoria de 19 a 27 millones de pesos. El sujeto de apoyo del programa son empresas grandes, mipymes, star up, spin off o emprendedores.

La cobertura del programa es muy baja y considera únicamente a las empresas ya existentes que introducen al mercado productos nuevos o procesos nuevos o significativamente mejorados, que estén inscritas en el Encuesta sobre Investigación y Desarrollo Tecnológico (ESIDET) y CONACYT y en el Sistema de

Admnistración Tributaria (SAT), lo que da un conjunto de 4,329 empresas, si el programa de estímulos atendió a 866 empresas en 2015 su cobertura de la población de empresas es de 20%. Distribuida en todo el territorio nacional pero concentrada en tres estados, Nuevo León, Estado de México y Distrito Federal representan 34% de la cobertura del programa. Asimismo, la tasa de cobertura de la demanda de empresas participantes de ubica alrededor de 35%.

Atendiendo a los logros en innovación que la política de subsidios directos a las empresas ya existentes en el mercado mediante el gasto público, a través del programa de estímulos a la innovación la evidencia que se encuentra disponible es muy escaza, existe un reporte de 15 empresas casos de éxito que lograron producir innovaciones y/o transformación de la empresa (Ocaña-Gómez, 2014). Al parecer se cumple formalmente con la vinculación para bajar recursos pero no se especifica el mecanismo concreto de vinculación y sus impactos, tampoco es posible encontrar evidencia que relacionen apoyos de programa con resultados de mercado en patentes, modelos de utilidad, ventas y posicionamiento en el mercado. Existen casos de empresas exitosas de alta tecnología que fueron apoyados mediante el programa pero que no existe evidencia de como utilizaron los recursos derivados del programa en la empresa, en ocasiones ni siquiera se identifica cual fue el proyecto apoyado ni como participaron las empresas. En contraste existen algunos casos de éxito en que se documenta claramente la evidencia del subsidio al proyecto, su seguimiento, participación de Instituciones de Educación Superior y Centros de Investigación y que lograron nuevos productos, mejoraron sustancialmente sus procesos y reorganizaron la empresa, que es un tipo de innovación no tecnológica ni esperado con el programa.

Tabla No. 1: Programa de Estímulos a la Innovación Conacyt 2009- 2016 (Millones de Pesos)

	Grande	**Mediana**	**Pequeña**	**Micro**	**Total**
2009	1,013	237	281	110	1,642
2010	975	442	679	248	2,345
2011	752	362	893	311	2,318
2012	638	321	667	322	1,948
2013	887	436	1,197	416	2,936
2014	1,119	398	1,711	646	3,874
2015	818	385	1,483	868	3,555
2016	1,024	341	1,891	1,073	4,329

Fuente: Consejo Nacional de Ciencia y Tecnología. Dirección de Innovación.

El PEI destinó más recursos a las empresas de menor tamaño. Como se muestra en la Tabla 1, los recursos destinados al programa de estímulos a la innovación entre 2009 y 2016, pasaron de 1,642 millones de pesos en 2009 a 3,555 millones de pesos en 2016, es decir, los recursos tuvieron un aumento de 163.6%. Por tamaño de empresa, se muestra que las empresas grandes pasaron de 1,013 millones en 2009 a 1,024 millones en 2016, lo que representa un aumento de apenas de 1.1%, con recortes significativos casi en todos los años con excepción de 2014 y 2016. Por su parte, el apoyo a las empresas medianas pasó de 237 millones en 2009 a 341 millones en 2016, lo que representa un aumento de 44%; los estímulos económicos a las empresas pequeñas pasaron de 281 millones en 2009 a 1,891 millones en 2016, lo que representa un aumento de 573%, y las microempresas tuvieron un aumento de los montos de apoyo de 110 millones de pesos en 2009 a 1,073 millones entre 2016, esto es de 875% de incremento durante el mismo período. Resulta interesante destacar la relación entre proyectos de empresas apoyadas y proyectos participantes, este coeficiente aumenta de 31% en 2009 a 40% en 2016, es decir que de diez proyectos presentados 4 se aprueban. Si se agrega otros datos a los proyecto aprobados como su giro económico y ubicación regional, parece que los recursos se destinaron a empresas ubicadas en sectores y regiones con una elevada probabilidad de generar innovaciones dado que ya existe una atmósfera de conocimiento e innovación ya generada.

Tabla 2:Empresas Participantes y Apoyadas Con el PEI 2009-2016

Año	Participantes	Apoyadas	%
2009	1088	336	30.9
2010	1379	490	35.5
2011	1426	464	32.5
2012	1335	434	32.5
2013	1479	601	40.6
2014	1787	739	41.4
2015	1860	676	36.3
2016	2092	838	40.1

Fuente: Consejo Nacional de Ciencia y Tecnología. Dirección de Innovación.

Si nos concentramos sólo en las empresas apoyadas en el año de 2016, destaca el hecho que los apoyos otorgados fueron concentrados en la industria manufacturera, como Fortacero (empresa dedicada a procesamiento y venta de productos de acero con amplia cobertura geográfica y con matriz en Apodaca Nuevo León, con 28 millones de pesos), experplan 27 millones (empresa de ingeniería aplicada obras y proyectos), Ressiduos a Hidrocarburos Sustentables con 23.6 millones de pesos (es una empresa declarada como microempresa y dedicada a la fabricación de gases industriales), Chile Pepe con 20.85 millones (empresa dedicada a la molienda e industrialización de Chile Seco pulverizado y Granular, Industrias Vepinsa con 19.2 millones (empresa dedicada a la elaboración de aceites), entre otras.

Entre las microempresas subsidiadas destacan varias que parecen ser filiales en México de corporaciones multinacionales como: Honeywell México con 24 millones de pesos en 2016, es una empresa multinacional dedicada a ingeniería y tecnología aeroespacial. La empresa Ardita México, del mismo tipo que la anterior ofrece servicios de programación informática personalizada, empresa declarada como pequeña y microempresa para acceder a fondos Proinnova y como empresa pequeña para acceder a fondos Innovapyme, entre todos los apoyos registrados se otorgaron a ésta empresa la nada despreciable cantidad de 88 millones de pesos en 2013, a la microempresa Natura Xalli, dedicada a servicios de tecnologías digitales inteligencia artificial, electrónica, aeroespacio y energías renovables se le otorgaron 58 millones de pesos en 2013. Los anteriores son algunos ejemplos que ilustran el punto, la asignación de subsidios a las empresas responde a una lógica de gestión empresarial más que apoyo a las microempresas.

Mediante un comportamiento estratégico y con proceso de autoselección en que las empresas grandes y medianas ya existentes en el mercado y conocedoras de las reglas de operación del programa, realizaron un proceso de gestión y de creación de microempresas para acceder a los recursos públicos derivados del programa de Estímulos a la Innovación, crearon microempresas en áreas estratégicas de innovación que demanda el CONACYT, como biotecnología, biología molecular, farmacias, cosméticos, bienes informáticos, transporte, tecnologías de la información, atención a cáncer o VIH, para fortalecer sus unidades de trabajo donde se abren oportunidades de negocios, y mediante un comportamiento estratégico aprovechar los recursos públicos destinados a la innovación mediante el Programa de Estímulos a la Innovación. Estrategia empresarial que permite captar recursos, reducir el capital de riesgo y la incertidumbre, los recursos captados al amparo del programa de estímulos se canalizan a sus sucursales, los recursos públicos se utilizan directamente por grupos empresariales y a la par se atienden problemas nacionales. Al revisar las solicitudes de patentes, modelos de utilidad, diseños industriales o un esquema de trazado de circuitos integrados no se encuentra evidencia directa de apoyo a patente, que respalde la actividad innovadora de las empresas beneficiadas con el programa de estímulos. Al revisar las solicitudes de patentes entre 2016 y 2017 y contrastarla con las empresas apoyadas con subsidios entre 2009 y 2013, no se encuentra evidencia clara de adicionalidad de resultados que tengan su expresión concretamente en patentes. Se supone que las empresas beneficiadas por el PEI pudieran haber generado alguna innovación entre 206 y 2017, aquellas que fueron apoyadas entre 2009 y 2013 y la deberían de patentar, su actividad

innovadora debería de traducirse en un solicitud de patente o modelo de utilidad, como el trámite tarde entre 5 y 7 años, es posible que la empresa quiere patentar un modelo de utilidad cuyo trámite tarda 1.5 a 2.5 años, o un diseño industrial. Es decir se espera que empresas bajo el cobijo del PEI de 2009 a 2014 deberían haber solicitado alguna patente, pero no se encuentra evidencia directa, quizás expresada en términos de probabilidades de patentamiento, para la cual se debe de plantear un modelo formal que permita recoger la adicionalidad de productos y de comportamiento.

CONCLUSIONES

El PEI tiene impactos directos en la innovación empresarial. A pesar de que el diseño y cobertura del programa registran importantes sesgos de acceso, de autoselección y comportamiento estratégico. Existe alguna evidencia de efectos de adicionalidad, especialmente de insumos, no tanto en productos y comportamiento. Los sesgos de selección generan comportamientos estratégicos de las empresas medianas y grandes que aprovecharon los recursos públicos del programa de estímulos a la innovación en su gran mayoría realizaron una estrategia empresarial de gestión para acceder a los subsidios presentando buenos proyectos y/o con la creación de empresas pequeñas. Por otra parte, la innovación en las pequeñas empresas es un fenómeno complejo y de difícil alcance, porque predominan las restricciones de liquidez y la ausencia de atmósfera del conocimiento mediante redes que las incluya, y porque muchas debilidades internas asociados a la gestión empresarial, a la organización de la empresa y a la adopción de tecnología suponen limitaciones importantes y se traducen en baja incidencia en la capacidad de innovación de las Pymes. Lo anterior abre grandes oportunidades de investigación sobre el diseño e impacto de las políticas de innovación en el desempeño de la empresa. Para considerar por un lado, mayores estudios que analicen la adicionalidad de insumos, resultados y de comportamiento.

REFERENCIAS

Aboal, Diego y Paula Garda. 2015. “La financiación pública estimula la innovación y la productividad? Una evaluación de impacto. Revista CEPAL 115, 45-70.

Aerts, K, y Schimdt, T. 2008. “Two for the price of one? Additionality effects of R&D subsidies: A comparation between Flanders and Germany”. Research Policy, No. 37(5), 806-822.

Almus, M. y Csarnitzki, D. 2003. “The effects of public subsidies on firms innovation activities”. Journal of Business and Economics Statistics, 21(2), 226-236.

Andrews, D. y C. Criscuolo. 2013. “Knowledge based capital innovation and recourse allocation” OECD Economic Department Working Papers, No. 1046, OECD Publishing, Paris.

Buiseret, T,. Cameron, H. M., y Georghiou, L. 1995. What differences does it make addicionality in the public support of R&D in large firms? International Journal of Technology Management, Vol 10, No. 4/5/6, pp.587-6000.

Buson, I. Corchuelo Martínez-Azúa, B. y Martínez Ros, E. 2012. “Tax incentives or subsidies for R&D? UNU-MERIT Working Paper Series No. 056, United nations University, Maastricht Economic and Social Research ad Training Centre on Innovation and Technology.

Clarysse, B., Wrigh, M., y Mustar, P. 2009. “Behavioural addicionality of R&D subsidies: A learning perspective. Research Policy, 38(10), 1517-1533.

Corchuelo, B. y Martínez-Ros, E. 2009. “The effects of fiscal incentives for R&D in Spain”. Business Economic Series 02, Universidad Carlos III de Madrid, WP 09-23.

CONACYT. 2014. Estado General del Estado de la Ciencia, la Tecnología y la Innovación. México 2013.
Cunningham, P. Gok,A. y Laredo,P. 2012. "The impact of direct support to R&D and innovation firms". NESTA Working Paper No. 13/03.

Csarnitzki, D., Hanel, P., y Rosa, J.M., 2011. "Evaluating the impact of R&D tax credits on innovation: A microeconometric study on Canadian firms". Research Policy, 40(2), 217-229.

David, P. Hall, B. y Toole. A. 1999. "Is Public R&D a Complement or Substitute for Private R&D. A Review of the Econometric Evidence. NBER Working Paper No. 7373.

Garrido Celso y Beatriz García. 2011. "Políticas para impulsar conductas innovadoras en las PYMES en México. En Marco Dinni y Giovanni Stumpo (compiladores). Políticas para la Innovación en las Pequeñas y Medianas Empresas, CEPAL, Colección Documentos de Proyectos.

Martínez Covarrubias, Juan, L., Helena Leniham y Mark Hart. 2016. "Public support for business innovation in Mexico. A crossectional analysis", Regional Studies, DOI: 10.1080/00343404.2016.1245414, pp. 1-15
Moctezuma, Patricia, Sergio López y Alejandro Mungaray. 2017. "Innovación y Desarrollo. Programa de Estímulos a la Innovación Regional en México", Revista Problemas del Desarrollo, 191, No. 48, pp 133-159.
Navarro, Juan Carlos y Jocelyn Olivari. 2016. La Política de Innovación en América Latina, Nuevos Caminos. Banco Interamericano de Desarrollo. Washington D.C.

Pastor Perez, María del Pilar, Rodríguez Gutierrez, Paola Isabel y Ramos Ávila Adriana E. 2017. "Efectos del financiamiento público a la innovación: perspectiva microeconómica a partir de un estudios en pequeñas empresas", Región y Sociedad, Año XXIX, No. 70, pp.203-229.

Kolher, C., Laredo, P y Rammer, C. 2012. "The impact and effectiveness of fiscal incetives for R&D", NESTA Working paper No. 12/01.

Klette, T. J., Moen, J., y Griliches, Z. 2000. "Do subsidies to commercial R&D reduce market failures?" Microeconometric evaluation studies. Working Paper, No. 6947, Bureau of Economic Research.

Lokshin, B. y Mohnen, P. 2012. "How effective are level-based R&D tax credits? Evidence from the Netherlands. Applied Economics, 44(12), 1527-1238.

Takalo, T., Tanayama, T y Toivanen, O. 2013. Estimating the benefits of targeted R&D subsidies. The Review of Economics and Statistics, 95(1), 255-272.

Takalo, T. y tanayama, T. 2010. "Adverse selection and financing of innovation: Is there a need for R&D subsidies? Journal of Technology Transfer, 35, 16-41.

Unger, Kurl. 2011. "La política de estímulos fiscales a ID en México. Alcances limitados en el contexto de innovación de las empresas", El Trimestre Económico, Vol. LXXVIII, No. 309, pp. 49-85.

Zúñiga-Vicente, J. A., Alonso-Borrego, C., Forcadell, F. J., y Galán, J. I. 2014. Assessing the effect of public subsidies on firm R&D inverstment: a survey, Journal of Economic Surveys, 28(1), 36-67.
jiurciaga@delasalle.edu.mx, jjcarpio@delasalle.edu.mx,

ANÁLISIS DEL ENTORNO, FACTOR DISTINTIVO DE PEQUEÑAS Y MEDIANAS ENTIDADES AL INICIAR LA CONVERGENCIA

María del Carmen Ruiz Sánchez, Universidad de los Llanos
Lucila Perilla Ruiz, Universidad de los Llanos

RESUMEN

En el presente documento se presentan los efectos que surgen a raíz del análisis del entorno al iniciar la implementación de normas internacionales de información financiera (NIIF) en las pequeñas y medianas empresas (PYMES); a la vez que se propone una metodología de análisis cualitativo de información secundaria, para detectar factores distintivos que coadyuven a su fortalecimiento. El entorno se trata como un sistema de información organizacional, en articulación con los requerimientos del sistema contable. Para lograr el objetivo de la investigación, (Esta ponencia muestra resultados parciales del proyecto de investigación Factores socioeconómicos que afectan la implementación de las NIIF en las Pymes de Villavicencio, Colombia; aprobado para desarrollarse en el marco de la convocatoria de fortalecimientos a grupos de investigación avalados institucionalmente, bajo el código C01-F05-004-2017) se recurre al análisis con base en cuatro perspectivas que da como resultante una serie de factores distintivos susceptibles de generar ventajas competitivas para las PYMES.

PALABRAS CLAVE: Análisis del Entorno, Sistema Contable, NIIF Para Pymes, Factor Distintivo

ABSTRACT

This document presents the effects that arise as a result of the analysis of the environment at the start of the implementation of international standards of financial reporting (IFRS) in small and medium-sized enterprises (SMEs); at the same time proposes a methodology of qualitative analysis of secondary information, to detect distinctive factors that contribute to its strengthening. The environment is treated as a system of organizational information, in articulation with the requirements of the accounting system. To achieve the objective of the research is used to analysis based on four perspectives that gives as result a number of distinguishing factors likely to generate competitive advantages for SMEs

KEYWORDS: Analysis of the Environment, System Accounting, IFRS For Smes, Distinguishing Factor

JEL: M 41; M48

INTRODUCCIÓN

Las NIIF, introducidas a Colombia con la expedición de la Ley 1314 de 2009 y los decretos que la reglamentan, vuelven más exigente y complejo el escenario en que se devuelven las organizaciones empresariales, que realizan sus actividades en medio de la volatilidad financiera y en un ambiente que se dinamiza con la apertura de nuevos mercados, la innovación y la diferenciación, entre otros elementos fundamentales para alcanzar la sostenibilidad. Las PYMES, "que juegan un papel clave en el contexto económico de un país, la dinámica y el crecimiento" (Lebendiker, Herrera & Velásquez, 2015, p.11) se caracterizan por su heterogeneidad, rigidez, dificultad para adaptarse a los cambios y el acceso al financiamiento, baja productividad y competitividad (OCDE/CEPAL, 2012); aspectos que las hacen especialmente vulnerables a las diversas fuerzas económicas y sociales que interactúan en su entorno, deben emprender acciones que las ayuden a superar sus propias debilidades estructurales. En Colombia de acuerdo con los preceptos de la Ley 1314 de 2009, se ven abocadas a dar cumplimiento a los términos que

impone la convergencia hacia las NIIF, que obliga a la "conformación de un sistema único y homogéneo de alta calidad, comprensible y de forzosa observancia de normas de contabilidad, de información financiera y de aseguramiento de la información" en medio de la incertidumbre sobre sus efectos y la relación costo-beneficio de su aplicabilidad.

El propósito del estudio consiste en revisar los beneficios que puede generar un análisis del entorno en las PYMES, como parte importante de la fase inicial en la aplicación por primera vez de las NIIF, a la que vez que se propone una metodología para detectar factores distintivos que coadyuven a su fortalecimiento; se concibe para ello el entorno como un sistema de información organizacional (Muñoz 2003), en articulación con los requerimientos del sistema contable (Jarne, 1997). Como elemento importante, se destaca que la implementación de las NIIF en Colombia está sujeta al cumplimiento de los criterios exigidos para definir el grupo de preparador de información al cual pertenece; en tal sentido, se conformaron los tres grupos que se resumen en la tabla 1 y por tanto el concepto de Pymes utilizado en este documento corresponde a lo previsto para el grupo 2.

Tabla 1: Requisitos de los Grupos Preparadores de Información en Colombia

Grupo	**Marco Normativo (1)**	**Requisitos**			
		Planta de personal	Nivel de activos		
			SMMLV (2)	Pesos*	Dólares*
1. Grandes: Emisoras de valores y entidades de interés público	Decreto 2784 de 2012. NIIF Plenas	Más de 200	Superior a 30.000	$18.480.809.000	Más de 5.867.911
2. PYMES: No cumplen con los requisitos del grupo 1	Decreto 3022 de 2013. NIIF para las Pymes	De 11 a 200	Superior a 500 e inferior a 30.000	$ 308.013.501 a $18.480.809.000	97.999 a 5.867.911
3. Micro	Decreto 2706 de 2012 Contabilidad Simplificada	Hasta 10	Hasta 500	$ 308.013.500	97.999

(1) En Diciembre 14 de 2015 se expidió el Decreto Único Reglamentario 2420, con el cual se compilan todos los Decretos reglamentarios.
(2) El salario mínimo mensual legal vigente (SMMLV) a Diciembre 31 de 2014 corresponde a $ 616.027.
Esta tabla presenta los requisitos establecidos en el marco normativo colombiano, para la clasificación de las empresas; además establece los grupos de preparadores de información. Fuente: elaboración propia.

Es importante resaltar que si una empresa no cumple con los dos criterios de nivel de activos y planta de personal, prima el nivel de activos.

El documento se desarrolla en cuatro acápites, se inicia con la introducción, seguido de la revisión de la literatura, la metodología y los resultados para finalizar con una propuesta de conclusiones.

REVISIÓN DE LITERATURA

De la convergencia hacia estándares internacionales en las PYMES se encuentran opiniones tanto favorables como desfavorables, sin embargo, en este trabajo se presenta como un generador de

oportunidades debido a que su aplicación conlleva una serie de análisis previos de las condiciones de la empresa. Al respecto, Ruiz (2017), propone una etapa de preparación que incluye la revisión de los procesos y capacidades de las PYMES; lo que implica necesaria y obligatoriamente la realización de un diagnóstico que incluye el análisis del entorno y su articulación con el desarrollo del sistema contable, aspecto que se constituye en el objeto de estudio del presente documento.

Cabe destacar que de la definición e importancia del entorno en las organizaciones, su relación con el riesgo, la incertidumbre y la estrategia sobre la toma de decisiones, se han ocupado ampliamente diversos autores (Aguilar, 1967; Thompson, 1967; Duncan, 1972; Achrol, 1988; Oreja, 1999; Cornella, 2000; Dess y Lumpkin, 2003; Paturel, 2006), en términos generales, se detecta la existencia de dos corrientes para su análisis: como sistema de información o como conjunto de recursos (Oreja & Esteves, 2005).

Una primera definición de entorno lo percibe como un conjunto de factores de carácter exógeno, que no son del dominio de la organización y, por tanto, requieren de un monitoreo continuo; puede clasificarse en remoto e inmediato; el primero se conforma por elementos del orden social, económico, político y tecnológico y el segundo por usuarios más próximos a la empresa como, la competencia, clientes y proveedores, entre otros. (Muñoz, 2003).

Visto desde el enfoque de sistema de información organizacional, que se constituye en elemento fundante para efectos del presente documento, Muñoz (2003) lo define como:

> Un modelo de necesidades de información que los gestores de una empresa deben obligatoriamente controlar para una eficaz toma de decisiones y cuyos recursos de información, ya sean éstos vistos como fuentes de información, servicios de información o sistemas de información, deben ser incorporados al sistema de información empresarial como importantes recursos para la toma de decisiones. (p. 9).

En tal sentido, Dess y Lumpkin (2003) proponen cuatro categorías o perspectivas importantes para el análisis del entorno, que ayudan a anticipar, detectar y prevenir efectos de su cambio; éstas se sintetizan en la siguiente tabla:

Tabla 2: Perspectivas Para Analizar las Variables del Entorno

Perspectivas	Objetivo	Efecto
Exploración	Divisar tendencias, acontecimientos y eventos críticos.	Adelantarse a la competencia y visualizar amenazas y oportunidades
Vigilancia	Observar la evolución de las tendencias y posibles eventos	Introducir acciones de mejora y toma decisiones oportunas
Inteligencia competitiva	Análisis y recolección de información sobre el sector y la actividad.	Identificar fortalezas, , oportunidades, debilidades amenazas y perspectivas para toma de decisiones oportunas
Pronóstico	Predecir cambios futuros y su incidencia en el desarrollo de la organización.	Proyectar la dirección, alcance, velocidad e intensidad de los cambios y sus posibles efectos en las organizaciones

La información de la Tabla 2, muestra la relación entre las perspectivas del análisis, el objetivo definido para cada una y su efecto. Fuente: Adaptado de Dess y Lumpkin (2003).

También es importante revisar la literatura que estudia la relación entorno –contabilidad (Tua, 1988; Jarne 1997; Morales & Jarne, 2006; Tua, 2009; Tua, 2012; Vásquez & Patiño, 2015), para detectar los posibles efectos en la organización. Desde el punto de vista de Jarne (1997), quién le asignó la categoría de sistema

contable, debido a que soporta con gran relevancia la toma de decisiones de las empresas y de sus múltiples usuarios, a dicha relación se le imprime una connotación altamente estratégica.

En tal sentido a la información contable se ve obligada a evolucionar de la mano de la tecnología, los negocios, las finanzas, el comercio internacional y la globalización, que no es otra cosa que el ambiente socio-económico y cultural o ambiente externo, en el que está inmersa; exigiendo además a las organizaciones un análisis permanente del mismo, con el fin de detectar una posible incidencia en el desarrollo de las operaciones y sus efectos en las metas planteadas.

Desde el punto de vista de la convergencia hacia estándares internacionales de información financiera, la relación entre el entorno información contable, se articula directamente con las características de alta calidad y la condición de presentación homogénea de los informes contables y estados financieros, que buscan la utilidad para sus usuarios, mediante la aplicación de las normas internacionales de información financiera, para las pequeñas y medianas entidades, en el caso que nos ocupa.

METODOLOGÍA

La metodología responde a un análisis cualitativo de información secundaria, conformado por dos fases: la primera se encargó de efectuar una revisión documental a todo lo concerniente al análisis del entorno en las organizaciones y su relación con el sistema contable, para establecer además de los antecedentes, los criterios que contribuyen a determinar las variables a incluirse en cada una de las categorías a desarrollar en el estudio. En la segunda se elaboró una matriz que sirve como modelo para contrastar los factores del entorno, las perspectivas de análisis para encontrar los factores distintivos resultantes.

RESULTADOS

Se presentan a continuación los hallazgos o resultados parciales de la investigación, producto de la revisión de los factores del entorno, en relación directa con la fase inicial de la implementación por primera vez de las NIIF, las perspectivas para su análisis y los posibles factores distintivos encontrados.
Como aspecto importante de los resultados se enfatiza que el análisis conlleva la revisión de todos los procesos de la PYME y que el éxito de su realización está sujeto a varios elementos, entre los cuales deben mencionarse:

El análisis debe hacerse en profundidad y por personal de la empresa debido a que exige el conocimiento de la actividad, los procesos definidos para su desarrollo y de los stakeholders de la entidad.

El ejercicio exige acopiar información relevante en torno a las variables tanto a nivel nacional (macro) como a nivel local (micro), debido a que estos se constituyen en los factores del entorno objeto del respectivo análisis.

Aliado importante del análisis es la planificación a corto, mediano y largo plazo, acompañado de una continua retroalimentación o perspectiva de vigilancia, que posibilite aplicar correctivos en forma oportuna.

Tabla 3: Factores distintivos al analizar el entorno en la implementación de las NIIF para PYMES

Factores Externos	**Perspectiva de Análisis**	**Objetivo**	**Meta**	**Factor Distintivo**
Desarrollo del proceso de convergencia en Colombia	Exploración Vigilancia Inteligencia competitiva	1. Establecer las condiciones legales y operacionales que guían el proceso 2. Revisar la articulación de los procesos operacionales y contables	Identificar: Vacíos normativos Limitaciones de operación Deficiencia de Recursos Necesidades de formación Oportunidades Potencialidades	1. Definir políticas contables, coherentes con la actividad, tamaño y capacidades de la Pyme 2. Detectar y potenciar aspectos internos y capacidades distintivas susceptibles de generar ventajas competitivas.
Relacionados con el entorno económico del país	Exploración Vigilancia Pronóstico	1. Examinar el comportamiento histórico y actual de los principales indicadores de la empresa y su relación con las políticas macro. 2. Visualizar posibles efectos relevantes para la actividad y metas de corto y largo plazo de la Pyme, que se generarán a partir de tendencias económicas.	1. Predecir los factores de política económica y fiscal, de orden nacional, que influirán en la operación de la empresa a partir de la implementación de las NIIF 2. Predecir los factores que influyen en la conducta de los usuarios y sus necesidades de información	Planificación de corto, mediano y largo plazo, que contemple los efectos en aspectos tales como: Capital de trabajo Financiación Mejora tecnológica Uso de TIC`s Planeación tributaria Formación y capacitación de talento humano Calidad del producto o servicio Apertura de nuevos mercados
Relacionados con el sistema político colombiano	Pronóstico	Divisar las acciones del sistema político-normativo que influirán en la operación del negocio	Proyectar las acciones para contrarrestar o fortalecer los efectos.	Elaborar plan de acción para mitigar riesgos.
Relacionados con el entorno socio-cultural del país	Exploración Vigilancia	Identificar el conjunto de actitudes, creencias y valores relevantes para el desarrollo organizacional.	Develar sistema de creencias, actitudes y valores arraigados que obstaculizan o posibilitan una adecuada gestión de la empresa.	Diseñar un sistema de valores coherente con el desarrollo organizacional de la Pyme, que se fundamente en la responsabilidad social individual y empresarial.
Relacionados con el entorno socio-económico y cultural de la región.	Exploración Vigilancia	Vislumbrar políticas y escenarios regionales focalizados hacia el desarrollo de las Pymes, la actividad, el sector o la cultura organizacional.	Aprovechar las políticas y escenarios regionales focalizados hacia el desarrollo en los planes y programas en la gestión de la empresa.	1. Redescubrir posibilidades en el entorno natural en que se inserta la Pyme. 2. Generar procesos de renovación empresarial que potenciación las capacidades de la Pyme.

Fuente: Elaboración propia

CONCLUSIONES

De la directa relación entre el entorno y las empresas, no cabe duda, como tampoco de la relación entre el entorno y el sistema contable; los resultados de la investigación presentan una perspectiva diferente del análisis del entorno, en relación con la implementación por primera vez de las normas internacionales de información financiera en las PYMES, para el cual se proponen los objetivos con sus respectivos logros y se destacan los beneficios que dicho análisis puede proporcionar. Se concluye que la obligación de implementar NIIF puede convertirse en una oportunidad para las Pymes, al efectuar un análisis del entorno en su fase inicial de aplicación. Dicho análisis se constituye en factor coyuntural para el descubrimiento de sus propias limitaciones, potencialidades, capacidades y habilidades, a partir de una revisión de los procesos contables, financieros, operacionales y culturales, entre otros, en articularse con la definición de las políticas que regirán el proceso y el uso de los recursos. Como resultado de dicho análisis se generan insumos susceptibles de considerarse factores distintivos para potenciar aspectos internos y capacidades particulares que las lleven a generar ventajas competitivas, en la medida en que se exploren, vigilen,

pronostiquen los aspectos del entorno, utilizando el monitoreo y el aprendizaje como elementos de inteligencia competitiva.

REFERENCIAS

Aguilar, F.J. (1967). *Scanning the Business Environment*. Editorial Mc Millan. Nueva York.

Achrol, R. S. (1988). Measuring uncertainty in organizational analisys. *Social Science Reasearch.* Vol. 17, pp. 66-91.

Colombia. (13 de julio de 2009). Ley 1314 de 2009. Por la cual se regulan los principios y normas de contabilidad e información financiera y de aseguramiento de información aceptados en Colombia, se señalan las autoridades competentes, el procedimiento para su expedición y se determinan las entidades responsables de vigilar su cumplimiento. Diario oficial 47.409.

Colombia. (28 de diciembre de 2012). Decreto 2706 de 2012. *Por el cual se reglamenta la Ley 1314 de 2009 sobre el marco técnico normativo de información financiera para las microempresas*. Diario Oficial 48.657.

Colombia. (29 de diciembre de 2012). Decreto 2784 de 2012. *Por el cual se reglamenta la Ley 1314 de 2009 sobre el marco técnico normativo para los preparadores de información financiera que conforman el Grupo 1*. Diario Oficial No. 48.658. Recuperado de http://www.supersociedades.gov.co/asuntos-economicos-y-contables/procesos-de-convergencia-niifs/leyes-y-decretos/

Colombia. (27 de diciembre de 2013). Decreto 3022 de 2013. *Por el cual se reglamenta la Ley 1314 de 2009 sobre el marco técnico normativo de información financiera para los preparadores de información del grupo 2*. Diario Oficial No. 49.016. Recuperado de http://www.mincit.gov.co/descargar.php?idFile=4585

Cornella, A. (2000). *Infonomía.com: La empresa es información*. Editorial DEUSTO S.A

Dess, Gregory y G.T. Lumpkin (2003). *Dirección estratégica. Aravaca*. España: McGraw-Hill.

Duncan, R. (1972). Characteristics of Organizational Environments and Perceived Environmental Uncertainty. *Administrative Science Quarterly*, Vol. 17(3), p. 313-327. doi: 10.2307/2392145, recuperado de: http://www.scirp.org/(S(i43dyn45teexjx455qlt3d2q))/reference/ReferencesPapers.aspx?ReferenceID=779712

Muñoz, C., A. (2003). *Sistemas de información en las empresas* [en linea]. "Hipertext.net", núm. 1, Recuperado de: http://www.hipertext.net https://www.upf.edu/hipertextnet/numero-1/sistem_infor.html#4

Jarne, J. I. (1997). *Clasificación y evolución internacional de los sistemas contables*. Madrid: Asociación Española de Contabilidad y Administración de Empresas - AECA.

Lainez, J. & Jarne, J. I. (1999). El entorno como variable discriminante en la diferenciación internacional de sistemas contables. *Revista de Contabilidad*, 2(3), p.73-101

Morales, F. & Jarne J. I. (2006) Clasificación Internacional de los Sistemas Contables de Argentina, Brasil y Chile. *Panorama Socioeconómico*, vol. 24(32), p. 90-95. Recuperado de http://www.redalyc.org/articulo.oa?id=39903210

Lebendiker, F, Herrera, R & Velásquez, G. (2015). *Reporte anual 2014: La situación del emprendimiento en Costa Rica*. Recuperado de http://www.ciemprender.org/assets/libro-gem-digital.pdf

Oreja, J. R. (1999). *El método GEPS de análisis y diagnóstico del entorno empresarial. Aplicaciones para entornos insulares*. Recuperado de https://dialnet.unirioja.es/servlet/articulo?codigo=1025495

Oreja, J. R. & Esteves, V. J. (2005). La incertidumbre percibida del entorno como condicionante del riesgo estratégico asumido por el emisor. *Cuadernos de economia y dirección de la empresa. (*25), p. 005-028. Recuperado de https://dialnet.unirioja.es/descarga/articulo/2162948.pdf.

Paturel, R. (2006). Por una nueva metodología de análisis del entorno de las organizaciones. *Innovar* 16(28), p. 33-42. Recuperado de https://revistas.unal.edu.co/index.php/innovar/article/view/19391/20350

Ruiz, M. C (2017). Preparación en normas internacionales de información financiera en las Pymes de Villavicencio- Colombia. *Revista Tendencias. 18(*2), p. 27-44. Recuperado de http://www.scielo.org.co/scielo.php?script=sci_issuetoc&pid=0124- 869320170002&lng=es&nrm=iso

Thompson, J. D. (1967). *Organizations en action*. Nueva York, NY: Mc Graw Hill

Tua, J. (1988). *Evolución del concepto de contabilidad a través de sus definiciones*. ttps://aprendeenlinea.udea.edu.co/revistas/index.php/cont/article/viewFile/24995/20322
Tua, J. (2009). *Contabilidad y desarrollo económico. El papel de los modelos contables de predicción. Especial referencia a las NIC'S*. Recuperado de: http://www.elcriterio.com/revista/ajoica/contenidos_4/contabilidad_y_desarrollo_cali_09.pdf

Tua, J. (2012). Contabilidad y desarrollo económico. *Revista Contabilidad y Negocios*, 7 (13), p. 94-110 Recuperado de: http://revistas.pucp.edu.pe/index.php/contabilidadyNegocios/article/view/2881

Vásquez, N. & Patiño, R. (2015). El subsistema de formación contable en Colombia y México. *Revista Facultad de Ciencias Económicas: Investigación y Reflexión*, 23(1), p. 87-102. Recuperado de: http://www.redalyc.org/articulo.oa?id=90933063005.

Yori, L., Hernández de Velazco, J. & Chumaceiro, A. (2011). Planificación de escenarios: una herramienta estratégica para el análisis del entorno. *Revista Venezolana de Gerencia (RVG.)* Vol. 16(54), p. 274 – 290. Recuperado de http://www.redalyc.org/pdf/290/29018865006.pdf

Centro de Comercio Internacional (2016). *Perspectivas de competitividad de las pymes*. Recuperado el 18 de octubre de 2016 en http://www.intracen.org/uploadedFiles/intracenorg/Content/Publications/ExeSumm%20SMECO%202016-SP-web.pdf

BIOGRAFIA

María del Carmen Ruiz Sánchez es Contadora Pública, Magister en Administración por el Instituto Tecnológico de Monterrey. Profesora de planta; adscrita a los cursos Contabilidad Financiera y Profundización en Contabilidad internacional. Se puede contactar en la Escuela de Economía y Finanzas, Universidad de los Llanos, Calle 37 No. 41-02, Barzal, Villavicencio, País Colombia.,

Lucila Perilla Ruiz es Magistra en Educación por la Pontificia Universidad Javeriana. Profesora Ocasional Tiempo Completo; adscrita al curso Teoría e investigación contable. Se puede contactar en la Escuela de Economía y Finanzas, Universidad de los Llanos, Calle 37 No. 41-02, Barzal, Villavicencio, País Colombia.,

INTERACCIÓN FACTORES DE COMPETITIVIDAD CASO DE ANÁLISIS: AREQUIPA (PERÚ)

Patricio Quintanilla Paulet, Universidad La Salle

RESUMEN

El presente trabajo de investigación tiene como objetivo determinar la regularidad de los factores de competitividad y su mezcla, como condición de mejora para la Región Arequipa. En este contexto, se ha utilizado fuentes nacionales para el análisis de los factores a nivel de 24 regiones el país. Además de la mencionada información de fuente secundaria, se ha entrevistado a personajes vinculados a diferentes estamentos de la sociedad como el Estado, gremios empresariales, empresas privadas y sindicatos; para analizar la interrelación entre los factores de competitividad se ha calculado la covarianza mediante la función de Excel "COVARIANZA.M". En la mayoría de las variables se ha comprobado que existe un nivel de correlación entre ellas, como en Crecimiento Económico que presenta covarianza positiva con el nivel educativo y covarianza negativa con enfermedades y desnutrición, como era de esperar. Igual relación se encuentra entre el crecimiento económico y la disponibilidad de infraestructura con interrelación positiva. El nivel y calidad de la institucionalidad es un Pilar fundamental para todos los ámbitos; es una debilidad del Perú a nivel internacional y de Arequipa a nivel nacional; esto es causado por el grado de corrupción, la ineficacia de las instituciones de administración de justicia y, como causa y efecto, el alto grado de criminalidad. En el aspecto educativo, se esperaba una relación positiva entre nivel de educación mayor a secundario con el nivel de ingreso, lo que se ha comprobado, pero contrariamente a la premisa, la relación entre informalidad y nivel educativo es inversa, de lo que se desprende que está en función a factores de carácter institucional. Las conclusiones de la investigación se pueden resumir en que la interacción de factores es relevante para la competitividad y que se encuentra un efecto de retroalimentación. Con la finalidad de mejorar la competitividad de la Región Arequipa, se requiere la coordinación de todos los estamentos; debe implementarse una institucionalidad, sin interferencia política que realice un monitoreo permanente de los factores de competitividad, promoviendo su interacción. Estaría conformada por el Estado, representado por funcionarios de carrera y no por autoridades que son políticos; el Sector Privado representado por gremios empresariales y sindicatos y la Academia por universidades de calidad; todos ellos darían cuenta de lo actuado a la colectividad, con un criterio de transparencia absoluta (accountability).

PALABRAS CLAVE: Competitividad, Interacción de Factores, Desarrollo Económico

COMPETITIVENESS FACTORS INTERACTION

ABSTRACT

The following research aims to focus on the steadiness of the competitiveness agents and their mix in order to improve Arequipa region. In this context, national have been used for the analysis of the agents of 24 regions of our country. For the national scope the Regional Competitiveness Index from the Peruvian Economics Institute. Besides the given information from a secondary source, some characters linked to different states of society like the government, some business guilds, private companies, and labor unions have been interviewed in order to analyze the relationship between them and also I have used the Excel function "COVARIANZA.M" to figure the covariance. In most of the variables it has been proved that there is a level of correlation between them, as for example in the Economic Growth which presents a positive covariance with the educational level and a negative covariance with diseases and malnutrition, as it was expected. A similar relation is found between the Economic Growth and the availability of infrastructure

with a positive interaction. The level and quality of the institutions are a main pillar for all the scopes and it is a weakness of Peru in an international level and of Arequipa in a national level, this caused by the corruption level, the inefficiency of the justice institutions and as a cause and effect, the high level of crime. On the educational side, a positive relation between a high level of education and the level of income is expected, which has been proved, nonetheless, the relation between informality and educational level is inverse, which from we can unpin that this is an institutional level function. The conclusions of this research can be summarized in that the interaction of these agents is relevant to the competitiveness and that there is a feedback effect. With the means of improving competitiveness of Arequipa Region, it is required the coordination of all the estates, institution must be implemented without the interference of politics which makes a permanent monitoring of the agents of competitiveness, promoting its interaction. I would be formed by the government, represented by the career officials and not by political authorities; the private scope represented by business guilds and labor unions and the academia by universities which would give in account what has been given to society in the most transparent way. (Accountability)

JEL: C18, E01, O54, O10, O22, O4, O57,

KEY WORDS: Competitiveness, Factors Interaction, Economic Development

INTRODUCCIÓN

La globalización obliga a mejorar el grado de competitividad, tanto a nivel de las empresas, como de regiones y países. La competitividad ha sido analizada por diferentes autores, particularmente por el Profesor Michael Porter, Director del Instituto de Competitividad de la Universidad de Harvard, quien lo ha hecho tanto desde el enfoque empresarial (Porter 1987) como en el ámbito de una nación (Porter 1990). En los últimos años Arequipa presenta una tasa de crecimiento económico superior al promedio nacional, debido a la producción de recursos extractivos, particularmente minería y pesca industrial; también un aumento en la producción agroindustrial, orientada hacia el mercado exterior. El autor de esta investigación está analizando y trabajando este tema desde hace muchos años, habiendo monitoreado el estudio realizado en Arequipa por el Profesor Michael Porter, publicando artículos y presentado documentos sobre el tema en eventos importantes. Estos hechos han motivado la preocupación por analizar los factores que determinan la competitividad territorial, con el fin de proponer una alternativa de coordinación interinstitucional que mejore la interacción de los factores, contribuyendo de esta manera con el desarrollo de la Región Arequipa.

REVISIÓN DE LITERATURA

Competitividad

Michael Porter, impulsor de este concepto, define la competitividad como "la productividad con la que un país utiliza sus recursos humanos, económicos y naturales" e inclusive afirma que "el nivel de vida de un país se determina por la productividad de su economía" (Porter M. Qué es la Competitividad. Navarra: Apuntes de Globalización y Estrategia. Universidad de Navarra; 2005. p. 2), por cuanto le permite soportar salarios altos, una divisa fuerte y una rentabilidad atractiva para el capital. El World Economic Forum, define competitividad como "el juego de instituciones, políticas y factores que determinan el nivel de productividad de una economía, que lleva al nivel de prosperidad que un país puede alcanzar" (World Economic Forum. The Global Competitiveness Report 2016 – 2017. Geneva: 2016. p.4) trabajo se toma como base la definición de Michael Porter, por ser más ajustada a la realidad regional.

Productividad

Entendemos por productividad la relación entre el producto obtenido y los factores de producción utilizados. La relación con competitividad es la siguiente: si aumenta la productividad se reducen los costos de producción lo que permite un acceso al mercado en condiciones más competitivas.

Territorio

En términos generales se entiende como 'territorio' el espacio geográfico que corresponde a un país, región o localidad. Para esta investigación, entendemos el territorio con el enfoque social, no solamente el espacio físico, sino el contexto social vinculado al mismo.

Competitividad Territorial

El concepto de *competitividad* se ha extendido del ámbito estrictamente empresarial al nivel de países ciudades y regiones. Una primera aproximación a la competitividad territorial, es la capacidad de una región de lograr:

Ingresar exitosamente sus productos al mercado, preferentemente internacional.
Capacidad de atraer inversión privada a la Región, sea de fuente nacional o extranjera.
Atraer recursos humanos a la Región o por lo menos evitar su emigración.

Factores de Competitividad

Los procesos de mejora en los niveles de productividad, están condicionados por muchos factores y se requiere considerar un territorio específico.

Geográficas y Localización: El factor geográfico, como condicionante de la competitividad, es un aspecto relevante por cuanto determina las características productivas de los recursos naturales.

Políticas Gubernamentales: El papel que desempeña el Estado en la sociedad es un factor determinante de la competitividad, principalmente en política económica, políticas sociales y estabilidad macroeconómica.

Institucionalidad: La participación de las instituciones en la vida económica tiene su origen en los economistas clásicos, que desde Adam Smith analizan las instituciones para explicar el intercambio económico.

Interacción de Factores: análisis de covarianza La *covarianza* es un concepto estadístico que se define como el estudio conjunto de dos variables, lo que interesa es conocer la relación entre ellas. Una covarianza 0 indica que no hay relación alguna, mientras que valores altos implican que una está muy ligado a la otra variable.

Criterios de Medición de la Competitividad

Se han desarrollado diferentes metodologías para la determinación de la competitividad, tanto a nivel internacional como nacional, como sigue. Índice WEF (World Economic Forum) Índice GCI (Growth Competitiveness Index), propuesto por Jeffrey Sachs y John McArthur. Índice BCI (Business Competitiveness Index), propuesto por el Institute of Strategy and Competitiveness, de la Universidad de Harvard, que lidera el profesor Michael Porter. Índice de Competitividad Regional – INCORE, a nivel nacional elaborado por el Instituto Peruano de Economía.

Para efecto del análisis, el autor propone un marco teórico que combina los criterios anteriores y que se considera más adecuado para el objetivo que se persigue. Para mantener coherencia con las metodologías vigentes, establecemos ocho "pilares".

Institucionalidad: Hay diversas definiciones de este concepto, pero consideramos como la "eficacia de las instituciones públicas y privadas, dentro de un marco legal y administrativo estable"

Infraestructura: La infraestructura indispensable para un funcionamiento eficiente de la economía, incluye medios de transporte carretero, ferroviario, marítimo y aéreo, disponibilidad de electricidad, servicios de agua, alcantarillado y telecomunicaciones.

Macroeconomía: El entorno macroeconómico es fundamental para atraer inversión, nacional y extranjera, porque muestra el grado de estabilidad en el crecimiento económico, de las políticas públicas, variación en los precios claves, comportamiento de la demanda global y similares.

Salud y Educación: Estamos agrupando dos sectores sociales muy importantes para el desarrollo del país, por su impacto en la calidad de vida de la población y que generan sinergias entre sí.

Mercado Laboral: Uno de los principales problemas es la informalidad laboral, que tiene una estrecha relación con la rigidez de la normatividad que genera importantes sobre costos laborales.

Sistema Financiero: El sistema financiero es soporte para la actividad productiva y disponibilidad de capital a través de ella, importante para el crecimiento empresarial y su impacto en la competitividad regional y nacional.

Innovación: El avance de la ciencia y tecnología, requiere que países y regiones estén en un proceso permanente de investigación y desarrollo tecnológico innovador; se pasa del concepto I+D (Investigación y Desarrollo) al de I+D+i (Investigación, Desarrollo e Innovación).

Recursos: Los recursos, denominados como Dotaciones por el profesor Porter, constituyen el sustento de la ventaja comparativa. El desarrollo posterior de Michael Porter, es pasar de la Ventaja Comparativa a la Ventaja Competitiva, que diferencia países y regiones.

METODOLOGÍA

La investigación considera en primer lugar, una breve caracterización de la región bajo análisis, utilizando información de fuente secundaria, obtenida de instituciones oficiales La investigación se inicia analizando los ocho factores de competitividad mencionados en el Marco Teórico Propio, obteniendo información de fuentes nacionales, para la comparación de la región. Finalmente se realiza un análisis de covarianza, que ha permitido identificar la interacción entre los factores de competitividad, objetivo de esta investigación.

Caracterización Regional

Como caso de análisis en la investigación, se considera a la Región Arequipa (Perú), localizada en el sur del país, con las siguientes características.

Ubicación y Clima: Tiene una superficie de 63,346 km^2 . Por su ubicación y diferentes altitudes, su clima es variado.

Población: Tiene una población de 1 millón 300 mil habitantes (2016) y una densidad promedio de 20.54 habitantes por Km2 . La provincia de Arequipa representa las tres cuartas partes de la población regional, lo cual muestra el alto grado de centralismo.

Estructura Productiva: La minería representa el 23.8% del Valor Agregado Bruto de la región, seguido por la manufactura (14.2%), el comercio (8.4%) y la agricultura (6.6%), según información sobre la estructura productiva de la región, publicada por el Banco Central de Reserva del Perú.

Factores de Competitividad Regional

Institucionalidad

El entorno institucional depende de la eficiencia y conducta de los *stakeholders* de los sectores público y privado. Estamos considerando los aspectos de Eficacia del Gobierno y Seguridad.

Infraestructura

La Red Vial de la Región es 9,353.5 kms. El Puerto de Matarani es el principal de la región, durante el año 2015 movilizó un total de 3'815 mil Toneladas Métricas (TM) de carga, con una crecimiento de 12.1%. En cuanto a transporte aéreo, Arequipa en el 2015 registró un movimiento operacional de 15 mil entradas y salidas y un millón 492 mil pasajeros. Para el análisis se ha considerado la cobertura de servicios públicos, la presencia de tecnología y comunicaciones en los hogares y la generación de energía eléctrica.

Macroeconomía

Medida como el crecimiento del Producto Bruto Interno (PBI), tanto a nivel total, como per—cápita. Además el comportamiento de la inflación.

Salud y Educación

Estos dos factores se encuentran directamente relacionados, por cuanto una buena salud permite acceder a los sistemas educativos sin faltas y a su vez la educación básica permite conocer causas, efectos y tratamiento de enfermedades comunes, reduciendo así el riesgo de mortalidad.

Mercado Laboral

El comportamiento del mercado laboral es el resultado de otras variables, como sectores productivos, inversión pública y privada; los principales aspectos considerados son la población con educación secundaria, el nivel de ingreso de los trabajadores y la informalidad laboral.

Sistema Financiero

Las operaciones financieras, colocaciones y depósitos, son un indicador del comportamiento de los agentes económicos, que han sido incluidos en el análisis.

Innovación

Como lo indica el World Economic Forum (WEF), la innovación es particularmente importante para los países, que deben generar valor a través del conocimiento y no solamente adaptando tecnologías exógenas.

Recursos

Los principales recursos propios que han originado su crecimiento, son minería, pesca y agricultura. Arequipa es la principal productora de cobre del país, representando casi el 25% del total nacional; la producción pesquera está condicionada por factores climáticos, como la temperatura del mar. Agropecuario. La ubicación geográfica de Arequipa le permite contar con temperaturas relativamente estables a lo largo del año y, por lo tanto, ofrecer producción constante. Turismo**.** La Región Arequipa, cuenta con recursos turísticos que no se encuentran plenamente explotados; sin embargo, se viene constituyendo en una ciudad de convenciones, algunas muy importantes a nivel internacional.

Relaciones Causales

Los Factores de Competitividad tienen un comportamiento independiente, pero cada uno de ellos puede ser afectado, positiva o negativamente, por los otros; según el World Economic Forum "… they are not independent: not only they are related to each other, but they tend to reinforce each other" (World Economic Forum. The Global Competitiveness Report 2007-2008. Geneva: 2007. p. 37). Las relaciones causa-efecto son las siguientes:

Crecimiento Económico, Salud y Educación
Muestra la relación causal, formando una causación circular acumulativa.
Infraestructura y Crecimiento Económico.
Muestra la relación causal entre Infraestructura, como soporte del Crecimiento Económico.
Institucionalidad y Crecimiento Económico.
La Institucionalidad es una condición del Crecimiento, que suele crear un círculo vicioso.
Salud Educación y Mercado Laboral
Esta relación impacta seriamente en la generación de empleo y calidad del trabajo.
Crecimiento Económico y Sistema Financiero
La relación de las operaciones financieras y crecimiento es doble: el crecimiento impulsa el ahorro y éste las colocaciones.
Dotaciones y Crecimiento Económico
Los Recursos de una región, tienen un fuerte impacto en el Crecimiento Económico, en la medida que son adecuadamente manejados.

Covarianza

Para el cálculo de la Covarianza, se han utilizado diferentes fuentes de información: Índice de Competitividad Regional – INCORE, del Instituto Peruano de Economía (Instituto Peruano de Economía. Índice de Competitividad Regional - INCORE. Lima: IPE; 2014-2017. Documento Completo), Síntesis de Actividad Económica de Arequipa, del Banco Central de Reserva del Perú (Banco Central de Reserva del Perú. Arequipa Síntesis de Actividad Económica. Arequipa: BCRP. Sucursal Arequipa. 2014 - 2016. Documento Completo), Estudio de Competitividad Regional de Arequipa, por el equipo de Michael Porter la información obtenida de las fuentes mencionadas, ha sido procesada mediante Excel, utilizando la función "COVARIANZA.M", analizando las principales relaciones entre factores de competitividad (Porter M, Ramírez V J. Arequipa Una Estrategia para el Crecimiento Sostenido y la Prosperidad. Arequipa: Gobierno Regional de Arequipa; 2014. Documento Completo.)

Institucionalidad y Macroeconomía (crecimiento económico) Se ha relacionado el Producto Bruto Interno Real Per Cápita con el promedio de las variables de Ejecución de Inversión Pública y Percepción sobre el mismo tema, así como con Criminalidad y Homicidios.

Infraestructura y Macroeconomía (crecimiento económico) Se ha relacionado el promedio de la cobertura de servicios públicos básicos, cobertura de electricidad, agua y desagüe, con el PBI real de la región; siendo la comunicación un factor fundamental de la competitividad, se ha relacionado el porcentaje de hogares con Internet y telefonía celular con el PBI per cápita; la energía tiene es un insumo fundamental para la producción, relacionando generación de energía eléctrica, con el comportamiento del PBI real.

Salud y Educación y Macroeconomía (crecimiento económico) La relación entre los sectores salud y educación es indiscutible, por la doble relación que existe: crecimiento económico, permite destinar mayores recursos a estos sectores pero la calidad de la educación y de los servicios de salud, aumenta la productividad laboral y el crecimiento económico. En el campo de salud ha relacionado el grado de desnutrición crónica con el PBI Real, por el impacto que tiene el gasto público, además del mayor ingreso de las familias para alimentar mejor a los niños. Otro análisis es la relación entre la población con estudios de secundaria o mayores y PBI Real por el aporte de los trabajadores a la producción regional y a su vez el crecimiento económico.

Salud y Educación con Mercado Laboral: En esta relación encontramos dos criterios relevantes, el nivel de ingreso por trabajo y el empleo informal como porcentaje de la PEA; esto lo relacionamos con los niveles educativos. Se ha analizado la relación entre el ingreso por el trabajo con el porcentaje de la población que cuenta con nivel de educación secundaria a más. La otra relación importante es entre el nivel de empleo informal y la asistencia escolar inicial.

Macroeconomía (Crecimiento Económico) y Sistema Financiero: Encontramos una doble relación entre estas dos variables: el financiamiento, tanto a empresas como a personas naturales, que es un factor de aumento de la demanda global. La otra relación es el nivel de depósitos en sus diferentes modalidades con respecto al PBI Real per cápita; el ahorro, fuente de los depósitos, es la porción del ingreso que no se consume. Recursos (Dotaciones) y Macroeconomía (Crecimiento Económico) Se ha tomado en cuenta los que más aportan al crecimiento económico, particularmente la actividad minera; en el caso del cobre, al año 2016 representó el 22.2% de la producción nacional; molibdeno que representa el 30.7% del total del país y oro que es el 10%. Se considera también la pesca marítima, que tiene muy grandes variaciones como consecuencia de las condiciones del mar, pero es una fuente importante de empleo. Igualmente el turismo tiene un alto efecto multiplicador, por su contribución con la economía regional; Arequipa está posicionada como una ciudad de turismo de eventos.

RESULTADOS

Se aplicó la Metodología propuesta en el punto anterior y se realizó el análisis de covarianza a nivel de las regiones del Perú.

Regiones del Perú

Se ha tomado la información del Instituto Peruano de Economía, que considera seis Pilares de Competitividad, que se han incluido en la Revisión de Literatura. A nivel nacional, el factor más importante de la Competitividad es la Infraestructura (Pilar 2), destacando las regiones de Moquegua, Arequipa y Tacna que, a su vez, tienen los índices globales más altos. No estamos considerando a Lima en el análisis, porque las condiciones del centralismo de nuestro país, no lo hace comparable. Con la finalidad de identificar la relación entre los Pilares, se ha calculado la covarianza entre todos ellos, como promedio de las 24 regiones, con los siguientes resultados (ver Tabla 1)

Tabla 1: Resultados

Pilar	1	2	3	4	5	6
1		2.010598	1.782989	2.333370	1.855761	0.194022
2			2.113967	3.293152	1.668007	-0.056341
3				2.493587	1.735109	-0.227500
4					2.172391	0.227609
5						0.011667
6						

Pilar 1:	Entorno Económico	Pilar 2:	Infraestructura
Pilar 3:	Salud	Pilar 4:	Educación
Pilar 5:	Laboral	Pilar 6:	Instituciones

Del análisis de covarianza, se desprenden los principales resultados: El Entorno Económico (Pilar 1) tiene la mayor covarianza con los otros pilares, excepto Instituciones (Pilar 6), porque la capacidad económica está relacionada con la capacidad de gasto de las regiones, especialmente por el impacto del canon minero. El Pilar de Instituciones se interrelaciona menos con los otros factores e, inclusive, como se ve en la Tabla, tiene cifras negativas para los Pilares de Infraestructura (Pilar 2) y Salud (Pilar 3). La razón es la corrupción que afecta estos indicadores. Educación (Pilar 4) tiene una alta covarianza con Infraestructura (Pilar 2), por cuanto el crecimiento de la capacidad instalada (colegios) mejora de manera importante la calidad de la educación y el alcance al mayor número de niños y jóvenes.

CONCLUSIONES

A nivel nacional, en el análisis de las 24 regiones, el pilar de Entorno Macroeconómico es el que tiene mayor interacción con los otros pilares, en todos los casos con covarianza positiva. El pilar de Instituciones, relacionado inversamente con la delincuencia, corrupción y crimen organizado, es importante para la mayoría de regiones y tiene impacto en el Índice Global. El análisis de covarianza de Arequipa muestra que la interrelación de factores es importante para la competitividad por generar círculos virtuosos; en la mayoría de los casos se ha encontrado relaciones que interactúan entre sí en el sentido esperado, como es el caso de Crecimiento Económico con Salud y Educación; Crecimiento Económico con Infraestructura; Salud y Educación con Mercado Laboral; Crecimiento Económico con Sistema Financiero; Crecimiento Económico con Dotaciones. En algunos casos no se verifica la relación esperada, como Crecimiento Económico e Institucionalidad, que se comportan de manera inversa; en la relación Educación y Mercado Laboral, se esperaba una relación positiva, pero no ha sido así; en el caso de dotaciones hay dos sectores productivos, minería de oro y turismo, que presentan covarianza negativa con respecto al Crecimiento Económico.

Conclusión Final: Según el análisis de covarianza en la Región Arequipa, los factores que interactúan entre sí y que generan competitividad, son los siguientes: Institucionalidad, Infraestructura, Macroeconomía, Salud y Educación, Mercado Laboral, Sistema Financiero, Innovación y Recursos.

Limitaciones

Insuficiente información a nivel regional, que permita analizar los factores competitivos con mayor profundidad. Dificultad de medición de la interacción de los factores, ya que se considera como supuesto que es una condición de la competitividad.

REFERENCIAS

Banco Central de Reserva del Perú. “Arequipa, Síntesis de Actividad Regional”, Arequipa, diciembre 2016.

Banco Central de Reserva del Perú. "Informe Económico y Social – Región Arequipa". Arequipa, Julio 2016.

Banco Central de Reserva del Perú. "Caracterización del Departamento de Arequipa". Arequipa, Setiembre 2016.

Instituto Peruano de Economía – IPE, "Índice de Competitividad Regional – INCORE 2017", Lima, Mayo 2017.

McArthur John and Sachs Jeffrey. "The Growth Competitiveness Index: Measuring Technological Advancement and the Stages of Development". Center for International Developments at Harvard University. Oxford University Press, 2002.

Porter, Michael. "The Competitive Advantage of Nations", Harvard Business Review, Boston, March-April 1990.

Porter, Michael. "Estrategia Competitiva". Compañía Editorial Continental. México 1998.
Porter Michael E. y Kramer, Mark. "Creating Share Value", Harvard Business Review. Boston, January – February 2011.

Porter, Michael y Ramírez-Vallejo Jorge, "Arequipa, Una Estrategia para el Crecimiento Sostenido y la Prosperidad", Arequipa, 2014.

Quintanilla Paulet, Patricio. "Apuntes de Planeamiento Estratégico", Universidad Católica de Santa María, Arequipa, 2013.

Quintanilla Paulet, Patricio, "Competitividad y Gestión Pública", Capítulo del libro "Gestión y Políticas Públicas en Gobiernos Regionales", "Cátedra Arequipa, Marzo 2016.

Quintanilla Paulet, Patricio, "Perspectivas del Desarrollo Regional", Encuentro Económico Región Arequipa, Banco Central de Reserva del Perú, Arequipa., julio de 2016.

Sobrino, Jaime. "Competitividad Industrial en el Sistema Urbano Nacional 1988-1993". El Colegio Mexiquense, proyecto de investigación "Productividad y Ventajas Competitivas", Zinacapatec, México, 1998.

Sobrino, Jaime. "Competitividad y ventajas competitivas: Revisión teórica y ejercicio de aplicación a 30 ciudades de México". Estudios Demográficos y Urbanos. Colegio de México, número 50, mayo-agosto 2002.

World Economic Forum. "The Global Competitiveness Report 2016 – 2017", Geneva, October 2016.

BIOGRAFÍA

Patricio Quintanilla Paulet, Economista y Doctor en Ciencias Sociales por la Universidad Católica de Santa María. Profesor Principal y Director de la Carrera Profesional de Administración y Negocios Internacionales de la Universidad La Salle. Se puede contactar en Av. Alfonso Ugarte 517, Arequipa, Perú.

IMPLEMENTACIÓN DE UN MODELO DE INTERVENCION PARA DISMINUIR EL ÍNDICE DE REPROBACIÓN EN EL INSTITUTO TECNOLÓGICO DE AGUASCALIENTES

Martha Elena Valdez Gutiérrez, Instituto Tecnológico de Aguascalientes
Lourdes del Rocio Sánchez Delgado, Instituto Tecnológico de Aguascalientes
María Elena Torres Cuevas, Universidad Autónoma del Estado de Hidalgo
Martha Patricia Rodríguez González, Instituto Tecnológico de Aguascalientes
Angelica Rodríguez Esquivel, Instituto Tecnológico de Aguascalientes

RESUMEN

En este artículo presentamos la implementación de un modelo de intervención para disminuir el índice de reprobación en el Instituto Tecnológico de Aguascalientes, después del proceso de la prueba piloto y los resultados que arrojó la prueba antes mencionada, ya que esta necesidad surgió buscando reducir el índice de reprobación escolar. El modelo de intervención se desarrolló en seis etapas principales.Se pudo comprobar el cambio de creencias personales rompiendo paradigmas y potencializando sus habilidades para la generación de un aprendizaje significativo, además de que los objetos de aprendizaje coadyuvan a incrementar la efectividad del programa y los alumnos disminuyen considerablemente su índice de reprobación, y podemos comprobar que el modelo de intervención puede ser aplicado a la población estudiantil del Instituto Tecnológico de Aguascalientes y a cualquier sector de población de educación superior.

PALABRAS CLAVES: Modelo de Intervencion, Índice, Reprobación

IMPLEMENTATION OF AN INTERVENTION MODEL TO REDUCE ACADEMIC FAILURE RATE AT THE AGUASCALIENTES TECHNOLOGICAL INSTITUTE

ABSTRACT

In this article we present the development of an intervention model to reduce the academic failure rate in the Technological Institute of Aguascalientes, including results after running a pilot test process with the main objective to reduce the aforementioned academic failure rate. The intervention model was developed in six main phases. It was possible to verify a change on personal beliefs, paradigms breaking and an increase on abilities, which generated a significant improvement in learning. Also, learning objects help to increase the program effectiveness and students decrease their academic failure rate considerably. We were also able to confirm that this intervention model can be applied to all student population of Technological Institute of Aguascalientes and to any other sector of the higher education environment

JEL: I21, I23, I29

KEYWORDS: Model Intervention, Reprobation, Index

INTRODUCCIÓN

Al analizar las cifras escolares de los alumnos de la carrera de Ingeniería en Gestión Empresarial del Instituto Tecnológico de Aguascalientes de los últimos semestres, se tomó la decisión de desarrollar un modelo de intervención y aplicarlo en los alumnos con el propósito de poder identificar, analizar y modificar las estrategias que permitan que el modelo de intervención sea el adecuado, logrando mejorar los procesos de aprendizaje y lograr reducir los índices de reprobación.

Descripcion del Metodo

La investigación se desarrolló con la finalidad de probar los resultados del modelo de intervención para disminuir el índice de reprobación, incrementando el aprendizaje en los estudiantes, mejorando y corrigiendo el modelo de intervención, además de detectar mejoras en los procesos de aprendizaje. La investigación fue de tipo experimental y se caracterizó por ser transaccional por tratarse de recolección de datos esenciales en un cierto momento y en un tiempo específico, así mismo, de carácter descriptivo, ya que se trata de un estudio dirigido a un grupo piloto. En la 1er etapa se realiza una entrevista previa (cuestionario) y observación en el aula. En la 2da etapa se realiza un diagnóstico de necesidades identificando las áreas de oportunidad y estratificar los resultados de la entrevista. En la 3ra etapa se diseña el Modelo de intervención según las necesidades detectadas en la entrevista previa el cual consta de dos fases:

1ra Fase: se programaron 21 sesiones continuas de dos horas con un programa de 5 estrategias:

Sensibilización mediante ejercicios de respiración y relajación buscando mantener estados de bienestar durante las sesiones con la mejor disposición y apertura.

Exposición, comprensión y análisis de los Niveles Neurológicos de Dilts (2004), haciendo énfasis en las creencias, para identificar y trabajar en los cambios que se desean lograr.

Introducción en trabajo de sanación del niño interior liberando barreras limitantes, relacionadas con falsas creencias.

Implementación de la Ley de la Atracción, tomado como base el libro El Secreto de Rhonda Byrne (2006), en el que se afirma que lo que uno obtiene de la vida no es más que producto de la calidad y cantidad de sus propios pensamientos, producidos de manera consciente ya que son unidades de información que se sintonizan con el universo.

Diversas terapias personalizadas dirigidas a la liberación de miedos relacionados con las creencias trabajadas.

2da Fase: se trabajó de la siguiente manera:

Se desarrolló un curso de 21 sesiones grupales en los que se trabajó con los alumnos mediante Objeto de Aprendizaje ya que es un conjunto de recursos digitales, auto contenibles y reutilizables, con un propósito educativo y constituido por al menos tres componentes internos y son: Contenidos, actividades de aprendizaje y elementos de contextualización. El objeto de aprendizaje tiene una estructura de información externa (metadatos) que facilite su almacenamiento, identificación y recuperación El valor pedagógico de este trabajo está presente en la disponibilidad de los siguientes componentes:

Objetivos: Expresan de manera explícita lo que el estudiante va a aprender.

Contenidos: Se refiere a los tipos de conocimiento y sus múltiples formas de representarlos, pueden ser: definiciones, explicaciones, artículos, videos, entrevistas, lecturas, opiniones, incluyendo enlaces a otros objetos, fuentes, referencias, etc.

Actividades de aprendizaje: Guían al estudiante para alcanzar los objetivos propuestos.

Elementos de contextualización: Permiten reutilizar el objeto en otros escenarios, por ejemplo los textos de introducción, el tipo de licenciamiento y los créditos del objeto.

Además, la evaluación es una herramienta que permite verificar el aprendizaje logrado y presenta concordancia con los objetivos propuestos y por el tipo de contenido presentado. Mediante la colaboración interdisciplinaria el OA (Objeto de Aprendizaje) se apegó en su desarrollo y diseño-producción al ya conocido Modelo ADDIE el cual consta de 5 fases o etapas con las cuales se logra una metodología sistémica, eficiente y efectiva para la producción de recursos educativos. Es importante recalcar la fuerza que ha tomado en últimos años por ser un modelo genérico que compila los elementos compartidos por otros modelos.

FASES del Modelo ADDIE

	Análisis	**Diseño**	**Desarrollo el Proceso de Autorización y Producción de los Materiales**	**Implementación el Proceso de Instalar El Proyecto en el Contexto del Mundo Real**	**Evaluación el Proceso de Determinar la Adecuación de la Instrucción**
FASES	El proceso de definir que es aprendido	El proceso de especificar cómo debe ser aprendido			
TAREAS	Evaluación de necesidades Identificación del Problema Análisis de tareas	Escribir los objetivos Desarrollar los temas a evaluar Planear la instrucción Identificar los recursos	Trabajar con productores Desarrollar el libro de trabajo, organigrama y programa Desarrollar los ejercicios prácticos Crear el ambiente de aprendizaje	Entrenamiento docente Entrenamiento Piloto	Datos de registro del tiempo Interpretación de los resultados de la evaluación· Encuestas a graduados Revisión de actividades
RESULTADOS	Perfil del estudiante Descripción de obstáculos Necesidades, definición de problema s	Objetivos medibles Estrategia Instruccional Especificaciones del prototipo	Storyboard Instrucción basada en la computadora Instrumentos de retroalimentación Instrumentos de medición Instrucción mediada por computadora Aprendizaje colaborativo Entrenamiento basado en el Web	Comentarios del estudiante Datos de la evaluación	Recomendaciones Informe de la evaluación Revisión de los materiales· Revisión del prototipo

En la 4ta etapa de Implementación y operación del modelo, se ha realizado una adecuación de las estrategias utilizadas incluyendo las observaciones y recomendaciones recibidas por parte del cuerpo académico: Algebra, Geometría, y Física Matemática Avanzados de la UAEM, quienes estuvieron interesados en colaborar en los resultados comparativos de la disminución de los índices de reprobación de ambas instituciones.

Población

Esta investigación se realizó en el Instituto Tecnológico de Aguascalientes con los alumnos de la carrera de Ingeniería en Gestión Empresarial para disminuir el índice de reprobación mediante diversas técnicas.

Objetivo General

La investigación se realizó con el objetivo de implementar el Modelo de intervención para disminuir el índice de reprobación, con la intención de incrementar el aprendizaje en los estudiantes, mejorar el modelo de intervención, y detectar mejoras en los procesos de aprendizaje, mediante diversas técnicas en los alumnos de la carrera de Ingeniería en Gestión Empresarial, para una vez comprobada su eficiencia, poder implementar el modelo en el Instituto Tecnológico de Aguascalientes a cualquier carrera, y en caso de requerir alguna modificación poder realizarla de forma que sea efectiva y eficiente. En la 5ta etapa Análisis de datos y toma de decisiones se trabajaron con los resultados de la prueba piloto y se realizaron los cambios pertinentes en los instrumentos y técnicas utilizadas, además de los cuestionarios, entrevistas, gráficas y recomendaciones del cuerpo académico: Algebra, Geometría, y Física Matemática Avanzados de la UAEM, con el apoyo de los ocho alumnos becarios del proyecto.

RESULTADOS

Al finalizar el programa de intervención se obtuvieron los siguientes resultados de la 1er fase:

Los estudiantes manifestaron contar con mayor energía con las sesiones, además lograron un mejor control y relajación mediante los ejercicios de respiración.

Lograron tomar consciencia de las creencias limitantes que cada uno ha tomado en el transcurso de su propia vida.

Mediante la aplicación de la primera fase del programa, el 70% de los participantes incrementaron sus creencias positivamente, identificando las heridas de la infancia y con el compromiso de trabajar en ellas. El programa se concluyó satisfactoriamente por 95% de los participantes, sólo 5% no lo concluyó.

El 90% de los participantes presentaron resultados favorables con pensamientos y emociones positivas que los mantengan en una calibración alta, identificando sus miedos y en algunos casos liberándolos modificando sus paradigmas. En la 2da fase se presentaron los siguientes resultados:

Es importante aclarar que los índices más representativos de reprobación en los alumnos de la carrera de Ingeniería en Gestión Empresarial, son en materias consideradas de Ciencia Básicas (Calculo, Probabilidad, Estadística, etc.) es por ello que el disminuir los índices de reprobación en esta y otras áreas es considerado un reto mucho mayor que dará la pauta para una serie de propuestas y mejoras necesarias e inmediatas en la carrera de Ingeniería en Gestión Empresarial. Los participantes muestran que logran aumentar y potencializar su aprendizaje mediante los OA, (Objetos de Aprendizaje) propuestos en el área de Calculo Diferencial, específicamente en el tema de “Derivada de una función”, el proceso de exposición al OA fue en 6 ocasiones diferentes, dentro de las 21 sesiones correspondientes a la fase dos, en las cuales en la primera sesión se realizó una evaluación diagnostica del tema y se expuso a los alumnos de menor rendimiento en esta área a los OA , posterior a las 6 sesiones se realizó la misma evaluación del tema, reflejando un incremento favorable de la asimilación del mismo, por último se dio un seguimiento posterior a la conclusión de las 6 sesiones de 4 sesiones más realizando la evaluación final, determinando que los alumnos incrementaron su aprendizaje en relación a la evaluación diagnostica, elevando su autoconfianza.

En conclusión se puede definir que un cambio relativamente permanente en el comportamiento, que refleja la adquisición de conocimientos o habilidades a través de la experiencia, y que pueden influir en el estudio, la instrucción, la observación o la práctica, así como cambios en el comportamiento son razonablemente objetivos, y por lo tanto, pueden ser medidos.

A su vez un cambio de creencias personales, rompiendo paradigmas e ideas que culturalmente no permiten avanzar a nuestra sociedad, que tiene un impacto real en el área profesional, el bienestar holístico del ser humano y su interrelación con el entorno, permiten potencializar sus habilidades para la generación de un aprendizaje significativo, atrayendo situaciones benéficas en su desarrollo y aplicación, que con el apoyo adecuado hablando del entorno educativo y específicamente en la vida estudiantil de la educación superior tecnológica, los Objetos de Aprendizaje coadyuvan a incrementar la efectividad del mismo con la adecuada asesoría y seguimiento, estos forman parte de un conjunto de estrategias que permitirán ayudar a cumplir el objetivo de disminuir los índice de reprobación en los alumnos mencionados, aportando a la sociedad individuos éticos, congruentes capaces de desarrollarse personal y profesionalmente. Se propone replicar este Modelo en la Institución con las diferentes carreras que la conforman, contar con una muestra mayor a la estudiada y que el perfil profesional sea multidisciplinario para determinar si los resultados obtenidos en dicha investigación, pueden ser replicables en otras carreras de la misma casa de estudios, y con ello apoyar en la disminución de los índices de reprobación institucionales.

BIBLIOGRAFIA

Aguilar Sahagún, G. (1991). “Evaluación de docentes. Un problema abierto”. En Perfiles Educativos, N° 53-54, CESU-UNAM, México, p.12.

Bateson, G. (1972).” Pasos hacia una ecología de la Mente, Una aproximación revolucionaria a la auto comprensión del hombre”. Editorial LOHLÉ-LUMEN.

Chan, M. E.; González, S. (2007). “Aspectos pedagógicos de los Objetos de Aprendizaje”, UDG Virtual-Universidad Autónoma de Aguascalientes, México.

Chopra, D. (1993). “El Camino de la Abundancia”, “La riqueza en todos los campos de la conciencia y de la vida”. Recuperado de http://www.elmistico.com.ar/deepak_chopra/el_camino de la abundancia/index.htm

Dilts, R. (2004).” Cómo cambiar creencias con PNL”. Sirio, p. 136

Hawkins, D. (2012).” El Poder contra la Fuerza, Los Determinantes Ocultos del Comportamiento Humano” (2001 -1995 original).

Kertész, R. (2014).” Niveles Lógicos de cambio y aprendizaje”. Revista de Análisis Transaccional y Psicología Humanista, p. 64.

Pacheco, M. (2007). “Creando objetos de aprendizaje en un entorno abierto”. Apuntes del Taller de Creación de Objetos de Aprendizaje en el marco del XVI Congreso Internacional de Educación a Distancia, Guadalajara, México”.

Yazpik Hernández Vargas, Juan Carlos Martínez Espinoza, Claudia Isela Carranza Núñez, Universidad de Guanajuato. (2013). “Programa Institucional de Tutorías: Una estrategia para elevar el nivel de aprovechamiento en una institución educativa”.

Ramírez, A. Universidad de Guadalajara (2004),” Colección Apoyo al Tutor, La tutoría académica y la calidad de la educación” UDG, México, p.39.

BIBLIOGRAFIA

MARTHA ELENA VALDEZ GUTIÉRREZ, Profesora de tiempo completo en el Instituto Tecnológico de Aguascalientes. Doctora en Psicoterapias Humanistas, Perfil PRODEP; con antigüedad laboral de 16 años en la institución. Es líder del Cuerpo Académico "Educación, desarrollo humano y gestión". Cuenta con diversas participaciones en numerosos congresos nacionales e internacionales. Obtuvo una mención de excelencia (IBFR 2016). Además reconocimiento de plata 2017 (IBFR).

LOURDES DEL ROCÍO SÁNCHEZ DELGADO, Profesora de tiempo completo en el Instituto Tecnológico de Aguascalientes. Doctora en Psicoterapias Humanistas, Perfil PRODEP; con antigüedad laboral de 28 años en la institución. Es integrante del Cuerpo Académico "Educación, desarrollo humano y gestión". Cuenta con diversas participaciones en numerosos congresos nacionales e internacionales.

MARÍA ELENA TORRES CUEVAS. Profesora de la Universidad Autónoma del Estado de Hidalgo. Doctora en Comunicación Política, Perfil PRODEP; con antigüedad laboral de 38 años en la institución. Trabaja las líneas de investigación del Cuerpo Académico “Escenarios de la Comunicación”. Ha participado como ponente en numerosos congresos nacionales e internacionales. Mención de excelencia por (IBFR). Costa Rica a la mejor ponencia de la mesa de Metodología (2017).

MARTHA PATRICIA RODRIGUEZ GONZALEZ, Profesora del Instituto Tecnológico de Aguascalientes. Licenciada en Administración Industrial, con antigüedad laboral de 28 años en la institución. Es Jefa del Departamento de Ciencias Económico Administrativas del Instituto Tecnológico de Aguascalientes. Cuenta con diversas participaciones en numerosos congresos nacionales e internacionales.

MARÍA ANGELICA RODRIGUEZ ESQUIVEL, Profesora de tiempo completo en el Instituto Tecnológico de Aguascalientes. Doctora en Psicoterapias Humanistas, Perfil PRODEP. Es integrante del Cuerpo Académico "Educación, desarrollo humano y gestión". Cuenta con diversas participaciones en numerosos congresos nacionales e internacionales.

Daniel Pérez Castillo, José Rubén Vargas García, Diana Puentes Castorena María Fernanda Zuñiga Viramontes, Leslie Adaneli Aguayo Sánchez, Jorge Eduardo Hernández Rodríguez, Mayra Alejandra Quezada Sánchez, Ericka Stephania Delgadillo Rodríguez, alumnos becarios de 6to semestre de la carrera de Ingeniería en Gestión Empresarial, que participan en la Investigación.

LA INNOVACIÓN EN EL MODELO DE NEGOCIOS COMO BASE DE LA COMPETITIVIDAD EMPRESARIAL: EL CASO DE LIVERPOOL

José Julio Carpio-Mendoza, Universidad De La Salle, Bajío, México
José Isabel Urciaga-García, Universidad De La Salle, Bajío, México
Pascual Rodríguez Sánchez, Universidad De La Salle, Bajío, México

RESUMEN

El trabajo analiza las principales innovaciones del modelo de negocios del corporativo Puerto de Liverpool entre 2006 y 2017. La investigación muestra que la mejora de la productividad y competitividad de la empresa Liverpool tiene su fundamento en la adaptación constante del modelo de negocios y su innovación para hacer frente a los cambios del mercado. Su principal clave del éxito que le permite la permanencia de larga duración en el mercado y la mejora de su cuota de mercado son consecuencia de las innovaciones en distintas áreas del modelo de negocios de la empresa. Se examinan las distintas áreas de innovación que registra el corporativo que dan cuerpo a la mejora de su competitividad. El examen de sus principales innovaciones permite conocer las razones del éxito de la empresa. Las innovaciones de procesos, productos mercados y organización de la empresa en áreas de crédito, comercial, servicios, inmobiliaria y administrativa-organizacional.

PALABRAS CLAVE: Innovación, Modelo de Negocios, Gestión del Conocimiento, Liverpool

INNOVATION IN THE BUSINESS MODEL AS A BASIS FOR BUSINESS COMPETITIVENESS: THE CASE OF LIVERPOOL

SUMMARY

The work analyzes the main innovations of the business model of the corporate company "Puerto de Liverpool" between 2006 and 2017. The research shows that the improvement of the productivity and competitiveness of the company Liverpool is based on the constant adaptation of the business model and its innovation to deal with the market changes. Its main key to success that allows them a long-term permanence in the market and the improvement of its market share are the result of the innovations in the different areas of the business model of the company. The different areas of innovation which give shape to the improvement of its competitiveness are examined. The analysis of its main innovations allows to know the reasons for the success of the company, such as the innovations of processes, products, markets and organization of the company in credit, commercial, services, real estate and administrative-organizational areas.

KEYWORDS: Innovation, Business Model, Knowledge Management, Liverpool

INTRODUCCIÓN

Las innovaciones tienen un efecto directo en la permanencia y cuota de mercado de las empresas. Las innovaciones en el modelo de negocios del corporativo Liverpool explican su desempeño exitoso de largo plazo. Liverpool es un Compañía que opera una cadena de tiendas departamentales con presencia en Ciudad de México y 30 estados de la república mexicana, emplea aproximadamente a 60,000 personas, es socia, accionista o copropietaria de 25 centros comerciales, con un total de 122 tiendas departamental, 83 tiendas

con el nombre de Liverpool, 35 como Fábricas de Francia, 4 como Liverpool Duty Free, y 127 Boutiques especializadas en ropa y cosméticos (Informe 2017). El trabajo aborda las características de la innovación en el modelo de negocios y analiza los elementos básicos de las innovaciones que consolidaron a Liverpool. El análisis de la Compañía Liverpool se realiza mediante la aplicación de la metodología propuesta por Kim y Mauborgne (2005) con el estudio de la innovación comercial, la innovación en crédito, la innovación en servicios, la innovación inmobiliaria, la innovación administrativa-organizacional y la formación de grupos estratégicos y su impacto en las innovaciones. La organización de la presentación se divide en tres partes, en la primera se analiza la literatura sobre innovación en el modelo de negocios, un segundo apartado explica la metodología utilizada, y un tercer epígrafe explica cada parte de la innovación en el modelo de negocios de la empresa Liverpool, la innovación comercial, de crédito, de servicios, logística, inmobiliaria, administrativa y organizacional y la innovación de la empresa desde una perspectiva de conjunto, al final se encuentran las conclusiones.

Revisión de la Literatura

La innovación es el proceso de hacer mejoras introduciendo algo nuevo. Hay cuatro grupos de innovación donde los negocios focalizan su atención: en productos, procesos, mercados y reorganización de la empresa (Manual de Oslo, 2005). La empresa innovadora está sustentada en actividades de I+D+i y se caracteriza por lanzar periódicamente nuevos productos y/o servicios, por cambiar procesos, crear mercados y penetrar en mercados establecidos con mejoras en los productos; además de diferenciar sus productos y servicios de sus competidores mediante innovaciones en organizativas de la empresa. Los negocios innovadores presentan una serie de características que los hace diferentes. En principio sus perspectivas, de producir nuevos productos y servicios mejorados a la primera, desde el principio diseñan y ajustan los procesos, capacitan al personal y generan mecanismos para hacer productos sin fallas. Es decir que en los negocios innovadores apuntan a la prevención, a la generación de productos y servicios bien hechos a la primera (Lefcovich 2007). Además, la calidad en un negocio innovador es de carácter intrínseca, y no se considera como una ventaja competitiva y se desarrolla desde la planeación, es un “factor duro”, pues incluye entre otros la gestión y el uso de la tecnología

En el caso particular de Puerto de Liverpool adopta la innovación del modelo de negocios desde el principio mediante una estrategia de Océano Azul, Liverpoool es un corporativo pionero en las tiendas departamentales y con innovaciones del modelo de negocios en distintas áreas y dimensiones. Desde 1847 que *Jean Baptiste Ebrard* (JBE) llegó al zócalo de la ciudad de México con productos innovadores y un portafolio de moda y textiles elegantes que ofrecía al público de clase media. Un concepto revolucionario y por supuesto innovador que introduce el Sr. Ebrard consistió en el área de crédito con el conocido slogan “compra cuando quieras y paga cuando puedas”. El crecimiento de Liverpool fue posible gracias a innovaciones organizacionales con estrategias empresariales de alianzas con familia y empresarios franceses, alianzas que rediseñaron las estrategias empresariales para realizar innovaciones en el área de gestión y en 1936 se incorporan al mercado inmobiliario y establecen uno de los primeros edificios departamentales en el centro de la ciudad de México. En el año de 1944 Liverpool vuelve a innovar en la organización de la empresa cuando se constituye legalmente como persona moral y en el año 1965 realiza innovaciones organizacionales que mejoran notablemente los resultados de la empresa al cotizar en la Bolsa Mexicana de Valores. La historia de Liverpool muestra permanentes innovaciones en su modelo de negocios que hoy son ejemplo permanencia en el mercado. La consolidación empresarial se caracteriza para crear una red de negocio familiar, destaca la formación profesional de los futuros empresarios. En 1954 llega Maximino Michel Suberville, graduado de ingeniería en el Massachusetts Intitute of Technology (MIT), con posgrado en negocios en la prestigiosa escuela de Harvard Business School.

Desde el principio la estrategia empresarial de Iiverpool puede analizarse con las herramientas de gestión empresarial de océano azul, estrategia que aprovecha las ventajas de la innovación y la considera como la piedra angular (Kim y Mauborgne 2005). En el libro Blue Ocean Strategy, Kim y Mauborgne, (2005)

detallan las herramientas de una estrategia basada en innovación en valor. Se plantean concretamente seis aspectos básicos de la estrategia empresarial: la innovación comercial, la innovación en crédito, la innovación en servicios, la innovación inmobiliaria, la innovación administrativa-organizacional y la formación de grupos estratégicos y su impacto en las innovaciones.

METODOLOGÍA

La metodología empleada se fundamenta en el análisis del modelo de seis vías de Kim y Mauborgne, (2005) para analizar las innovaciones en procesos, productos, mercados y organizacionales aplicadas por Liverpool desde su origen hasta el año de 2017, mediante un análisis de las principales innovaciones en el modelo de negocios de Liverpool se puede identificar las características de la gestión empresarial que hace posible las innovaciones en las áreas estratégicas. Con apoyo en los informes financieros y contables de Liverpool se organiza el análisis de las innovaciones en su modelo de negocios.

La innovación del modelo de negocios en el área comercial: En eta división Liverpool tiene seis empresas operadoras cuyo principal accionista es la Sociedad Controladora Operadora Liverpool S. A de C. V. Liverpool establece una clara política de diversificación en productos y servicios, en su desarrollo se puede clasificar en tres etapas principales: el arranque, la maduración y la consolidación. En la primera etapa comenzó vendiendo textiles al mayoreo, para después incursionar en la importación de mercancía desde la ciudad de Liverpool en Inglaterra. Posteriormente, incentivado por los beneficios fiscales que ofrecía el gobierno para reactivar la actividad económica en el país y que beneficiaba a lo hecho en México; decide abandonar el negocio del mayoreo y dedicarse de lleno al comercio detallista ofertando un amplia gama de productos nacionales. La segunda etapa ocurre a partir de 1945 cuando su giro comercial cambia a las ventas al menudeo y en 2006 se consolida con la estrategia de alianzas (Hernández, Domínguez y Caballero 2007). La creación de sus propias marcas de ropa con buena calidad en sus textiles y precio más bajo, comparado con las marcas que comercializa en sus tiendas, a la fecha siguiendo esté mismo concepto ha logrado consolidar las marcas: That's it, Mon Caramel, JBE, MAP y Haus entre otras. En esta etapa diversifica sus productos y crea alternativas de corte juvenil. En la tercera etapa, ya con experiencia y aprendizaje acumulado implementó los "factores duros", desarrolla nuevas acciones de mejora y se introduce en el mercado inmobiliario y accionario, destaca la creación de centros comerciales, renta de espacios en sus tiendas a diseñadores y estrategias de alanzas en el mercado inmobiliarios con lo que genera nuevas opciones de ingresos. De 2010 al presente abrió tiendas Boutiques de diferentes marcas como Williamns Sonoma, West Elm y Pottery Barn entre otras, y en 2016 incorpora nuevos mercados y segmentos de mayor ingreso al adquirir la división de tiendas de ropa de Walmex en México, denominada Suburbia por un monto aproximado de 15,700 millones de pesos, con 119 tiendas (7 propias, 78 en arrendamiento de edificios o terrenos y 34 en arrendamiento a Walmex), además de la creación del primer espacio tecnológico y el rediseño de la cadena de suministro.

La Innovación del Modelo de Negocios del Área de Crédito: En las tiendas departamentales la venta al detalle se realiza directamente a los usuarios finales. La estrategia empresarial de Liverpool modificó el panorama de las ventas a crédito mediante su estrategia de compra hoy a paga después, al destacar eventos especiales para promoción: las ventas nocturnas, la gran barata, noviembre navideño, mesa de regalos y/o adiós a las mercancías, eventos de ventas especiales que tienen como finalidad comprometer al consumidor. Liverpool otorga financiamiento directo a sus clientes mediante tarjetas de crédito propias conocidas como "Tarjetas de Crédito Liverpool" tarjetas que sirven exclusivamente para comprar en tiendas del corporativo. Además de la tarjeta Liverpool Premium Card con la que se pueden adquirir bienes y servicios en establecimientos afiliados a Visa además de los propios del coroporativo

La Innovación del modelo de negocios del área de servicios: La clave del área de servicios se centra en la atención integral a los compradores en su búsqueda de productos o servicios. Estás innovaciones se ponen en marcha con la diversificación de servicios que ha implementado. Algunos servicios desaparecieron con

el paso del tiempo, según comenta el antropólogo Germán Argueta (2010) en algún tiempo existió el departamento funerario, muchos de estos han marcado claras innovaciones en los productos, aprovechando al máximo toda su infraestructura siempre con el fin de captar un mayor mercado a nivel nacional.

Innovación del modelo de negocios del área inmobiliaria: La división inmmobiliaria representa una fuente muy importante de ingresos de la cadena liverpool. Esta división se encarga de diseñar y ejecutar las obras de ampliación y remodelación de la empresa. Liverpool renta aproximadamente 2,000 espacios comerciales en 25 centros comerciales con un total de 480 mil metros cuadrados de superficie de renta (Informe Anual 2017: 43) con lo que ha generado valor por medio de la creación de infraestructura inmobiliaria. Actualmente cuenta con 122 tiendas departamental, 83 tiendas con el nombre de Liverpool, 35 como Fábricas de Francia, 4 como Liverpool Duty Free, y 127 Boutiques especializadas en ropa y cosméticos. (Informe 2017). Inicia con las ventas en un cajón de ropa, pasa por la construcción de una de las primeras tiendas departamentales con las primeras escaleras eléctricas de México, hasta la construcción y administración de los más modernos centros comerciales que hoy opera. La estrategia empresarial ha promovido el desarrollo de la experiencia con los factores emocionales para diseñar los centros comerciales con propuestas arquitectónicas que integran la atención al consumidor con los servicios y sus departamentos especializados.

El negocio inmobiliario reporta un crecimiento considerable, desde 2007 registra un aumento anual de 10 nuevas tiendas por año y con presencia en las principales ciudades de México, el propósito de atender la demanda en ciudades pequeñas que representan un mercado rentable; estrategia diferenciadora con su competencia más cercana "El Palacio de Hierro" pues Liverpool sale al interior del país con una cobertura mayor e instalaciones más grandes. La estrategia de Liverpool, fue atender el aspecto emocional del consumidor con una empresa altamente funcional, al ofrecer la opción de satisfacer las necesidades de consumo bajo un mismo techo. Abandonó su orientación de tipo comercial tradicional para promover un estilo de vida en una atmósfera en la cual los clientes disfrutan haciendo sus compras.

La innovación del modelo de negocios del área administrativa y organizacional: Liverpool maneja apropiadamente la evolución del comercio, el servicio y la atención al cliente con mecanismos diferenciadores, adoptó y mejoró el concepto de una tienda departamental. Las innovaciones organizacionales han sido el elemento innovador más importante. Por la parte administrativa la evolución en el cambio como sociedad mercantil ha realizado varios cambios apropiados a la evolución comercial y fiscal de México. Resalta también que fue una de las primeras departamentales en cotizar en la Bolsa Mexicana de Valores (BMV), sólo dos años antes de la primera Ley Reglamentaría del Corretaje de Valores y a quince años de las primeras negociaciones de títulos accionarios de empresas mineras, primer antecedente de la BMV. La adquisición de otras departamentales como: Fábricas de Francia, Salinas y Rocha y Las Galas, reforzó su liderazgo, echando mano de su experiencia para consolidarse como marca; eliminando las dos últimas y dejando la primera para crecer su cobertura a nivel nacional.

La innovación del modelo de negocios vista en su conjunto: La Compañía centra su atención en mejorar su posición competitiva, Liverpool se concentra en atender el segmento de la clase media, ha implementado estrategias que le han permitido mejorar su posición en el mercado por medio de servicios complementarios que generan valor. La estrategia empresarial de innovación permanente, de brindar servicios departamentales a los estratos de bajos ingresos con estatus y distinción al asistir y hacer las compras en sus tiendas. La tienda se acerca al cliente, conoce sus preferencias y le comparte su experiencia. La apuesta por la innovación en las áreas comercial, de crédito, servicios, inmobiliaria y administrativa-organizacional, y por supuesto con la creación de APP que permiten realizar compras en línea y mejoras sustanciales en su logística de entrega a domicilio, sendos son factores que le permiten trascender como negocio por más de un siglo. Las innovaciones realizadas fueron cambios planeados y fortuitos que ayudaron al crecimiento del negocio mediante una agresiva estrategia empresarial de posicionamiento de la empresa en el mercado. En la etapa actual de la era del conocimiento, los negocios innovadores como Liverpool incorporan a la

planeación como herramienta fundamental de su estrategia empresarial y atiende al desarrollo tecnológico para la creación de valor en sus distintas áreas administrativas para logara mejorar su competitividad. Innovación en negocios es "crear valor" y Liverpool ha creado valor eficazmente, pues de ser un negocio tradicional (cajón de ropa) se adaptó a los cambios del contexto y creció paulatinamente; creó nuevos nichos de mercado y consolidó el concepto de tienda departamental en México. Hoy en día continúa utilizando su conocimiento adquirido por más de 170 años, para desarrollar innovaciones como la mayor herramienta para crear ventajas competitivas. Todo este conocimiento se refleja en la "innovación del modelo de negocio", que se ha modificado a lo largo del tiempo hasta consolidar el actual, donde la principal propuesta de valor, es el servicio al cliente y la localización de sus tiendas siempre va acompañado de una excelente plusvalía y el valor que como marca genera.Cada elemento de su modelo de negocio (competencias centrales, red de aliados, atención a clientes, flujo de ingresos) explora nuevas oportunidades y crea alternativas de valor, se muestra que el factor clave de los negocios innovadores, es la aplicación del conocimiento.

La innovación del modelo de negocios le ha permitido permanecer en el mercado alrededor de 170 años, resaltando los elementos innovadores en su gestión, procesos, mercados, y sus productos y servicios a sus clientes y ampliar su presencia en casi toda la geografía mexicana. El modelo de ingresos, destaca el uso de diferentes formatos, ventas de mercancía, renta de espacios y atención al consumidor con en el crédito. La red de aliados que le aportan ideas y cambios apoyando mediante mejores costos de los productos para apoyar sus promociones mediante un sistema de crédito innovador para sus clientes. Otras estrategias que la administración a instaurado y aplicado en el modelo de negocios, como; la mejora en el talento humano creando una universidad propia, en cuanto a canales de distribución ha mejorado los procesos de ventas directas mediante el uso de una plataforma de internet con la más alta tecnología, ha mantenido informado a sus clientes constantemente mediante los medios de comunicación de sus ofertas y reconexiones de compra basados en el historial. Innovación constante en sus competencias centrales como; la construcción de centros comerciales, comercialización de marcas consolidadas en aumento, centros de distribuciones eficientes, reinversión de utilidades en su modelo de negocios. Sin embargo, debemos tomar en consideración que muchas actividades han sido posibles descomponerlas en sus partes y mejorar el modelo gracias a los avances tecnológicos. Como es el la mejora en la cadena de suministros, la contabilidad, la gestión de los recursos humanos etc. Todo con el enfoque de un modelo centrado a crear valor al cliente en su modelo de negocios.

CONCLUSIONES

Las innovaciones son la fuente más importante para el crecimiento y consolidación de las empresas mediante estrategias empresariales que se expresan en las innovaciones del modelo de negocios. El Corporativo Liverpool destaca en su estrategia empresarial las innovaciones en todas las área administrativas: crédito, comercial, inmobiliaria, administrativa y logística que le permite la atención a las necesidades de los consumidores mediante una extraordinaria expansión de su cartera de clientes y sus innovadores mecanismos de atención y retención. La adopción de una estrategia empresarial de mejora continua es en definitiva parte del éxito de Liverpool que para el mercado mexicano confirma su famoso slogan Liverpool es parte de tu vida.

REFERENCIAS

El Puerto de Liverpool, S. A. B. de C. V. y subsidiarias. (2008). Informe Anual 2009. 25/12/2017, de Liveepool Sitio web: https://www.elpuertodeliverpool.mx/docs/informes-anuales/Liverpool-informe-anual-2009.pdf

El Puerto de Liverpool, S. A. B. de C. V. y subsidiarias. (2009). Informe Anual 2010. 25/12/2017, de Liveepool Sitio web: https://www.elpuertodeliverpool.mx/docs/informes-anuales/Liverpool-informe-anual-2010.pdf

El Puerto de Liverpool, S. A. B. de C. V. y subsidiarias. (2010). Informe Anual 2011. 25/12/2017, de Liveepool Sitio web: https://www.elpuertodeliverpool.mx/docs/informes-anuales/Liverpool-informe-anual-2011.pdf

El Puerto de Liverpool, S. A. B. de C. V. y subsidiarias. (2011). Informe Anual 2012. 25/12/2017, de Liveepool Sitio web: https://www.elpuertodeliverpool.mx/docs/informes-anuales/Liverpool-informe-anual-2012.pdf

El Puerto de Liverpool, S. A. B. de C. V. y subsidiarias. (2012). Informe Anual 2013. 25/12/2017, de Liveepool Sitio web: https://www.elpuertodeliverpool.mx/.../informes-anuales/Liverpool-informe-anual

El Puerto de Liverpool, S. A. B. de C. V. y subsidiarias. (2013). Informe Anual 2014. 25/12/2017, de Liveepool Sitio web: https://www.elpuertodeliverpool.mx/.../informes-anuales/ia2014/estados_financieros.h...

El Puerto de Liverpool, S. A. B. de C. V. y subsidiarias. (2016). Informe Anual 2015. 25/12/2017, de Liveepool Sitio web: https://www.elpuertodeliverpool.mx/docs/informes-anuales/ia2015/index.html

El Puerto de Liverpool, S. A. B. de C. V. y subsidiarias. (2017). Informe Anual 2016. 25/12/2017, de Liveepool Sitio web: https://www.elpuertodeliverpool.mx/docs/informes-anuales/Liverpool-informe-anual-2016.pdf

Hernández G.J. de la P., Domínguez M.L., y Caballero M. (2007) Factores de innovación en negocios de artesanía de México. Gestión y política pública, Vol. XVI, No. 2, II semestre 2007, Centro de investigación y docencia económica. pp. 353-379.

Liverpool. (2017). Informes Trimestrales 1er trimestre. 10/03/2018, de Liverpool Sitio web: https://www.elpuertodeliverpool.mx/docs/informes-trimestrales/2017/1TLivepol-2017-espanol-XBRL.pdf

Liverpool. (2017). Informes Trimestrales 2er trimestre. 10/03/2018, de Liverpool Sitio web: https://www.elpuertodeliverpool.mx/docs/informes-trimestrales/2017/2TLivepol-2017-espanol-XBRL.pdf

Liverpool. (2017). Informes Trimestrales 3er trimestre. 10/03/2018, de Liverpool Sitio web: https://www.elpuertodeliverpool.mx/docs/informes-trimestrales/2017/XBRL-3TLivepol_2017.pdf

Liverpool. (2017). Informes Trimestrales 4er trimestre. 10/03/2018, de Liverpool Sitio web: https://www.elpuertodeliverpool.mx/docs/informes-trimestrales/2017/4DTLiverpool_2017.pdf

Lefcovich M. (2007) *Empresas tradicionales vs empresas competitivas.* [On-line] Disponible: http://www.degerencia.com/articulo/empresas_tradicionales_versus_nuevas_empresas_competitivas. Consultada 17 de Junio de 2011.

Manual de Oslo (2005) Guía para la recogida e interpretación de datos sobre innovación, OECD y EUROSTAT, 4ta. Edición.

Ochoa O. L. (2010) *Innovar para hacer sostenible el negocio*. Debates IESA, Instituto de estudios superiores de administración, Vol. XV, No. 2, 2010, p. 27.

Pedersen, C.; Dalum, B. (2004) (Citado por Arceo Moheno 2009). *Incremental versus radical change: the case of the Digital North Denmark program*. En 10th International Schumpeter Society Conference 2004, Bocconi University, Milano.

Kim W. Ch. y Mauborgne R. (2005a). *La Estrategia del Océano Azul.* Harvard Business School Press.

EL USO DE SLACK COMO HERRAMIENTA DE APRENDIZAJE ORGANIZACIONAL: CASO DE ESTUDIO EXPLORATORIO DE LA STARTUP IMVIATORI, CANCÚN-MÉXICO

Farid Alfonso Pool Estrada, Universidad del Caribe
Francisco José May Hernández, Universidad del Caribe

RESUMEN

La comunicación en la cotidianidad del ser humano, es una necesidad "natural" e irrenunciable. Una persona requiere relacionarse con otros individuos para poder satisfacer necesidades de afecto y socialización (Romero, 2016), independientemente de dónde se encuentre o el área profesional donde se desenvuelva. La empresa es un sistema en el que convergen factores de producción, financiación y marketing para obtener sus fines (Ruiz Jiménez, 2005); no debe ignorarse que toda organización está conformada por personas que requieren, para coordinarse en sus labores, la implementación de sistemas efectivos de comunicación interna, que a su vez deben estar a la vanguardia más allá de las formas convencionales que sólo implican costos innecesarios y los procesos no ocurran de manera expedita en la mayoría de los casos. Con base en Guillén, et. al. (2010) en términos de manejo de información, en la época actual las organizaciones disponen de una base tecnológica, incluidos componentes físicos y lógicos, necesarios para el procesamiento, almacenamiento y transportación de los datos, así como para la generación y publicación de la misma información, que a su vez, es considerada como un recurso organizacional, adicional a los tradicionalmente concebidos. Herramientas como Messenger, WhatsApp e inclusive correos electrónicos, han cubierto esta necesidad; sin embargo, el grado de especialización en la materia es tal, que han surgido herramientas para optimizar los procesos comunicativos como Slack, misma que es abordada en esta investigación en un estudio de caso exploratorio de la startup Imviatori en la ciudad de Cancún, México. Se pretende conocer la importancia y los beneficios de su uso más allá del tiempo y el recurso económico.

PALABRAS CLAVE: Tecnologías de la Información y Comunicación, Toma de Decisiones, Equipos de Trabajo

THE USE OF SLACK AS AN ORGANIZATIONAL LEARNING TOOL: EXPLORATORY CASE STUDY OF THE STARTUP IMVIATORI, CANCUN-MEXICO

ABSTRACT

Communication in the daily life of human beings is a "natural" and unrenounceable need. A person requires relating to others, so that they can satisfy their demands for affection and socialization (Romero, 2016), no matter where they are or where they unwrap professionally. A company is a system where production, financing and marketing factors converge to obtain their ends (Ruiz Jiménez, 2005); we should not ignore that every organization is made of people who require the implementation of effective internal communication-systems to coordinate at work. Which at the same time, they must be cutting-edge beyond the conventional forms that in most cases imply unnecessary costs and tardily made processes by themselves. According to Guillén et al. (2010), in terms of information management, in the current era, organizations have a technological base, including physical and logical components, used for processing,

storage and transportation of data, as well as for the generation and publication of that information, which in turn it´s considered as an organizational resource, in addition to those traditionally conceived. Tools such as Messenger, WhatsApp, and even e-mails have covered this need; however, the specialization in the subject matter is so advanced that have emerged communication processes optimization tools, like the so-called Slack, which it's approached within an exploratory case study about the startup Imviatori from Cancun City, Mexico. We pretend to know the relevance and benefits from its use beyond time and economic resources.

JEL: M13, M15, M54

KEYWORDS: Information and Communication Technologies, Decision Making, Work Teams.

INTRODUCCIÓN

José Álvarez (2007) menciona que la comunicación interna debe ser un medio y no un fin en cualquier organización, dando por sentado que una de las habilidades que más requieren los directivos, entre el manejo de idiomas y las TIC, es la de transmitir correctamente las líneas de acción. Es imprescindible que la comunicación sea bidireccional, clara y fluida, independientemente del canal que se utilice, sea digital o no. Por lo tanto, el costo de no comunicar, o de una forma inadecuada, suele ser muy elevado (Álvarez, 2007). Mucho se ha hablado hoy en día sobre las Tecnologías de la Información y la Comunicación (TIC), sin embargo, pocos trabajos se han enfocado en el uso de herramientas específicas en el ámbito empresarial, por lo que en este documento se aborda una muy innovadora denominada Slack. Asimismo, se pretende aportar un enfoque diferente en el aprendizaje organizacional y toma de decisiones en las startups con el uso de dicha herramienta. ¿Qué es una startup? Eric Ries define las define como:

> *"Una institución humana diseñada para crear un nuevo producto o servicio bajo condiciones de incertidumbre extrema"* (Ries, 2012).

Las startups según Ries (op. cit.: 32), son aquellas organizaciones que tienen altas probabilidades de fracasar, como también enfrentan diversos retos tanto financieros, comerciales o de retención de capital humano. La necesidad de comunicar y aprender en una startup, es apremiante dadas las características mencionadas anteriormente, y porque son organizaciones que están constantemente innovando y adoptando nuevas prácticas organizacionales. Slack, que cae dentro del grupo de las herramientas de las TIC, es un área de trabajo digital que concentra las comunicaciones de una empresa, donde los recursos humanos y técnicos permiten llevar a cabo cualquier tipo de proyecto (Slack, 2018). Esta herramienta organiza de una forma práctica todas las conversaciones que se mantienen entre los colaboradores de una empresa, gestionada ya sea desde un teléfono móvil o computadora de escritorio, permitiendo al administrador aceptar o restringir el número de usuarios por "canal" o espacios de comunicación, en los cuales todos los mensajes que se publican por parte de los colaboradores se archivan en el sistema para futuras consultas. Si bien, existen muchas otras herramientas digitales para la comunicación empresarial, se elige Slack dado que el interés de búsqueda en Google ha ido creciendo año con año desde su fundación en el 2013. Es así, que este trabajo busca explorar qué importancia tiene y por qué, el uso de la aplicación Slack, en el aprendizaje organizacional y la toma de decisiones de una startup (caso: Imviatori). Para contestar a estas preguntas, fue necesario aplicar el método de estudio de caso exploratorio.

REVISIÓN LITERARIA

Las Startups en Latinoamérica

Según la OCDE (op. cit.: 2), en Latinoamérica las inversiones en Investigación y Desarrollo (I+D) aún quedan muy por debajo de otros países miembro, en donde la cultura emprendedora se encuentra en clara

expansión; tal es el caso de California, Estados Unidos, donde startups con las más altas valoraciones de mercado han nacido allí: Uber y Airbnb. Pese a los avances que se han tenido en la región en materia de I+D en relación con el PIB, mismo que pasó de 0.63% a 0.74% entre 2009 y 2014, persisten problemas en cuanto a conexiones lentas y una brecha aún considerable en la adopción de las TIC. Sin embargo, las startups latinoamericanas son organizaciones que poco a poco están siendo consideradas dentro del panorama empresarial por la cultura regional, cuando no hace mucho era un tema ajeno, dando como resultado en términos de inversiones, un incremento del doble en capitales de riesgo que apoyan a estas empresas entre los años 2011 y 2015. En México, esta figura empresarial ha logrado levantar $356 millones de dólares en capitales de riesgo en el periodo 2011-2015, donde el Instituto Nacional del Emprendedor (INADEM) ha jugado un rol muy importante en la financiación inicial a través de inversiones de capital semilla (LAVCA, 2016). Asimismo, algunos de los rasgos que comparten las startups mexicanas aparte del uso de la tecnología, son un crecimiento acelerado, equipos de trabajo reducidos y, una vez posicionadas, tienen un alcance global. Según la Asociación Internacional de Estudiantes de Ciencias Económicas y Comerciales (2017) también se destacan tres aspectos importantes en las startups:

> *Libertad en el espacio de trabajo.- Cuentan con la libertad de trabajar en mesas colaborativas, sillones acojinados, jardines en el techo y otros espacios que generan interacción, colaboración e intercambio de ideas. Comunidad entre diferentes startups.- Las startups no sólo se preocupan por su crecimiento sino que crean alianzas con otras startups para apoyarse mutuamente. Es por ello que los ambientes multiculturales son indispensables para crear valor en los ambientes de trabajo. Innovación en soluciones y procesos.- Mediante la implementación de nuevas formas de trabajo en los procesos internos, las startups están constantemente innovando con herramientas que facilitan y ahorran tiempo a los colaboradores (AIESEC, 2017).*

Las TIC en Ambientes Empresariales y el Aprendizaje Organizacional

Se sabe que existen hoy en día diversas Tecnologías de la Información y la Comunicación (TIC) en el ámbito empresarial, por lo que según Lopez y Soto (2010) consideran tres clasificaciones importantes: 1) orientadas a la información, 2) orientadas a la comunicación y 3) orientadas al flujo de trabajo (Lopez Nicolas & Soto Acosta, 2010). Según Argyris y Schön (1996) citados por De la Riestra (op. cit.: 1166) las TIC deben ser consideras por potenciar el intercambio de la información, que fomentan a su vez la interacción, vínculo y generación de conocimiento en los equipos de trabajo (De la Riestra, 2011). El aprendizaje organizacional hace sentido cuando la información generada a través de las TIC, es debidamente almacenada, codificada y transformada en conocimiento que permite a la organización tomar decisiones, establecer políticas y procesos bien definidos. El aprendizaje organizacional consiste en la manera en que se codifica, almacena y recupera todos los bienes de información de una empresa, con la finalidad de crear inferencias que guíen la toma de decisiones futuras.

Como establece el consultar empresarial Daniel Guzmán, "estos bienes incluyen las bases de datos, las políticas y procedimientos y en general los documentos escritos, así como la experiencia no articulada que reside en sus trabajadores" (Guzmán S., 2016). Ahora bien, ¿por qué es tan importante el aprendizaje organizacional? Porque según De la Riestra, (2011) las organizaciones serán más capaces de detectar y corregir los errores que se cometieron en el pasado, así como podrán saber cuándo son incapaces de hacerlo, de tal manera que se fijen las pautas para la innovación y sus alcances. Sin embargo, es difícil poder explicar qué es una empresa que aprende desde la perspectiva del individuo, sin embargo, el aprendizaje surge de la interacción entre los miembros de los equipos de trabajo (De la Riestra, 2011). Según Hernández Ortega, et. al. (2006) en un estudio realizado a 272 empresas españolas - 109 del sector de las telecomunicaciones y 163 de industrias tradicionales - encontraron que "*las compañías cuyo objeto social se encuentra estrechamente vinculado con la tecnología, llevan a cabo una mayor telematización de sus funciones de gestión, considerando además en mayor medida que su manejo es útil y sencillo*", así también, si la empresa resalta la utilidad sobre una tecnología determinada, estará incrementando las posibilidades de que sea

usada intensivamente y se convierta una costumbre tecnológica a nivel general de la organización (Hernández Ortega, Jiménez Martínez, & Martín Hoyos, 2006).

El aprendizaje en las startups ocurre de forma diferente en comparación con aquellas que tienen una estructura tradicional, específicamente en cuanto a los medios de comunicación que se emplean para tomar decisiones con base a la información y conocimientos generados. Como mencionan Hernández Ortega, et. al. (op. cit.:64), la estrategia es hacer hincapié en las TIC donde los entornos de gran competitividad tecnológica, exigen una continua innovación. Asimismo, la rápida capacidad de respuesta que deben de tener las startups ante los cambios del entorno, el uso de las TIC se vuelven indispensables para estar mejor conectadas con sus clientes y colaboradores, por lo tanto, la comunicación interna debe ser asertiva, directa y oportuna, información que sea ignorada o no transmitida al resto del equipo, podría implicar consecuencias de índole financiera, participación de mercado o de rotación de personal.

Sobre la Herramienta Slack

Slack fue lanzada en agosto del 2013 por el cofundador de Flickr, Stewart Butterfield, y 24 horas después del anuncio de lanzamiento, ya se contaba con 8,000 compañías registradas (Koetsier, 2013). Según Jiménez (2015) la razón de ser de esta compañía de software es reducir la cantidad de correos electrónicos, facilitando la comunicación de los jefes con sus colaboradores; afirma también que "*Slack no es un chat, tampoco un almacén de archivos, ni un calendario. Tampoco se puede definir como un sistema de alertas, pero suma todas esas opciones en un solo hilo de conversación*" (Jiménez Cano, 2015). Slack surge como una nueva herramienta digital de comunicación empresarial, en la que integra varias funciones para poder mantener informados a los equipos de trabajo de lo que acontece día a día en las operaciones de una empresa e inclusive se pueden discutir temas de índole informal o personal; ejemplo de ello, tiene la capacidad de compartir archivos de diversos formatos que a su vez pueden ser editados de forma colaborativa, también es posible crear temas de conversación dependiendo del departamento, proyecto, evento, o incluso si se trata de un cliente o proveedor. La forma de organizar estos temas es a través de "canales" como los define esta herramienta, donde el administrador puede agregar o eliminar usuarios en dichos canales, dependiendo del nivel de competencia de los usuarios en la conversación. Otra función muy importante de Slack es la facilidad de acceder a conversaciones, decisiones o tareas que quedaron registradas en el pasado, poniendo información útil al alcance de toda la empresa. Por otro lado, con Slack se pueden integrar otras aplicaciones o plataformas externas para el trabajo colaborativo como Google Drive, Facebook, Asana o GitHub. En la figura 1 se puede apreciar un ejemplo del aspecto de las conversaciones que se registran en Slack, misma por la cual se crean "canales" para discutir cualquier tópico de carácter formal e informal.

Figura 1: Elementos del Espacio de Trabajo en Slack

En esta figura se puede apreciar la distribución de las conversaciones así como las temáticas que se pueden ir generando de acuerdo a las necesidades de información de los equipos de trabajo. Fuente: página oficial de Slack (2018).

METODOLOGÍA

Robert K. Yin (2018) define el escaso de estudio como "un método empírico que investiga un fenómeno contemporáneo (el "caso") a profundidad y junto con su contexto del mundo real, especialmente cuando los límites entre el fenómeno y el contexto no sean claramente evidentes" (Yin, 2018). Yin (2018) establece que un caso de estudio puede ser utilizando cuando se cumpla con tres condiciones importantes: la primera de ellas es si las preguntas que se hace el investigador son de tipo cómo o por qué, la segunda es si estas mismas están relacionadas con una serie de eventos contemporáneos o del presente, y la tercera, si el investigador tiene poco o nulo control de dichos eventos. El presente estudio cuenta con las condiciones mencionadas anteriormente. Sin embargo, cuando se requiere responder preguntas de tipo qué (como el presente trabajo sobre la importancia del uso de Slack), mismas que podrían ser contestadas por medio de un estudio exploratorio, es posible también responderlas con un caso de estudio exploratorio que sirva de antesala para futuros casos de estudio de tipo descriptivos o explicativos.

Este trabajo es un estudio exploratorio simple como describe Yin (op. Cit.: 47), dado que aborda el caso único de la startup Imviatori, lanzada en el 2016 y dirigida por una joven egresada de la carrera de Negocios Internacionales. Se eligió esta organización dado que la CEO está involucrada en el uso de las TIC para mejorar sus procesos de comunicación con su equipo de trabajo. Yin (2018) recomienda la consulta de por lo menos dos fuentes de recolección de evidencias, de tal suerte que converjan en los mismos resultados; de este modo, el estudio de caso exploratorio se basó en una investigación documental en medios digitales (documentación), la consulta del interés de búsqueda de la herramienta Slack en Google Trends (inventario archivístico), así como una entrevista con la CEO de Imviatori y una colaboradora de la startup por separado (entrevistas a profundidad semi-estructurada). La información recolectada, fue obtenida en el mes de marzo del 2018 en la ciudad de Cancún, México; y se presentan los resultados en gráficos de datos y reportes cualitativos. Como primer paso, se realizó una investigación documental en blogs y revistas digitales que discuten sobre el uso de Slack, específicamente de la herramienta Slack. Para recolectar el grado de interés de búsqueda de la plataforma Slack se hizo una consulta en Google Trends para este mismo objetivo, en la cual se segmentó la información a nivel México y se utilizó el término de búsqueda "Slack-software descargable" el día 10 de marzo del 2018. Por último, las entrevistas consistieron en una entrevista a profundidad semi-estructurada con la CEO de la startup Imviatori y una colaboradora por separado en las instalaciones de esta misma; para las cuales se utilizó una guía de temas que abarcaron: antecedentes de la fundadora, antecedentes de la organización, equipos de trabajo, herramientas tecnológicas para la comunicación: ventajas y desventajas, y sobre el aprendizaje y toma de decisiones en equipo. Toda esta información fue audio-grabada para su posterior análisis.

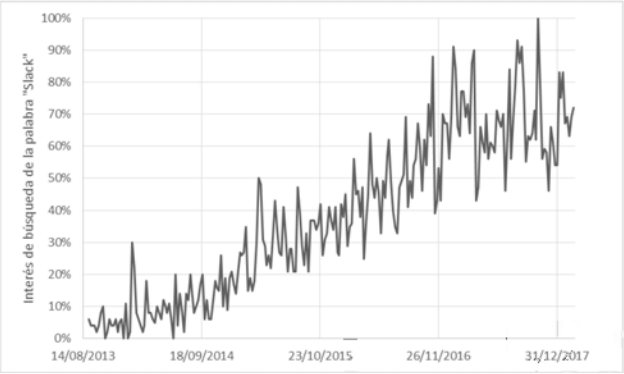
RESULTADOS

Resultados del Interés Por la Herramienta Slack

Según Dan Virgillito (2015) se ha detectado que el uso del correo electrónico provoca preocupación y estrés a los equipos de trabajo debido a la cantidad abrumadora de mensajes entrantes de forma diaria, mezclándose información de la organización con publicidad externa, aumentando así el riesgo de que por omisión, se pierdan fechas límites de entrega, pedidos importantes o cualquier otro evento crucial para la startup. Cuando de productividad se trata, la herramienta Slack es capaz de reducir un 48.6% la cantidad de mails entrantes y un 25.1% de las reuniones, absorbiendo en una gran medida la comunicación interna de los equipos de trabajo. Asimismo, Slack permite a las startups una integración total con otras herramientas de gestión empresarial de forma amigable y sin tantas complicaciones para conciliar en un solo lugar todas las comunicaciones internas (Virgillito, 2015). De acuerdo con Pool y Hernández (2017), Google Trends es una herramienta de marketing digital que permite conocer el interés de búsqueda o de compra de determinado tópico (Pool Estrada & Hernández-von Wobeser, 2017), por lo que en este estudio se utilizó

dicha herramienta para poder comprobar que los usuarios de Internet demuestran interés por la plataforma de Slack, es por ello que en la figura 2 se presentan los resultados obtenidos.

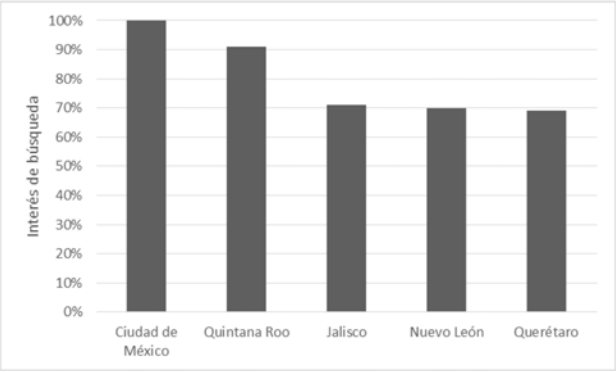
Figura 2: Interés de Búsqueda del Software Slack en Google México



En esta figura se puede apreciar un incremento significativo de los usuarios de Internet en México por conocer la plataforma Slack, desde agosto del 2013 (fecha de lanzamiento) a febrero del 2018. En el día 29 de octubre del 2017 se registró el pico más alto (100%) por lo que se puede asegurar que el interés de búsqueda ha ido en incremento en comparación con otros días de años pasados. Fuente: elaborado por los autores con datos arrojados por Google Trends en marzo 2018.

En la figura 3, se puede apreciar también el interés por el software Slack a nivel de los estados en México, lo cual resulta sorprendente que el estado de Quintana Roo ocupa el segundo lugar en búsquedas, seguido por la Ciudad de México.

Figura 3: Interés de Búsqueda del Software Slack Por Estados en México



En esta figura se puede apreciar de mayor a menor que los estados o regiones con más interés de búsqueda del software Slack son la Ciudad de México, Quintana Roo, Jalisco, Nuevo León y Querétaro. Fuente: elaborado por los autores con datos arrojados por Google Trends en marzo 2018.

Resultados de la Importancia de Uso de Slack en la Startup Imviatori Acerca de la Fundadora

Laura López es la CEO de Experiencias Imviatori, egresada de la carrera de Negocios Internacionales y con 26 años de edad. Desde muy joven inició un negocio de panadería y pastelería a los 20 años de edad, muy de la mano con sus padres, el cual prosperó por 3 años en el mercado; sin embargo, tomó la decisión de finalizar este emprendimiento para continuar con otros proyectos de interés. Poco después, Laura entró a trabajar en una empresa de desarrollo de software, donde pudo vislumbrar una oportunidad de negocio poco atendida en la industria turística, tal como las experiencias de viaje. Es así, que en el 2016 se conforma

la startup junto con su socio actual Andy Chávez, quienes desde un inicio hicieron mancuerna para desarrollar un PMV (Producto Mínimo Viable) y el soporte tecnológico de la plataforma Imviatori.

Antecedentes de la Startup Imviatori

En palabras de Laura López, Imviatori empezó a ser considerada una startup desde que su proyecto concursó en POSIBLE de Fundación Televisa, donde obtuvo lo que ella denomina "capital semilla", mismo que fue utilizado para iniciar operaciones en mercado nacional, así como para comprobar si la idea de negocio tenía mayor potencial a nivel internacional. Conforme la empresa empezó a obtener una base de clientes, para julio del 2017 consiguió su primera ronda de financiamiento para poder realizar acciones estratégicas en cuanto a penetración de mercado y desarrollo tecnológico. Se espera, que para agosto del 2018 las ventas alcancen los $8 millones y con mayor participación de mercado en Colombia, Perú y Chile, lo cual dependerá de la mayor inversión en I+D de Inteligencia Artificial. Para lograr este objetivo, la CEO tuvo que tomar la decisión de reducir la nómina para poder invertir en temas de desarrollo tecnológico, por lo que antes del mes de marzo del 2018, el equipo de trabajo de Imviatori que estaba conformado por 13 integrantes se redujo a 4. Con un presupuesto limitado por parte de los inversionistas, fue una medida necesaria para poder continuar con las operaciones normales de la startup. Según la emprendedora, Imviatori está en un proceso de transición de ser una startup a una empresa, es decir, una vez que se logren consolidar los equipos de trabajo, obtener mayor inversión en desarrollo tecnológico y mayor participación de mercado, se podrá dejar de autonombrar como una startup para convertirse en una organización estable y de menor riesgo.

Uso de Herramientas Digitales Para la Comunicación en el Equipo de Trabajo

En los inicios del proyecto Imviatori, la primera herramienta de comunicación fue WhatsApp, sin embargo, pronto se identificó las desventajas de no poder compartir archivos o información más compleja, así como se percibió ser un medio más informal para poder tratar asuntos laborales. Posteriormente se comenzó a utilizar Wunderlist, otra herramienta que permitía la gestión de tareas y comentarios, pero que no hacía eficiente la creación de nuevos temas de conversación a los cuales darle el seguimiento debido. Después, utilizaron Asana, con características similares a la anterior, pero con el inconveniente de no poder crear pláticas de carácter informal. Por último, no conforme con los resultados obtenidos con las anteriores plataformas, se tomó la decisión de integrar la mayoría de las conversaciones en Slack, tanto para clientes, proveedores y colaboradores en un mismo espacio de trabajo. Cabe señalar, que no todos los clientes y proveedores están incluidos en esta plataforma.

Uso de Slack en la Startup, Ventajas y Desventajas

Actualmente, Slack es la herramienta número uno de Imviatori para gestionar la comunicación de su equipo de trabajo. Aún se siguen utilizando las plataformas de Wunderlist, y Asana, pero en una menor proporción. Laura López y Dayra Flores asignan un 90% a la herramienta Slack como principal medio de comunicación en Imviatori. Pero por qué ha sido tan importante esta plataforma, según las entrevistadas, los beneficios que se han obtenido por parte de Slack son la integración de los miembros del equipo, la facilidad de poder transmitir las ideas en un medio digital comparado con reuniones presenciales, donde por causa de la timidez no se transmiten las ideas en su justo momento; aunado a esto, la posibilidad de incluir "emoticones" dentro de las conversaciones, facilita la expresión de emociones concernientes a cualquier tópico. Según Aldunate y González, (2016), los emoticones son importantes en la comunicación mediada por ordenador (CMO) porque permiten de mejor manera la expresión de emociones cuando existe ausencia de contexto, y no solo crean mayor diversión en la interacción sino que eliminan la ambigüedad de los mensajes (Aldunate & González-Ibáñez, 2016). Sabiendo integrar otras plataformas en el portal de Slack, el equipo de Imviatori ha podido trabajar en presupuestos, programación e inclusive en estrategias de marketing de forma colaborativa, lo cual ha fomentado la toma de decisiones y el aprendizaje

organizacional. Asimismo, con la adopción de esta herramienta, la cantidad de correos electrónicos que se manejan de forma interna, pasaron de 80 diarios a cero entre todos los integrantes; y la cantidad de correos que reciben de forma externa se tiene un promedio de sólo 10 al día.

Un punto a resaltar durante la entrevista, es el hecho que Slack fue muy rápido de adoptar por parte de los miembros en un tiempo no mayor a un mes, lo que implicó en ese proceso establecer reglas tal como no contestar mensajes en otras plataformas - ejemplo WhatsApp - para temas relacionados con el trabajo. Con respecto a la comunicación cara a cara, las reuniones en Imviatori se realizan en no más de 15 minutos, de tal suerte que la información adicional se discute a través de Slack. Sin embargo, una de las desventajas que considera la CEO de Imviatori con su uso, es la mayor dependencia con la herramienta de trabajo, cuenta que Slack experimentó problemas técnicos que causó la imposibilidad de mandar mensajes, resultando para la organización una baja productividad durante un día. El 9 de enero del 2018, la falla masiva se presentó en Estados Unidos y México principalmente, convirtiéndose en tema popular en las redes sociales (Garibay, 2018). Otra de las desventajas es la reducción en la comunicación presencial, a pesar de que todos trabajan lado a lado con sus computadoras en un mismo espacio físico de trabajo.

CONCLUSIONES

Las startups en México, son organizaciones con mucha afinidad al uso de las tecnologías de la información, tal como se detectó en el caso Imviatori, que desde sus inicios han sido parte inseparable de su modelo negocio y procesos internos. Con base a la metodología de un estudio de caso exploratorio se pudo comprobar que la herramienta Slack es muy importante para la startup Imviatori, dado que ocupa el primer lugar de las TIC de trabajo para la comunicación, toma de decisiones y aprendizaje, en comparación con muchas otras herramientas que existen en el mercado. Asimismo, con base a los resultados de búsqueda en Google Trends y las fuentes documentales, podemos asegurar que Imviatori no es el único caso que está adoptando dicha herramienta como medio de comunicación principal, esto debido a sus beneficios como la integración de aplicaciones, la comunicación más fluida y directa con los equipos de trabajo, y el registro histórico de cada conversación. El presente estudio, sienta las bases para futuros proyectos de investigación en los que se integren casos múltiples para fines descriptivos o explicativos, enfocado en el aprendizaje para la toma de decisiones.

REFERENCIAS

AIESEC. (2017). Los 3 aspectos fundamentales en el mundo de las startups en México. Recuperado el 12 de Marzo de 2018, de http://blog.aiesec.org.mx/los-3-aspectos-fundamentales-en-el-mundo-de-las-startups-en-mexico/

Aldunate, N., & González-Ibáñez, R. (2016). An Integrated Review of Emoticons in Computer-Mediated Communication. Frontiers in Psychology, 7(2061).

Álvarez, J. (2007). Comunicación Interna, la Estrategia del Éxito. Razón y Palabra(56). Recuperado el 7 de Marzo de 2018, de http://www.redalyc.org/pdf/1995/199520729023.pdf

De la Riestra, M. d. (2011). Dispositivos hipermediales como posibilitadores del aprendizaje organizacional, Síntesis conceptual y aportes para su implementación en la universidad. 1159-1175.
Garibay, J. (9 de Enero de 2018). FALLA MASIVA DE SLACK CONVIERTE LA APP EN TENDENCIA. Recuperado el 23 de Marzo de 2018, de Revista Merca2.0: https://www.merca20.com/falla-masiva-de-slack-convierte-la-app-en-tendencia/

Guillén, R., Lagunas, S., & Vallejo, J. (2010). Emprendedores, Drucker y Fiscalidad. México: CAEMEG y Universidad del Caribe.

Guzmán S., D. (31 de Agosto de 2016). Capitalizar el conocimiento. (L. Tiempos, Ed.) Recuperado el 7 de Marzo de 2018, de http://www.lostiempos.com/actualidad/economia/20160831/capitalizar-conocimiento

Hernández Ortega, B., Jiménez Martínez, J., & Martín Hoyos, M. (2006). Análisis del comportamiento empresarial en la adopción de tecnología. Universia Business Review(10), 54-65.

Jiménez Cano, R. (14 de Diciembre de 2015). Slack, otra forma de comunicarse. Recuperado el 14 de Marzo de 2018, de https://elpais.com/tecnologia/2015/12/14/actualidad/1450079229_273470.html

Koetsier, J. (15 de Agosto de 2013). Flickr founder Stewart Butterfield's new Slack signed up 8,000 companies in 24 hours. Recuperado el 11 de Marzo de 2018, de VentureBeat: https://venturebeat.com/2013/08/15/flickr-founder-stewart-butterfields-new-slack-signed-up-8000-companies-in-24-hours/

LAVCA. (2016). Latin America Venture Capital: Five-Year Trends uses LAVCA Industry Data. Recuperado el 11 de Marzo de 2018, de https://lavca.org/2016/07/15/new-vc-latin-america-venture-capital-five-year-trends/

Lopez Nicolas, C., & Soto Acosta, P. (2010). Analyzing ICT adoption and use effects on knowledge creation: An empirical investigation in SMEs. International Journal of Information Management, 30(6), 521–528.

Pool Estrada, F., & Hernández-von Wobeser, L. (2017). Google Trends y Ubersuggest como herramientas de análisis del comportamiento del consumidor. Estudio de caso de la microempresa Yaxkin, Cancún-México. Revista de Estudios en Contaduría, Administración e Informática, 25 - 46. Recuperado el 10 de Marzo de 2018, de https://recai.uaemex.mx/article/view/8916

Ries, E. (2012). El método Lean Startup, Cómo crear empresas de éxito utilizando la innovación continua. Grupo Planeta Spain. Recuperado el 07 de Marzo de 2018, de https://play.google.com/store/books/

Romero, V. (14 de Julio de 2016). La importancia de la Comunicación Organizacional en las empresas. Recuperado el 15 de Marzo de 2018, de http://www.ruizhealytimes.com/economia-y-negocios/la-importancia-de-la-comunicacion-organizacional-en-las-empresas

Ruiz Jiménez, C. (2005). Administración de Empresas y Organización de la Producción. Recuperado el 14 de Marzo de 2018, de Universidad de Jaén: http://www4.ujaen.es/~cruiz/tema1.pdf

Slack. (2018). ¿Qué es Slack? Recuperado el 7 de Marzo de 2018, de https://get.slack.help/hc/es/articles/115004071768--Qu%C3%A9-es-Slack-

Virgillito, D. (2015). Slack: What Is It & Why Do Startups Adore It? Recuperado el 7 de Marzo de 2018, de https://www.elegantthemes.com/blog/resources/slack-what-is-it-why-do-startups-adore-it

Yin, R. (2018). Case study research and applications: design and methods (Sexta ed.). Estados Unidos de América: SAGE.

EL IMPACTO DEL GÉNERO EN LA EDUCACIÓN FINANCIERA Y EN EL AHORRO DE LOS JÓVENES MILLENNIALS

Zita Mirthala Huerta-Cerda, Universidad Autónoma de Nuevo León
María del Carmen Catache-Mendoza, Universidad Autónoma de Nuevo León
María Alejandra García-González, Universidad Autónoma de Nuevo León
Ruth Isela Martínez-Valdez, Universidad Autónoma de Nuevo León
Gloria Pedroza-Cantú, Universidad Autónoma de Nuevo León
Eli Samuel González-Trejo, Universidad Autónoma de Nuevo León

RESUMEN

Ahorrar no es un hábito masificado en México. El presente estudio sirve como base para fomentar este hábito tan importante en los jóvenes Millennials de nuestro país y que están ya empezando a generar ingresos. El objetivo de este trabajo es determinar el impacto del género en la educación financiera y en el ahorro en los jóvenes Millennials. Para lograr esto, se realizó un comparativo con base en el género con la intención de identificar si existen diferencias en cuanto al ahorro y al conocimiento sobre educación financiera entre estudiantes de una Universidad pública del noreste de México. Se encuestó a un total de 124 estudiantes, mitad hombres y mitad mujeres, y se analizaron los datos comparando las medias para comprobar las hipótesis de la investigación. Los resultados mostraron que los hombres ahorran más y conocen más sobre educación financiera en comparación con las mujeres. Sin embargo, estas diferencias no fueron significativas y por lo tanto, será necesario ahondar en esta línea de investigación para poder generalizar los resultados y obtener conclusiones que permitan proponer más y mejores recomendaciones a las futuras generaciones.

PALABRAS CLAVE: Ahorro, Millenials, Educación financiera, Género

THE IMPACT OF GENDER ON FINANCIAL EDUCATION AND THE SAVINGS OF YOUNG MILLENIALS

ABSTRACT

Saving is not a usual habit in Mexico. This paper serves as the basis to inculcate this important habit within Millenials in our country, especially those that are already generating profits. The research goal is to determine the impact of gender on both, savings and financial education among Millenials. With this in mind, a comparison based on gender was done to identify significant differences in regard to saving and financial education among bachelor senior students of a public university, located in the northeast of Mexico. A total of 124 surveys were used for this purpose, half male and half female, and the data was analyzed by comparing the mean values in order to test the research hypotheses. The results show that men save more and have more financial education knowledge compared to women. However, these differences were non-significant and additional research is necessary to generalize the research findings and conclusions in order to propose better recommendations to these future generations.

JEL: J16

KEYWORDS: Saving, Millenials, Financial Education, Gender

INTRODUCCIÓN

El hábito del ahorro es muy importante para cualquier persona ya que podría ayudar a enfrentar dificultades financieras para no endeudarse y hacerles frente, sin embargo, en las familias mexicanas el ahorro no forma parte de los hábitos. La Primera encuesta sobre cultura financiera en México llevada a cabo por la Universidad Nacional Autónoma de México- Banco Nacional de México (UNAM-BANAMEX, 2008) refleja que, uno de cada cuatro hogares destina parte del ingreso mensual al ahorro. La Comisión Nacional del Sistema de Ahorro para el Retiro (CONSAR, 2017) encuentra que los millennials pretenden iniciar la práctica del ahorro para tener una buena pensión antes de los 30 años, sin embargo, el ahorro de largo plazo no es parte de sus prioridades y además estos jóvenes no llevan registro de sus ingresos y gastos mensuales. Nava, Brown, & Domínguez (2014), tratan el ahorro en México desde la perspectiva de género encontrando que la relación que se establece entre el ahorro y la educación está influida por la relación ahorro-ingreso. Esta investigación se realizó por el interés de conocer de qué manera impacta el género en la cultura del ahorro de los jóvenes, partiendo desde las variables *Educación financiera* y *Ahorro*. La importancia de este estudio radica en que la educación financiera no es exclusiva de las personas adultas o involucradas en áreas financieras, sino que también es necesaria para los jóvenes, que ya son, o van a serlo pronto, usuarios de servicios financieros. (Domínguez, 2011) El objetivo de este estudio es crear conciencia a través de la educación financiera en los jóvenes, para estimularlos a tener mayor participación en el manejo de las finanzas personales y ser ciudadanos más conscientes desde el punto de vista social y económico.

REVISIÓN DE LITERATURA

Millennials

Howe & Strauss (2009), describen a los jóvenes nacidos entre 1980 y 2000 con características muy particulares tales como: sobre-estimulados, saturados de actividades desde la infancia, en busca de la satisfacción inmediata, optimista y muy colaboradora. Desde tiempo atrás en Europa y Estados Unidos (EE.UU.) se estudian las características de cada cohorte que pertenecen a cada nueva generación. Los nacidos entre 1980 y 2000 son denominados Millennials. En relación con el ahorro de los millennials, los resultados obtenidos por UNAM-BANAMEX (2008) revelan que los jóvenes no acostumbran ahorrar para tener seguridad económica.

Educación Financiera

La Organización para la Cooperación y el Desarrollo Económico (OCDE, 2013) define a la educación financiera como el proceso a través del cual los usuarios financieros mejoran la comprensión de los productos, conceptos y riesgos financieros, desarrollan habilidades para ser más conscientes de los riesgos y oportunidades financieras, y toman decisiones informados para mejorar su bienestar financiero. El Comité de Educación Financiera (2017) define la educación financiera como el conjunto de acciones necesarias para que la población adquiera competencias que le permitan una mejor gestión y planeación de sus finanzas, así como un manejo adecuado y óptimo de los productos y servicios que ofrece el sistema financiero en beneficio de sus intereses personales, familiares, laborales, profesionales, y de su negocio.
La Comisión Nacional para la protección y Defensa de los Usuarios de Servicios Financieros (CONDUCEF, 2013) define a la educación financiera como una herramienta que permite el desarrollo de habilidades, con el propósito de lograr un mayor nivel de calidad de vida en las personas tomando mejores decisiones financieras y un consumo inteligente.

El Fondo de las Naciones Unidas para la Infancia (UNICEF, 2013) plantea que es esencial promover la educación financiera en los jóvenes para asegurar una población educada en finanzas, que logre una toma

de decisiones financieras con conocimiento de causa. La educación financiera puede permitir a los jóvenes reconocer la importancia del ahorro, así como identificar instituciones dónde pueden solicitar servicios financieros y asesoría. Educando para la vida práctica en cuestión de educación financiera puede ayudar a soportar las presiones del mercado y de la sociedad que se imponen cada vez más sobre los jóvenes para que consuman bienes materiales más allá de su alcance financiero. Si todas las personas que participan en el ciclo económico tienen un buen nivel de conocimientos financieros, habrá un mayor grado de desarrollo y eficiencia del mercado, favoreciendo de esta manera la liquidez a los mercados financieros. De acuerdo con la experiencia internacional, los individuos con un mayor nivel de cultura financiera tienden a ahorrar más, y esto llevará a mayores niveles de inversión y crecimiento económico. (EDUFIEMP, 2018) La educación financiera contribuye a mejorar la calidad de vida, desarrollando destrezas y habilidades para la toma de decisiones financieras en actividades como elaborar un presupuesto, distribuir gastos, invertir en educación, adquirir bienes y servicios, préstamos, entre otras cosas. (Red financiera, 2008) Para Marshall (2015) el objetivo último de la educación financiera es darle soporte a las decisiones financieras que toman las personas y las familias. Esas decisiones conllevan un beneficio social ya que aportan para el buen funcionamiento de la actividad financiera y de la economía en su conjunto.

Ahorro

Para Cavallo & Serebriskt (2016) "el ahorro nacional es la suma de todas las decisiones de ahorro individuales de los agentes de la economía: hogares, empresas y organismos del sector público". (p. 2) Se considera que habrá ahorro cuando los ingresos disponibles son mayores a los gastos y se presenta un superávit de dinero. De manera contraria, cuando los gastos son mayores a los ingresos, tendremos un déficit. (Red financiera, 2008) En México se han realizado diversos estudios relacionados con el ahorro, tales como Primera encuesta sobre cultura financiera en México realizada por UNAM-BANAMEX (2008) que buscan ofrecer un panorama sobre el comportamiento de las personas con respecto a la forma de guardar el dinero, ya sea a través de mecanismos informales, formales, o bien, mediante una combinación de ambos. Haciendo un análisis del ahorro, el ingreso aparece como una variable importante, en la medida en que determina el ahorro de las personas y de las familias. La expectativa es que exista un efecto positivo, donde a medida que el ingreso aumente, lo haga también el ahorro (Nava, Brown, & Domínguez, 2014) En un estudio realizado en México con respecto al ahorro, solo un 11% de la población admite tener el ahorro como un hábito, y la parte de la población que no gasta todo su dinero, solamente 50% destina ese dinero al ahorro. (UNAM-BANAMEX, 2008) Moreno, García, & Gutiérrez (2017) concluyen que los planes de educación de instituciones de educación Superior se les enseña a las personas a ganar dinero, pero no cómo gastarlo, y menos aún, métodos de ahorrarlo, particularmente en tiempos de crisis, cuando es primordial fomentar el ahorro y buscando convertirlo en hábito y un medio para lograr objetivos personales y familiares.

Género

Lamas (2000) conceptualiza al género como el conjunto de ideas, representaciones, prácticas y prescripciones sociales que se desarrollan en una cultura desde la diferencia anatómica de hombres y mujeres para la representación social de lo masculino y lo femenino. Desde la perspectiva de género, en el manejo de conceptos económicos como el ahorro, no será siempre igual y esto se debe, entre otras cosas, por las actividades que realizan hombres y mujeres tales como dedicarse solo a tareas del hogar, no tener inclusión financiera o la comprensión de conceptos financieros básicos (AMAFORE, Asociación mexicana de Afores, 2015) El género influye en la distribución de los productos, trabajo, ingresos, riqueza y poder. Se presenta también una fuerte influencia en el comportamiento económico; hombres y mujeres que muchas veces se comportan de manera diferente frente a fenómenos económicos similares (Instituto Interamericano de Cooperación para la Agricultura, 2004) Estudios realizados por Lusardi & Mitchell (2008) muestran que la gran mayoría de las mujeres no realizan cálculos de planificación para la jubilación. Además, la educación financiera y la planificación están estrechamente relacionadas, ya que las mujeres que muestran

una mayor educación financiera tienen más probabilidades de planificar eficazmente. En la encuesta llevada a cabo por AMAFORE (2015) se observa que el número de mujeres que ahorran es menor comparado con el de los hombres, sin embargo, en niveles socioeconómicos más altos no hay diferencias por género. Se observó en esta encuesta una menor comprensión de conceptos financieros básicos por parte de las mujeres, y esto se puede deber a barreras estructurales que les impiden participar en igualdad de condiciones en el mundo financiero y a la dependencia económica, que conlleva una dificultad para tomar decisiones relacionadas con sus finanzas personales.

Desarrollo de las Hipótesis de Investigación

Los argumentos anteriores muestran que el género tiene un impacto importante en el ahorro y la educación financiera lo cual permite establecer las siguientes hipótesis de investigación:

H1: Dentro del grupo Millenials, en promedio, los hombres ahorran más en comparación con las mujeres.

H2: Dentro del grupo Millenials, en promedio, los hombres tienen mayor conocimiento sobre educación financiera en comparación con las mujeres.

METODOLOGÍA

En la presente investigación, se decidió utilizar una metodología basada en encuestas ya que de acuerdo a Babbie (1990) es una de las mejores formas de realizar investigación de campo. Además menciona que nos permite generalizar los resultados de una muestra a una población para hacer inferencias y conclusiones sobre características, comportamientos y actitudes de la población en su totalidad. Por otro lado, se diseñó un instrumento de medición o encuesta tipo Likert para esta investigación ya que de acuerdo a Zikmund (1994) la escala Likert es muy utilizada, ya que es muy fácil de administrar. El proceso de diseño de la encuesta incluyó una prueba piloto de dicho instrumento, con el objetivo de detectar posibles problemas o confusiones con el diseño de las preguntas y con el instructivo de llenado de la encuesta. En el desarrollo de la encuesta se tomaron en cuenta las recomendaciones hechas por DeVellis (2003) quien estipula que primero debe definirse lo que se quiere medir. En este caso, y de acuerdo a la literatura presentada, el enfoque está en la medición de las variables Ahorro y Educación Financiera. Posteriormente, se generaron una serie de preguntas que pudieran ser incluidas en la encuesta para medir las dos variables. Este proceso de generación de preguntas también siguió las recomendaciones hechas por DeVellis (2003) referentes a las características que deben poseer las preguntas de una encuesta. Por ejemplo, se evitó en lo posible incluir preguntas ambiguas o demasiado extensas y se cuidó la manera en que se escribieron las preguntas para que fueran sencillas de leer. Además se incluyeron preguntas en sentido positivo y negativo. Después de esto, y continuando con las recomendaciones de DeVellis (2003) se les solicitó a cuatro profesores, expertos en áreas de finanzas y contabilidad, que revisaran cada una de las preguntas con el objetivo de incrementar el nivel de validez en el contenido de la encuesta.

Luego de que la encuesta quedó completa se procedió a realizar la prueba piloto seleccionando una muestra de conveniencia muy similar a la muestra que fue utilizada en el estudio. La muestra de esta prueba piloto se tomó de estudiantes de los últimos semestres de nivel licenciatura de una Universidad pública del noreste de México. Para el tamaño de la muestra de la prueba piloto, se siguieron las recomendaciones de Hair, Tatham, & Anderson (1998) quienes dicen que se debe tener un número de muestra equivalente a 10 veces el número de variables latentes incluidas en el estudio, que en este caso son dos. Además Zikmund (1994) menciona que entre 25 y 50 encuestados son suficientes para la prueba piloto. Por lo anterior, se decidió utilizar una muestra de 40 encuestados para la prueba piloto.

La encuesta inicial fue de 16 preguntas para medir *ahorro* y de 31 preguntas para medir *educación financiera*. Estas preguntas fueron evaluadas utilizando análisis factorial y el coeficiente de confiabilidad

Alfa y basada en los resultados de estas pruebas fue posible ajustar el tamaño de la encuesta. Después de validar el instrumento se eliminó un número importante de indicadores para cada una de las dos variables. Con respecto a la validación de la encuesta se llevó a cabo un Análisis de Componentes Principales con rotación Varimax utilizando el software Statistical Package for the Social Sciences (SPSS) versión 21. En los casos en que los indicadores o preguntas (ítems) mostraron un valor alto en más de un factor, tales preguntas fueron eliminadas de la encuesta. Se tomó en cuenta como regla general para considerarlo como un valor alto cuando el valor sea 0.40 o mayor (Hair, Tatham, & Anderson, 1998). Finalmente, se determinó el valor del coeficiente Alfa de Cronbach para medir la confiabilidad del instrumento. De acuerdo a Nunnally (1978) un coeficiente alfa de Cronbach igual o mayor de 0.70 es considerado como confiable. En este estudio los valores del coeficiente alfa para las dos variables latentes fueron de 0.88 en el caso de *ahorro* y de 0.89 para *educación financiera*. Para determinar la edad de los jóvenes millennials, que es la población que se usó en el estudio, se consideró la teoría de Howe & Strauss (2009)

Recolección de Datos Con Instrumento de Medición Final

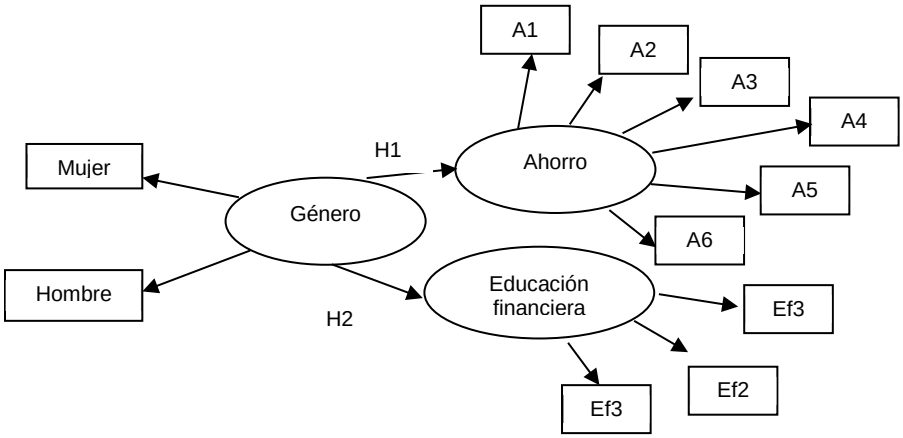
Después de que se realizó la prueba piloto del instrumento, la encuesta final incluyó 9 preguntas. La variable *ahorro* fue operacionalizada utilizando 6 indicadores y la variable *educación financiera* fue medida a través de 3 indicadores. Este tamaño de encuesta permitió incrementar el nivel de respuesta de parte de los encuestados ya que es relativamente corta y rápida. Además de las preguntas que miden las dos variables latentes, se incluyeron en el cuestionario preguntas demográficas y de información general, con el objetivo el conocer la situación laboral del estudiante, si está en el rango de edad de la generación Millennials**,** su nivel de estudios y su género, principalmente. La muestra objetivo del estudio incluye estudiantes de nivel licenciatura, en edad de ser considerados como Millennials y laborando al momento de la aplicación de la encuesta, de una Universidad pública del noreste de México. La muestra total fue de 100 encuestas tomando en cuenta que son dos variables latentes y que el total de indicadores es de 9, este tamaño de muestra fue considerado suficiente para los fines de este estudio de acuerdo a la recomendación de Chin (2018).

RESULTADOS

Para probar las hipótesis de este estudio, se utilizó la prueba ANOVA para identificar si hay diferencias significativas en el nivel de Ahorro y Educación Financiera entre hombres y mujeres de la generación Millennials. Este análisis fue realizado con el paquete SPSS versión 21 y el Minitab versión 17. La Figura 1 muestra el modelo de investigación propuesto e incluye las hipótesis de la investigación que se desean comprobar. Para lograrlo fue necesario diseñar y validar el instrumento de investigación con una muestra representativa y posteriormente, se aplicó a una muestra más grande para poder realizar los análisis correspondientes. Los indicadores A1, A2, A3, A4, A5, A6, Ef1, Ef2 y Ef3 se muestran en el instrumento de medición. La muestra final fue de 124 encuestas aplicadas a jóvenes entre 18 y 21 años, nacidos después de 1998 estudiantes de una Universidad pública del noreste de México. La muestra se compone de 63 mujeres y 61 hombres, para el análisis estadístico hay un equilibrio en cuanto a género, eso es muy importante ya que en este caso el Género será la variable independiente de esta investigación.

Antes de hacer cualquier análisis estadístico se realizó un análisis factorial con el método de componentes principales para validar nuevamente los ítems. El resultado mostró que los 6 items que miden la variable *Ahorro* tuvieron un valor alto solamente en dicho componente y los 3 items que miden el factor *Educación financiera* mostraron un valor alto en este componente, lo cual nos indica que la encuesta es válida. Además, se determinó el coeficiente Alfa de confiabilidad y el resultado para los ítems asociados al factor *Ahorro* fue de .88 y para los ítems de la *Educación financiera* fue de .72.

Figura 1: Modelo de Investigación



La figura muestra la relación entre la variable independiente (género) y las variables dependientes (ahorro y educación financiera). Se incluyen los indicadores para cada variable

Posteriormente se llevó a cabo el análisis de comparación de medias con ANOVA de un factor para comprobar las hipótesis de investigación. Este análisis se realizó con el paquete SPSS versión 21. Se hicieron dos análisis cuyos resultados se muestran en las Tablas 1 y 2. En la Tabla 1 se muestra el análisis de la prueba ANOVA de los 9 ítems de forma individual para determinar si existe diferencia entre mujeres y hombres. En todos los casos los resultados muestran que los hombres obtuvieron un resultado mayor, sin embargo, solo el ítem A5, que enuncia "Acostumbro separar una cantidad mensual para mi ahorro", resultó con una diferencia significativa (valor p de 0.075), los 8 items restantes no mostraron diferencias significativas.

Tabla 1: Diferencias en Ahorro y Educación Financiera Entre Hombres y Mujeres Millennials (Indicadores)

Indicador	**ANOVA de un Factor**		**Pvalue**	
	Media Mujer	Media Hombre		
A1	1.57	1.8	0.125	
A2	1.9	2.14	0.181	
A3	2.12	2.32	0.354	
A4	2.63	2.72	0.707	
A5	2.28	2.7	0.075	(*)
A6	1.61	1.91	0.128	
EF1	2.15	2.29	0.539	
EF2	1.8	2.09	0.156	
EF3	1.82	2.06	0.252	

(*) Significativo con valor p < 0.10 ***Fuente:*** *Elaboración propia con base en resultados del reporte de SPSS versión 21.*

La Tabla 2 muestra los resultados de la prueba ANOVA a las dos variables compuestas Ahorro (A) y Educación financiera (EF). Para determinar estas variables compuestas se calculó el promedio aritmético de los ítems que miden cada una de las variables. Los resultados muestran diferencias en A y EF a favor de los hombres, sin embargo las diferencias encontradas para ambas variables compuestas, no son significativas. Por lo tanto se rechazan las hipótesis de investigación H1 y H2.

Tabla 2: Diferencias en Variables Compuestas de a y EF Entre Hombres y Mujeres Millennials

Variable Compuesta	**ANOVA de un Factor**		**P value**
	Media Mujer	Media Hombre	
Ahorro (A)	2.04	2.28	0.149
Educación financiera (EF)	2.04	2.28	0.192

(*) Significativo con valor p < 0.10 Fuente: Elaboración propia con base en resultados del reporte de SPSS versión 21.

CONCLUSIONES

Los resultados arrojaron información interesante respecto al comportamiento financiero de hombres y mujeres. En general, se muestra que los hombres ahorran más y tienen un mayor conocimiento sobre educación financiera. Sin embargo, no podemos generalizar estos resultados ya que la muestra utilizada es relativamente pequeña y muy enfocada a un grupo generacional como lo son los Millennials. Por otra parte, estos resultados nos permiten obtener conclusiones preliminares para determinar empíricamente que las diferencias con respecto a temas financieros entre hombres y mujeres existen en grado menor, pero son latentes. Esto nos lleva a comprometernos a seguir con esta línea de investigación, con el fin de fomentar en el género femenino una mayor cultura y compromiso con el ahorro, de esta forma, se beneficiarán tanto individualmente como a la sociedad en general. Una limitación importante de esta investigación, es que la muestra que se utilizó para el análisis se tomó solamente de personas que tienen su residencia en el noreste de México, por lo tanto, no se pueden generalizar los resultados a todo el país, ni mucho menos, fuera de México. En resumen, se concluye que los hombres ahorran más y tienen mayor conocimiento de temas financieros comparado con las mujeres. Es importante que estas diferencias disminuyan ya que las mujeres tienen cada vez más una mayor presencia en el ámbito laboral y empresarial, así como un mayor impacto financiero en el entorno de negocios.

REFERENCIA

AMAFORE, Asociación mexicana de Afores. (2015). Ahorro y futuro: Una perspectiva de Género. México: AMAFORE.

Babbie, E. (1990). Survey Research Methods (Primera edición ed.). Wadsworth Publishing Company.

Cataldi, Z., & Dominighini, C. (2015). La generacion millennial y la educación superior. Los retos de un nuevo paradigma. Revista de Informática educativa y medios audiovisuales, 12(19), 14-21.

Cavallo, E., & Serebriskt, T. (2016). Ahorrar para desarrollarse en las Américas. Cómo América Latina y el Caribe pueden ahorrar más y mejor (Primera edición ed.). Washington, D.C.: Banco Interamericano del Desarrollo.

Chin, W. W. (Marzo de 2018). Overview of the PLS Method. Obtenido de http://disc-nt.cba.uh.edu/chin/PLSINTRO.HTM

Comisión Nacional del Sistema de Ahorro para el Retiro. (4 de Julio de 2017). Comisión Nacional del Sistema de Ahorro para el Retiro. Recuperado el 13 de Marzo de 2018, de https://www.gob.mx/consar/articulos/el-sistema-de-ahorro-para-el-retiro-en-2017-143397?idiom=es

Comité de Educación Financiera. (2017). Estrategia_Nacional_de_Educacio_n_Financiera. Obtenido de https://www.gob.mx/cms/uploads/attachment/file/254597/Estrategia_Nacional_de_Educacio_n_Financiera__002_.pdf

CONDUCEF. (2013). CONDUCEF. Obtenido de https://www.gob.mx/condusef
DeVellis, R. (2003). Scale development: theory and applications (2nd edition ed.). Thousand Oaks: Sage.
Domínguez, J. M. (2011). Educación financiera para los jóvenes: balance de una experiencia. Extoikos, II, 103-105.

EDUFIEMP. (1 de Marzo de 2018). EDUFIEMP Prtal de educación financiera para empresarios y emprendedores. Obtenido de http://www.edufinet.com/index.php?option=com_content&task=category&sectionid=47&id=293&Itemid=372

Hair, J. F., Tatham, R. L., & Anderson, R. E. (1998). Multivariate Data Analysis (5th edition ed.). New York, NY: Macmillan.

Howe, N., & Strauss, W. (2009). Rising: The next great generation (Primera edición ed.). New York: Vintage Books.

Instituto Interamericano de Cooperación para la Agricultura. (2004). Aportes de la perspectiva de género en la promoción del microempresariado (Primera edición ed.). Bogotá, Colombia: IICA.

Lamas, M. (Abril de 2000). Diferencias de sexo, género y diferencia sexual. Cuicuilco, VII(18), 1-24.

Lusardi, A., & Mitchell, O. (Enero de 2008). -how do women fare? Planning and Financial Literacy, I(1), 1-12.

Marshall, E. (2015). Documentos de Política Económica. Reflexiones sobre la educación financiera en Chile. Santiago, Chile: Banco Central de Chile.

Moreno, E., García, A., & Gutiérrez, L. (2017). Nivel de educación financiera en escenarios de educación superior. Un estudio empírico con estudiantes del área económico-administrativa. Universia, VIII(22), 163-183.

Nava, I., Brown, F., & Domínguez, L. (2014). Diferencias de género en los factores asociados al ahorro de los hogares en México (1a ed., Vol. 2). Cd de México: Estudios demógráficos y urbanos.

Nunnally, J. C. (1978). Psychometric Theor. (2nd ed.). New York: McGraw-Hill.
OCDE. (2013). Financial Literacy Framework. OCDE.

Red financiera. (2008). Libro Maestro de Educación Financiera (Primera edición ed.). San José, Costa Rica: Red Financiera BAS-CREDOMATIC.

UNAM-BANAMEX. (2008). Primera Encuesta sobre Cultura Financiera en México BANAMEX-UNAM. México: Educación Financiera BANAMEX.

UNICEF. (Abril de 2013). Educación Social y Financiera para la Infancia. Manual Escuelas Amigas para la Infancia, I(1), 1-33.

Zikmund, W. (1994). Business research methods (Cuarta edición ed.). Dryden Press Harcourt Brace College Publishers.

BIOGRAFIA

Zita Mirthala Huerta Cerda es Master en Contaduría Pública por la Universidad Autónoma de Nuevo León. Profesora de Tiempo Completo, adscrita a carrera de Ingeniero Industrial Administrador de Ciencias Químicas, en Avenida Universidad S/N, Ciudad Universitaria, San Nicolás, Nuevo León. México. C.P. 66455.

María del Carmen Catache Mendoza es Master en Administración de la Universidad Autónoma de Nuevo León. Profesora de Tiempo Completo, de la carrera de Ingeniero Industrial Administrador de Ciencias Químicas, en Avenida Universidad S/N, Ciudad Universitaria, San Nicolás, Nuevo León. México. C.P. 66455.

María Alejandra García González es Master en Tecnologías de Información por la Universidad Autónoma de Nuevo León. Profesora de Tiempo Completo, adscrita a la carrera de Ingeniero Industrial Administrador de Ciencias Químicas, en Avenida Universidad S/N, Ciudad Universitaria, San Nicolás Nuevo León. México. C.P. 66455.

Ruth Isela Martínez Valdez es Master en Administración por la Universidad Autónoma de Nuevo León. Profesora de Tiempo Completo, adscrita a la carrera de Ingeniero Industrial Administrador de Ciencias Químicas, en Avenida Universidad S/N, Ciudad Universitaria, San Nicolás, Nuevo León. México. C.P. 66455.

Gloria Pedroza Cantú es Master en Educación Superior por la Universidad Autónoma de Nuevo León. Profesora de Tiempo Completo, adscrita a la carrera de Ingeniero Industrial Administrador de Ciencias Químicas, en Avenida Universidad S/N, Ciudad Universitaria, San Nicolás, Nuevo León. México.

Eli Samuel González Trejo es Doctor en Administración por la Universidad Internacional de Texas A&M. Profesor de Tiempo Completo, adscrito a la carrera de Ingeniero Industrial de Ciencias Químicas, en Avenida Universidad S/N, Ciudad Universitaria, San Nicolás, Nuevo León. México.

DETERMINANTES MACROECONÓMICOS DE LOS DIFERENCIALES DE TASAS DE INTERÉS ENTRE CHILE Y ESTADOS UNIDOS.

Nicolás Peña Giraudo, Universidad Tecnológica de Chile – INACAP

RESUMEN

El propósito de este trabajo ha sido encontrar una relación de cointegración entre los determinantes macroeconómicos (diferencial de inflación, balanza comercial, deuda pública y reservas internacionales oficiales) y el diferencial de tasas de interés a 90 días entre Chile y Estados Unidos a través de la metodología Engle & Granger (1987). Se encuentra que pese a que las series no tienen una media y varianza constante a lo largo del tiempo, siguen una trayectoria estacionaria en el largo plazo. En cuanto al mecanismo de trasmisión de las variables, se sigue la argumentación de Bernhardsen (2000), es decir, estas variables macroeconómicas afectan al diferencial de tasas de interés a través de una modificación de las expectativas de devaluación del tipo de cambio.

PALABRAS CLAVES: Paridad de Tasas de Interés, Variables Macroeconómicas, Relación de Cointegración, Tipo de Cambio

MACROECONOMIC DETERMINANTS OF INTEREST RATES DIFFERENTIALS BETWEEN CHILE AND UNITED STATES.

ABSTRACT

The purpose of this work has been to find a cointegration relationship between the macroeconomic determinants (inflation differential, trade balance, public debt and official international reserves) and the 90-day interest rate differential between Chile and the United States through the Engle & Granger methodology (1987). It is found that although the series do not have a constant average and variance over time, they follow a stationary trajectory in the long term. Regarding the mechanism of transmission of the variables, the argument of Bernhardsen (2000) is followed, that is, these macroeconomic variables affect the differential of interest rates through a modification of the expectations of devaluation of the exchange rate.

JEL: F3 C22

KEYWORDS: Interest Rates Parity, Macroeconomic Variables, Cointegration Ratio, Exchange Rate

INTRODUCCIÓN

En macroeconomía y finanzas internacionales es de interés estudiar los incentivos a la movilidad internacional de capitales. Los principales estudios en esta área corresponden a los análisis teóricos y empíricos de la paridad cubierta y descubierta de tasas de interés. Esta ecuación nos dice que el retorno de una unidad monetaria en el país local es igual al retorno de una unidad monetaria en el extranjero ajustado por el tipo de cambio.

Este trabajo, tiene como propósito estudiar la diferencia de retornos de los activos financieros, pero haciendo especial énfasis a las variables macroeconómicas como determinantes del ajuste de rendimientos

entre dos economías. Las variables macroeconómicas que se considerarán corresponden a niveles de inflación, balanza comercial, deuda pública bruta, y reservas internacionales. Específicamente, este trabajo hallará una relación de cointegración entre dichas variables y los diferenciales de tasas de interés entre Chile y Estados unidos para el período 2004Q1 – 2013Q1

REVISIÓN DE LA LITERATURA

El principal modelo (ecuación de arbitraje) que explica la movilidad de capital es la paridad descubierta de tasas de interés. Esta ecuación de paridad se puede representar de la siguiente manera:

$$\boldsymbol{R - R^{*} = \frac{S_{t+1}^{e} - S_{t}}{S_{t}}} \tag{1}$$

Donde R representa el rendimiento de una unidad monetaria en pesos, R* el retorno de una unidad monetaria en dólares, S_t el tipo de cambio spot entre Chile y Estados Unidos, S_(t+1)^eel tipo de cambio esperado. En otras palabras, podemos llamar al lado derecho de la ecuación (1) como la variación porcentual del tipo de cambio. La pregunta que surge, es bajo qué condiciones esta ecuación de arbitraje se cumple. Primero que todo, la evidencia empírica, sugiere que los activos financieros deben ser de igual riesgo, esto quiere decir, que un inversionista racional está indiferente entre invertir en el país local o el país extranjero, puesto que respecto al riesgo es el mismo. Por otra parte, para que se cumpla esta ecuación de arbitraje las expectativas de los inversionistas respecto al tipo de cambio, deben ser racionales, esto quiere decir que en promedio los inversionistas no se equivocan respecto a la predicción del tipo de cambio (el tipo de cambio efectivo, es igual al tipo de cambio esperado más un error aleatorio con media cero y varianza sigma cuadrada). Asimismo, para dar cumplimiento a esta paridad descubierta de tasas de interés es necesario que no existan altos costos de transacción entre los países, es decir, costos de transacción despreciables. Además, para dar cumplimiento a esta ecuación de arbitraje se necesita que exista un número amplio de inversionistas buscando obtener rentabilidades y así se logrará el equilibrio de la paridad de tasas de interés. Una interpretación de la paridad de tasas de interés, nos dice que en equilibrio un aumento de R ($) implica una depreciación del tipo de cambio, es decir la moneda en pesos se deprecia y se aprecia la moneda extranjera. En equilibrio un aumento de R*(US$) implica una apreciación del tipo de cambio, es decir, la moneda en dólar se deprecia y el peso se aprecia. Ahora bien, la literatura ha estudiado empíricamente esta ecuación de arbitraje y los resultados son básicamente contrarios a la predicción de la paridad de tasas de interés. Principalmente, las razones por las que no se cumple la paridad descubierta de tasas de interés es porque existe un premio por riesgo, las expectativas del tipo de cambio, no son racionales, entre otros. Los trabajos celebres sobre este aspecto corresponden a Fama (1984), Domowitz y Hakki (1985), Engel (1995) y Mark y Wu (1998). Principalmente el trabajo de Fama (1984) encuentra una relación inversa entre los diferenciales de tasas de interés y la variación porcentual del tipo de cambio. Principalmente, concluye que este hallazgo se da cuando la varianza de la prima por riesgo es mayor a la varianza esperada del tipo de cambio. Si analizamos los trabajos que argumentan que el incumplimiento de la paridad descubierta de tasas de interés se debe a falla en las expectativas de tipo de cambio, encontramos los trabajos de Frankel y Froot (1987), Froot y Thaler (1990), Mc Callum (1994). En estos trabajos se concluye que la presencia de expectativas no racionales hace que el error de la regresión sea sistemático y que esté correlacionado con los diferenciales de tasas de interés.

Este trabajo sustituirá la variación porcentual del tipo de cambio esperado de la ecuación de paridad de tasas de interés por un conjunto de variables macroeconómicas, este tipo de trabajos ha sido realizado por Bernhardsen (2000) encontrando que con datos de panel para nueve países de Europa existe una relación significativa entre las variables macroeconómicas (crecimiento del ingreso, costos laborales, niveles de inflación, cuenta corriente) y los diferenciales de tasas de interés. El mecanismo de trasmisión es que todas

estas variables macroeconómicas pueden influenciar la expectativa de depreciación del tipo de cambio y por lo tanto los diferenciales de interés.

METODOLOGÍA

Para llevar a cabo esta investigación se utilizó una muestra desde el año 2004Q1-2013Q1, con datos en frecuencia trimestral.

Los datos macroeconómicos de Chile fueron obtenidos de las siguientes fuentes: la tasa de interés promedio del sistema financiero a 90 días fue obtenida del Banco Central de Chile. Los datos de inflación, medidos como el IPC General Base Prom.2009=100 YoY se obtuvo del Banco Central de Chile. La Balanza Comercial, medida como exportaciones menos importaciones en millones de dólares, fue obtenida del Banco Central de Chile. La deuda pública bruta, como porcentaje del PIB. Banco Central de Chile. Esta corresponde a la deuda en poder del público más tenencias intergubernamentales. Las reservas internacionales oficiales, fue obtenida de la balanza de pagos de Chile.

En cuanto a Estados Unidos, la tasa de interés utilizada corresponde a la tasa LIBOR a 90 días, el IPC corresponde a todos los ítems (promedio 1982-1984=100) YoY. La balanza comercial Exportaciones menos importaciones en millones de dólares, extraída de la Balanza de Pagos. La deuda pública bruta, como porcentaje del PIB, corresponde a la deuda en poder del público más tenencias intergubernamentales, obtenidas del tesoro americano de los Estados Unidos. Las reservas internacionales fueron obtenidas desde la Balanza de Pagos. Los datos fueron escalados de tal forma poder tener coeficientes en la misma proporción.

En relación a la metodología utilizada se hallará una relación de cointegración, considerando la metodología de Engle y Granger (1987). Se emplearon diversos test de estacionariedad, dentro de ellos se utilizó el test de Dickey y Fuller Aumentado (ADF), a continuación mostramos su desarrollo. Para analizar si cierta serie es estacionaria se realiza la prueba de raíz unitaria. La prueba de raíz unitaria surge de la siguiente relación

$$\boldsymbol{y_t = \rho y_{t-1} + x_t'\delta + v_t} \tag{2}$$

Restando y_{t-1} a (2) obtenemos:

$$\boldsymbol{\Delta y_t = \alpha y_{t-1} + x_t'\delta + v_t} \text{ donde } \boldsymbol{\alpha = \rho - 1} \tag{3}$$

Luego, agregando rezagos de Δy_t para asegurarse que n_t es un ruido blanco se tiene:

$$\boldsymbol{\Delta y_t = \alpha y_{t-1} + x_t'\delta + \beta_1 \Delta y_{t-1} + \beta_2 \Delta y_{t-2} + \cdots + n_t} \tag{4}$$

Donde, x: conjunto de variables explicativas del modelo y v: representa un error aleatorio del tipo ruido blanco.

Luego, el test consiste en analizar si el parámetro p estadísticamente es menor a uno, que es equivalente a decir $\alpha < 0$. Si esto ocurre, quiere decir que los shocks aleatorios, representados por "v", tienen efectos transitorios sobre la serie o se hacen cada vez más pequeños a medida que transcurre el tiempo. Sin embargo, si el parámetro p es igual a uno ($\alpha = 0$), se dice que "y" tiene una raíz unitaria y entonces los shocks que afectan la serie tienen efectos permanentes sobre la misma.

El test de raíz unitaria prueba la hipótesis nula de que $\alpha = 0$ (existe una raíz unitaria), contra la hipótesis alternativa de que $\alpha < 0$ (no existe raíz unitaria). Si se rechaza la hipótesis nula, entonces se dice que la serie es estacionaria. Si no se rechaza la hipótesis nula, entonces estamos en presencia de una serie que tiene una raíz unitaria y por tanto no es estacionaria.

De acuerdo a Engle y Granger (1987), una relación de cointegración significa encontrar una relación de largo plazo entre los diferenciales de tasas de interés entre Chile y Estados Unidos y un conjunto de variables macroeconómicas. Si las series no son estacionarias, es decir, no tienen una media y una varianza constante a lo largo del tiempo, realizar una estimación por mínimos cuadrados ordinarios significará que se perderán las propiedades de obtener estimadores consistentes y de mínima varianza. Sin embargo, cabe la posibilidad que si las series son integradas de orden I, es decir, estacionarias en primeras diferencias exista una relación de cointegración entre ellas. Se habla de una relación de cointegración cuando se tienen un conjunto de variables independientes que son integradas de orden uno, pero es posible construir una combinación lineal de parámetros que siguen una trayectoria estacionaria. Si se encuentra que el termino de error es estacionario, que es equivalente a decir, integrado de orden cero, quiere decir, que pese a que las series no son estacionarias en niveles, pero si en primeras diferenciales, existe una combinación de ellas que si es estacionaria.

RESULTADOS

Se revisaron la estacionariedad de las series bajo el Test ADF (Augmented Dickey Fuller), PP (Philips Perron) y KPSS (Kwiatkowski, Phillips, Schmidt y Shin). Para el test ADF y PP, la hipótesis nula es que existe una raíz unitaria (serie no estacionaria) y para el caso de KPSS la hipótesis nula es que no existe una raíz unitaria. Se realizó la prueba bajo series en niveles y series en primeras diferencias.

Se concluyó que las series: Balanza Comercial, Inflación, Reservas Internacionales Oficiales y Deuda Pública son integradas de orden uno I(1). Esto quiere decir, en primeras diferencias la serie es estacionaria. Si bien se quiso introducir la serie de gasto público como variable explicativa, esta fue excluida del modelo por no ser estacionaria en primeras diferencias. En las siguientes Tablas se puede observar la aplicación de cada uno de los test.

Tabla 1: Prueba de Raíz Unitaria. Series en Niveles

	Dif_Tasas_90ds	**Dif_BC_mil**	**Dif_Inflacion**	**Dif_gasto_pib**	**Dif_rio_mil**	**Dif_public_debt_gdp**
Test ADF						
Constante	-2.1324 *,**;***	-2.1994 *,**,***	-2.9593 *,**,***	-1.5791 *,**,***	-0.8426 *,**,***	-0.3298 *,**,***
Constante y Tendencia	-3.5310 *	-2.6888 *,**,***	-3.0119 *,**,***	-3.3454 *	-1.8003 *,**,***	-2.1391 *,**,***
Test PP						
Constante	-1.5779 *,**,***	-1.6424 *,**,***	-2.3206 *,**,***	-3.1282 *	-0.8848 *,**,***	-0.1367 *,**,***
Constante y Tendencia	-2.3725 *,**,***	-2.0171 *,**,***	-2.3169 *,**,***	-5.3065	-1.8486 *,**,***	-2.0362 *,**,***
Test KPSS						
Constante	0.5368 *,**	0.2400 *,**,***	0.1558 *, **,***	0.6791 *	0.5564 *,**	0.7545
Constante y Tendencia	0.0091 *,**,***	0.1335 *,**	0.1145 *, **	0.0715 *,**,***	0.1579 *	0.1149 *,**,***

Se acepta Ho al 1% (*), 5%(**), 10%(***).

Tabla 2: Prueba de Raíz Unitaria. Series en Primeras Diferencias

	Dif_Tasas_90ds	Dif_BC_mil	Dif_Inflacion	Dif_gasto_pib	Dif_rio_mil	Dif_public_debt_gdp
Test ADF						
Constante	-3.8927 *,**,***	-4.0012 *,**,***	-4.3319 *,** ,***	-2.6791 ***	-5.9257 *,** ,***	-4.2123 *,** ,***
Constante y Tendencia	-3.8541 **,***	-4.0543 **,***	-4.2727 *,**,***	-2.8290	-5.8982 *,**,***	-4.2118 **,***
Test PP						
Constante	-3.9494 *,** ,***	-3.9549 *,** ,***	-4.0947 *,** ,***	-15.241 *,** ,***	-5.9269 *,** ,***	-4.1864 *,** ,***
Constante y Tendencia	-3.9131 **,***	-3.8945 **,***	-4.0207 **,***	-15.159 *,**,***	-5.8989 *,** ,***	-4.1327 **,***
Se rechaza Ho al 1% (*), 5%(**), 10%(***)						
Test KPSS						
Constante	0.0702 *,**,***	0.2308 *,**,***	0.0706 *,**,***	0.1153 *,**,***	0.1297 *,**,***	0.1608 *,**,***
Constante y Tendencia	0.0509 *,**,***	0.0813 *,**,***	0.0640 *,**,***	0.1145 *,**,***	0.0878 *,**,***	0.1451 *,**

Se acepta Ho al 1% (*), 5%(**), 10%(***)

Tabla 3: Orden de Integración: 5% de Significancia

	Dif_Tasas_90ds		Dif_BC_mil		Dif_Inflacion		Dif_gasto_pib		Dif_rio_mil		Dif_public_debt_gdp	
	En Niveles	Primera Diferencia	En Niveles	Primera Diferencia	En Niveles	Primera Diferencia	En Niveles	Primera Diferencia	En Niveles	Primera Diferencia	En Niveles	Primera Diferencia
Test ADF												
Constante	I(1)	I(0)	I(1)	I(0)	I(1)	I(0)	I(1)	I(1)	I(1)	I(0)	I(1)	I(0)
Constante y Tendencia	I(1)	I(0)	I(1)	I(0)	I(1)	I(0)	I(0)	I(1)	I(1)	I(0)	I(1)	I(0)
Test PP												
Constante	I(1)	I(0)	I(1)	I(0)	I(1)	I(0)	I(0)	I(0)	I(1)	I(0)	I(1)	I(0)
Constante y Tendencia	I(1)	I(0)	I(1)	I(0)	I(1)	I(0)	I(0)	I(0)	I(1)	I(0)	I(1)	I(0)
Test KPSS												
Constante	I(0)	I(0)	I(0)	I(0)	I(0)	I(0)	I(1)	I(0)	I(0)	I(0)	I(1)	I(0)
Constante y Tendencia	I(0)	I(0)	I(0)	I(0)	I(0)	I(0)	I(0)	I(0)	I(1)	I(0)	I(0)	I(0)

La simbología I(0) significa que la sería es integrada de orden cero. En cambio, I(1) quiere decir que la serie es integrada de orden uno.

La estimación econométrica se realizó por el método de mínimos cuadrados ordinarios, considerando rezagos para las variables. La variable deuda pública, se consideraron 3 rezagos, en cambio para la variable inflación solo se utilizó un rezago. En cuanto a la crisis sub prime se consideró una variable dummy, de tal forma aislar el fenómeno de la crisis. En relación a las reservas internacionales oficiales se utilizó un promedio de tres períodos. Finalmente, se consideró un proceso AR(1) en la estimación.

En la Tabla 4 podemos ver que los coeficientes estimados presentan un buen nivel de significancia, salvo las variables deuda pública y reservas internacionales oficiales, que son significativas al 85%. El ajuste del modelo es apropiado, no existe autocorrelación de primer orden. Y el modelo presenta una buena significancia en su conjunto. El error estándar es de un 47%. Una interpretación a este hallazgo puede ser que la muestra es pequeña y posibles problemas en términos del cumplimiento de la teoría asintótica (acá es recomendable ampliar la muestra). Asimismo, pueden existir pocos grados de libertad en la estimación.

Tabla 4: Estimación Econométrica: OLS

Variables	Coeficiente	Desviación Estándar	Probabilidad
Constante	-11.360	2.954	0.000
Dif_Public_Deb_Gdp (-3)	-0.087	0.060	0.156
Dif_Inflación (-1)	0.220	0.008	0.011
Dif_BC_Mil (-1)	0.025	0.007	0.001
Dum_Crisis_Sub_Prime*Dif_Tasa	0.644	0.104	0.000
@Movav(Dif_Rio_Mil,3)	-0.043	0.028	0.140
AR(1)	0.781	0.109	0.000
R^2 ajustado (%)	96.231		
DW	2.077		
F-Stat	0.000		
Error Estándar (%)	47.77		

En cuanto a si el error sigue un modelo de distribución normal, se utilizó el test de Jarque Bera. La hipótesis nula del test es que los errores siguen una distribución normal y la hipótesis alternativa los errores no se comportan de acuerdo a un modelo de probabilidad normal. El hallazgo encontrado fue que los errores siguen una distribución de probabilidad normal.

Luego, se aplicó la prueba de cointegración, de tal forma de verificar si el error del modelo es estacionario. Para ello se le aplicó el test de ADF, donde la hipótesis nula es que el error tiene una raíz unitaria (no estacionaria) y la hipótesis alternativa no tiene una raíz unitaria (es estacionaria). Como podemos ver en la Tabla 5 el hallazgo encontrado es que el residuo es estacionario.

Tabla 5: Test de Estacionariedad ADF para el Residuo

		Estadístico t	Probabilidad (*)
ADF Test Estadístico		-5.982	0.000
Valores Críticos del Test	Nivel 1%	-4.235	
	Nivel 5%	-3.540	
	Nivel 10%	-3.202	

(*) MacKinnon (1996).

En relación a la heteroscedasticidad se computó el test de White, encontrándose una leve presencia de heteroscedasticidad con una probabilidad de rechazar la hipótesis nula (ausencia de heteroscedasticidad) de 3,67%. Cabe destacar que este test es válido para muestras grandes. En relación a la presencia de autocorrelación, no existe autocorrelación de primer orden (test Durbin y Watson), en cambio bajo la prueba de Breusch- Godfrey Serial Correletion LM Test, que permite testear autocorrelación de orden superior, bajo la hipótesis nula de que no hay autocorrelación, se acepta la hipótesis nula. Por otra parte, se intentó revisar la estabilidad del modelo, sin embargo, no se pudo llevar a cabo por la presencia del término autorregresivo.

CONCLUSIONES

El propósito de este trabajo ha sido encontrar una relación de cointegración entre los determinantes macroeconómicos (diferencial de inflación, balanza comercial, deuda pública y reservas internacionales oficiales) y el diferencial de tasas de interés a 90 días entre Chile y Estados Unidos a través de la metodología Engle & Granger (1987). Se encuentra que las series son I(1), es decir, estacionarias en primeras diferencias, bajo los tests ADF, KPSS Y PP. Salvo la variable gasto público que fue no estacionaria en primeras diferencias y fue excluida del modelo. Se confirmó que el error de la regresión es estacionario, esto significa que a pesar que las series no tienen una media y varianza constante a lo largo del tiempo,

siguen una trayectoria estacionaria en el largo plazo. En cuanto al mecanismo de trasmisión de las variables, se sigue la argumentación de Bernhardsen (2000), es decir, estas variables macroeconómicas afectan al diferencial de tasas de interés a través una modificación de las expectativas de devaluación de la moneda.

REFERENCIAS

Bernhardsen, T (2000) "The relationship between interest rate differentials and macroeconomic variables: a panel data study for European countries". Journal of International Money and Finance. 19.289-308
C.M. Jarque y A.K. Bera (1987), "A Test for Normality of Observations and Regression Residuals", International Statistical Review, vol. 55, pp. 163-172.

Dickey, D. y W. Fuller (1979). "Distribution of the Estimators for Autoregressive Time Series with a Unit Root," Journal of the American Statistical Association 74, 427-31.

Domowitz, I y Hakkio, C.S (1985) "Conditional variance and the risk premium in the foreign exchange market". Journal of International Economics, 51, 115-144.

Engel, C. (1995). "The forward Discount Anomaly and the risk Premium: A survey of recent evidence", NBER documento de trabajo, núm. 5312.

Fama, E.F (1984). "Forward and spot Exchange Rates", Journal and Monetary Economics, vol 14, num 3, pp. 319-338.

Frankel, J.A; Froot, K.A. (1987) "Using survey data to test standard propositions regarding exchange rate expectations", The American economic review, vol 77, núm. 1,pp.133-153.

Froot, K.A; Thaler, R. H (1990). " Anomalies: Foreign Exchange", Journal of Economics Perspectives, vol 4, núm.pp. 179-192.

H. White, (1980). "A Heteroscedasticity Consistent Covariance Matrix Estimator and a Direct Test of Heteroscedasticity",Econometrica, vol. 48, pp. 817-818.

Mark, N. C, y Wu, y (1988). "Rethinking deviations from uncovered interest parity: the role of covariance and risk noice". The Economic Journal, 108, 1686-1706.

Mc Callum B.T (1994), "A reconsideration of uncovered interest parity relationship. Journal of Monetary Economics, 33, 105, 105-132.

P.C.B. Phillips y P. Perron, (1988) "Testing for a Unit Root in Time Series Regression", en Biometrika, vol. 75, pp. 335-346.

Kwiatkowski, D.; Phillips, P. C. B.; Schmidt, P.; Shin, Y. (1992). "Testing the null hypothesis of stationarity against the alternative of a unit root". Journal of Econometrics. 54 (1–3): 159–178

R.F. Engle y C.W.J. Granger (1987), "Co-integration and Error Correction: Representation, Estimation and Testing", Econometrica, vol. 55, pp. 251-276.

BIOGRAFIA

Nicolás Peña Giraudo es Ingeniero Comercial de la Universidad de Valparaíso y Magíster en Economía Financiera de la Pontificia Universidad Católica de Chile. Profesor en la Universidad Tecnológica de Chile

INACAP. Dirección: Av. Concha y Toro 2730, Puente Alto, Santiago, Chile. Teléfono: +56 - 2 – 2816232.
E-mail: nicolas.pena15@inacapmail.cl.

COMPETITIVIDAD Y FISCALIZACIÓN RESTAURANTERA

Juan Antonio Molina Garnica, Universidad Autónoma de Baja California
Lizzette Velasco Aulcy, Universidad Autónoma de Baja California
María del Mar Obregón Angulo, Universidad Autónoma de Baja California

RESUMEN

La presente investigación tiene como objetivo analizar las legislaciones tributarias de manera internacional, con países como Suiza, Alemania, Suecia, y España para compararlas con las legislaciones fiscales de México, con la finalidad de encontrar estrategias para fomentar la competitividad en la industria restaurantera (IR). El gremio restaurantero, dentro del sector turístico, ha expresado su descontento en materia de impuestos, y sus bajas utilidades, donde una tasa de Impuesto al Valor Agregado (IVA), la cual no promueve el consumo de los comensales, aunado a una legislación en materia de Impuesto Sobre la Renta (ISR), que, obliga al empresario a pagar un impuesto sobre una utilidad fiscal elevada, la cual difiere de la verdadera utilidad contable, incrementando así el impuesto a enterar. Esto presume que las cargas tributarias afectan a la competitividad de la Industria Restaurantera, impidiendo un fortalecimiento de rentabilidad.

PALABRAS CLAVE: Industria Restaurantera, Impuestos, Competitividad, Rentabilidad.

COMPETITIVENESS AND RESTAURANT FISCALITY

ABSTRACT

The objective of this research is to analyze tax laws internationally, with countries such as Switzerland, Germany, Sweden, and Spain to compare them with the tax laws of Mexico, with the purpose of finding strategies to promote competitiveness in the restaurant industry (RI). The restaurant industry, within the tourism sector, has expressed its dissatisfaction with taxes, and its low profits, where a rate of Value Added Tax (VAT), which does not promote the consumption of diners, coupled with legislation in subject of Income Tax (IT), which obliges the employer to pay a tax on a high tax profit, which differs from the real accounting profit, thus increasing the tax to be paid. This presumes that the tax burden affects the competitiveness of the Restaurant Industry, preventing a strengthening of profitability.

JEL: G18, H21, H30, K34, M48.

KEYWORDS: Restaurant Industry, Taxes, Competitiveness, Profitability

INTRODUCCIÓN

Los restaurantes que se localizan dentro de una zona turística se encuentran con una problemática en materia de costos, derivado a que, debido a su nivel de competencia, asignan sus precios a valor de mercado, es decir, valoran sus platillos de manera similar que sus competidores, esto lleva a una mala asignación de precios. Además de los precios establecidos incorrectamente, un impuesto al consumo del 16%, el cual tiene la característica de encarecer los productos, impide un alto consumo, o, disminuye la demanda de platillos que generen mayor utilidad. Por otro lado, las actualizaciones en materia de ISR, muestran una afectación directa e indirecta a la utilidad de los restaurantes; de manera indirecta, se tiene que, las facturas de los comensales no son deducibles en su totalidad, lo cual generaría una mayor carga administrativa para

el contribuyente, en consecuencia, la demanda por parte de las personas físicas locales disminuyó. A su vez, de manera directa tenemos lo establecido por la ley de ISR, la cual indica la metodología para la determinación del impuesto, indicando que se restarán a los ingresos obtenidos, las deducciones autorizadas, dando a entender que no toda erogación de la entidad será deducible.

El economista inglés, David Ricardo, teoriza que "no existe impuesto alguno que no tenga tendencia a disminuir el poder de la acumulación" (David Ricardo, 2014), lo cual enfatiza el descontento de la industria restaurantera, quienes señalan a los altos impuestos por la baja utilidad, la cual impide ser una empresa competitiva frente al mercado. El Foro Económico Mundial (WEF por sus siglas en inglés) declara que, México se encuentra en el puesto número 51 en competitividad, el cual tiene problemas para crear negocios debido a su corrupción, inseguridad, regulaciones fiscales y sus altas tasas de impuestos, según informa el (WEF, 2017), además, el mismo informe señala que los países más competitivos, cuentan con tasas de impuestos más bajas o beneficios fiscales para fomentar la economía. Por lo mencionado en los párrafos anteriores, se formula la hipótesis que señala que , La IR se ha visto afectada en México por la carga impositiva actual, disminuyendo su competitividad en el mercado local y turístico, y para atender dicha hipótesis se establece el objetivo general, el cual es, evaluar el impacto de la carga impositiva sobre la competitividad de la industria restaurantera mediante un análisis comparativo de las legislaciones fiscales internacionales y evaluación financiera de la IR, para así contestar la pregunta de investigación, ¿Qué efectos tiene la carga impositiva en la IR? Para comprobar la hipótesis, se analizarán los estados financieros de las IR, de la muestra seleccionada, y a su vez se realizará, conforme a las cifras proporcionadas, un análisis de razones financieras de rentabilidad, para seleccionar esta evaluación, dentro de la investigación se fundamentará en base a autores y legislaciones, que es la competitividad, la rentabilidad, los impuestos y las tasas de impuestos de los países con mayor nivel competitivo que México.

REVISIÓN LITERARIA

La Constitución Política de los Estados Unidos Mexicanos (CPEUM) de 1917, vigente a la fecha, quien es la legislación soberana dentro del territorio nacional, en su artículo 25, establece a la competitividad como "como el conjunto de condiciones necesarias para generar un mayor crecimiento económico, promoviendo la inversión y la generación de empleo."(CPEUM, 1917). Además, hace mención a la obligación del estado a fomentar estas condiciones. Por otra parte, tenemos a la Ley para el Desarrollo de la Competitividad de la Micro, Pequeña y Mediana Empresa (LDCMPyM) de 2002, vigente a la fecha; quien nos describe el concepto de competitividad como "La calidad del ambiente económico e institucional para el desarrollo sostenible y sustentable de las actividades privadas y el aumento de la productividad" en su artículo 3°, y, aunado a esta definición, se enfoca, de manera más específica a las empresas, estableciendo que la competitividad se entenderá "a nivel empresa, la capacidad para mantener y fortalecer su rentabilidad y participación de las MIPYMES en los mercados, con base en ventajas asociadas a sus productos o servicios, así como a las condiciones en que los ofrecen"(LDCMPyM, 2002).

Atendiendo a lo establecido a las legislaciones anteriormente mencionadas, podemos observar que ambas leyes hacen énfasis en la importancia de la existencia de *condiciones necesarias* y *un ambiente de calidad* para fomentar la competitividad, por lo cual el autor (Buendía, 2013) hace mención de que un ambiente propicio es necesario para que exista la competitividad, y este existirá siempre y cuando se cuente con el capital humano necesario, buena infraestructura económica, leyes e incentivos que fomenten la competencia. En este sentido, atendiendo a las leyes e incentivos para el fomento de competencias, es importante reconocer la importancia del papel del estado para cumplir con dicho objetivo, debido que las leyes y normatividades a las que son sujetas las empresas pueden beneficiar o perjudicar la competitividad de las empresas en sus diversos sectores (Molina & Sánchez, 2016).

Si bien, las leyes pueden beneficiar o perjudicar a la competitividad, es importante resaltar que las legislaciones en materia fiscal, son de las pocas leyes que tiene una relación directa a la rentabilidad

empresarial, teniendo así, la Ley del Impuesto Sobre la Renta (LISR) la cual grava las utilidades de la entidad, con una agravio a esta, el cual nace en su artículo 28, que revela los gastos que la empresa no podrá deducir, lo cual, aunque se realizara una erogación, esta pudiera estar limitada o no ser totalmente deducible, el artículo 9° para personas morales y el 109 para personas físicas de la LISR establece que la metodología para la determinación del impuesto se realizara restado las deducciones autorizadas a los ingresos obtenidos en el ejercicio, (LISR, 2017), acentuando que no toda deducción será deducible. Aunado al Impuesto Sobre la Renta (ISR), existe otro impuesto que actúa de manera indirecta, el cual grava el consumo de bienes y servicios, denominado Impuesto al Valor Agregado (IVA), este impuesto grava a una tasa del 16% dentro del territorio nacional, a ciertos actos y actividades establecidas en ley, la IR es una de las industrias sujetas a esta tasa, si bien, la empresa no es la encargada de pagar este impuesto, si no, más bien, retiene la obligación al comensal, y lo entera al fisco, sin embargo, esta legislación obliga a encarecer al producto final, alterando la decisión de consumo del cliente.

El WEF, (2017) señala que los impuestos altos, impiden el establecimiento de nuevos negocios, y no promueven la inversión, lo cual contradice lo establecido por la CPEUM, (1917) respecto al crecimiento económico y la promoción de la inversión para que exista la competitividad. Los países con mayor nivel competitivo, tienen tasas de impuestos preferenciales en el sector de la restauración (hoteles y restaurantes), con la finalidad de promover el consumo y la riqueza. Suiza, el país con mayor nivel de competitividad, es el país con la menor tasa de impuestos tanto directos como indirectos, ostentando el puesto número uno en competitividad, de 137 países participantes, con una tasa de Impuesto al Valor Añadido (VAT por sus siglas en inglés) del 7.7% el cual se redujo con la entrada del ejercicio 2018 anteriormente el porcentaje era del 8%ademas de tener una tasa de ISR (IT por sus siglas en inglés) del 11% a personas físicas (individuos) y del 8.5% a las personas morales (Sociedades o corporaciones)

Alemania se encuentra en el 5° puesto en competitividad, como lo muestra el WEF (2017), con una tasa de IT máxima del 47.475% para los individuos(BURKHARDT, 2017) y una tasa máxima del 15% para corporaciones. (BURKHARDT, 2017), por su parte, los impuestos indirectos cuentan con una tasa general del 19% y un beneficio fiscal de una tasa del 7% (Deloitte, 2017) aplicable a la restauración, este porcentaje se conoce como *Reduced VAT* (RVAT). Por otro lado, el 7° lugar de competitividad del reporte del WEF, (2017), le pertenece a Suecia, con una tasa de Income Tax (IT) del 32% y 22% para personas físicas y morales respectivamente, y si bien la tasa general del VAT es del 22.6% en el año 2012 la reforma fiscal beneficio a la IR sueca, bajando del 25% del VAT el cual era la tasa general de ese tiempo al 12% de RVAT. (GrowthAnalysis., 2015) España, que, aun y cuando no se encuentra entre los primeros lugares en competitividad, su posición en la escala competitiva de la WEF, (2017) se ubica 17 posiciones arriba de México, ostentado así el puesto número 34 en el informe de competitividad global 2017, el reino de España, maneja una tasa de ISR del 45% para personas físicas,(Ley 35/2006, 2018) y del 28% para las personas morales, (Ley27/2014, 2018), además, para la IR se aplica una tasa de IVA reducido del 10% en contrario a la tasa general del 21% (Ley37/1992, 2018).

De lo anterior, se puede apreciar que, en materia de impuesto sobre la renta, los países pretenden fomentar las sociedades dando una tasa preferencial, lo contario a la tasa aplicable a los individuos, que tiende a ser un porcentaje más alto, esto se debe, en palabras de (Ledesma, 2018), a que se pretende fomentar, los países de empresas, para crear mayor riquezas, e "inclusive, existe tasas reducidas de ISR a las personas que superan cierta cantidad de ingresos" esto haciendo referencia que, el que gana más, paga menos, para así fomentar la generación de riqueza. En el ámbito del IVA, podemos observar que si bien, México tiene una de las tasas generales más bajas, este impuesto es el más alto para la IR, lo cual frenaría su desarrollo económico, encareciendo sus productos y a su vez, disminuyendo la demanda de los mismos. Dentro de las encuestas aplicadas, se observó que la mayoría de los empresarios, tiene cierto rechazo al impuesto al valor agregado, derivado a que encarece sus productos. En la tabla 1 podemos observar la diferencia de impuestos y nivel competitivo, donde Suiza, quien tiene la menor tasa de impuestos, resulta estar en primer lugar en el ranking de competitividad global.

Tabla 4: Comparativo Competitivo Fiscal Internacional

País	Nivel Competitividad	Tasa ISR Física	Tasa ISR P. Moral	Tasa IVA General	Tasa IVA Restaurant
Suiza	1°	11.5%	8.5%	7.7%	7.7%
Alemania	5°	47.47%	15%	19%	7%
Suecia	7°	32%	22%	22.6%	12%
España	34°	45%	28%	21%	10%
México	51°	35%	30%	16%	16%

Fuente: elaboración propia

METODOLOGÍA

Para esta investigación se optó por una metodología cuantitativa, con la finalidad de tener parámetros medibles y sustentados, derivados de la consulta de cifras ya establecidas, como las tasas de impuestos, y los estados financieros de las empresas participantes, dicha información no podrá ser manipulada, como lo menciona (Hernández, 2014) De igual forma, se considera de tipo correlacional, con dos variables establecidas, la variable dependiente atiende a la carga impositiva y la dependiente a la competitividad, con el objetivo de analizar si el aumento de los impuestos disminuye la capacidad competitiva de la industria restaurantera, y, si, por el contrario, una disminución de las obligaciones fiscales aumentaría el nivel de competitividad. Para medir, la competitividad se hará uso de las razones financieras de rentabilidad, dado que la competitividad se encuentra ligada al nivel de rentabilidad que posee la empresa, como lo mencionan autores tales como (Cano et al. 2013), (Castaño & Arias, 2013) y (Vargas Hernández & Bautista Ramírez, 2016), haciendo énfasis en la importancia de considerar el análisis financiero como medida de competitividad. Si bien, existen diversos métodos para evaluar la rentabilidad, se optó por utilizar la razón financiera denominada margen de utilidad neta (MUN), derivado a que se comparara el mismo ejercicio en dos supuestos, el primero con la información financiera y el segundo con la información fiscal, para calcular el MUN se utilizara la siguiente formula:

Ecuación 1: Margen de Utilidad Neta

$$MUN = \frac{\text{Utilidad Neta después de impuestos}}{\text{Ventas netas}}$$

Fuente: (Durón, 2015)

Dentro de la investigación también se utilizaron herramientas de recolección de datos, tales como entrevistas a especialistas y encuestas a restaurantes. Las encuestas se conformaron por 40 preguntas de opción múltiple, de las cuales veinte se dirigían a los empresarios restauranteros, y el resto se aplicaban a los contadores de estos, con la finalidad de comparar los resultados de ambas personalidades.

RESULTADO

La investigación demuestra la influencia de las cargas impositivas sobre la competitividad de las IR, ocasionando un mayor impuesto a enterar con base a la utilidad fiscal a diferencia de la utilidad contable, generando un nivel de rentabilidad con cifras modificadas por las legislaciones fiscales, si consideramos que el impuesto se pagará directamente de la utilidad contable, esto reduce nuestro beneficio neto al final del ejercicio dando una rentabilidad mucho menor a la que el estado determina. La tabla 2 demuestra la diferencia entre la utilidad contable y la utilidad fiscal.

Tabla 5: Conciliación Contable Fiscal Ejercicio 2016

Conciliación Ejercicio 2016	Contables	Para Isr
(A)total ingresos	$ 6,468,609.99	
(b)total egresos	$ 5,937,334.00	
(c) = (a-b) utilidad de operación antes de isr ptu	$ 531,275.99	
(d) isr y ptu	$ 225,622.00	
(e) = (c-d) utilidad o perdida contable	**$ 305,653.99**	**$ 305,653.99**
(f) = deducciones contables no fiscales		$ 3,470,412.00
Isr	$ 165,634.00	
PTU	$ 59,988.00	
Costo de Ventas	$ 3,167,075.00	
Otros Gastos de operación contables	$ 77,715.00	
(G) = Deducciones Fiscales NO Contables		$ 3,176,190.88
Ajuste Anual por Inflación Deducible	$ 9,115.88	
Costo de Venta Fiscal	$ 3,167,075.00	
(H) = ((E+F)-(G)): Utilidad o Perdida Fiscal		**$ 599,875.11**
(I) = PTU Pagada en el ejercicio		$ 47,762.00
(J) = (H-I) Resultado Fiscal		$ 552,113.11
(K)=(J): Base para ISR		$ 552,113.11
(L): Tasa		30%
M = (K)*(L):ISR Anual		**$ 165,633.93**

Fuente: C.P. (Martínez, 2018)

Como podemos observar, existen ciertos aspectos, que la ley de ISR, no permite deducir, lo cual genera una mayor utilidad al final del ejercicio, en este caso, a la utilidad contable se le sumo las partidas contables no deducibles para ISR y se le disminuyo las cantidades pertenecientes a las deducciones fiscales no contables. Si, bien es notorio que nuestra utilidad será mayor, en la tabla 3 se demuestra las diferencias en el impuesto desde el punto de vista contable y fiscal.

Tabla 6: Comparación de la Determinación de ISR Contable-Fiscal

	Contable	Fiscal	Diferencia	Porcentual
	$ 531,275.99	$ 599,875.11	$ 68,599.12	13%
PTU Pagada en el ejercicio	$ 47,762.00	$ 47,762.00	$ -	
Resultado Fiscal	$ 483,513.99	$ 552,113.11	$ 68,599.12	14%
Perdida Fiscal amortizada	$ -	$ -	$ -	
Base para ISR	$ 483,513.99	$ 552,113.11	$ 68,599.12	14%
Tasa	30%	30%	$ -	
ISR Anual	$ 145,054.20	$ 165,633.93	$ 20,579.74	14%

Fuente: elaboración propia, con estados financieros de la muestra.

Si, tuviéramos la facultad de calcular el impuesto con base a la utilidad contable, la cual es la utilidad con la que realmente se cuenta, el pago de impuesto resultaría mucho menor. Sin embargo, la metodología para la determinación del impuesto, aumenta la utilidad, y por ende el impuesto, si observamos la tabla 3 el incremento del impuesto a pagar aumenta en un 14% debido a que la utilidad considerada por el fisco es un 13% mayor, a la que revela la contabilidad. Utilizando estos datos de utilidad neta (después de impuestos) y ventas netas del ejercicio contable y el ejercicio fiscal 2016 y los aplicamos a la fórmula de rentabilidad denominada MUN, para conocer la situación competitiva de la IR, obtenemos los siguientes resultados:

Tabla 7: Razón Financiera de Rentabilidad MUN Aplicada a la Muestra

	Formula	Ejercicio Contable	Ejercicio Fiscal
	Utilidad Neta	$ 386,221.79	$ 434,241.18
/	Ventas	$ 6,468,609.99	$ 6,468,609.99
=	MUN	0.0597	0.0671

Fuente: Elaboración propia.

Como se puede apreciar, el ejercicio contable presenta un MUN menor que al ejercicio fiscal, si atendemos a lo que comenta (Durón, 2015), que, para considerar rentable la entidad, esta razón deberá incrementar su valor año tras años, sin embargo, durante el mismo ejercicio comparado, encontramos que, si se calculara el impuesto con base a la información contable, se obtiene un factor, lo cual revela que existe una afectación por parte de la metodología de las legislaciones fiscales , por otro lado la información del ejercicio fiscal simula una rentabilidad favorable.

CONCLUSIÓN

Con base a los resultados, se concluye que, si existe una influencia desfavorable a la IR, por parte de las disposiciones fiscales, disminuyendo su rentabilidad y por ende su competitividad, lo cual a su vez reduce la recaudación de impuestos, por la disminución o falta de ventas, se considera, que el medirla competitividad con base en rentabilidad, otorga un panorama objetivo, por lo cual, los resultados pueden considerarse válidos, en este sentido, se presume como válida la hipótesis previamente planteada. La importancia de la IR, como ya se mencionó a lo largo del texto, recae en aspectos sociales, y económicos, por lo cual, como generadora de empleos, es primordial considerar apoyarlas para su desarrollo y crecimiento dentro del sector turístico, lo cual atraiga una mayor afluencia internacional, y consigo una derrama económica superior a la región La aportación de esta investigación a la comunidad, pretende apoyar a la industria restaurantera a afrontar las consecuencias competitivas derivadas de las cargas impositivas actuales, mostrando el panorama internacional que subsanan dichas medidas fiscales, con el apoyo de las cámaras y entidades involucradas, las cuales podrán hacer llegar esta información a las instancias correspondientes.

REFERENCIAS

Buendía, E. A. B. (2013). El papel de la Ventaja Competitiva en el desarrollo económico de los países. Análisis Económico, XXVIII (69), 55-78. Recuperado a partir de http://iijjj.redalyc.org/articulo.oa?id=41331033004

BURKHARDT, B. (2017). Rates and allowances, which you may find helpful for your investment or activity in Germany. 12. Recuperado a partir de https://www.beiten-burkhardt.com/de/component/attachments/download/5073:Flyer_Tax%20Facts%20Germany%202017%20(EN)_web.pdf

Cano, M. C., Gómez, D. O., Briones, J. B., & Cervantes, G. P. (2013). Rentabilidad y competitividad en la PYME. Ciencia Administrativa, (2), 80–86.

Castaño, C., & Arias, J. (2013). Análisis Financiero Integral de Empresas Colombinas 2009-2010: Perspectivas de Competitividad Regional. Entramado, 9(1), 84-100. Recuperado a partir de http://www.redalyc.org/pdf/2654/265428385006.pdf

CPEUM. (1917). Constitución Política de los Estados Unidos Mexicanos. Recuperado a partir de http://www.diputados.gob.mx/LeyesBiblio/pdf/1_150917.pdf

David Ricardo. (2014). Principios de economía política y tributación. México: fondo de cultura económica.

Durón, C. (2015). El restaurante como empresa (4ta ed.).

Deloitte. (2017). European VAT refund guide 2017, 326. Recuperado a partir de https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-european-vat-refund-guide.pdf

GrowthAnalysis. (2015). Impact of the VAT reform on Swedish restaurants. Östersund, Sweden: Östersund, Sweden. Recuperado a partir de http://www.tillvaxtanalys.se/download/18.191a240b151a1e79f97553f7/1450702035172/pm_2015_25_Impact+of+the+VAT+reform+on+Swedish+restaurants.pdf

Hernández. (2014). Metodología de la Investigación (6ta ed.).

LDCMPyM. (2002). Ley Para el Desarrollo de la Competitividad de la Micro, Pequeña y Mediana Empresa. Recuperado a partir de http://www.diputados.gob.mx/LeyesBiblio/pdf/247_190517.pdf

Ledesma, Luis Carlos. (2018). Fiscalización internacional.

Ley 35/2006. (2018). Impuesto sobre la Renta de las Personas Físicas. Recuperado 9 de abril de 2018, a partir de https://www.boe.es/buscar/act.php?id=BOE-A-2006-20764

Ley27/2014. (2018). Ley de Impuesto Sobre Sociedades. Recuperado 9 de abril de 2018, a partir de https://www.boe.es/diario_boe/txt.php?id=BOE-A-2014-12328

Ley37/1992. (2018). Ley al Valor Añadido. Recuperado 9 de abril de 2018, a partir de https://www.boe.es/buscar/act.php?id=BOE-A-1992-28740

LISR. (2017). Ley del Impuesto Sobre la Renta. Recuperado a partir de http://www.diputados.gob.mx/LeyesBiblio/pdf/LISR_301116.pdf

Martínez, O. (2018). Documentos de muestra.

Molina, D. E. M., & Sánchez, A. M. (2016). Factores de competitividad orientados a la pequeña y mediana empresa (PYME) en Latinoamérica: revisión de la literatura. Revista San Gregorio, 2(15), 104-111. Recuperado a partir de http://revista.sangregorio.edu.ec/index.php/REVISTASANGREGORIO/article/view/275

Vargas Hernández, J. G., & Bautista Ramírez, M. L. (2016). ESTRUCTURA EMPRESARIAL Y COMPETITIVIDAD EN MÉXICO. 3C Empresa: investigación y pensamiento crítico, 5(3), 24-51. https://doi.org/10.17993/3cemp.2016.050327.24-51

WEF, W. E. F. (2017). TheGlobalCompetitivenessReport2017–2018.pdf (p. 381). Geneva, Switzerland: World Economic Forum. Recuperado a partir de http://www3.weforum.org/docs/GCR2017-2018/05FullReport/TheGlobalCompetitivenessReport2017%E2%80%932018.pdf

BIOGRAFÍA

Juan Antonio Molina Garnica, Licenciado en contaduría por la Universidad Autónoma de Baja California, alumno de dedicación exclusiva CONACYT en el programa de Maestría en Impuestos de la Facultad de Ciencias Administrativas y Sociales.

Lizzette Velasco Aulcy, Doctora en Ciencias Administrativas por la Universidad Autónoma de Baja California, Maestra de tiempo completo, coordinadora de formación básica en la Facultad de Ciencias Administrativas y Sociales.

María del Mar Obregón Angulo, Maestra en Contaduría por la Universidad Autónoma de Baja California, Coordinadora del programa Maestría en impuestos de la Facultad de ciencias Administrativas y Sociales.

INDICADORES Y SOLUCIONES DE MEJORAMIENTO DEL AMBIENTE LABORAL EN LAS EMPRESAS

Víctor M. Mercader Pomarón, CETYS Universidad

RESUMEN

El ambiente laboral empresarial es un factor que influye de manera fundamental en la productividad y los resultados de la misma según numerosos estudios previos de diferentes investigadores y que afecta una serie de situaciones muy amplia, objeto de esta investigación. Las empresas fijan sus objetivos y tratan de alcanzarlos de una u otra manera, pero el "cómo" lo hacen genera la gran diferencia que repercute directa e indirectamente en el éxito o fracaso de las empresas. De allí que esta investigación identifique y analice la necesidad, las causas del no adecuado desempeño y las soluciones factibles aplicables al Ambiente Laboral de las empresas o áreas de trabajo. Se realizó el estudio con una muestra formada por 645 profesionistas que laboran en el estado de Baja California, centro industrial de vital importancia en México, el cual es frontera con el estado de California de USA. La data obtenida da la oportunidad de crear categorizaciones que son útiles como indicadores y otorga un mayor conocimiento de las causas y variables que inducen a crisis en el trabajo y por ende, requieren de propuestas y soluciones factibles a ser aplicadas. Pasa a ser entonces, un reto para los líderes, empresarios, educadores y personas en general, estar consciente de la importancia y repercusión del ambiente laboral.

PALABRAS CLAVE: Ambiente Laboral, Satisfacción en el Trabajo, Entusiasmo Laboral, Motivación, Comunicación Empresarial, Productividad, Valores, Toma de Decisiones, Felicidad en el Trabajo, Ética, Organizaciones, Empresas, Liderazgo Participativo, Clima Laboral.

INDICATORS AND SOLUTIONS TO IMPROVE THE LABOR ENVIRONMENT IN COMPANIES

ABSTRACT

The business work environment is a factor that fundamentally influences the productivity and results of organizations according to numerous previous studies of different researchers, which affects a number of very broad situations that create the objective of this research. Companies set their goals and try to achieve them in one way or another, but the know-how, generates the big difference that directly and indirectly, impacts the success or failure of companies. Hence, this research identifies and analyzes the need, the causes of inadequate performance and the feasible solutions applicable to the Work Environment and job satisfaction of the companies or work areas. The study was conducted with a sample formed by 645 professionals who work in the state of Baja California, an industrial center of vital importance in Mexico, which is a border with the US state of California. The obtained data gives the opportunity to create categorizations that are useful as indicators and gives a greater knowledge of the causes and variables that induce a crisis in the work and, therefore, require proposals and feasible solutions to be applied. It becomes, then, a challenge for leaders, entrepreneurs, educators and people in general, to be aware of the impact of the work environment.

JEL: M11, M12, D20, D22, D74, J28, I31, A13, L23.

KEY WORDS: Work Environment, Job Satisfaction, Work Enthusiasm, Values, Motivation, Business Communication, Productivity, Decision Making, Happiness at Work, Ethics, Organizations, Companies.

INTRODUCCIÓN

El ser humano trabaja por vocación o por necesidad, como es el caso de la mayoría, pero siempre el cómo se siente mientras labora es una realidad que influye de manera determinante en su entusiasmo, deseos de producir y sentido de bienestar. En todo trabajo nos interrelacionamos con otras personas de muy diferentes maneras y dependemos de los demás a la vez que dependen de uno en cierta manera; por lo tanto, cómo es esa relación e interdependencia es fundamental y un factor común en toda organización que vale la pena estudiar y conocer más de ella. Nuestras actitudes y aptitudes aplicadas están a prueba en todo momento y son los generadores del desempeño a nivel individual, de equipo y empresarial.La empresa es un sistema sincronizado que depende de sus empleados y sus directivos que si logran una interacción productiva y armónica, pasarán a ser ejemplo como organización y empresa, lo cual se logra cuando la satisfacción laboral se incrementa y el ambiente de trabajo es agradable, congruente y ético. Sin embargo, no hay que olvidar que la gama muy amplia de variables que influyen en la creación progresiva del ambiente o clima laboral no es fácil de manejar de forma que satisfaga a todos pero si intentar que lo haga a su mayoría de forma equitativa y justa. Con estos conceptos en mente e identificando las variables fundamentales que influyen en el logro y en el desempeño equilibrado y ético de todas las partes involucradas en las empresas y a todo nivel, se logrará un mayor y mejor comportamiento humano organizacional y ambiente de trabajo (Alles, 2008).

Propósito.

El propósito de esta investigación es identificar y analizar la necesidad, las causas de un no adecuado desempeño y las soluciones factibles aplicables al Ambiente laboral de las organizaciones o empresas. Para ello, además de la revisión de la literatura respectiva, se desarrolló y aplicó un instrumento de investigación a fin de obtener la data proveniente de una muestra de profesionistas del área de Baja California, y poder crear categorizaciones que influyen en el ambiente laboral empresarial.

Justificación y a Quien va Dirigido o Puede Afectar:

Las organizaciones al estar compuestas por personas tienen que trabajar en equipo y grupos, tanto de modo interno como externo, creando su propio clima laboral en el entorno que se desempeñan. De allí que toda interacción puede sembrar profesional y personalmente, fricciones, neutralidad o amistades en las diferentes actividades y procesos que se requieren. Según como se accione y reaccione el clima o ambiente laboral será cambiante; además, si todos somos dependientes de otros, de una u otra forma, la idea fundamental será mantener una relación cónsona de cooperación y pertenencia para obtener resultados idóneos para todas las partes. De allí que conocer por criterio propio de los profesionistas la percepción que tienen del porqué funciona mejor o peor el ambiente laboral en las empresas y qué se podría hacer para mejorarlo, resulta un gran reto que no podemos dejar de investigar. De esta forma, se obtendrán resultados que ayudarán a encontrar soluciones capaces de generar beneficio y a la vez, un mayor bienestar a aquellos que laboran en una dada empresa u organización, así como a los clientes, proveedores, distribuidores y otros. La investigación en estudio va dirigida a profesionales y/o profesionistas de cualquier carrera o especialidad, quienes se consideran que están expuestos al efecto o impacto que el ambiente laboral, bien sea en positivo o negativo, genera en las organizaciones. A su vez, el alcance del estudio y factibles beneficiarios del mismo vienen a ser todo profesionista, empresario, investigador, educador, estudiante y otros interesados, así como las instituciones, organizaciones, empresas, grupos corporativos y entes públicos que podrían aplicar los conocimientos presentados.

Preguntas a Investigar

El instrumento diseñado busca la identificación, el conocimiento y el análisis de:

Primero: Si el ambiente laboral es necesario en las empresas.

Segundo: Las causas que generan falta de un adecuado o no efectivo ambiente laboral en las empresas.

Tercero: Las soluciones factibles para mejorar el ambiente laboral en las empresas.

REVISIÓN LITERARIA

El ambiente laboral, llamado en ocasiones clima laboral es un tema que ha estado presente desde los primeros tiempos en los diferentes pueblos del planeta de maneras muy diferentes aunque en general arcaica. Sin embargo, se puede decir que comenzó a tomar sentido industrial y empresarial más consciente con la revolución industrial y en especial a partir de la década de 1960. El ambiente laboral se puede percibir también como una consecuencia de la forma como interactúan una serie de elementos presentes en toda organización y que influyen en su desempeño. Estos elementos que crean vinculación directa con el Recurso Humano y por ende con el ambiente laboral influencian e impactan en el desempeño organizacional y empresarial y resultan ser de acuerdo al estudio de literatura sobre el tema:

Satisfacción en el trabajo y/o laboral
Calidad de trabajo y de vida
Trato y Desempeño del recurso humano
Aspectos motivacionales
Comunicación participativa
Comportamiento organizacional
Liderazgo
Trabajo en equipo
Diversidad y culturas
Conocimiento y capacitación
Ética aplicada
Stress laboral

Comenzamos con Vorina, Simonic, & Vlasova (2017) quienes vuelven a afirmar al igual que investigadores anteriores que a mayor sea el entusiasmo y la satisfacción que se siente por parte de los empleados, mejores serán los resultados para la empresa u organización y mayor será el sentido de pertenencia y de compromiso. Ellos encontraron en su muestra de 594 participantes en particular que el género no era significativo en la satisfacción en el trabajo ni en el compromiso o sentido de pertenencia. Aunque en general, muchas empresas están conscientes de esta relación, no implica que la consideren en la realidad y por ende, el entusiasmo y compromiso no resulta natural.

Sewell (2005) por su parte señala que para alcanzar un resultado satisfactorio por los integrantes de los diferentes equipos que combinan sus labores en las empresas se requiere de la motivación y la aplicación de valores éticos, y así se podrá incrementar la productividad de las empresas y la calidad de vida y de trabajo de sus trabajadores que son piezas indispensables del desarrollo organizacional. Bañon, Guillén & Ramos (2011) y Robles (2012) por su parte vuelven a insistir en la ética integrada a la empresa que crea un valor necesario en toda organización; es así como se prueba la responsabilidad y la realidad empresarial en función de su desempeño a nivel de comportamiento individual y empresarial que afecta el ambiente laboral en positivo o negativo. Es un reto entre la mentalidad materialista y de lucro que generalmente se impone al personal versus la mentalidad de tomar en cuenta el recurso humano como seres humanos, capaces de

colaborar de motus propio por su espíritu de compromiso y calidad que la organización haya desarrollado con objetivos comunes y posibilidades de aprendizaje y superación. Asad, Naseem, & Faiz, (2017) enfatizan en su estudio desarrollado en Pakistán en el ambiente virtuoso de trabajo como pieza fundamental de satisfacción laboral. Si en la mentalidad de los empresarios, directores y empleados de cualquier organización los valores prevalecen, las reglas y normativas estrictas provenientes de la desconfianza existente, no serían tan necesarias ya que el personal a todo nivel cumpliría a cabalidad, con autocrítica, autoexigencia y autoevaluación permanente y sin ocultar errores pero sí corrigiéndolos y sin temores a la realidad pues serían capaces de encontrar soluciones a las distintas situaciones que se presenten bien individualmente o en equipo.

Se requiere que los empresarios y los empleados tomen conciencia del bienestar que se genera al aplicar valores en las interrelaciones que de una manera u otra, siempre existen dentro de los departamentos, entre ellos y con los entes externos relacionados con las actividades de la empresa. Así los diferentes equipos se convierten en un ente vivo que percibe reconocimiento y siente entusiasmo y satisfacción (Rodriguez y Aguilera, 2005). El factor confianza es necesario considerarlo a todo nivel pues influye de manera muy relevante en el ambiente laboral y en la satisfacción que se siente al trabajar en una dada empresa, además de influir positivamente en la productividad (Läms & Pučėtait, 2006). De igual manera, Ramírez, Sánchez y Quintero (2005) hacen énfasis en el sentido de pertenencia como resultado de los valores aplicados de la empresa en unión con el manejo de la información, los conocimientos y la capacitación.Por otra parte, aparece la comunicación clara, precisa, asertiva y que llegue a todos los niveles como pivote necesario para que se mantenga un ambiente de trabajo que converja con satisfacción en todo empleado; según Seeger & Sellnow (2008) la empresa debe tener y dar información y que se transmita con respeto y se distribuya con raíz similar a todos los integrantes de la organización.

Es por ello que los equipos directivos de liderazgo deben transmitir lo esencial y reconocer el trabajo realizado para lograr cada vez una mayor cohesión y colaboración mutua. Si a ello se suma la posibilidad de una mayor participación del personal en ciertas tomas de decisiones, los empleados se sentirán partícipes y reconocidos, simplemente sabrán que saben que existen y laboran como gente pensante y no solo como robots. Si sus resultados son valorados con incentivos de diferente forma que incluyan también en ocasiones, compensaciones y bonos a todo nivel, se estará evidenciado que los resultados mejorarán en el rendimiento, siempre y cuando la competencia interna sea justa y ética (Jones, Kalmi & Kauhanen (2010). De allí que una investigación relacionada con los elementos de la personalidad del empleado resulta interesante, Chia-Ming, Huey-Hong, Hsiu-Chin, & Yeun-Cheng (2017) en Taiwán relacionaron las variables o virtudes de la personalidad de 529 trabajadores con su sensación de satisfacción y el estrés del trabajo donde se consideraban variables en la personalidad como la apertura, la conciencia, la extraversión, el agrado y el nivel de neurosis. Kunte, Gupta, Bhattacharya, & Neelam (2017) amplía las dimensiones de comparación en su investigación en India al relacionar el estrés laboral con la satisfacción en el trabajo y también con la rotación, la sensación de estancamiento y el hecho de sentirse apartado dentro de la empresa que son situaciones que se viven en toda empresa en mayor o menor grado. En un estudio mixto con México y España, Urien, Osca, & García-Salmones (2017) encontraron relaciones significativas entre la satisfacción en el trabajo con la ambigüedad del rol que se desempeña en el trabajo y con la cohesión de los equipos de trabajo mientras que Wnuck (2017) por su parte, creó un modelo de medición de satisfacción laboral en base a tres dimensiones que fueron la organización personal, el soporte de la Organización que se percibe y el soporte de los supervisores que se percibe.

En otra perspectiva, Ramis, Manassero, Ferrer & García- Buades (2017) destaca el rol del líder en la empresa ya que tiene que considerar y obtener beneficio, al responsabilizarse y perfeccionar las habilidades de comunicación, la eficacia en los resultados, la motivación y la satisfacción laboral a todos los niveles para crear equipos que se muevan de forma generadora de una continua ventaja productiva y competitiva. La idea es implementar una mente de liderazgo capaz de autoevaluarse y forjar autoeficacia a todo nivel. Se trata de que todos los contribuyentes directos e indirectos de la organización, lo que incluye accionistas,

directores, empleados, clientes, subcontratistas, proveedores, distribuidores, cooperadores externos y comunidades estén conscientes del clima laboral que en toda empresa existe, el cual influye como valor competitivo de gran importancia y que depende del trabajo en equipo, la toma de decisiones y la ética impactando en la productividad y felicidad de empleados y empleadores (Mercader, 2017). La idea será lograr un rendimiento equilibrado que proviene de la equidad y del uso auténtico de los valores éticos en las diferentes actividades y situaciones que se presentan en el trabajo, por lo que se recomienda utilizar como evaluación y autoevaluación la taxonomía de Mercader (2006).

Se puede observar que al revisar diferentes estudios realizados en diferentes países existe un común denominador de la relación significativa de la satisfacción en el trabajo y el ambiente laboral con el desempeño y desarrollo empresarial. Se pueden citar a Vorina, Simonic, & Vlasova (2017) quienes demuestran estadísticamente en su estudio realizado en Slovenia con 594 participantes, la relación entre la satisfacción en el trabajo y el desempeño laboral y su sentido de compromiso sin influir significativamente en ninguna de las variables el género. Este mismo criterio es coincidente con los estudios previos de Harter, J. K., Schmidt, F. L. & Hayes, T. L., 2002; Vorina, A., 2013; Shanmuga, P., & Vijayadurai, J., 2014). Por su parte, Johnson, J.S. & Fiend, S. B. (2015) en USA, crean y analizan un marco teórico capaz de reforzar las ventas directas o transversales en función de la existencia de satisfacción en el trabajo y deseo activo de desempeño que denominan Motivation – Opportunity – Ability (MOA). Olaniyan, O. S. & Hystad, S.W. (2016) en España, relacionan la satisfacción laboral con el liderazgo que se ejerce, enfatizando la necesidad de un liderazgo auténtico con aplicación de valores éticos y credibilidad; de esta forma la sensación de incertidumbre y los deseos de dejar el trabajo disminuirán ya que habrá confianza y transparencia. Orgambídez-Ramos, A. O., Moura, D., De Almeida, H. (2017) realizan su investigación de satisfacción laboral en Portugal con relación al estrés que genera el rol adquirido con el empoderamiento respectivo, lo que afecta las posibilidades de conflicto; queda así demostrado que cuando no hay entusiasmo y satisfacción en el trabajo o el clima laboral es pobre en las empresas, las posibilidades de conflicto se incrementan de manera considerable. Chien-Hung, I-Shen & Jia-Chern (2017) en Taiwán examinaron el impacto de la satisfacción laboral con el desempeño en el trabajo e incluso con la salud de los empleados, encontrando una gran relación entre las tres variables.

Es importante señalar también la relación entre la satisfacción laboral y los programas de capacitación que cuando el empleado siente que lo entrenan y capacitan, siente mayor apego y afecto a la empresa, lo cual lo impulsa a generar mayor colaboración, deseos de producir y ratifica sus posibilidades de superación y progreso (Bercu, A. M., 2017). Sin embargo, no solo se trata del factor de capacitación en asuntos de conocimiento profesional, tecnológico y de habilidades sino también, la necesidad de que intervengan el reconocimiento y la comprensión de la relevancia de los valores éticos para que sean incluidos en el quehacer de convivencia laboral diaria, creando un ambiente laboral sano y un mayor compromiso y desempeño en el trabajo. Bravo, Díaz, Navarrete, Pérez, Cuevas, Nova, & Albornoz (2017) en Chile, relacionan la satisfacción en el trabajo con educadores y recomiendan un acompañamiento que incremente el sentido de apoyo en su capacitación continua y por ende satisfacción laboral y sentido de superación. Al final se puede resumir que cuando los ejecutivos y directores están conscientes de la importancia del recurso humano y se combinan de manera racional y útil la búsqueda de tareas y resultados de manera compatible y equilibrada con el trato humano, tomándose en cuenta al personal como seres humanos, la ganancia estará en ambas partes, empresa y empleados. Es así como el ambiente o clima laboral y la satisfacción en el trabajo atraerán la productividad y la sustentabilidad

METODOLOGÍA

En esta investigación se ha utilizado un cuestionario como parte del instrumento (Mercader, 2015; Mercader, 2017) y validado en estudios anteriores siguiendo una secuencia de investigaciones con diferentes dimensiones que el autor ha realizado y continúa haciéndolo como en esta ocasión con Ambiente Laboral. El cuestionario se distribuyó vía electrónica a profesionistas y contenía preguntas abiertas y

cerradas. La muestra seleccionada se enfocó en aquellos profesionistas que laboran en el estado de Baja California, México, frontera del estado de California de USA. El diseño utilizado es mixto al combinar las preguntas y respuestas de carácter cualitativo con las cuantitativas. Es de tipo descriptivo y transversal y no se han elaborado correlaciones. El cuestionario contiene variables sociodemográficas como son el género, edad, nacionalidad, profesión, tipo de trabajo y grado académico, además de las preguntas fundamentales descritas en las preguntas de investigación. Con la data proveniente de las respuestas abiertas del cuestionario, se han creado diferentes categorizaciones que permiten conocer y conducirnos hacia soluciones en pro de una mejora en el ambiente laboral, el cual además está íntimamente relacionado con la satisfacción en el trabajo. Se realizaron dos muestras en paralelo donde una se concentró prioritariamente en la ciudad de Mexicali y la otra en la ciudad de Tijuana. La muestra A estuvo formada por 328 participantes mientras que la muestra B estuvo constituida por 317 participantes.

RESULTADOS

Se procederá a seguir el orden de las preguntas del cuestionario con el fin de presentar el análisis de la data obtenida.

La primera pregunta referida al sexo/género indica que los participantes (p) fueron:

Muestra A:	Femenino 156 p.	Masculino 168 p.	No/Contestaron. 4p.	Total 328 p.
Muestra B:	Femenino 188 p.	Masculino 126 p.	No/Contestaron. 3p.	Total 317 p.

La sumatoria de ambas muestras indica un total de 645 participantes de los cuales 344 fueron del género femenino y 294 fueron del género masculino; hubieron 7 personas que no contestaron esta pregunta. La segunda pregunta se refiere a la edad de los participantes y se compaginaron en rangos de 5 años. Se diseñó la Tabla 1, que muestra una combinación de los rangos de edad con el género para mayor detalle y diferenciación si se requiere. De allí se deduce que el rango de participantes mayoritario es de 26 a 30 años (33.64%) seguido por el de 31 a 35 años (20.16%). Es relevante señalar que los rangos entre 20 años a 40 años de participantes de la muestra constituyen un porcentaje de 80.16 que es muy representativo.

Tabla 1:Edad y Género de la Muestra en Combinación

Edad	**Femenino**	**Porcentaje % Femenino**	**Masculino**	**Porcentaje % Masculino**	**No Respondió el Género**	**Total**	**Total (%)**
Menos de 20	1	0.29	0	0.00		1	0.16
20-25	54	15.70	35	11.90	2	91	14.11
26-30	134	38.95	82	27.89	1	217	33.64
31-35	61	17.73	69	23.47		130	20.16
36-40	33	9.59	44	14.97	2	79	12.25
41-45	22	6.40	25	8.50	1	48	7.44
46-50	16	4.65	18	6.12		34	5.27
51-60	19	5.52	20	6.80	1	40	6.20
Más de 60	3	0.87	1	0.34		4	0.62
Vacío	1	0.29	0	0.00		1	0.16
Total	344	100.00	294	100	7	645	100.00

La Tabla 1 muestra la edad y género de los participantes de la muestra del instrumento utilizado y combina ambas variables demográficas, Se puede así observar las diferencias de edad en rangos y el número de participantes de género femenino o masculino para cada rango de edad. Las edades con mayores porcentajes están en los rangos de 26-30 y de 31-35 años de edad.

La tercera pregunta está relacionada con la nacionalidad de los participantes de la muestra, la cual resultó ser en su gran mayoría mexicana al alcanzar un total entre las dos muestras del 95.97%. Si se detalla por muestra y género, se aprecia que los mexicanos alcanzaron:

Muestra A: Femenino 96.15%. Masculino 93.45% Total 94.51%.

Muestra B: Femenino 97.34%. Masculino 97.62. Total 97.48%.

La cuarta pregunta se refiere al grado profesional alcanzado por el participante. Todos los participantes eran profesionistas y un porcentaje de ellos tenía solo el grado profesional, el cual ha sido el más común con un 74.26% mientras que con el posgrado de maestría hubieron un 22.33% y en doctorado solo un 1.4 %. Hubo un 1.71% (11 participantes) que no contestaron y solo dos participantes que eran técnicos con secundaria. Se presenta a continuación el detalle por muestra y género de los que aún no tenían maestría o doctorado que eran la mayoría:

Muestra A: Grado profesional: Femenino 83.33%. Masculino 74.40% Total 78.96%.
Muestra B: Grado profesional: Femenino 69.68%. Masculino 68.25% Total 69.40%.

La quinta pregunta se enfoca en la profesión y/o carrera de los participantes. La forma en que fue contestada esta pregunta revela una amplia variedad y solo 6 participantes no contestaron la pregunta; hubo 4 participantes que lo hicieron de manera que No aplica. La profesión más predominante fue la de ingenieros con un 29.76% como promedio al unir las dos muestras del estudio. Es importante señalar que los que contestaron solo licenciados fueron un 15.12% y los administradores representaron un 9.61%; si se unieran estas dos profesiones ya que varios de los licenciados seguramente estarán ligados a las áreas administrativas, el porcentaje ascendería a 24.73%. Aún más, si se añadieran los contadores (7.72%) alcanzaría un 32.45%. Por otra parte, si se suman los ingenieros a los involucrados en administración de una forma u otra, se llegaría a poder decir que en este estudio que la muestra estuvo formada en su mayoría por estas dos carreras alcanzando el 62.21%.

Una vez realizado el análisis de las respuestas demográficas, se analizaron las preguntas primarias de la investigación que se dirigieron a la necesidad, las causas y las soluciones factibles del ambiente laboral en las organizaciones y/o empresas. La sexta pregunta fue formulada de la manera siguiente: ¿Qué tan necesario es el Ambiente laboral en las empresas? Esta pregunta resulta interesante ya que si las respuestas fuesen Muy y bastante en su mayoría, lo cual resultó ser así, nos revela que el hecho de realizar la investigación tiene un objetivo claro y necesario a dar a conocer en las empresas, lo que proyecta la importancia de tomar en cuenta las categorizaciones obtenidas y realizar múltiples investigaciones para aplicar el tema analizado en diferentes empresas y países. Los resultados mostraron que según la percepción de los participantes de la muestra, el Ambiente laboral en las empresas es eminentemente necesario ya que el porcentaje de Muy alto fue de70.49% al unir las dos muestras y el de Bastante del 27.91%, lo cual implica que su sumatoria resulta ser de un 98.40% de necesidad, generando un grado significativo muy elevado.

Tabla 2: Necesidad del Ambiente Laboral en las Empresas

Necesidad de Ambiente Laboral en Empresas	**Femenino**	**Femenino (%)**	**Masculino**	**Masculino (%)**	**Sin responder el género**	**Total**	**Total (%)**
Muy	233	70.18	204	70.83	5	442	70.49
Bastante	92	27.71	81	28.13	2	175	27.91
Más o Menos	6	1.81	2	0.69		8	1.28
Algo	1	0.30	1	0.35		2	0.32
Poco	0	0.00	0	0.00		0	0
Total	332	100	288	100	7	627	100
No Contesto	12		6			18	
No Aplica	0		0			0	
Total	344		294		7	645	

La Tabla 2 muestra la necesidad en las empresas del Ambiente laboral según los resultados de la aplicación de una escala del tipo Likert, alcanzando como resultado un porcentaje muy significativo en Muy necesario, el cual crece de forma extraordinaria al sumársele la respuesta de Bastante. La respuesta de Poco fue cero y muy bajas en Más o menos y Algo.

La séptima pregunta fue la siguiente: ¿Por qué consideras que no hay en las Empresas un adecuado y/o efectivo Ambiente laboral? Al analizar las respuestas obtenidas se pudieron deducir las categorizaciones que se crean para que sirvan de modelo como indicadores de las causas que frenan las posibilidades de un buen ambiente laboral. En la muestra A se formaron 10 categorizaciones mientras que en el grupo B se formaron 11 y en el de las muestras conjuntas fueron 12, la cual se presenta en la Tabla 3. La categorización con más alto porcentaje resultó ser Egoísmo/ Falta de Interés/ Individualismo con el 21.36% del total y fue muy semejante entre el género masculino y el femenino. Tuvieron gran relevancia la falta de Integración en la Empresa con el 16.93% y la falta de Liderazgo con el 15.98%; es interesante mencionar que los hombres vieron en la falta de Liderazgo mayor importancia que las mujeres mientras que en la falta de Integración en la empresa prevaleció el género femenino en su elección. No se deja de mencionar la categorización denominada falta de Valores que fue destacada con un 13.13%. Otro punto interesante es que 6 participantes dijeron que si hay buen ambiente laboral en su lugar de trabajo. Los que no contestaron y/ o dieron respuestas que no aplican fueron 13 participantes (9 damas y 4 caballeros) siendo 632 participantes los que sí contestaron la pregunta.

Tabla 3: Causas Por las Que No Hay en las Empresas un Adecuado y/o Efectivo Ambiente Laboral

Causas de un NO adecuado y/o efectivo Ambiente laboral	**Femenino**	**Femenino (%)**	**Masculino**	**Masculino (%)**	**Sin responder el género**	**Total**	**Total (%)**
Falta de Capacitación/Educación	21	6.25	15	5.19		36	5.70
Falta de Comunicación	23	6.85	17	5.88	1	41	6.49
Egoísmo/Falta de Interés/Individualismo	73	21.73	62	21.45		135	21.36
Falta de Integración en la Empresa	66	19.64	41	14.19		107	16.93
Falta de Liderazgo	41	12.20	57	19.72	3	101	15.98
Falta de Motivación	23	6.85	21	7.27	1	45	7.12
Falta de Valores	46	13.69	35	12.11	2	83	13.13
Inconformidad/Incomodidad del colaborador	5	1.49	8	2.77		13	2.06
Intereses empresariales	24	7.14	13	4.50		37	5.85
Sistema organizacional	11	3.27	9	3.11		20	3.16
Si hay	1	0.30	5	1.73		6	0.95
Otros	2	0.60	6	2.08		8	1.27
Total	336	100	289	100	7	632	100
No contestaron	6		3			9	
No aplica	3		1			4	
Total	345		293		7	645	

La Tabla 3 muestra las categorizaciones obtenidas en el Ambiente laboral en las empresas de ambas muestras en total. Se pueden identificar los porcentajes más altos que son los que corresponden a un número mayor de respuestas en las categorizaciones. De allí que hay que citar el Egoísmo/Falta de Interés/Individualismo *de manera prioritaria y la Falta de integración en la empresa y de Liderazgo y de Valores.*

La octava pregunta fue la siguiente: ¿Qué tres factores principales o maneras podrías sugerir para mejorar en las Empresas, el Ambiente laboral? Es importante sabiendo las causas no convenientes pero reales en el Ambiente laboral, tratar de aportar soluciones factibles en pro de su mejoramiento, para lo cual el análisis de estas respuestas y su categorización representa un aporte de trascendente importancia. Se conformaron 8 categorizaciones tanto en la muestra A como en la muestra B; la combinación de ambas fue de 8 categorizaciones también. Puede apreciarse el detalle en la 8 que combina ambas muestras. El análisis resultante nos indica que la categorización predominante fue la necesidad de llevar a cabo Programas de diferente índole con Aplicaciones sociales, esta categorización alcanzó el 23.79% del total. El hecho de fomentar el Trabajo en equipo y la Buena convivencia obtuvo el 16.64%. En la primera el porcentaje fue algo mayor en el sector masculino y en la segunda categorización citada fue mayor en el sector femenino. Las categorizaciones que siguieron, estuvieron muy a la par siendo la Aplicación de Valores (12.81%) y el sistema organizacional (12.65%). La motivación con 10.48% es importante también considerarla como influyente en el Ambiente laboral. Es interesante apreciar que los que no contestaron las soluciones, 40

participantes, fueron más que los que no contestaron las causas que solo fueron 9 participantes; puede haber sido porque ya estaban cansados de contestar el cuestionario o porque no tenían respuestas claras para dar soluciones. Los que no dieron soluciones representaron al unírseles los 5 que dieron respuestas que no aplican un porcentaje del total de la muestra del 6.82%. En ambas muestras el número de participantes en no contestar las causas y las soluciones fue mayor en el sector femenino que en el masculino.

Tabla 4: Soluciones Factibles Para Mejorar El Ambiente Laboral en las Empresas

Soluciones Para Mejorar El Ambiente Laboral	**Femenino**	**Femenino (%)**	**Masculino**	**Masculino (%)**	**Sin Responder El Género**	**Total**	**Total (%)**
Aplicación de valores	47	14.97	29	10.36	1	77	12.81
Capacitar/educar	23	7.32	28	10.00	1	52	8.65
Comunicación	31	9.87	17	6.07	1	49	8.15
Motivación	28	8.92	34	12.14	1	63	10.48
Programas/Aplicaciones sociales	70	22.29	72	25.71	1	143	23.79
Sistema organizacional	35	11.15	41	14.64		76	12.65
Trabajo en equipo/ Buena convivencia	58	18.47	41	14.64	1	100	16.64
Valorar al empleado	22	7.01	18	6.43	1	41	6.82
Total	314	100	280	100	7	601	100.00
No contestaron	28		12			40	
No aplica	3		1			4	
Total	345		293		7	645	

La Tabla 4 indica las categorizaciones obtenidas en el Ambiente laboral en las empresas de ambas muestras en total. Se pueden identificar los porcentajes más altos que corresponden a un número mayor de respuestas en las categorizaciones. De allí que hay que citar los Programas /Aplicaciones sociales en primer lugar, Trabajo en equipo/Buena convivencia, Aplicación de Valores y Sistema organizacional y Motivación.

CONCLUSIONES

Las conclusiones son la consecuencia buscada de esta investigación una vez la información y los resultados obtenidos han sido analizados, incluyendo la literatura revisada, para poder sustentar las conclusiones que se enumeran a continuación:

Conclusiones generales

El Ambiente laboral es esencial en las organizaciones y empresas y de manera intangible pero perceptible y determina el ánimo y la satisfacción de los empleados repercutiendo en la productividad. El Ambiente laboral pasa a ser una necesidad. La satisfacción laboral está íntimamente ligada a la realidad de cada persona en su vida personal que se refleja en su comportamiento laboral dependiendo de la personalidad, especialmente de los directores quienes son los responsables de obtener en su dirección como resultado un ambiente laboral agradable y a la vez, rentable. Ellos inculcan y/o exigen a sus empleados adecuarse a la cultura organizacional de la empresa y es así como el clima laboral depende en gran parte, de la forma en que las culturas y mentalidades empleado-empresa se acoplan en pro de las metas y resultados.

El ambiente laboral o clima laboral y la satisfacción en el trabajo está presente en toda organización y se percibe y siente en todo tipo de empresas, es decir, va más allá de sus dimensiones, internacionalización, estados financieros, ventas, productos o servicios, perspectivas de crecimiento y otros ya que su pivote fundamental radica en el comportamiento y trato humano; se trata de cómo se siente el recurso humano y

por lo tanto, en cómo se aplican los valores éticos en la empresa a todo nivel. Hay una variedad muy amplia de investigaciones sobre el tema enfocados en el aspecto material desde hace varias décadas pero en los últimos años han crecido considerablemente los estudios que se enfocan en el aspecto humano y ético de las empresas como esencia fundamental de cambio, rendimiento y sustentabilidad a nivel global.

El Ambiente laboral es función de numerosas variables que bien sea en positivo o negativo influyen en los resultados y en las consecuencias que generan. Si se conocen las factibles variables que generan falta de un buen o adecuado Ambiente laboral y aquellas que como soluciones podrían aplicarse para mejorarlo, las empresas y sus empleados serían ganadores en un juego de ganar-ganar. De allí la importancia de haber introducido indicadores y/o categorizaciones como los que se han desarrollado en esta investigación de manera teórica y experimental y aplicarse con el instrumento utilizado.

Conclusiones Específicas

Seguidamente se muestran las conclusiones específicas más destacadas, producto del análisis de los resultados examinados. Primero: La muestra seleccionada estuvo formada por un total de 645 participantes de los cuales 344 fueron del género femenino y 294 fueron del género masculino y hubieron 7 personas que no contestaron la pregunta del género. Segundo: El rango de edad más amplio de los participantes fue de 26 a 30 años que corresponde al 33.64% de la muestra total seguido por el de 31 a 35 años (20.16%). Ente 20 años a 40 años el porcentaje asciende a 80.16 %. Tercero: La nacionalidad mexicana con un 95.97% ha sido preponderante. Cuarto: Todos los integrantes de la muestra tenían grado profesional; el 74.26% no poseían maestría ni doctorado. Quinto: Las profesiones de los participantes fueron muy variadas pero los ingenieros predominaron con un 29.76%. Si unimos los administradores (9.61%) a los contadores (7.72%) y a los licenciados (15.12%), su sumatoria alcanza un 32.45% lo que representa un porcentaje significativo. Sexto: La necesidad del Ambiente laboral en las empresas fue muy significativo ya que el Muy alto representó el 70.49% y el Bastante el 27.91%, dando un total en su sumatoria del 98.40%, necesidad de enorme relevancia. Séptimo: Las causas que originan la falta de un adecuado y/o efectivo Ambiente Laboral en las organizaciones o empresas quedaron conformadas por doce (12) categorizaciones que pueden ser utilizadas como indicadores para tomar conciencia de la realidad que se genera como Ambiente o clima de trabajo en el mundo laboral y empresarial. Los resultados revelaron que la categorización Egoísmo/ Falta de Interés/ Individualismo fue la más relevante con 21.36% del total y predominó en ambos géneros a la par. A esta categorización les siguió la falta de Integración en la Empresa con el 16.93% y la falta de Liderazgo con el 15.98%. Hay que nombrar la Falta de aplicación de valores éticos con 13.13%. Octavo: Las soluciones factibles para mejorar el Ambiente laboral en las empresas se agruparon en 8 categorizaciones. La categorización de Programas y Aplicaciones sociales, fue la más destacada con 23.79% del total. Importante también fue el Trabajo en equipo y la Buena convivencia que alcanzó un 16.64%. Nuevamente aparece la Aplicación de Valores con 12.81% que resultó muy similar en porcentaje a la categorización Sistema Organizacional con 12.65%; cercanamente la Motivación reflejó un 10.48%.

El recorrer en el análisis de esta investigación por un vasto espectro de respuestas y poder compendiar y sintetizar en categorizaciones nos ayuda a comprender lo que los integrantes de las muestras según su percepción nos brindaron. Hay varias categorizaciones que son congruentes tanto en las causas como en las soluciones propuestas, a saber: Programas/Aplicaciones sociales; Aplicación de Valores; Sistema Organizacional; Capacitación/Educación; Motivación; Comunicación; y Trabajo en equipo/ Buena convivencia. Recordemos para concluir, en un breve y envolvente concepto, que el Ambiente y/o clima laboral, así como la satisfacción en el trabajo son función directa del comportamiento activo y reactivo del ser humano que conforma el recurso humano de cualquier organización o empresa. Si el ser humano se comporta de manera ética, los resultados siempre tenderán a ser positivos para todos los integrantes de cualquier grupo empresarial así como social y se proyectará a nivel de país que será capaz de vivir en un ambiente agradable y más feliz.

RECOMENDACIONES

Algunas recomendaciones sugeridas son: Primero: Se sugiere que se realicen estudios similares en diferentes países, entornos de trabajo, especialidades de trabajo y/o carreras y tanto en organizaciones públicas como privadas, a modo de poder obtener comparaciones que generen conocimientos y perspectivas aplicables diferentes o corroboren los resultados. Segundo: Esta investigación está en una segunda etapa aplicada a la familia y sociedad, y posteriormente sería conveniente llevarla al ambiente familiar y social de otras regiones y países. Tercero: Se podría aplicar el instrumento a modo longitudinal para analizar el ambiente que viven y sus variaciones en su desarrollo educacional y profesional los educadores y educandos a través del tiempo, lo cual no ha sido objeto frecuente de estudio.

REFERENCIAS

Alles, M. (2008). *Comportamiento organizacional*. Buenos Aires: Granica.

Asad, H., Naseem, R., & Faiz, R. (2017). Mediating effect of Ethical Climate between Organizational Virtuousness and Job Satisfaction. *Pakistan Journal Of Commerce & Social Sciences*, 11(1), 35-48.

Bañon, A., Guillén, M., & Ramos, N. (2011). La empresa ética y responsable. *Universia Business Review*, (30), 32-43.

Bercu, A. (2017). Impact of employees' training programmes on job satisfaction. *Current Science*, 112(7), 1340-1345. doi:10.18520/cs/v112/i07/1340-1345

Bravo, I. Y., Díaz, A., Navarrete, C. E., Pérez, M. V., Cuevas C. A., Nova, C. & Albornoz, M. A. (2017). Valoración de la influencia de un programa de acompañamiento directivo sobre la percepción y satisfacción laboral de docentes y directivos. *Universitas Psychologica*, 16(2), 69-78. doi:10.11144/Javeriana.upsy16-2.vipa

Chia-Ming, C., Huey-Hong, H., Hsiu-Chin, H., & Yeun-Cheng, L. (2017). The relationships among personality traits, job stress, and career developmental satisfaction of lifeguards in Taiwan. *International Journal of Organizational Innovation*, 10(2), 188-204.

Chien-Hung, W., I-Shen, C., & Jia-Chern, C. (2017). A study into the impact of employee wellness and job satisfaction on job performance. *International Journal Of Organizational Innovation*, 10(2), 253-269.

Harter, J. K., Schmidt, F. L., & Hayes, T. L. (2002). Business-unit-level relationship between employee satisfaction, employee engagement, and business outcomes: Ameta-analysis. *Journal of Applied Psychology*, 87(2), 268-279.

Johnson, J. S., & Friend, S. B. (2015). Contingent cross-selling and up-selling relationships with performance and job satisfaction: an MOA-theoretic examination. *Journal of Personal Selling & Sales Management*, *35*(1), 51-71.
doi:10.1080/08853134.2014.940962
Jones, D. C., Kalmi, P. & Kauhanen, A. (2010). Teams, incentive pay, and productive efficiency: Evidence from a food-processing plant. *Industrial and Labor Relations* Review. 64 (2)

Kunte, M., Gupta, P., Bhattacharya, S., & Neelam, N. (2017). Role Overload, Role Self Distance, Role Stagnation as Determinants of Job Satisfaction and Turnover Intention in Banking Sector. *Indian Journal of Psychological Medicine*, 39(5), 590-599. doi:10.4103/0253-7176.217022

Läms, A., & Pučėtait, R. (2006). Development of organizational trust among employees from a contextual perspective. *Business Ethics: A European Review*, 15 (2) 130-141.

Mercader, V. (2006). *A study of ethical values of college students.* Ed.D. University of South Florida.

Mercader, V. (2015). Trabajo en Equipo: Causas de desempeño y soluciones e influencia de los valores éticos. IBFR Ponencia en International Conference of The Institute for Business and Finance Research. Las Vegas, del 4 al 7 de Enero, 2015

Mercader, V. (2017). Relación de la Productividad, la Ética, la Toma de Decisiones y la Felicidad. *Revista Internacional de Administración y Finanzas*, 10(6), 87-104.

Olaniyan, O. S., & Hystad, S. W. (2016). Employees' psychological capital, job satisfaction, insecurity, and intentions to quit: The direct and indirect effects of authentic leadership. *Revista de Psicología del Trabajo y de las Organizaciones*, *32*(3), 163-171. doi:10.1016/j.rpto.2016.09.003

Orgambídez-Ramos, A., Moura, D., & de Almeida, H. (2017). Estrés de rol y empowerment psicológico como antecedentes de la satisfacción laboral. *Psicología (02549247)*, *35*(1), 257-278. doi:10.18800/psico.201701.009

Ramírez F., Sánchez M., & Quintero, H. (2005). El papel de los valores en la identidad corporativa. *Revista Negotium*, 1(1), 35-54.

Ramis, M. C., Manassero, M. A., Ferrer, V., & García- Buades, E. (2007). ¡No es fácil ser un buen jefe/a! Influencia de las habilidades comunicativas de la dirección sobre la motivación, la auto eficiencia y la satisfacción de sus equipos de trabajo. *Revista de Psicología del Trabajo y de las Organizaciones*, 23(2), 161-181.

Robles, M. M. (2012). Executive Perceptions of the Top 10 Soft Skills Needed in Today's Workplace. *Business Communication Quarterly*, 75(4), 453-465.
DOI**: 10.**1177/1080569912460400.

Rodriguez, A. & Aguilera, J.C. (2005). Persona ética y organización: Hacia un nuevo paradigma organizacional. *Cuadernos de Difusión*, 10(18), 61-77.

Seeger, M. W., Sellnow, T. L. & Ulmer, R. (2008). *Crisis communication and the public health*. Cresskill: Hampton Press.

Sewell, G. (2005). Doing what comes naturally? Why we need a practical ethics of teamwork. *International Journal of Human Resource Management*, 16(2), 202-218.

Shanmuga, P., & Vijayadurai, J. (2014). Employee Engagement in Organisations. European Journal of Business and Management. *Department of Management studies, Bharath Niketan Engineering College, Andipatty*, 6, (34).
Urien, B., Osca, A., & García-Salmones, L. (2017). Role ambiguity, group cohesion and job satisfaction: A Demands- Resources Model (JD-R) Study from Mexico and Spain. *Revista Latinoamericana De Psicología*, 49(2), 137-145. doi:10.1016/j.rlp.2015.09.014

Vorina, A. (2013). The relationship between satisfaction with life and employee Engagement. *Journal of Process Management – New Technologies, International*, 1 (2), 77-81.

Vorina, A., Simonič, M., & Vlasova, M. (2017). An Analysis of the Relationship Between Job Satisfaction and Employee Engagement. *Economic Themes*, 55(2), 243-262.

Wnuk, M. (2017). Organizational Conditioning of Job Satisfaction. A Model of Job Satisfaction. *Contemporary Economics*, 11(1), 31-43. doi:10.5709/ce.1897-9254.227

ASOCIACIÓN DE LA RENTABILIDAD Y CALIDAD EN PEQUEÑAS EMPRESAS TURÍSTICAS DE CAMPECHE

Luis Alfredo Argüelles Ma, Universidad Autónoma de Campeche, México
Román Alberto Quijano García, Universidad Autónoma de Campeche, México
Mario Javier Fajardo, Universidad Autónoma de Campeche, México
Norma Aguilar Morales, Universidad Juárez Autónoma de Tabasco

RESUMEN

La mentalidad del empresario está orientada a pensar que la falta de financiamiento impide el crecimiento de las pequeñas y medianas empresas en México, en esta investigación descriptiva y transeccional se analiza si la gestión administrativa produce resultados financieros aceptables que impacten en el crecimiento, confrontando con variables de calidad referidas a niveles de producción-venta-devolución, a efecto de que se puedan establecer los indicadores de control de los puntos críticos que apuntalen maximizar los resultados financieros del ente económico. Se trabaja con 20 empresas del ramo turístico que producen alimentos y datos del ejercicio 2017, para estructurar la variable independiente (rentabilidad financiera) y las dependientes (calidad), analizando la información a través de la prueba paramétrica de correlación lineal, concluyendo que existe asociación entre las variables por tanto la correcta gestión administrativa con calidad promueve obtener resultados positivos que son atractivos tanto para la empresa como a sus inversionistas.

PALABRAS CLAVE: Rentabilidad, Gestión, Calidad

ASSOCIATION OF PROFITABILITY AND QUALITY IN SMALL TOURISM COMPANIES OF CAMPECHE

ABSTRACT

The mentality of the entrepreneur is oriented to think that the lack of financing impedes the growth of small and medium-sized companies in Mexico, in this descriptive and transectional research is analyzed if the administrative management produces results acceptable financial impact on growth, confronting with quality variables referred to production-sale-return levels, so that the indicators of control of the critical points can be established that underpin maximize the Financial results of the economic entity. We work with 20 companies in the tourism industry that produce food and data from the 2017 exercise, to structure the independent variable (financial profitability) and the subsidiaries (quality), analyzing the information through the parametric test of linear correlation, concluding that there is association between the variables therefore the correct administrative management with quality promotes positive results that are attractive for both the company and its investors.

JEL: G39

KEYWORDS: Profitability, Management, Quality

INTRODUCCIÓN

El estudio que se presenta se orienta a aportar elementos que permitan a los gestores administrativos abordar la problemática del gobierno corporativo desde la perspectiva de la calidad en los productos

ofertados a los consumidores, en los que el punto de partida es el volumen de devoluciones de mercancías en función a la producción terminada y vendida en el ejercicio 2017 y su asociación con la rentabilidad financiera empresarial. En primera instancia habrá que construir un marco de referencia a través de la revisión de estudios empíricos que permitan visualizar esta perspectiva y su evolución, dejando por sentado las teorías existentes. Las organizaciones se han desarrollado en forma simultánea a la sociedad y juegan un papel importante en ella, derivándose la interrogante ¿por qué existe este tipo de unidades económicas? Las investigaciones han avanzado al respecto donde las respuestas básicamente están enfocadas a dos rubros de costos: 1. Los costos de coordinación alcanzados al integrar las operaciones empresariales, y 2. Los costos de transacción que impactan en su reducción en los mercados con los que interactúa (Tarziján, 2003). La empresa moderna que nos interesa estudiar, parte de ese enfoque de organización en cuanto a estructura y visión, con los impactos que tiene con motivo de los cambios políticos, económicos y sociales que se presentan. Así en acción continuada, Kallifatides, Nachemson y Sjostrand (2010) sostienen que los mercados, actores e instituciones financieras han cambiado desde la década de los 80 propiciando nuevas formas de hacer negocio, haciendo necesario que el cuerpo de gobierno organizacional cumpla con sus objetivos y genere ideas desembocando en un desempeño financiero eficiente. Las pequeñas empresas son sustantivas para la economía en México, a través de los diversos reportes que se emiten por los organismos gubernamentales y no gubernamentales se puede evidenciar al impactar en forma importante en la generación de empleo y su contribución en el consumo interno del país (SBA, 2001). Los estudios económicos identifican en una geografía nacional los diversos polos de desarrollo y por ende las características de cada región, en lo particular la investigación sectorizada a turismo y alimentos, pretende alinear que con la mejoría en la calidad del producto, sus devoluciones que normalmente se traducen en desperdicios y pérdidas serán menores mejorando la rentabilidad empresarial. Esta mejoría debe monitorearse a través de indicadores de desempeño tanto financiero como no financiero.

Se obtendrá un modelo matemático probabilístico que permita a los gestores pronosticar la rentabilidad empresarial en función al índice de devoluciones de productos por deficiencias en su calidad. Asimismo, por la preocupación de realizar la gestión con calidad se plantea en primera instancia como problema de investigación: ¿si las empresas no cuentan con un modelo que les permita visualizar los problemas de calidad y entrelazarlos con sus rendimientos, podrán mejorar su posicionamiento en el mercado?, de aquí se parte para establecer la pregunta de investigación: ¿Es probable que las empresas que a través de una correcta gestión de la calidad puedan mejorar sus rendimientos financieros?. A partir del interés del investigador de conocer si existe asociación de la gestión de la calidad de los procesos productivos que abatan el índice de devoluciones de productos y los resultados financieros empresariales, se logrará establecer un modelo matemático que sea útil para pronosticar los niveles en los que dicho enlace es satisfactorio o perjudicial. Los objetivos particulares se definen: 1. Determinar el índice de rentabilidad financiera, 2. Determinar el índice de devoluciones de productos no satisfactorios, 3. Efectuar la comparación entre los índices de rentabilidad y de devoluciones, y 4. Efectuar las conclusiones y recomendaciones enfocando particularmente a la construcción del modelo matemático probabilístico para la gestión administrativa de la calidad.

Los rubros que integran esta investigación están divididos en 5 apartados: 1. Marco Teórico, demuestra a través de la narración delimitada en tiempo y espacio las teorías que sustentan y apoyan el estudio referido a : rentabilidad y devoluciones, 2. Metodología, particulariza en el tipo y diseño de la investigación, población y muestra, los procedimientos a utilizar, cerrando con el planteamiento de la hipótesis de investigación, 3. Resultados, que con motivo de los procedimientos aplicados se obtienen, 4. Conclusiones, razonando los resultados alcanzados en función a la hipótesis planteada, y finalmente 5. Recomendaciones, aquí se dejan las advertencias para futuras investigaciones.

Justificación

La alta competitividad que se vive en el mundo empresarial generado por los cambios en las variables económicas de México y demás países interrelacionados en el comercio internacional, han obligado a las empresas a ser cada día más competitivas para poder afrontar los retos y sobrevivir. Con ello se establece la necesidad de formular indicadores de gestión empresarial que controlen los puntos críticos y permitan cumplir con la misión y visión de las organizaciones. El trabajo que se presenta viene a dejar un referente para los gestores de las unidades económicas, y que a través de un modelo matemático probabilístico puedan inferir los resultados financieros a alcanzar.

MARCO TEÓRICO

Fernández (2008) y Martínez (2002), indican que evaluar, es el hecho de estimar su magnitud, así como de un servicio o de tan solo un proceso, en donde el análisis se enfoca en el estudio minucioso de los actores envueltos en la problemática a la calificación de las variables dependientes, las variables independientes, la relación que estas tienen entre sí y como estos ponen a prueba medidas para superar las situaciones limitantes de las mismas, todo esto dentro del proceso de evaluar el sistema de gestión de la calidad dentro de la empresa. Referente a los indicadores de la rentabilidad miden la efectividad de la administración de la empresa en el control de los costos y gastos, al igual que su capacidad de convertir las ventas en utilidades, los indicadores de rentabilidad también analizan como retornan los valores invertidos de la empresa (Ortiz Anaya, 2006). Es un factor motivacional para los que invierten capital de una empresa (Morillo, 2001), sin embargo, hay que mencionar que su medición no es tomada con la importancia que esta conlleva debido a que solamente es una forma o índice de referencia.

La rentabilidad es el resultado de tomar las decisiones y estrategias financieras correctas, se refleja en la proporción o utilidad excedente de un activo, por su utilización en un periodo de tiempo, además de medir la eficiencia de las operaciones y actividades e inversiones que se ejecuten en las empresas (Nava 2009). Como se ha citado, la rentabilidad es considerada el indicador más cercado a los accionistas y propietarios. (De la Hoz, Ferrer, & De la Hoz-Suarez, 2008, García-Lorenzo, Velar-Martin, & Cañadas-Sanchez 2009). El concepto de calidad ha sido descrito por muchos autores y con una infinidad de características o cualidades que conllevan a la definición que plantea el ISO 9000:2000, que lo identifica como el "grado en que un conjunto de características cumple con los requisitos". Dervitsiotis (2011) señala que en entornos competitivos complejos la adopción de políticas de gestión de calidad es una condición necesaria pero no suficiente para garantizar la consolidación o desarrollo de ventajas competitivas. Guash et al. (2008) en su escrito Sistemas y estándares de calidad hacia la construcción de ventaja competitiva, describe a los Sistemas de Calidad como: el grado con el cual un conjunto de características inherentes que cumplen con los requerimientos explícitos o implícitos de los consumidores, y las expectativas o el cumplimiento de normas, regulaciones y leyes establecidas. Ferguson (2005), por su parte afirma que la calidad genera mejores márgenes de rentabilidad siempre y cuando se encuentre involucrada dentro de una estrategia de negocio.

METODOLOGIA

Tipo y Diseño de la Investigación

La investigación es de tipo no experimental correlacional, se tiene un grupo de 20 empresas en la cual se va a analizar y explicar la relación existente entre el indicador financiero de rentabilidad financiera y el índice de devolución de ventas, para el cálculo de la rentabilidad financiera se utilizó el método de Razones Financieras, analizando los componentes principales de los estados financieros. Para el cálculo del índice de devolución de ventas se procedió con los reportes del área de producción y ventas de cada empresa. Para medir el grado de asociación de los indicadores se utilizó la correlación y regresión simple mediante el

coeficiente de correlación de Pearson, el indicador rentabilidad financiera como variable dependiente Y (respuesta) y el índice de devolución de ventas variable independiente X (explicativa).

Población y Muestra

El modelo predictivo del indicador financiero de rentabilidad – índice de devoluciones fue obtenido con veinte MiPymes del sector productor de alimentos campechanas, todas ellas dentro de las micro y pequeñas empresas que representaron a la población total del Municipio de Campeche. Con lo anterior, tal como lo manifiesta Cárdenas (1996), al efectuarse un censo en la que puede participar todos los actores sujetos a estudio no es necesario obtener una muestra. Una muestra censal deriva en la recopilación de datos de todas las unidades y que tengan que ver con el caso censado, a partir de éstos se llega a la representatividad por ser población pequeña y analizar cada uno de los componentes que lo integran (Chávez, 1994).

Procedimiento

> *A las 20 pequeñas empresas de la ciudad de Campeche, Estado de Campeche, se les solicitan sus estados financieros básicos: Estado de Posición Financiera o Balance General y el Estado de Resultados por el ejercicio comprendido del 1º de enero al 31 de diciembre del 2017, de donde se obtienen los datos cuantitativos necesarios de: 1. Utilidad Neta, 2. Activo Total, 3. Volumen de Producción y, 4. Volumen de devolución en función a la producción. Con la información del punto anterior se aplican el modelo financiero de rentabilidad y la razón matemática del índice de devolución, como se refleja en la Tabla 1.*

Tabla 1: Modelo Financiero e Índice de Devolución

MODELO	FÓRMULA
Rentabilidad Financiera	$RF = \frac{Beneficios\ Despues\ de\ Impuesto}{Fondos\ Propios\ Promedios}$
Índice de devolución de ventas	$IV = \frac{\text{Volumen de devolucion de ventas}}{\text{volumen de produccion y ventas}}$

Los modelos que sirven de base para la investigación están representados en la Tabla 1. Fuente: Elaboración propia

Con los resultados del punto 2 se aplica el modelo de regresión lineal simple donde se explica la relación que existe entre la variable respuesta Y, y una única variable explicativa X. Para la obtención del coeficiente de correlación de Pearson y de otros estadísticos se someten los resultados obtenidos de los indicadores mencionados con anterioridad al proceso de pruebas estadísticas por medio del software: Statistical Package for the Social Sciences (SPSS.23)

Hipótesis

Hi = La calidad medida a través del índice de devoluciones tiene un impacto en el crecimiento o disminución de la rentabilidad financiera.

Ho = La calidad medida a través del índice de devoluciones no tiene un impacto en el crecimiento o disminución de la rentabilidad financiera.

RESULTADOS

En las 20 empresas investigadas se determina que la rentabilidad financiera oscila entre el 2.34 y 3.10, lo que significa que por cada peso invertido en activos la empresa recibe entre $2.34 y $3.10. Asimismo, el índice de devoluciones de productos va de 0.22 a 0.51, representa que por cada peso vendido se están regresando a la empresa de 0.22 a 0.51 centavos, índice bastante alto. *Resultados de la Regresión y*

Correlación simple entre el indicador financiero Rentabilidad Financiera el índice de devolución de ventas
La variable independiente – X_1 "Índice de devolución de ventas" fue incluida en el modelo y aceptada para el análisis al ser su valor diferente a cero. La variable dependiente - Y_1 "Rentabilidad Financiera" presenta un coeficiente de correlación múltiple (R) del 0.739, su coeficiente de determinación (R^2) es de 0.545, el Error Típico de la Estimación de 0.15905, con un nivel de significancia de 0.05. El análisis de la varianza (ANOVA) arroja un estadístico F con valor de mayor 21.594 al nivel de significancia que es de 0.05. Se obtuvo el valor que adquiere la variable dependiente Y cuando las variables independientes son iguales a 0 y está representado por una constante (a) con valor de 3.497. Asimismo, se obtiene el coeficiente B (Beta) con valor de -0.739, con intervalo de confianza del 95%, para la variable independiente "X" cuyo valor representa cómo los valores de la variable dependiente Y puede variar por cada unidad de variación en la variable independientes X. La ecuación de regresión y correlación simple es:

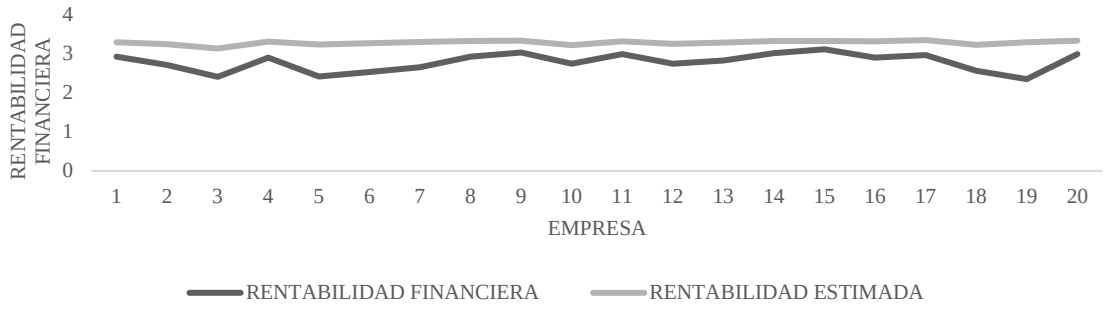
$$\boldsymbol{Y = a + B_1 X_1} \tag{1}$$

La ecuación de regresión y correlación simple con los valores sustituidos después de aplicar las pruebas estadísticas es:

$$Y = 3.497 - 0.739\, X_1$$

Se efectúa la verificación del modelo antes descrito mediante la verificación de la bondad del ajuste, consistente en sustituir los valores reales en la ecuación para tener el valor estimado de la rentabilidad y se compara con su valor real como se representa en la Figura 1. Gráficamente podemos observar la Rentabilidad real y estimada para la ecuación de regresión calculada, utilizando la ecuación resultante con lo que visualizamos el grado de ajuste.

Figura 1: Gráfica de la Bondad del Ajuste



Sustituyendo los valores con la realidad empresarial se obtiene la Figura 1 que muestra la razonabilidad de la prueba aplicada. Fuente: Elaboración propia utilizando el modelo matemático determinado..

CONCLUSIONES

Revisada y analizada la literatura científica desarrollada en la actualidad, es notable la poca vinculación que se le ha dado en los diversos estudios a las relaciones que guardan los indicadores mencionados de rentabilidad financiera y la calidad, que a su vez se relaciona en el presente escrito con las devoluciones sobre ventas, por la insatisfacción de los clientes. En confirmación de lo descrito, es posible ratificar la hipótesis establecida en la investigación, la cual se sostiene con el hecho de haber obtenido un modelo estadístico donde se correlacionan estos indicadores dentro de las organizaciones en las cuales los índices de devoluciones sobre ventas debido a la satisfacción del cliente (calidad) mantiene una relación directa con la rentabilidad de la misma. Veinte empresas representativas del sector de alimentos en la ciudad de Campeche, fueron el objeto de esta investigación centrada en un estudio descriptivo y correlacional,

obteniendo los índices de devoluciones para con ello obtener la calidad dentro de la producción y en comparación se maneja la rentabilidad financiera de la empresa para el cierre del ejercicio 2017.

El sustento teórico y matemático de esta correlación, fueron parte esencial del mismo ya que se pudo conocer en lo particular el comportamiento de cada uno de ellos y a su vez, contrastar los resultados individuales para tener una conjetura general de la relación que guardan, observando una relación inversa en el sentido de disminución de devoluciones (debido a la calidad de la producción), dando por resultado un aumento de la rentabilidad financiera. Los resultados de los elementos sujetos a la ecuación matemática de estudio, fueron sujetos a evaluación y análisis, notándose que en el caso del índice de devoluciones estos oscilan en cantidades positivas que se encontraban en rangos de entre $0.22 siendo la cantidad más baja y $0.51 siendo esta la más alta, en contraste con la rentabilidad financiera que aportaron datos de entre el grado menor de $2.34 hasta alcanzar el máximo de $3.10, determinando en este análisis una tendencia inversa de disminución de devoluciones (calidad) trae consigo un aumento en la rentabilidad financiera de la entidad. La adecuada asociación entre las variables de rentabilidad financiera e índice de devoluciones, mostrada a través del modelo estadístico de correlación y regresión simple; se da al resultar un coeficiente de determinación de 0.739 y el coeficiente de determinación ajustado R2 de 0.545, valores que se vuelven en un porcentaje confiable para hacer robusta la toma de decisiones y que conducen a una conclusión de demostración en cuanto a alta calidad (baja en las devoluciones por satisfacción de los clientes) a un alto grado de rentabilidad. Es de más plantear que en este caso la ecuación y modelo matemático utilizado es confiable para su implementación en el caso de productoras de alimentos campechanas dentro de su gestión empresarial. Aún más, se hizo la prueba a través del estadístico de bondad de ajuste, método en el cual se sustituye en la ecuación predictora los resultados reales de la empresa, y se confirmó la aseveración de que conforme se disminuya el índice de devoluciones en la organización (aumento de la calidad de la producción, en sentido de ausencia de deficiencias), los resultados financieros serán los planeados, aspecto que ciertamente contribuye a una gestión de negocios exitosa Con todo ello se establece una nueva corriente teórica que confirma el objetivo de esta investigación: a menor índice de devoluciones (debido a la calidad en producción) se propiciará una mejoría en la rentabilidad financiera de la entidad. Ante ello habrá que tener prudencia y establecer nuevos estudios que observen las tendencias en el crecimiento y delimiten el momento en el cual esta tendencia se rompa debido a la escasa de la demanda y por lo tanto los consumidores confiables o seguros sean los únicos interesados en la adquisición de los productos.

Recomendaciones

Para el uso prudente del modelo matemático obtenido en esta investigación hay que tomar en consideración que se establece para un grupo representativo de empresas productoras de alimentos en Campeche, y solo se circunscribe a este entorno. El trabajo es interesante replicarlo en el resto del Estado de Campeche y posteriormente pasar a otros sectores de la economía para poder comprobar si existen resultados similares o contrastantes. Para aquellos estudiosos que quieran utilizarlo como línea de investigación futura habrá de revisar su similitud con el entorno campechano. Es importante destacar lo imprescindible de la aplicación en toda empresa de un sistema de control de calidad en el cual se circunscriban todos los actores necesarios para que esto resulte un éxito y emplear medidas de calidad conocidas como lo son la implementación de las cadenas de valores o las revaloraciones de políticas en cada uno de los procesos que son llevado a cabo con el fin de descartar y en un mejor dado caso prevenir las deficiencias llevadas a cabo a lo largo de este proceso.

REFERENCIAS

Cárdenas, A. (1996). “Plan de acción”. Aula Abierta. Año I, no. 3

Chávez, N. (1994). Introducción a la investigación educativa. Maracaibo: ARS Gráficas, S.A

De La Hoz, B., Ferrer, M. A., & De La Hoz-Suárez, A. (2008). Indicadores de rentabilidad: herramientas para la toma decisiones financieras en hoteles. Revista de Ciencias Sociales, 14(1), 88-109.

Dervitsiotis, K.N. (2011). The challenge of adaptation through innovation based on the quality of the innovation process. Total Quality Management & Business Excellence, 22(5): 553-566. http://dx.doi.org/10.1080/14783363.2011.568256

Fernández, J. (2008). Liderazgo empresarial en tiempos de cambio según Sun Tsu. Harvard Deusto Business Review, 8 (104), 88 - 104.

Ferguson, John. When quality means business. Modern Healthcare Vol. 35 Issue 8, 2005 p.p. 26-27.

García-Lorenzo, R, Velar-Martín, L. N., & Cañadas-Sánchez, A.F. (2009). Análisis de los estados contables en el nuevo PGC 2008. Madrid: Esic Editorial

Guasch, L, Racine, J., Sanchez, I. & Diop, M. (2008). Sistemas de calidad y estándares hacia la construcción de ventaja competitiva. Colombia: Mayol Ediciones.

Héctor Ortiz Anaya. (2006). Análisis Financiero Aplicado y Principios de Administración Financiera. Bogotá.

Kallifatides, Markus; Nachemson-Ekwall, Sophie & Sjostrand, Sven-Erik (2010). Corporate Governance in Modern Financial Capitalism: Old Mutual's Hostile Takeover of Skandia. Cheltemham: Edward Elgar.

Martínez, A. & Mario, E. (2002). Ideas para el cambio y el aprendizaje en la Organización, una Perspectiva Sistémica (p.58). Universidad de la Sabana - ECOE Ediciones, 58.

Morillo, M. (2001). Rentabilidad Financiera y Reducción de Costos. Actualidad Contable Faces. 4,(4), 35-48.

Nava, M. (2009). Análisis financiero: una herramienta clave para una gestión financiera eficiente. Revista venezolana de gerencia, 14(48), 609-628.

SBA (2001). The economic impact of small enterprises. No. SF-0040, July 2001.

Tarzijan, Jorge M. (2003). Revisando la teoria de la firma. Abante, 6 (2), 149-177. Disponible en: http://eacc10.puc.cl/files/ABT/Contenidos/Vol-6-N2/3Tarzijan.pdf

BIOGRAFÍA

Luis Alfredo Argüelles Ma es Doctor en Gestión Estratégica y Políticas de Desarrollo por la Universidad Anáhuac Mayab. Profesor Investigador de Tiempo Completo en la Universidad Autónoma de Campeche - Facultad de Contaduría y Administración. Especialista en Auditoría y Control.

Román Alberto Quijano García es Doctor en Gestión Estratégica y Políticas de Desarrollo por la Universidad Anáhuac Mayab. Profesor Investigador de Tiempo Completo en la Universidad Autónoma de Campeche - Facultad de Contaduría y Administración. Especialista en Finanzas.

Mario Javier Fajardo es Maestro en Contaduría por la Universidad Autónoma de Campeche - Profesor Investigador de Tiempo completo en la Universidad Autónoma de Campeche - Facultad de Contaduría y Administración. Especialista en Contabilidad y Control.

Norma Aguilar Morales es Doctora en Gestión Estratégica por la Universidad Anáhuac Mayab y Profesor Investigador de Tiempo Completo en la Universidad Juárez Autónoma de Tabasco.

USABILIDAD Y SATISFACCIÓN DEL COMERCIO ELECTRÓNICO EN EL SECTOR HOTELERO DE PLAYA Y ECOTURISMO EN OAXACA, MÉXICO

Eric Amín Ramírez Castillo, Universidad Autónoma "Benito Juárez" de Oaxaca
María de Lourdes Vázquez Arango, Universidad Autónoma "Benito Juárez" de Oaxaca
Martha Mayra Mendoza Solano, Universidad Autónoma "Benito Juárez" de Oaxaca
Abraham Martínez Helmes, Universidad Autónoma "Benito Juárez" de Oaxaca

RESUMEN

Oaxaca tiene diversos atractivos turísticos, destacando la Agencia Municipal de Santa Cruz Huatulco con turismo de playa y el Municipio de Ixtlán de Juárez con ecoturismo, sin embargo el sector hotelero no ha potencializado las ventajas que ofrece el Comercio Electrónico como alternativa de captación de turistas nacionales e internacionales; situación por la que es necesario diagnosticar y establecer criterios por los cuales no se ha implementado de manera adecuada. Esta investigación exploratoria se realizó con base a criterios de Montero (2006) y Ramírez, Vázquez, Martínez & Hernández (2018) durante julio 2017 a marzo 2018 para diagnosticar la situación actual de los hoteles referente al uso y problemática de implementación del Comercio Electrónico en estos lugares de Oaxaca, además por medio de un Panel Delphi se analizaron los criterios de usabilidad y satisfacción respecto a los resultados del diagnóstico por medio del consenso de expertos, considerando cálculos de comprobación como la moda, mediana, desviación estándar, índice de consenso, y el estadístico de Kappa de Cohen. Como resultados se obtuvieron: falta de conocimientos en materia de Tecnologías para su operación y de infraestructura tecnológica, capacitar al personal, reducción de costos en publicidad y el alcance de clientes estatales, nacionales y extranjeros.

PALABRAS CLAVE: Comercio Electrónico, Usabilidad, Satisfacción, Sector Hotelero

USABILITY AND SATISFACTION OF ELECTRONIC COMMERCE IN THE BEACH AND ECOTOURISM HOTEL SECTOR IN OAXACA, MEXICO

Oaxaca has several tourist attractions, highlighting the Municipal Agency of Santa Cruz Huatulco with beach tourism and the Municipality of Ixtlán de Juarez with ecotourism, however the hotel sector has not potentialized the advantages offered by Electronic Commerce as an alternative to attract national tourists and international; situation for which it is necessary to diagnose and establish criteria for which it has not been implemented adequately. This exploratory research was conducted based on the criteria of Montero (2006) and Ramírez, Vázquez, Martínez & Hernández (2018) during July 2017 to March 2018 to diagnose the current situation of the hotels regarding the use and problems of implementation of Electronic Commerce in these places in Oaxaca, in addition through a Delphi Panel, analyzed the criteria of usability and satisfaction with the results of the diagnosis by means of expert consensus, considering verification calculations such as moda, median, standard deviation, consensus index, and the Kappa de Cohen statistician. The following results were obtained: lack of knowledge regarding technology for its operation and technological infrastructure, training of personnel, reduction of advertising costs and the reach of state, national and foreign clients.

JEL: M10, O33,L81, L83,

KEY WORDS: Electronic Commerce, Usability, Satisfaction, Hotel Sector

INTRODUCCIÓN

Este estudio está basado en criterios de usabilidad y satisfacción de Montero (2006) y Ramírez, Vázquez, Martínez & Hernández (2018), el cual es de tipo exploratorio y transversal, realizado de julio 2017 a marzo 2018 en dos fases; la primera diagnosticó la situación actual de los hoteles de la Agencia Municipal de Santa Cruz Huatulco y del Municipio de Ixtlán de Juárez por medio de la aplicación de un cuestionario al personal que labora en el área de recepción y administración, lo referente al uso y problemática de la implementación del Comercio Electrónico, a fin de identificar el conocimiento del Comercio Electrónico y Tecnologías de la Información y Comunicación, problemas derivados de su implementación, así como cualquier otro tipo de información relevante por medio de la estadística. En la segunda fase se organizó un grupo de expertos en Tecnologías de la Información y Comunicación para realizar un Panel Delphi con la información recabada de la primera, buscando determinar por medio de la estadística descriptiva como la moda, mediana, desviación estándar, índice de consenso y el estadístico de Kappa de Cohen, elementos de comprobación del consenso de sus criterios, a fin de comparar lo que contestaron los empleados de los hoteles con los criterios de los expertos referente a la implementación del Comercio Electrónico en estos destinos turisticos.

Se determinó por parte de los investigadores que la implementación de esquemas de Comercio Electrónico en los hoteles de la Agencia Municipal de Santa Cruz Huatulco y del Municipio de Ixtlán de Juárez, permite la reducción de costos en publicidad, el alcance de clientes estatales, nacionales y extranjeros, una mejor competitividad en el mercado, así como la adopción de nuevos esquemas tecnológicos para mejor los procesos de trabajo y la satisfacción de los visitantes, y como parte relevante del comparativo: 1). Problemas con el desconocimiento del uso de Tecnologías de la Información y Comunicación, y el rezago tecnológico existente en el estado de Oaxaca; 2). Disposición para capacitar al personal que operará los esquemas; 3). Beneficios como la reducción de costos en publicidad y el alcance de clientes estatales, nacionales y extranjeros.

REVISIÓN DE LITERATURA

El Comercio Electrónico

La globalización ha jugado un papel trascendental en la economía de los países, siendo el avance tecnológico un factor importante para el esclarecimiento de preferencias y gustos de consumidores, generación de estrategias comerciales en el sentido de pensar y actuar de forma global, así como utilizar la información para unir personas, productos e innovaciones (Sarra, 2000). Con este avance, el Comercio Electrónico se ha convertido en una herramienta individualizada de comercialización para empresas y personas, teniendo como elemento a las telecomunicaciones que propician una economía sin fronteras, la cual funciona las 24 horas del día los siete días de la semana los 365 días del año, lo cual da una respuesta permanente e inmediata a los consumidores respecto a mercados internacionales (Arriaza, 2014). Cuando nos referimos a la comercialización de servicios y productos se consideran dos esquemas de mercado que tienen características esenciales que los diferencia; tenemos al mercado convencional o tradicional basado en el intercambio presencial de productos o servicios entre un comprador y un vendedor en un lugar físicamente establecido, permitiendo una interacción que identifica las necesidades reales del cliente en el momento; y por el otro, al mercado virtual o electrónico que utiliza Tecnologías de la Información y Comunicación para efectuar la actividad comercial, permitiendo su realización sin importar un lugar físico y el momento de la transacción, por consiguiente amplia mercados, reduce precios, y la distancia geográfica no es impedimento para realizar la transacción comercial (Nieto, 2017). Indudablemente, la integración de mercados y el uso de Tecnologías de la Información y Comunicación han proporcionado grandes beneficios al proceso de comercialización de servicios y productos, por lo que resulta de gran importancia su aplicación en el sector hotelero, específicamente en los hoteles de la Agencia Municipal de Santa Cruz Huatulco y los

del Municipio de Ixtlán de Juárez.

El Sector Hotelero

La hotelería es el ente más representativo del sector turístico, y como cualquier unidad económica, su finalidad es la de obtener ganancias por medio de la oferta de servicios (De la Rosa, 2007). Durante los años cuarenta, el binomio sol - playa ha captado la atención de turistas provocando que las actividades relacionadas con el turismo crecieran en América Latina y el Caribe de forma sorprendente, dejando una derrama económica que propició al desarrollo de economías locales. En México, lugares como Puerto Vallarta, Acapulco, Huatulco y Cancún tienen fama de talla mundial por la belleza de sus playas y la actividad turística que desarrollan, sin embargo, solo se potencializó su publicidad por medio de mecanismos tradicionales de difusión, y su auge disminuyó con la aparición de nuevos esquemas de diversión como lo es el ecoturismo también llamado turismo rural (Propin, López & Sánchez, 2004).

México, cuenta con diversos atractivos turísticos, tal es el caso de la Agencia Municipal de Santa Cruz Huatulco que corresponde al Municipio de Santa María Huatulco en el Estado de Oaxaca, y desde tiempos anteriores este destino representa un punto clave para el comercio, el cual ha adquirido gran relevancia con países de Centroamérica y Perú, donde sus principales actividades son la producción pesquera, agrícola, la extracción de sal, así como la venta de frutas, sin embargo esta actividad no es reciente en torno al a su desarrollo económico, ya que como antecedente tenemos, que durante el período posclásico se realizaba el trueque con productos que no eran propios de la localidad, tal es el caso de la obsidiana, el basalto, sal y la tinta de los moluscos (INDE, 2018). Otro atractivo es el Municipio de Ixtlán de Juárez ubicado a 60 km de la Ciudad de Oaxaca, alberga seis mil especies de plantas y más de mil trecientas especies de animales, en él se puede apreciar abundante vegetación, bosques mesófilos, caminos prehispánicos y cascadas de gran altura, motivo por el cual es considerado como una de las 17 áreas más interesantes del mundo; sin embargo, más de la mitad de la población habla su lengua materna y el grado de marginación es catalogado como pobreza extrema (Ramales, 2010). Debido a su biodiversidad, la medicina tradicional y la actividad piscícola ha logrado el éxito en el desarrollo la economía social, por lo que gradualmente los habitantes comienzan a constituir empresas comunitarias de éxito que son el principal contacto con el sector turístico.

METODOLOGÍA

Esta investigación es de tipo exploratoria y transversal, efectuada del mes de julio 2017 a marzo 2018, donde se analizó en una primera fase, la situación actual de los hoteles de la Agencia Municipal de Santa Cruz Huatulco y del Municipio de Ixtlán de Juárez para diagnosticar lo referente al uso y problemática de la implementación del Comercio Electrónico. Como segunda fase: se analizó con base a los resultados del diagnóstico, los criterios de usabilidad y satisfacción por medio de un Panel Delphi para determinar la coincidencia de resultados con los criterios de los expertos participantes. En la primera fase se aplicó un cuestionario al personal que labora en el área de recepción y administración de los hoteles, con la finalidad de identificar aspectos como; el conocimiento del Comercio Electrónico y Tecnologías de la Información y Comunicación, problemas derivados de su implementación, así como cualquier otro tipo de información relevante que permita diagnosticar por medio de la estadística, la situación actual que presentan los hoteles de estos lugares referente al uso de estos esquemas. La aplicación del cuestionario se realizó de forma impresa y fue necesario ir físicamente a los Hoteles de la Agencia Municipal de Santa Cruz Huatulco y los establecimientos de hospedaje del Municipio de Ixtlán de Juárez proporcionados por la Asociación de Hoteles y Moteles del Estado de Oaxaca. La aplicación se hizo durante el mes de enero del año 2018 con la participación de seis encuestadores quienes se encargaron de visitar en el primer destino 20 hoteles, y en el segundo se visitaron cinco establecimientos ubicados en diversas partes de este municipio, con la finalidad de recabar la información para realizar el diagnóstico inicial.

En la segunda fase, se realizó un consenso con la información obtenida de los resultados de la primera fase, y se analizaron los criterios de usabilidad y satisfacción de Montero (2006) y Ramírez, Vázquez, Martínez & Hernández (2018) a fin de realizar un comparativo entre lo que opinaban los empleados de los hoteles y los criterios de los expertos referente a la implementación del Comercio Electrónico en los hoteles de la Agencia Municipal de Santa Cruz Huatulco y del Municipio de Ixtlán de Juárez. Lo anterior se hizo por medio de un Panel Delphi donde participaron expertos en Tecnologías de la Información y Comunicación, considerando cálculos de comprobación como la mediana, moda, desviación estándar, índice de consenso, así como el estadístico de Kappa de Cohen. Para la selección de los expertos del Panel Delphi se realizaron dos reuniones con los integrantes de la Asociación Informática Mexicana A. C. Filial Oaxaca durante el mes de enero 2018 para elegir los que tienen experiencia en desarrollo web y nivel académico de maestría, a quienes se les explicó la actividad a realizar, que su identidad sería anónima para evitar tendencia hacia alguien, y que sus aportes serian plasmados en esta investigación. La aplicación del cuestionario se realizó en el mes de febrero, por medio del sitio web temporal www.reapconsultores.com/cuestionario2.php.

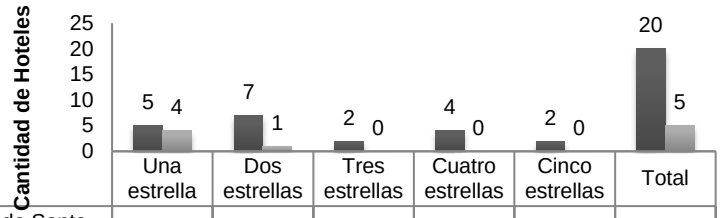
Variables

La Usabilidad o facilidad de uso es la variable dependiente que se usará en este estudio, que de acuerdo con Ramírez, Vázquez, Martínez & Hernández (2018, p. 559) es: “la facilidad o nivel de uso; es decir, el grado en el que el diseño de un objeto facilita o dificulta su uso”. La variable se analizó derivado de los resultados obtenidos del diagnóstico de la primera fase de esta investigación y se llegó a los resultados con base al consenso de expertos en Tecnologías de la Información y Comunicación. La satisfacción es la variable dependiente utilizada en esta investigación que de acuerdo a Montero (2006, p. 226) la define como el “comportamiento cognitivo del usuario durante la interacción, como eficacia y eficiencia, y atributos que intervienen principalmente en su comportamiento afectivo o emocional”. Esta variable también fue analizada con base al consenso de los expertos.

RESULTADOS

Los resultados obtenidos durante la primera fase de esta investigación son los siguientes: La figura 1 muestra las categorías de los hoteles que se encuentran ubicados en la Agencia Municipal de Santa Cruz Huatulco, observando que este destino tiene hoteles de todas las categorías de estrellas debido a que ofrece a los visitantes un turismo de playa, a diferencia de los establecimientos de alojamiento del Municipio de Ixtlán de Juárez donde su enfoque es el ecoturismo, por lo que el esquema de hospedaje es preferentemente cabañas con limitados servicios, a fin de estar en contacto directo con la naturaleza.

Figura 1: Categoría de los Hoteles de la Agencia Municipal de Santa Cruz Huatulco y del Municipio de Ixtlán de Juárez

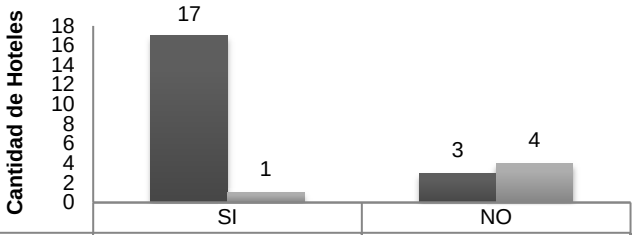


	Una estrella	Dos estrellas	Tres estrellas	Cuatro estrellas	Cinco estrellas	Total
Agencia Municipal de Santa Cruz Huatulco	5	7	2	4	2	20
Municipio de Ixtlán de Juárez	4	1	0	0	0	5

La figura presenta resultados referente a las categorías de hoteles de la Agencia Municipal de Santa Cruz Huatulco y del Municipio de Ixtlán de Juárez donde se observa una gran diferencia debido a que uno ofrece turismo de playa y el otro ecoturismo. Fuente: Elaboración propia.

La figura 2 resalta que la Agencia Municipal de Santa Cruz Huatulco es un destino turístico a nivel internacional, sin embargo aún existen hoteles que no cuentan con sitios web; a diferencia de los esquemas de hospedaje del Municipio de Ixtlán de Juárez es justificable su inexistencia debido a que en muchos de ellos no hay luz y por consiguiente internet, sin embargo podrían asesorarse para incorporar mecanismos de Comercio Electrónico y dar a conocer sus servicios y de esa forma captar más clientes.

Figura 2: Hoteles de la Agencia Municipal de Santa Cruz Huatulco y del Municipio de Ixtlán de Juárez que cuentan con sitio web.

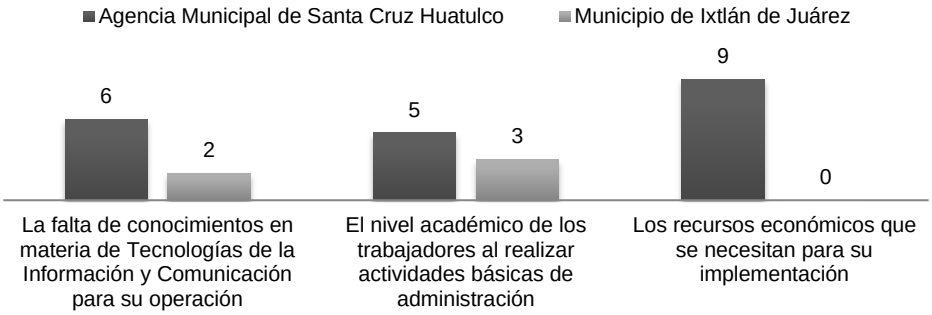


	SI	NO
Agencia Municipal de Santa Cruz Huatulco	17	3
Municipio de Ixtlán de Juárez	1	4

Los resultados obtenidos respecto a los hoteles de la Agencia de Santa Cruz Huatulco y el Municipio de Ixtlán de Juárez que cuentan con sitio web son observados en la Figura 2, mostrando que en Santa Cruz Huatulco se tiene una mayor incursión en esquemas de Comercio Electrónico. Fuente: Elaboración propia.

De acuerdo con el CONEVAL (2012, p. 23) el porcentaje de población respecto al rezago educativo en Oaxaca incrementó de 30.6 a 30.3, por lo que al analizar los resultados de la figura 3 se puede observar que los principales factores como limitante para implementar mecanismos de Comercio Electrónico tienen que ver con la falta de conocimientos, ya sea en materia de Tecnologías de la Información y Comunicación o respecto al nivel académico de los trabajadores, sin embargo los recursos económicos que se necesitan para la implementación de estos mecanismos también son un problema para los hoteles de la Agencia Municipal de Santa Cruz Huatulco debido a que muchos de ellos son empresas familiares y por consiguiente le apuestan solo a lo que tradicionalmente siempre han hecho

Figura 3: Factores Que Afectan la Implementación de Esquemas de Comercio Electrónico en los Hoteles

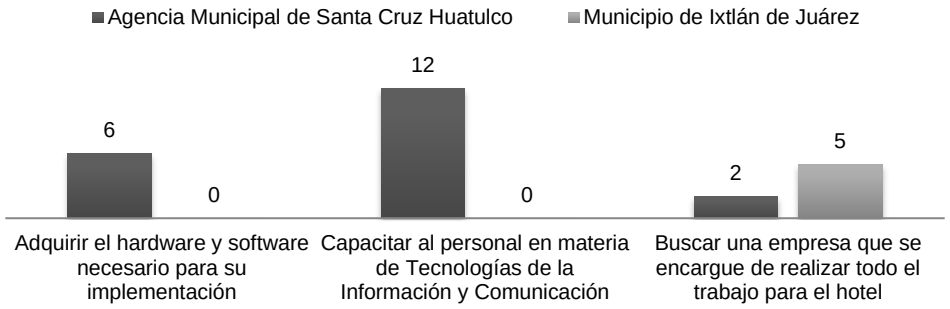


La figura muestra los resultados respecto a los factores que representan una limitante en los hoteles de la Agencia Municipal de Santa Cruz Huatulco y el Municipio de Ixtlán de Juárez para implementar mecanismos de Comercio Electrónico. Fuente: Elaboración propia.

En los resultados mostrados en la figura 4 encontramos que los gerentes de los hoteles de la Agencia Municipal de Santa Cruz Huatulco, en su mayoría optan por la capacitación de su personal en materia de Tecnologías de la Información y Comunicación y en la adquisición de hardware y software necesario para la implementación de mecanismos de Comercio Electrónico, debido que esta opción resulta ser más

económica comparada con la contratación de una empresa que realice esta actividad en su totalidad; sin embargo en el Municipio de Ixtlán de Juárez, los establecimientos de alojamiento prefieren que toda la actividad la realice una empresa a fin de no involucrarse de forma directa en la implementación de los esquemas.

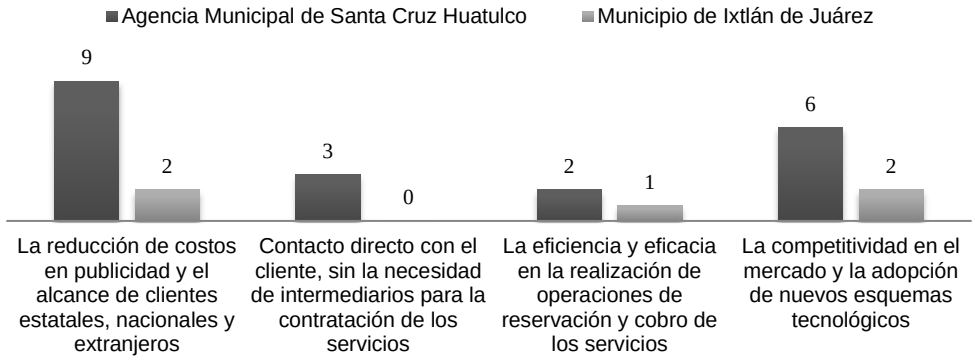
Figura 4: Acciones de los Gerentes de Hoteles Para la Implementación del Comercio Electrónico



Se muestra que los gerentes de los hoteles prefieren implementar por su cuenta los mecanismos de Comercio Electrónico que pagar a una empresa encargada de realizar el trabajo. Fuente: Elaboración propia.

La figura 5 nos muestra que la reducción de costos en publicidad y el alcance de clientes estatales, nacionales y extranjeros, así como la competitividad en el mercado y la adopción de nuevos esquemas tecnológicos son las más elegidas, ya que representan ventajas que permite la captación de clientes, los cuales por los mecanismos tradicionales sería necesario realizar una mayor inversión económica, sin embargo el Comercio Electrónico ofrece esta posibilidad de ahorro al ser de carácter global por el mismo costo. La figura 6 nos muestra la principal problemática existente para la implementación del Comercio Electrónico del sector hotelero.

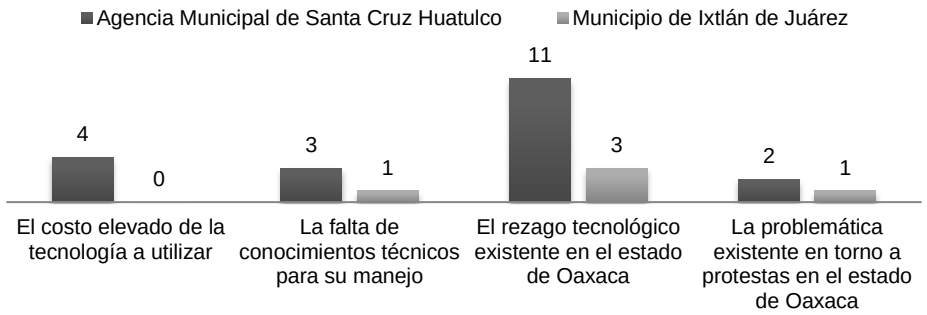
Figura 5: Ventajas de Implementar Comercio Electrónico en el Sector Hotelero



Los resultados muestran que la reducción de costos en publicidad y el alcance de clientes estatales, nacionales y extranjeros son las principales ventajas de implementar mecanismos de Comercio Electrónico seguida de la competitividad en el mercado y la adopción de nuevos esquemas tecnológicos. Fuente: Elaboración propia.

El rezago tecnológico existente en el Estado de Oaxaca es el principal problema para la implementación del Comercio Electrónico en el sector hotelero de acuerdo a los resultados obtenidos, lo cual puede ir de la mano con los factores que afectarían la implementación de esquemas de Comercio Electrónico dentro de los hoteles mostrados en la figura 3, ya que al ser un estado con alto índice de pobreza, la adquisición de tecnología representa un verdadero problema.

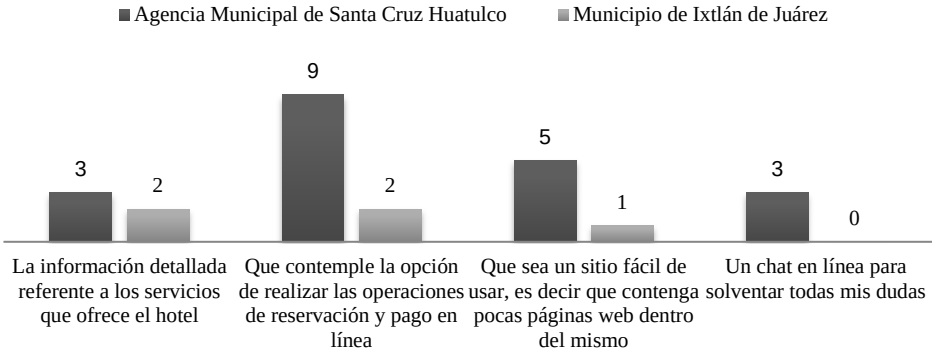
Figura 6: Problemas de Implementación de Mecanismos de Comercio Electrónico del Sector Hotelero



Como principal problema para la implementación del Comercio Electrónico tenemos el rezago tecnológico existente en el Estado de Oaxaca tanto en la Agencia Municipal de Santa Cruz Huatulco, como en el Municipio de Ixtlán de Juárez seguido de la falta de conocimientos técnicos en el manejo de tecnologías. Fuente: Elaboración propia.

Los resultados que muestra la figura 7 señalan las características que deben contener los sitios web de hoteles, las cuales permiten tanto la administración como la difusión y contratación de servicios por parte de los turistas, considerando que de acuerdo a los resultados arrojados por la investigación la más importante es que un sitio web contemple la opción de realizar operaciones de reserva y pago en línea, seguida de que sea fácil de usar, es decir que contenga pocas páginas dentro del mismo.

Figura 7: Opciones de Contenido de un Sitio Web de Hotel



Los principales resultados obtenidos respecto a las opciones que deben contener los sitios web son la posibilidad de contratar los servicios de alojamiento y la facilidad de uso, lo anterior de acuerdo a los empleados de los hoteles encuestados. Fuente: Elaboración propia.

Los resultados obtenidos en la segunda fase respecto a la realización del Panel Delphi, son los que se presentan a continuación, considerando que el índice de consenso (IDC) es el valor de referencia para la posición de las respuestas respecto a los criterios de los expertos: La falta de conocimientos en materia de Tecnologías de la Información y Comunicación para su operación, obtuvo valores de 100 en el IDC que coincide con lo seleccionado por el personal que labora en áreas de recepción y administrativas de los hoteles de la Agencia Municipal de Santa Cruz Huatulco y del Municipio de Ixtlán de Juárez tal y como lo indica la figura 3. Respecto a la problemática que pueden tener los hoteles en la implementación de mecanismos de Comercio Electrónico y capacitar al personal en materia de Tecnologías de la Información y Comunicación también obtuvo un IDC de 100, lo que coincide con lo marcado en la figura 4 que muestra resultados respecto a las acciones que los gerentes harían al interior del hotel a fin de utilizar esquemas de Comercio Electrónico, siendo los hoteles de la Agencia de Santa Cruz Huatulco los que estarían dispuestos a realizar esta acción. Los expertos coinciden que un problema para la implementación del Comercio

Electrónico en el sector hotelero es el rezago tecnológico existente en el estado de Oaxaca, siendo la misma información obtenida en las encuestas y visualizada en la figura 6.

La reducción de costos en publicidad y el alcance de clientes estatales, nacionales y extranjeros, así como la competitividad en el mercado y la adopción de nuevos esquemas tecnológicos tienen un IDC de 70, sin embargo la moda establece como primer lugar al primer criterio mencionado, que comparado con la aplicación del cuestionario en los hoteles, la figura 5 de esta investigación muestra la coincidencia del criterio de acuerdo a las respuestas de los empleados de los hoteles. Finalmente, que contemple la opción de realizar las operaciones de reservación y pago en línea dentro de los sitios web de los hoteles es el criterio que seleccionaron los expertos con 90 de IDC, lo cual es similar a lo establecido en la figura 7 del cuestionario aplicado a los empleados de los hoteles de la Agencia Municipal de Santa Cruz Huatulco y del Municipio de Ixtlán de Juárez. En la siguiente tabla se muestran los resultados del cálculo Kappa de Cohen, a fin de verificar el grado de concenso entre expertos en torno a los resultados de la estadística descriptiva respecto a la usabilidad y satisfacción presentados en la tabla 3.

Tabla 4: Valores de Significancia del Estadístico de Kappa de Cohen

Expertos	Expaim 1	Expaim 2	Expaim 3	Expaim 4	Expaim 5	Expaim 6	Expaim 7	Expaim 8	Expaim 9	Expaim 10
EXPAIM1	1.000	**0.550**	0.325	0.325	0.400	0.250	0.175	0.025	0.400	**0.475**
EXPAIM2	**0.550**	1.000	0.025	0.250	0.400	0.250	-0.125	0.025	0.400	0.250
EXPAIM3	0.325	0.025	1.000	0.250	0.325	**0.475**	0.400	0.100	0.400	0.175
EXPAIM4	0.325	0.250	0.250	1.000	0.175	**0.700**	0.100	-0.125	0.400	0.175
EXPAIM6	0.250	0.250	**0.475**	**0.700**	-0.050	1.000	-0.050	-0.125	0.400	0.100
EXPAIM10	**0.475**	0.250	0.175	0.175	0.175	100	0.250	0.325	0.250	1.000

Los resultados que se muestran en la tabla permiten identificar los acuerdos obtenidos entre los participantes del Panel Delphi, a fin de identificar su nivel de coincidencia de respuestas entre cada uno de ellos.

Se puede observar en los resultados del Kappa de Cohen, que los expertos 1, 2, 3, 6 y 10 obtuvieron acuerdos moderados en sus respuestas del cuestionario, representando el 50% de coincidencia en criterios validos para la implementación del Comercio Electrónico en los hoteles de la Agencia Municipal de Santa Cruz Huatulco y del Municipio de Ixtlán de Juárez, así mismo los expertos 4 y 6 obtuvieron acuerdos importantes en sus criterios, obteniendo un alto contenido de coincidencia, lo cual suma un 20% adicional a lo inicial para determinar la validez del estudio. El valor de 1.000 que se observa en la tabla se da por la coincidencia del número de expertos, motivo por el cual no fue considerado como acuerdo casi perfecto.

CONCLUSIONES

La Agencia Municipal de Santa Cruz Huatulco con turismo tradicional de playa y el Municipio de Ixtlán de Juárez con su ecoturimo en el Estado de Oaxaca, son alternativas de diversión, exparcimiento y recreación para visitantes nacionales e internacionales, motivo por el cual su desarrollo y crecimiento debe reforzarse con el uso de esquemas de Comercio Electrónico, sin embargo situaciones como el desconocimiento de estos esquemas, el nivel ecucativo, la falta de infraestructura tecnológica, asi como diversos aspectos del contexto propios de estos lugares pueden limitar su implementación. Esta investigación buscó diagnosticar la situación actual de los hoteles de estos destinos turisticos por medio de un cuestionario aplicado a empleados de áreas de recepción y administración, reforzandolo con un Panel Delphi de expertos en Tecnologías de la Información y Comunicación derivado de los resultados del diagnostico inicial.

Los resultados principales en torno a la implementación de esquemas de Comercio Electrónico en la Agencia Municipal de Santa Cruz Huatulco y el Municipio de Ixtlán de Juárez son: problemas con el

desconocimiento del uso de Tecnologías de la Información y Comunicación, y el rezago tecnológico existente en el estado de Oaxaca derivado de la carencia de servicios básicos, orografía y nivel educativo; sin embargo existe disposición por parte de los gerentes de los hoteles para capacitar al personal que operará los esquemas derivado de los beneficios que ofrecen, tal es el caso de; la reducción de costos en publicidad, el alcance de clientes estatales, nacionales y extranjeros, la competitividad en el mercado y la adopción de nuevos esquemas tecnológicos. Es importante considerar, que los empleados encuestados y los expertos participantes en el panel, coinciden en que un sitio web de hotel debe contemplar la opción de realizar operaciones de reservación y pago en línea de los servicios, lo cual es benefico tanto para el personal que labora en los hoteles como para los turistas que buscan destinos turísticos. Futuras investigaciones deben realizarse en torno al pensamiento de usuarios de los esquemas de Comercio Electrónico tanto al interior como al exterior de los hoteles, a fin de analizar los beneficios o desventajas que han obtenido en cuanto al uso y satisfacción de la implementación.

BIBLIOGRAFÍA

Arrianza García, E. E. (2014). *Seguridad de la Información; El Comercio Electrónico*. Revista de la Segunda Cohorte del Doctorado en Seguridad Estratégica. Guatemala, 2014. Universidad de San Carlos Guatemala. Pag. 50 - 61.

CONEVAL (2012). *Informe de Pobreza y Evaluación en el Estado de Oaxaca 2012.* Consejo Nacional de Evaluación de la Política de Desarrollo Social 2012. Recuperado el 20 de febrero de 2018 en: https://www.coneval.org.mx/coordinacion/entidades/Documents/Informes%20de%20pobreza%20y%20evaluaci%C3%B3n%202010-

2012_Documentos/Informe%20de%20pobreza%20y%20evaluaci%C3%B3n%202012_Oaxaca.pdf
De la Rosa, M. E. (2007). *La responsabilidad y la gestión medioambiental de la industria maquiladora, un estudio de caso*. Revista de Contaduría y Administración, 221, 83-108.

INDE (2018). *Programa de Manejo Parque Nacional Huatulco*. Instituto Nacional de Ecología. Recuperado el 18 de febrero de 2018 en:
https://books.google.com.mx/books?id=tqgeUIjDAp8C&pg=PA43&dq=antecedentes+de+huatulco&hl=es&sa=X&ved=0ahUKEwjl6fOXt-fZAhVqslQKHT-

oAp4Q6AEIJzAA#v=onepage&q=antecedentes%20de%20huatulco&f=false

Montero, Y. H. (2006). Factores del Diseño Web Orientado a la Satisfacción y No-Frustración de Uso.

Revista Española de Documentación Científica 29, 2, abril-junio, 239-257, 2006 ISSN 0210-0614
Nieto Melgarejo, P. (12 de octubre de 2017). *Nociones Generales sobre el Comercio Electrónico.* Recuperado el 20 de diciembre de 2017 en:
http://www.derecho.usmp.edu.pe/cedetec/articulos/el_comercio_electronico.pdf

Propin-Frejomil, E., López-López, A., Sánchez-Crispín, A. (2004). *Territorios preferenciales de los grupos hoteleros internacionales en América Latina y el Caribe, a principios del siglo XXI* Investigaciones Geográficas no. 53 México abr. 2004. Recuperado el 14 de enero de 2018 en:
http://www.scielo.org.mx/scielo.php?pid=S0188-46112004000100008&script=sci_arttext

Ramales Osorio, M. C. (2010). *Una Experiencia de Desarrollo Local: Ixtlán de Juárez, Oaxaca, en la Búsqueda del Desarrollo Integral Sostenible y Sustentable*. Universidad Tecnológica de la Mixteca, México. Recuperado el 12 de enero de 2018 en: http://www.eumed.net/rev/delos/07/ropm.htm

Ramírez Castillo, E. A., Vázquez Arango, M. L., Martínez Helmes, A., & Hernández Cruz, H. W. (2018). C*omercio Electrónico en el Sector Hotelero de los Municipios de Oaxaca*. Global Conference on Business and Finance Proceedings, GLOBAL IBFR volume 13, number 1 2018 ISSN 216 8-0612 flash

Drive ISSN 1941-9589 online Kailua Kona, Hawaii January 2-5, 2018
Sarra, A. V. (2000). *Comercio electrónico y Derecho*. Editorial Astrea. Buenos Aires.

RECONOCIMIENTO

Los autores agradecen los comentarios de los árbitros y editores del IBFR, quienes contribuyeron a mejorar esta investigación. Así mismo agradecen al Programa para el Desarrollo Profesional Docente (PRODEP) por el apoyo otorgado para el Financiamiento de la Investigación.

BIOGRAFÍA

Eric Amín Ramírez Castillo es Doctor en Ciencias de la Administración por la Universidad Autónoma "Benito Juárez" de Oaxaca (UABJO). Profesor Investigador de Tiempo Completo en la Facultad de Contaduría y Administración de la UABJO. Se puede contactar en Av. Universidad S/N Cinco Señores C.P. 68120 Oaxaca, Oaxaca.

María de Lourdes Vázquez Arango es Doctora en Ciencias en Desarrollo Regional y Tecnológico por el Instituto Tecnológico de Oaxaca (ITO). Profesor Investigador de Tiempo Completo en la Facultad de Contaduría y Administración de la UABJO. Se puede contactar en Av. Universidad S/N Cinco Señores C.P. 68120 Oaxaca, Oaxaca.

Abraham Martínez Helmes es Doctorante en Ciencias de la Administración por la Universidad Autónoma "Benito Juárez" de Oaxaca (UABJO). Profesor Investigador de Tiempo Completo en la Facultad de Contaduría y Administración de la UABJO. Se puede contactar en Av. Universidad S/N Cinco Señores C.P. 68120 Oaxaca, Oaxaca.

Martha Mayra Mendoza Solano es cDoctora en Ciencias de la Administración por la Universidad Autónoma "Benito Juárez" de Oaxaca (UABJO). Profesor Investigador de Tiempo Completo en la Facultad de Contaduría y Administración de la UABJO. Se puede contactar en Av. Universidad S/N Cinco Señores C.P. 68120 Oaxaca, Oaxaca.

ESTRATEGIAS ADMINISTRATIVAS PARA MINIMIZAR LAS INCIDENCIAS LOGÍSTICAS EN EL DESPACHO DE MERCANCÍAS DE IMPORTACIÓN POR VÍA TERRESTRE EN EL PUERTO DE MANZANILLO, COLIMA, MÉXICO

Aurelio Déniz Guizar, Universidad de Colima
Martha Beatriz Santa Ana Escobar, Universidad de Colima
Pablo Adrián Magaña Sánchez, Universidad de Colima
Ariel Gutiérrez Ortiz, Universidad de Colima

RESUMEN

La investigación se enfoca en la problemática existente en el puerto de Manzanillo, en la cadena logística en la importación de mercancía contenerizada por vía terrestre, la finalidad es identificar y analizar las incidencias en las que incurren las agencias aduanales, lo que les ocasionan deficiencias en el proceso, y problemas para los importadores de mercancías y como resultado proponer estrategias administrativas para su mejora . Para efectos de este trabajo se realizó una investigación de campo encuestando a los ejecutivos de importación de las agencias aduanales que operan en el puerto de Manzanillo. Aplicando un cuestionario de preguntas relacionadas con cuatro áreas involucradas en el debido funcionamiento de la agencia aduanal. Estas encuestas nos orientaron para encontrar las ocho incidencias que más ocasionan retrasos para el proceso logístico. En respuesta a los resultados obtenidos, se clasificaron las propuestas de solución para las incidencias, correspondiente al área en que estas se presenten en cualquiera de las áreas como son legal, operativa, administrativa, o de recursos humanos. Creando mejoras en estas áreas se obtendría un puerto de Manzanillo competitivo con una eficiente cadena logística de importación de mercancía contenerizada por vía terrestre.

PALABRAS CLAVE: Incidencia, Logística, Estrategia, importación

ADMINISTRATIVE STRATEGIES TO MINIMIZE LOGISTICS INCIDENTS IN GOODS IMPORT BY GROUND IN THE PORT OF MANZANILLO, COLIMA, MEXICO.

ABSTRACT

The research focuses on the existing problems in the port of Manzanillo, in the logistics chain in the importation of merchandise-containerized overland, the purpose is to identify and analyse incidents in which incur customs agencies, what cause them deficiencies in the process, and problems for importers of goods and as a result propose administrative strategies for their improvement. For the purpose of this work was carried out field research polling executives of importing Customs agencies that operate in the port of Manzanillo. By applying a questionnaire with questions related to four areas involved in the proper functioning of the Customs brokers. These surveys we oriented to find the eight incidents that cause more delays for the logistics process. In response to the results obtained, classified proposals of solution for the incidents, corresponding to the area in that these are submitted in any of the areas such as legal, operational, administrative, and human resources. Creating improvements in these areas would provide a

competitive port of Manzanillo with an efficient logistics chain of importation of containerized goods by ground transportation.

JEL: F23

KEY WORDS: Incidence, strategy, logistics, import

INTRODUCCION

Las transacciones comerciales realizadas en el comercio internacional han reactivado la economía mundial y el incremento de las operaciones logísticas aunado a los reducidos espacios operativos de los puertos ocasiona incidencias logísticas que deben ser subsanadas asumiendo los costos económicos y la pérdida de competitividad en las operaciones logísticas portuarias. El puerto de Manzanillo en el estado de Colima, es uno de los puertos más importantes de México, ya que es el único a nivel nacional que maneja 2.5 millones de contenedores y mercancías diversas, realizando un significativo volumen de operación en cuanto a despachos aduaneros de mercancías contenerizada, que provienen de diversas partes del mundo. El puerto se ha modernizado con el paso del tiempo, por ello la aduana ha tenido que ampliar y agilizar sus procesos y servicios para lograr una cadena logística eficiente y competitiva.

El Crecimiento y Desarrollo que ha tenido el puerto de Manzanillo ha obligado a los prestadores de servicios a crear procesos más eficientes y adecuados para poder otorgar un mejor servicio a sus clientes. La gran cantidad de operaciones que se realizan en el puerto de Manzanillo, las largas jornadas laborales, la falta de conocimientos especializados en materia de comercio exterior y aduanas, la incipiente organización y control de documentos requeridos en el despacho, omisión de reglamentos y leyes entre otros, propician incidencias y disminuye la competitividad de la cadena logística portuaria en Manzanillo, Colima, ocasionando pérdidas a los importadores y clientes de los agentes aduanales que operan en el puerto de Manzanillo. La logística del comercio exterior comprende todas las actividades que realizaran para trasladar la mercancía contenerizada desde un lugar en el país de origen hasta un punto exacto en el país de destino. En ese sentido, participaran una serie de operadores logísticos o empresas que deben intervenir para brindar sus servicios a un exportador o importador, y de esta manera se realice el traslado seguro y oportuno de la mercancía.

En este proceso operativo es necesario identificar los errores que se cometen en el despacho de mercancía contenerizada, ya que afectan al desarrollo óptimo de las cadenas de logística de las agencias aduanales y por ende se incurren en gastos extras para los importadores, lo que genera controversias entre las partes involucradas en dicha cadena logística. La investigación de campo se realizó en las agencias aduanales involucradas en el proceso logístico del despacho de mercancías de importación contenerizada por vía terrestre, los resultados se analizaran para posteriormente generar estrategias de solución a las problemáticas encontradas y por consecuente llevar a cabo un despacho competitivo y con las mínimas incidencias.

REVISON LITERARIA

Derivado de que la investigación se estudian temas administrativos, de personal, de ventajas de localización y sobre todo, de la competitividad de los procesos logísticos, se consideran las siguientes teorías:

Teoría de la ventaja competitiva de Michael Porter: menciona que la competencia es una de las fuerzas más poderosas en la sociedad, que permite avanzar en muchos ámbitos del esfuerzo humano. Es un fenómeno generalizado, tanto si se trata de empresas que luchan por el mercado de países que se enfrentan a la globalización o de organizaciones que responden a necesidades sociales; toda organización precisa de una estrategia para ofrecer un valor agregado y servicios competitivos a sus clientes. (Perez, 1995)

menciona que, en México, la modernización del sistema portuario mejora la eficiencia operativa y supera el rezago acumulado en infraestructura al construirse terminales especializadas de carga, esto ha generado un cambio sustantivo en la infraestructura portuaria nacional a partir de 1990, donde se puede destacar el crecimiento de en el movimiento de carga en contenedores y la aparición de redes de transporte intermodal como sistema de optimización del flujo de mercancías, para responder a los flujos de carga y exigencias de un contexto portuario competitivo dentro de los estándares de la escala mundial.

Teoría de la mejora continua de Edward Deming se basa en que el objetivo permanente de la organización debe ser la mejora continua de la capacidad y resultados a través del ciclo de planear, hacer, verificar y actuar. Esta es una de las bases que inspiran la filosofía de la gestión excelente, mejora mañana lo que puedas mejorar hoy, pero mejora todos los días. "La base del modelo de mejora continua es la autoevaluación; en ella detectamos puntos fuertes, que hay que tratar de mantener y áreas de mejora, cuyo objetivo deberá ser un proyecto de mejora" (Borrego, 2016).

Teoría de la localización geográfica de Normand Asuad: que nos dice que la propia localización se constituye como una barrera a la entrada y proporciona un cierto poder de mercado a las empresas ahí ubicadas, los rendimientos crecientes son fundamentales para explicar la concentración territorial de la producción. "Los países tienden a especializarse en la producción y exportación de aquellos bienes que fabrican con un coste relativamente más bajo respecto al resto del mundo, en los que son comparativamente más eficientes que los demás y que tenderán a importar los bienes en los que son más ineficaces y que por tanto producen con unos costes comparativamente más altos que el resto del mundo. Debido a este razonamiento, México importa mercancías de otros países a través de los distintos puertos que se encuentran en los océanos del país" (Borrego, 2016) El puerto de Manzanillo es el puerto más importante de México gracias a su excelente ubicación geográfica y como resultado de esto, tiene un liderazgo en movimientos de mercancía contenerizada. El mayor número de importaciones de mercancía proveniente de Asia se da a través de este puerto, esto debido a la excelente ubicación geográfica con la que cuenta, ya que está localizado en un punto estratégico que lo convierte en la principal puerta de entrada para la importación de mercancías, lo que le da un aumento en su competitividad a nivel mundial

Teoría "X & Y" es una teoría que habla acerca de las actitudes de los trabajadores de una empresa y sobre como los directos observan estas actitudes para tomar decisiones. (McGregor, 2007) Describió dos formas de pensamiento de los directivos a los cuales denominó teoría X y teoría Y.

Los directivos de primera consideran a sus subordinados como animales de trabajo que sólo se mueven ante la amenaza, mientras que los directivos de segunda se basan en el principio de que la gente quiere y necesita trabajar. Nos dice que hay diferentes formas que los directores ven a sus empleados y como es su trato así ellos, en la teoría "X" nos dice que:

La motivación primordial del hombre son los incentivos económicos (salario).

El hombre es un agente pasivo que requiere ser administrado, motivado y controlado por la organización.
Las emociones humanas son irracionales y no deben interferir el autointerés del individuo.

Las organizaciones pueden y deben planearse de tal manera que el sentimiento y las características imprevisibles puedan neutralizarse y controlarse.

El hombre es esencialmente perezoso y debe ser estimulado mediante incentivos externos.

Los objetivos individuales se oponen a los de la organización, por lo que se hace necesario un rígido control.

De tal manera este comportamiento afecta en la productividad de la empresa, haciendo que los empleados trabajen, solo porque saben que recibirán un incentivo.

METODOLOGIA

La delimitación territorial de la investigación la aplicación del instrumento de investigación se realizó en el municipio de Manzanillo. Así mismo se Utilizó el método propuesto por Laura Fisher ya que se cuentan con los datos que se requieren para utilizar dicho modelo, el universo es finito ya que se considera una población de 169 agencias aduanales asociadas a la AAAPUMAC (Asociación de Agentes Aduanales del Puerto de Manzanillo, A.C.), de la cual se obtiene información directa de la respectiva Asociación, por lo que se procede a determinar la muestra con base a la siguiente fórmula, Para conocer la muestra a encuestar implementamos la formula siguiente:

$$n = \frac{N*Z^2*p*q}{d^2\,(N-1) + Z^2*p*q}$$

Dónde:

N = Total de la población
Zα= 1.96 (siendo la seguridad del 95%)
p = proporción esperada (en este caso 5% = 0.05)
q = 1 – p (en este caso 1-0.05 = 0.95)
d = precisión (en este caso deseamos un 9%)”

Sustituyendo los datos para la investigación se obtiene lo siguiente:

$$n = \frac{169 * 1.96^2 * .5 * .5}{.09^2\,(169-1) + 1.96^2 * .5 * .5} = \mathbf{70}$$

Con base a los datos de la fórmula anterior, se obtiene como resultado la muestra de la población por lo que se deberán de encuestar a setenta agencias aduanales del puerto de Manzanillo. El objetivo primordial de la investigación de campo es identificar la manera en la que se puede implementar Estrategias Administrativas para que las Agencias Aduanales del Puerto de Manzanillo minimicen las incidencias logísticas. La aplicación de dichas encuestas se lleva a cabo, con un cuestionario de 21 preguntas, con prioridad en los gerentes y ejecutivos de dichas agencias, cuyos resultados aportan datos necesarios para proponer estrategias como resultado de la presente investigación. Las Técnicas a utilizar en la investigación derivan en Visitas domiciliadas a las empresas seleccionadas del padrón de las agencias aduanales aplicando la encuesta y observación directa al empresario, gerente o encargado respecto a los factores que los impulsaron a incursionar en los entornos globales de comercialización. Valor metodológico: está basado en los problemas que ocasionan las incidencias en las agencias aduanales, pero que son plenamente identificadas de tipo administrativo y se caracteriza por problemas derivados de la operatividad administrativa propia del negocio y del sector económico al que pertenecen. Valor práctico: Se centra principalmente en la participación y operación de las agencias que operan en el puerto de Manzanillo. Esto deja el antecedente para que en una futura investigación se implementen estrategias que minimicen las incidencias logísticas de la operación portuaria.

RESULTADOS

Los resultados que se obtienen después de realizar un análisis cuantitativo de la aplicación del cuestionario al blanco de la investigación, reflejan que las incidencias logísticas están presentes en el proceso de despacho de mercancías contenerizadas de importación por vía terrestre. El género que más predomina en las personas entrevistadas, el 64%, que trabajan en las áreas de importación de mercancías de las agencias aduanales es el género masculino. A su vez, el 66%, de dichos encuestados declaran que su estado civil es soltero, por lo que esto puede llegar a ser un factor que influya para incurrir en incidencias logísticas, debido a razones personales o distracciones de los empleados. El tema de la capacitación toma un papel importante para los empleados de las agencias aduanales, ya que ayuda para evitar incurrir en incidencias. El 96% de las personas encuestadas respaldan esta afirmación. Además, también, el 79%, hace mención que en su agencia aduanal cuentan con un programa de capacitación establecido para una mejora continua y la prevención de errores. Cabe mencionar que dicha capacitación comúnmente se les brinda cada mes o incluso cada tres meses para con ello estar preparados para los desafíos que se presenten en el ámbito del comercio exterior; todo esto respaldado con el 91% de la muestra, ya que consideran que en su agencia aduanal si se tiene una capacitación adecuada y de calidad.

Es de vital importancia conocer la frecuencia con la que se presentan las incidencias logísticas en las agencias aduanales. Según los encuestados, el 73% de las incidencias se presentan esporádicamente sin un lapso de tiempo determinado, mientras que el 24% hacen mención que este tipo de incidencias ocurren de 2 a 4 veces por semana, por lo que las incidencias logísticas están presentes siempre en las operaciones de las agencias aduanales. Las agencias aduanales están dividas en áreas, las cuales trabajan en conjunto para llevar a cabo las operaciones de la empresa, pero aun así ocurren errores en los procedimientos. El 80% de los resultados indica que principalmente se incurre en incidencias cuando se está llevando a cabo la revisión de la documentación en el *área operativa* de la empresa, aunque también el 15% indica que se generan incidencias cuando se lleva a cabo la revisión en el *área legal* para presentar la mercancía ante la autoridad aduanera. El conocer la reglamentación de la aduana y de los recintos portuarios es de suma importancia para evitar incurrir en incidencias por desconocimiento de los mismos. Prueba de ello es que el 100% de los encuestados afirman lo anterior. Otro aspecto a considerar es que, además de lo anterior, el 75% de las personas encuestadas afirman que en su empresa se les brinda información sobre las medidas de reglamentación y seguridad de la operación interna del puerto.

Existen diversas situaciones en las áreas operativa, legal, administrativa y de recursos humanos, las cuales influyen para incurrir en incidencias. Las principales situaciones en cuanto al área operativa son la omisión de documentos y por un mal llenado de los mismos para la operación logística. Esto se expresa con un 32% y 31% respectivamente de todos los entrevistados. En cuanto al área legal, el 59% de la muestra hace mención que lo que más genera incidencias son errores en la elaboración, declaración y presentaciones de documentos necesarios para efectuar el despacho aduanero de mercancías de importación y o exportación (Pedimentos, permisos, papeletas de servicio). Otra situación a considerar es que un 32% de los encuestados declara que el reconocimiento aduanero de las mercancías efectuado por las autoridades aduaneras afecta considerablemente. La situación que más se presenta en el *área administrativa* es la de tener problemas con la recopilación de los documentos necesarios para la importación, ya que el 57% de los encuestados lo respalda.

La mayoría de las agencias encuestadas hacen mención que si han sido sancionadas por las autoridades aduaneras debido a errores de los encargados de las áreas de importación de mercancías contenerizadas. Cabe mencionar que estas sanciones ocurren frecuentemente, aunque en algunos casos se descubrió que estas se presentan solo 2 veces al mes. El despacho de mercancías contenerizadas de importación es un proceso complejo en el cual todas las personas involucradas toman un papel importante, y si alguien no toma las cosas en serio o no está bien capacitado, puede facilitar la ocurrencia de incidencias. Tomando en cuenta al personal tramitador de las agencias aduanales el resultado arrojó que el 77% de las personas encuestadas consideran que la falta de conocimiento de los tramitadores es la razón por la cual sus empresas son sancionadas.

Hace una década, las revisiones a las mercancías se llevaban a cabo física y documentalmente, y podían tardar no sólo horas, sino días enteros; los resultados dependían, en muchos casos, de la habilidad de las vistas aduanales. (Gonzalez, 2011). Según los encuestados, las incidencias que con mayor frecuencia se presentan en las áreas estudiadas y que ocasionan un retraso en la cadena logística de los procesos de despacho de mercancías contenerizadas, son las siguientes:

Área Legal

No presentar alguna de las copias del pedimento conforme a lo establecido en el Anexo 22 o no se presente el pedimento de rectificación que haya sustituido al pedimento original.
Usar aparatos de telefonía celular o cualquier otro medio de comunicación en áreas restringidas por la aduana.

Área Administrativa

Necesidad de hacer rectificaciones al pedimento.
Problemas relacionados con la información transmitida en el comprobante de valor electrónico, valor unitario y cantidad UMC no coinciden con la información contenida en la factura comercial.

Área Operativa

Problemas con la tardanza en la liberación de contenedores por falta de organización o documentación.
Problemas con la ineficiencia del importador al entregar todos los documentos necesarios en el proceso de importación.

Área Recursos Humanos

Llenado erróneo de pedimentos.
No presentar la documentación completa u omisión de algún documento.

Incidencia 1: No presentar alguna de las copias del pedimento conforme a lo establecido en el anexo 22 de las RCGMCE o no se presente el pedimento de rectificación que haya sustituido al pedimento original.

Solución propuesta: Creación de cursos de capacitación en temas del anexo 22 de las RCGMCE para el personal encargado de la documentación y armado de maniobras.

Los procesos de despacho no son difíciles ni confusos, pero, aun así, no se entregan los documentos completos para el despacho de importación de mercancía contenerizada, por negligencia o por descuido del personal encargado del armado de maniobras, y de los tramitadores que entregan las maniobras al equipo de transporte. Es por eso, que una solución propuesta es que las agencias aduanales, tengan programas de capacitación, en los cuales impartan cursos cada 6 meses a su personal encargado de las maniobras de importación de mercancías contenerizadas, sobre los procedimientos que están establecidos en el anexo 22 de las RCGMCE, para con ello estar actualizados constantemente y retroalimentar los errores en los que se incurren, lo que propicia que se reduzca el incurrir en esta incidencia porque estarán bien informados, y gracias a esto se agilizará el proceso de despacho de importación de mercancía contenerizada.

Incidencia 2: Usar aparatos de telefonía celular o cualquier otro medio de comunicación en áreas restringidas por la aduana.

Solución propuesta: Coordinación entre la agencia aduanal y la empresa transportista que contrata, para brindar cursos informativos a los operadores y tramitadores sobre el reglamento interno de la aduana y de los recintos fiscales y fiscalizados, en temas de zonas restringidas para el uso de telefonía celular.

Las autoridades aduaneras tienen la facultad de denominar áreas dentro de los recintos fiscales y fiscalizados, como áreas restringidas para el uso de aparatos de comunicación y telefonía; por el que usar teléfonos celulares dentro de dichas áreas ocasiona incurrir en una incidencia, que genera una multa económica para el personal que desarrolla los procesos de despacho de mercancías contenerizadas.
Esta incidencia se genera debido a que los tramitadores y los choferes de tracto camiones, desconocen esta facultad que tiene la autoridad aduanera, por lo que ignoran las zonas prohibidas para realizar llamadas y la autoridad los sanciona; ocasionando que se retrase el proceso de despacho de mercancías.
Es por ello que la solución a esta incidencia es el fomentar reuniones entre las empresas involucradas en los procesos de despacho de mercancía contenerizada, para brindar información acerca de los reglamentos internos de la aduana y de las zonas restringidas para el uso de telefonía celular, para de esta manera, los involucrados tengan información clara y concreta sobre este tema, y con ello evitar incurrir en dicha incidencia.

Incidencia 3: Tener problemas con la tardanza en la liberación de contenedores por falta de organización o documentación

Solución propuesta: Llevar un control de los documentos que se necesitan para la importación y un registro de los movimientos que se realizan para el proceso de despacho de mercancía contenerizada.

El proceso de despacho de mercancía contenerizada es muy complejo ya que se lleva a cabo mediante etapas, y cuando existe algún error en una de ellas, se genera un retraso, lo que genera incurrir en una incidencia logística. Cuando se incurre en la incidencia de problemas con la tardanza en la liberación de contenedores por falta de organización o documentación, se incurre debido a que, existe un descontrol de los documentos necesarios para la liberación de los contenedores ante la terminal portuaria, por lo que se retrasan los movimientos de contenedores. La solución propuesta es adecuada debido a que, al llevar un control, en los documentos ayuda a que se realicen de manera eficiente y rápidamente los despachos ante la terminal, ya que conocerán todos los documentos correctos que deben de llevar las maniobras de despacho, además de que se debe llevar un registro de todos los movimientos que se realizan cada mes, para crear una trazabilidad correcta y ubicar en que están fallando para posteriormente trabajar en ello. Al llevar un adecuado control e inspección de las maniobras antes de entregarlas al tramitador u operador de tracto camión, ayuda para evitar la pérdida de un documento indispensable para el despacho de mercancía contenerizada. Hoy en día, se requiere de ingenieros en logística, cuya visión vaya mucho más allá de la mera lógica, para otorgar a través de su oficio, una ventaja competitiva a la empresa. (Hololavks, 2012).

Incidencia 4: Problemas con la ineficiencia del importador al entregar todos los documentos necesarios en el proceso de importación.

Solución propuesta: brindar información a los importadores sobre el proceso de despacho de mercancías contenerizadas, en temas relacionados con la documentación requerida, sobre las terminales marítimas, los forwards, etc.

La mayoría de los importadores desconocen cómo se llevan a cabo los procesos de despacho de las mercancías contenerizadas en el puerto de Manzanillo, ya que ellos solo entregan los documentos que ellos identifican como esenciales para realizar la importación de su mercancía, además de que tienen un desconocimiento de los costos que genera el incurrir en una incidencia, por lo que esta problemática ocasiona el tener un retraso en los procesos. En algunos de los casos, los importadores desconocen las partes involucradas en los procesos de despacho de mercancías ya que no conocen que es una terminal portuaria,

que es un forward, que es un agente naviero, entre algunos otros. Por lo que se sugiere a las agencias aduanales, el tener una excelente comunicación con su importador o cliente, para que se le brinde información sobre los procesos, conceptos básicos de comercio exterior, además de un manual sobre el proceso completo del despacho de mercancía contenerizada, para que con ello se aclaren las dudas que tenga el importador, evitando imprevistos dentro de los procesos, para con ello, hacer un proceso más rápido y eficiente.

Incidencia 5: la Necesidad de hacer rectificaciones al pedimento.

Solución propuesta: Evitar la excesiva rotación del personal en las áreas que tienen contacto directo con la importación o exportación.

En muchas ocasiones el personal de las agencias aduanales, está en constante rotación, ya que no duran mucho tiempo en sus puestos o incluso el puesto no está desarrollado por un ejecutivo capacitado o un personal con los conocimientos indispensables en comercio exterior para llevar a cabo los procesos de despacho de las mercancías contenerizadas de importación. Por lo que al no contar con personal competitivo para los puestos encargados de los procesos de despacho de mercancías contenerizadas, se incurren en incidencias que generan costos extras a los importadores. E incluso ocasionan que la mercancía pase a ser propiedad del fisco federal cuando se trata de una incidencia grave. Se sugiere a las agencias aduanales que diseñen un perfil de puesto para ejecutivo de importación competitivo para poder llevar a cabo los procesos de despacho de manera eficiente y sin retrasos; además de que este perfil sea dado a los encargados de área de recursos humanos para que cuando recurran a la contratación de nuevo personal, se adecuen al puesto diseñado por los altos mandos. Además, también de crear programas de capacitación cada 3 meses acerca del llenado de pedimento y el anexo 22 de las RCGMCE, para con ello, llevar a cabo revisiones y exámenes a los ejecutivos de importación sobre los pedimentos que llenan, para retroalimentar los errores en los que incurren; para así, evitar incurrir en la incidencia de realizar rectificaciones al pedimento, para no tener que pagar la cuota correspondiente por la rectificación del pedimento de importación. En la actualidad prevalidar ayuda a comprobar que los datos del pedimento estén de acuerdo a los criterios del SAT. (Mendez, 2010).

Incidencia 6: Problemas relacionados con la información transmitida en el comprobante de valor electrónico, valor unitario y cantidad UMC no coinciden con la información contenida en la factura comercial.

Solución propuesta: Creación de cursos y conferencias acerca de llenado de comprobante de valor electrónico (COVE), y el cotejo de información que tienen los documentos que entrega el importador para el despacho de mercancía contenerizada.

El cotejo de la información de los documentos que realizan los ejecutivos de importación de las agencias aduanales es un eslabón del proceso de despacho de mercancía contenerizada importante debido a que de éste depende el llenado del comprobante de valor electrónico (COVE) ante el sistema de las autoridades aduaneras. El incurrir en un error en el llenado de la información genera una incidencia grave ya que se estaría declarando información falsa o errónea, por lo que se castiga con una multa económica de una cantidad bastante elevada, e incluso puede llegar a haber una retención de mercancía hasta cumplir debidamente con el llenado del documento electrónico. Por lo que se sugiere a las agencias aduanales del puerto de Manzanillo, el ordenar la realización de reuniones con los ejecutivos de importación cada mes para ponerlos a la vanguardia y al día con las nuevas disposiciones legales que piden las autoridades aduaneras; además también de crear cursos sobre el conocimientos de los datos de una factura comercial, una lista de empaque entre otros documentos, para con ello familiarizarse con la manera de llenar un COVE, y cotejar la información de los documentos de comercio exterior.

Incidencia 7: Llenado erróneo de pedimentos.

Solución propuesta: Capacitación para las áreas encargadas del llenado y glosa de los pedimentos en las agencias aduanales.

El llenado y la glosa de los pedimentos es una tarea indispensable y muy importante dentro de las agencias aduanales, ya que de ellos depende el documento indispensable para los procesos de despacho, por lo que el incurrir en un error en esta área ocasiona una grave incidencia que genera un retraso en los procesos de despacho de mercancía contenerizada. Por lo que se propone establecer programas de capacitación para las personas involucradas en los procesos de glosa y llenado de pedimentos en un periodo de 6 meses cada uno para con ello, el personal esté a la vanguardia y esté actualizado sobre los nuevos requerimientos por parte de las autoridades aduaneras sobre los procesos de despacho de mercancías contenerizadas. Además, también de que cada 2 meses se realice un control interno de los movimientos de contenedores que se realizan, así como, supervisar a los ejecutivos de glosa de pedimentos para realizar acciones correctivas en los asuntos donde estén fallando, para con ello, evitar incurrir en incidencias relacionadas con el pedimento, y con ello evitar un retraso en los procesos de despacho de mercancía contenerizada.

Incidencia 8: No presentar la documentación completa u omisión de algún documento.

Solución propuesta: Tener un control de los documentos que se necesitan para la importación Para llevar los procesos de despacho de mercancías contenerizadas, se requieren de documentos como lo son el pedimento, BL, programación de citas ante la terminal, factura comercial, lista de empaque y el que acredite el cumplimiento de las regulaciones y restricciones no arancelarias, así como los cumplimientos de las NOM´s. Por lo que si falta alguno de ellos cuando se presentan ante las autoridades aduaneras, repercute en el proceso, generando un retraso en el despacho y hasta genera un cobro extra de almacenaje debido a que no se contaba con la documentación completa.

Por lo que se sugiere, se lleve una revisión exhaustiva de los documentos necesarios para la importación antes de ser entregados a la empresa transportista contratada, se debe de realizar formatos en los cuales estén enlistados todos los documentos que se requieren, para entregárselo al ejecutivo encargado de la integración de las maniobras, para cuando esté armando la maniobra realice un check list de cómo debe estar integrada la maniobra completamente, para que en ese mismo momento se dé cuenta de que documento falta para que sea solicitado a sus compañeros de trabajo. Para con ello, cuando toque el momento del despacho de mercancía, éste sea eficiente y rápido; sin la necesidad de presentarse extemporáneamente algún documento faltante y con ello evitar incurrir en incidencia y generar un costo extra para el importador.

CONCLUSIONES

El resultado de esta investigación sobre la identificación de las incidencias logísticas en las que más incurren las agencias aduanales durante el proceso de despacho de mercancía contenerizadas de importación por la vía terrestre tuvo como propósito identificar y determinar las incidencias logísticas ya que este tipo de errores repercuten en demoras de tiempo para la liberación de mercancía, lo cual se genera una incidencia simple o puede ser una grave como como un procedimiento administrativo en materia aduanera (PAMA). .El objetivo fue identificar las acciones deficientes dentro del proceso logístico de las mercancías contenerizadas en el puerto de Manzanillo y con ello la tardanza de importación. Dentro de la determinación de las incidencias más comunes que se encuentran en los procesos en que ocurren y que provocan demoras en el proceso logístico, las agencias aduanales deberían de evitar los altos índices de rotación en su personal y si esto fuese lo contrario, dar la correcta capacitación, de esta manera el personal operativo estaría muy bien capacitado y minimizaría las incidencias logísticas en las que se incurre en las operaciones portuarias de mercancías de importación por vía terrestre.

REFERENCIAS

Antun Callaba, J. P. (2004). *Logistica Internacional.* Mexico DF: Editor Instituto de Ingenieria UNAM.
API, M. (2013). *Puerto De Manzanillo*. Obtenido de http://www.puertomanzanillo.com.mx/esps/0020207/informacion-general

Aricó Jose. (2005). *Diccionario de Politica.* Mexico DF: Siglo veintiuno editores.

Campillo. (1988). *Diccionario de Comercio Exterior.* Siglo veintiuno.

Espinosa, E. (2010). logística inversa y sus beneficios en el comercio exterior. *Estrategia Aduanera.*
Gonzalez, G. (2011). Modernización Aduanera. *Estrategia Aduanera,*.

Hernandez, S. (2003). Metodologia de la investigación. México: Mc Graw Hill.

Bowersox & Donald. (1996*) Logistical Management: The Integrated Supply Chain Process*, USA:, McGraw-Hill,

Long, D. (2011). *Logistica Internacional.* Mexico: LIMUSA.

McGregor. (2007). *El lado humano de las empresas.* Mc Graw-Hill.

Melinkoff. (1990). *Los procesos administrativos.* Caracas: Panapo
Hernández S. R. & Fernández C. C. (2009). Metodología de la Investigación (7ta Ed.). México: Mc Graw Hill.

Acosta roca, f. (2005). agencias aduanales. mexico: ISEF

De la Torre F. (2010). "El puerto de Manzanillo, grandeza portuaria". *Colima, guía de negocios.* Pág.18.

Holohlavks V. (2012). "Sustentabilidad + Logística = Logística inversa. *Inbound logistics Mexico.* N°78. Vol.6. Pág. 25.

López H. (2011). "Manzanillo puerto líder en movimiento de contenedores". *Estrategia Aduanera.* N°24. Vol. 5. Pág. 44-47.

Méndez C. (2013). "El cumplimiento de la obligación tributaria" *Estrategia Aduanera.* N°31. Vol. 4. Pág. 28

LIDERAZGO: CONCEPTO SUSTANCIAL EN LA ADMINISTRACIÓN

María Elena Torres Cuevas,
Daniela Kassandra Moreno Hernández, Universidad Autónoma del Estado de Hidalgo
Martha Elena Valdéz Gutiérrez, Instituto Tecnológico de Aguascalientes

RESUMEN

Un líder no solo es indispensable en una organización, también forma parte de ella; dentro del ámbito empresarial El Liderazgo y la Administración son dos factores fundamentales, debido a que son la base primordial para el éxito de la empresa u organización, un líder debe de contar con diferentes habilidades, preocupándose por las personas que tiene a su cargo, no importando el tipo de actividad de las mismas. Día a día crece la importancia de la presencia de un líder en las organizaciones, las cuales pueden ser sociales, políticas o incluso estar dentro del aspecto militar; es significativo considerar la importancia que ha tenido a través de la historia, Es un tema reñido entre los grandes negocios, sin embargo, no importa si el líder en la organización nace o se hace, ya que de acuerdo a diferentes estudios, esto no ha sido comprobado; es indudable que la persona líder sea valorada en cada una de las empresas por ser la que impulsa y genera el valor agregado en dicha empresa. Se ha comprobado por especialistas, que el liderazgo tiene una actividad desarrollada e imaginativa que trata de distinguir la competencia y los valores característicos de una organización; por lo que se puede interpretar y analizar al liderazgo desde dos puntos importantes, primero: cualidad personal del líder como una función dentro de una organización, comunidad o sociedad y, segundo: tiende a predominar el estudio del liderazgo, por tal motivo se puede entender al liderazgo como proceso de interacción entre personas en el cual una de ellas conduce, mediante su influencia personal y poder en las actividades de un grupo, con la finalidad de alcanzar una meta en común, transformar a la empresa y a las personas que se encuentran insertadas y colaborando en dicha organización.

PALABRAS CLAVE: Líder, Empresa, Organización, Sociedad

LEADERSHIP: SUBSTANTIAL CONCEPT IN THE ADMINISTRATION

ABSTRACT

A leader is not only essential in an organization, but also part of it; Within the business sphere leadership and administration are two fundamental factors, because they are the primary basis for the success of the company or organization, a leader must have different skills, worrying about the people who have his Charge, no matter the type of activity of the same. Day by day the importance of the presence of a leader in the organizations grows, which can be social, political or even be within the military aspect; It is significant to consider the importance it has had throughout history, it is a contested issue among big business, however, it does not matter if the leader in the organization is born or done, because according to different studies, this has not been proven; It is undoubtedly that the leading person is valued in each of the companies for being the one that drives and generates the value added in that company. It has been proven by specialists that the leadership has a developed and imaginative activity that tries to distinguish the competence and the characteristic values of an organization; As far as leadership can be interpreted and analysed from two important points, first: the personal quality of the leader as a function within an organization, community or society, and second: the study of leadership tends to dominate, for this reason it can be To understand leadership as a process of interaction between people in which one of them leads,

through their personal influence and power in the activities of a group, in order to achieve a common goal, transform the company and the people who are Inserted and collaborating in that organization.

JEL:M14

KEYWORDS: Leader, Company, Organization, Society

INTRODUCCIÓN

La evolución que ha tenido la sociedad a través del tiempo en cuanto al liderazgo y la administración, cada vez ha sido más importante, porque éstos factores son los que sostienen cualquier pilar dentro o fuera de una organización; hay que recordar que, desde los primeros pobladores que habitaron este planeta fueron siempre organizados, tiempo más adelante también se da este fenómeno con los filósofos griegos y así sucesivamente hasta nuestros días; el liderazgo y la administración han influido notablemente en la sociedad en la que nos encontramos inmersos; se vive en un mundo de constantes cambios, en el que todo el tiempo surgen nuevas y variadas teorías y por consiguiente existen modificaciones constantes por las nuevas ideas y corrientes, mediante la transformación que tienen las personas, por lo tanto el factor humano debe estar consciente de su adaptación a los múltiples cambios que día a día van surgiendo. En esta investigación se pretende dar a conocer la relación que existe entre el liderazgo y la administración.

REVISION LITERARIA

Liderazgo y Gestión Humana

Al tratar los puntos de liderazgo y administración, el líder se distinguirá porque inspira confianza, respeto y lealtad para conducir y guiar a los subordinados de manera que facilita que se conviertan en campeones al fomentar aptitudes, crear equipos, alentar, escuchar, enseñar, facilitar la ejecución de todas las personas a su mando y un rasgo verdaderamente importante es el tener carisma (confianza, respeto de la gente). Un líder sabe escoger gente más adecuada para el trabajo y cultura de empresa, es aquel que sabe dirigir a la gente hacia su mejor esfuerzo; El líder disfruta de su puesto, posee una ferviente pasión por ganar, porque tiene la certeza de que el triunfo no es cuestión de casualidad sino de tenacidad. El líder de excelencia considera los problemas y conflictos como una oportunidad insospechada de mejoría, un factor motivador sencillo y gratuito es la sonrisa para establecer un ambiente de cordialidad y confianza (hacer los trabajos bien) de igual forma la empatía y simpatía son indispensables para lograr excelencia en el liderazgo. Liderazgo es la cualidad innata que tienen ciertos individuos, se considera que todo gerente, jefe o directivo tienen el compromiso ineludible de conocer las características del líder y así al contar con estos elementos podrá tenerse alta calidad y productividad. Warren Bennis (1989) considerado como padre del liderazgo lo define como, “Una combinación de conductas personales que permite a las personas reclutar a seguidores dedicados y formar a otros líderes en el proceso. Los grandes líderes tienen integridad, proporcionan significado, generan confianza y comunican valores; retan a las personas y les animan a escalar altas montañas. Los líderes reales, en resumen, conmueven el corazón humano”.

De acuerdo con Beerel (2009:16), el liderazgo es una de las fuerzas impulsoras del proceso de cambio, que empieza con la definición del qué y para qué se necesita el cambio y continúa con su ejecución e implementación. Podría decirse que es un arte intransferible, en tanto no hay reglas ni técnicas estructuradas que establezcan métodos científicos, infalibles para conseguir la voluntad de los demás. Requiere una elevada sensibilidad, pasión por lo que se realiza y respeto por quien lo hace. Liderazgo es un tema que ha recibido mucha atención en la administración, los negocios y las organizaciones comunitarias. Todos saben que liderazgo existe, pero pocos pueden definirlo. Se define como influencia, es decir el progreso de influir sobre las personas para lograr que se esfuercen de buen grado y con entusiasmo hacia el logro de las metas del grupo. La esencia del liderazgo es el acompañamiento, es decir lo que convierte a una persona en un

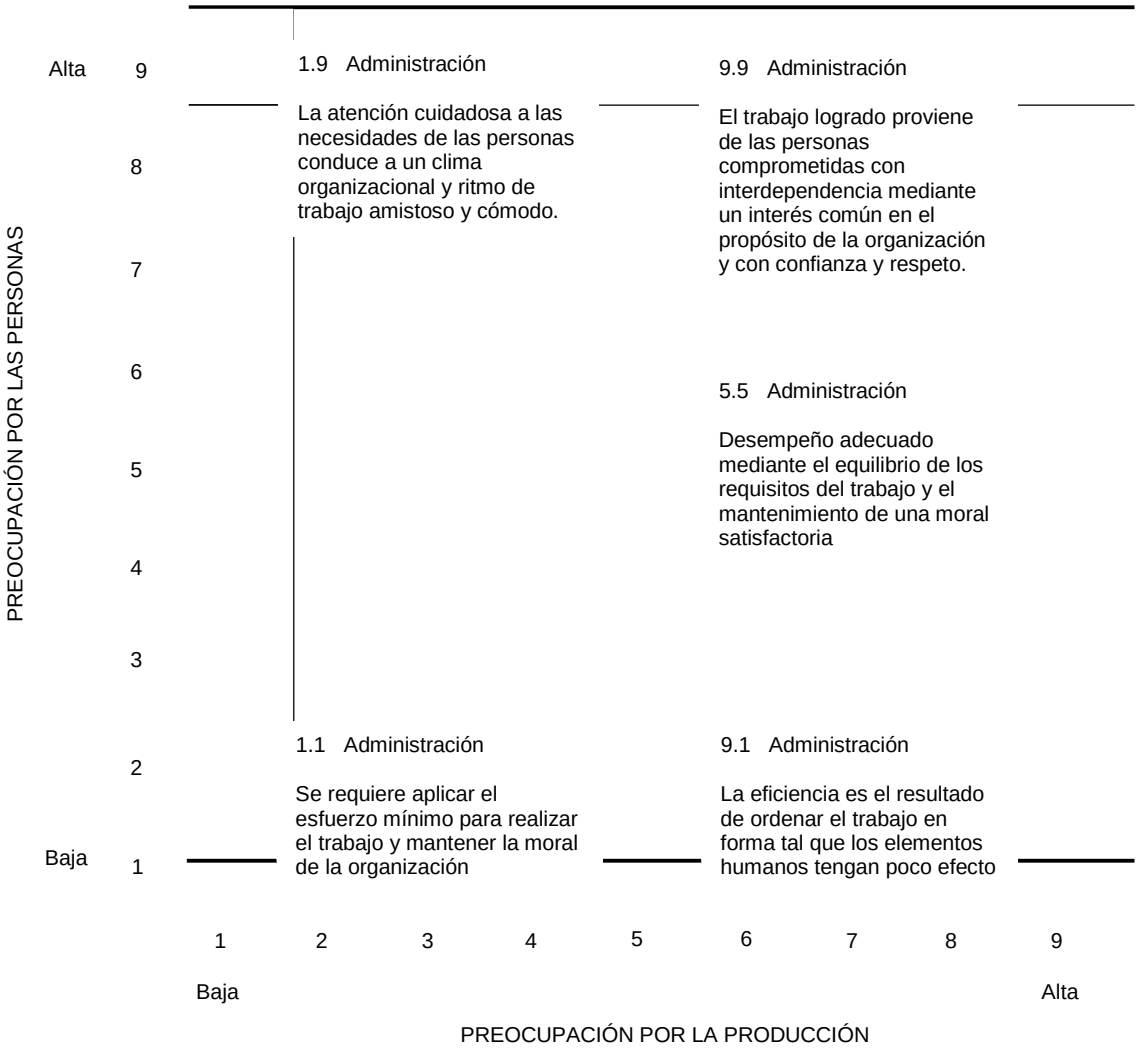
líder es la disposición de las personas a seguirlo, las personas tienden a seguir a quienes consideran que les proporcionan un medio de lograr sus propios anhelos, deseos y necesidades. Conforme pasa el tiempo el líder debe conocer lo que necesita la organización para ser atractiva para los empleados de manera que genere una ventaja competitiva, que entrega los mejores productos y servicios al mercado y finalmente muestra resultados positivos en términos económicos.

Los líderes que centran su objetivo en los demás, hacen que la organización sea eficiente y rentable. La persona como diría Carls Rogers, es una integración de saberes y experiencias compartidas, de emociones y sensibilidades, de recuerdos y de prospectivas, que definen sus formas de pensar, sentir y actuar en un contexto histórico, que les da la capacidad de responder a las demandas que les hace su entorno mediato e inmediato. Las personas han ido, con el correr del tiempo, asumiendo roles y actitudes diferentes frente a lo que demandan de ellas las organizaciones. El estilo de líder dependerá de la situación que se presente. Chiavenato (2000), plantea muy acertadamente que las personas deben ser consideradas socias de la organización. Cada equipo de personas representa un elemento importante sin el cual no es posible la sobrevivencia de una organización por muy sofisticados que sean sus recursos tecnológicos y su infraestructura física, cabe mencionar que un proceso productivo no es una obra individual sino de un equipo de contribuyentes y colaboradores, dentro de su ciclo, deben intervenir diversas variables motorizadas por personas: los Accionistas, que proveen el capital y la inversión económica; los proveedores, que facilitan los insumos necesarios, la materia prima y la tecnología; los Clientes consumidores, que son los que adquieren los productos y servicios que la organización coloca en el mercado; las organizaciones de la competencia también representan una contribución, ya que son las que permiten establecer estándares de comparación para mantener ventajas competitivas (Benchmarking) y por último, pero los más importantes los trabajadores que representan el talento traducido en conocimientos, habilidades creativas, competencias integrales para mantener la empresa en el mercado; Todo depende de todos. Lee lacocca, de Chrysler y Jack Weld, de General Electric, han proporcionado una visión para sus compañías. Los líderes tienen que inculcar valores; bien sea preocupación por la calidad, la honradez y el correr riesgos en forma calculada o por los empleados o por los clientes .Cada grupo de personas que se desempeñan cerca de su capacidad total tienen alguna persona a su frente con habilidad en el arte del liderazgo. Esta habilidad parece estar compuesta de por lo menos de cuatro componentes importantes:
Capacidad de usar el poder con efectividad y modo responsable. Capacidad de comprender que los seres humanos tienen diferentes fuerzas que los motivan en diferentes momentos y situaciones. (Capacidad de entender las fuerzas humanas, por tanto es más capaz de definir y diseñar formas de satisfacerlas y administrarlas de tal forma que se obtengan respuestas deseadas).

Capacidad de Inspirar.

Capacidad de actuar de forma que se desarrolle un clima favorable para responder motivaciones y fomentarlas. (Estilo de líder y clima que desarrolla). Es imprescindible no solo responsabilizarse por las personas si no al igual tomar en cuenta a la producción, así que aquí destacan Robert Blake y Jane Mouton porque muestran la importancia que el gerente tiene en tanto a la preocupación por la producción como por las personas, ellos desarrollaron un dispositivo ingenioso para dramatizar esta preocupación, “La malla gerencial”, se ha utilizado en todo el mundo como un medio para capacitar gerentes y para identificar diversas combinas de estilos de liderazgo, aquí se demuestra interés a la “preocupación por la producción” incluyendo las actitudes de un supervisor que pueden ser: La calidad en las decisiones políticas, los procesos, la creatividad de la investigación, la calidad de los servicios de “staff”, la eficiencia en el trabajo y el volumen de producción y en tanto a la “preocupación por las personas” incluye elementos como el grado de compromiso del personal para el logro de metas, el mantenimiento de la dignidad de los trabajadores, el proporcionar buenas condiciones de trabajo y el mantenimiento de las relaciones interpersonales satisfactorias. Blake y Mouton reconocen 4 extremos de estilos. Como se muestra en la Figura 1.

Figura 1: la Malla Gerencial



En la anterior figura se muestra la malla gerencial y se puede apreciar que tiene dos dimensiones; Preocupación por las personas y preocupación por la producción, Esta se utiliza para mostrar "como" los gerentes están preocupados por la producción o "como" están preocupados por las personas y no por cosas tales como "cuanta" producción quiere obtener de un grupo. Fuente: Adaptado de The Managerial Grid, de R.R Blake y J. S. Mounton (Houston, Texas: Gulf Publishing Company, 1964), p. 10.

Los cuatro estilos extremos son:

Estilo 1.1 Administración empobrecida: Los gerentes se preocupan muy poco por las personas así como por la producción y tienen una participación mínima en sus trabajos.

Estilo 9.9 gerentes de equipo: Muestran en sus acciones la mayor dedicación posible tanto a las personas como a la producción.

Estilo 1.9 Administración del club campestre: En el los gerentes tienen poca o ninguna preocupación por la producción, solo les interesan las personas.

Estilo 9.1 Gerentes autócratas de tarea: Solo les preocupa desarrollar una operación eficiente, que tienen poca o ninguna preocupación por las personas.

Estilo 5.5 Aquí se tiene preocupación media por la producción y las personas. Se logra moral y producción adecuada, aunque no sobresaliente. La malla gerencial es un dispositivo útil para identificar y clasificar los estilos gerenciales.

Administración y Habilidades de Liderazgo

De acuerdo con Sergio Hernández y Rodríguez la administración es la disciplina profesional que se dedica al estudio y formación de especialistas en dirigir el trabajo humano en equipo con el fin de elevar la competitividad de los organismos sociales productivos del sector público y privado. Según Chiavenato (2004:10), la administración es "el proceso de planear, organizar, dirigir y controlar el uso de los recursos para lograr los objetivos organizacionales", este concepto, es relevante porque está inmerso dentro de las organizaciones y brinda el éxito a cualquier organismo social, es esencial para lograr todos los objetivos establecidos, haciéndolo por medio de una estructura a través del esfuerzo humano coordinado y otros recursos, su importancia radica en la efectividad, y el mejoramiento es su consigna constante. Hablar de efectividad, es hablar de resultados y cumplimiento, y por ende debe existir un gerente, directivo o jefe con la mezcla de dos cualidades: La eficacia y la eficiencia, destacándose los cuatro sistemas de administración de Likert.

El profesor Likert ve al gerente efectivo como alguien intensamente orientado hacia sus subordinados apoyándose con la comunicación. Todos los miembros de un grupo incluyendo líder o gerente adoptan una actitud de apoyo en la cual comparten entre si valores, aspiraciones, metas y expectativas comunes. Likert piensa que este enfoque es la forma más efectiva de dirigir a un grupo, y ha sugerido “cuatro sistemas de administración”:

Sistema 1: “Explotador autoritario”, sus gerentes son en extremo autócratas, tienen poca confianza en los subordinados, motivan mediante el temor y castigo, se dedican a la comunicación descendente y limitan la toma de decisiones a la cima.

*Sistema 2:”*Benevolente autoritario”, sus gerentes tienen una seguridad y confianza en los subordinado, motivan con recompensas y con algo de temor y castigo, permiten cierta comunicación ascendente, solicitan algunas ideas y opiniones de los subordinados.

Sistema 3: “Consultor”, los gerentes en este sistema tienen bastante seguridad y confianza en los subordinados, aunque no completa, usan las recompensas para la motivación con algunos castigos ocasionales, utilizan flujos de comunicación tanto descendente como ascendente, toman en la cima las decisiones generales.

Sistema 4: “Grupo participativo”, Los gerentes tienen seguridad y confianza total en los subordinados, siempre obtienen ideas y opiniones de los subordinados y las utilizan en forma constructiva, otorgan recompensas económicas basadas en la participación y el compromiso. Realizan mucha comunicación descendente y ascendente y con los de su propio nivel, estimulan la toma de decisiones en toda la organización y operan entre ellos mismos y con sus subordinados como grupo.

Likert encontró que aquellos gerentes que aplicaban el enfoque del sistema 4 a sus operaciones tenían más éxito como líderes. Más aun, observó que los departamentos y compañías administradas mediante el sistema 4 eran más efectivas en la fijación de metas y en su logro y por lo general eran más productivas. Enfocándonos en el modelo del liderazgo basado en el “sistema de valores en competencia”, un sistema de organización para las habilidades de liderazgo y administración que se desarrolló al examinar los criterios utilizados para evaluar el desempeño organizacional y administrativo (Cameron et al., 2006; Quinn y

Rohrbaugh, 1983). En una investigación se demuestra que las habilidades directivas y de liderazgo caen dentro de cuatro grupos o categorías como se muestra en la Figura 2.

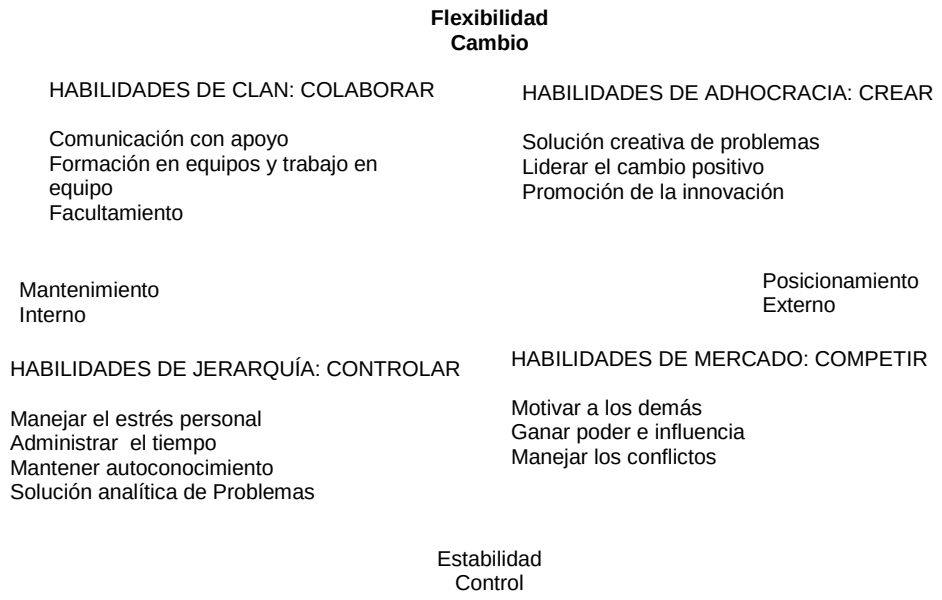
Habilidades del clan: Las cuales les permiten estar enfocados en la colaboración. Incluyen habilidades que se requieren para forjar relaciones interpersonales efectivas. (Formación de trabajo en equipo, comunicación con apoyo).

Habilidades de adhocracia: Que permiten estar enfocados en la creación. Incluyen habilidades para administrar el futuro, innovar y promover el cambio. (Solución creativa de problemas).

Habilidades de mercado: Para enfocarse en la competencia. Incluyen habilidades para competir de manera eficaz y administrar las relaciones externas. (Uso de poder e influencia).

Habilidades de jerarquía: Para estar enfocados en el control.
Incluyen habilidades para mantener el control y la estabilidad. (Manejo de estrés, solución de problemas de forma racional).

Figura 2: Habilidades de Liderazgo y Administrativas Organizadas Mediante el Sistema de Valores en Competencia



En esta figura se muestran las habilidades de liderazgo y administrativas organizadas mediante el sistema de valores en competencia de tal manera que los cuadrantes superiores de las habilidades de clan y adhocracia suelen asociarse con el liderazgo y los cuadrantes inferiores de habilidades de mercado y jerarquía se asocian con la administración. Fuente:(Cameron y Quinn, 2006).

El liderazgo se ha utilizado para describir lo que los individuos tradicionalmente para describir lo que los individuos hacen en condiciones de cambio. Cuando las organizaciones son dinámicas y están sufriendo transformaciones, se espera que los directivos de los niveles superiores demuestren liderazgo. La administración se ha utilizado tradicionalmente para describir lo que los ejecutivos hacen en condiciones de estabilidad.

Warren Bennis ha dicho: "Administrar es hacer las cosas bien, Liderar es hacer las cosas correctas" El Liderazgo se ha equiparado con el dinamismo, el vigor y el carisma; La administración con la jerarquía, el

equilibrio y el control. Los directivos no pueden tener éxito sin ser buenos líderes, y los líderes no pueden tener éxito sin ser buenos directivos, la administración eficaz y el liderazgo son inseparables. Ninguna organización en el entorno posindustrial y excesivamente turbulento del siglo XX sobrevivirá sin ejecutivos capaces de brindar tanto administración como liderazgo.

Administrador y Liderazgo

El liderazgo es un aspecto importante de la administración; la capacidad de dirigir con efectividad es una de las claves para ser un gerente efectivo, sin destacar otros aspectos esenciales de la administración. Es tan antiguo que se ha estudiado desde los filósofos griegos hasta la actualidad, pasando por los pensadores de la Edad Media y del Renacimiento. En administración podemos decir "une y vencerás" porque la tarea del líder es precisamente unir, ligar. El líder es un facilitador que guía a un grupo de personas para alcanzar un propósito común. También es sinónimo de administrador en funciones, en cualquier nivel de una organización social. En el campo empresarial se le denomina supervisor, gerente, director general; incluso, algunas empresas denominan a los jefes de área como líderes, con el propósito de destacar el papel que debe tener cualquier autoridad. El administrador profesional debe conocer mucho de liderazgo y desarrollar, en la medida en que ocupe puestos directivos, habilidades propias de esa condición. El administrador debe ser un facilitador del proceso de liderazgo que permita que sus colaboradores crezcan y se desarrollen en la empresa.

La norma ISO 9000 versión 2000 exige que la empresa cuente con líderes en todas las áreas de trabajo. Los líderes deben trabajar con base en equipos donde la libre participación sea la regla, además de facilitar la aportación de ideas y la creación del sentido de orgullo y pertenencia a la empresa. Conforme a las normas de la ISO 9000, los líderes establecen la unidad de propósito, la dirección y el ambiente interno de la organización. Crean el entorno donde el personal puede involucrarse por completo en el logro de los objetivos de la organización. El conocimiento del liderazgo es fundamental para entender la administración contemporánea; es la base del desarrollo organizacional, la calidad total y otras herramientas claves del éxito. El término influir es básico en una definición de liderazgo porque el líder logra, con sus acciones, que las personas transformen sus puntos de vista y se convenzan. El líder administrativo es más bien un coordinador de todos los elementos internos y externos que requieren los colaboradores para trabajar.

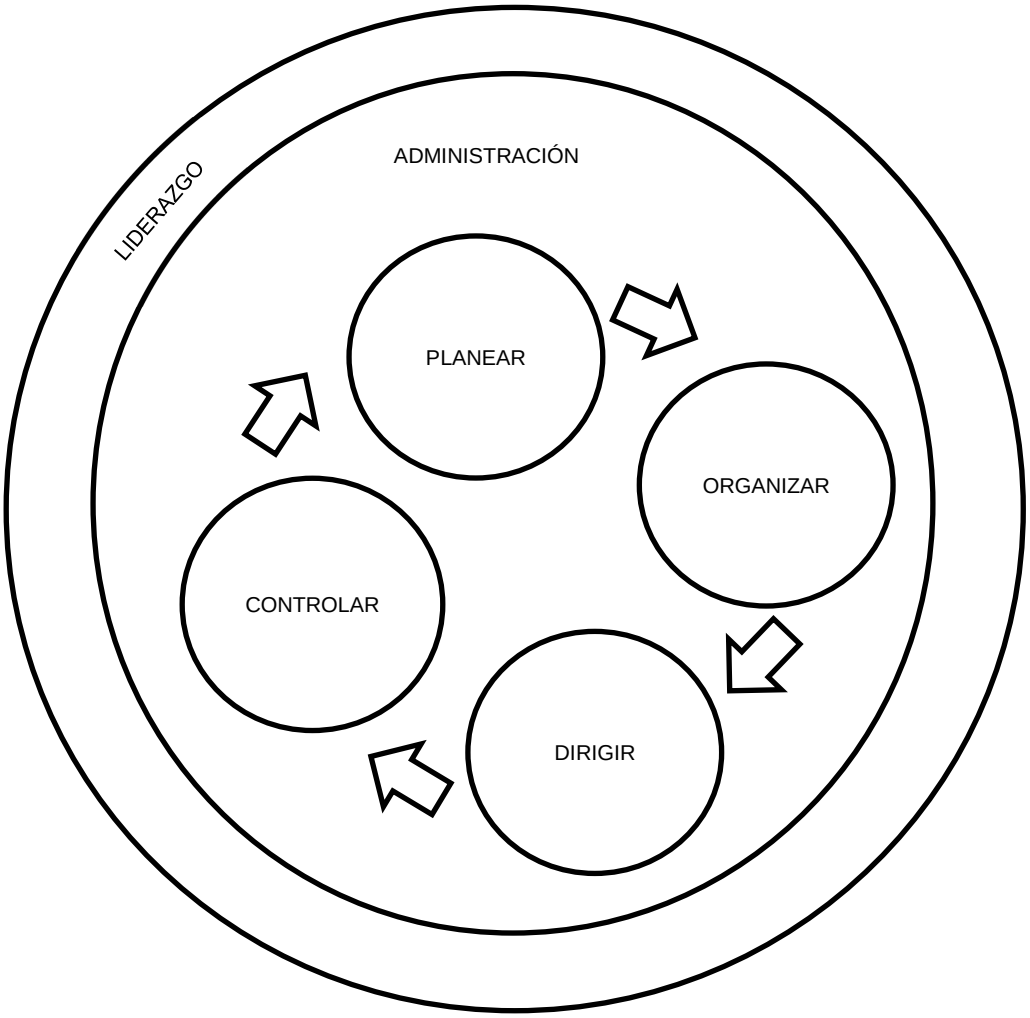
METODOLOGÍA

Es una investigación documental donde se utilizaron diversos libros relacionados con aspectos de liderazgo, administración y recurso humano mediante los cuales se hizo un análisis teórico que permitió crear una comparación y relación en cuanto a estos aspectos señalando partes importantes de cómo han venido siendo estos temas en la actualidad y como han tomado importancia en el tiempo.

RESULTADOS

Se llegó a la reestructuración de un diseño que es propiamente elaborado, en donde el conjunto de factores de administración están inmersos de manera directa en el liderazgo. Es relevante hacer mención, que en la mayoría de empresas u organizaciones hay carencia de liderazgo, por consiguiente no puede llegarse al éxito, cuando un líder no cumple con las habilidades necesarias para hacer que las personas se sientan motivadas a seguirlo y se llegue a un objetivo específico; Un líder debe planear; no improvisar, organizar; no subvertir , debe dirigir; no desorientar, controlar; no descuidar Un líder necesita aplicar el proceso administrativo para llevar a cabo el total de sus funciones de manera correcta y obtener grandes beneficios de la empresa, como se muestra en la Figura 3.

Figura 3: Liderazgo: Concepto Sustancial En La Administración



En esta figura se muestra un esquema de como el liderazgo necesita fundamentalmente de la Administración, aquí se hace referencia a que un líder requiere planear; Necesita organizar; Debe dirigir y es encargado de controlar, y a todo este conjunto de operaciones; Se le llama Administración. Fuente: Elaboración propia

CONCLUSIONES

Mediante la investigación que se realizó se llegó a la conclusión que, en cuanto al liderazgo y la administración son factores importantes en el ámbito empresarial y organizacional que las personas deben de considerar estar conscientes en la manera en cómo se deben comportar en cuanto a las diversas situaciones que surjan, porque nuestro entorno es cambiante y los seres humanos también, y deben adaptarse a los cambios que son constantes y sustanciosos inmersos dentro de él, hay factores que influyen dentro del liderazgo y por consiguiente en la administración, se puede decir que estos dos aspectos van de la mano, que no puede haber un verdadero liderazgo sin que haya una buena administración, y por el contrario no puede haber una administración eficaz, cuando no existe un buen liderazgo.

REFERENCIAS

Beerel, Annabel (2009), Leadership and change management, Londres, sage Publications.

Bennis, Warren: "*On becoming leader*". Adisson-Wessley Publishing Company. Inc., Massachusetts, 1989. Hay traducción al español.

Cameron, K. S. y M. Lavine. (2006). Making the impossible possible: Leading extraordinary performance-The Rocky Flats story. San Francisco: Barrett-Koehler.

Chiavenato, I. (2000).Administración, Teoría, Proceso y Práctica. McGraw- Hill. México.

Chiavenato, I. (2004). Introducción a la teoría general de la administración.7ma ed. Mc Graw Hill Interamericana

Coria Páez, A. L., Valderrama Santibáñez, A. L., Neme Castillo, O., & Rivera González, I. A. (2016). Aplicación del modelo de Lewin a una OCS: cambio organizacional y liderazgo. (Spanish). Gestión Y Estrategia, (49), 45-62.

De Parra, R. V., & Vásquez, X. (2006). Gestión humana y liderazgo transformacional en los nuevos tiempos. (Spanish). Folletos Gerenciales, 10(10), 15-28.

Gómez, G. (2016). Cómo realizar la sucesión del liderazgo empresarial y familiar. (Spanish). IEEM Revista De Negocios, 19(1), 28-32.

Hernández, S. J. & Rodríguez. (2011).Introducción a la administración Teoría general administrativa: origen, evolución y vanguardia. México: Mc Graw Hill Interamericana editores.

Koontz, H., & Weihrich, H. (1991). Elementos de administración.4ta ed. México: Mc Graw Hill Interamericana de México.

Münch, L. (2012). Fundamentos de administración: casos y prácticas de gestión.4ta ed. México: Trillas.

Raineri, Andres (2001), "Administración del Cambio Organizacional en Empresas Chilenas", en Estudios de Administración, Chile, julio-diciembre.

Robert R. Blake y Jane Mouton, The Managerial Grid (Houston, Tex.: Gulf Publishing Company, 1954) y Building a Dynamic Corporation through Grid Organization Development (Reading, Mass.: Addison-Wesley Publishing Company, 1969).El concepto de malla ha sido perfeccionado aún más en Robert R.

Blake y Jane S. Mouton, The Versatile Manager: A Grid Profile (Homewood, III.: Richard D. Irwin, 1981) y The Managerial Grid III (Houston, Tex.:Gulf Publishing Company,1985).

Whetten, D. A. & Cameron, K. S. (2011).Desarrollo de habilidades directivas. 8va ed. México: Pearson Educación.

BIOGRAFÍA

María Elena Torres Cuevas es Profesora de tiempo completo en la Universidad Autónoma del Estado de Hidalgo. Licenciada en Derecho, con dos especialidades, una en Administración de Personal y la otra en Docencia; Maestría en Administración. Perfil PRODEP; con antigüedad laboral de 38 años en la institución. Trabaja las líneas de investigación del Cuerpo Académico "Escenarios de la Comunicación" del Área Académica de Comunicación. Ha participado como ponente en numerosos congresos nacionales e internacionales. Es autora y/o coautora de capítulos de libros, entre ellos "Voces de temple, Voces diferentes mujeres científicas en México". Obtuvo una mención de excelencia por la Universidad de Costa

Rica a la mejor ponencia de la mesa de Metodología (2017). Se puede contactar en Instituto de Ciencias sociales y Humanidades, Carr.Pahuca-Actopan, km 4 Col. San Cayetano, Pachuca, Hidalgo. País México,

Daniela Kassandra Moreno Hernández es estudiante de Licenciatura en Administración en la Universidad Autónoma del Estado de Hidalgo. Técnica en Informática. Se puede contactar en el Instituto de Ciencias Económico Administrativas campus de la Universidad Autónoma del Estado de Hidalgo, Libramiento a la Concepción, Km. 2.5, San Juan Tilcuautla , 42160 San Agustín Tlaxiaca, Estado de Hidalgo. País México,

Martha Valdéz Gutiérrez. Profesora de tiempo completo en el Instituto Tecnológico de Aguascalientes. Licenciada en Administración de empresas, Maestría en Ciencias en Administración, Doctora en Psicoterapias Humanistas, Perfil PRODEP; con antigüedad laboral de 16 años en la institución. Es responsable y líder del Cuerpo Académico "Educación, desarrollo humano y gestión". Cuenta con diversas participaciones en numerosos congresos nacionales e internacionales. Participo en diversos capítulos de libros, entre ellos "Sistema de gestión de Calidad: diagnóstico y seguimiento del Instituto Tecnológico de Aguascalientes con base en la Norma ISO 9001:2000". Obtuvo una mención de excelencia por la Universidad de Costa Rica a la mejor ponencia de la mesa de Administración pública (2016).Además obtuvo reconocimiento de plata 2017 por The Institute for Business and Business and Finance Research.,

LA INFLUENCIA DE LA COOPERACIÓN EN LOS RESULTADOS EMPRESARIALES DE LAS PYMES, REGIÓN SURESTE DE COAHUILA, MÉXICO

Baltazar Rodríguez Villanueva, Universidad Autónoma de Coahuila
Rosalva D. Vásquez Mireles, Universidad Autónoma de Coahuila
Juan Sergio Hernández Rodríguez, Universidad Autónoma de Coahuila
Francisco Javier García Rincón, Universidad Autónoma de Coahuila

RESUMEN

La cooperación empresarial, puede representar un factor de ventaja competitiva en las PyMes, si logra transformarse en un vínculo de competitividad. El objetivo principal de esta investigación es analizar la cooperación empresarial en cuatro dimensiones: cooperación para producir, cooperación para innovar, cooperación para mercado y cooperación para administrar, para determinar si existe relación con los resultados empresariales y establecer cómo se ven influidos por las actividades cooperativas. Para lograrlo, se diseñó un instrumento de medición con las dimensiones mencionadas. El estudio es descriptivo, correlacional y transversal; se realizó en 83 PyMes del sector metalmecánico, automotriz y autopartes de la región sureste de Coahuila, México. De esta muestra, 36% ha llevado a cabo actividades cooperativas para innovar, el 29% para producir, el 20% para administrar y el 15% para el mercado. La actividad cooperativa más utilizada está dirigida hacia la gestión de la innovación y los procesos productivos. Al analizar las respuestas de la cooperación para innovar, los resultados arrojan que 22% coopera para intercambiar información técnica, el 20% para incorporar nuevas tecnologías, el 18% comparte capacidades de diseño, el 16% comparte proyectos de innovación en procesos, el 14% para innovaciones del producto y el 10% aporta capital para nuevos proyectos. Se comprueba la hipótesis planteada en el sentido de que existe relación estadística, positiva y significativa entre las actividades cooperativas y los resultados empresariales. Finalmente, se concluye que las empresas consideradas registran actividades pertinentes al campo de las relaciones de cooperación que influyen en los resultados empresariales.

PALABRAS CLAVES: Cooperación Empresarial, Resultados Empresariales, Pequeñas y Medianas Empresas.

COOPERATION INFLUENCE IN BUSINESS RESULTS OF THE SME´s, SOUTHEASTERN REGION OF COAHUILA, MÉXICO

ABSTRACT

Business cooperation can represent a factor of competitive advantage in SMEs, if it manages to become a competitive link. The main objective of this research is to analyze business cooperation in four dimensions: cooperation to produce, cooperation to innovate, cooperation for the market and cooperation for health, to determine if there is a relationship with business results and establish how they are affected by cooperative activities. To achieve this, a measuring instrument with the mentioned dimensions has been designed. The study is descriptive, correlational and transversal; It was carried out in 83 SMEs in the metal-mechanic, automotive and auto parts sectors of the southeastern region of Coahuila, México. Of this sample, 36% have carried out cooperative activities to innovate, 29% to produce, 20% to administer and 15% to market. The cooperative activity has been designed more for the management of innovation and productive processes. 22% share innovative projects, 20% share innovations, 20% accept new technologies, 18% share design capabilities, 16% share innovation projects in processes, 14%% for

product innovations and 10% provides capital for new projects. The proposed hypothesis is verified in the sense that there is a positive, positive and significant relationship between cooperative activities and business results. Finally, it is concluded that the companies considered have activities relevant to the field of cooperative relations that influence business results.

JEL: D21, D71, L14, L61, M10

KEYWORDS: Business Cooperation, Business Results, Small and Medium Enterprises.

INTRODUCCIÓN

Para poder subsistir y competir en el entorno actual, las empresas de todos los sectores y tamaños necesitan responder sustancialmente para adaptarse a los nuevos requerimientos de los mercados altamente competitivos que las obliga a actuar de manera diferente para lograr un mejor posicionamiento.
A través de la cooperación, algunas de las pequeñas y medianas empresas mexicanas (en adelante PyMes), han intentado consolidar una posición en el mercado que les permita incrementar su capacidad de servir a un mayor número de clientes, incluyendo los que se encuentran en mercados extranjeros. Una relación de cooperación no sólo facilita el acceso a recursos que no se tienen o complementa los recursos propios, también puede reforzar o incrementar el potencial de las fortalezas de la empresa, como son la producción, la innovación, el mercado y la administración. La cooperación empresarial, por lo tanto, puede representar un medio de desarrollo de ventaja competitiva en las PyMes si logra transformarse en un vínculo de competitividad. El desarrollo de un vínculo de cooperación implica un proceso de acoplamiento y aprendizaje donde el éxito depende principalmente de la confianza y de la ausencia o minimización de la posibilidad de actos oportunistas. En lo interno, las empresas deben desplegar el aprendizaje, la adquisición y transferencia de conocimientos y capacidades tecnológicas y de innovación y en el entorno, deben desarrollar fuertes nexos de cooperación y alianzas con otras empresas e instituciones. Resulta imprescindible por lo tanto, incorporar la estrategia de cooperación a la estrategia empresarial. El objetivo principal de esta investigación es analizar la cooperación empresarial en cuatro dimensiones: cooperación para producir, cooperación para innovar, cooperación para mercado y cooperación para administrar, para determinar si existe relación con los resultados empresariales y establecer cómo se ven influidos por las actividades cooperativas. Para lograrlo, se diseñó un instrumento de medición con las dimensiones mencionadas. El estudio se realizó en 83 PyMes, dedicadas a las actividades metalmecánica, automotriz y autopartes de la región sureste de Coahuila, México. Este documento está estructurado de la siguiente manera: al inicio se presenta la revisión de la literatura que brinda el sustento conceptual y la tipología de la cooperación empresarial, después se incluye la metodología que describe el tipo y el diseño de investigación y los procedimientos para diseñar el instrumento de medición, posteriormente se incorpora la sección de los resultados obtenidos y finalmente las conclusiones, limitaciones y futuras líneas de investigación.

REVISIÓN DE LITERATURA

El presente estudio se encuentra sustentado bajo el enfoque de la teoría de recursos y capacidades, de acuerdo con Barney (1991), la teoría de recursos y capacidades asume que los recursos estratégicos que controlan las firmas dentro de una industria o grupo pueden ser heterogéneos y que los recursos y capacidades de la firma son fortalezas que pueden ser utilizadas para diseñar e implementar estrategias con el fin de mejorar su eficiencia y efectividad lo cual las hará más competitivas; Gulati (1998) por su parte, refiere que al cooperar, las empresas seleccionan a sus socios en función de la interdependencia existente entre los recursos poseídos por cada uno de ellos; en este contexto, según Barney (2001), las alianzas entre empresas que ponen en común sus mejores recursos y capacidades para competir en forma coordinada, cobran sentido. Desde esta perspectiva de recursos y capacidades, la búsqueda de ventajas competitivas forjando alianzas, se puede apoyar en tres objetivos genéricos: la obtención, la explotación y el desarrollo

de recursos y capacidades. Araiza et al. (2014) Los diferentes esquemas o modelos de colaboración de empresas de diferentes tamaños se han convertido, actualmente, en una práctica común a nivel mundial. Revisando la literatura de algunos exponentes de las diferentes teorías y enfoques de la cooperación empresarial, se pueden mencionar los siguientes:

Para Hitt, Ireland y Hoskissoon (2008) La estrategia de cooperación empresarial consiste en que dos o más empresas trabajan juntas para lograr un objetivo común. Por consiguiente, cooperar con otras empresas, es otra de las estrategias que las empresas utilizan con el fin de crear un valor para los clientes superior al costo de proporcionar dicho valor y establecer una posición favorable frente a la competencia. Dichos autores mencionan a las alianzas estratégicas, como el principal tipo de estrategia de cooperación, señalando que una estrategia de cooperación consiste en que dos o más empresas combinan parte de sus recursos y capacidades para crear una ventaja competitiva. Araiza y Velarde (2008) mencionan que se define a la cooperación interempresarial como la interacción de las PyMes independientes con un propósito específico, que les permiten intercambiar recursos que mutuamente las benefician. García Canal (1991), argumenta que la cooperación interempresarial puede ser definida como un conjunto de acciones conscientes y deliberadas realizadas por dos o más empresas, entre las que no existe una relación de subordinación, que optan por coordinar sus interdependencias a través de mecanismos que vinculan a las empresas en mayor medida que la relación de mercado, sin que se instaure entre ellas una relación jerárquica como la existente dentro de una empresa.

Por otra parte, González del Campo (2009), sintetiza las aproximaciones al proceso de cooperación interempresarial, desde distintos enfoques y teorías: economía de redes; enfoque organizacional; teoría de la dependencia de recursos; perspectiva evolutiva; enfoque del valor transaccional; teoría de juegos, de la agencia y la teoría del poder del mercado. Rosales R. (1999) citado por Liendo y Martínez (2001), menciona que dado el amplio espectro de actividades que pueden desarrollarse a través de lo que denomina la asociatividad y las múltiples combinaciones organizacionales que se pueden adoptar para llevar a cabo el esfuerzo colectivo, es conveniente estructurar una especie de tipología de la asociatividad, de tal manera que los diferentes tipos de asociatividad pueden agruparse atendiendo a varios criterios: En función de las diferentes fases del proceso empresarial: es decir del diseño a la comercialización. En relación a cada una de las funciones básicas que existen en cualquier empresa: financiamiento, aprovisionamiento, recursos humanos, servicios, etc. y finalmente, Según el alcance de la asociatividad: geográfico, sectorial, especializado, diversificado, integral, etc.

Adicionalmente, Ojeda Gómez (2009), sintetiza que el estudio de la cooperación empresarial ha sido tradicionalmente abordado desde tres enfoques: la teoría de los costos de transacción, la teoría de la organización y el enfoque estratégico. Coase (1937) y Williamson (1975 y 1985), ofrecen una de las primeras y principales explicaciones de la cooperación empresarial desde el enfoque de la teoría de los costos de transacción e indicaron que ésta representa aquéllos acuerdos tendientes a reducir dichos costos. Por lo tanto, la decisión de cooperar requiere de un análisis de costo-beneficio que incluya la consideración de los costos de oportunidad. La teoría de la organización postula por su parte que los acuerdos de cooperación son un medio para gestionar los recursos propios de la empresa y los que son propiedad o controlados por otras, y la cooperación son un medio para llegar a ellos.

Al respecto, García Canal (1991) considera que de acuerdo a las contribuciones de la teoría de la organización, pueden distinguirse dos manifestaciones de la cooperación empresarial: a) acuerdos de cooperación y b) redes de empresas. Otros autores como Fernandes da Silva, (2005); Medina, Ortiz y Sacristán, (2007), mencionan que el enfoque estratégico considera que las relaciones o vínculos de cooperación, son una forma de poner en práctica la estrategia de la empresa. Para esto, las empresas pueden elegir entre seguir una estrategia de cooperación o una estrategia de competencia, de acuerdo a Blanchot (1999) y a Montoro (2005). Establecer una relación de cooperación con otra empresa permite hacer uso de sus recursos Casanueva, Castro y Galán, (2006), y aprovechar sus capacidades y conocimiento. Se esperaría

que éstos, con el tiempo, sean internalizados, incrementando el stock de recursos y capacidades de las empresas participantes. Así, las empresas son diferentes porque cada una desarrolla su propio potencial gracias a sus recursos y capacidades De Oliveira y Evaldo, (2003). En tal sentido, como se mencionó anteriormente, el enfoque en que se fundamenta esta investigación es en base a la teoría de los recursos y capacidades, pues de acuerdo con Martos, Fernández, Jardón y Figueroa (2008), el concepto de capital intelectual está muy relacionado con la teoría de los recursos y capacidades, ya que los intangibles forman parte de los recursos y capacidades de las organizaciones, como base en la formulación de su estrategia. Martín y Gaspar, (2005); Montoro, (2005), señalan que las relaciones de cooperación también pueden ser un medio a través del cual se desarrollan sinergias. Estas sinergias se obtienen al compartir, acceder o complementar recursos, capacidades, conocimiento, experiencia y del acceso o transferencia de tecnología, que incrementan el potencial estratégico para lograr los objetivos comunes de las empresas en el vínculo. Dyer, Kale y Singh, (2005); Medina (2007), mencionan que las sinergias se generan cuando dos o más negocios o productos, y sus recursos y competencias, se complementan y refuerzan mutuamente. Para Ojeda Gómez, (2009), la cooperación empresarial se concreta a través de las relaciones o vínculos que éstas establecen entre sí y señala que es un acuerdo para el trabajo común de dos o más empresas jurídicamente distintas que interactúan con la finalidad de generar sinergias y se comprometen a la realización de un proceso de generación de valor, mismo que se comparte. Adicionalmente, diversos estudios realizados por Briones, Laborda y López (2007), Menguzzato (1992), han encontrado que la elección de una estrategia de cooperación, responde a varios tipos de necesidades: La mejora de la competitividad; la adaptación a las condiciones del entorno; lograr una expansión geográfica de los mercados y la internacionalización.

Por otra parte, López M. y Pérez S.O. (2008), en su trabajo de investigación presentan algunas formas de asociación empresarial que existen en México, así como aquellas que están funcionando con éxito, por lo tanto es importante resaltar, de acuerdo con ellas, la importancia de la cooperación empresarial, conocer sus implicaciones y analizar cómo se crean, ya que la colaboración de empresas de diferentes tamaños se ha convertido, en una práctica común a nivel mundial. En relación a los tipos de cooperación, la presente investigación se basa en la propuesta de Araiza et al (2010) y la cual se presenta a continuación en la Tabla 1:

Tabla 1: Tipología de la Cooperación Interempresarial

Tipo de Cooperación	Definición Conceptual
Cooperación para Producir	Vínculos de colaboración que se establecen para la obtención de economías de escala, disminuir costos y mejorar la calidad y productividad de las PyMes.
Cooperación para Innovar	Vínculos de colaboración que se establecen entre las PyMes para disminuir riesgos, costos y tiempo, principalmente asociados a propiciar y desarrollar su potencial innovador.
Cooperación para Mercado	Vínculos de colaboración que se establecen entre las PyMes para la búsqueda y acceso a mercados; difusión, promoción y distribución de sus productos; obtención de economías de escala para acceder a mercados y reducción de costos.
Cooperación para Administrar	Vínculos de colaboración que se establecen entre las PyMes para desarrollar la capacidad empresarial y tener conocimientos prácticos de gestión y acceso a información sobre instrumentos de crédito y financiamiento e incentivos fiscales, así como efectuar el entrenamiento de los trabajadores.

Fuente: *Araiza et al (2010). En esta tabla se definen de manera conceptual las diferentes tipologías de la cooperación interempresarial, las cuales consideran cuatro dimensiones que se utilizaron en la presente investigación y que fueron propuestas por Araiza et al. (2010).*

METODOLOGÍA

Por sus propiedades, la presente investigación utiliza un diseño descriptivo-correlacional, ya que tiene como finalidad entender la asociación entre dos variables: la influencia de la estrategia de cooperación, en cuatro dimensiones, con los resultados empresariales. El diseño de la investigación es no experimental y por la temporalidad (horizonte) de la recolección de los datos la investigación es transeccional o transversal. Las encuestas fueron levantadas los meses de junio y julio de 2017 y no se tiene contemplado en el corto plazo recolectar datos en otro momento para verificar si hubo cambios en las variables consideradas. Para determinar la población y el tamaño de la muestra, se utilizó el Directorio Estadístico Nacional de Unidades

Económicas (DENUE) del Instituto Nacional de Estadística y Geografía (INEGI), creando un Directorio de 384 empresas, para esta población, con elementos de diferentes características por su tamaño, la determinación del tamaño de la muestra, se llevó a cabo aplicando un muestreo estratificado con asignación de Jerzy Neyman para variables cualitativas. Las características de este tipo de muestreo es que para esta investigación en particular, permiten calcular el tamaño de la muestra considerando simultáneamente el número de empresas a examinar por estrato, o tamaño de la empresa y cada elemento de las unidades de la muestra tiene la misma probabilidad de pertenecer a la muestra. Considerando un nivel de confianza de 95%, con un margen de error del 10%, el tamaño mínimo de la muestra para ser representativa es de 77 casos, sin embargo, se levantaron 83 encuestas en total.

Con información de estudios empíricos, fue posible identificar las variables, dimensiones e indicadores para diseñar un instrumento propio. Se tomaron algunos instrumentos que han sido aplicados con anterioridad, como es el caso de la encuesta sobre la tipología de la cooperación de Araiza et al (2010) y la encuesta utilizada para las empresas de la industria metalmecánica e inyección plástica en Cd. Juárez Chihuahua de Jiménez C. y Sánchez B. (2015). El resultado fue una encuesta estructurada autoadministrada. Este cuestionario consta de 93 preguntas, (8 variables de control), la mayoría con 05 opciones de respuestas en escala Likert. Sobre esta base se consideraron 04 dimensiones relacionadas con la cooperación empresarial: Cooperación para Producir, Capacidad para Innovar, Capacidad para Mercado y Capacidad para Administrar y 03 para los resultados empresariales. Al utilizar SPSS v21, para determinar el Alpha de Cronbach (que determina el valor de confiabilidad del instrumento; cuanto más cerca se encuentre el valor de alfa a 1 mayor es la consistencia interna de los ítems analizados.), se obtuvieron los siguientes resultados: 0.932 para la variable independiente: cooperación interempresarial y 0.906 para la variable dependiente: resultados empresariales, que de acuerdo con el criterio de George y Mallery (2003) son excelentes. Con la finalidad de demostrar la relación que existe entre estas variables, se estableció la siguiente hipótesis :

H_1: Existe relación significativa y positiva entre la cooperación empresarial y los resultados empresariales de las PyMes del sector metalmecánico, automotriz y autopartes de la Región Sureste de Coahuila.

Prueba de Hipótesis

Para la prueba de hipótesis se optó por utilizar una estrategia estadística no paramétrica consistente en el análisis del coeficiente de correlación Rho de Spearman, que permite ver el grado de relación respecto a las variables clave que tienen influencia en este caso la cooperación empresarial, con los resultados empresariales, esta situación como se mencionó, precisó de la utilización de una prueba de correlación no paramétrica para variables cualitativas con nivel de medición ordinal y/o nominal.

RESULTADOS

La muestra fue de 83 empresas dedicadas a las actividades de la industria metalmecánica, automotriz y autopartes de la región sureste de Coahuila. Para procesar la información se utilizó el programa estadístico SPSS (Statistical Package for the Social Sciences), versión 21, cuyos resultados se muestran a continuación.

Características de las Empresas Investigadas

La distribución por tamaño de empresas muestra que el 5% de las empresas investigadas son microempresas, 48% corresponde al estrato de pequeña empresa y el 33% a mediana empresa. También participaron 12 empresas grandes con el 15% del total.

Análisis de la Cooperación Empresarial

En relación al tipo de actividades cooperativas se realizaron 4 preguntas: si han efectuado actividades formales, contractuales, altamente estructuradas o informales. En caso de respuesta afirmativa se utilizó escalamiento Likert con 5 opciones: Totalmente en desacuerdo, bastante en desacuerdo, ni en acuerdo ni en desacuerdo, bastante de acuerdo y totalmente de acuerdo. Los resultados revelan que el 66.3% ha cooperado formalmente, de éstos el 2.4% está bastante en desacuerdo, el 22.9% bastante de acuerdo y el 41% totalmente de acuerdo en cooperar. El 33.7% manifestó no haber realizado actividades cooperativas. Respecto a actividades de cooperación contractuales el 57.8% si ha tenido contratos de los que el 1.2% está bastante en desacuerdo, el 3.6% ni en acuerdo ni en desacuerdo, el 18.1% bastante de acuerdo y el 34.9% bastante de acuerdo. El 42.2% no ha realizado actividades de este tipo. Solamente el 27.7% ha tenido actividades cooperativas altamente estructuradas, mientras que el 72.3% no ha realizado actividades de este tipo; de los que sí han tenido, el 2.4% manifestó no estar ni en acuerdo ni en desacuerdo, el 12% bastante de acuerdo y el 13.3% bastante de acuerdo. Finalmente, el 55.4% aceptó haber tenido actividades informales, de éstos el 3.6 señaló estar bastante en desacuerdo, 7.2 ni en acuerdo ni en desacuerdo, el 26.5 bastante de acuerdo y el 18.1 totalmente de acuerdo. El 44.6% declaró no tener actividades cooperativas informales.

Actividades Cooperativas

La variable de cooperación empresarial se dividió en 4 dimensiones: cooperación para producir, cooperación para innovar, cooperación para el mercado y cooperación para administrar. En la siguiente tabla se muestran las respuestas de los empresarios que contestaron que si han mantenido actividades cooperativas y para que las han realizado. La tabla 2 muestra las dimensiones consideradas.

Tabla 2: Actividades Cooperativas

Actividades Cooperativas	**SI**	**%**	**NO**	**%**	**Ponderado SI**
Cooperación para Producir	209	41.97	289	58.03	**29.49%**
Cooperación para Innovar	252	50.61	246	49.39	**35.55%**
Cooperación para Mercado	121	20.83	460	79.17	**14.64%**
Cooperación para Administrar	192	28.92	472	71.08	**20.32%**
2,241	**774**	**34.54**	**1467**	**65.46**	**100.0%**

Fuente: Elaboración propia a partir de los resultados de las encuestas BRV 2017

La tabla 2 muestra que el 35% ha mantenido algún tipo de actividad cooperativa, mientras que el 65% no la ha realizado. La última columna de la tabla presenta los porcentajes que le corresponden a cada una de las actividades en relación a su peso ponderado, basados en las respuestas afirmativas. Los resultados indican que el 36% ha llevado a cabo actividades cooperativas para innovar, el 29% para producir, el 20% para administrar y el 15% para el mercado. Al analizar las respuestas de la cooperación para innovar, los resultados arrojan que 22% coopera para intercambiar información técnica, el 20% para incorporar nuevas tecnologías, el 18% comparte capacidades de diseño, el 16% comparte proyectos de innovación relacionados al proceso, el 14% para innovaciones relacionadas al producto y finalmente el 10% aporta capital para nuevos proyectos. Mediante un análisis de medias de las respuestas de los empresarios que contestaron que sí cooperan estas son los resultados:

Tabla 3: Cooperación Para Producir

	Comparten Maquinaria	Subcontr Pedidos	Complementan Procesos	Comparten Asesoria	Comp Compras Maq	Realizan Compras Conj
MEDIA	4.3704	4.2745	4.3860	4.2766	4.0667	4.0769
Media de med	4.2418					

Fuente: Elaboración propia a partir de los resultados de las encuestas BRV 2017 Se observa una clara tendencia sobre el aspecto de complementar procesos y compartir maquinaria.

Cooperación para Innovar: La siguiente tabla muestra los resultados de las medias de los que respondieron que sí realizaban cooperación para innovar.

Tabla 4: Cooperación Para Innovar

	Aportan Capital NP	Comparten Proy Innov	Comparten Proy Innovproc	Comparten Capac Diseño	Se Apoyan Inc NT	Intercambian Inf Tecn
MEDIA	4.2083	4.3056	4.3659	4.2826	4.3333	4.2593
Media de med	4.2925					

Fuente: Elaboración propia a partir de los resultados de las encuestas BRV 2017 Compartir proyectos de innovación relacionados con el producto y apoyarse para la incorporación de nuevas tecnologías son las respuestas que alcanzaron mejores respuestas.

Cooperación para el Mercado: Analizar las medias de los que respondieron que sí cooperaban para el mercado, se muestran en la siguiente tabla:

Tabla 5: Cooperación Para El Mercado

Realizan Ventas Conj	Realizan Inv Mercados	Publicidad Conjunta	Comparten Transp	Comparten Inf Export	Acceden Merc Expo	Proporcionan Inf Client
4.4545	4.2143	4.4444	4.5	4.25	4.625	4.375
MEDIA						
Media de med	4.40902857					

Fuente: Elaboración propia a partir de los resultados de las encuestas BRV 2017Cooperar para acceder a los mercados de exportación es la respuesta con mayor valor en la media de los que respondieron haber tenido actividad cooperativa para el mercado.

Cooperación para Administrar: Analizar las medias de los que respondieron que sí cooperaban para realizar cooperación para administrar, se muestran en la siguiente tabla:

Tabla 6: Cooperación Para Administrar

Comparten Asesoría de Neg	Acceden a Créditos en Conj	Comparten Capac de Pers	Se Apoyan Para Certifi	Acceden a Apoyos Gub	Realizan Eventos	Comparten Uso de Sistemas	Acceden Incent Fiscales
4.2903	4.4	4.1892	4.4524	4	4.2759	4.4211	4
MEDIA							
Media de med	4.2536125						

Fuente: *Elaboración propia a partir de los resultados de las encuestas BRV 2017 Efectuar actividades cooperativas para obtener certificaciones y acceder de manera conjunta para la obtención de créditos, son las actividades mejor evaluadas de las medias de las respuestas a los empresarios que han tenido actividades cooperativas para administrar.*

Prueba de Hipótesis

El método Rho de Spearman fue seleccionado de una gama de diferentes métodos estadísticos posibles para la extracción de resultados, en particular, aquel que resultaba más congruente con el tipo de datos manejados

y con la naturaleza y diseño mismo de la investigación. La regla de decisión para este método es que si $p \leq 0.05$ se rechaza Ho (hipótesis nula) El nivel de significancia que se establece en ciencias sociales normalmente es 0.05, este puede variar en la regla de decisión a 0.01 y 0.001, Aquí algunos de los más significativos en donde $p< 0.05$. (En donde rS es el coeficiente Rho de Spearman y p= nivel de significancia)

Subcontratar pedidos con Desarrollo de nuevos productos (rS 0.321, p = 0.003).
Complementar procesos con Incremento en las ventas (rS 0.427, p = 0.000).
Compartir asesoría con Mejoras en los procesos (rS 0.337, p = 0.002).
Compartir innovación en Productos con incremento en la Calidad (rS 0.454, p = 0.000).
Compartir innovación en Procesos con disminución en costo de producción (rS 0.404, p = 0.000).
Proporcionar información al cliente con Desarrollo de experiencia cooperativa (rS 0.438, p = 0.000).
Acceder a créditos en conjunto con Mejoras en trámites de financiamiento (rS 0.334, p = 0.002).

Decisión: Se acepta H1: Existe relación significativa y positiva entre la cooperación empresarial y los resultados empresariales de las PyMes.

CONCLUSIONES

Este trabajo ha permitido conocer con mayor profundidad el contexto, el tipo de relaciones de cooperación que las pymes han establecido y los resultados que pueden esperar de éstas. De manera general, y con la consideración del impacto que los vínculos de cooperación pueden tener en las empresas de menor tamaño, se observa que éstos pueden ser determinantes en cuatro dimensiones estudiadas: cooperación para producir, cooperación para innovar, cooperación para mercado y cooperación para administrar. De la muestra estudiada, el 35% ha mantenido algún tipo de actividad cooperativa, mientras que el 65% no la ha realizado, 36% ha llevado a cabo actividades cooperativas para innovar, el 29% para producir, el 20% para administrar y el 15% para el mercado. La actividad más utilizada es, por lo tanto, dirigida hacia la gestión de la innovación y los procesos productivos. Las relaciones entre los empresarios se desarrollan (es decir, se llevan a cabo cuando lo necesitan), no se planean, por lo que representan un recurso único y difícil de imitar. De esta forma las relaciones pueden ser el medio o las proveedoras de mecanismos para concretar el objetivo que se persigue. Por esta razón, la mayoría de los autores consideran que las relaciones interempresariales caen dentro del grupo de los intangibles valiosos considerados en la Teoría de los Recursos. Por lo tanto, el abordaje para tratar las relaciones de cooperación empresarial, como factores que influyen en la ventaja competitiva y consecuentemente en los resultados empresariales, se realizó desde la perspectiva de la Teoría de Recursos y Capacidades de las empresas. Es notable que los acuerdos de palabra entre los empresarios llegan incluso a tener más valor que la firma de un contrato; por lo tanto, una reflexión sobre la cooperación empresarial consiste en resaltar el importante papel que juega el empresario en ella.

Sus valores personales y culturales, su iniciativa y comportamiento, sirven de marco de referencia de las relaciones que decida establecer. La decisión entre cooperar o competir depende en gran medida de la alternativa que considere le traerá beneficios más duraderos y valiosos en el largo plazo. Los resultados indican que la elección de la cooperación obedece a que se le considera un medio valioso para la supervivencia, más que de estrategia empresarial. El interés de fondo del análisis estadístico era especificar si se producen y que tanto se producen las relaciones de cooperación y su influencia en los resultados empresariales. Los resultados obtenidos se contrastaron y enriquecieron con la literatura disponible; se concluye que las respuestas a la hipótesis inicial que plantea la existencia de una relación significativa entre la estrategia de cooperación, con los resultados empresariales, fue aceptada y validada al establecerse estadísticamente una correlación positiva y significativa entre las variables. Finalmente, las pruebas de correlación efectuadas sólo muestran la tendencia de los datos respecto a su forma de operar y vincularse, de donde se deduce que las empresas consideradas, registran actividades pertinentes al campo de las relaciones de cooperación que influyen en los resultados empresariales.

REFERENCIAS

Araiza Z., Velarde E. y Chávez M. (2014) La Cooperación Interempresarial y su Relación con el Desarrollo de las Capacidades Tecnológicas en las Pymes de la Industria Metalmecánica de la Región Centro de Coahuila, en México. Revista Internacional de Administración y Finanzas. Volumen 7, Número 2, 2014, IBFR The Institute for Bussines and Finance Research.

Araiza Z., Velarde E. y Zárate A. (2010) Tipología de la Cooperación Interempresarial: Caso de la Industria Metalmecánica de Coahuila. Revista Internacional de Administración y Finanzas. Volumen 3, Número 3, 2010, IBFR The Institute for Bussines and Finance Research.

Araiza, Z. y Velarde, E. (2008). "Modelo conceptual para el estudio del Proceso dinámico de la Cooperación Interempresarial en las Pymes", en Administración Contemporánea. Revista de Investigación, Vol. 1, No. 8, (pp.1-30).

Barney, J. (1991). "Firms resources and sustainable competitive advantage", en Journal of Management, v. 17, 1, p. 99-120.

Barney, J. (2001). "Resource-based theories of competitive advantage: a ten years retrospective on the resource-based view", en Journal of Management, v. 27, 6, p. 643-650.

Blanchot, F. (1999). Les accords inter-firmes et concepts associés: une gri l l e de l ecture en terme d' interpénétration organisationnelle. En Froehlicher, T. y S. Vendemini (Eds.), Connivences d' acteurs, contrats, cooperation inter-entreprises et metamorphose des organisations (p. 328). Nancy, Francia: Presses Universitaires de Nancy.

Briones, A., Laborda, F. y López, C. (2007). Visión estratégica y praxis de la cooperación empresarial. FISEC-Estrategias, 8(6), 86-107.

Casanueva, C., Castro, I. y Galán, J. (2006). Capital social, confianza e innovación. El caso de un sistema productivo local tradicional. Revista Madrid, 36, 1-14.

Coase, R. (1937). The nature of the firm. Economica, 4(16), 386-405.

De Oliveira, E. y Evaldo, J. (2003). Use of resource-based view in industrial cluster strategic analysis. International Journal of Operations and Production Management, 23(9), 995-1009.

Dyer, J.H., Kale, P. y Singh, H. (2005, enero). Cuándo aliarse y cuándo adquirir empresas. Harvard Deusto Business Review, 131, 71-79.

Fernandes da Silva, T. (2005). La cooperación interempresarial: nuevas estrategias empresariales para pequeñas empresas en el proceso de desarrollo local. Pasos, 3(1), 125-141.

García Canal, E (1991): "Acuerdos de Cooperación Entre Empresas en España, 1986-1989: Análisis desde la Economía de la Organización", Tesis Doctoral no publicada, Universidad de Oviedo, España.

George, D. y Mallery, P (2003) SPSS/PC+step by step: a simple guide and reference. Wadsworth Publishing Co. Belmont, CA. EEUU.

González del Campo J.D.S. de P. (2009) Análisis Empírico de la Cooperación Empresarial en el Sector Agroalimentario Español. ISBN 978-84-8427-660-9 Ediciones de la Universidad de Castilla-La Mancha. Cuenca, España.

Gulati, R. (1998). "Alliances and networks" en Strategic Management Journal, v. 19, p. 293-317.

Hitt M. A., Ireland R. D. y Hoskisson R. E. (2008) Administración Estratégica 7a Edición Cengage Learning Editores, S.A. México D.F.

Jiménez C. y Sánchez B. (2015), Capital Social y Desempeño Empresarial: La Industria Metalmecánica en Cd. Juárez, Chihuahua. México Estudios Regionales en Economía, Población y Desarrollo. Cuadernos de Trabajo de la Universidad Autónoma de Cd. Juárez, Chihuahua. México Año 5 No. 26 Marzo-Abril de 2015.

Liendo M. G. y Martínez A.M. (2001) Asociatividad: Una Alternativa para el Desarrollo y Crecimiento de las PyMes Instituto de Investigaciones Económicas, Escuela de Economía de la Universidad Nacional de Rosario Argentina.

López M. y Pérez S.O. (2008) Alternativa Estratégica de Competitividad para las PyMes: Asociación Empresarial. Universidad Autónoma Metropolitana. Unidad Azcapotzalco, México. D.F.

Martín, I. y Gaspar, A.I. (2005). La cooperación empresarial como estrategia para lograr sinergias PYMES y grandes compañías. Estudio empírico sobre el sector turístico español. Boletín Económico ICE, 2844, 25-36.

Martos M.S. Fernández-Jardón C.M. y Figueroa P.F. (2008) Evaluación y Relaciones entre las Dimensiones del Capital Intelectual: El caso de la cadena de la madera de Oberá (Argentina). Revista Intangible Capital Vol. 4 No.2 ISSN: 1697-9818 (pp. 67-101).

Medina, S., Ortiz, M. y Sacristán, M. (2007). Los acuerdos de cooperación y los resultados empresariales: una revisión desde la metodología de eventos. Cuadernos de Estudios Empresariales, 17, 75-93.

Menguzzato, M. (1992). La cooperación empresarial: análisis de su proceso. Valencia, España: Instituto de la Mediana y Pequeña Industria Valenciana.

Montoro, M.Á. (2005). Algunas razones para la cooperación en el sector de automoción. Economía Industrial, 358, 27-36.

Ojeda G. J. (2009) La cooperación empresarial como estrategia de la PyMes del Sector Ambiental. Estudios Gerenciales. Volumen 25 No. 110 Enero-Marzo de 2009. Universidad ICESI. (pp 39-61). doi: 10.1016/S0123-5923(09) 70061-0
Williamson, O. (1975). Markets and hierarchies: Analysis and antitrust implications. Nueva York, NY: The Free Press.

Williamson, O. (1985). Las instituciones económicas del capitalismo. México: Fondo de Cultura Económica. México, D.F.

LIMITACIONES

La teoría de recursos y capacidades considera al capital intelectual como un recurso intangible muy valioso con el que cuentan las organizaciones, este capital intelectual a su vez está integrado por el capital humano,

el capital estructural y el capital relacional. Algunos autores consideran a la cooperación empresarial como un factor estratégico del capital relacional y mencionan que este se genera en el entorno territorial. En este trabajo se analiza la cooperación interempresarial, pero sería conveniente ampliar el espectro con las relaciones de los clientes, proveedores y de las instituciones tanto públicas y privadas. Se analizaron 83 PyMes del sector metalmecánico, automotriz y autopartes, localizadas en el sureste de Coahuila, por lo que sería recomendable ampliar la muestra del estudio y extenderlo a otros sectores económicos de la región.

Futuras Líneas de Investigación

Los resultados de este trabajo, brindan la posibilidad para actuar en nuevas líneas de investigación, como son la relación que existe entre aquéllas empresas que practican la cooperación empresarial y la gestión de la innovación y las capacidades tecnológicas y cómo influyen estas relaciones en el desempeño y/o los resultados empresariales, tal situación aportaría elementos a los empresarios para considerar esta importante actividad como una estrategia más que de supervivencia, para fortalecer su ventaja competitiva.

AGRADECIMIENTOS

Los autores agradecen, sinceramente, los comentarios de los árbitros del Comité Científico y a los editores del IBFR, los cuales contribuyeron sin duda a mejorar la calidad de la presente investigación.

BIOGRAFIAS

Baltazar Rodríguez Villanueva, Lic. en Economía (1981), con Maestría en Planeación (2010) Doctor en Administración y Alta Dirección (2017) UAdeC, Profesor de Tiempo Completo, investigador y catedrático de Microeconomía, Macroeconomía y Entorno Económico de los Negocios, de la Universidad Autónoma de Coahuila. Se puede contactar en la Facultad de Ciencias de la Administración Carretera a Piedras Negras Km. 5, Saltillo, Coahuila. México.

Rosalva D. Vásquez Mireles, Economista, con Maestría en Administración, Profesora de Tiempo Completo e investigadora de la Universidad Autónoma de Coahuila. Se puede contactar en la Facultad de Ciencias de la Administración Carretera a Piedras Negras Km. 5, Saltillo, Coahuila. México.

Juan Sergio Hernández Rodríguez, estudiante de la carrera de Lic. en Administración de Empresas, Universidad Autónoma de Coahuila; ganador del Concurso Emprendedor “Carpa FCA Emprendedora – 2017”. Se puede contactar en la Facultad de Ciencias de la Administración Carretera a Piedras Negras Km. 5, Saltillo, Coahuila. México.

EL CONTROL DE CONSTITUCIONALIDAD Y CONVENCIONALIDAD EN LA ETAPA ADMINISTRATIVA DEL DERECHO TRIBUTARIO

José Rubén Rosas Nicifore, Universidad Autónoma de Baja California
Alejandro Sánchez Sánchez, Universidad Autónoma de Baja California
María del Mar Obregón Angulo, Universidad Autónoma de Baja California

RESUMEN

El presente artículo tiene como finalidad observar que las disposiciones en que las autoridades fiscales sustentan sus resoluciones derivadas de las facultades de comprobación ejercidas en contra de los contribuyentes se encuentran acorde al orden jurídico supremo en el derecho positivo interno, siendo este la Constitución Política de los Estados Unidos Mexicanos, así como los derechos humanos y fundamentales reconocidos en los tratados y convenios internacionales, celebrados por el estado mexicano, ponderando de esta manera la protección más amplia a los derechos humanos y fundamentales inherentes y adquiridos por los contribuyentes, y en su caso proponer un método en la etapa administrativa para la protección y salvaguarda de los mismos cuando las autoridades se encuentren ejerciendo una potestad de imperium en contra de los contribuyentes, lo cual deriva de la necesidad de revestir un método de protección alternativo "no jurisdiccional" realizando para tal efecto un comparativo internacional respecto a las medidas o métodos que toman otros estados para la protección de los derechos humanos y fundamentales reconocidos, en ese sentido el comparativo internacional con México versa sobre los países más destacados en materia de derechos humanos en Latinoamérica, como lo son: Argentina, Costa Rica, y Uruguay.

PALABRAS CLAVES: Reglas Misceláneas Fiscales, Autoridad, Constitucionalidad, Convencionalidad, Derechos Humanos.

THE CONTROL OF CONSTITUTIONALITY AND CONVENTIONALITY IN THE ADMINISTRATIVE STAGE OF TAX LAW

ABSTRACT

The purpose of this article is to observe that the provisions in which the tax authorities uphold their decisions derived from the verification powers exercised against the taxpayers are in accordance with the supreme legal order in positive internal law, this being the Political Constitution of the The United Mexican States, as well as the human and fundamental rights recognized in international treaties and conventions, celebrated by the Mexican state, thus weighing the broadest protection of human and fundamental rights inherent in and acquired by taxpayers, and where appropriate propose a method in the administrative stage for the protection and safeguard of the same when the authorities are exercising a power of imperium against the taxpayers, which derives from the need to cover a non-jurisdictional alternative protection method carried out for such effect u n international comparative regarding the measures or methods that other states take for the protection of recognized human and fundamental rights, in this sense the international comparison with Mexico is about the most outstanding countries in the field of human rights in Latin America, such as: Argentina, Costa Rica, and Uruguay.

JEL: H11, H73, H83, H87, K33, K34, K38, K41, K42

KEY WORDS: Miscellaneous Fiscal Rules, Authority, Constitutionality, Conventionality, Human Rights

INTRODUCCIÓN

Derivado de la necesidad de perfeccionar el sistema jurídico tributario y regular los ingresos obtenidos por el Estado y de esta manera tener un equilibrio en cuanto a las finanzas públicas con las que cuenta para poder solventar las necesidades y exigencias de la sociedad, el Estado se ha visto en la obligación de implementar disposiciones que complementan los ordenamientos tributarios que establecen los derechos y obligaciones a los contribuyentes, dichas disposiciones son emitidas por la Secretaría de Hacienda y Crédito Público denominadas Reglas Misceláneas Fiscales, estableciendo un procedimiento de regulación de las normas tributarias o bien subsanar el contenido de la norma fiscal, sin embargo, el problema radica cuando las disposiciones contenidas en las Reglas Misceláneas Fiscales intentan imponer una carga u obligación más gravosa al contribuyente que la que originalmente se encontraba contenida en la ley fiscal. Por lo tanto, la presente investigación tiene como finalidad determinar que las autoridades administrativas se encuentran obligadas para respetar, promover y garantizar la protección más amplia al contribuyente realizando una ponderación de derechos y principios que deben de ser aplicados, cuando exista discrepancia entre una norma tributaria y una regla miscelánea fiscal.

REVISIÓN DE LITERATURA

En la literatura fiscal, se distinguen una serie de normas que permean el sistema jurídico positivo en materia tributaria y que regulan la facultad impositiva ejercida por el Estado como sujeto activo de la relación jurídica tributaria en contra de los contribuyentes, siendo estos últimos el sujeto pasivo. En ese contexto las normas tributarias que establecen un marco normativo respecto a los actos de fiscalización deben de encontrarse debidamente apegados a la ley, a la Constitución y a los tratados internacionales, esto con la finalidad de que no exista controversia alguna respecto al contenido de las disposiciones fiscales. Para tal efecto, los estudios derivados de la facultad impositiva del Estado derivan en que todo acto de autoridad debe de ser acorde a lo que se le encuentre facultado en la norma tributaria denominado principio de legalidad (CPEUM, 2011), y que la misma sea constitucionalmente válida y convencional, en ese sentido la facultad impositiva del Estado se reduce a una potestad establecida en la ley y que debe de ser acorde a la ley fundamental y a los tratados internacionales como lo son el Pacto de San José de Costa Rica y el Pacto Internacional de Derechos Políticos y Civiles..

Lo estudios empíricos previos tanto de la facultad impositiva del estado (Solares, 2003; Hernández, 2014; Mejorado, 2014 entre otros) como del control de Constitucionalidad y Convencionalidad, (Palomino, 2013; Rivas, 2015; Pantaleón, 2016 entre otros) plantean un proceso de selección de las normas y disposiciones tributarias, estableciendo un mecanismo de comparación crítico respecto de las obligaciones de los contribuyentes y el alcance de protección de los derechos humanos y fundamentales en materia tributaria realizando un control de protección ante las arbitrariedades que los organismos de fiscalización ejerzan sobre los contribuyentes. Dentro del derecho positivo mexicano, modificado mediante la recomendación emitida por la Corte Interamericana de Derechos Humanos, dentro del expediente 489/2010, se le ordena al estado mexicano el ejercer un control de convencionalidad entre las normas internas y la Convención Americana de Derechos Humanos, en el marco de sus respectivas competencias y de las regulaciones procesales correspondientes. Por lo cual es necesario que las disposiciones fiscales que se emitan para el debido cumplimiento de las obligaciones tributarias se encuentren dentro del marco constitucional y convencional para de esta manera respetar los derechos fundamentales y humanos de los contribuyentes, de otra manera el poder judicial, deberá de ejercer un control de constituionalidad y convencionalidad sobre las disposiciones que contienen las obligaciones fiscales de los contribuyentes, que no se encuentren acorde a lo establecido en la constitución como en los tratados internacionales, específicamente a la Convención Americana de Derechos Humanos.

METODOLOGÍA

El presente estudio tendrá como finalidad la descripción de un fenómeno social, legal y político basado en la interpretación y aplicación de las normas jurídicas fiscales, reglamentos de conformidad con la Constitución Política de los Estados Unidos Mexicanos en concordancia con los Tratados Internacionales de los que el estado mexicano sea parte, para tal efecto se plantea utilizar el método de estudio cualitativo, Para tal efecto, cuando las autoridades administrativas ejerzan una potestad de imperium sobre el contribuyente, la necesidad de implementar un control de constitucionalidad y de convencionalidad en materia de derechos humanos, de conformidad con la Constitución, los tratados y convenios internacionales celebrados por el Estado Mexicano y ratificados por el Senado. En este estudio se utilizarán dos muestras, el primero se utilizará el método de muestreo no probabilístico puesto que la disposición de la muestra deriva del comparativo de las leyes tributarias consignadas en el derecho positivo interno, así como una comparación internacional con 3 países adheridos a la Convención Americana de Derechos Humanos, Argentina, Uruguay y Costa Rica. El segundo método de muestreo radica en una recolección de datos de información no estadístico, pero determinante para la conclusión del estudio, solo versará de manera ilustrativa consistente en entrevistas a Abogados Expertos en la materia de la Defensa Fiscal.

RESULTADOS

Aplicando la metodología en relación a los métodos de muestreo del presente estudio, arroja como resultado que las autoridades administrativas en ejercicio de sus facultades se encuentran obligadas a proveer y garantizar la protección más amplia a los derechos humanos de los contribuyentes, derivado de las facultades impositivas con las que cuenta el Estado y en apego a los criterios vinculantes en materia de derechos humanos, la Corte Interamericana de Derechos Humanos ha establecido la obligatoriedad del Estado mexicano de preservar y garantizar la protección a los Derechos Humanos, formando parte de un todo procesal en el estado de derecho, y siendo parte de ese todo las disposiciones emitidas por la Secretaría de Hacienda y Crédito Público. Para tal efecto se realizó un método de valoración con alcance descriptivo de las normas y legislaciones de carácter constitucional, en tratándose de la protección de los derechos fundamentales y derechos humanos adoptados por la carta magna como parte del máximo derecho positivo interno, como de la Convención Americana de Derechos Humanos. Así mismo se determinó mediante la implementación de encuestas que el ejercicio de la potestad tributaria debe de ser ejercida dentro de los parámetros constitucionales y convencionales, no siendo óbice que el ejercicio de la misma se encuentra establecida únicamente para el poder judicial de la federación, puesto que las determinaciones que imperan dentro de la litis por cuestiones tributarias, no se distingue ni varía el sentido de la misma por ser emitida por un órgano jurisdiccional o un órgano en etapa administrativa.

Si bien, las autoridades administrativas no pueden declarar la inconstitucionalidad de una norma aún cuando ejerzan una potestad de imperium en contra de lo contribuyentes al dirimir una controversia tributaria, si se encuentran obligadas a ejercer un control de constitucionalidad y convencionalidad que garantice una protección más amplia a los derechos humanos y fundamentales de los contribuyentes. Las autoridades administrativas al dirimir una controversia de carácter tributaria, deben de respetar las disposiciones constitucionalidad y convencionales que le deparen un mayor beneficio a los contribuyentes, puesto que no sería viable que en la etapa administrativa se dirima una controversia sin ejercer un control de constitucionalidad y de convencionalidad, cuando con base al principio de litis abierta, el contribuyente puede optar por sujetar su controversia en contra del fisco, en la etapa administrativa o en la etapa jurisdiccional. Por lo cual resulta evidente que la sola vía para dirimir una controversia se encuentra supeditada únicamente en cuanto al titular del órgano por el cual se optó para dirimir la controversia, más no así para la implementación del modo en que se interpretarán las leyes de derecho positivo interno como externo. En ese contexto, las controversias que se susciten entre las autoridades fiscales y los contribuyentes

y que se hayan sometido al imperium de jurisdicción para dirimir la controversia, las mismas deben de ser acorde a los principios *Pro-Personae* y de *Interpretación Conforme*, ejerciendo un control de constitucionalidad y de convencionalidad sobre las disposiciones fiscales que fueron base de la litis determinada entre los sujetos que integran la relación jurídica tributaria.

CONCLUSIONES

Las leyes tributarias y disposiciones emitidas por la Secretaría de Hacienda y Crédito Público, que regulan a las normas tributarias contenidas en la ley, deben de ser acorde a la previsto en la Ley Fundamental, así como lo dispuesto en los tratados y convenios internacionales por corresponder el principio de supra-subordinación. Los estados que se encuentran adheridos a la Convención Americana Sobre Derechos Humanos se encuentran obligadas a respetar y a aplicar las disposiciones contenidas en él, considerando una protección más amplia a las disposiciones contenidas en el orden jurídico interno. Las leyes que contiene las disposiciones fiscales contienen derechos y obligaciones para con el contribuyente, mismas que deben de respetar los principios constitucionales en materia tributaria. Las reglas contenidas en las resoluciones misceláneas fiscales son criterios de interpretación emitidas por la Secretaría de Hacienda y Crédito Público cuyo contenido y alcance se debe de limitar al respeto y protección de derechos humanos de los contribuyentes.

Limitaciones

Dentro de las limitaciones se tiene la limitada cantidad de profesionistas en materia tributaria por lo tanto, las entrevistas realizadas únicamente fueron de un método de muestro no probabilístico, que ayudó a orientarse respecto a los criterios de interpretación de la disposiciones fiscales, más no fue vinculante para el presente estudio.

BIBLIOGRAFÍA

México, Congreso de la Unión (2011). *Constitución Política de los Estados Unidos Mexicanos.*
México, Congreso de la Unión (2013). *Ley de Amparo.*

México, Congreso de la Unión (2017). *Ley del Impuesto Sobre la Renta.*

México, Congreso de la Unión (2017). *Reglamento de la Ley del Impuesto Sobre la Renta*

Costa Rica, Corte Interamericana (2009). *Caso Radilla Pacheco Vs Estados Unidos Mexicanos. (Exp. Varios 489/2010)*

Tena, F. (2011). *Derecho Constitucional Mexicano, 40ª ed.* México, MX; Porrúa.

Burgoa, I. (2008) *Las Garantías Individuales, 40ª ed.* México, MX; Porrúa.

México, UNAM. (2015) *La resolución miscelánea fiscal y reglas de carácter general en materia de comercio exterior ante el principio de legalidad.*

RECONOCIMIENTO

Los autores agradecen el apoyo logístico y financiero del Fundo para la Investigación. Asimismo, agradecen los comentarios de los árbitros y editores del IBFR. Los cuales contribuyeron a mejorar la calidad esta investigación.

BIOGRAFÍA

José Rubén Rosas Nicifore, Licenciado en Derecho por la Universidad Autónoma de Baja California, estudiante de posgrado de la Maestría en Impuestos por la Universidad Autónoma de Baja California, Facultad de Ciencias Administrativas y Sociales, becario CONACYT.

Alejandro Sánchez Sánchez, Doctor en Derecho por la Universidad Autónoma de Baja California, maestro de tiempo completo y profesor investigador, incorporado al núcleo del Sistema Nacional de Investigadores, del CONACYT, catedrático en la Universidad Autónoma de Baja California, nivel Licenciatura, Maestría y Doctorado,

EMPLEO INFORMAL EN EL SECTOR FORMAL: ESTUDIO DE CASO DE LA SUBCONTRATACIÓN EN LA INDUSTRIA AUTOMOTRIZ DE PUEBLA COMO UN POSIBLE DETONANTE DE LA INFORMALIDAD LABORAL

Tania Pérez Peralta, Benemérita Universidad Autónoma de Puebla

RESUMEN

Actualmente el INEGI realiza la medición estadística de la economía informal incorporando tanto al sector informal como al formal como resultado de las recomendaciones del Grupo Delhi. Particularmente en la industria automotriz, la informalidad en el sector formal podría ser detonada concretamente a través de la figura de subcontratación. En este tenor, los avances de esta investigación tienen como objetivo contextualizar y explicar la evolución de la informalidad en la industria automotriz en dos etapas: la primera como resultado del cambio estructural y la segunda, a través del estudio de caso de la industria automotriz en el municipio de Cuautlancingo en el estado de Puebla.

PALABRAS CLAVE: Informalidad, Subretribución, Cambio Estructural, Mercado de Trabajo

INFORMAL EMPLOYMENT ON THE FORMAL SECTOR: A CASE STUDY OF SUBCONTRACTING IN THE AUTOMOTIVE INDUSTRY AT PUEBLA CITY IN MEXICO AS A POSSIBLE FACTOR OF THE LABOR INFORMALITY

ABSTRACT

In Mexico, the actual statistics from INEGI incorporates the formal sector into the informal one as a result of Delhi's Group recommendations. Specifically, in the automotive industry, the informality in the formal sector could be generated by the subcontracting form. The objective for this research advance is to contextualize and explain the evolution of the informality in said industry in two stages: the first one as a result of the structural change and the second one through a case study in Cuautlancingo municipality of Puebla.

JEL: E26, O17

KEYWORDS: Informality, Subcontracting, Structural Change, Labor Market

INTRODUCCIÓN

El cambio estructural generado a partir de la década de 1980, trajo consigo repercusiones profundas en la dinámica social. Tras la crisis y la implementación de políticas de estabilización y ajuste estructural, la dinámica productiva se volcó hacia la dinámica exportadora. Como consecuencia, el proceso productivo se reestructuró con la finalidad de elevar la productividad y la competitividad de las empresas. El cambio en el paradigma técnico-productivo generó un efecto dual. En primera instancia produjo una recomposición del mercado de trabajo mexicano como consecuencia de la reducción en los niveles de empleo y los salarios

reales. En segundo lugar, dio pauta para que, a través del libre comercio, la inversión extranjera generara cambios tecnológicos significativos en la industria automotriz. Sin embargo, no solo el cambio tecnológico se presentó como un elemento importante en la transformación productiva de dicho sector, a la postre, también debe considerarse el cambio organizacional como resultado del tránsito del fordismo hacia el postfordismo o también llamado toyotismo (Juárez (2012) describe al modelo toyotista como un sistema que rompe el vínculo de los trabajadores con la representación sindical y en su lugar se transita hacia una "estructura de mando patronal". Malsh, Jurgens y Dhose citados por Juárez (ibid.), precisan sobre el tema al afirmar que el capataz es quien representa los intereses de los trabajadores.) o *lean production*. Este cambio representó la adopción del sistema *just in time* y la subcontratación de proveedores alrededor de la firma. La importancia del análisis de esta forma de contratación se encuentra vinculada con su consideración como figura de trabajo informal en el sector formal ya que, desde el enfoque económico de factores no retribuidos, esta estrategia podría estar asociada con la reducción de costos de la empresa vía el no garantizar el otorgamiento de prestaciones laborales al trabajador.

REVISIÓN DE LITERATURA

Respecto de la revisión de la literatura en relación a la conceptualización de la economía informal arroja un abanico de información sobre los diferentes enfoques desde los cuales se analiza dicho fenómeno. Este hecho revela el reto que ha representado definirla y caracterizarla debido no solo a que desde las diferentes disciplinas ésta tiene un significado distinto, sino también debido a los cambios de la economía en un contexto globalizado. De los enfoques revisados, destacan el de la Organización Internacional de Trabajo (OIT) o enfoque de racionalidad productiva (OIT, 1972), el enfoque basado en la legalidad, así como el enfoque de racionalidad de mercado (Pollack y Jusidman, 1994); lo cuales delimitan su análisis al enfoque de unidad económica. En contra parte, enfoques más contemporáneos como el de autoselección (Maloney, 2004) y el de factores no retribuidos (Guillermo y Angulo, 2016) expanden el horizonte de la conceptualización de economía informal considerando, además, el enfoque de condiciones laborales. Actualmente, en México el Instituto Nacional de Estadística, Geografía e Informática (INEGI) se adhiere a la definición sugerida por el Grupo de Expertos sobre Estadísticas del Sector Informal (el Grupo Delhi) en 2002 que define a empleo informal como "el número total de trabajos informales independientemente de si se realizan en empresas del sector formal, empresas del sector informal o en el hogar, durante un período de referencia determinado" (OIT, 2013). Gracias a esto se implementó un esquema integrador en la medición del empleo informal a través del uso de la matriz Hussmans, que arroja información sobre el crecimiento de la informalidad laboral sin duplicación de la información.

En este tenor, el análisis de la subcontratación en la industria automotriz desde un enfoque que reconozca dicha dicotomía permitirá reconocer de forma más amplia si existe generación de informalidad en el sector formal como consecuencia de la implementación de reformas como la laboral del año 2012 y que dan continuidad al cambio estructural que supuso la transición del Modelo de Sustitución de Importaciones (MSI) al Modelo Neoliberal tal como señalan autores como Barajas *et al* (2003), Pollack y Jusidman, (1994) así como Rendón y Salas (1993). Particularmente, dicho cambio para la industria automotriz, se encuentra relacionado con la instauración del modelo *just in time*, la modularización, la comprensión del tamaño de planta y segmentación de la producción, así como la delegación de responsabilidad de sus partes a los proveedores y el subsecuente nacimiento de la subcontratación (Gatto, 1989).

METODOLOGÍA

En gran parte, la sinergia detectada en la fabricación de quipo de transporte en el Estado de Puebla puede atribuirse al efecto positivo de arrastre que ha tenido la instalación de la planta de Volkswagen de México en 1962. En relación con ello, la problemática asociada al presente trabajo tiene que ver con que la generación de empleos derivados de dicha instalación puede verse afectada por los efectos secundarios en

la dinámica de trabajo generados por la diseminación de figura de subcontratación en la producción de autopartes en el municipio de Cuautlancingo como resultado de la puesta en marcha del modelo just in time que buscó mitigar mediante la modularización la ineficiencia generada a través de la acumulación de stocks de capital. De ahí que se subcontrate la producción de productos completos como tableros y tanques que, anteriormente, eran producidos internamente. En un primer acercamiento al fenómeno se propone un estudio de caso para Puebla, específicamente para el municipio de Cuautlancingo. Se analizan estadísticos considerando la información contenida en el Sistema Automatizado de Información Censal, así como las definiciones del inegi (ver tabla 1) de la población no dependiente de la razón social (pndrs) como aquellas personas que trabajaron y dependieron contractualmente de la unidad económica durante el período de referencia, consideramos a la PNDRS como una variable *proxy* de la subcontratación.

Tabla 1: Descripción de Variables de Acuerdo con la Metodología del SAIC

Personal ocupado	Comprende a todas las personas que trabajaron durante el periodo de referencia dependiendo contractual-mente o no de la unidad económica, sujetas a su dirección y control.
Personal dependiente de la razón social	Comprende al personal contratado directamente por la razón social, de planta y eventual y no remunerado, sea o no sindicalizado, que trabajó durante el año de referencia para la unidad económica, sujeto a su dirección y control, cubriendo como mínimo una tercera parte de la jornada laboral de la misma. Incluye: al personal que trabajó fuera de la unidad económica bajo su control laboral y legal; trabajadores a destajo; trabajadores en huelga; personas con licencia por enfermedad, vacaciones o permiso temporal. Excluye: pensionados y jubilados; personal con licencia limitada y personal que trabajó exclusivamente por honorarios o comisiones sin recibir un sueldo base; así como el personal de la empresa contratada para proporcionar un servicio, como limpieza, jardinería o vigilancia, entro otros.
Personal no dependiente de la razón social	Son todas las personas que trabajaron para la unidad económica durante el periodo de referencia, pero que dependían contractualmente de otra razón social o laboraron por cuenta propia para la unidad económica y realizaron labores ligadas con la prestación de servicios, producción, comercialización, administración y contabilidad, entre otras, cubriendo como mínimo una tercera parte de la jornada laboral de la unidad económica. Excluye: al personal que trabajó en la unidad económica por la contratación de servicios de vigilancia, limpieza y jardinería.

Fuente: Sistema Automatizado de Información Censal (SAIC), INEGI.

Tal como se observa en la figura 1, el personal no dependiente de la razón social se refiere a todos aquellos individuos que trabajaron para la empresa en el período de referencia, pero dependían contractualmente de otra razón social realizando actividades ligadas a la producción, entre otras. Con el objeto de medir su peso relativo en los años 2009 y 2014, la PNDRS fue dividida entre la población ocupada total para el municipio de Cuautlancingo. La finalidad es la de realizar un comparativo de la información censal de los años 2009 y 2014 para poder identificar si existe alguna repercusión *ex post* de la reforma laboral del año 2012 y que reconoce como figura legal a la subcontratación a través del artículo 15 (DOF, 2012).

RESULTADOS

Respecto de la dinámica asociada a la subcontratación los cálculos revelan que de 2009 a 2014, algunas de las ponderaciones se "invirtieron", es decir, que aquellas subramas cuya población ocupada total se conformaba en su mayoría por personal dependiente de la razón social ahora se encuentran conformadas en su mayor parte de personal no dependiente de la razón social, tal como se puede observar en la tabla 2.

Tabla 2**:** Proporción de la Población Dependiente y no Dependiente de la Razón Social en el Subsector 336 de Fabricación de Autopartes en el Municipio de Cuautlancingo

Actividad Económica	**PDRS**	**PNDRS**
2014		
3363 Fabricación de partes para vehículos automotores	39%	61%
33632 Fabricación de equipo eléctrico y electrónico y sus partes para vehículos automotores	8%	92%
33636 Fabricación de asientos y accesorios interiores para vehículos automotores	4%	96%
33639 Fabricación de otras partes para vehículos automotrices	3%	97%
3363C Subramas agrupadas por el principio de confidencialidad	92%	8%
2009		
3363 Fabricación de partes para vehículos automotores	72%	28%
33632 Fabricación de equipo eléctrico y electrónico y sus partes para vehículos automotores	12%	88%
33636 Fabricación de asientos y accesorios interiores para vehículos automotores	100%	0%
33639 Fabricación de otras partes para vehículos automotrices	37%	63%
3363C Subramas agrupadas por el principio de confidencialidad	86%	14%

*Fuente: Elaboración propia con base en datos del SAIC. *PDRS: Personal dependiente de la razón social **PNDRS: Personal no dependiente de la razón social*

De esta forma, puede verse específicamente cómo la PNDRS de 2009 a 2014 de fabricación de partes de vehículos automotores pasó del 28% al 61%, de 88% a 92% en la fabricación de quipo eléctrico y electrónico y sus partes para vehículos automotores, de 0% a 96% en la fabricación de asientos y accesorios interiores para vehículos automotores, así como de 63% a 97% en la fabricación de otras partes para vehículos automotrices. El hecho de que se inviertan las proporciones habla de la importancia relativa que ha cobrado la figura de subcontratación dos años después de la reforma a la Ley Federal del Trabajo, por lo que será interesante realizar en una segunda etapa el estudio de campo correspondiente para corroborar la posibilidad de generación de informalidad dentro del sector formal.

CONCLUSIONES

El avance de esta investigación permite reconocer la multiplicidad de aristas asociadas al fenómeno de la informalidad, que complica la identificación de nuevas formas de expresión como lo es la subcontratación. En este sentido, el escaso reconocimiento de su importancia y la ausencia de análisis que contemplen una mirada histórica, global y local del mismo; hacen difícil reconocer el vínculo estructural relacionado con su origen asociado a la transición productiva y al cambio de paradigma económico, manifestado de forma específica en el sector automotriz.Por otro lado, la información estadística presentada —particularmente, los datos del SAIC— brinda la oportunidad de dimensionar parcialmente la dinámica de la subcontratación en la industria automotriz derivada de la sinergia asociada a la instalación de la planta VW, teniendo como posible consecuencia la subretribución al factor trabajo. De ahí que, la etapa posterior de este trabajo pretenda determinar las condiciones laborales que rigen a la subcontratación en el municipio de Cuautlancingo. Para ello, se plantea la necesidad de llevar a cabo trabajo de campo con la finalidad de recabar la información de los individuos presentes en las unidades económicas formales proveedoras de la firma, por lo que actualmente se discute acerca del marco de muestreo.

REFERENCIAS

Barajas, R., Almaraz, A., Carrill, J., Hualde A., Rodríguez, C. y Contreras O. (2003*). Industria Maquiladora en México: Perspectivas del Aprendizaje Tecnológico-Organizacional y Escalamiento Industrial*. COLEF-FLACSO-UAM.

Diario Oficial de la Federación (DOF) (2012). *Decreto por el que se reforman, adicionan y derogan diversas disposiciones de la LFT.*

Gatto, F. (1989). Cambio tecnológico neofordista. Reorganización productiva: Primeras reflexiones sobre sus implicaciones territoriales. *Revista EURE* (Vol. XVI, Nº 47), pp. 7-34, Santiago 1989

Guillermo, P. y Angulo, P. (2016). Enfoque alternativo sobre el concepto de la economía informal y análisis de la informalidad en México. En Guillermo, P. (Coord.) Ensayos sobre la Economía Informal: Un análisis teórico y empírico con aplicación en municipios de Puebla. México: Ed. Educación y Cultura-Dirección de Fomento Editorial BUAP

Instituto Nacional de Estadística e Informática (2014). La informalidad laboral. Encuesta Nacional de Ocupación y Empleo. Marco conceptual y metodológico. México.

Juárez, H. (2012). La crisis de la industria del automóvil y el fin de una época. En Rueda, I. y Álvarez, M. (Coord.) La industria automotriz en época de crisis, efectos económicos, financieros y sociales. UNAM, Instituto de Investigaciones Económicas.

Maloney, W. (2004). Informality revisited. World Development, Vol. 32, No. 7, pp. 1159-1178.

Organización Internacional del Trabajo (2013). *La economía informal y el trabajo decente: una guía de recursos sobre políticas, apoyando la transición hacia la formalidad*

Organización Internacional del Trabajo (1972*). Employment, incomes and equality: And strategy for increasing productive employment in Kenya.*

Pollack M. y Jusidman C. (1994). *El sector informal urbano desde la perspectiva de género. El caso de México*. ONU: Chile.

Rendón, T. y Salas C. (1993). *El empleo en México en los ochenta: tendencias y cambios en Comercio Exterior*, vol. 43(8): 717–30.

BIOGRAFÍA

Tania Pérez Peralta es alumna de la Maestría en Economía de la Benemérita Universidad Autónoma de Puebla (BUAP).

ANÁLISIS DE INDICADORES DE INCLUSIÓN FINANCIERA EN LATINOAMÉRICA, UNA MIRADA GENERAL

Violeta Zuluaga Cadena, Universidad Santo Tomas. Colombia
Jose Antonio Fernandez Navarrete, Universidad Santo Tomas. Colombia
John Milton Diaz Villarraga, Universidad Santo Tomas. Colombia

RESUMEN

La educación financiera en latinoamérica registra un lento crecimiento en las últimas décadas, evidenciado de manera crítica en los estratos más vulnerables de la población, hechos claramente apreciables en los indicadores de crecimiento y desarrollo de los distintos países de la región, si bien es cierto hay algunas excepciones como Brasil, Chile y México que se encuentran a la vanguardia, aún persisten grandes brechas entre países, estas circunstancias son apreciables en la baja inclusión financiera de distintos grupos poblacionales, con las consecuentes pérdidas de oportunidad de acceso a los servicios financieros que pueden mejorar el bienestar y de paso la calidad de vida de las personas. Este fenómeno, está vinculado de una parte, con voluntades políticas de los gobiernos de turno y de otro lado por limitaciones hacia el acceso que tienen las entidades del sistema financiero.

PALABRAS CLAVE: Inclusión Financiera, Sostenibilidad Financiera, Educación Financiera, Mercadeo Financiero Sostenible

ABSTRACT

Financial education in Latin America registers a slow growth in the last decades, evidenced in a critical way in the most vulnerable strata of the population, facts clearly visible in the growth and development indicators of the different countries of the region. Although it is true that there are some exceptions such as Brazil, Chile and Mexico that are at the forefront, there are still big gaps with the other countries. These circumstances are appreciable in the low financial inclusion of these population groups, with the consequent loss of opportunity to access financial services that can improve their well-being and, in turn, the quality of life of the people. This phenomenon is linked, on the one hand, with the political will of the governments of the day and on the other hand by limitations on the access that the entities of the financial system have.

KEY WORDS: Financial Inclusion, Financial Sustainability, Financial education, sustainable financial marketing

JEL: G29, I3, D14

INTRODUCCIÓN

Hoy en día existe la necesidad de proponer cambios estructurales en la educación financiera en Latinoamérica sobre todos aquellos países que poseen pocos avances al respecto, en particular los individuos y hogares que se encuentran en la base de la pirámide de ingreso bajos, los cuales en cuanto a volumen representan una parte importante de la población. Por lo anterior, y ante la escasa fuente de información y la ineficiencia que mantiene el sistema financiero sobre el impacto positivo que permita disminuir la brecha de desigualdad y de otra parte poder vincular al acceso de recursos del mercado bancario, se hace importante analizar los avances y posibles retos en torno al acceso al sistema. En la

actualidad la educación financiera es considerada como un elemento indispensable para la planeación financiera de los hogares, y una herramienta clave para el desarrollo de habilidades que le permitan a la población planificar su futuro a través de la elección de instrumentos financieros, lo que contribuye a reducir las barreras de exclusión financiera que actualmente subsisten y, por otro lado, soporta un desarrollo adecuado del sector. Lo anterior, se basa en la idea de que los consumidores más educados tomarán mejores decisiones financieras a lo largo de su vida, las cuales, favorecen el desarrollo del sistema financiero.

Los servicios financieros informales se han convertido en una opción favorable para la población vulnerable; si bien, estos servicios se ajustan a las complejas necesidades de la población, resultan ser poco fiables, costosos y riesgosos. Por ello se requiere un esquema sostenible en el tiempo y que permita establecer una fuente segura, confiable y de soporte que ayude al crecimiento y progreso económico de esta clase de población, y a su vez genere un impacto positivo sobre la economía en general (Banco Mundial, 2010) La educación financiera como método de inclusión ha constituido un papel fundamental en países donde el crecimiento económico es modesto y volátil, y las brechas de desigualdad y pobreza son amplias. En Colombia, por ejemplo, la falta de educación financiera puede estar asociada a factores socioeconómicos en este sentido las personas que poseen mayores ingresos tienen más conocimientos en finanzas, además poseen claridad acerca de la administración de sus recursos y tienen un fácil acceso a los servicios financieros, lo cual posibilita el conocimiento de los mismos a través de su uso; a diferencia de la población de menores ingresos que no tiene la posibilidad de acceder a una educación financiera básica garantizada por el estado (Banco Mundial, 2017).

En el país se han creado algunos programas con el fin de incentivar, promover y garantizar el acceso y uso de los servicios financieros; uno de estos es la Estrategia Nacional de Educación Económica y Financiera (ENEEF) creada en el marco del Plan de Desarrollo 2010-2014, sin embargo en Colombia estas políticas de gobierno implementadas para incentivar la inclusión financiera, no han sido llevadas a cabo de manera eficiente, por lo que resulta imperioso realizar una revisión y evaluación de las políticas gubernamentales enfocadas al desarrollo de la población que no cuenta con los recursos necesarios para hacer parte del sistema financiero formal (Banco Mundial, 2017). En la actualidad se realiza un diagnóstico a través de indicadores, entre ellos se encuentran aquellos vinculados con variables como: Género, Población en ciudades y en regiones, por edades, entre otros. Estos tratan de mostrar la realidad en cuanto a inclusión financiera y de otra parte a verificar el impacto de la política pública en cada país. Por lo tanto, se precisan realizar cruce y análisis de información de estos indicadores propuestos por los Gremios internacionales, en este caso con fuente primario de Felaban y otros datos panel de Entidades no gubernamentales, bajo una metodología cuantitativa que permita establecer el nivel de desarrollo entre los países y buscar determinantes de logro en su evolución.

REVISIÓN DE LA LITERATURA

Cuando se verifica la relación que existe entre las funciones de demanda y consumo de los individuos, existe una dependencia entre el consumo autónomo y el disponible que se mantiene para el ahorro y la Inversión. Keynes (1936), suponía una relación directa y sencilla del consumo y, por consiguiente, del ahorro con la renta disponible, esta teoría supone que los agentes toman decisiones de acuerdo con su situación (renta) actual, sin tomar en cuenta el futuro, en otras palabras, el consumo depende fundamentalmente del ingreso. Por lo tanto, cuando hay un aumento de la renta disponible, el consumo aumentará, pero en una proporción menor, y lo que queda de la renta será destinada al ahorro. Esta es una de las explicaciones más frecuentes atribuidas al ahorro familiar, pero deja de lado la inversión a largo plazo, postulado importante que propone hoy en día la educación financiera a través de la planeación del consumo, con el propósito de que los individuos reserven un ahorro que posteriormente se invierta y genere ganancias. Por otro lado, Milton Friedman en 1957, establece que el consumo no es función del ingreso corriente como lo había planteado Keynes, sino de dos tipos de ingreso. El ingreso permanente definido como el ingreso futuro, y el ingreso transitorio o no esperado, de naturaleza estocástica. Ante un incremento

de la renta, la persona discernirá si se trata de un aumento permanente o transitorio (Friedman, 1985). En otras palabras, las personas buscan tener un nivel de consumo acorde con su ingreso esperado en el futuro. Afirmando que, los ingresos esperados son los que determinan el nivel de consumo, haciéndolo semejante a lo largo de su vida. De ese modo, los individuos no consumen respecto a sus ingresos actuales, sino respecto a lo que esperan recibir.

Dentro del mismo concepto, es importante destacar que el crecimiento económico de un país trae consigo una necesidad de que su población sepa cómo manejar sus finanzas personales y familiares para beneficiarse de los mercados financieros; en este sentido, "las iniciativas de educación financiera pueden convertirse en el mediano plazo en un complemento de los procesos de inclusión y las medidas de reducción de la pobreza" (García et al. 2013, p. 11). En consecuencia, actualmente se han creado mecanismos para estimular el ahorro entre las familias más pobres y proporcionarles créditos para la creación y el fomento de pequeños negocios que ayuden a la satisfacción de sus necesidades puntuales. En este sentido, es importante mencionar a Muhammad Yunus, quien en 1976 creó el Grameen Bank, una herramienta financiera de microcréditos orientada al desarrollo de los emprendedores de las regiones más desfavorecidas del planeta, es un innovador proyecto de micro finanzas que ayuda a encaminar los pueblos hacia el crecimiento económico. Con respecto a la educación, se han establecido relaciones importantes, por ejemplo: Simpson y Buckland (2009) analizaron el papel que cumple la alfabetización financiera con el objeto de encontrar las causas por las cuales las personas no acceden al sistema financiero. Para esto, examinaron las pruebas de exclusión financiera y crediticia en Canadá de 1999 a 2005, para relacionarlas con las características del consumidor y el comportamiento del ciclo de vida. Es importante resaltar que utilizaron como concepto de exclusión financiera no tener acceso a ningún producto financiero formal ya sea de pago, ahorro o crédito. Los resultados demuestran que las brechas de exclusión financiera se aumentan rápidamente cuando hay bajos niveles de ingresos y riqueza, además de factores significativos que pertenecen a zonas caracterizadas por la pobreza, como la educación, la edad, hogares numerosos, entre otros. Se puede concluir entonces, que en la teoría del ciclo de vida factores como la edad, ingreso y educación presentan una relación no lineal con la bancarización.

Actualmente, ya se han encontrado factores que se asocian a la inclusión financiera de la población en condiciones de pobreza, Raccanello y Herrera Guzmán (2014), afirman que "bajos niveles de ingreso y la carencia de educación financiera reducen el ahorro e impiden que los clientes potenciales aprecien los beneficios de estos servicios" (p.120). La falta de conocimientos básicos y los bajos niveles de alfabetización financiera en esta población, ha manifestado y causado un efecto en la toma de decisiones financieras, ya que ha sido una desventaja porque en la mayoría de casos lo que ocasiona es un detrimento patrimonial de los individuos, haciendo mucha más lejana la situación de generación de ahorro a través de la capitalización de su ahorro Además, se ha evidencia que la educación financiera tiene relación de crecimiento económico a las personas, al permitirles administrar sus recursos y las finanzas de sus familias, según la OCDE, en América Latina, la educación financiera puede ser implementada "tanto a la creciente clase media, que necesita manejar de manera más eficiente sus finanzas en el largo plazo, como a las personas de bajos ingresos que se encuentran financieramente excluidos" (García et al. 2013, p.15-16).

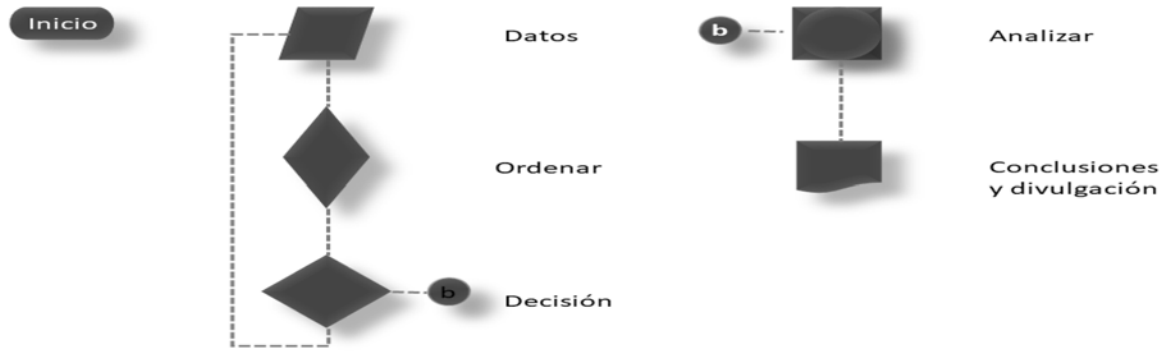
Los beneficios de la educación como herramienta de inclusión financiera se hacen más notorios en América Latina y el Caribe, donde la desigualdad y la pobreza siguen siendo factores determinantes en términos de crecimiento y desarrollo económico. Es importante destacar el estudio realizado sobre Inclusión financiera: "Un enfoque centrado en América Latina" realizado por Dabla Norris (2015), donde se identificaron las brechas existentes en toda la ALC (América latina y el Caribe), para posteriormente analizar el efecto sobre el crecimiento, la desigualdad y la estabilidad financiera cuando se eliminan los obstáculos más relevantes que evitan la inclusión De los resultados analizados, se llegó a conclusiones donde los sistemas de educación, incluida la educación financiera, se precisan como necesarios para lograr cambios significativos en la ALC, con respecto a Asia, originando cambios positivos en el fortalecimiento del estado de derecho,

reduciendo el tamaño de la economía informal, diversificando las economías más allá del petróleo e impulsando el crecimiento económico para lograr un incremento en los niveles de ingreso.

METODOLOGÌA

El trabajo propuesto busca procesar e interpretar la información de indicadores de inclusión financiera, existente para los países de América Latina asociadas a las variables referentes de crecimiento y desarrollo sostenible, así mismo asociar resultados a las culturas de cada país y entender las diferencias en los resultados desde la perspectiva de los diferentes niveles de desarrollo y a las políticas gubernamentales, de tal manera que se pueda evidenciar estrategias que faciliten la inclusión financiera de las clases más desprotegidas a fin de estimular procesos de sostenibilidad y crecimiento. El proyecto es de tipo descriptivo, toda vez que presenta los indicadores propuestos para evaluar los avances de inclusión financiera y bancarización, y la inserción al sistema de diferentes mercados. Propone un estudio cuantitativo, dado que busca identificar los avances en materia de inclusión financiera, en diferentes países de la región, como una de las herramientas para la bancarización en torno al desarrollo sostenible. En este sentido se basa en información de fuentes de información conocida y de libre acceso como: la Base de Datos del Banco Mundial e información de la CEPAL, la cual provee información de mediciones correspondientes al período y haciendo énfasis sobreel periodo analizado entre los años 2011 - 2014.

Figura 1: Etapas de Proceso

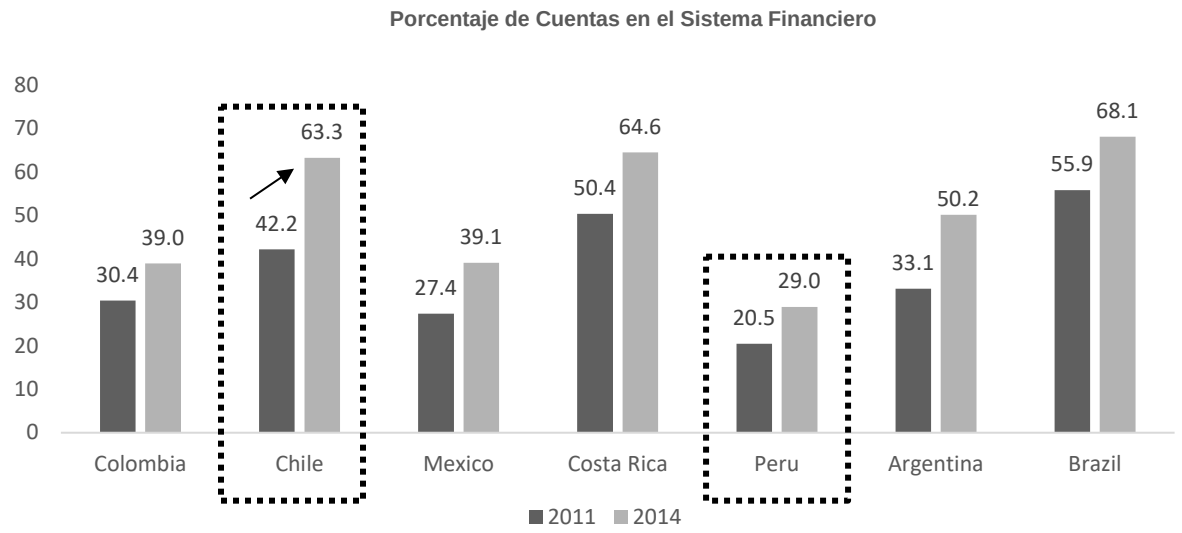


Fuente: Elaboración propia.

Avances en Inclusión Financiera

Es evidente el fuerte movimiento que se desarrolla en torno a la inclusión financiera como una herramienta de acceso a oportunidades de financiación para el desarrollo; múltiples organismos internacionales como el PNUD (PNUND, 2018), que desarrolla la agenda de sostenibilidad incorporando al sector financiero y planteando estrategias para la inclusión, diversificación y sostenibilidad; en este mismo sentido FELABAN (FELABAN, s.f.), junto a las diferentes asociaciones del sistema bancario de Latinoamérica proponen avances en la incorporación de estrategias para lograr una mayor profundidad del sistema financiero, no solo en perfiles de alto poder adquisitivo, sino en población vulnerable, además de proponer la diversificación del portafolio de servicios a sectores con menor desarrollo.

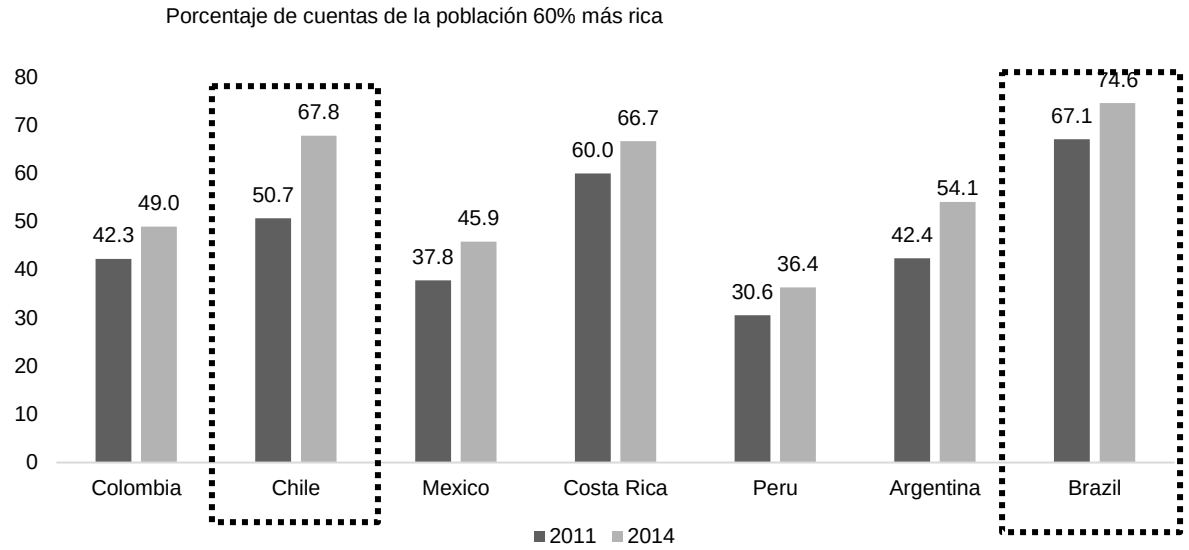
Figura 2: Porcentaje de Cuentas en el Sistema Financiero



Fuente: Elaboración propia a partir de los datos de: Banco Mundial: Data from database: G20 Financial Inclusion Indicators Disponible en: http://databank.bancomundial.org/data/reports.aspx?Code=NY.GDP.MKTP.KD.ZG&id=1ff4a498&report_name=Popular-Indicators&populartype=series&ispopular=y

De acuerdo a los datos publicados por Banco Mundial (Banco Mundial) se evidencia un importante avance en el volumen de cuentas Figura 2, donde Chile presenta el más importante crecimiento entre 2011 y 2014 pasando de 42,2% en 2011 a un 63,3% de la población con cuentas dentro del sistema financiero; Brasil y Costa Rica puntúan la penetración del sistema financiero en la población con 68,1% y 64,6%, aunque no fueron los de mayor crecimiento en el periodo. Perú aun presenta una baja participación de mercado, llegando solo al 29% de la población.

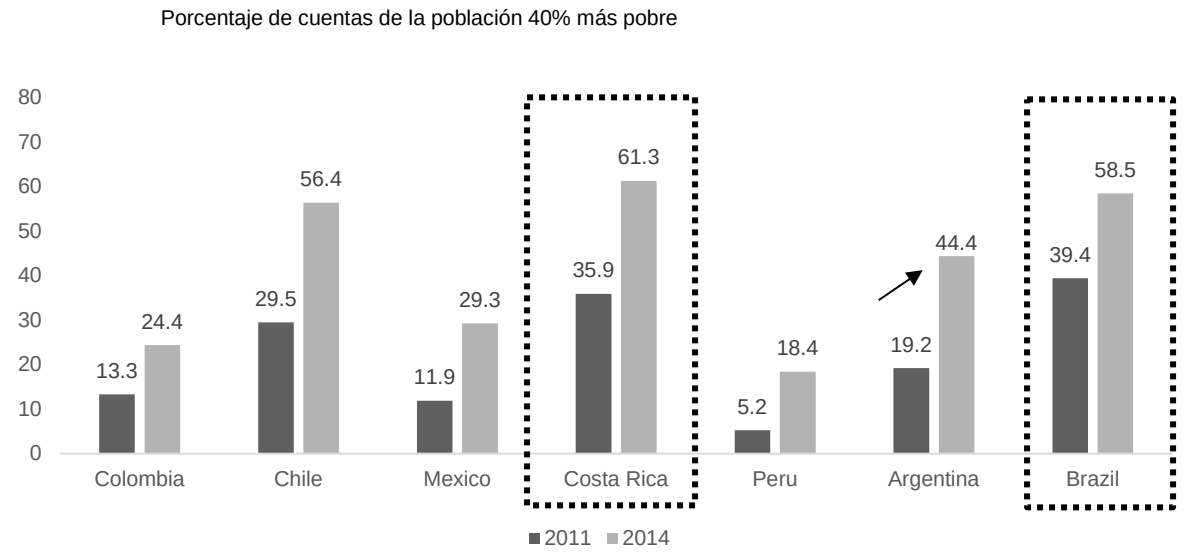
Figura 2: Porcentaje de Cuentas de la Población 60% Más Rica



Fuente: Elaboración propia a partir de los datos de: Banco Mundial: Data from database: G20 Financial Inclusion Indicators Disponible en: http://databank.bancomundial.org/data/reports.aspx?Code=NY.GDP.MKTP.KD.ZG&id=1ff4a498&report_name=Popular-Indicators&populartype=series&ispopular=y

Al evaluar el nivel de cuenta-habientes de la población con mayores niveles de ingreso, presentado en la Figura 3, Brasil y Chile se mantienen como las economías con mayores niveles de penetración, y consecuentemente Perú también evidencia su rezago en este indicador, llegando solo al 36,4% de la población con mayores niveles de ingresos.

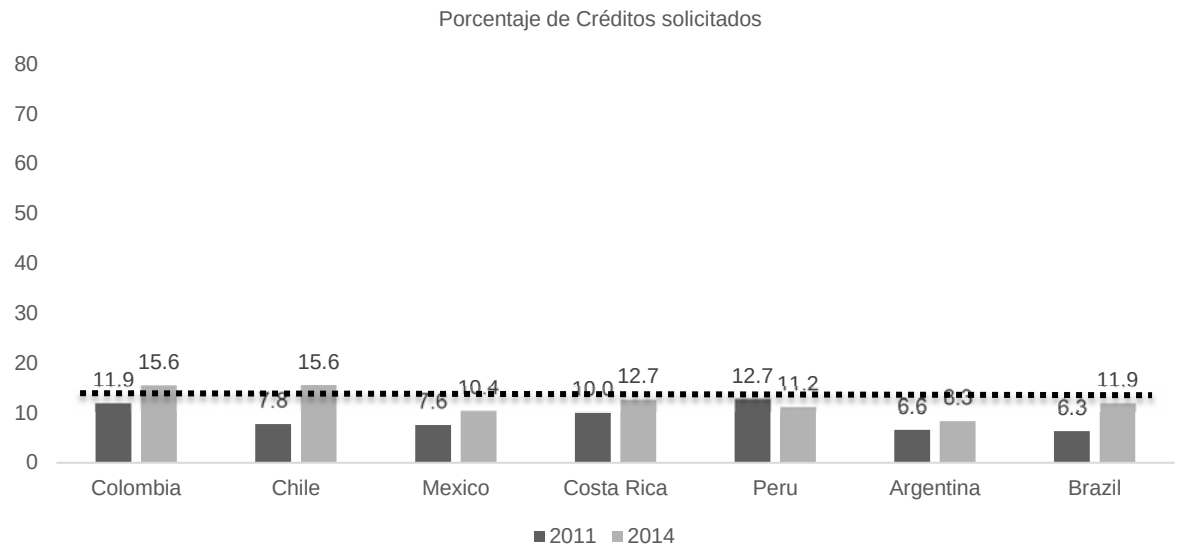
Figura 3: Porcentaje de Cuentas de la Población 40% Más Pobre



Fuente: Elaboración propia a partir de los datos de: Banco Mundial: Data from database: G20 Financial Inclusion Indicators Disponible en: http://databank.bancomundial.org/data/reports.aspx?Code=NY.GDP.MKTP.KD.ZG&id=1ff4a498&report_name=Popular-Indicators&populartype=series&ispopular=y

Cuando se analiza la penetración del sistema financiero entre el 40% de la población con menores ingresos, Argentina resalta una importante evolución creciendo en la cobertura de la población más pobre alcanzando un crecimiento en 25.2% entre los dos periodos, llegando al 44,4% para el 2014; sin embargo Costa Rica presenta un mejor desempeño en este indicador, al pasar de 35,9% a 61,3% de la población más pobre, creciendo en 25.8% entre 2011 y 2014. En un rango inferior se encuentran México, Colombia y Perú, donde se deberán realizar mayores esfuerzos institucionales y públicos, para que la población más vulnerable pueda acceder al sistema financiero.

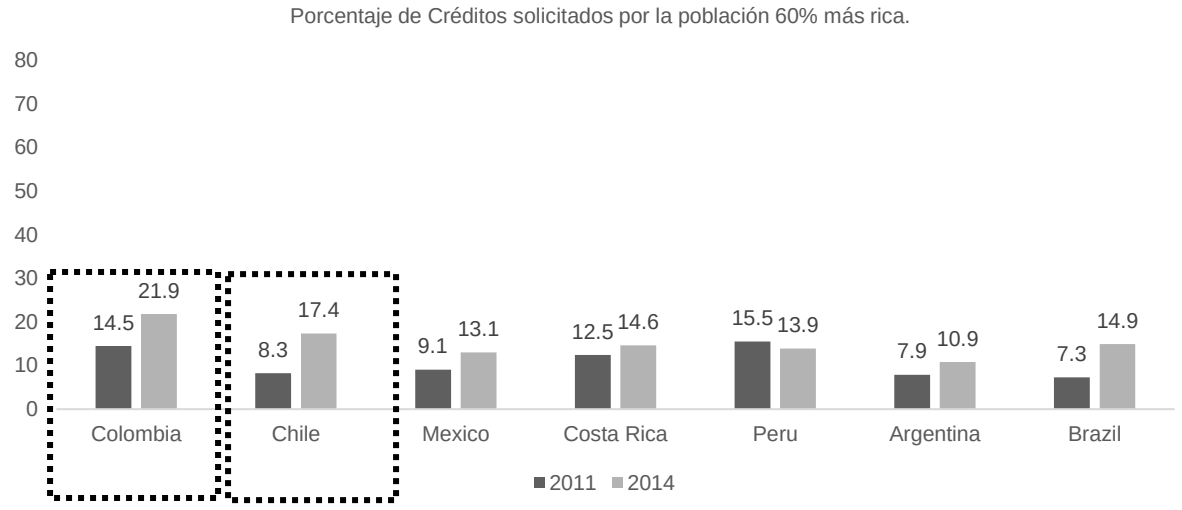
Figura 4: Porcentaje de Créditos Solicitados



Fuente: Elaboración propia a partir de los datos de: Banco Mundial: Data from database: G20 Financial Inclusion Indicators Disponible en: http://databank.bancomundial.org/data/reports.aspx?Code=NY.GDP.MKTP.KD.ZG&id=1ff4a498&report_name=Popular-Indicators&populartype=series&ispopular=y

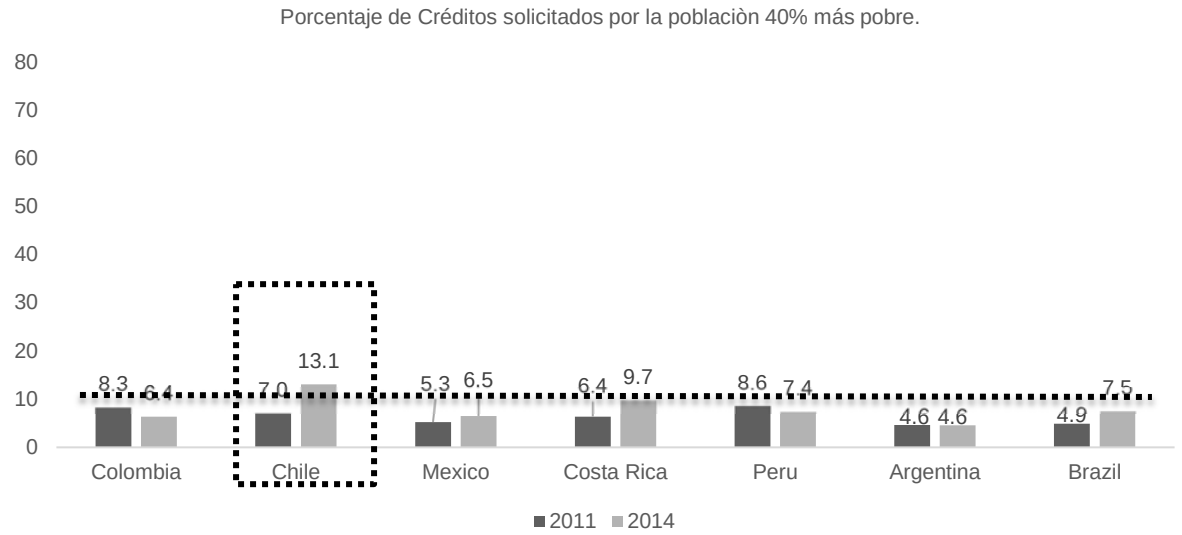
A nivel de créditos solicitados, es evidente que aunque la población tiene acceso a cuentas bancarias, los sistemas de crédito aun no logran niveles significativos de avance, y es uno de los más importantes retos que presenta el sistema financiero latinoamericano (FELABAN, 2015), más cuando se compara el acceso de la población total, frente a la población con mayores ingresos, Figura 5, donde es evidente que en Colombia y Chile la población con mayores recursos tiene más acceso a crédito; sin embargo no ocurre lo mismo con la población de menores recursos Figura 6, que en la generalidad de los países tiene mucho menor acceso al sistema crediticio, con índices menores al 10%, solo Chile para el año 2014 logra llegar al 13,1%. Colombia y Perú presentan descensos en este indicador, en particular Colombia que presenta un crecimiento en el total de créditos colocados, el cual desciende en la población con menores ingresos.

Figura 5: Porcentaje de Créditos Solicitados Por el 60% Más Rica de la Población



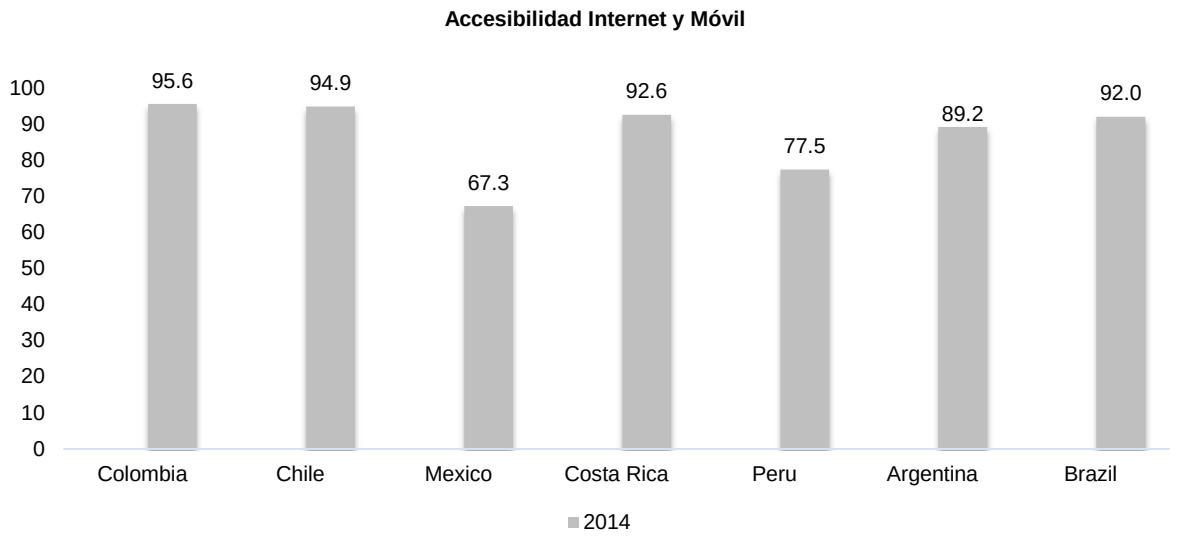
Fuente: Elaboración propia a partir de los datos de: Banco Mundial: Data from database: G20 Financial Inclusion Indicators Disponible en: http://databank.bancomundial.org/data/reports.aspx?Code=NY.GDP.MKTP.KD.ZG&id=1ff4a498&report_name=Popular-Indicators&populartype=series&ispopular=y

Figura 6: Porcentaje de Créditos Solicitados Por el 40% Más Pobre de la Población.



Fuente: Elaboración propia a partir de los datos de: Banco Mundial: Data from database: G20 Financial Inclusion Indicators Disponible en: http://databank.bancomundial.org/data/reports.aspx?Code=NY.GDP.MKTP.KD.ZG&id=1ff4a498&report_name=Popular-Indicators&populartype=series&ispopular=y

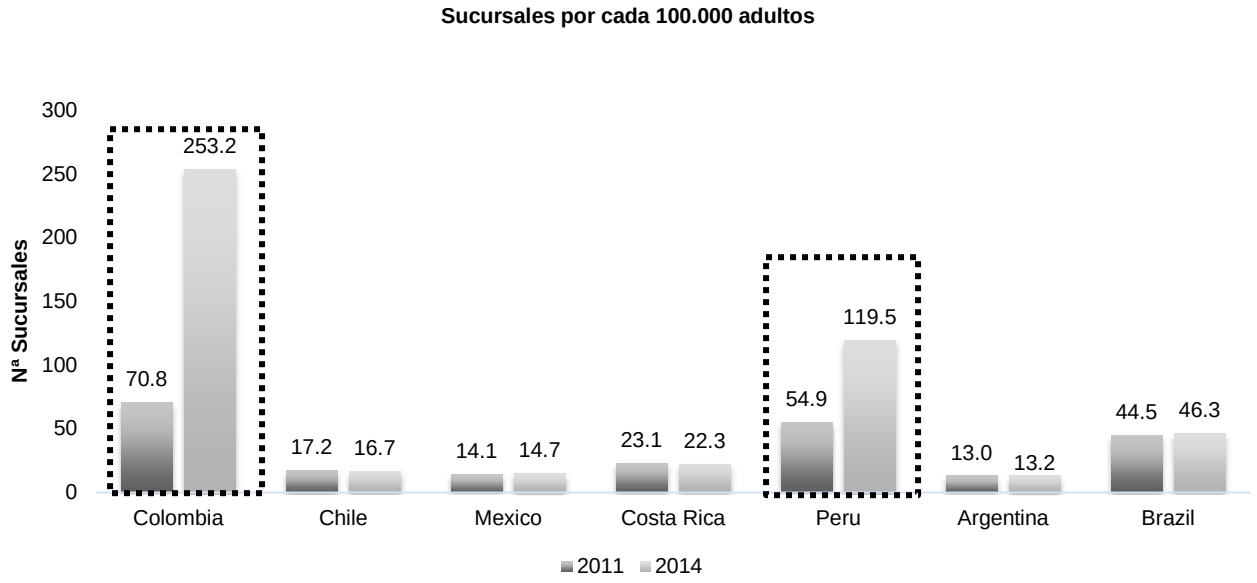
Figura 7: Accesibilidad a Internet y Móvil



Fuente: Elaboración propia a partir de los datos de: Banco Mundial: Data from database: G20 Financial Inclusion Indicators Disponible en: http://databank.bancomundial.org/data/reports.aspx?Code=NY.GDP.MKTP.KD.ZG&id=1ff4a498&report_name=Popular-Indicators&populartype=series&ispopular=y

Es claro que unos de los mejores recursos para democratizar muchos de los servicios ofrecidos por diferentes entidades es la accesibilidad a través de internet, sea desde un PC o un móvil; en este sentido Latinoamérica y las entidades financieras registran grandes avances en este indicador; se excepciona México el cual reporta menor desempeño llegando solo al 67,3% de accesibilidad.

Tabla 8: Sucursales Por Cada 100.00 Adultos

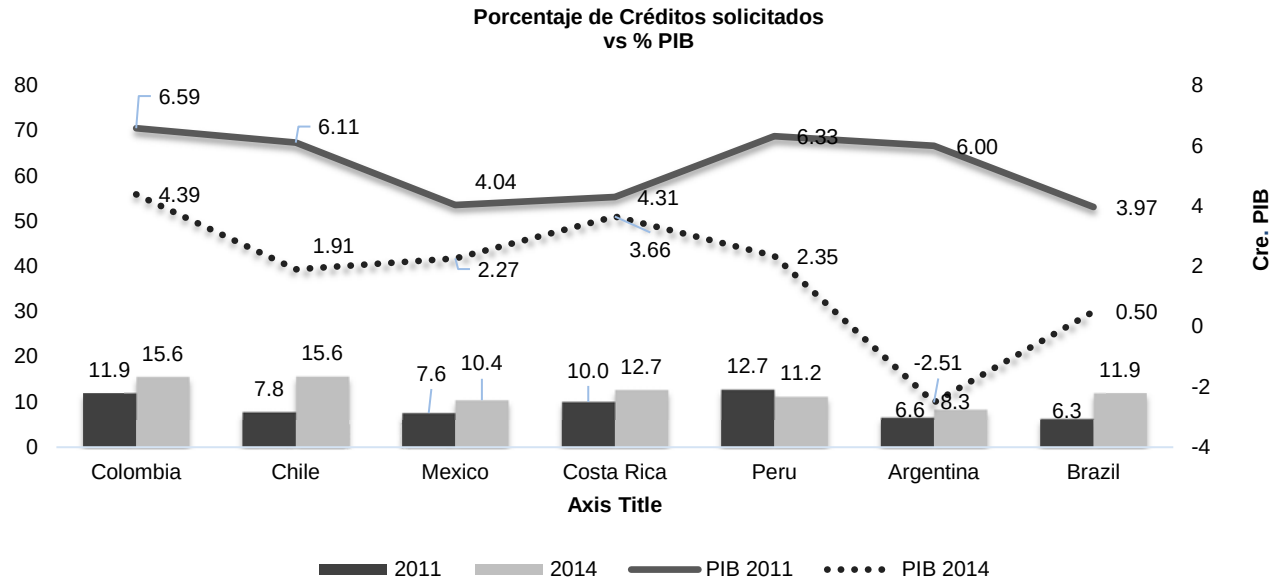


Fuente: Elaboración propia a partir de los datos de: Banco Mundial: Data from database: G20 Financial Inclusion Indicators Disponible en:

http://databank.bancomundial.org/data/reports.aspx?Code=NY.GDP.MKTP.KD.ZG&id=1ff4a498&report_name=Popular-Indicators&populartype=series&ispopular=y

En la Figura 8 se muestra el número de sucursales por cada 100.000 habitantes, y curiosamente tanto Colombia como Perú, países que tiene menor desempeño en indicadores como porcentaje de personas con cuentas, porcentaje de créditos solicitados por la población más pobre, tienen mayor número de sucursales, sin embargo países como Chile, México y Argentina tiene menor número de sucursales, sin embargo como se ve en la tabla 1, tienen un importante desempeño en porcentaje de cuentas en la población. Estas cifras evidencian la importancia de las estrategias tanto del Sistema como financiero como de las políticas gubernamentales y de los resultados en las variables macroeconómicas, en el proceso de bancarización.

Figura 9: Porcentaje de Créditos Solicitados Vs % PIB



Fuente: Elaboración propia a partir de los datos de: Banco Mundial: Data from database: G20 Financial Inclusion Indicators Disponible en: http://databank.bancomundial.org/data/reports.aspx?Code=NY.GDP.MKTP.KD.ZG&id=1ff4a498&report_name=Popular-Indicators&populartype=series&ispopular=y

Al comparar el porcentaje total de créditos solicitados y el desempeño del PIB de cada país Figura 9, en el periodo analizado, se muestra que en general el PIB descendió, pero solo en Perú el porcentaje de créditos otorgados fue afectado; en particular Argentina, con una fuerte caída en el PIB los créditos aumentaron.

ALGUNAS CONCLUSIONES

Algunos hallazgos evidencian que dentro de los países analizados la población más pobre tiene menos acceso a los créditos ofrecidos por las instituciones financieras, sin embargo, al analizar el mismo indicador de créditos al 60% de la población con más recursos se presenta una mayor participación a nivel de créditos otorgados y claramente una importante evolución en los créditos adjudicados. Es cierto, que el número de sucursales, aunque representan un gran esfuerzo del sector financiero, no tiene mayor impacto en la cobertura total de servicios financieros y en particular en la cantidad de créditos otorgados por el sistema. Igualmente se muestra que, aunque la inclusión financiera es importante, las políticas sobre este tema aun no logran el nivel de impacto requerido, y más notorio en la población con menores ingresos. Una vez contrastados los resultados con las políticas internas de cada país, observan las siguientes actividades en cada una de los países estudiados:

Argentina: La Asociación de Bancos Públicos y Privados de la República de Argentina (ABAPPRA), organiza todas sus estrategias desde la Comisión Técnica de responsabilidad social y sostenibilidad, que es espacio de análisis del Sistema Financiero Argentino en cuanto a la inclusión del desarrollo sostenible en la gestión de las entidades asociadas, con el fin de desarrollar y promover la transferencia de conocimientos y estándares de desempeño, avanzando en el camino de las finanzas sustentables. En este sentido no solo estan encargados de políticas de educación financiera, además hay una fuerte actividad en torno a la sostenibilidad del sistema y el desarrollo futuro del mismo.

Chile: La Asociación de Bancos e Instituciones financieras (AFIB), reporto crecimientos de niveles bajos en cuanto a utilización de servicios bancarios, con respecto a las expectativas, por ejemplo, en la colocación de consumo, el promedio esperado era de 8.5% y lo que se dio fue del 4.3%, en cuanto las cuentas personales, se mantuvieron los indicadores y solo se experimentó un leve crecimiento en la población de menores ingresos. Los resultados no estuvieron de acuerdo con las expectativas gubernamentales y el ente ministerial indica que, hace falta hacer más dinámico el crecimiento de los indicadores de inclusión frente a las buenas expectativas de crecimiento económico del país.

México: La Asociación de Bancos de México, mantiene un área específica en el tema de educación financiera, buscando promover el conocimiento y accesibilidad al sector (Asociación de Bancos de Mexico., s.f.)

Costa Rica: La Asociación Bancaria Costarricense, ha desarrollado estudios en los que se realiza el diagnostico al acceso de los servicios financieros, herramienta con la cual efectúa una serie de estrategias, para lograr un mayor nivel de inclusión financiera. En efecto la ABC, ha implementado cultura financiera a través de creación de libros guías de cada producto financiero e indicando para cada caso, algunas recomendaciones que precisan mitigar inconvenientes y riesgos en su uso. Esta política, ha permitido una evolución esperada, pero para poder medir el impacto de esta estrategia, es necesario realizar análisis posteriores, ya que su desarrollo se aplica desde el año 2014. Además, con la implementación de la dolarización, puede tener algunos efectos sobre el consumo y por ende en la evolución y desempeño de los indicadores de inclusión.

Perú: La Asociación de Bancos del Perú ASBANC, en su boletín de 2017 evidencia estrategias de educación financiera en todos los niveles de escolarización, buscando con esto promover el conocimiento del sector y las ventajas de utilizar el sector formal. Mirar lo que paso en el 2011 a 2014.

Colombia: La Asociación bancaria de Colombia (ASOBANCARIA) en unión con la Fundación Alemana para la Cooperación Internacional diseñado un programa de educación financiera llamado "Saber Más Contigo", con el fin de mejorar los conocimientos, aptitudes y hábitos a la hora de manejar su dinero, el cual incorpora cuatro módulos teoríco-prácticos apoyados además en testimonios, didácticas y actividades, que ayudan en la planeación financiera personal y familiar, *tips* para ahorrar, el correcto manejo del crédito y la variedad de productos y servicios financieros disponibles para ayudarlo a lograr las metas. Forma a personas que de manera voluntaria quieran ser capacitadores, a fin generar una red que permita llegar a más población, en procura de facilitar el crecimiento del proceso de bancarización.

BIBLIOGRAFÍA

Asociación de Bancos de Mexico. (s.f.). w*ww.abm.org.mx*. Recuperado el 28 de 03 de 2018, de https://www.abm.org.mx/educacion-financiera/

Asociación de Bancos e Instituciones financieras de Chile (Abif), *www.abif.cl*. Recuperado el 06 de abril de 2018, de https://www.abif.cl/abif-informa-n81-cifras-financieras-febrero-2015/

ASOBANCARIA. (2014). *Informe de sostenibilidad 2014. Acercando la Banca a los Colombianos.* Bogotá.

Asociacion Bancaria Costaricense.www.abc.fi.cr. Recuperado el 06 de abril de 2018 de http://www.abc.fi.cr/estudios

Asobancaria. (s.f.). *http://www.asobancaria.com.* Recuperado el Noviembre de 2012, de http://www.asobancaria.com/portal/page/portal/Asobancaria/info_consumidor/sitios_de_interes#programas_____

Banco Central de Brasil. (2012). Estratégia Nacional de Educação Financeira (ENEF).

Banco Mundial. (2009). *¿Finanzas para todos? Políticas y trampas en la expansión del acceso.* (U. d. Rosario, Trad.) Bogotá: Banco Mundial/ Mayol Ediciones S.A.

Asociación de Bancos Públicos y Privados de la República de Argentina (ABAPPRA). http://www.abappra.com/

Bauman, Z. (2009). *Vida de consumo.* Mexico: Fonde de cultura económica.

Calomarde, J. V. (09 de 2005). *Marketing Ecologico.* Madrid: Piramide. Recuperado el 27 de 08 de 2013, de http://www.relec.es/archivos/sostenibilidad/Jose_V_Calomarde_W.pdf

CIEEF. (2017). Estrategia nacional de educación económica y financiera de Colombia (ENEEF). Bogotá.

Comite de Basilea. (Junio de 2011). *Marco Regulatorio Internacional para los Bancos.* Recuperado el 12 de 2012, de http://www.bis.org/bcbs: http://www.bis.org/bcbs/basel3_es.htm

Cuéllar, M. M. (22 de 08 de 2013). Puntos Cardinales. (C. Zuluaga, Entrevistador)

Echverri Cañas, L. M. (21 de 06 de 2010). INSERCIÓN DEL MERCADEO VERDE EN PRÁCTICAS EMPRESARIALES EN COLOMBIA (CASOS DE ESTUDIO). *Luna Azul*, 123 - 138.

Emerito, J. S., & Retolaza, J. L. (2003). ¿Exite espacio para una Banca Ética? *LAN HARREMANAK*, 127-163.

FELABAN. (2007). *http://www.felaban.com.* Recuperado el 27 de 08 de 2013, de http://www.felaban.com: http://www.felaban.com/archivos_publicaciones/arte_bancarizacion.pdf

FELABAN -PNUMA. (2012). *Integración de la sostenibilidad en las instituciones financieras Latinoamericanas. Enfasis en aspectos ambientales.* Mexico.

FELABAN. (11 de 2015). *Informe de Inclusión Financiera.* Obtenido de http://www.felaban.net/archivos_publicaciones/archivo20180215160900PM.pdf

FELABAN. (s.f.). *FELABAN*. Recuperado el 25 de 3 de 2018, de http://www.felaban.ne

García, N. Grifoni, López, y Mejía.(2013). *La educación financiera en América Latina y el Caribe, Situación actual y perspectivas*. CAF, Banco de desarrollo de América latina No. 12. Año. 2013.

Kotler, P., & Roberto, E. (1992). *Marketing Social.* Mexico: Diaz de Santos.

Krugman, P. (2009). *De vuelta a la economía de la gran depresión y la crisis del 2008.* Bogotá: Grupo Editorial Norma.

Lymperopoulos, C., Soureli, M., & Chaniotakis, I. (2012). A model of green bank marketing. *Journal of Financial Services Marketing, 17*(2), 177–186.

N. G., A. G., J. L., & D. M. (2013). La educación financiera en América Latina y el Caribe Situación actual y perspectivas. OCDE. Corporación Andina de Fomento.

Omahe, K. (2008). *Nuevo Escenario Global.* Bogotá: Grupo Editorial Norma.

ONU. (1987). *Informe Brundtland. Nuestro Futuro comun.* Obtenido de http://www.un.org/ga/search/view_doc.asp?symbol=A/RES/42/187

ONU. (2007). *ONU.* Recuperado el 24 de 08 de 2013, de ONU: http://esdkorea.unesco.or.kr/download/esd_pub/Final_CD/DESD_2010/ESP/04_Info_Advoc_Tools/PDF/es-avril2007.pdf

PNUND. (23 de 02 de 2018). *PNUD.* Obtenido de www.co.undp.org: http://www.ar.undp.org/content/argentina/es/home/presscenter/pressreleases/2018/03/20/las-pol-ticas-financieras-internacionales-y-la-agenda-2030-deben-estar-m-s-alineadas-para-movilizar-el-financiamiento-y-reducir-los-riesgos-sist-micos-afirm-administrado

Raccanello E,Herrera Guzmán. (2017). Educación en inclusión financiera. Revista latinoamericana de Estudios educativos, 122. Obtenido de: http:redalyc.org:9081/articulo.oa?id=27301268005, fecha de consulta: marzo 5 de 2017.

Violeta Zuluaga Cadena: Administradora de Empresa, Especialista en Finanzas, Especialista en Mercado de Capitales, Maestra en Administración del Instituto Tecnológico de Monterrey, Estudios de Doctorado en Gestión de Proyectos, Universidad Iberoamericana de México. Experiencia de 18 años en el sector financiero y de investigación de mercados. Docente de pregado y posgrado en programas de Administración, Contaduría Economía, Mercadeo y en postgrados de Alta Gerencia, Finanzas, Mercadeo y Salud, actualmente Docente de la Universidad Santo Tomas, Bogotá.

John Milton Diaz Villarraga, Administrador de Empresas, Especializado en finanzas y magister en Ciencias Económicas, Docente universitario con más de 20 años de experiencia en temáticas financieras. Experiencia laboral de 18 años en el sistema financiero con desempeño de funciones y labores del área financiera. Interés por Diagnóstico Financiero, Proyectos, Mercado de Capitales y Portafolios de Inversión. Actualmente Docente Investigador de la Universidad Santo Tomás, Bogotá

José Antonio Fernández Navarrete: Magister en administración de empresas, especialista en finanzas, economista, experiencia laboral de 40 años (20 de ellos en el sector Financiero y 20 en el sector Servicios), experiencia en gerencia de proyectos (PMI), gerencia administrativa, administración de Procesos de Negocio BPM (Bussines Process Management), calidad, gestión documental, organización y métodos, evaluación financiera de proyectos, planeación financiera diagnóstico financiero y sistematización de productos. Gerente profesional de proyectos PMP certificado por el Proyect Management Institute (PMI), Consultor Empresarial. Docente universitario durante más de dos décadas en temáticas financieras dirigidas a programas de post grado y pregrado en gerencia, administración de empresas, economía, contaduría,

negocios internacionales, mercadeo e Ingenierías de petróleos, industrial y mecánica. Actualmente Docente Investigador de la Universidad Santo Tomás, Bogotá.

ADMINISTRACIÓN SUSTENTABLE EN LA PYME MEXICANA: CASO ZONA INDUSTRIAL XALOSTOC

Sara Lilia García Pérez, Universidad Autónoma del Estado de México
Alejandra García Pérez, Universidad Autónoma del Estado de México

RESUMEN

El hombre ha logrado el progreso en todas las actividades que emprende, de igual manera, ha dañado el ambiente por el uso indiscriminado de recursos naturales, generando problemas ambientales que afectan la salud. A principios de 1970, organismos internacionales iniciaron la emisión de normatividad ambiental y en 1988 México inició la legislación sobre esta materia. En 1992 surgieron las Normas Oficiales Mexicanas (NOM) que establecen estándares técnicos para los bienes y servicios fabricados y/o comercializados, con el fin de evitar riesgos a la población, ambiente y a los animales. En este estudio se analizó e identificó el apego a las NOM por parte de 45 medianas y grandes empresas para comprobar la aplicación de una administración sustentable. Se llevó a cabo en la Zona Metropolitana Valle de México (ZMVM), el área más contaminada del país, debido a la concentración de población y empresas; específicamente en la Zona Industrial de Xalostoc, área altamente susceptible de contaminación. La investigación fue cualitativa, se analizó información pública, debido a la carencia de respuesta por parte de los directivos en contestar el cuestionario. Se obtuvo un apego promedio del 15% de las empresas a las normas ambientales.

PALABRAS CLAVE: Administración Sustentable, Pyme Mexicana y Zona Industrial Xalostoc

SUSTAINABLE ADMINISTRATION IN THE MEXICAN SME: CASE INDUSTRIAL ZONE XALOSTOC

ABSTRACT

Men have progressed in all the activities they have undertaken. Likewise, they have damaged the environment by the irrational use of natural resources, which generates environmental problems that affect human health. In the early 1970s, international organizations began issuing environmental regulations, and in 1988 Mexico initiated a legislation on this matter. In 1992, the Official Mexican Standards (NOM) emerged and it established technical standards for goods and services manufactured and/or marketed, to avoid risks to the population, environment and animals. In this study, the compliance to NOM was analyzed and identified in 45 medium and large companies to verify the function of a sustainable administration. It was carried out in the Metropolitan Zone of the Mexican Valley (ZMVM), the most contaminated area of the country, due to the high population size and businesses; specifically, in the Industrial Zone of Xalostoc, an area highly susceptible to contamination. The research was qualitative. Public information was analyzed and interpreted, due to lack of response from companies to answer any questionnaire. A 15% adherence to environmental standards was obtained.

JEL: P48, Q01, Q54, Q56.

KEYWORDS: Sustainable Management, Mexican Smes and the Industrial Zone of Xalostoc.

INTRODUCCIÓN

La actividad humana ha logrado un gran desarrollo y ha transformado el mundo que habitamos, el resultado de esta evolución es evidente en el progreso social, científico, tecnológico, político y económico. Por otro lado, las consecuencias de este avance también se reflejan en el uso indiscriminado de los recursos naturales y el deterioro del medio ambiente. Este efecto puede apreciarse en la alteración a los ecosistemas, suelos, biodiversidad, atmósfera, escasez de agua, incremento de residuos y zonas urbanas; en donde la presencia de agentes químicos o físicos en el medio ambiente afectan la salud de los seres vivos. El hombre preocupado por los efectos negativos provocados por su propia intervención en el medio ambiente, ha iniciado el establecimiento de ciertas iniciativas, acuerdos y legislaciones para detener o remediar los problemas ambientales. Este estudio aborda el fenómeno de la aplicación de la normatividad del sector ambiental en las medianas y grandes empresas mexicanas, específicamente las de actividad industrial que se encuentran ubicadas en la Zona Industrial de Xalostoc, área altamente contaminada en la Zona Metropolitana del Valle de México.

REVISIÓN LITERARIA

Contexto Internacional y Nacional de Legislación Ambiental

La Organización de las Naciones Unidas (ONU) inició en la década de los años setenta a regular el cuidado y conservación del ambiente y de los recursos naturales. En 1972 se llevó a cabo la Conferencia de Estocolmo, en la que se abordaron temas medio ambientales, relacionados con la degradación ambiental y la contaminación transfronteriza (ONU, 2002). En 2002 en la Cumbre de Johannesburgo se establecieron nuevas metas, como reducir a la mitad para 2015 el número de personas que no tienen acceso a servicios básicos de saneamiento; producir y utilizar productos químicos para 2020 siguiendo métodos que no tengan efectos negativos importantes sobre la salud humana y el medio ambiente; mantener o restablecer las poblaciones de peces agotadas y lograr para 2010 una reducción importante de la tasa de pérdida de la diversidad biológica (ONU, 2002).

En 2015 la ONU organizó la Cumbre para el Desarrollo Sostenible y emitió la Agenda 2030 sobre desarrollo sostenible en donde se especificaron los 17 objetivos a alcanzar: 1 Fin de la pobreza, 2 Hambre Cero, 3 Salud y bienestar, 4 Educación de calidad, 5 Igualdad de género, 6 Agua limpia y saneamiento, 7 Energía asequible y no contaminante, 8 Trabajo decente y crecimiento económico, 9 Industria, innovación e infraestructura, 10 Reducción de las desigualdades, 11 Ciudades y comunidades sostenibles, 12 Producción y consumo responsables, 13 Acción por el clima, 14 Vida submarina, 15 Vida de ecosistemas terrestres, 16 Paz, justicia e instituciones sólidas y 17 Alianzas para lograr los Objetivos. (UN, 2015)

Sin embargo a pesar de los acuerdos y buenos propósitos de los organismos internacionales en el aspecto ambiental, de 2000 a 2015, en todas las regiones del mundo se tuvo un crecimiento urbano descontrolado. Por su parte, en México, conforme a la Constitución Política de los Estados Unidos Mexicanos en el artículo 4 se establece que "toda persona tiene derecho a un medio ambiente sano para su desarrollo y bienestar". El Estado es responsable de garantizar este derecho, mediante la legislación correspondiente. Partiendo de lo establecido en la Constitución, en México se han emitido de forma paulatina, leyes en el sector ambiental con el propósito de proteger y conservar los recursos naturales de la nación y de esta manera lograr un medio ambiente sano para la sociedad.

Ley Federal sobre Metrología y Normalización (LFMN) y Normas Oficiales Mexicanas (NOM)

Particularmente la LFMN establece los procedimientos de normalización, certificación, acreditamiento y verificación, fomentar la transparencia y eficiencia en la elaboración y observancia de normas oficiales mexicanas y normas mexicanas. A través de la LFMN se establece un procedimiento uniforme para la

elaboración de las Normas Oficiales Mexicanas (NOM), que tienen como fin primordial prevenir riesgos de salud, vida y patrimonio. Establecen regulaciones técnicas, requisitos, especificaciones, procedimientos y metodologías, así como parámetros medibles, que eviten riesgos a la población, al medio ambiente y a los animales. Las NOM del sector ambiental comprenden los siguientes aspectos: Agua, Contaminación por Ruido, Emisiones de Fuentes Fijas, Emisiones de Fuentes Móviles, Impacto Ambiental, Lodos y Biosólidos, Medición de Concentraciones, Metodologías, Protección de Flora y Fauna, Residuos y Suelos.

Zona Metropolitana Valle de México y la Zona Industrial de Xalostoc

Con base en la Delimitación de las Zonas Metropolitanas de México 2015, se establece que en el país existen 74 zonas metropolitanas en las que residen el 62.8 por ciento del total nacional, en un total de 417 delegaciones y municipios metropolitanos (Secretaría de Gobernación [SEGOB], Secretaría de Desarrollo Agrario, Territorial y Urbano [SEDATU], Consejo Nacional de Población [CONAPO] e Instituto Nacional de Estadística y Geografía [INEGI], 2018). Por lo tanto, la ZM más importante de México es la del Valle de México, por tres puntos que destaca: (1) población, (2) empleo y (3) producción bruta total del país. Tomando en consideración que las entidades federativas de la Ciudad de México y del Estado de México son las que cuentan con la mayor población, número de unidades económicas y mayor producción bruta total de todo el país, en consecuencia, se unen diversos factores que motivan que sea también el área más contaminada de la nación. Al respecto, la SEMARNAT junto con la Secretaría del Medio Ambiente de la Ciudad de México han establecido el monitoreo del Índice Metropolitano de la Calidad del Aire (IMECA), que es una herramienta que informa sobre los niveles de contaminación a la población. Es decir, es un indicador de las medidas precautorias que debe tomar la población ante una contingencia atmosférica. En el registro histórico del índice IMECA, se conprueba que el área Noreste es la más contaminada en los últimos dos años. En esta área (Noreste) se ubica la Zona Industrial de Xalostoc, en el Municipio de Ecatepec de Morelos.

Administración Sustentable en las Empresas Mexicanas

Es responsabilidad de la administración de un ente económico, atender los asuntos ambientales derivados por su propia operación, como parte de su actividad normal. La Administración Sustentable implica que toda entidad económica cumpla las normas, reglamentos y leyes que rigen al medio ambiente; hacer uso racional de los recursos naturales que involucran los procesos de elaboración y operación y garantizar minimizar el impacto ambiental de los residuos; para el logro de un desarrollo sostenible de la sociedad. La normatividad ambiental se aplica de forma general a todas las entidades económicas, sin embargo, este estudio se refiere a las medianas y grandes empresas, por lo tanto, se tomará en consideración la clasificación de empresas establecida por la SEMANART (2010), con el fin de identificar de manera más ilustrativa el perfil de los sujetos de estudio: (1) Medianas empresas con mercado interno, (2) Medianas empresas exportadoras, (3) Grandes empresas con mercado interno y (4) Grandes empresas exportadoras.

Las empresas para hacer frente a este compromiso de atención a los asuntos ambientales, requieren cumplir en primer lugar con la normatividad ambiental nacional y dependiendo de la clasificación descrita por la SEMANART (2010), pueden cumplir mediante dos caminos: (1) apego a la normatividad nacional y (2) apego a la normatividad internacional del sector privado. La normatividad nacional se ha descrito ampliamente en las secciones anteriores y es obligatoria. Y con respecto a la normatividad internacional, se refiere a la emitida por la Organización Internacional de Estandarización, denominada en inglés *International Organization for Standardization [ISO]* (ISO, 2018).

METODOLOGÍA APLICADA

Esta investigación es un estudio cualitativo, observacional, transversal y correlacional; que permitió identificar las características de las empresas en estudio, con el fin de definir su perfil y analizar su apego

a la normatividad del sector ambiental, posteriormente se establecieron relaciones entre estos factores (Hernández, Fernández-Collado y Baptista, 2010). Se elaboró un cuestionario, que no pudo ser aplicado, por la falta de respuesta de los directivos de las empresas, durante los meses de febrero, marzo y abril de 2017. A partir de esta circunstancia, en su lugar se realizó la revisión y análisis de información pública emitida por las empresas en estudio, en donde se estudiaron dos variables (1) perfil de la empresa y (2) la aplicación de la administración sustentable. La revisión y análisis de la información pública se llevó a cabo durante los meses de mayo a octubre de 2017. La población de estudio se identificó mediante el Directorio Estadístico Nacional de Unidades Económicas (DENUE), base de datos emitida por el INEGI (2017), y se encontraron 67 unidades económicas registradas, de las cuáles se trabajó con el 67% de la población total, es decir, con 45 empresas.

RESULTADOS

Las empresas en estudio se ubican en la ZMVM, el área metropolitana más grande de México y con el mayor número de entidades económicas, situación que genera un alto nivel de contaminación industrial. Con base en estas circunstancias, se presentan los hallazgos obtenidos en la investigación, en tres apartados: (1) Perfil de las empresas, (2) Administración Sustentable y (3) Correlación de variables.

Perfil de las Empresas de la Zona Industrial de Xalostoc

En esta Zona Industrial, existen medianas y grandes empresas y se clasificaron conforme al mercado que atienden. Se obtuvo que del total de la muestra de empresas en estudio (45), el 47% son medianas empresas con atención al mercado interno; el 18% medianas que exportan; el 11% son grandes que se enfocan en el mercado interno y el 24% restante son grandes exportadoras.

Administración Sustentable en las Medianas y Grandes Empresas de la Zona Industrial de Xalostoc

Otro aspecto que se investigó fue la búsqueda de evidencias de una estructura organizacional que formalmente reconociera el área de Sustentabilidad El 55% de la muestra de estudio son empresas medianas que no cuentan con un área de Sustentabilidad y el 9% son medianas que sí poseen dicha área. El 27% de la muestra son grandes empresas que no poseen el área y el 9% sí tienen.

Correlación de Variables

En esta sección se presentan las correlaciones entre las variables de estudio, para reconocer si existe relación entre el perfil de las empresas y la aplicación de la Administración Sustentable. Con referencia a la clasificación de empresa (mediana o grande), tiene una relación directa con la aplicación de las NOM, se observa una correlación positiva. Se identifica una correlación significativa entre el tipo de empresa y la aplicación de normas ambientales; esto representa que a mayor crecimiento de las empresas o presencia de las obligaciones ante el comercio exterior o internacional, la aplicación o apego a la normatividad ambiental incrementará.

CONCLUSIONES

El objetivo de la investigación fue analizar e identificar el apego a las NOM por parte de 45 empresas de la Zona Industrial de Xalostoc para comprobar la aplicación de una administración sustentable. Los resultados obtenidos reflejan que en el 82% de las empresas se carece de una administración sustentable; no se aprecia una estructura organizacional con un área de Sustentabilidad, lo que se traduce en falta de aplicación de las NOM. El promedio general de las empresas que aplican las NOM es del 15%. Asimismo, se identifica que existe una relación significativa entre el tipo de empresa (mediana o grande) y la aplicación de las normas

ambientales, lo que significa, que cuando las empresas incrementan su tamaño o adquieren obligaciones en el mercado internacional, se incrementará el cumplimiento o apego a la normatividad ambiental.

REFERENCIAS

International Organization for Standardization [ISO], (2018). *All about ISO*. Recuperado el 20 de diciembre de 2017 de https://www.iso.org/about-us.html

Organización de las Naciones Unidas, (2002). ¿Qué cambiará con la Cumbre de Johannesburgo? http://www.un.org/spanish/conferences/wssd/feature_story41.htm)

Secretaría de Gobernación [SEGOB], Secretaría de Desarrollo Agrario, Territorial y Urbano [SEDATU], Consejo Nacional de Población [CONAPO] e Instituto Nacional de Estadística y Geografía [INEGI],

(2018). Delimitación de las zonas metropolitanas de México 2015. Recuperado el 4 de abril de 2018 de https://www.gob.mx/conapo/documentos/delimitacion-de-las-zonas-metropolitanas-de-mexico-2015

SEMARNAT, (2016). Informe de la Situación del Medio Ambiente en México. Compendio de Estadísticas Ambientales. Indicadores Clave, de Desempeño Ambiental y de Crecimiento Verde. Edición 2015. Recuperado el 12 de mayo de 2017 de http://www.gob.mx/cms/uploads/attachment/file/161446/Cap_CC_completo.pdf

----------, (2012). Normas Oficiales Mexicanas. Recuperado el 7 de marzo de 2018 de http://www.SEMARNAT.gob.mx/leyes-y-normas/normas-oficiales-mexicanas
----------, (2010). Industria y medio ambiente. Recuperado el 10 de febrero de 2018 de http://dgeiawf.semarnat.gob.mx:8080/ibi_apps/WFServlet?IBIF_ex=D2_R_INDUSTRIA01_01&IBIC_user=dgeia_mce&IBIC_pass=dgeia_mce

Secretaría del Medio Ambiente de la Ciudad de México, (2017). Calidad del aire. Consultas. Recuperado el 2 de junio de 2017 de http://www.aire.df.gob.mx/default.php?opc=%27aqBjnmU=%27
United Nations [UN], (1987). Report of the World Commission on Environment and Development: Our Common Future. Recuperado el 18 de febrero de 2018 de http://www.un-documents.net/our-common-future.pdf

United Nations, (1992). The Rio Declaration on Environment and Development 1992. Recuperado el 22 de febrero de 2018 de http://www.unesco.org/education/pdf/RIO_E.PDF

United Nations Department of Economic and Social Affairs. Division for Sustainable Development., (2015). 17 Sustainable Development Goals Partnerships. Recuperado el 22 de febrero de 2018 de https://sustainabledevelopment.un.org/content/documents

Webster, A. L., (2000). *Estadística aplicada a los negocios y la economía*. (3ª. ed.). Santa Fe de Bogotá: Irwin McGraw-Hill.

RECONOCIMIENTO

Las autoras agradecen los comentarios de los árbitros y editores del IBFR, los cuales contribuyeron a mejorar la calidad de esta investigación.

BIOGRAFÍA

Sara Lilia García Pérez es Doctora en Ciencias de la Administración por la Universidad Nacional Autónoma de México (UNAM). Profesora de Tiempo Completo en la Universidad Autónoma del Estado de México (UAEM), adscrita al Centro Universitario Ecatepec.

Alejandra García Pérez es Maestra en Letras Modernas Inglesas por la Universidad Nacional Autónoma de México (UNAM). Profesora de la Universidad Autónoma del Estado de México (UAEM), adscrita al Centro Universitario Valle de México.

POLÍTICAS DE APERTURA ECONÓMICA COMO FACTORES CLAVE PARA EL DINAMISMO DE LA ECONOMÍA CHINA Y SU CONTRAPARTE EN MÉXICO

Ingrid Beatriz Gómez Baltazar, Benemérita Universidad Autónoma de Puebla

RESUMEN

En los últimos 30 años la economía mexicana ha mostrado un crecimiento bastante moderado y un descenso en el nivel de vida de la población. En el mismo periodo, la economía china ha tenido un crecimiento económico excepcional. Ambos países han tenido una estrategia de desarrollo orientada a las exportaciones con diferentes implicaciones para el desarrollo económico, a pesar de que México es el paradigma del modelo neoliberal asociado con inversión extranjera directa y la apertura de sus mercados, China ha atraído niveles récord de inversión extranjera y de exportaciones y ha utilizado un enfoque mucho más estratégico involucrando al Estado para su desarrollo. El objetivo del trabajo es identificar para el periodo de reforma (1980-2014) las tendencias básicas tanto para México como para China en cuanto a su comportamiento económico general, la participación del Estado y las estrategias de desarrollo aplicadas en particular para la apertura para ambos países.

PALABRAS CLAVE: China, México, desarrollo económico, políticas, apertura, comercio, IED

ECONOMIC OPENING POLICIES AS A KEY FACTOR FOR THE BUOYANT CHINA'S ECONOMY, AND ITS COUNTERPART IN MEXICO

ABSTRACT

In the last 30 years, the Mexican economy has shown fairly moderate growth and a decline in the population's standard of living. In the same period, the Chinese economy has had exceptional economic growth. Both countries have had an export-oriented development strategy with different implications for economic development, although Mexico is an example of the application of the neoliberal model associated with openness and market freedom, China has reached record levels of foreign capital and nowadays is the world largest exporter and has used a much more strategic approach involving the state for its development. The objective of my thesis is to identify for the reform period (1980-2014) as much as for Mexico as for China the general economic behavior, the participation of the State, the applied strategies for development, in particular the role that the opening strategy have had for both counties, approaching to the policies that have been used for the liberalization of goods and capital, and finally evaluate the results obtained in each country as a result.

JEL: F00

KEYWORDS: China, Mexico, development, policy, openness, trade, FDI

INTRODUCCION

Es claro el desarrollo que ha tenido la economía china a partir del periodo de reformas y hasta nuestros días. Desde 1980 es el país con mayor crecimiento económico que ha repercutido en el nivel de vida de su sociedad. El caso chino tiene importantes particularidades tanto en su método como en sus resultados: es un país con un modelo de desarrollo único con un sistema socialista de mercado donde el Estado siempre ha

jugado un papel activo como impulsor de un proceso sistemático y estratégico de apertura económica que se ha vuelto el motor del crecimiento económico del país. Los planificadores chinos pensaban que, para lograr el desarrollo económico, era indispensable la industrialización, la cual requeriría volúmenes grandes de tecnología importada. Los recursos para la compra de tecnología serian captados por medio del ingreso derivado de las exportaciones y también por medio de capital extranjero. En el caso de México el proceso de apertura surge a partir la década de los ochenta**,** cuando la economía se adaptó a la disciplina macroeconómica, así como a la liberalización comercial y financiera establecida dentro del marco neoliberal, se abrió paso a la iniciativa privada y la regulación económica a manos del mercado reduciendo el papel del Estado. Estos ajustes generaron cambios estructurales en la industria nacional, ya que se transfirieron recursos desde otros sectores de la economía, hacia la producción de bienes comercializables con el exterior.

En México, "la liberalización comercial se consideró, de manera errónea […] como una condición necesaria y también suficiente para asegurar un crecimiento dinámico de la economía impulsado por las exportaciones" (Moreno-Brid y Ros, 2010). Después de tres décadas podemos observar que las nuevas instituciones, así como la estabilidad macroeconómica no han resultado en crecimiento económico. Tanto China como México han tenido una estrategia de desarrollo orientada a las exportaciones con diferentes implicaciones para el desarrollo económico: "a pesar de que México es el paradigma del modelo neoliberal […] China ha atraído niveles récord de inversión extranjera y de exportaciones utilizando un enfoque mucho más estratégico involucrando al Estado para su desarrollo" (Gereffi, 2009, p.1).

REVISION LITERARIA

Mientras que en el caso de México el Estado en un cierto periodo asumió la forma desarrollista, promoviendo la industrialización a través de estrategias proteccionistas, y posteriormente transitó hacia un Estado minimalista; en China el Estado asumió la forma del Estado comunista, suplió al mercado en lugar de complementarlo, posteriormente introdujo una estrategia económica encaminada a estimular y preparar a las empresas privadas y al conjunto del país para la competencia internacional, de este modo, el Estado y el mercado ya no serían vistos como opciones apartadas, sin embargo hay que mencionar que en el caso de China el Estado funciona como parte medular de la economía, no sólo regulando la actividad económica sino al mismo tiempo siendo un actor activo de ésta. En la corriente ortodoxa, la intervención estatal es vista como generadora de desajustes, por lo que, de acuerdo con la teoría, ésta debería ser mínima y solamente con el propósito de regular las fallas que produce el mercado. Esta corriente cuestiona el poder absoluto del Estado, busca un Estado constitucional, cuya misión sea remover los obstáculos para la autonomía de los mercados y que sea garante del orden interno. En este sentido, el mejor Estado es el que interviene menos.

A pesar de lo anterior, la corriente dominante ha reconocido cada vez más la necesidad de mantener un nivel significativo de intervención Estatal, incluso por parte de organismos como el Banco Mundial que en su momento fue uno de los principales promotores de la disminución del papel del Estado; en 1991, dicho banco en el *World Development Report*, reconoció la importancia que tiene el Estado en promover el desarrollo y la eficiencia de los mercados, este enfoque "favorable de mercado" afirma que el Estado debería intervenir para la promoción de la coordinación del mercado, asimismo, se esclarece la postura de que no es el tamaño del Estado lo que importa, si no su eficiencia. Así también en 1997, en la publicación *The East Asian Miracle: Economic Growth and Public Policy*, el Banco Mundial reconoce el dinamismo de las economías asiáticas del Este, logrado mediante políticas económicas intervencionistas gubernamentales. Para economistas como Stiglitz (1999) y Lin (2009), el mercado sigue estando en el centro de las relaciones económicas, sin embargo retoman evidencia histórica para decir que la acción del gobierno ha sido fundamental para el rápido crecimiento de las economías asiáticas, para estos autores, las funciones del gobierno pueden sintetizarse en el establecimiento de infraestructura en un sentido amplio: educativa, tecnológica, financiera, física, ambiental y social, para que los mercados puedan funcionar. Sin embargo, su actuación debe estar perfectamente delimitada, de forma que sus beneficios sean mayores que

sus costos. Justin Yifu Lin (2009) lo llama un Estado facilitador, un Estado que sirve al desenvolvimiento del sector privado haciéndose cargo de las externalidades, el Estado debe facilitar además el aprovechamiento de las ventajas comparativas con las que cuenta el país en cuestión.

Por otro lado, y a diferencia de la ortodoxia, en las teorías heterodoxas el gobierno tiene una actuación *ex-ante* a través de la implementación de políticas que generen el desarrollo, la estabilidad económica y la convivencia de las clases sociales. (Pérez, 2005) Las corrientes cepalinas por ejemplo, son partidarias de la intervención, donde el Estado tiene la tarea de planear el desarrollo con el fin de estimular el proceso de industrialización, haciendo énfasis en la competitividad de las industrias nacionales que compiten con el exterior, para esto, el Estado debe hacerse cargo de elevar la eficiencia de las empresas públicas, desarrollar una política industrial que aumente la productividad e incorpore innovaciones tecnológicas a la par de políticas educativas (Guillen, 1994). En esta línea, Albert Fishlow en su estudio *The Latin American State* de 1990, señala que ningún caso ha demostrado que el fracaso de la intervención estatal sea más grande que el fracaso del libre mercado. La evidencia empírica muestra que en momentos iniciales las economías desarrolladas utilizaron precisamente una fuerte intervención estatal que promovió el crecimiento económico y el desarrollo a través de políticas de apoyo al sector manufacturero, al comercio y al progreso tecnológico. También estuvo presente el uso de subsidios y aranceles para estimular el establecimiento de determinados sectores y la supervivencia de las industrias nacientes. Las políticas públicas incluyeron, también el desarrollo de capacidades nacionales por medio de la investigación, la educación y la adopción de tecnología extranjera (Chang, 2002). Para este autor, los casos de Inglaterra, Alemania, Japón, Estados Unidos y los países del Este asiático no han sido resultado de regímenes de mercado enteramente libre. Estos países, además, son ejemplos de que las ventajas comparativas no siempre son aquellas áreas donde se tiene una ventaja natural como lo dirían los modelos clásicos del libre comercio.

La teoría clásica del comercio está basada en la teoría de la ventaja comparativa de Ricardo y el modelo de Heckscher-Ohlin, estos afirman la idea de que los países obtendrán ganancias del comercio por medio de la especialización en la producción de bienes que usen los factores abundantes, la proporción de uso de factores en la producción es el determinante decisivo de las ventajas comparativas: un país exportará los bienes donde se utilizan de modo intensivo sus recursos relativamente abundantes, e importará productos donde se utilicen sus factores relativamente escasos (Krugman, Obstfeld & Melitz, 2012). La bibliografía existente sobre comercio internacional está dominada por el enfoque de libre comercio, en el que la libertad comercial evita las pérdidas de eficiencia asociadas a la protección: la interferencia en los flujos de mercancías y capitales provocará una mala asignación de recursos, lo que afecta el bienestar de las naciones comerciantes. Los principios neoclásicos argumentan que la liberalización comercial y financiera lleva a un crecimiento económico más rápido, a un mayor cambio tecnológico y a una mejor asignación de los recursos. Retomando la idea de la teoría clásica del comercio antes abordada, la nueva teoría del comercio reconoce que la estructura de un país influye en el crecimiento económico, los países pobres necesitan adquirir nuevas ventajas comparativas en bienes en los que puedan tener una producción y demanda favorable de la que se puedan beneficiar. Sin protección, un país cuya ventaja comparativa es por decir, la agricultura tendrá posibilidades de crecimiento limitadas. La protección a los sectores industriales incrementará la innovación y el tamaño del sector industrial, con efectos para el resto de la economía. (Stiglitz, 2006). Contrario a las teorías clásicas, existen ejemplos empíricos de que estas ventajas pueden ser creadas a partir de una elección correcta de industrias y sectores que fueron desarrollados a través de una fuerte intervención estatal por medio de políticas que fortalecieron su competitividad internacional (Chang, 2002. Lin y Chang, 2009).
Lejos de lo que pudo predecir la teoría, se ha observado que la tendencia es una creciente brecha entre países ricos y pobres de lo que se desprende que existen diferencias radicales entre el proceso de apertura de una economía desarrollada y una en vías de desarrollo.

En la literatura sobre crecimiento de Nicholas Kaldor, el comercio es tratado como una variable exógena que afecta la tasa de crecimiento. En la obra *Causes of growth and stagnation in the world economy,* está presente la interpretación de Kaldor sobre la causa principal de la situación desventajosa en la que se encuentran los países con un pobre sector industrial y exportadores de productos primarios, no es la baja productividad del trabajo en sus sectores de exportación, si no, la capacidad de empleo limitada de sus industrias rentables. Para el autor, es un hecho que todos los países que se industrializaron lo hicieron con la ayuda de tarifas proteccionistas lo suficientemente altas como para inducir la sustitución de bienes de importación por productos nacionales. En algunos casos como Japón, la forma de protección dependía más de los subsidios estatales, que por los derechos de importación. Sin algún instrumento de este tipo, la industrialización nunca podría haber sucedido. Sin embargo, lo que distinguió a los países exitosos en el camino hacia la industrialización, fue el uso de aranceles relativamente moderados, solo para lograr que las industrias nacionales fueran rentables y una tarifa de protección diseñada a favor de aquellas industrias que tenían la capacidad de desarrollar un potencial de exportación. En este sentido Kaldor afirma que las diferencias de las tasas de crecimiento del PIB son explicables en términos de las tasas de crecimiento del sector manufacturero; países con altas tasas de crecimiento del PIB han sido aquellos cuya industria manufacturera y sus exportaciones han crecido a un ritmo uniforme y más rápido.

Roy Harrod (1933) en su teoría del multiplicador del comercio, establece que los cambios en la demanda de exportaciones tienen efectos aceleradores los cuales son ajustados a través de cambios en el nivel general de producción, es decir, los precios de los productos manufacturados se basan en los costos y en los márgenes de utilidad, que regularmente son insensibles a los cambios en la demanda. Bajo estas circunstancias, son variaciones en los ingresos reales, no en los precios relativos o en los tipos de cambio, las que mantienen las importaciones y exportaciones en equilibrio. Retomando a Anthony Thirlwall (1979), existen dos factores que pueden explicar las diferencias en las tasas de crecimiento de los países, la tasa de crecimiento de las exportaciones y la elasticidad ingreso de las importaciones. El crecimiento de las exportaciones de un país parece ser el factor más importante para determinar su tasa de progreso, y esto depende del esfuerzo de sus productores para buscar mercados potenciales y adaptar su estructura de producción en consecuencia.

El Contexto de las Reformas

El agotamiento del modelo desarrollista y la crisis de deuda de los ochenta hicieron a México recurrir a préstamos de las organizaciones internacionales, estos compromisos resultaron en una serie de condicionamientos que permitían el acceso a los apoyos, así fue como surgieron los programas de ajuste y estabilización, ambos basados en políticas neoliberales y definidos como cortoplacistas, pero que suscitaron a su vez cambios estructurales en economía mexicana. Los programas de estabilización se enfocaron en reducir la inflación a toda costa, por medio de políticas recesivas, reducir la demanda agregada, las importaciones y el nivel de producción. Incluyeron también medidas de austeridad y contracción presupuestaria, políticas salariales y flexibilización del mercado de trabajo.

En cuanto a las políticas estructurales, estas cumplieron con la necesidad de afectar aspectos de la organización y la dirección económica, tal vez la mayor de ellas fue la transición de una economía regulada por el Estado a una economía con regulación del mercado que favorecía a los intereses privados tanto nacionales como extranjeros. Además de esto, el modelo de desarrollo dirigiría a la economía hacia el exterior por lo que se promovió la eliminación de barreras al libre comercio y al libre flujo de capitales (Chávez, 1996). La práctica del neoliberalismo reforzó las condiciones para establecer normas internacionales de derecho que garantizaran el libre comercio y el libre flujo de capitales. A partir de las reformas, México volcó su modelo de desarrollo hacia el exterior y su modelo industrial hacia las exportaciones. Esto se ponía de manifiesto, cuando México se hizo miembro del Acuerdo General de Aranceles y Comercio (GATT por sus siglas en inglés) en 1986, con lo que pudo promover el intercambio de comercio y capitales, posteriormente en 1990 comenzaron las negociaciones para lo que sería considerada

la fase más álgida de la reforma comercial que fue el Tratado de Libre Comercio de América del Norte (TLCAN), en 1993 se promulga la Ley de Comercio Exterior y la Ley de Inversión Extranjera que servirían como marco para la entrada en vigor del tratado con el que Estados Unidos, Canadá y México se comprometieron a eliminar las barreras arancelarias y no arancelarias al libre comercio de bienes y servicios al igual que las restricciones a la inversión extranjera en un plazo de 10 años, el tratado, además de lo que ha significado en cuanto a promoción del libre comercio entre sus tres miembros también ha llevado a cambios en la legislación en materia de inversión extranjera.

Actualmente, la inversión extranjera está sujeta al marco regulatorio de la Ley de Inversiones Extranjeras promulgada en diciembre de 1993. Ésta incorpora las adecuaciones hechas a lo largo de los años a la Ley de 1973 e integra las disposiciones del Tratado de Libre Comercio con los Estados Unidos y Canadá en la materia, clausulas en las que se habla del trato nacional para las inversiones provenientes del extranjero. Respecto a la integración con organismos mundiales se puede hablar sobre la membresía a la Organización Mundial del Comercio (OMC), el Banco Mundial y el Fondo Monetario Internacional (FMI) organismos que han actuado como vehículo para imponer los ajustes neoliberales sobre la economía mexicana y otras economías del Tercer Mundo (Panitch y Gindin, 2012). El gobierno de México tenía tres objetivos al ser parte del tratado de libre comercio según Moreno – Brid y Ross (2010): impulsar las exportaciones, elevar la captación de inversión extranjera, y convertir a México en una plataforma de exportación hacia el territorio estadounidense. En general, el tratado de libre comercio se vio como un instrumento "para insertar a México en una senda de alto y sostenido crecimiento económico impulsado por las exportaciones" (Moreno- Brid y Ross, 2010). Al igual que para México en China la década de los ochenta fue una época de reformas después del agotamiento del modelo de desarrollo en ambos países.

Para la economía china se presentaron dos rutas hacia la apertura; la primera era la de las terapias de choque hacia el capitalismo, mismas que siguieron Rusia y los países de Europa del este; la segunda, la ruta gradual que permitiera bajo el mismo sistema abrazar ciertas características del capitalismo que fueran convenientes para el desarrollo económico. La primera ruta al igual que las reformas mexicanas, estaba inspirada en los trabajos de Friedrich Hayek y Milton Friedman, la terapia de choque involucraba una transición a la economía de mercado, a cambio de un alto costo social. Las reformas que México practicó fueron notoriamente distintas a las empleadas en China, donde las reformas de modernización económica tenían entre sus componentes la apertura progresiva, el desarrollo económico y la transición hacia el "socialismo de mercado" como es denominado por los propios chinos, este se basa en dos ideologías de naturaleza distinta, la economía socialista con planeación estatal y la economía capitalista abierta al comercio y al capital exterior. Arrighi (2007) apunta las diferencias estructurales entre China y otros países capitalistas. Hay dos diferencias cruciales entre un sistema "socialista de mercado" y el sistema capitalista. La primera es el tamaño del Estado, tanto cuantitativamente como cualitativamente, lo que permite tener un control estratégico general sobre desarrollo del país. La segunda diferencia es que, en el sistema socialista de mercado, a pesar de que existen derechos de propiedad privada, estos no son lo suficientemente fuertes para constituir una clase social hegemónica y dominante.

A partir de 1978 y bajo el lema de "El socialismo no puede aceptar la pobreza", Deng Xiaoping generó una serie de reformas apuntando al desarrollo y a la mejora en la calidad de vida de toda la población que incluían la apertura al exterior como un medio para obtener la industrialización, con un consecuente crecimiento económico del país, en este camino un rasgo básico del modelo chino ha sido el gradualismo en las políticas de reforma, en contraparte con el modelo neoliberal caracterizado por privatizaciones masivas, con unos costes sociales muy altos (Brandt y Rawski, 2005). Los líderes chinos se enfocaron en hacer competitiva la economía para la apertura al mercado exterior y, como primer paso, fortalecieron las cadenas de producción de algunos sectores prioritarios, para que éstos pudieran desenvolverse en la competencia mundial (Harvie, 1999), de esta necesidad de desarrollar el comercio exterior surge la urgencia de inversión extranjera y el requerimiento de tecnología como una medida para lograr el desarrollo, confiando en las ventajas competitivas con que contaba la industria nacional: disponibilidad casi ilimitada de materias primas e

insumos básicos (Chen, Tracy, & Zhu, 1999). Es de suma importancia reconocer que la China de la década los ochenta estaba muy por detrás de Occidente en casi todos los aspectos, por lo que la estrategia de atracción de Inversión Extranjera Directa (IED) era esencial para compensar el atraso, recurriendo a la misma fórmula de los países recientemente industrializados de Asia Oriental en los años 60 y 70.

El comercio chino se expandió más rápidamente después de 1978, año en el que China decidió aceptar la IED, posteriormente en 1979 se comenzó con el establecimiento de zonas económicas especiales (ZEE), las primeras tres en la provincia de Guangdong: Shenzhen, Zhuhai y Shantou, otra más en Xiamen en la provincia de Fujian. Estas ZEE eran zonas de libre comercio caracterizadas por bajas tasas impositivas y procedimientos burocráticos reducidos, destinados a fomentar la transferencia tecnológica. Cabe señalar, que desde entonces fue reconocido que el establecimiento de zonas prioritarias, podría conducir a una ampliación de la brecha entre la costa y el interior del país, sin embargo, se esperaba que a largo plazo esta brecha fuera reducida por un proceso de goteo hacia las partes menos desarrolladas.

La IED fue utilizada, además, para lograr la expansión de las exportaciones, lo que permitiría al país hacer uso de su ventaja comparativa en la producción intensiva en mano de obra y generaría las divisas necesarias para la modernización industrial. En 1984 catorce ciudades costeras se unieron a la ola de apertura a la IED, posteriormente los deltas de Zhujiang y Yangzi, el triángulo de Xiamen-Zhangzhou-Quanzhou al sur de Fujian y las penínsulas de Liaodong y Jiaodong, la isla de Hainan y la zona industrial de Pudong en Shanghai en 1990. Después de 1992 la reforma de apertura avanzó a pasos acelerados con nuevas ZEE a lo largo de toda la costa y el interior del país y se comenzó con la reducción progresiva de los aranceles sobre las importaciones (Prasad, 2004). La política comercial de China antes de 1996 puede caracterizarse como un esfuerzo de integración con la economía mundial, cuyo objetivo central era expandir las exportaciones y utilizar los ingresos para importar bienes de producción clave, mientras se mantenían altos aranceles a las importaciones. A fines del decenio de 1990, la formulación de políticas estuvo dominada por la discusión sobre la adhesión a la OMC. Es evidente la creciente participación de China en la economía mundial, por medio de la cual el país ha logrado insertarse exitosamente en el intercambio internacional, lo cual puede afirmarse por su integración a organismos multilaterales, por el alto volumen de operaciones comerciales - desde 2009 es el primer exportador mundial de mercancías con 1,202 millones de millones (OMC, 2010) – y la importancia que tiene como receptor de inversión extranjera directa desde 2010 el primer receptor de inversión extranjera entre los países en desarrollo (UNCTAD, 2011).

Políticas Hacia el Crecimiento

China ha tenido éxito en el avance hacia la economía abierta a través de no dejarlo todo en manos del mercado, tal como lo rescata Oropeza (2012, p.16) citando a Bei: “la competencia en un mercado imperfecto, siempre causará grandes disparidades, incluso caos, crisis y polarización, creando situaciones contrarias a los valores humanos aceptados y que van en contra de los intereses nacionales de largo plazo”. Lo hecho en China contrasta con lo sucedido en México, donde la producción nacional se ha dejado al libre mercado, con la convicción de que la competencia por si sola se encargará de hacer los procesos lo más eficiente posibles. El desempeño en el terreno del comercio exterior cambió dramáticamente con la estabilización de la economía a partir de 1988. Las exportaciones de manufactura comenzaron a incrementarse, no obstante, las importaciones tuvieron un auge que provocó un deterioro en la balanza comercial que se ha mantenido históricamente. En el contexto de apertura, el TLCAN vino a institucionalizar formalmente la estrategia de liberalización comercial que comenzó desde 1984, año en que México ocupó el quinto lugar en el mercado mundial como exportador de manufacturas, con el TLCAN operando, México llegó a ser el segundo lugar después de China (Moreno-Brid y Ros, 2010).

Las reformas hacia la política industrial estuvieron íntimamente ligadas con la estrategia de apertura. Se fueron eliminando subsidios crediticios, incentivos fiscales, esquemas de protección comercial, surgieron nuevos programas de fomento orientados a la exportación que explotaban las ventajas comparativas estáticas

de México, autores como Moreno-Brid y Ros (2010) señalan que estas políticas no fueron significativas para resolver los problemas estructurales de la industria, tales como falta de innovación e inversión, resultando en un sesgo de la industria hacia la maquila de exportación, dependiente de importaciones temporales. A la par, surgieron programas que favorecieron la importación temporal de insumos libres de impuesto a los exportadores. Al mismo tiempo que crecían las exportaciones se dio un auge en las importaciones, antes de ingresar al GATT, en 1984, las importaciones de bienes y servicios eran de aproximadamente 9.55% del PIB, después de volverse miembro del Acuerdo ascendieron a 13.43% y podemos ver un aumento aún mayor con la firma del TLCAN, en 1995 las importaciones aumentaron considerablemente llegando a ser del 20.93%. (Banco Mundial, World Development Indicators), lo que significa que la economía ha desarrollado una gran dependencia de las importaciones a partir de la época de liberación comercial, no obstante, las exportaciones crecieron a ritmos acelerados y la balanza comercial se deterioró sustancialmente a causa de las crecientes importaciones. La liberalización comercial no garantizó que el crecimiento de las exportaciones se diera en los sectores más convenientes para el desarrollo económico, cerca de dos tercios de las exportaciones mexicanas son de empresas trasnacionales y se caracterizan por un alto contenido de insumos importados; esta tendencia se acentuó a partir de la firma del TLCAN, sobre todo en la industria maquiladora. (Pacheco, 2005). El crecimiento de las exportaciones está estrechamente vinculado con la dinámica de la IED, ésta, se convirtió en un factor que permitió la modernización económica y la orientación exportadora del sector manufacturero. La nueva Ley de Inversión Extranjera contribuyó a que, a raíz de la entrada en vigor del TLC, las corrientes de inversión extranjera directa se incrementaran de manera considerable.

En China, la estrategia orientada al sector externo ha sido acompañada de protección al comercio y de políticas de apoyo a la industria, lo que ha permitido que destaquen sectores específicos ante la competencia mundial, China comprendió que a través de la apertura podría adquirir tecnología avanzada, métodos de gestión modernos, conocimiento y capitales. En este sentido, la Inversión Extranjera Directa ha traído bienes de capital y alta tecnología al país, lo que ha logrado que las exportaciones chinas estén compuestas además de manufacturas básicas, también de manufacturas intensivas en mano de obra calificada (Brandt y Rawski, 2005). En cuando a la inversión extranjera, las zonas económicas especiales permitieron al gobierno desde la década de los ochenta experimentar sobre las condiciones bajo las cuales la inversión podría desarrollarse en el país. En estas zonas se intensificaron las transacciones a partir de la introducción de incentivos como: construcción de infraestructura, subsidios, controles de precios, financiamientos entre otras facilidades; lo que, para Chen, Tracy, y Zhu (1999), permitió a la economía evolucionar rápidamente hacia un crecimiento guiado por la exportación industrial.

Después de casi 15 años de preparar su entrada a la OMC, China se hizo miembro en el 2001, "en un momento en que las condiciones económicas internacionales parecían ser propicias para la inserción plena, real e institucional, de este país a la economía mundial" (Rodríguez, 2003, p.4). A diferencia de México, China utilizó esta estrategia para hacer crecer sus mercados, la afirmación de que China se ha adherido a las prescripciones neoliberales al adoptar la estrategia de apertura y ser miembro de la OMC debe ser tomada con cierta distancia, definitivamente el éxito del modelo chino no es la adopción ciega de las políticas del Consenso de Washington. El país dejó de tener una economía fundamentalmente agrícola y pasó a convertirse en la fábrica mundial, y aunque por un tiempo la mano de obra barata fue percibida como su única ventaja, ha tenido un proceso de especialización que le ha permitido generar valor agregado, al incursionar gradualmente en sectores con alto componente tecnológico. "El fomento de la ciencia y la tecnología y del desarrollo regional en Asia se aparta de los cánones del mercado libre incorporados en el Consenso de Washington" (Amsden, 2004, p.2). Según la autora, lo ocurrido en China se asemeja con las estrategias que se siguieron previamente en América Latina durante la etapa del Estado desarrollista. Es evidente que para México el proceso ha sido muy diferente, al respecto Moreno-Brid y Ros (2010, p. 304) afirman que la economía de México:

> *[…] está atrapada entre la pérdida de ventajas comparativas en la manufactura intensiva en trabajo, frente a países con menores costos de mano de obra, y la incapacidad de adquirir*

ventajas comparativas en bienes con mayor intensidad de capital humano y tecnología, producidos por los países con un alto ingreso per cápita.

Asimismo, los mencionados autores señalan que el proceso de reformas se ha traducido en reducción del tamaño del Estado mexicano, igualmente su marco de maniobra, basándose en la creencia de que un Estado pequeño sería más eficiente, por lo que se procedió con un proceso de privatización que consistió principalmente en reducir el tamaño del sector público para obtener ingresos fiscales, sin considerar el impacto de dicha reducción del papel del Estado sobre la competitividad y el desarrollo económico, con lo cual quedó lejos de satisfacer las expectativas de eficiencia y crecimiento. Por otro lado, Arrighi (2007) manifiesta que al explicar el éxito del modelo chino el Estado ha tenido una influencia determinante ya que el poder político no está limitado supervisar como si el mercado tuviera el papel central en la actividad económica, sino que ejerce un papel de liderazgo en el sistema económico, estableciendo prioridades y objetivos, de manera formal e informal a través de leyes, recomendaciones y negociaciones con los actores económicos.

CONCLUSIONES

Las teorías económicas adoptadas por China y México han tenido grandes implicaciones para el desempeño económico, estas han influido en la actuación del Estado quien se encarga de la planeación de políticas en favor del crecimiento y el desarrollo económico, igualmente en cuanto las políticas de apertura. Quizás la diferencia más grande de los dos países es la forma la que México ha actuado ejemplarmente en el seguimiento de los preceptos neoclásicos que han dejado al Estado mexicano supeditado a la voluntad del capital, lo que lo ha posicionado en el papel de facilitador de los mercados al explotar sus ventajas comparativas, lo anterior contrasta con el pragmático modelo chino donde el capital está supeditado a la planeación estatal que ha usado las ventajas comparativas del país como una base sobre la cual partir en el desarrollo de nuevas capacidades industriales. China, es quizás el mejor ejemplo de un país que ha escuchado asesoramiento extranjero, pero ha tomado decisiones a la luz de sus propias circunstancias políticas y económicas, y que bajo el control gubernamental ha logrado aumentar la competitividad de sus exportaciones y la apertura selectiva a los capitales extranjeros. El caso chino respalda el argumento de que un rol gubernamental activista puede ser un factor decisivo para el crecimiento económico y las experiencias negativas de México y otros países han arrojado serias dudas sobre el modelo neoliberal China concibió lograr la transformación estructural de su economía a largo plazo mediante la exportación de productos con alto contenido tecnológico, cabe destacar que esto no se dio en un principio y que esta posibilidad es reciente. China ha utilizado la apertura del comercio y los capitales extranjeros como un medio para lograr su desarrollo.

REFERENCIAS

Amsden, A. (2004). La sustitución de importaciones en las industrias de alta tecnología: Prebisch renace en Asia. *Revista de la CEPAL*

Arrighi, G. (2009). *Adam Smith in Beijing*. London: Verso.

Banco Mundial. (1991). World Development Report 1991: The Challenge of Development. New York: *Oxford University Press*.

Banco Mundial. (1997). The East Asian miracle: Economic Growth and Public Policy New York: *Oxford University Press.*

Bramall, C. (2008). *Chinese economic development*. Routledge.

Brandt, L., Rawski, T. G., & Lin, G. (2005). China's economy: retrospect and prospect. *Asia Programme Special Report*.

Cámara de diputados. (2004). Evolución del Sector Manufacturero de México 1980-2003. DF, México: Centro de Estudios de las Finanzas Públicas.

Chang, H. (2002). *Kicking away the ladder: development strategy in historical perspective*. Anthem Press.

Chávez, P. (1996). *Las cartas de intención y las políticas de estabilización y ajuste estructural de México: 1982-1994*. Universidad Nacional Autónoma de México, Instituto de Investigaciones Económicas.

Chen, W., Tracy, N., & Zhu, W. (1999). *China's Export Miracle: Origins, Results, and Prospects*. St. Martin's Press.

Clavijo, F. (2000). *Reformas Económicas en México 1982–1999*. Fondo de Cultura Económico, México.
Fanjul, E. (2009). El Consenso de Pekín: ¿Un nuevo modelo para los países en desarrollo?. *Boletín Elcano*, (117), 6.

Fishlow, A. (1990). The Latin American State. *The Journal of Economic Perspectives*, *4*(3), 61-74.

Gabriele, A. (2010). The role of the state in China's industrial development: A reassessment. Comparative Economic Studies, 52(3), 325-350.

Gereffi, G. (2009). Development models and industrial upgrading in China and Mexico. *European Sociological Review*, *25*(1), 37-51.

Guillen, H. (1994). El neoliberalismo en América Latina. *Investigación económica*, *54*(209), 107-144.
Harrod, R. (1933). *International Economics*, Cambridge: Cambridge University Press.

Harvie, C. (1999). Economic transition: what can be learned from China's experience. *International Journal of Social Economics*, *26*(7/8/9), 1091-1123.

Kaldor, N. (1996). *Causes of growth and stagnation in the world economy*. Cambridge University Press.
Krugman, P., Obstfeld, M., & Melitz, M., (2012). *Economía internacional*: Teoría y política. Pearson

Lemus, D. (2011). *Innovación a la China*: Análisis de la larga marcha del gigante asiático hacia el liderazgo mundial. México: LID Editorial.

Lin, J., & Chang, H. (2009). Should Industrial Policy in developing countries conform to comparative advantage or defy it? A debate between Justin Lin and Ha-Joon Chang. *Development policy review*, *27*(5), 483-502.

Moreno-Brid, J. & Bosch, J. (2010). *Desarrollo y crecimiento en la economía mexicana:* una perspectiva histórica. Fondo de Cultura Económica (FCE).

Organización Mundial del Comercio (OMC) (2010). International trade statistics 2010.
Oropeza, A. (2012). China and its development model: A broad outline from a mexican perspective. Publicación *Centro de Estudios China-México.*

Pacheco López, P. (2005). Liberalización de la política comercial y crecimiento económico de México. *Economía UNAM*, 2(4), 84-93.

Panitch, L., & Gindin, S. (2012). *The making of global capitalism*. Verso Books.
Pérez, E. (2015). Una coyuntura propicia para reflexionar sobre los espacios para el debate y el diálogo entre el (neo) estructuralismo y las corrientes heterodoxas. *Neoestructuralismo y corrientes heterodoxas en América Latina y el Caribe a inicios del siglo XXI. Santiago: CEPAL, 2015. LC/G. 2633-P/Rev. 1. p. 33-91*.

Prasad, E. S. and Rajan, R. G. (2006). 'Modernizing China's Growth Paradigm.' *American Economic Review*.

Rodríguez, M. (2003). Ingreso de China a la Organización Mundial de Comercio. Su primer impacto sobre el comercio mundial. *Problemas del Desarrollo*, 49-73.

Samuelson, P. A. (1962). *Las ventajas del comercio internacional*, Comercio internacional. Textos escogidos, Tecnos, Madrid, 137-146.

Stiglitz, J. (1999). El papel del gobierno en el desarrollo económico. *Cuadernos de economía*, *18*(30), 347-366.
Stiglitz, J. (2010). *El malestar en la globalización.* México: Taurus.

Thirlwall, A. P. (1979). The balance of payments constraint as an explanation of the international growth rate differences. *Quarterly Review*, 32(128).

United Nations Conference on Trade and Development (UNCTAD), (2012). World Investment Report 2011.

DETECCIÓN DE NECESIDADES PARA MEJORAR LA CALIDAD DE LAS MICRO Y PEQUEÑAS EMPRESAS DE UNA ZONA CARACTERIZADA COMO TURÍSTICA EN ENSENADA, BAJA CALIFORNIA

José de Jesús Moreno Neri, Universidad Autónoma de Baja California
María del Mar Obregón Angulo, Universidad Autónoma de Baja California
Santiago Alejandro Arellano Zepeda, Universidad Autónoma de Baja California

RESUMEN

A través de este trabajo se detectan las necesidades de negocios formados principalmente para realizar ventas y servicios en una zona caracterizada como turística de Ensenada, Baja California y con ello identificar acciones de permanencia, que apoyen a los de nueva creación y a los que tienen problemas para subsistir en este mercado. Se consideró para este estudio los negocios ubicados en la calle primera o López Mateos y Boulevard Costero, dos de las vías más significativas del puerto donde se tiene una gran variedad de negocios como restaurantes, cafés, terrazas, centros nocturnos, cantinas, farmacias, tiendas de curiosidades entre otros. Se propone una metodología mixta realizada a propietarios de los establecimientos y representantes de organismos que los agrupan, con el objeto de recabar información de sus necesidades que sirvan de base para aumentar su calidad de negocio. Una de las necesidades principales que provoca la caída de este sector, es la disminución de visitantes, originado por los niveles de inseguridad. Esto hace necesario una mayor participación de los tres niveles de gobierno y que el empresario realice planes estratégicos, elabore estudios de mercado y mejore el servicio al cliente.

PALABRAS CLAVE: Necesidades de Negocios, Acciones de Permanencia, Disminución de Visitantes, Inseguridad.

DETECTION OF NEEDS TO IMPROVE THE QUALITY OF MICRO AND SMALL COMPANIES OF A ZONE CHARACTERIZED AS TOURIST IN ENSENADA, BAJA CALIFORNIA

ABSTRACT

Through this work, the needs of businesses formed mainly to carry out sales and services in an area characterized as a tourist destination in Ensenada, Baja California are identified, and in this way identify permanent actions that support the newly created and those who have problems subsist in this market. It was considered for this study the businesses located in the first street or Lopez Mateos and Boulevard Costero, two of the most significant roads of the port where you have a variety of businesses such as restaurants, cafes, terraces, nightclubs, canteens, pharmacies, shops of curiosities among others. A mixed methodology is proposed to owners of establishments and representatives of organizations that group them, in order to gather information about their needs that serve as a basis to increase their business quality. One of the main needs that causes the fall of this sector is the decrease of visitors, caused by the levels of insecurity. This requires a greater participation of the three levels of government and that the employer makes strategic plans, develop market studies and improve customer service.

JEL: A10, M21

KEYWORDS: Business Needs, Permanency Actions, Visitor Decrease and Insecurity

INTRODUCCION

En la actualidad el turismo es considerado como una de las acciones económicas y culturales más importantes para una nación o una región. El turismo se define como el grupo de actividades que las personas realizan cuando viajan o pernoctan en un lugar diferente a su domicilio habitual en un periodo sucesivo inferior a un año. Todas aquellas actividades relacionadas con conocer o disfrutar de lugares o espacios diferentes al lugar donde uno reside de manera permanente se le llama turismo y existen diferentes formas de hacerlo, ya sea cultural, de aventura, de entretenimiento o de relajación, en igual forma hay diferentes personas que lo realizan como son: jóvenes, familias, personas de la tercera edad, parejas, amigos, etc., representando una de las mayores causas de ingresos para muchos países en desarrollo, dando lugar a importantes fuentes de empleo.

México con un alto potencial y una abundancia de recursos naturales y culturales, es un país con litorales tanto en el Atlántico como en el Pacífico. A nivel mundial tiene amplias expectativas en torno al turismo, por esta situación privilegiada y con la creciente demanda que tiende a consumir nuevos atractivos turísticos, obliga a dependencias gubernamentales que tienen que ver con el turismo a intervenir e impulsar los diferentes atractivos con los que se cuentan a fin de que sean competitivos a todos los niveles. Los Estados Unidos Mexicanos tiene 32 entidades federativas, Baja California es una de ellas y ofrece una importante variedad de actividades turísticas, como sus mares, su riqueza vinícola, gastronómica y paisajes que colocan al Estado como uno de los principales lugares más visitados del país.

Ensenada se ubica a 110 kilómetros al sur del cruce fronterizo con Estados Unidos o la garita de San Ysidro, California. Cuenta con una infraestructura turística que la ciudad y puerto ofrece a los turistas y una actividad cultural constante que combina con sus bellos atractivos naturales y hermosas playas, espacios para acampar, parques de casas rodantes y hoteles. En la calle primera o López Mateos y Boulevard Costero se encuentran tiendas de curiosidades, bares, restaurantes, terrazas, cafés, discotecas, tiendas de conveniencia, hoteles, galerías y farmacias, donde caminar en familia es muy seguro, lo que hace de esta vialidad, una de las más concurridas. Sin embargo, de octubre de 2008 a la fecha han cerrado 167 negocios de los giros de: artesanías, farmacias, bares y restaurantes con la resultante de la pérdida de 500 empleos y $150,000 dólares en rentas mensuales (Arteaga, 2014). De los cruceros que arriban al puerto, una actividad que ha crecido al recibir a las líneas navieras; Carnival Cruise, Holland American, Royal Caribbean y Disney Wonder, los cuales provienen en su gran mayoría de Los Ángeles, California y Hawái (García, 2016), al respecto tenemos que en 2008 se recibieron 277 disminuyendo considerablemente en los siguientes años, mejorando para 2014, 2015, 2016 y 2017 (Tabla 1). El turismo carretero que visita al puerto generalmente proviene de Estados Unidos, del propio estado y del estado de Sonora, pero gran parte de éste se queda en el municipio de Rosarito por su cercanía con Estados Unidos.

Tabla 1: Embarcaciones y Pasajeros Que Arribaron al Puerto

Año	Arribos	Pasajeros
2008	277	651,687
2009	235	484,514
2010	156	362,285
2011	164	359,256
2012	177	429,403
2013	194	487,774
2014	280	700,000
2015	277	684,714
2016	258	650,225
2017	267	648641

Fuente: (SCT, 2017)

Como resultado de la situación anteriormente planteada, en este trabajo se hace un análisis que permita determinar las necesidades para mejorar la calidad de estos negocios ubicados en la zona e identificar acciones de apoyo a los negocios de reciente apertura y a los que aún permanecen, a partir de la percepción de dueños y encargados de estos negocios, por tanto en este estudio se establece la siguiente pregunta de investigación ¿Cuáles son las necesidades de micro y pequeñas empresas ubicadas en una zona caracterizada como turística en Ensenada, B. C., para mejorar su calidad de negocio? Esta pregunta nos lleva a establecer el objetivo de esta investigación, que es la detección de las necesidades de negocios formados principalmente para realizar ventas y servicios en una zona caracterizada como turística de Ensenada, Baja California y con ello identificar acciones de permanencia, que apoyen a los de nueva creación y a los que tienen problemas para subsistir en este mercado. Las supuestas necesidades dentro de la hipótesis de esta investigación fueron: condiciones generales, condiciones gubernamentales y condiciones empresariales que afectan la calidad de estos negocios.

Marco Teórico

El turismo ha demostrado ser un importante impulsor del crecimiento económico en las últimas décadas, porque contribuye con más del 10% del producto interno bruto mundial, generando uno de cada 10 puestos de trabajo en el planeta tierra. La denominada industria sin chimeneas sigue siendo una gran oportunidad para los países en desarrollo y emergentes de tal manera que estos puedan mejorar en la cadena de valor (World Economic Forum, 2017). El ser humano durante su existencia, ha desarrollado el impulso de trasladarse a diferentes rumbos, ya sea por diferentes razones como son; por placer, negocio, religión, guerras u otra razón que en su momento considere necesario, para descansar y escapar del bullicio de las ciudades (Sancho, 1998). El turismo es una de las mayores fuentes generadoras de divisas y de empleos, por ello contribuye en gran forma al crecimiento económico. La obtención de ingresos por el turismo constituye en magnitud una cantidad mayor a la obtenida por la de los demás sectores económicos a excepción del petróleo y la rama automotriz (Schulte, 2003).

El turismo es fascinante por su cambiante ámbito de comprensión y desarrollo, pero también es complejo, por la diversidad de áreas y disciplinas que la componen, por la forma en que generan su vinculación entre si y en su disposición hacia el turista. En intención se tiene que el turismo no tiene fronteras ni barreras (Guerrero & Ramos, 2014). El continente americano, turísticamente tiene el mejor segundo desempeño a nivel agregado, de ahí que Estados Unidos es el 6º, Canadá el 9º, México el 22º y Brasil el 27º lugar. Los países de esta región cuentan con recursos naturales valiosos, en el caso de los países del norte de América deberían mejorar su competitividad de precios, la sostenibilidad ambiental y la infraestructura, y para los de América Central y Sur deberían continuar mejorando su seguridad y protección, creando entornos más propicios para las empresas turísticas (World Economic Forum, 2017).

México es un gran país con una gran riqueza cultural y natural, situación de enorme potencial para su desarrollo turístico. La expansión del turismo a nivel mundial, trae consigo el aumento de la demanda de servicios turísticos, sobre todo viniendo de la población pensionada que cada vez se tiene en una proporción mayor. No obstante, al igual que en otras actividades, el fenómeno de la globalización motiva a que los viajeros tengan más alternativas, que quizá sea a rumbos lejanos (Chávez, 2008). Esto hace necesario que quién realiza actividades turísticas debe ser cada vez mejor e integrarse con todos los actores que la componen y resolver con medidas que hagan de su demarcación una zona más interesante y competitiva. Para, Propín, Sánchez y López (1997), México es reconocido como un país que atrae a millones de viajantes y en la Península de Baja California se tiene un importante potencial turístico derivado de la presencia del binomio océano-desierto. El estado de Baja California, es una de las treinta y dos entidades de la República Mexicana, y se encuentra dentro de las cinco que tiene mejor disponibilidad de recursos naturales y protección del medio ambiente, cuenta con litorales de playas y una variedad de zonas consideradas como protegidas (CIETEC, 2010). Información obtenida del Sistema Nacional de la Información Estadística de

sector turismo de México, muestra datos de las personas que visitan el estado de Baja California en el ejercicio de 2014, de ahí que los visitantes extranjeros fueron 860,485 el 23.64% y que el número de visitantes nacionales fueron 2´780,116 el 76.36% (SECTUR, 2016).

De los visitantes de nacionales, el 49.8% son de Baja California, provenientes de las ciudades de Mexicali y Tijuana, el 9.2% de Sonora, el 9.1% del Distrito Federal, el 8.1% de Jalisco y el 5.6% de Sinaloa, entre otros con porcentajes más bajos (García, 2016). La principal fuente de turistas extranjeros es el Estado de California, que es uno de los estados que cuenta con el mayor porcentaje de población de ascendencia mexicana, de esto se derivan en gran parte las oportunidades y retos para los recursos turísticos de Baja California, y desarrollar crecimiento económico y generación de empleos. El Municipio de Ensenada, es uno de los cinco municipios del estado de Baja California, y el de mayor superficie de todo el país, cuenta con una variedad de atractivos turísticos, entre los que se encuentran; el puerto y sus costas en donde se practican diversos deportes acuáticos. Su cocina a base de mariscos, sus vinos y el clima mediterráneo hacen de la región un atractivo para los visitantes (Baja California, 2017). La información anterior ha sido base para que la Secretaria de Turismo, tanto federal como estatal lleven a cabo y apoyen programas, tendientes a incrementar el turismo, como es el caso del denominado "se turista en tu estado", que ha tenido grandes resultados. Los motivos que nos impulsaron a realizar este análisis, es por los altos porcentajes de quiebra de negocios en Ensenada, B. C., los cuales fluctúan entre el 35 y 40 por ciento (Buendía, 2012). Los destinos turísticos tienden a disminuir el volumen de ventas de los turistas, al traer consigo la pérdida de atracción por los mismos (Butler, 1980), lo anterior debido a que:

El crecimiento poblacional es menor mientras que las afluencias turísticas aumentan y la oferta sobrepasa a la demanda.

Ensenada es una zona donde el turista se siente atraído por la conjunción de elementos del medio geográfico-físico de la región: la sierra junto al mar, y clima mediterráneo que prefieren los estadounidenses de origen anglosajón, los cuales se trasladan en sus propios vehículos, viajan generalmente con otra persona y gastan, alrededor de 200 dólares en su estancia que puede ser de 1 a 3 noches (Propín, Sánchez y López, 1997).

Este escenario geográfico-físico de la expansión del turismo en Ensenada garantiza un crecimiento sostenido del sector, porque existen condiciones climáticas agradables y presenta una mezcla interesante entre condiciones vegetales, desierto y mar siendo sus atractivos naturales y la gran ventaja que tiene la colindancia con los Estados Unidos, principalmente con California (Propín, Sánchez y López, 1997). El Municipio de Ensenada sobresale en los ámbitos nacional e internacional, sobre todo por el turismo (ocupa el 2do lugar a nivel nacional en arribo de cruceros), la agricultura, la pesca, la acuacultura y la industria vitivinícola. Recientemente lo ha hecho también en la rama gastronómica, al nivel de ser declarada a Ensenada por la Organización de las Naciones Unidas para la Educación, Ciencia y Cultura (UNESCO) con la categoría de Ciudad Creativa en Gastronomía. De igual Plan Municipal de Desarrollo 2017 - 2019 forma, Ensenada contribuye a la investigación científica, a la innovación y al desarrollo tecnológico a nivel nacional e internacional, gracias al potencial de las instituciones de educación superior y de investigación que se ubican en este Municipio (Novelo, 2017). Al adoptar este proceso de gestión se establece la diferencia técnica de cada tipo de actuación y, con ello la planificación turística. La finalidad del Plan de Desarrollo Turístico es cambiar los recursos en productos turísticos. Para lograrlo se debe actuar sobre un conjunto de atractivos, su infraestructura y servicios públicos de la zona turística de Ensenada, sobre el disfrute de los mismos por parte de los turistas. Este Plan de Desarrollo Turístico es una de las formas más recomendables para fortalecer el turismo en la zona de estudio.

METODOLOGÍA

Para el logro del objetivo planteado, se aplicó una metodología mixta para obtener información tanto cuantitativa como cualitativa. Los datos cuantitativos se obtuvieron mediante el diseño y aplicación de una encuesta aplicada a los dueños o encargados de los negocios, se aplicó personalmente en el lugar físico de los negocios. La encuesta constó de tres apartados: uno referido a obtener información sobre las condiciones generales que afectan a los negocios turísticos; otro para obtener información sobre las condiciones que como gobierno los han descuidado y afectado y, un tercer apartado sobre condiciones que como empresario afectan su competitividad y funcionamiento. Para la obtención de los datos cualitativos, se desarrollaron entrevistas con dueños de negocios vigentes y ya clausurados, así como con dirigentes de organismos en los que ellos se agrupan. A partir de esta metodología se pudo obtener información congruente con el objetivo planteado en esta investigación-

RESULTADOS

La información obtenida de entrevistas con los pequeños empresarios vigentes y los que han clausurado es que la principal causa de la debacle del sector turístico es la inseguridad que se asume existe, porque así lo señalan noticieros y periódicos de Estados Unidos, entre ellos "Los Ángeles Times", que continuamente presenta noticias referentes al tema, en igual forma lo hace "The New York Times", de ahí que la mayoría de visitantes al puerto sea por crucero y no por carretera, por los temores que quienes informan se han encargado de inculcar, además de otras causas como son el cruce fronterizo que debido al SIAVE (Sistema de supervisión y control vehicular) ha hecho más lento su arribo al país y no menos complicado el regreso a los Estados Unidos. Respecto a datos obtenidos de encuestas aplicadas a 74 empresarios de la zona turística de Ensenada, Baja California, en relación a las condiciones generales, condiciones gubernamentales y condiciones empresariales que afectan su competitividad. En relación con las primeras, estos se ven reflejados en la tabla No. 2.

Tabla No. 2: Resultados Obtenidos de Condiciones Generales

Condiciones Generales Que Afectan a los Negocios Turísticos	Totalmente de Acuerdo	de Acuerdo	en Desacuerdo	Totalmente en Desacuerdo
1.-Le beneficia el turismo de cruceros	31	37	5	1
2.-Recesion económica de los EEUU	38	30	5	1
3.-Tipo de cambio	49	21	4	0
4.-Aumento de la competencia nacional e internacional	20	18	34	2
5.-Aumento negativo en el medio ambiente	25	29	18	2

Fuente: Elaboración propia, 2017

De acuerdo a su percepción, los encuestados expresan que sus negocios se han visto afectados por la recesión económica de los Estados Unidos (68 = 91.89%), al tipo de cambio peso/dólar (70 = 94.59%), aumento en la competencia (54 = 72.97%) y aumento negativo en el medio ambiente (38 = 51.35).

Tabla No. 3: Resultados Obtenidos de Condiciones Gubernamentales

Condiciones Que Como Gobierno se Han Descuidado y Han Afectado a los Negocios Turísticos de Ensenada, B. C.	Totalmente de Acuerdo	de Acuerdo	en Desacuerdo	Totalmente en Desacuerdo
1.-Aumento en la tasa de desempleo	26	37	11	0
2.-Abuso de las autoridades	20	31	23	0
3.-Cobro de impuestos a los turistas	25	24	22	3
4.-Existencia de Retenes	13	40	18	3
5.-Mecanismos reguladores: SHCP, IMSS, INFONAVIT	7	15	48	4
6.-Cobro de Peajes	6	45	21	2
7.-Inseguridad	39	30	5	0
8.-Índice de inflación	49	24	1	0
9.-Falta de crecimiento económico	24	47	3	0
10.-Falta de apoyos federales, gubernamentales y estatales	16	48	7	3
11.-Impuestos	34	27	11	2
12.-Falta de financiamientos	23	41	8	2

Fuente: Elaboración propia, 2014

En cuanto a la percepción con las condiciones que corresponden a decisiones por parte del Gobierno, señalan el índice de inflación (73 = 98.64%) como la primer que ha dañado los negocios, también en gran número se refieren a la falta de crecimiento económico (71 = 95.94%), inseguridad (69 = 93.24%) así como la falta de apoyos gubernamentales y la falta de financiamientos (64 = 86.48%). Los resultados de las condiciones que como empresarios afecta a los negocios turísticos, se muestran en la tabla número 5, dónde se consideraron 34 factores.

Tabla No. 4: Resultados Obtenidos de Condiciones Empresariales

Condiciones Que Como Empresario Afectan la Competitividad de los Negocios Turísticos	**Totalmente de Acuerdo**	**de Acuerdo**	**en Desacuerdo**	**Totalmente en Desacuerdo**
1.-Entiendo que contamos con clientes repetitivos y experimentados	21	27	26	0
2.-Agregamos capacidad y personal a la industria	8	27	39	0
3.-Es posible conseguir o desarrollar nuevos nichos de mercado	7	58	8	0
4.-Existe relevo o actualización entre generación de líderes turísticos	11	21	37	2
5.-Estoy asesorado en aspectos administrativos	18	43	13	0
6.-Busco nuevas alternativas en proveedores	19	30	20	4
7.-Asumo que tengo competidores	38	35	0	0
8.-Dependo de los fabricantes	6	23	35	9
9.-Tomo en cuenta el costo de los servicios	20	43	10	1
10.-Iidentifico los posible consumidores de mis productos	26	36	10	2
11.-Aplico tecnología de la información.	17	49	8	0
12.-Desarrollo estrategias para atraer clientes	25	36	11	0
13.-Tomo en cuenta los valores y creencias de mis clientes	6	55	12	1
14.-No visualicé la competencia y entrada de empresas extranjeras	13	45	12	4
15.-Me afectan los productos artesanales elaborados por empresas extranjeras	9	9	39	17
16.-Poseo poca experiencia en el negocio	1	2	47	24
17.-Me faltan recursos económicos	0	9	50	15
18.-Me considero en una mala ubicación	0	3	43	28
19.-No he sabido invertir	0	3	46	25
20.-No consideré la posibilidad de un debilitamiento imprevisto.	5	9	49	11

Fuente: Elaboración propia, 2014

Por lo que corresponde a las condiciones del empresario, se observa que están enterados de que tienen competidores (73 = 98.64%), asumen que aplican tecnologías de la información (66 = 89.18%), es posible desarrollar nuevos nichos de mercado (65 = 87.83%), toman en cuenta el costo de los servicios (63 = 85.13%), identifican a los posibles consumidores de sus productos (62 = 83.78%) y con igual resultado los siguientes: están asesorados en aspectos administrativos, desarrollan estrategias para atraer clientes y toman en cuenta los valores y creencias de los clientes (61 = 82.43%).

CONCLUSIONES

La información obtenida y aquí presentada, permiten a los diferentes actores del sector turístico identificar factores que afectan a los negocios de este ramo, y con ello identificar áreas de oportunidad y disponibilidad de los encuestados y hacer frente a los cambios necesarios para lograr atraer nuevamente a los clientes otorgándoles servicios variados y de calidad. A partir de las entrevistas, algunos describen su situación como una debacle y se lamentan de no haber diversificado su inversión, señala uno de ellos que llegó a tener hasta 16 negocios del mismo giro y en la actualidad solo cuenta con uno y una bodega repleta de mercancía. También mencionó que los créditos solicitados al Gobierno Federal, los aplican al pago de recibos de servicios públicos, adeudos fiscales, sueldos, rentas atrasadas, inventarios y proveedores. El programa de la Secretaria de turismo del Estado denominado “Sé turista en tu estado”, es catalogado como muy bueno, porque se han dado avances importantes.

Se observa que los factores principales que afectan a este sector, son la reducción o ausencia de visitantes a la localidad, por la disminución de arribo de cruceros y la baja de visitantes carreteros originado por el cobro de impuestos a los turistas y por el nivel de inseguridad en la zona respectivamente, además de que en gran parte a consideración de los empresarios los clientes son repetitivos y experimentados, que tienen demasiada competencia y que los costos de los bienes y servicios se han incrementado. Es importante recalcar lo que el presidente de la Asociación de Comerciantes del Ramo Turístico de Ensenada (ACORTE), al señalar que, una de las causas principales de sus pérdidas, es la inseguridad promovida por noticieros y periódicos, tanto a nivel nacional como internacional. Otra causa es el SIAVE (sistema de supervisión y control vehicular) que ha provocado lentitud en el cruce a México y no menos complicado el regreso a los E.U. Otro aspecto que consideran muy importante es el relativo al comercio ambulante, el descuido por parte de las autoridades de la limpieza de las calles y al desalojo de vagabundos que afectan en gran medida al turista o visitante.

Los organismos como la Asociación Mexicana para la atención a Cruceros Turísticos (AMEPACT) en la región Pacífico Norte, Pro turismo, La Cámara nacional de Comercio (Canaco), Cámara Nacional de la Industria Restaurantera (Canirac), Secretaría de Turismo de Ensenada (Secture), Comercio, Ayuntamiento y Gobierno, están muy enterados de que la situación se recuperará de forma muy lenta. Reconocen que los prestadores de servicios turísticos no se prepararon para enfrentar un problema que fue anunciado. Se recomienda considerar las actividades que el CIETEC, 2010, señala, como son: Reducir la disposición de residuos sólidos per cápita, aumentar la presencia de consultores para el área, incrementar la densidad de restaurantes, disminuir la incidencia delictiva, combatir el narcotráfico que contrarreste la imagen de Estado en ese rubro e incrementar la promoción turística. Sin embargo, es necesario que el empresario turístico elabore un plan estratégico que contemple bases y estrategias para su desarrollo a largo plazo, realizar estudios de mercado y capacitar a su personal en el servicio al cliente, sin olvidar el importante papel que juegan los tres niveles de gobierno en el fortalecimiento de estos negocios.

BIBLIOGRAFÍA

Arteaga, A. (2014). Cierran 40 negocios, Periódico Frontera, julio 2014, consultado http://www.fronteraensenada.info/EdicionEnLinea/Notas/Noticias/18032014/820907-Cierran-40-negociosturisticos.html

Baja California (2017). Municipios del Estado-Ensenada. Gobierno del Estado de Baja California. Consultado el 20 de octubre de 2017, en: http://www.bajacalifornia.gob.mx/portal/nuestro_estado/municipios/ensenada/ensenada.jsp

Buendía, M. (2012). "Quiebran al año 40% de empresas", Periódico El Vigía, Ensenada, B. C.

Butler, R. (1980). The Concept of a Tourist Area Cycle of Evolution: Implications for Management of Resources". Canadian Geographer, 24 (1), 5-12Chávez, O. R. (2008). Turismo: factor de desarrollo y competitividad en México. *Centro*.

CIETEC (2010). Centro de Investigación y Estudios Turísticos del Tecnológico de Monterrey Índice de competitividad Turística de los Estados Mexicano 2010

García, J. (2016). Definen perfil del turista en Baja California. Frontera Info. Consultado el 18 de octubre de 2017, en: http://www.frontera.info/EdicionEnlinea/Notas/Noticias/27122016/1162931-Definen-perfil-del-turista-en-Baja-California.html

García, J. (2016). Regresan líneas navieras al puerto de Ensenada. Frontera Info. Consultado el 16 de octubre de 2017 en: http://www.frontera.info/EdicionEnlinea/Notas/Noticias/24082016/1119133-Regresaran-lineas-navieras-al-puerto-de-Ensenada.html

Guerrero, P. and Ramos, J. (2014) Introducción al turismo. Primera Edición E-Book. Grupo Editorial Patria, S.A. de C.V. México. http://www.editorialpatria.com.mx/pdffiles/9786074384130.pdf

Novelo, M. A. (2017). Plan Municipal de Desarrollo 2017-2019 Ensenada, B. C., consultado el 14 de octubre de 2017, en: http://transparencia.ensenada.gob.mx/doc/file10455s229d87.pdf

Propín, Sánchez & López (1997). Situación geográfico –económico del turismo en el extremo norte de América Latina: El corredor Tijuana-Rosarito-Ensenada. Revista de Geografía Norte Grande. http://www.icp.puc.cl/html/revista/PDF/RGNG_N24/art29.pdf

Schulte S. (2003). "Guía conceptual y metodología para el desarrollo y la planificación del sector turismo. Naciones Unidas. Consultado el 4 de mayo de 2017, en: http://books.google.es/books?hl=es&lr=&id=ksE_EzHqukoC&oi=fnd&pg=PA5&dq=desarrolo+de+nichos+turisticos+&ots=VIkAXcCXIC&sig=U

SECTUR (2016) Turismo en México 2016. Consultado el 28 de septiembre de 2017 en: http://www.datatur.sectur.gob.mx/Documentos%20Publicaciones/TurismoEnMexico.pdf

World Economic Forum. (2017). The Travel & Tourism Competitiveness Report 2017, consultado el 20 de octubre de 2017, en: https://www.weforum.org/reports/the-travel-tourism-competitiveness-report-2017.

BIOGRAFÍA

José de Jesús Moreno Neri es Maestro en Administración por la Universidad Autónoma de Baja California. Profesor Titular Nivel B de tiempo completo en la Universidad Autónoma de Baja California, adscrito a la Facultad de Ciencias Administrativas y Sociales. Se puede contactar en la Facultad de Ciencias Administrativas y Sociales, Boulevard de los lagos y Boulevard Sánchez Zertuche sin número Ensenada, Baja California, México,

María del Mar Obregón Angulo es Maestra en Contaduría por la Universidad Autónoma de Baja California. Profesora Titular Nivel B de tiempo completo en la Universidad Autónoma de Baja California, adscrita a la Facultad de Ciencias Administrativas y Sociales. Se puede contactar en la Facultad de Ciencias Administrativas y Sociales, Boulevard de los lagos y Boulevard Sánchez Zertuche sin número Ensenada, Baja California, México,

Santiago Alejandro Arellano Zepeda es Maestro en Impuestos por CETYS Universidad. Profesor Titular Nivel B de tiempo completo en la Universidad Autónoma de Baja California, adscrito a la Facultad de Ciencias Administrativas y Sociales. Se puede contactar en la Facultad de Ciencias Administrativas y Sociales, Boulevard de los lagos y Boulevard Sánchez Zertuche sin número Ensenada Baja California, México,

EFICIENCIA Y METODOLOGÍA DE FRONTERA: UNA PERSPECTIVA DE LA TEORÍA DE RECURSOS

Marta Arbelo-Perez, Universidad de La Laguna
Pilar Pérez-Gómez, Universidad de La Laguna
Antonio Arbelo-Alvarez, Universidad de La Laguna

RESUMEN

La teoría de recursos y capacidades (RBV) de la empresa es una de las teorías más aceptadas de la dirección estratégica. Sin embargo, ha sido criticada por sus escasos apoyos empíricos y por la metodología que ha empleado en sus investigaciones empíricas. En este estudio se argumenta que medir el resultado de la empresa por la eficiencia de beneficios es más adecuado que la tradicional medida financiera o contable. Para testar empíricamente esta idea, usamos datos de empresas españolas para evaluar el impacto que la reputación empresarial tiene en la eficiencia de beneficios, empleando una metodología novedosa en la investigación en RBV: el modelo de frontera estocástico con coeficientes aleatorios. Los resultados revelan que la reputación tiene una relación significativa y positiva con la eficiencia de beneficios y, por tanto, es un recurso estratégico que incrementa el resultado de las empresas.

PALABRAS CLAVE: Metodologías Frontera; Eficiencia de Beneficios; Teoría de Recursos

EFFICIENCY AND FRONTIER METHODOLOGY: A RESOURCE-BASED VIEW

ABSTRACT

The resources-based view (RBV) is one of the most accepted theories of strategic management. It has been, however, criticized for its scarce empirical support and for the methodology it has been used. This study argues that measuring firm performance using profit efficiency is more appropriate than the traditional financial or accounting ratios. In order to empirically test this idea, we use a novel methodology in RBV research: the stochastic frontier model with random coefficients, to evaluate if firm reputation has a significant impact on profit efficiency, using data of Spanish companies. *The results reveal a significant and positive relationship between reputation and profit efficiency and, therefore, is a strategic resourse that increases firm performance.*

JEL: M10; C11

KEYWORDS: Frontier Methodologies, Profit Efficiency, Resource-Based View

INTRODUCCIÓN

La RBV (Barney, 1991; Wernerfelt, 1984) sostiene que las empresas obtienen una ventaja competitiva desarrollando recursos y capacidades que generan valor, son escasos, difíciles de imitar y no-sustituibles. Esta teoría resalta la importancia que tienen los recursos y capacidades de la empresa en la construcción de ventajas competitivas sostenidas. Desde una perspectiva analítica, la RBV supone que la posición competitiva de una empresa depende de la especialización de sus activos y habilidades, y centra su atención en la utilización óptima de éstos para crear ventajas competitivas. Para ello, parte de dos supuestos (Barney,

1991): (1) que las empresas en una industria son heterogéneas respecto a los recursos que posee y (2) que estos recursos no son perfectamente móviles y, por tanto, la heterogeneidad se mantendrá en el tiempo. Existen numerosos trabajos en la literatura sobre RBV (Amit & Schoemaker, 1993; Barney, 1991, 1997; Deephouse, 2000; Dierickx & Cool, 1989; Grant, 1991; Prahalad & Hamel, 1990; Hitt, Bierman, Shimizu, & Kochhar, 2001; Peteraf, 1993; Powell & Dent-Micallef, 1997; Peteraf & Barney, 2003; Teece, Pisano, & Shuen, 1997; Wernerfelt, 1984; entre otros). Sin embargo, han sido escasos los apoyos recibidos por la RBV de los test empíricos. En este sentido, Newbert (2007) sostiene que, a pesar de la abundante literatura empírica existente sobre la RBV, sólo ha recibido apoyos marginales. Sin embargo, no está claro si esta falta de apoyos empíricos es consecuencia de la propia teoría de recursos y capacidades o de problemas metodológicos (Armstrong & Shimizu, 2007).

Uno de los puntos más controvertidos de los trabajos empíricos sobre la RBV es la medida del resultado de la empresa como reflejo de su ventaja competitiva. La mayoría de las investigaciones en dirección estratégica utilizan indicadores contables para medir el resultado, como rentabilidad sobre activos (ROA) o rentabilidad sobre capital invertido (ROE), entre otros (como, por ejemplo, Bierly & Chakrabarati, 1996; De Carolis, 2003; Deephouse, 2000; Hull & Rothenberg, 2008; Markides & Williamson, 1994, 1996). Sin embargo, Coff (1999) argumenta que es posible que no todas las rentas que genera una ventaja competitiva se vean reflejadas en alguna de las medidas financieras tradicionales del performance. Además, valorar solo la dimensión financiera del resultado ignora otras dimensiones relevantes. Una medida puramente financiera no tiene en cuenta, por ejemplo, que la eficiencia con que una empresa usa sus recursos puede ser la principal fuente de su ventaja competitiva (Chen, Delmas & Lieberman, 2015). La utilización de los recursos es una cuestión importante en la RBV (Majumdar, 1998), ya que como argumenta Winter (1995) la mera posesión de un recurso exclusivo no garantiza que una empresa alcance una ventaja competitiva. Esto es, las empresas que no empleen de forma eficiente sus recursos en los procesos productivos, no pueden esperar obtener la potencial ventaja competitiva de estos recursos (Ray, Barney & Muhanna, 2004). Este estudio mide el resultado de una empresa por la eficiencia de beneficios. Este concepto mide la distancia entre el beneficio actual de una empresa y su frontera eficiente de beneficios (Berger & Mester, 1997). Como indican Chen, et al. (2015), es raro que una empresa sea la líder en la lista de todas las posibles medidas del resultado. Sin embargo, identificar las empresas que constituyen la frontera eficiente rara vez se realiza. La metodología de frontera permite estimar la frontera eficiente (en este caso de beneficios) y entender el resultado más allá de la mera comparación con la rentabilidad, ya que evalúa el resultado de una empresa en relación a la frontera eficiente de la industria.

Para estimar la eficiencia de beneficios, esta investigación emplea una metodología de la literatura econométrica: el modelo de frontera estocástico. Esta metodología tiene un gran potencial en la investigación empírica sobre la RBV, ya que permite a los investigadores valorar la eficiencia en el uso de los recursos y capacidades de cada empresa (Lieberman & Dhawan, 2005; Chen, et al., 2015). Además, una cuestión central de la RBV es que las empresas en una industria son heterogéneas respecto a los recursos que posee. Por tanto, se debe asumir que las empresas en una misma industria enfrentan fronteras de posibilidades distintas. Tsionas (2002) propone un modelo de frontera con coeficientes aleatorios que asume heterogeneidad entre las empresas en una industria y, por tanto, no operan bajo una frontera común. El propósito del presente trabajo es evaluar la hipótesis de que la reputación es un recurso estratégico que genera una ventaja competitiva sostenida, desde una perspectiva diferente a la desarrollada hasta ahora. Esto es, usa una medida del resultado y una metodología novedosa en la investigación empírica en la RBV, haciendo dos importantes contribuciones a la literatura: (1) usa el concepto de eficiencia de beneficios como medida del resultado de la empresa, (2) emplea un modelo de frontera estocástico con coeficientes aleatorios para estimar el impacto de la reputación en la eficiencia de beneficios.

Eficiencia de Beneficios Como Medida del Resultado

La mayoría de las investigaciones empíricas en la RBV utilizan una medida financiera del resultado, ignorando otras dimensiones relevantes, como la utilización que los directivos hacen de los recursos. Esto es, aunque una empresa disponga de recursos exclusivos, ello sería irrelevante si estos recursos no se utilizan de forma eficiente (Majumdar, 1998). Además, los stakeholders se pueden apropiar de parte de las rentas generadas por una ventaja competitiva y, por tanto, no se verán reflejadas en el resultado financiero de la empresa (Coff, 1999). Esto es, no existe necesariamente una relación directa entre ventaja competitiva y una mayor rentabilidad. En consecuencia, nosotros consideraremos, siguiendo a Lieberman y Dhawan (2005), que la eficiencia económica puede ser una medida del performance superior a las tradicionales medidas de rentabilidad para la investigación empírica de la RBV. Esta medida del resultado está más en línea con el concepto de ventaja competitiva expresado por Peteraf y Barney (2003).

La literatura económica considera que los dos conceptos más importantes de la 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 (Berger & Mester, 1997). La eficiencia de costes se define como la ratio entre el coste mínimo que es posible alcanzar para un volumen dado de producción y el coste de producción actual. Estas ineficiencias nos dicen cuánto más altos 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 eficiencia de costes así definida, hace referencia a la capacidad de una empresa para minimizar sus costes para una cantidad de output dada.

Han sido varios los estudios que usan la eficiencia de costes como medida del resultado en la investigación sobre dirección estratégica (Chen, et al., 2015; Durand & Vargas, 2003; Lieberman & Dhawan, 2005; Majumdar, 1998). No cabe duda que la capacidad de las empresas para minimizar sus costes forma parte de la RBV, ya que el uso eficiente de los recursos es crucial para alcanzar una ventaja competitiva (Majumdar, 1998). No obstante, y a pesar de la importancia que la eficiencia de costes tiene como fuente potencial para reducir los costes de una empresa, este concepto adolece de dos debilidades (Berger y Mester, 1997): (1) la eficiencia de costes evalúa la eficiencia para un nivel dado de output, el cual normalmente no tiene por qué corresponder con el nivel óptimo de producción y, (2) la eficiencia de costes no recoge las posibles diferencias en la calidad de los outputs.

Estas debilidades, unido a que el objetivo de una empresa no es sólo minimizar sus costes, sino también elegir una combinación de outputs que maximice su beneficio, ha dado origen al concepto de eficiencia de beneficios. Este concepto se define como la proporción del beneficio máximo (El beneficio máximo vendrá determinado por la frontera de posibilidades de beneficios) que obtiene una empresa (Berger & Mester, 1997), y recoge tanto la eficiencia de costes como la eficiencia de ingreso. Las ineficiencias de ingreso tienen su origen en una elección del mercado y/o estrategia competitiva errónea, reflejando el fracaso para producir un valor del output más alto. Alternativamente, una empresa también puede tener ineficiencias de ingreso si la respuesta a los precios relativos de los outputs es mala y produce poco de los outputs de alto margen y mucho de los de bajo margen. En este sentido, la eficiencia de beneficios es un concepto que no sólo tiene que ver con la reducción de los costes, sino también con la creación de un mayor valor del output, en línea con el concepto de eficiencia que plantea Peteraf (1993) en el marco de la RBV. La eficiencia de beneficios así definida es el concepto de eficiencia más apropiado para evaluar el resultado, ya que tiene en cuenta la repercusión de la actividad de una empresa tanto por el lado de los costes como por lado de los ingresos y su interacción, permitiendo reflejar mejor el objetivo de la dirección de maximización del beneficio. Este concepto también tiene en cuenta las posibles diferencias en la calidad de los *outputs*, ya que se computa el ingreso adicional que genera un output de mayor calidad, que puede llegar a compensar con creces el coste extra de esa mayor calidad. Por tanto, considerar la eficiencia de beneficios como medida del resultado, nos permitirá conocer, no sólo las diferencias en la utilización de los recursos entre las

empresas (eficiencia de costes), sino también las diferencias en la respuesta a los precios relativos de los *outputs* (eficiencias de ingreso).

METODOLOGÍA

El método frontera ha sido la metodología más usada en la estimación de la eficiencia. En esta metodología, una empresa es etiquetada como eficiente si opera en la frontera eficiente de la industria. Han sido numerosas las investigaciones en dirección estratégica (Para un análisis detallado de los estudios que usan los métodos fronteras en la investigación en dirección estratégica, ver Chen, et al. (2015)) que emplean los métodos fronteras (Chen, et al., 2015; Delmas & Montes-Sancho, 2010; Knott, Posen, & Wu, 2009; Majumdar, 1998; Majumdar & Marcus, 2001; entre otros). De entre estos métodos, el Data Envelopment Analysis (DEA) y el modelo de frontera estocástica (SFA) son los más utilizados. Esta investigación usa el SFA ya que es una técnica paramétrica que se adapta mejor al concepto de eficiencia de beneficios expuesto anteriormente. En la SFA se dice que una empresa es ineficiente en beneficios si su beneficio es menor que el beneficio de mejor práctica después de eliminar el error aleatorio. Esto es, el resultado de una empresa específica se evalúa con respecto a una frontera eficiente, y cualquier desviación de esta frontera eficiente es debida a errores aleatorios y a la ineficiencia. En la SFA esta desviación es representada por un término de error compuesto. El modelo de frontera estocástica puede expresarse como:

$$y_{it} = \alpha + x'_{it}\beta + v_{it} \pm u_{it} \qquad (1)$$

$$i = 1, \dots, N\ empresas; t = 1, \dots, T\ periodos$$

donde y_{it} representa la observación *i* en el año *t* de la variable dependiente, α es el término independiente, x_{it} es el vector de variables explicativas y β es el vector de parámetros a estimar. Los errores aleatorios v_{it} se asumen que están iid como $N(0, \sigma_v^2)$ y u_{it} son variables aleatorias no negativas que representa la ineficiencia y se consideran independientes de v_{it}. Los modelos fronteras consideran que todas las empresas en una industria comparten la misma tecnología, es decir, no hay heterogeneidad tecnológica entre las mismas y, por tanto, se asume que la frontera eficiente es común para todas las empresas. Sin embargo, un supuesto básico de la RBV es la heterogeneidad de los recursos entre las empresas (Barney, 1991; Peteraf, 1993). Si las empresas son heterogéneas desde el punto de vista de los recursos, en el sentido de que algunas empresas disponen de recursos que generan más valor que otros (Peteraf, 1993), entonces el supuesto de que todas las empresas enfrentan la misma frontera eficiente, es erróneo. Tsionas (2002) propone un nuevo modelo donde se permite relajar el supuesto de que todas las empresas en una industria enfrentan la misma frontera eficiente. Este modelo puede ser expresado como:

$$y_{it} = \alpha + x'_{it}\beta_i + v_{it} \pm u_{it} \qquad (2)$$

$$i = 1, \dots, N\ empresas,\ \ t = 1, \dots, T\ periodos$$

donde β_i es el vector de parámetros aleatorios a estimar. Es decir, se asume que los coeficientes de las variables explicativas varían entre empresas y, por tanto, cada una tiene su propia frontera de posibilidades óptima. Las demás variables tienen la misma interpretación que en la ecuación (Se asume que α es no aleatorio debido a la presencia del error aleatorio v_it (Tsionas, 2002)) (1). La frontera estocástica puede ser estimada mediante técnicas de máxima verosimilitud o técnicas bayesianas. El uso de las técnicas bayesianas está cobrando un mayor protagonismo debido a su mayor flexibilidad y beneficios respecto al método de máxima verosimilitud (Para más detalle, ver Assaf, Oh, & Tsionas, 2016). Por tanto, estimamos el modelo (2) mediante técnicas bayesianas. La estimación de la frontera estocástica con coeficientes aleatorios se lleva a cabo mediante el método Markov Chain Monte Carlo (MCMC). En particular, se hace uso del algoritmo Gibbs, introducido por Koop, Steel, and Osiewalski (1995).

MODELO Y DATOS

Para estimar la frontera estocástica de beneficios usaremos la forma funcional translog. Debido a que el beneficio puede tomar valores negativos cuando la empresa obtiene pérdidas, provoca un problema en la estimación de la frontera estocástica ya que el logaritmo de un número negativo no está definido. Para evitar este inconveniente, adoptaremos la solución propuesta por Bos and Koetter (2011), que consiste en crear una nueva variable independiente denominada *Negative Profit Indicator* (NPI). Cuando la empresa obtiene resultados positivos esta variable es igual a 1, pues toda la información disponible ya está recogida en la variable dependiente. Pero cuando la empresa incurre en pérdidas la variable NPI es igual al valor absoluto de dichas pérdidas. En este caso, la variable dependiente π_{it} toma valores 1. La especificación de la frontera estocástica de beneficios translog con coeficientes aleatorios, para el caso de dos outputs y cuatro inputs e imponiendo las restricciones de homogeneidad y simetría, puede ser expresada como (Notar que el término ineficiencia u_it es introducido en la función con signo negativo, ya que a mayor ineficiencia menores serán los beneficios obtenidos (Aiello & Bonanno, 2013; Rahman, 2003; Sensarma, 2005)):

$$ln(\frac{\pi_{it}}{x_{6,it}}) = \alpha + \beta_{1,i}\, ln\, x_{1,it} + \beta_{2,i}\, ln\, x_{2,it} + \beta_{3,i}\, ln(x_{3,it}/x_{6,it}) + \beta_{4,i}\, ln(x_{4,it}/x_{6,it}) + \beta_{5,i}\, ln(x_{5,it}/x_{6,it}) + \frac{1}{2}\left[\beta_{6,i}(ln\, x_{1,it})^2\right] + \beta_{7,i}\, ln\, x_{1,it}\, ln\, x_{2,it} + \frac{1}{2}\left[\beta_{8,i}\,(ln\, x_{2,it})^2\right] + \frac{1}{2}\left[\beta_{9,i}\,(ln(x_{3,it}/x_{6,it}))^2\right] + \beta_{10,i}\, ln(x_{3,it}/x_{6,it})\, ln(x_{4,it}/x_{6,it}) + \beta_{11,i}\,(n(x_{3,it}/x_{6,it})\, ln(x_{5,it}/x_{6,it}) + \frac{1}{2}\left[\beta_{12,i}\,(ln(x_{4,it}/x_{6,it}))^2\right] + \beta_{13,i}\,(n(x_{4,it}/x_{6,it})\, ln(x_{5,it}/x_{6,it}) + \frac{1}{2}\left[\beta_{14,i}\,(ln(x_{5,it}/x_{6,it}))^2\right] + \beta_{15,i}\, ln\, x_{1,it}\, ln(x_{3,it}/x_{6,it}) + \beta_{16,i}\, ln\, x_{1,it}\, ln(x_{4,it}/x_{6,it}) + \beta_{17,i}\, ln\, x_{1,it}\, ln(x_{5,it}/x_{6,it}) + \beta_{18,i}\, ln\, x_{2,it}\, ln(x_{3,it}/x_{6,it}) + \beta_{19,i}\, ln\, x_{2,it}\, ln(x_{4,it}/x_{6,it}) + \beta_{20,i}\, ln\, x_{2,it}\, ln(x_{5,it}/x_{6,it}) + \beta_{21,i}\, lnNPI_{it} + v_{\pi it} - u_{\pi it} \quad (3)$$

$$i = 1, \dots, N\ empresas; t = 1, \dots, T\ periodos$$

y la función de efectos de la ineficiencia de beneficios con dos variables:

$$u_{it} = \varphi_0 + \sum_{d=1}^{2} \varphi_d Z_{d,it} + \varepsilon_{it}, \quad (4)$$

Finalmente, la eficiencia de beneficios puede ser estimada como exp (-u_{it}), tomando valores entre 0 y 1. Las empresas con valores más próximos a 1 son consideradas las más eficientes. La RBV explica básicamente la relación entre los recursos (variables independientes) y el resultado de una empresa (variable dependiente) (Armstrong & Shimizu, 2007). La reputación es probablemente uno de los recursos estratégicos más importante para alcanzar una ventaja competitiva en cualquier industria (Boyd, Bergh & Ketchen, 2010), por lo que es aconsejable que la muestra que se emplee en la investigación contenga empresas de varias industrias (Armstrong & Shimizu, 2007). Las investigaciones empíricas en un contexto multi-industria tienen la ventaja, independientemente de incrementar el tamaño de la muestra, de que: (1) sus resultados son más precisos ya que probablemente no se verán contaminados por las características propias de cada industria y, (2) posibilita una mayor generalización de los resultados. Este estudio usa datos balanceados de 49 empresas españolas pertenecientes a diversas industrias, durante el periodo 2010-2016 (343 observaciones). Emplear datos de panel en la investigación empírica sobre RBV es necesario si se quiere analizar el impacto de los recursos sobre la ventaja competitiva sostenida, ya que parece evidente que el uso de datos longitudinales permitir capturar más adecuadamente el concepto de sostenibilidad que el análisis *cross-sectional* (Armstrong & Shimizu, 2007). Los datos financieros fueron extraídos del Sistema de Análisis de Balances Ibéricos (SABI), eliminando las empresas para las cuales no había información disponible. Para medir la reputación empresarial se usó el Monitor Empresarial de Reputación Corporativa

(Para mayor detalle, consultar la metodología e informe de verificación utilizada por MERCO en: http://merco.info/es/ranking-merco-empresas) (MERCO). Merco es un instrumento de evaluación de la reputación, basado en una metodología multistakeholder compuesta por diversas evaluaciones y múltiples fuentes de información; y es una de las herramientas de referencia en la medida de la reputación empresarial de las empresas españolas. La selección de las variables se ha realizado de acuerdo con la literatura y la información disponible. Respecto a la función frontera de beneficios, especificamos dos outputs, ingresos operativos y otros ingresos de explotación, y cuatro inputs (recursos necesarios para obtener el ingreso total de las empresas). Por último, la variable dependiente de la función frontera de beneficios es el EBIT. Todas las variables se expresan a continuación (Para corregir las variaciones debidas al efecto de los precios, todas las variables han sido deflactadas según el índice de precios del sector, calculado como 2016=100.):

Variables outputs:

x_1 = *ingresos operativos.*

x_2 = *otros ingresos de explotación.*

Variables inputs:

x_3 = *precio del trabajo* (estimado como el coste de personal dividido por el número de trabajadores equivalente a tiempo completo)

x_4 = *precio de los materiales* (estimado como el coste total en materiales dividido por los ingresos operativos).

x_5 = *precio de otros costes de explotación* (estimado como otros costes operativos dividido por los ingresos operativos).

x_6 = *precio del capital físico* (estimado como la depreciación del activo fijo dividido por el activo fijo).

Variable dependiente:

π = *EBIT* (beneficio antes de intereses e impuestos).

Variables de la función de efectos de la ineficiencia:

Z_1 = *reputación.*

Z_2 = *tiempo.*

RESULTADOS EMPÍRICOS

La implementación de la MCMC para la estimación de la frontera estocástica de beneficios, se lleva a cabo usando el paquete WinBugs. El algoritmo Gibbs implica un total de 80.000 iteraciones, descartando las 10.000 primeras para evitar la sensibilidad de los valores iniciales y garantizar así la convergencia. La mayoría de los parámetros estimados son estadísticamente significativos, confirmando una correcta elección de las variables empleadas y un buen ajuste entre los datos y la forma funcional translog, en línea con los requerimientos teóricos. La eficiencia media de beneficios estimada para el periodo de estudio se presentada en la tabla 1. La eficiencia media de la frontera de coeficientes aleatorios es del 77,25%, lo que

implica que estas empresas están desperdiciando en media un 22,75% de su beneficio potencial máximo. El nivel de eficiencia de beneficios disminuye significativamente (57,39%) si usamos un modelo de la frontera de coeficientes fijos (No presentado en este estudio, pero está disponible bajo petición.) para estimar estas eficiencias. Esta diferencia entre las eficiencias estimadas es debido al hecho de que, a diferencia del modelo de frontera de coeficientes aleatorios, el modelo de frontera de coeficientes fijos no tiene en cuenta la heterogeneidad entre las empresas, dando lugar a estimaciones de la eficiencia erróneas al sobreestimar las ineficiencias. Este resultado confirma el supuesto de heterogeneidad entre las empresas de la muestra.

Los resultados expuestos hasta ahora revelan, primero, que entre las empresas de la muestra existe una heterogeneidad significativa que está afectando de forma importante a su resultado (medido por la eficiencia de beneficios), especialmente por el lado de los ingresos. Y, segundo, también revelan la importancia de usar en las investigaciones empíricas sobre la RBV una metodología que recoja adecuadamente la heterogeneidad entre empresas, ya que la RBV asume que las empresas en una industria son heterogéneas con respecto a los recursos estratégicamente relevantes (Barney, 1991).

Tabla 1: Eficiencia de Beneficios (%)

año	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**media**
Eficiencia media	78,91	79,30	77,85	75,69	76,93	78,81	73,26	77,25

El coeficiente de la variable reputación (Z1) en la función de efectos de la ineficiencia de beneficios es positivo (0,1421) y significativo ($p < 0,01$), indicando que es un factor determinante de la eficiencia de beneficios y que una mayor reputación supone un incremento de la misma. Este resultado apoya la hipótesis central de este estudio de que la reputación es un recurso estratégico que les permite a las empresas mejorar su resultado medido éste por la eficiencia de beneficios.

Discusión y Conclusiones

A pesar de que existen numerosos estudios sobre el RBV de la empresa desde los pioneros trabajos de Wernerfelt (1984) y Barney (1991), esta teoría ha sido criticada por la falta de apoyos empíricos. Dos de las cuestiones más controvertidas de los test empíricos sobre el RBV han sido la medida del resultado de la empresa y la metodología aplicada. Este estudio usa el concepto de eficiencia de beneficios como medida del resultado de la empresa y emplea el modelo de frontera estocástico con coeficientes aleatorios para testar la hipótesis de que la reputación es un recurso estratégico que está positivamente relacionado con el performance de la empresa. La eficiencia de beneficios no presenta los inconvenientes que Coff (1999) señala respecto de las medidas financieras tradicionales del resultado. Asimismo, la metodología empleada, a diferencia de otras metodologías, refleja adecuadamente los dos supuestos fundamentales de la RBV (Barney, 1991): que las empresas son heterogéneas respecto a los recursos estratégicos y que éstos no son perfectamente móviles. En consecuencia, el enfoque empleado en este estudio es apropiado para la investigación empírica en la RBV, ya que el resultado se mide en términos de recursos (Majumdar, 1998).

Los resultados empíricos revelan que la reputación es un recurso estratégico que permite a la empresa mejorar su eficiencia y, en consecuencia, su resultado, apoyando la RBV. En conclusión, la eficiencia de beneficios es un indicador más apropiado que las medidas del resultado tradicionales utilizadas hasta ahora en los test empíricos sobre RBV. Asimismo, la metodología empleada debe recoger adecuadamente una condición central de la RBV, esto es, la heterogeneidad entre empresas. La metodología de frontera con coeficientes aleatorios empleada en este estudio refleja convenientemente dicha heterogeneidad, siendo por tanto una metodología que tiene un gran potencial en la investigación empírica sobre la RBV.

BIBLIOGRAFIA

Aiello, F., & Bonanno, G. (2013). Profit and cost efficiency in the Italian banking industry (2006-2011). *Economics and Business Letters*, *2*(4), 190-205.

Amit, R., & Schoemaker, P. J. (1993). Strategic assets and organizational rent. *Strategic management journal*, *14*(1), 33-46.

Armstrong, C. E., & Shimizu, K. (2007). A review of approaches to empirical research on the resource-based view of the firm. *Journal of management*, *33*(6), 959-986.

Assaf, A. G., Oh, H., & Tsionas, M. G. (2016). Unobserved heterogeneity in hospitality and tourism research. *Journal of Travel Research*, *55*(6), 774-788.

Barney, J. (1991). Firm resources and sustained competitive advantage. *Journal of management*, *17*(1), 99-120.

Barney, J. (1997). *Gaining and Sustaining a Competitive Advantage*. Addison-Wesley Publishing Company, New York.

Berger, A. N., & Mester, L. J. (1997). Inside the black box: What explains differences in the efficiencies of financial institutions? *Journal of banking & finance*, *21*(7), 895-947.

Bierly, P. E., & Chakrabarti, A. K. (1996). Technological learning, strategic flexibility, and new product development in the pharmaceutical industry. *IEEE Transactions on Engineering Management*, *43*(4), 368-380.

Bos, J. W. B., & Koetter, M. (2011). Handling losses in translog profit models. *Applied Economics*, *43*(3), 307-312.

Boyd, B. K., Bergh, D. D., & Ketchen Jr, D. J. (2010). Reconsidering the reputation-performance relationship: A resource-based view. *Journal of management*, *36*(3), 588-609.

Chen, C. M., Delmas, M. A., & Lieberman, M. B. (2015). Production frontier methodologies and efficiency as a performance measure in strategic management research. *Strategic Management Journal*, *36*(1), 19-36.

Coff, R. W. (1999). When competitive advantage doesn't lead to performance: The resource-based view and stakeholder bargaining power. *Organization science*, *10*(2), 119-133.

De Carolis, D. M. (2003). Competencies and imitability in the pharmaceutical industry: An analysis of their relationship with firm performance. *Journal of management*, *29*(1), 27-50.

Deephouse, D. L. (2000). Media reputation as a strategic resource: An integration of mass communication and resource-based theories. *Journal of management*, *26*(6), 1091-1112.

Delmas, M. A., & Montes-Sancho, M. J. (2010). Voluntary agreements to improve environmental quality: Symbolic and substantive cooperation. *Strategic Management Journal*, *31*(6), 575-601.

Dierickx, I., & Cool, K. (1989). Asset stock accumulation and sustainability of competitive advantage. *Management science*, *35*(12), 1504-1511.

Durand, R., & Vargas, V. (2003). Ownership, organization, and private firms' efficient use of resources. *Strategic Management Journal*, *24*(7), 667-675.

Grant, R.M. (1991). The resource-based theory of competitive advantage: Implications for strategy formulation. California Management Review, 17, 114-135.

Hitt, M. A., Bierman, L., Shimizu, K., & Kochhar, R. (2001). Direct and moderating effects of human capital on strategy and performance in professional service firms: A resource-based perspective. *Academy of Management journal*, *44*(1), 13-28.

Hull, C. E., & Rothenberg, S. (2008). Firm performance: The interactions of corporate social performance with innovation and industry differentiation. *Strategic Management Journal*, *29*(7), 781-789.

Knott, A. M., Posen, H. E., & Wu, B. (2009). Spillover asymmetry and why it matters. *Management Science*, *55*(3), 373-388.

Koop, G. Steel, M. & Osiewalski, J. (1995). Posterior Analysis of Stochastic Frontier Models Using Gibbs Sampling. *Computational Statistics*, 10, 353-373.

Lieberman, M. B., & Dhawan, R. (2005). Assessing the resource base of Japanese and US auto producers: A stochastic frontier production function approach. *Management Science*, *51*(7), 1060-1075.

Majumdar, S. K. (1998). Assessing comparative efficiency of the state-owned mixed and private sectors in Indian industry. *Public Choice*, *96*(1-2), 1-24.

Majumdar, S. K., & Marcus, A. A. (2001). Rules versus discretion: The productivity consequences of flexible regulation. *Academy of Management Journal*, *44*(1), 170-179.

Markides, C. C., & Williamson, P. J. (1994). Related diversification, core competences and corporate performance. *Strategic Management Journal*, *15*(S2), 149-165.

Markides, C. C., & Williamson, P. J. (1996). Corporate diversification and organizational structure: A resource-based view. *Academy of Management journal*, *39*(2), 340-367.

Newbert, S. L. (2007). Empirical research on the resource-based view of the firm: an assessment and suggestions for future research. *Strategic management journal*, *28*(2), 121-146.

Peteraf, M. A. (1993). The cornerstones of competitive advantage: A resource-based view. *Strategic management journal*, *14*(3), 179-191.

Peteraf, M. A., & Barney, J. B. (2003). Unraveling the resource-based tangle. *Managerial and decision economics*, *24*(4), 309-323.

Powell, T. C., & Dent-Micallef, A. (1997). Information technology as competitive advantage: The role of human, business, and technology resources. *Strategic management journal*, 18(5), 375-405.
Prahalad, C. K., & Hamel, G. (1990). Core competency concept. *Harvard Business Review*, *64*, May-June.

Rahman, S. (2003). Profit efficiency among Bangladeshi rice farmers. *Food policy*, *28*, 487-503.

Ray, G., Barney, J. B., & Muhanna, W. A. (2004). Capabilities, business processes, and competitive advantage: choosing the dependent variable in empirical tests of the resource-based view. *Strategic management journal*, *25*(1), 23-37.

Sensarma, R. (2005). Cost and profit efficiency of Indian banks during 1986-2003: a stochastic frontier analysis. *Economic and Political Weekly*, 40(12), 1198-1209.

Teece, D. J., Pisano, G., & Shuen, A. (1997). Dynamic capabilities and strategic management. *Strategic management journal*, *18*(7), 509-533.

Tsionas, E. G. (2002). Stochastic frontier models with random coefficients. *Journal of Applied Econometrics*, *17*(2), 127-147.

Wernerfelt, B. (1984). A resource-based view of the firm. *Strategic management journal*, *5*(2), 171-180.

Winter, S. G. (1995). Four Rs of profitability: rents, resources, routines, and replication. In *Resource-based and evolutionary theories of the firm: Towards a synthesis* (pp. 147-178). Springer, Boston, MA.

ANÁLISIS DE LOS ÍNDICES DE APROVECHAMIENTO EN LAS ASIGNATURAS DE MATEMÁTICAS POSTERIORES A CÁLCULO DIFERENCIAL, CUANDO SE USÓ EL SOFTWARE GEOGEBRA EN SU ENSEÑANZA

Eloísa Bernardett Villalobos Oliver, TecNM en Celaya
Ma. del Carmen Cornejo Serrano, TecNM en Celaya
Pedro Alberto Quintana Hernández, TecNM en Celaya
Claudia Artemisa Torres Guerrero, TecNM en Roque

RESUMEN

Este estudio está orientado a analizar el comportamiento de los índices de aprovechamiento en asignaturas que se cursaron posteriormente a cálculo diferencial, de los grupos que utilizaron el software GeoGebra en la enseñanza del cálculo diferencial en el Tecnológico Nacional de México en Roque (TecNM en Roque) y en el Tecnológico Nacional de México en Celaya (TecNM en Celaya), particularmente en la cohorte que ingresó en el semestre agosto diciembre de 2016. Del análisis inicial se hizo una publicación parcial en junio de 2017 (Villalobos et al., 2017). Los resultados mostraron que en uno de los grupos de la carrera de Sistemas se presentó la mejora significativa más alta en el desempeño del grupo, al pasar de un promedio en el examen diagnóstico de 50.2 a un 65 en el promedio de los instrumentos. También se encontró una relación directa entre los puntajes obtenidos por los alumnos en los instrumentos de evaluación y la calificación final del curso. Respecto a la enseñanza del cálculo diferencial, se encontró que el uso de GeoGebra fomenta un buen desempeño en asignaturas que se cursan posteriormente por estar seriadas, como lo es cálculo integral. Sin embargo, existen otras variables que influyen en el rendimiento académico de los estudiantes y podrían usarse en un futuro cercano para desarrollar nuevas estrategias que ayuden a los profesores a mejorar el proceso de enseñanza-aprendizaje en el área de Ciencias Básicas

PALABRAS CLAVE: Cálculo diferencial, enseñanza con software, GeoGebra, matemáticas

ANALYSIS OF THE ACHIEVMENT RATES IN SUBSECUENT MATH COURSES WHEN THE GEOGEBRA SOFTWARE IS USED IN DIFFERENTIAL CALCULUS TEACHING

ABSTRACT

This study is aimed at analyzing the performance of the achievement rates in subjects that were subsequently studied in differential calculus, of the groups that used the GeoGebra software in the teaching of differential calculus at the Tecnológico Nacional de México in Roque (TecNM in Roque) and in the Tecnológico Nacional de México in Celaya (TecNM in Celaya), particularly in the cohort that entered the semester August December 2016. From the initial analysis, a partial publication was made in June 2017 (Villalobos et al. (2017).) The results showed that in one of the groups of the Systems career the highest significant improvement in the performance of the group was presented, from an average in the diagnostic test from 50.2 to 65 in the average of the instruments, a direct relationship was also found between the scores obtained by the students in the instruments and the final grade. We found that the use of GeoGebra

promotes a good performance in subjects that are subsequently studied as it is integral calculus. However, other variables that had influence on student academic performance were observed and they could be used in a near future for developing new strategies that help instructors to improve the teaching-learning process in the area of Basic Sciences.

JELL: C6, C63, C65, D83, 21

KEYWORDS: Differential Calculus, Teaching with Software, Geogebra, Mathematics, Math Skills

INTRODUCCIÓN

A partir del análisis de los índices de aprovechamiento históricos de la asignatura de cálculo diferencial, se ha observado que la acreditación de esta asignatura presenta problema para el estudiante, ya que los índices de acreditación oscilan alrededor del 50%, situación preocupante debido a la gran cantidad de estudiantes que vuelven a cursar la materia o abandonan la institución. Como respuesta a esta situación los profesores del TecNM en Celaya y del TecNM en Roque decidieron hacer un esfuerzo en conjunto y utilizar el software GeoGebra en la enseñanza del cálculo diferencial, trabajaron en equipo y se creó un manual de 8 prácticas y 5 instrumentos de evaluación, un examen diagnóstico y un examen para cada parcial, los cuales fueron utilizados para determinar el nivel de desarrollo de las competencias específicas del cálculo diferencial de los estudiantes. Asimismo, debido a la gran cantidad de estudiantes a los que se tenía que atender (32 grupos en ITC y 4 grupos en Roque) fue necesario utilizar la plataforma Schoology para la aplicación de los instrumentos de evaluación, tanto para el examen diagnóstico como para los instrumentos de cada parcial. Los resultados obtenidos fueron muy alentadores, ya que los índices de aprovechamiento de la asignatura se elevaron en ese semestre, por lo que se decidió explorar el comportamiento de los índices de aprovechamiento en las asignaturas posteriores.

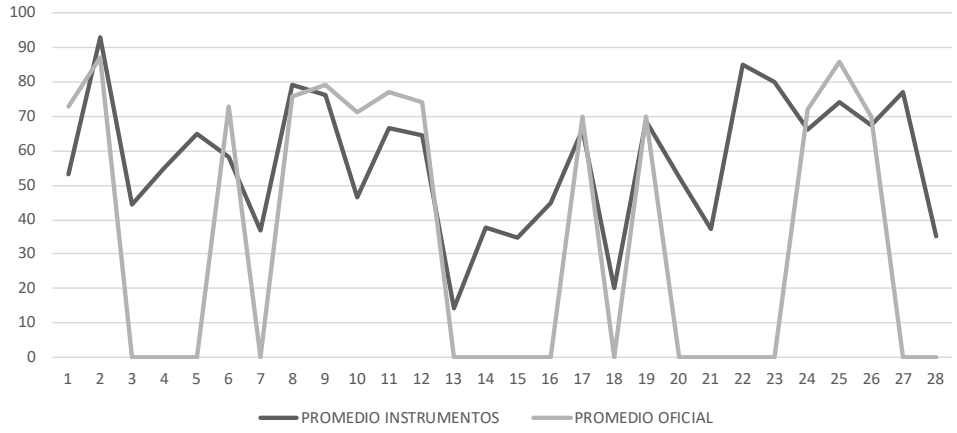
Este estudio es la continuación de la investigación iniciada en Agosto de 2016 sobre el impacto del uso del software matemático GeoGebra en el proceso enseñanza aprendizaje de la asignatura de cálculo diferencial. Esta investigación está orientada a analizar el comportamiento de los índices de aprovechamiento de cálculo diferencial antes y después del experimento además de los correspondientes a las asignaturas que se cursan después de cálculo diferencial, como es cálculo integral, para observar si la preparación académica de los estudiantes influyó en la acreditación de dichas asignaturas, es decir si el aprendizaje del cálculo diferencial fue significativo. Además, se utilizaron prácticas en la enseñanza de cálculo integral en el TecNM en Celaya las cuales se han utilizado desde 2015, aunque no se ha realizado un análisis formal como en el caso de cálculo diferencial, pero su uso se ha visto reflejado en los índices de aprobación de esta asignatura.

REVISIÓN DE LITERATURA

De acuerdo con Morales y Peña (2013), las clases y los libros utilizados para orientar los cursos, no asumen la modelación de situaciones reales en el contexto de la ingeniería, como su principal fin, asimismo, la introducción de las tecnologías de la información y comunicación ha sido incorporada a la clase sólo como apoyo al docente para la administración del curso y no como una herramienta que permita a los estudiantes aplicar y apropiarse de los conceptos matemáticos y modelar con fundamentos matemáticos las situaciones reales propias de la ingeniería. GeoGebra es un software gratuito, admite construcciones con puntos y líneas con comandos sencillos, es un software dinámico que favorece la visualización y comprensión de los conceptos básicos del cálculo diferencial (la pendiente de la recta tangente, conexión entre la pendiente de la línea tangente y el gráfico del gradiente función, continuidad / discontinuidad de la función, conexión entre diferenciabilidad y continuidad, etc.) En el experimento didáctico realizado por Dikovic (2015) en la Universidad Técnica de Negocios en Serbia, donde un grupo de estudiantes curso la asignatura de cálculo diferencial realizando actividades con el software GeoGebra, el análisis estadístico confirmó el hecho de

que el uso de los applets creados con la ayuda de GeoGebra y utilizado en la enseñanza de cálculo diferencial tuvo un efecto positivo en la comprensión y el conocimiento de los estudiantes.
En la investigación previa a este trabajo (Villalobos, Cornejo, Quintana, Torres y Ramos, 2017) se utilizó el software GeoGebra en la enseñanza del cálculo diferencial en el TecNM en Celaya y del TecNM en Roque, y se encontró que existe una la relación entre los resultados del examen diagnóstico del curso de cálculo diferencial y el promedio de los cuatro instrumentos diseñados en la investigación para evaluar el curso, también se encontró que los alumnos de la carrera de Mecatrónica obtuvieron los promedios más altos en la prueba diagnóstica y que en uno de los grupos de la carrera de ingeniería en sistemas se presentó una mejora significativa de 14.8 puntos en el desempeño del grupo al pasar de un promedio en el examen diagnóstico de 50.2 a un 65 en el promedio de los instrumentos. Además, se encontró una relación directa entre los puntajes obtenidos por los alumnos en los instrumentos de evaluación y la calificación final del curso, de tal forma que la calificación promedio de los instrumentos de la investigación puede ser un elemento predictor de la calificación final del estudiante, tal como se muestra en la Figura 1, donde se aprecia que la línea del promedio de las calificaciones de los instrumentos de evaluación del curso y la línea de la calificación final del curso son muy cercanas y tienen el mismo comportamiento, por lo que se puede afirmar que los instrumentos diseñados son una buena aproximación para predecir la calificación final del curso.

Figura 1: Comparativo del Promedio Oficial Vs el Promedio de los Instrumentos



En la gráfica se muestran los resultados finales de una carrera, donde la línea más tenue corresponde al promedio oficial de las calificaciones obtenidas por cada alumno al finalizar el curso de Cálculo diferencial y la línea oscura corresponde al promedio obtenido con los instrumentos diseñados en la investigación. Se pueden apreciar 28 alumnos y un promedio de 0 a 100. Fuente: Elaboración propia.

HIPÓTESIS

(Hi). Se tiene una mejora en el desempeño académico de los alumnos de la asignatura de Cálculo Integral cuando se utilizó el software GeoGebra como una herramienta de apoyo para la enseñanza del cálculo diferencial.

(Ho). No se tiene una mejora en el desempeño académico de los alumnos de la asignatura de Cálculo Integral cuando se utilizó el software GeoGebra como una herramienta de apoyo para la enseñanza del cálculo diferencial.

METODOLOGÍA

En este estudio participaron dos instituciones el TecNM en Celaya y el TecNM en Roque, las estadísticas de los índices de aprovechamiento se obtuvieron del Sistema Integral de Información. Se obtuvieron los

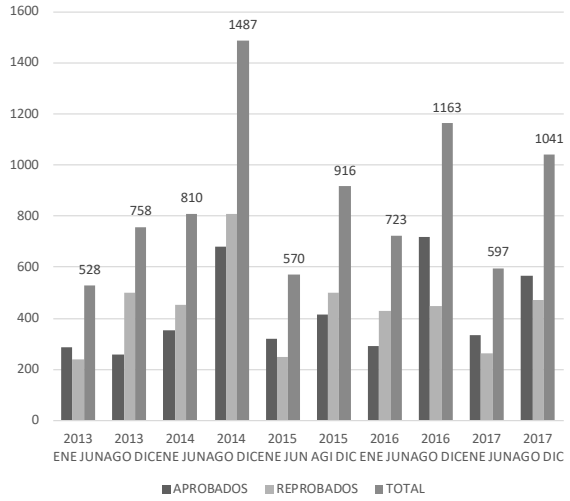
datos históricos de los índices de aprovechamiento de la asignatura de cálculo diferencial del TecNM en Celaya desde el semestre enero junio de 2013 hasta el semestre agosto diciembre de 2017. Se obtuvieron los datos históricos de los índices de aprovechamiento de la asignatura de cálculo diferencial del TecNM en Roque de las carreras que participaron en la investigación, es decir de Agronomía, Industrias Alimentarias y Gestión empresarial desde el semestre enero junio de 2013 hasta el semestre agosto diciembre de 2017. También se obtuvieron los datos históricos de los índices de aprovechamiento de la asignatura de cálculo integral del TecNM en Celaya desde el semestre enero junio de 2013 hasta el semestre agosto diciembre de 2017. En el caso del TecNM en Celaya, se utilizaron prácticas de cálculo integral con GeoGebra. Con los datos recuperados se realizaron las gráficas que muestran el comportamiento histórico de los índices de aprovechamiento de cálculo diferencial y de cálculo integral del TecNM en Celaya.

RESULTADOS

Análisis de los Índices de Aprovechamiento de la Asignatura de Cálculo Diferencial en el Tecnm en Celaya

En la Figura 2 se muestran los datos históricos, de los últimos nueve semestres, de la acreditación de la asignatura de Cálculo Diferencial, y en la Figura 3 aparecen los resultados como porcentajes de aprobados versus reprobados. Cabe mencionar que el acumulado histórico de los 7 semestres anteriores al del estudio, fue de 2606 alumnos aprobados (45%) y de 3186 alumnos reprobados (55%), en el semestre del experimento se tuvieron 717 (62%) aprobados contra 446 reprobados (38%), en el semestre enero-junio de 2017 se tuvieron 333 alumnos aprobados (56%) contra 264 alumnos reprobados (44%) y en el semestre agosto-diciembre 2017 se tuvieron 568 aprobados(56%) contra 473 reprobados (46%).

Figura 2: Total de Alumnos Que Aprobaron y Reprobaron Cálculo Diferencial en el Periodo 2013 A 2017 En El Tecnm en Celaya.

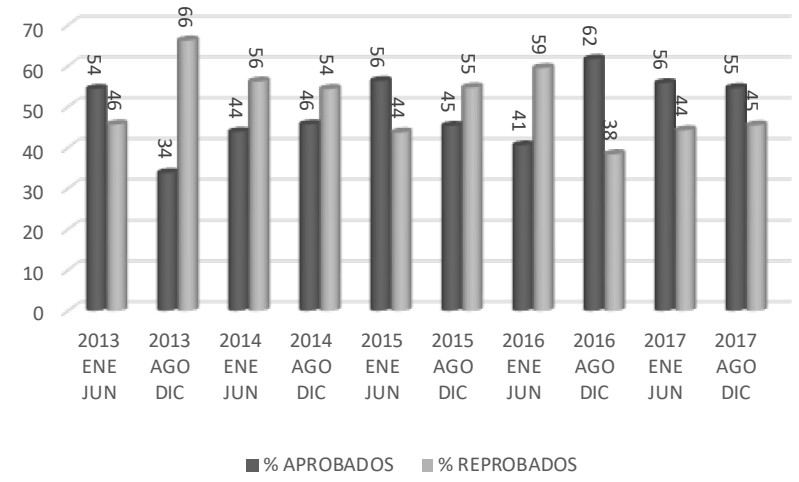


En la gráfica se muestran los resultados históricos de los alumnos del TecNM en Celaya, en la asignatura de Cálculo Diferencial, de los períodos de enero junio de 2013 a agosto diciembre de 2017. Se incluyen la cantidad de alumnos aprobados, la cantidad de alumnos reprobados y el total de alumnos que cursaron la asignatura. Fuente: Elaboración propia.

Como se observa en la Figura 3, durante el semestre enero junio de 2013 el porcentaje de alumnos aprobados fue 8% mayor que el porcentaje de alumnos reprobados, durante los semestres posteriores, tanto en agosto diciembre de 2013 y 2014, los porcentajes de reprobación fueron mayores que los de aprobación, los cuales tuvieron una variación entre el 32% y el 8%. En el semestre enero junio de 2015 el porcentaje de alumnos aprobados fue 12% mayor que el de reprobados, en el semestre agosto diciembre de 2015 y en el semestre enero junio de 2016 el porcentaje de alumnos reprobados fue mayor que el de alumnos aprobados

y en el semestre agosto diciembre de 2016 el porcentaje de alumnos aprobados superó en un 24% al de alumnos reprobados. En los 7 semestres anteriores al de agosto diciembre de 2016, el promedio de aprobación de la asignatura fue del 45%, mientras que el resultado que se obtuvo con el uso de la estrategia con GeoGebra fue de 62%, notándose un incremento de 17% en el índice de aprobacón; en el semestre enero junio de 2017 el porcentaje de alumnos aprobados fue de 56%, notándose una disminución del 6% respecto al semestre anterior y en el semestre agosto diciembre de 2017 se observó una ligera disminución del 1% respecto al anterior.

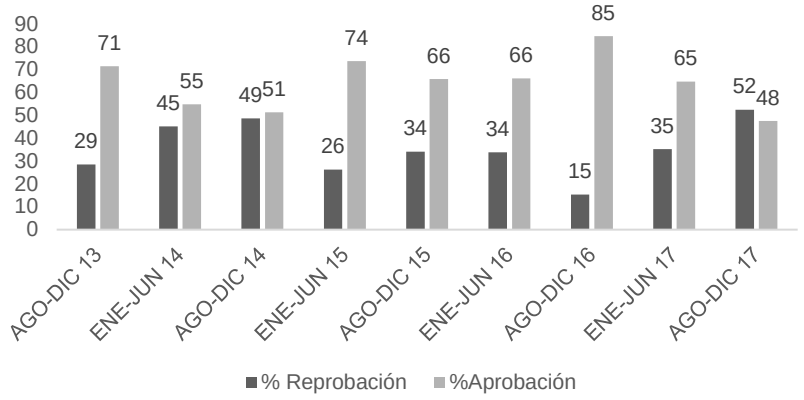
Figura 3: Porcentajes de Alumnos Que Aprobaron y Reprobaron Cálculo Diferencial en el Periodo 2013 A 2017 en el Tecnm en Celaya



En la gráfica se muestran los resultados históricos de los alumnos del TecNM en Celaya, en la asignatura de Cálculo Diferencial, de los períodos de enero junio de 2013 a agosto diciembre de 2017. Se incluyen el porcentaje total de alumnos aprobados y el porcentaje total de alumnos reprobados. Fuente: Elaboración propia.

<u>Análisis de los Índices de Aprovechamiento de la Asignatura de Cálculo Diferencial en el Tecnm en Roque</u>

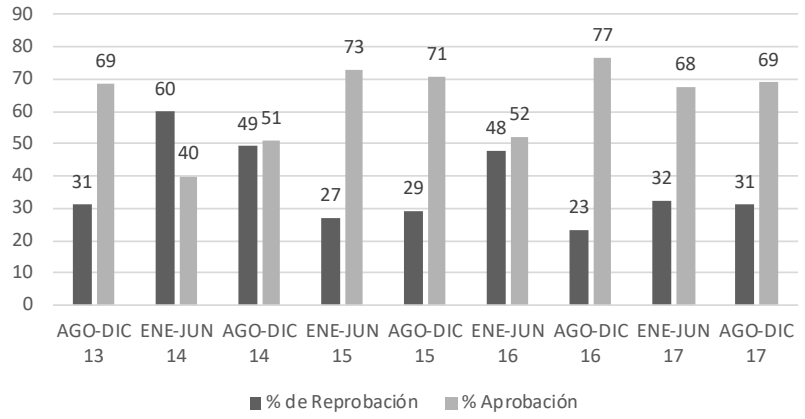
Figura 4: Porcentajes de Alumnos Que Aprobaron y Reprobaron Cálculo Diferencial en el Tecnm en Roque en la Carrera de Agronomía



En la gráfica se muestran los resultados históricos de la asignatura de Cálculo Diferencial, de los períodos de agosto diciembre de 2013 a agosto diciembre de 2017, de los alumnos que cursaron Cálculo Diferencial en el TecNM en Roque en la carrera de Agronomía. Se incluyen el porcentaje total de alumnos reprobados y el porcentaje total de alumnos aprobados. Fuente: Elaboración propia.

Como se observa en la Figura 4, durante el semestre agosto diciembre de 2013 el porcentaje de alumnos aprobados fue 42% mayor que el porcentaje de alumnos reprobados, durante los semestres posteriores, tanto en enero junio y agosto diciembre de 2014 y 2015, los porcentajes de aprobación fueron mayores que los de reprobación, pero en el semestre agosto diciembre de 2016 la disminución de la reprobación fue muy significativa (15%), después se presentó un aumento paulatino de alrededor de 37%.

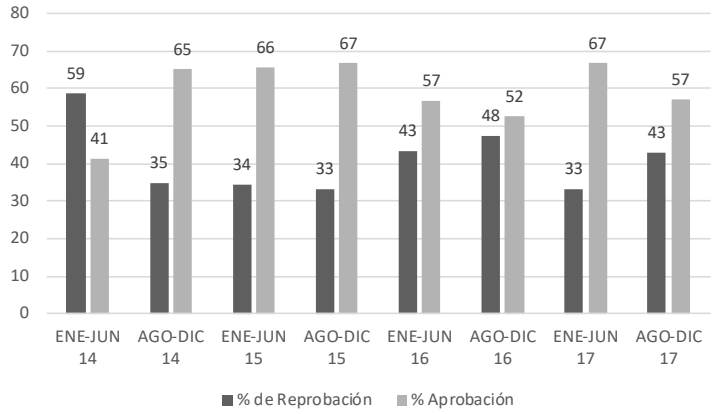
Figura 5: Porcentajes de Alumnos Que Aprobaron y Reprobaron Cálculo Diferencial en el Tecnm en Roque en la Carrera de Industrias Alimentarias



En la gráfica se muestran los resultados históricos de la asignatura de Cálculo Diferencial, de los períodos de agosto diciembre de 2013 a agosto diciembre de 2017, de los alumnos que cursaron Cálculo Diferencial en el TecNM en Roque, en la carrera de Industrias Alimentarias. Se incluyen el porcentaje total de alumnos reprobados y el porcentaje total de alumnos aprobados. Fuente: Elaboración propia.

Como se observa en la Figura 5, durante el semestre agosto diciembre de 2013 el porcentaje de alumnos aprobados fue 38% mayor que el porcentaje de alumnos reprobados, en el siguiente semestre la situación se invirtió y el porcentaje de alumnos reprobado fue 20% mayor que el de aprobados. Después la reprobación osciló entre el 29 y el 49%, pero en el semestre agosto diciembre de 2016 la disminución de la reprobación fue muy significativa (23%), después se presentó un ligero aumento del 9%.

Figura 6: Porcentajes de Alumnos Que Aprobaron y Reprobaron Cálculo Diferencial en el Tecnm en Roque, en la Carrera de Gestión Empresarial

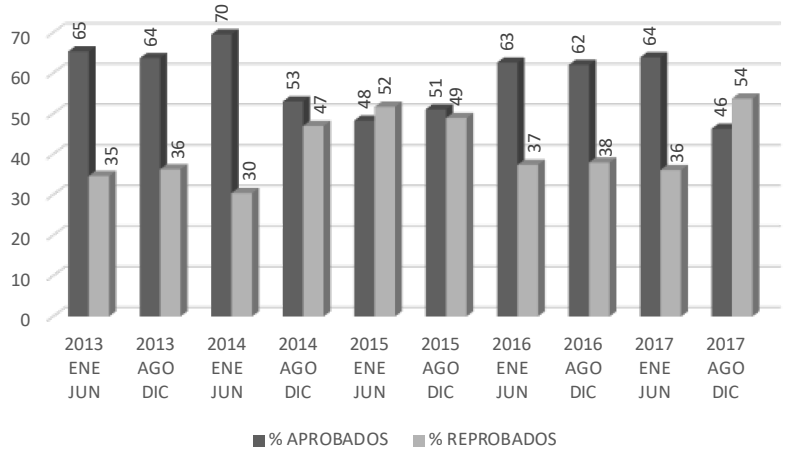


En la gráfica se muestran los resultados históricos de la asignatura de Cálculo Diferencial, de los períodos de agosto diciembre de 2013 a agosto diciembre de 2017, de los alumnos que cursaron Cálculo Diferencial en el TecNM en Roque, en la carrera de Gestión Empresarial. Se incluyen el porcentaje total de alumnos reprobados y el porcentaje total de alumnos aprobados. Fuente: Elaboración propia.

Como se observa en la Figura 6, durante el semestre enero junio de 2014 el porcentaje de alumnos aprobados fue 18% menor que el porcentaje de alumnos reprobados, en los siguientes semestres el porcentaje de los alumnos aprobados fue mayor que el de reprobados y en el semestre agosto diciembre de 2016 no se presentó mejora significativa en los índices de aprobación.

Análisis de los Índices de Aprovechamiento de la Asignatura de Cálculo Integral en el Tecnm en Celaya

Figura 7: Porcentajes de Alumnos Que Aprobaron y Reprobaron Cálculo Integral en el Tecnm en Celaya



En la gráfica se muestran los resultados históricos de la asignatura de Cálculo Integral, de los períodos de enero junio de 2013 a agosto diciembre de 2017, de los alumnos que cursaron la asignatura en el TecNM en Celaya. Estos resultados son de todas las carreras que se imparten en la institución. Se incluyen el porcentaje total de alumnos aprobados y el porcentaje total de alumnos reprobados. Fuente: Elaboración propia.

Como se observa en la Figura 7, los índices de aprobación de cálculo integral han sido mayores que los índices de reprobación desde enero junio de 2013 hasta enero junio de 2017, sin embargo, en el semestre agosto diciembre de 2017 este comportamiento se invirtió. Se verificó que la diferencia entre la reprobación y la aprobación se fue acortando en los semestres agosto diciembre de 2014 hasta agosto diciembre de 2015, presentándose una diferencia entre el 6 y el 2%. Después el porcentaje de alumnos aprobados se incrementó hasta 64% en el semestre enero junio de 2017, tiempo en el que la cohorte que ingresó en agosto diciembre de 2016 cursó la asignatura de cálculo integral. En el semestre agosto diciembre de 2017 se produjo una disminución considerable de los índices de aprobación (18%).

CONCLUSIONES

Como se observó en las gráficas de las Figuras 2 a la 6, los índices de reprobación históricos de la asignatura de cálculo diferencial disminuyeron en forma significativa en el semestre agosto- diciembre de 2016, periodo durante el cual se llevó a cabo el experimento, tanto en el TecNM en Celaya como en el TecNM en Roque en las carreras participantes, este hecho apoya a que el uso de software matemático GeoGebra es una herramienta valiosa en la enseñanza de conceptos matemáticos y los estudiantes lograron el aprendizaje de conceptos básicos mediante el uso de applets. En el comportamiento de los índices de aprobación de cálculo integral se observa que han sido mayores que los índices de reprobación desde enero junio de 2013 hasta enero junio de 2017. Se verifica que la diferencia entre la reprobación y la aprobación se fue acortando en los semestres agosto diciembre de 2014 hasta agosto diciembre de 2015, presentándose una diferencia entre el 6 y el 2%, después el porcentaje de alumnos aprobados se incrementó hasta 64% en el semestre enero junio de 2017, tiempo en el que la cohorte que ingresó en agosto diciembre de 2016 cursó la asignatura de cálculo integral. También se puede inferir que este comportamiento está relacionado con el uso de

prácticas para el aprendizaje del cálculo integral con el uso de GeoGebra, que han sido utilizadas desde el semestre enero junio de 2015 hasta el semestre enero junio de 2017, ya que no se utilizaron en el semestre agosto diciembre 2017, pero no se le ha dado un rastreo formal, debido a que cada profesor evalúa el curso con los instrumentos que él decide en forma personal y no se ha acordado de manera colegiada la evaluación del curso. Por otra parte se observó en las encuestas aplicadas a los estudiantes que sus opiniones acerca del uso de GeoGebra para aprender la asignatura fueron muy alentadoras, ya que reconocieron que se favoreció el aprendizaje de conceptos que son difíciles de comprender o abstractos, pues los desarrollos dinámicos que el software permite mostrar, ayuda al proceso de análisis de los constructos.

Es necesario recalcar que no es suficiente el uso del software para favorecer el proceso enseñanza aprendizaje de las matemáticas, es necesario mirar hacia otros horizontes como son las estrategias de enseñanza del profesor, los antecedentes académicos del estudiante, la asesoría académica y el proceso tutorial del estudiante, y los recursos y materiales disponibles para la enseñanza dentro de la institución entre otros. Hay que enfatizar que el Instituto Tecnológico de Celaya cuenta con el Instituto GeoGebra de Celaya desde 2012, el cual es un centro de generación de conocimiento y a su vez un motor de capacitación para profesores y estudiantes de la región Bajío. Este instituto ofrece capacitación tanto a nivel medio superior como superior para las instituciones del país que así lo soliciten y promover la expansión del uso de este software y motivar tanto al estudiante como a los profesores a mejorar su práctica docente con el uso de herramientas innovadoras, acordes a los nuevos estudiantes de este mundo.

BIBLIOGRAFÍA

Diković, Ljubica (2015). Applications GeoGebra into teaching some thopics of mathematics alt the college level.Bussiness Thechnical College. Serbia. Recuperado de http://www.comsis.org/pdf.php?id=138-0812

Morales García J.F. y Peña Páez L.M. (2013). Propuesta metodológica para la enseñanza del cálculo en ingeniería, basada en la modelación matemática. VII CIBEM. Uruguay, Montevideo.

Rodríguez, Aguilera Y. (2011). El software educativo como medio de enseñanza. Cuadernos de educación y desarrollo. Vol. 3, No. 28. Recuperado de SSRN: http://www.eumed.net/rev/ced/28/yra.htm.

Villalobos, Cornejo, Gómez, Palma y Arellano. (2017). El uso del software GeoGebra como estrategia en la enseñanza del cálculo diferencial en dos institutos tecnológicos. Pistas Educativas 124, junio 2017. México. Recuperado de http://www.itcelaya.edu.mx/ojs/index.php/pistas/article/view/762.

Villalobos, Cornejo, Quintana, Torres y Ramos. (2017). “Impacto del uso del software GeoGebra en la enseñanza del cálculo diferencial en dos institutos tecnológicos”. Pistas Educativas 126, diciembre 2017. México. Recuperado de http://www.itcelaya.edu.mx/ojs/index.php/pistas/article/view/1045.

BABY BOOMERS UNA GENERACIÓN PUENTE

Juana María Saucedo Soto, Universidad Autónoma de Coahuila
Alicia Hernández Bonilla, Universidad Autónoma de Coahuila
Alicia de la Peña de León, Universidad Autónoma de Coahuila
Juan Bernardo Amezcua Núñez, Universidad Autónoma de Coahuila
Guiselle Paola López González, Alumna coautora

RESUMEN

La generación Baby Boomer comprende a personas nacidas entre 1946 y 1964, ostentan el mayor número de nacimientos, atestiguan y viven radicales cambios políticos, sociales y musicales que los marcan. Una generación según Mcrindle (2010) es un grupo de personas nacidas en la misma época, desarrolladas en un mismo tiempo, semejantes en edad, condiciones, preferencias, valores, motivaciones, formas de trabajo, eventos y experiencias. Son puente entre ideas rígidas /conservadoras contra un espíritu joven debido al amplio rango de edad que abarca su generación. El objetivo de este trabajo de investigación es *identificar características y hábitos de la generación Baby boomer. La población sujeto de estudio es de 89,456 personas con una muestra de 175. Los resultados arrojan: las mujeres son las que más cuidan de su salud, se preocupan por el bienestar financiero de su familia y les interesa brindar apoyo a su comunidad. Los Jonesers quienes son la categoría más joven de los Baby Boomers se encuentran preocupados por sus finanzas y conservar un buen nivel de vida.*

PALABRAS CLAVE: Baby Boomers, Generación, Hábitos/Costumbres

BABY BOOMERS A BRIGDE GENERATION

ABSTRACT

Baby boomer's generation is integrated by people who were born between 1946 and 1964. Baby boomers were witnesses of radical social, musical and political changes that marked them. A generation is, according to Mcrindle (2010), a group of people born in the same period, developed in a range of time, similar in age, conditions, preferences, values, motivations, ways of work, events and experiences. Baby Boomers were the bridge between rigid or conservative ideas and a young spirit this due to the wide range of ages the generation has. The objective of this research is to identify characteristics and habits from Baby Boomer generation. The subject of study is 89,456 people with a sample of 175. Results show that women are the ones that most care of their health, they care about the wealth of their families and are interested in giving support to their community. Jonesers, who are the youngest category of baby boomers, are worried about their finances and about to preserve a good standard of living.

JEL: M3

KEYWORD: Baby Boomers, Generation, Habits/Customs

INTRODUCCIÓN

Es innegable que a nivel mundial se está suscitando un cambio demográfico notable, el envejecimiento de los países es muy característico y conlleva a cambios en el comportamiento de compra de los consumidores, de acuerdo a sus peculiaridades y periodo en que nacieron será la generación a la que pertenecerán, en esta investigación en particular se está trabajando con los Baby Boomers de la Ciudad de Saltillo Coahuila

México, son personas nacidas entre 1946 y 1964 de acuerdo a la American Demographics (2000) en su publicación "Generational Divide" a través de Stein Weliner. Se caracteriza esta generación por los altos índices de natalidad; hubo cambios y una serie de acontecimientos a nivel mundial que marcaron sus vidas; se presenta una revolución en los medios de comunicación por los avances tecnológicos, la liberación femenina, tanto hombres como mujeres salen a trabajar, el ingreso económico es doble, se reduce notablemente el número de hijos, se reparten labores del hogar, en pocas palabras con esta generación se produjo un boom, una gran revolución juvenil que hasta nuestros días ha tenido repercusión.

La generación del baby boom ha tenido un mayor nivel de supervivencia, salud, condiciones de vida y logros a nivel educativo, sus expectativas de vida las dividen de una forma donde hacen distinción o comparación entre "el buen envejecer" como: capacidad para organizar sus propias acciones, son activos en la gestión de la salud, cuidadosos con el dinero que gastan, toman decisiones de forma independiente y participan activamente de la vida social otorgando especial importancia a mantener la autonomía y "el mal envejecer" relacionado con la pasividad (Ramos, Dolores & Mercé 2016). "Dada su próxima jubilación, rechazan el aislamiento social y muestran un deseo de querer estar "en acción" (Núñez, López, & Ascorra, 2016) Este trabajo de investigación está integrado por varios apartados, en el primero se hace la revisión literaria en la que se aborda características distintivas y perfil de los Baby boomers, conceptos planteados por diferentes autores sobre lo que es una generación, las categorías en las que se divide esta generación de acuerdo a los estudiosos debido al amplio rango de edad que abarca ya que va de 1946 a 1964 (18 años); algunos resultados de estudios realizador por Unilever y por Nielsen; también se tratan aspectos sobre el consumo, comportamiento y hábitos de compra y personales y resultados obtenidos por una Universidad de Colombia sobre estos aspectos. Se plantea el objetivo de investigación, las hipótesis y la metodología empleada. Se presentan los resultados obtenidos y las conclusiones del trabajo.

REVISIÓN LITERARIA

La pirámide demográfica a nivel mundial ha cambiado drásticamente su distribución debido al envejecimiento de la población de acuerdo a lo reportado por La Comisión Europea (2011); una generación significativa que en gran medida ha contribuido a este cambio es la de los Baby Boomers; en ella se reporta el mayor número de nacimientos de todos los tiempos, comprende a las personas nacidas entre 1946 y 1964 (Bonvalet, Clément & Ogg, 2014); se le conoce también como: "Generación del auge de la natalidad" o "Generación de la postguerra" Grace (2001) y se calcula que ascienden a 70 millones de personas. Se considera básico conocer a esta generación para el estudio de las futuras subjetividades sobre el envejecimiento (Ramos, Dolores & Mercé, 2016). Para hacer una clasificación generacional se basan en el periodo de nacimiento de un grupo de personas las cuales están marcadas por haber vivido acontecimientos similares y toman en consideración aspectos como: guerras, revoluciones, enfermedades y detonantes particulares de una sociedad. Cada generación cuenta con variables socioeconómicas y geográficas específicas. Todas las generaciones son diferentes (Rivera, 2009).

Neil Howe y William Strauss son dos autores quienes en 1991 se enfocaron en estudiar el tema de las generaciones y refieren: "una generación está formada por personas cuya ubicación común en la historia les proporciona una imagen colectiva. El alcance de una generación es aproximadamente el período de una fase de vida". De acuerdo con Mcrindle y Wolfinger (2010) es un grupo de personas nacidas en la misma época, desarrolladas en un mismo tiempo, semejantes en edad, condiciones, preferencias, valores, motivaciones, formas de trabajo, eventos y experiencias similares. Kotler y Amstrong (2011) la conceptualizan como un grupo de personas cuya edad es semejante y vivieron una misma época, ello hace que sus características de personalidad sean muy similares, que compartan valores, creencias y rasgos conductuales. Los Baby Boomers se caracterizan por aparecer en el momento en que se dieron infinidad de cambios políticos, sociales, musicales y de haberlos defendido a cabalidad, se da el movimiento feminista, la independencia y preparación de la mujer y su inserción al mercado laboral, toman decisiones de compra, la ruptura con la moral religiosa, la autodeterminación, el consumismo, la autoexpresión, el desarrollo

personal y profesional a través de la preparación, hay cambios en los modelos de estructura familiar (se reduce el gran número de hijos), el divorcio no está mal visto (Fingerman et al., 2012); forman parte de la ruptura de paradigmas, representan la base de un envejecimiento sin sobresaltos ni preocupaciones por prever su jubilación de la cual recibirán un sueldo vitalicio seguro. (Guberman, Lavoie, & Olazabal, 2011; Olazabal, 2009. Los Baby Boomer años atrás se encontraban en un rango de edad en donde eran catalogados ancianos y ahora esta apreciación ha cambiado; se caracterizan por estar conscientes de que van a envejecer dignamente debiendo cuidar de su salud, de su economía, son optimistas, se ejercitan, tienen gran deseo por vivir, son capaces de tomar decisiones propias de forma independiente y de llevar una vida social activa (Blein et al., 2009). Desean desprenderse de su estilo tradicional de vida, están en un proceso de jubilación cercano, su deseo por la participación social se acrecienta, se preocupan por tener una mejor calidad de vida al envejecer (Raymond et al., 2013) al jubilarse quieren sentirse libres (Guberman et al., 2012). En términos generales les agrada estar bien y sentirse mejor, toman conciencia de lo que esto representa para su bienestar personal, familiar y social, es esencial procurarse y preocuparse para vivir en las mejores condiciones posibles, no cuidarse representa vivir al margen, es decir, estar y no estar (Raymond y Grenier, 2013).

Hay un término denominado envejecimiento activo y La Organización Mundial de la Salud (OMS, 2002), lo conceptualiza así: “proceso de optimización de oportunidades de salud, participación y seguridad con el fin de mejorar la calidad de vida a medida que las personas envejecen”; cuando se presenta esta etapa tienden en mayor medida a entrar a círculos de participación social de diferente género (Van Groenou, & Deeg, 2010), resulta difícil afirmar cuál es la razón (es) precisas que los llevan a hacerlo(Levasseur et al., 2010). Por naturaleza todo ser humano tiene la necesidad de sentirse incluido, afiliado a grupos para crecer socialmente (Bonvalet, C., Clément, C., & Ogg, J., 2014) y entre más grandes con mayor razón, ya que disponen de tiempo y ganas de contribuir al bien común (Villar, López y Celdrán, 2013). Lo que es un hecho, es que a medida que adquieren mayor edad son más autónomos y ellos mismos deciden cómo participar y con quién (Serrano, 2013). Se les considera una generación puente por estar insertada entre la generación que les antecede en que todo era rígido y pegado a la moralidad (Leach, 2013) y a la posterior en la que a pesar de su edad se consideran aún jóvenes “forever young” y dan un valor desenfadado a algunas reglas heredadas y consideradas rigurosas como: obligaciones familiares, formalismos, protocolos personales/sociales, tradiciones, aspectos culturales, etc.

Estudiosos y expertos a nivel mundial revelan que dentro de la generación de los Baby Boomers hay dos categorías, esto debido al largo tiempo que comprenden sus edades; al primero denominado Leading-Edge que va de 1946 a 1955 y los segundos Jonesers de 1956 a 1964 (Green, 2003) en la que no todos viven y comparten la misma etapa de vida, es decir, lo que están viviendo los segundos ahorita, ya lo pasaron los Leading- Edge (Angulo, 2016) Los Leading-Edge ya están a punto de jubilarse, no tienen padres, sus hijos están fuera de casa, planean su vida junto a su pareja deseando viajar, compartir, descubrir nuevos lugares, hacer todo lo que no pudieron por trabajar y sobre todo descansar de la larga vida laboral a la que dedicaron muchos años. (Angulo 2016) Por su parte los Jonesers están en plenitud profesional y se esmeran en prepararse cada día más, tienen hijos relativamente grandes (universitarios) que viven en casa y de los cuales hay que encargarse económicamente, están al tanto de su bienestar, vacacionan en familia, tienen papás en edad muy avanzada, manejan e incluso dominan la tecnología, es decir, la misma situación laboral y del entorno les exige estar muy activos todavía (Angulo, 2016)

Hay una serie de estudios que hace referencia propia de esta generación Unilever y Nielsen, los resultados arrojan la siguiente información: “Unilever lanzó una convención anual llamada "Boomers shoppers today and tomorrow: Following the Money." Algunas conclusiones con respecto a los rasgos distintivos son: Invierten más dinero, les agrada la calidad y no importa el tiempo que tarden al hacer sus compras; se guían por recomendaciones, desean ser bien atendidos y que haya ofertas atractivas y comprar se traduce en diversión, en invertir tiempo en lo que les atrae y desean sentir que hicieron compras inteligentes, es decir, excelente precio en relación al producto adquirido. Por su parte Golobal Nielsen llevó a cabo un estudio

sobre los Estilos de Vida Generacionales (The Nielsen Global Generational Lifestyles Survey) para ello encuesta a 30,000 participantes on-line de 60 países con la finalidad de entender el comportamiento del consumidor dependiendo la generación a la que pertenece, en cuanto a la forma en que viven, trabajan, comen, ahorran y se divierten los Baby Boomers (Nielsen, 2015). Encontraron que 29% de ellos comen fuera de casa al menos una vez a la semana ya que no sienten una necesidad u obligación; llevan un estilo de vida saludable es muy importante para ellos, en su vocabulario se encuentran atributos como bajo en sodio" o "bajo en azúcar" el 67% están dispuestos a pagar por alimentos con estas características, sin embargo, en las generaciones más jóvenes existen otros que actualmente se manejan como: "orgánico", "libre de gluten" y "alto en proteína", que para ellos resultan indiferentes debido precisamente a su edad; 74% se encuentra satisfecho con su ocupación laboral, 65% tiene buena relación con sus colegas, 65 % considera que su lugar de trabajo es agradable y 62 % se siente cómodo en su trabajo y vida cotidiana; por otro lado existe insatisfacción del 47% respecto a sus ingresos, del 44% en cuanto beneficios médicos,35% de su plan de retiro (pensión) y 29% en prestaciones de plan de ahorro. Nielsen afirma que 4 de cada 10 personas ahorran para el retiro, pero no tienen confianza en sus futuros financieros; la profesión preferida a la que se dedicarían sería a la educación, con relación a las deudas 57% desea ser más cuidadoso al gastar, un 34% no compran debido a que están endeudados y 12% prefiere no tener lo que desea a costa de endeudarse. Los Baby Bomers se informan a través de fuentes tradicionales como TV, medios impresos y radio; a un 60% le interesa hacer ejercicio y estar saludable; 44% dedica tiempo a su familia; sólo al 21% le interesa seguir ganando dinero (Nielsen, 2015)

Cada generación de acuerdo a estas características presenta diferencias en el comportamiento de compra (Parment, 2013). El consumo no es sólo comprar y satisfacer necesidades; representa un medio de socialización una forma de distinguirse de los integrantes de un grupo dentro de la sociedad, es una manera de construir un estilo de vida determinado, representa un signo de poder/status y es reflejo basado en nuestro sistema cultural (Baudrillard, 2009). Se considera que el consumo es un acto individual, aunque Miller (2013) no esté de acuerdo con esta postura. Santesmases (2004) refiere que el consumo es "el conjunto de actividades emprendidas por una persona, grupo u organización, desde que siente una necesidad hasta que utiliza el producto". Herrero (2007) refiere que "las costumbres de consumo son actos constantes en el momento de compra de un producto causados por tendencias instintivas, usos y/o compras que por su nivel de repetición tienden a convertirse en hábitos" "El perfil de los mayores como consumidores y usuarios, está cambiando muy rápido. Su influencia y potencial social, político y económico no va a parar de crecer en muchos años a pesar de que siga siendo realidad la presencia de muchos mayores que se adecuan a estereotipos dominantes" (Moragas, 1991)

Salesforce realizó un estudio para identificar cuáles son las preferencias de los consumidores a la hora de investigar, comprar y comunicarse con marcas de consumo en el cual encontró que 63% de los Baby Boomers se decide más por comprar el producto en una tienda física sólo si el precio es el mismo que en online, 26% pertenece a algún programa de lealtad de marca, el 33% hablan bien o se quejan de alguna marca o producto en público y 22% comparte información personal con una marca a cambio de recibir servicios y descuentos personalizados. (Salesforce, 2016) En el 2013 se realizó un Focus Group por la Universidad Autónoma de Occidente en Colombia donde buscaban identificar cuáles son los movimientos en el mercado de los Baby Boomers y los resultados más significativos indican que recuerdan más un anuncio sonoro que uno visual, ven innecesario hacer un gasto en tecnología, prefieren viajar e invertir en su salud, a pesar de no ser contemporáneos del internet y redes sociales han tratado de adaptarse a ellas. Esta generación en especial se adaptó a circunstancias turbulentas a nivel mundial que los llevaron a vivir momentos determinantes y que impusieron prácticas que hoy en día se preservan.

Objetivo

Identificar Características y Hábitos de la Generación Baby Boomer

METODOLOGÍA

Esta investigación es de carácter descriptivo y exploratorio, con medición transversal y no experimental. La población sujeto de estudio es de 89,456 de acuerdo con los datos del Anuario Estadístico de Coahuila INEGI. Utilizando la fórmula estadística relacionada con las poblaciones finitas, se calculó la muestra; aplicando un nivel de confianza del 95% y un margen de error del 7.4%, obteniéndose un tamaño de muestra de 175 personas. Se diseñó un cuestionario con 33 ítems, conformado de preguntas categóricas y escala de Likert. Se validó el instrumento obteniendo un Alfa de Cronbach de .937 lo cual indica que es válido y fiable de acuerdo al criterio general de George y Mallery 2013; se aplicó en el año 2016 a personas de un rango de edad que va de los 51 a los 69 años El análisis de información se hizo mediante el paquete estadístico SPSS versión 21.

RESULTADOS

El perfil de las personas que integran la muestra de esta investigación tienen las siguientes características: en cuanto a edad el 43.4% están en el rango de 51 a 56 años, el 33.1% tienen entre 57 y 63 y el 23.4% están en el rango de edad de 64 a 69. Del total de la muestra el 48% son hombres y el resto mujeres. El 72% está casado y el 9.7% divorciado. En cuanto a la ocupación el 36.6% se dedica al hogar, 32.6% son empleados y el 25.7% profesionistas independientes. Respecto al nivel de estudios un 26.9% tiene licenciatura o similar, 21.7% tiene secundaria, 21.1% preparatoria y un 11.4% posgrado. En los cuatro constructos analizados se aplicó la Prueba de Mann-Whitney utilizando como variable independiente el género. Los resultados obtenidos son los siguientes:

El Constructo 1 Conectado; se refiere a aquellas personas de mente abierta que gustan de disfrutar su trabajo, a su familia y amigos, cuidar de su salud, interactuar y ayudar a los demás y gozar de una economía estable que les permita vivir la vida y disfrutar a plenitud de lo que les rodea. En este constructo se encontró que las 3 variables que tienen un nivel de significancia < a .05 fueron: cuido mi salud, mi lado espiritual y no tener problemas financieros; me interesa apoyar a mi comunidad y estoy aquí para aprender del mundo y de las personas a mi alrededor. En estas tres variables fueron las mujeres las que tienen el rango promedio más alto. (Tabla 1)

Tabla 1: Constructo Conexión

Estadísticos de prueba[a]

	Me gusta trabajar en lo que quiero, pero también me gusta convivir	Cuido mi salud, mi lado espiritual y no tener problemas financieros	Quiero sentirme satisfecho con lo que soy y con lo que puedo contribuir	La vida es muy corta para ver el vaso medio vacío	Me interesa apoyar a mi comunidad	Trato de ser lo más abierto posible "open-minded"	Estoy aquí para aprender del mundo y de las personas a mi alrededor
U de Mann-Whitney	3346.500	3040.500	3244.000	3453.000	3085.000	3384.500	3177.000
W de Wilcoxon	6916.500	6610.500	6814.000	7023.000	6655.000	6954.500	6747.000
Z	-1.618	-2.466	-1.849	-1.177	-2.292	-1.363	-2.015
Sig. asintótica (bilateral)	.106	.014	.064	.239	.022	.173	.044

a. Variable de agrupación: Genero

*Prueba U de Mann-Whitney * p< 0.05. Variable de agrupación género. En esta tabla se identifica que de los 7 items que integran el constructo de conexión, 3 de ellos tienen una significancia < 0.05 lo que indica que si hay diferencia significativa en el género.*

Constructo 2 Estable. Este tipo de personas son extremadamente responsables y precavidas, les interesa y preocupa la estabilidad familiar ya que en su proyecto de vida siempre están presentes y velan por que estén

bien económicamente y en armonía, consideran que son la base en que gira su vida. Referente a este constructo las variables identificadas como estadísticamente significativas fueron: cuido de mi familia y mis finanzas y establecer un fondo de retiro seguro y proveer a mi familia. De ambas las mujeres son las que tienen el rango promedio más alto, como se observa en la Tabla 2.

Tabla 2: Constructo Estabilidad

Estadísticos de prueba[a]

	Soy responsable	Cuido de mi familia y mis finanzas	Siempre termino mi trabajo	Sin mi familia, salud, felicidad y espiritualismo, no estaría aquí	Soy disciplinado en las finanzas	Establecer un fondo retiro seguro y proveer a mi familia	Me gusta saber que contribuyo en la felicidad y buena vida de mi familia
U de Mann-Whitney	3382.500	2698.000	3810.000	3691.000	3257.000	2988.000	3533.500
W de Wilcoxon	6952.500	6268.000	7996.000	7261.000	6827.000	6558.000	7103.500
Z	-1.449	-3.625	-.039	-.469	-1.783	-2.639	-1.043
Sig. asintótica (bilateral)	.147	.000	.969	.639	.075	.008	.297

a. Variable de agrupación: Genero

*Prueba U de Mann-Whitney * p< 0.05. Variable de agrupación género. En esta tabla se identifica que de los 7 items que integran el constructo de estabilidad, 2 de ellos tienen una significancia < 0.05 lo que indica que si hay diferencia significativa en el género*.

Constructo 3 Sofisticado: Las personas que se encuentran dentro de esta clasificación se caracterizan por ser rebuscadas e incluso hasta extravagantes, tratan de estar por encima del promedio desde el punto de vista material hasta intelectual, les gusta poseer cosas fuera de lo común y demostrar a los demás que son poderosos. Las variables que presentaron una significancia < .05 fueron: tengo altos estándares desde los productos hasta la comida y me encanta aprender cosas nuevas. En ambas predominan las mujeres.

Constructo 4 Verificador; Se consideran personas que desean vivir la vida plenamente estando bien económica y físicamente para disfrutar de aquello que a lo largo de su vida se han esmerado en construir, una de las piedras angulares es mantenerse saludable y hacer buen uso de sus finanzas para seguir adelante con su proyecto de vida. Sólo la variable cuido mi salud fue la estadísticamente significativa y fueron las mujeres las que obtuvieron el rango más alto. También se realizó la prueba estadística de Mann-Whitney para identificar si la edad es relevante en los 4 constructos analizados. Tanto en el Constructo 1 (Conectado) y el 2 (Estable) se encontró, que no hay diferencia estadísticamente significativa entre las variables y los 2 rangos de edad. En el *Constructo 3 Sofisticado* las variables que resultaron significativas < 0.05 fueron: tengo altos estándares desde los productos hasta la comida y me encanta aprender cosas nuevas. La categoría de los Jonesers (51 a 60 años) resultan ser más sofisticados, lo más probable es porque aún se encuentran laboralmente activos. En el Constructo 4 referente a Verificador se encontró que la variable he trabajado toda mi vida para mantener un buen balance en mis finanzas es estadísticamente significativa y es precisamente el mismo grupo del constructo anterior (Jonesers).

Tabla 3: Constructo Verificador

Estadísticos de prueba[a]

	Soy económicamente inteligente	He trabajando toda mi vida para mantener un buen balance en mis finanzas	Disfruto la vida al máximo	La vida es una aventura y pienso continuar el crecimiento	Cuido mi salud	Es importante estar activo y hago ejercicio	Solo cuidándome puedo seguir viviendo todo lo que la vida me ofrece
U de Mann-Whitney	2932.000	2859.500	3418.000	3336.500	3471.500	2888.000	3208.500
W de Wilcoxon	4885.000	4812.500	9746.000	5289.500	5424.500	4841.000	9536.500
Z	-1.765	-1.990	-.178	-.451	-.002	-1.903	-.920
Sig. asintótica (bilateral)	.077	.047	.859	.652	.999	.057	.358

a. Variable de agrupación: Edad

Prueba U de Mann-Whitney * p< 0.05. Variable de agrupación edad. En esta tabla se identifica que de los 7 ítems que integran el constructo de verificador, solo uno de ellos tiene una significancia < 0.05 lo que indica que si hay diferencia significativa en el rango de edades utilizado.

CONCLUSIONES

De los resultados obtenidos se observa que las personas que pertenecen a esta generación Baby Boomers, en cuanto a la conexión que tienen con el mundo, les gusta interactuar con amigos y cuidar de su salud y no tener problemas financieros, las mujeres son más receptivas en este sentido, como menciona Fingerman (2012), en esta generación se da el movimiento feminista, la mujer es más independiente, se prepara e incursiona en el mercado laboral, hay cambios en la estructura familiar. También les gusta apoyar a su comunidad, ya que disponen de tiempo y ganas de contribuir al bien común (Villar, López y Celdrán, 2013). Lo que es un hecho, es que a medida que adquieren mayor edad son más autónomos y ellos mismos deciden cómo participar y con quién (Serrano, 2013). Dentro del constructo de ser estables a las personas de esta generación les preocupa que su familia se encuentre bien financieramente, se comprueba con el estadístico de Mann-Witney ya que las variables que resultaron significativas fueron: cuido de mi familia y mis finanzas y establecer un fondo de retiro seguro y proveer a mi familia. Estas personas forman parte de la ruptura de paradigmas, representan la base de un envejecimiento sin sobresaltos ni preocupaciones por prever su jubilación de la cual recibirán un sueldo vitalicio seguro. (Guberman, Lavoie, & Olazabal, 2011; Olazabal, 2009. En cuanto al constructo de sofisticado los resultados arrojaron que las mujeres son las que tienen más altos estándares en cuanto a lo que compran, son compatibles con los resultados obtenidos por Unilever en la convención anual "Boomers shoppers today and tomorrow: Following the Money", les gusta comprar calidad, se guían por recomendaciones y lo hacen de una manera inteligente.

En cuanto al constructo verificador el resultado menciona que cuidar la salud es una variable estadísticamente significativa y que las mujeres son las que sobresalen en cuidar este aspecto, en el estudio realizado por Nielsen llevar un estilo de vida saludable es muy importante, consumir productos "bajo en sodio" y "bajo en azúcar", son parte de su vocabulario y uso cotidiano para conservar la salud. Con respecto al análisis de la variable edad los resultados arrojaron que en los 2 primeros constructos (Conectado y estable) para los Leading.Edge representado por personas que van de los 61 a los 69 años y los Jonesers de 51 a 60 años significa que para ambos es muy importante disfrutar a su familia y velar por su bienestar económico, así como gozar a plenitud la vida, de acuerdo a lo referido por Angulo (2016). Referente al constructo 3 que guarda relación a la sofisticación se encuentra que los Jonesers son los más sofisticados debido a que profesionalmente aún siguen activos y se esmeran por prepararse cada día más, lo que probablemente haga que esta condición les exija pertenecer a un círculo social más elevado y mantener altos estándares en cuanto a cuestiones materiales, de acuerdo a lo citado por Angulo (2016). El constructo 4 relacionado a que las personas estén atentas a diferentes factores que les aquejan arroja, que en la categoría de los baby boomers más jóvenes hay preocupación por su estabilidad financiera más que por su salud debido a que reina una gran incertidumbre en el manejo de sus recursos.

REFERENCIAS

Angulo, D. (2016) Los subgrupos de los 'Baby Boomers' y sus hábitos. P&M Junio. Colombia
Blein, L., Lavoie, J., Guberman, N., & Olazabal, I. (2009). Vieilliront-ils un jour? Les baby-boomers aidants face à leur vieillissement. *Lien Social et Politiques*, (62), 123-134.

http://dx.doi.org/10.7202/039319arBaudrillard, J. (2009) La sociedad de consumo. 2a. Edición Siglo XXI España

Bonvalet, C., Clément, C., & Ogg, J. (2014). *Renewing the family: A history of the baby boomers*. New York: Springer.

Comisión Europea (2011). *Decisión nº 940/2011/UE del Parlamento Europeo y del Consejo de 14 de septiembre de 2011 sobre el Año Europeo del Envejecimiento Activo y de la Solidaridad*. Bruselas: Diario Oficial de la Unión Europea.

Fingerman, K., Pillemer, K., Silverstein, M., & Suitor, J. (2012). The baby boomers' intergenerational relationships. *The Gerontologist*, *52*(2), 199-209.

Guberman, N., Lavoie, J., & Olazabal, I. (2011). Babyboomers and the 'denaturalisation' of care-giving in Quebec. *Ageing and Society*, *31*(07), 1141- 1158. http://dx.doi.org/10.1017/S0144686X11000419

Guberman, N., Lavoie, J., Blein, L., & Olazabal, I. (2012). Baby boom caregivers: Care in the age of individualization. *The Gerontologist*, *52*(2), 210- 218. http://dx.doi.org/10.1093/geront/gnr140

Grace J., Craig, B. (2001) Desarrollo psicológico. 8 ed. Mexico: Pearson educación

Green, B. (2003) Marketing to Leading – Edge Baby Boomers. New York. Paramount market publishing, INC.
Herrero, J. (2007) Monólogo de un vendedor: 5 Temas de marketing integral técnico-empresarial. España: Ediciones Díaz Santos S.A.

Kotler & Armstrong, 2011 Fundamentos de Marketing 11ava. Edición PEARSON

Leach, R., Phillipson, C., Biggs, S., & Money, A. (2013). Baby boomers, consumption and social change: the bridging generation? *International Review of Sociology*, *23*(1), 104-122 http://dx.doi.org/10.1080/03906701.2013.771053

Levasseur, M., Richard, L., Gauvin, L., & Raymond, É. (2010). Inventory and analysis of definitions of social participation found in the aging literature: Proposed taxonomy of social activities. *Social Science, & Medicine*, *71*(12), 2141-2149. http://dx.doi.org/10.1016/j.socscimed.2010.09. 041

Moragas, R., 1991. Gerontología social. Envejecimiento y calidad de vida. Barcelona: Herder.
McCrindle, M. and Wolfinger, E. (2010). The ABC of XYZ: Understanding the Global Generations. Sydney: University of New South Wales Press

Nielsen. (2015) Estilos de Vida Generacionales. An uncommon Sense of the Consumer https://www.nielsen.com/content/dam/nielsenglobal/latam/docs/reports/2016/EstilosdeVidaGeneracionales.pdf

Olazabal, I. (Dir.) (2009). *Que sont les baby-boomers devenus? Aspects sociaux d'une génération vieillissante.* Québec: Éditions Nota Bene.

Organización Mundial de la Salud (OMS) (2002). Envejecimiento activo: un marco político (Pedro Regalado, trad.). *Revista Española Geriátrica y Gerontológica 37*(52), 74-105.

Parment, A. (2013). Generation Y Vs Baby Boomers: Shopping behavior, buyer involvement, and implications for retailing. Journal of retailing and consumer services, (20), 189-199.

Ramos, D., V. & Mercé, S. (2016) Claves para el análisis de la participación social en los procesos de envejecimiento de la generación baby boom. Psicoperspectivas, 15(2), 53 63.https://scielo.conicyt.cl/scielo.php?pid=S071869242016000200006&script=sci_arttext&tlng=pt

Raymond, É., & Grenier, A. (2013). Participation in Policy discourse: new form of exclusion for seniors with disabilities? *Canadian Journal on Aging/La Revue Canadienne du Vieillissement*, *32*(02), 117-129. http://dx.doi.org/10.1017/s0714980813000135

Rivera, L. (2009) ¿Donde Etsan Los Baby Boomers? FORBES MÉXICO. https://www.forbes.com.mx/donde-estan-los-baby-boomers/

Salesforce (2016) Connected consumer goods report Publicado en 16 junio, 2016 por Javier Pérez Cortijo
Santesmases, M. (2004). Marketing: Conceptos y estrategias 5a. Edición. Pirámide

Serrano, J. (2013). *El papel de la familia en el envejecimiento activo* (Informe No. 2013-2). Madrid: The Family Watch.

Unilever shows retailers how to follow the money: Study provides insights and solutions on how to capture the Nation's most influential consumer group. Mayo/07/2007. Disponible en: http://www.unileverusa.com/mediacenter/pressreleases/2007/Unilevershowsretailershowtofollowthemoney.aspx

Van Groenou, M., & Deeg, D. (2010). Formal and informal social participation of the 'young-old' in The Netherlands in 1992 and 2002. *Ageing and Society*, *30*(03), 445-465. http://dx.doi.org/10.1017/s0144686x09990638

Villar, F., López, O., & Celdrán, M. (2013). La generatividad en la vejez y su relación con el bienestar: ¿quién más contribuye es quien más se beneficia? *Anales de Psicología*, *29*(3), 897- 906. http://dx.doi.org/10.6018/analesps.29.3.145171

BIOGRAFÍA

Juana María Saucedo Soto. Doctor en Administración y Dirección de Empresas por la Universidad Politécnica de Catalunya, Catedrático Investigador de Tiempo Completo adscrita a las cátedras Mercadotecnia Integral, Comercio al Detalle y Programa Emprendedor. Se puede contactar en la Facultad de Mercadotecnia de la Universidad Autónoma de Coahuila, Unidad Campo Redondo, Saltillo, Coahuila México.

Alicia Hernández Bonilla pasante de Doctor en Administración y Alta Dirección por la Universidad Autónoma de Coahuila, Catedrático Investigador de Tiempo Completo adscrita a las cátedras de Administración, Mercadotecnia Internacional, Estrategias de Negociación Internacional y Proyectos de Imp. y Exp. Se puede contactar en la Facultad de Mercadotecnia de la Universidad Autónoma de Coahuila, Unidad Campo Redondo, Saltillo,

Alicia De la Peña es doctora en Ciencias Administrativas, con especialidad en comportamiento del consumidor y responsabilidad social corporativa por el EGADE Business School. Profesora investigadora de la Universidad Autónoma de Coahuila. Colabora con el Cuerpo Académico de Administración de la Mercadotecnia. Actualmente desempeña sus funciones en la Facultad de Mercadotecnia Unidad Saltillo.

Bernardo Amezcua es doctor en ciencias administrativas con especialidad en comportamiento del consumidor y la responsabilidad social corporativa por el EGADE Business School. El Dr. Amezcua es profesor investigador de la Universidad Autónoma de Coahuila, desempeñando sus funciones en la Facultad de Mercadotecnia Unidad Saltillo

RÉGIMEN DE INCORPORACIÓN FISCAL, UNA AFECTACIÓN PARA EL MICRO EMPRESARIO LOCAL

Daniel González Hernández, Universidad Autónoma de Baja California
María del Mar Obregón Angulo, Universidad Autónoma de Baja California

RESUMEN

Esta investigación, tiene como finalidad, analizar los efectos que tuvo el Régimen de Incorporación Fiscal (RIF) en los micro empresarios, que anteriormente tributaban dentro del Régimen de Pequeños Contribuyentes (REPECOS), las nuevas obligaciones en materia fiscal, las cuales entraron en vigor en el año 2014, estipulan aspectos donde la tecnología forma parte indispensable para el cumplimiento de estas, una nueva necesidad de actualización en equipos, programas y capacitaciones, llevo al micro empresario a realizar erogaciones extras que no se tenían contempladas, bajo la promesa de una fiscalización accesible, que permitirá al contribuyente realizar el mismo su contabilidad, e, inclusive, permitir llegar a más clientes al tener la oportunidad de emitir facturas, lo cual, no se vio reflejado para ciertas actividades dentro del nuevo régimen, en consecuencia, los contribuyentes no se sienten identificados con las nuevas disposiciones fiscales, las cuales generan mayores gastos, pagos de impuestos, e, inclusive, una menor recaudación para la autoridad.

PALABRAS CLAVE: Microempresario, Repeco, RIF, Tecnología

REGIME OF FISCAL INCORPORATION, AN AFFECTATION FOR THE LOCAL MICRO ENTREPRENEUR

ABSTRACT

The purpose of this research is to analyze the effects of the Tax Incorporation Regime (RIF) on the micro-entrepreneurs, that were taxed under the Small Taxpayers Regime (REPECOS), the new tax obligations, which came into force in the 2014, stipulated aspects in which technology is an essential part for the fulfillment of these, a new need to update equipment, programs and capabilities, led the micro entrepreneur to make extra expenses that have not been contemplated, under the promise of an audit accessible, which includes, allows to reach more customers when having the opportunity to issue an invoice, whatever it is, is not reflected for the activities within the new regime, consequently, the taxpayers do not feel identified with the new tax laws, payments of taxes, and, even, a lower tax collection.

JEL: H25, K34, O33, O38,

KEYWORDS: Micro Entrepreneur, Repeco, RIF, Technology

INTRODUCCIÓN

En el año 2014, México elabora diversas reformas legales, entre ellas, se encuentra la nueva reforma fiscal, que, entre diversos aspectos, da nacimiento al RIF, quien, a su vez, sustituye al REPECO, y al régimen intermedio, trayendo así, una nueva actividad dentro del Impuesto Sobre la Renta (ISR) y al Impuesto al Valor Agregado (IVA), los dos principales ingresos nacionales. Sin embargo, el nuevo régimen realiza cambios drásticos a la forma de operar de los micro empresarios, el Servicio de Administración Tributaria (SAT), sostenía que este cambio favorecería a los micro empresarios en su crecimiento y desarrollo económico, aumentando sus ventas, por el beneficio de facturar, lo cual no podían realizar en el anterior régimen, aunado a esto, se estipuló la facilidad para el pago de impuestos, durante los diez primeros años.

La intención de la Secretaría de Hacienda y Crédito Público (SHCP) era fomentar la formalización de los pequeños negocios, mediante los incentivos anteriormente mencionados, educando al micro empresario a convertirse paulatinamente en un empresario del régimen general de ley, régimen en el cual se inscriben automáticamente posterior a los 10 años del programa de facilidades administrativas del RIF. No obstante, los microempresarios no aprueban, en su totalidad, los cambios a los que fueron sometidos con la reforma fiscal, argumentando, que para ellos resultaba más sencillo tributar en el anterior régimen, que los cambios les parecen complicados para efectuarlos por sí mismos, y que no cuentan con la capacidad económica para cubrir con los gastos de las actualizaciones. De lo anteriormente analizado, nos surge la siguiente hipótesis, la cual teoriza que, el Régimen de Incorporación Fiscal presume ser más complejo en sus obligaciones para aquellos microempresarios que migraron del Régimen de Pequeños Contribuyentes debido al uso de tecnologías antes no utilizadas. Derivado de esta información nos surge la pregunta de investigación, ¿Los REPECOS que tributan actualmente en el RIF, se vieron realmente beneficiados por la reforma? Para contestar dicha pregunta, tenemos el siguiente objetivo general, el cual es, analizar las repercusiones económicas, empresariales y tributarias de los RIF que tributaron anteriormente como REPECOS.

REVISIÓN LITERARIA

El régimen de REPECOS nació en 1998 como una manera de tributar más sencilla y fácil de manejar con obligaciones de fácil comprensión y a su vez amigable, una manera más eficiente de aportar al gasto público. Los principales beneficios del régimen de REPECOS eran pagar los impuestos a través de una cuota fija y no se tenía que calcular el impuesto a su vez la cuota fija integraba el impuesto sobre la renta (ISR) el impuesto empresarial a la tasa única (IETU) y el impuesto al valor agregado (IVA). El informe del Instituto Nacional de Estadística y Geografía (INEGI) muestra que para el año 2013, cuando tributaban los REPECOS, el 82.7% de los microempresarios encuestados por (INEGI, 2014) no utilizaban equipo de cómputo, esto debido a que no era obligatorio para el control contable ni administrativo, sin embargo, en 2014, con el nacimiento de los RIF, el uso de sistemas se volvió obligatorio, fiscalmente hablando. La exposición de motivos que da nacimiento al RIF establece que "a través del Régimen de Incorporación se pretende que las personas físicas con actividades empresariales y que prestan servicios inicien el cumplimiento de sus obligaciones fiscales en un esquema que les permita cumplir fácilmente con sus obligaciones tributarias." (DOF, 2013) La ley de ISR, a partir de su artículo 111 al 113 regula las obligaciones del RIF, en esos tres artículos describe las obligaciones, facilidades y características que deben de cumplir los contribuyentes pertenecientes al régimen en cuestión, al igual de la manera en que deberán calcular y enterar los impuestos, declaraciones y la periodicidad de estas.

Dentro del artículo 111, párrafo quince de la ley de ISR, (2017). Establece que deberán utilizar los sistemas que el SAT disponga en su página oficial de internet, esto hace mención a dos palabras claves que debemos tomar en cuenta, "sistemas" e "internet". El régimen de REPECOS no realizaba gastos derivados a la tecnología, tales como renta mensual de internet, gastos de energía eléctrica derivado de los equipos, actualización y mantenimiento de equipo, por otro lado, los contribuyentes que se mantiene renuentes a aplicar equipos tecnológicos, debido a su complejidad, prefieren contratar los servicios profesionales de un contador, lo cual presenta una erogación que no se tenía presupuestada. La informalidad que se presentó durante la transición de regímenes se debió a las dificultades económicas, fiscales y administrativas derivadas de la reforma fiscal del año 2014 Los constantes cambios y la manera de tributación que se implementó en el 2014 por parte de la secretaria de hacienda y crédito público causo una incertidumbre hacia los contribuyentes por lo cual hubo un abandono del régimen paulatinamente.

Una entrevista realizada por (Gonzaléz, 2015), a uno de sus casos de estudios refleja que si bien el cambio de REPECO a RIF, fue en automático, Flor, la empresaria entrevistada, no detecto ningún cambio para bien o para mal, sin embargo, no acepta la carga administrativa implicada, ella indica que cuando era REPECO

consideraba su pago de impuestos como un gasto fijo, sin embargo, en el nuevo régimen se encuentra en la incertidumbre sobre dicho pago.

(Patiño, D. Puga T., 2015) Mencionan que muchas empresas, entre ellas los micro empresarios, tuvieron que invertir en tecnologías o en su defecto, cerrar sus negocios por el alto costo que generaba invertir en dichas actualizaciones obligatorias a partir del ejercicio 2014. Para el año 2015, el número de usuarios de equipo de cómputo aumento, sin embargo, referente a los microempresarios el 75% no utiliza el equipo de cómputo ni de internet, (INEGI, 2016), lo cual muestra la tendencia al rechazo de las tecnologías por parte de los microempresarios. Si bien, el porcentaje de usuarios que no utilizan equipo de cómputo disminuyo en 2015, sigue siendo más del 50%, ya sea que contrataran a alguien para que hiciera el trabajo digital por ellos, evadan sus obligaciones fiscales, o simplemente se volvieron parte de la economía informal. Durante el 2016, (SAT, 2017). En su reporte de gestión del último trimestre del 2016 reporto el uso de mis cuentas con 24.1 millones de operaciones entre facturas, ingresos y egresos, lo cual si lo dividimos entre el número de contribuyentes activos en el RIF para ese entonces (4´708,228 millones de contribuyentes) nos da un promedio aproximado de 5 operaciones por contribuyente. De dichos 24.1 millones de operaciones, el SAT no especifica si realmente es utilizado solo por los contribuyentes, o si los mismos contadores que son contratados por los RIF utilizan este sistema para realizar su servicio, de ser así el promedio de operaciones realizadas por contribuyentes en el portal “mis cuentas” disminuiría, por lo cual se presume que la inversión en dicha plataforma resultaría una perdida para la SHCP por no cumplir con su objetivo principal.

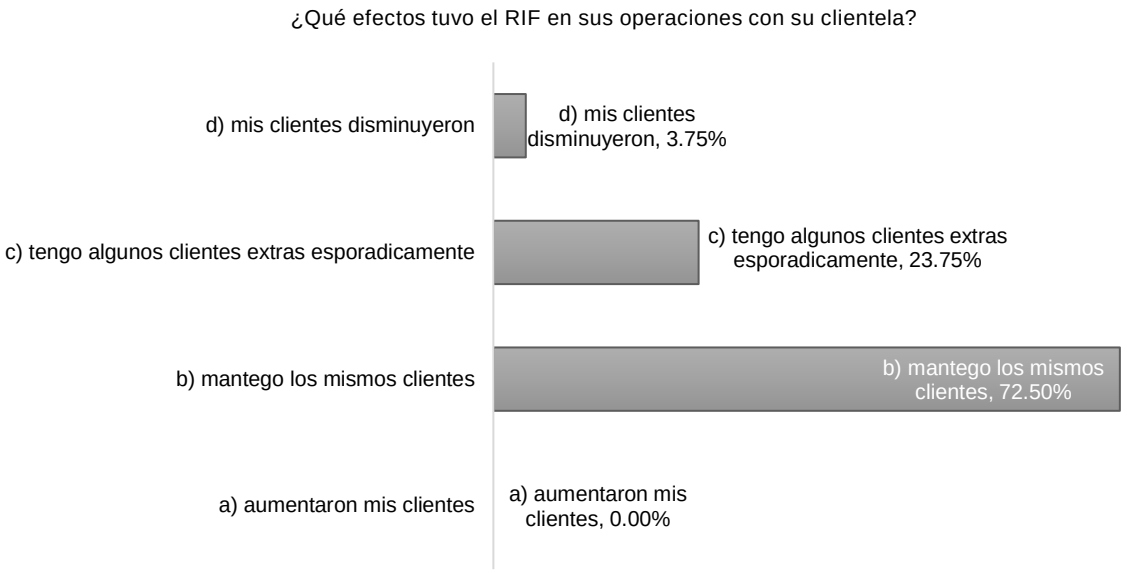
METODOLOGÍA

La metodología utilizada para esta investigación, es de corte mixto, derivado a la importancia que posee apreciar cómo se identifica el contribuyente bajo el nuevo régimen que le fue asignado, y, además, conocer las consecuencias económicas del contribuyente, por lo cual, con base a (Hernandez R., Fernendez C., Baptista M., 2014) se decidió optar por este tipo de metodología. Aunado a esto, también se clasifica de alcance descriptivo, debido a que “los estudios descriptivos buscan especificar las propiedades, las características y los perfiles de personas, grupos, comunidades, procesos, objetos o cualquier otro fenómeno que se someta a un análisis” (Medina, 2016); (Hernandez R., Fernendez C., Baptista M., 2014). La población de la investigación, se enfocó en aquellos microempresarios, que tributaron en el REPECO y fueron migrados al RIF, con la finalidad de poder comparar sus experiencias tributarias de un régimen a otro, se calculó una muestra en base a una población finita. Para la obtención de datos de esta investigación, se utilizó, como herramienta, una encuetas estructurada por 20 preguntas, las cuales se enfocaban en aspectos de formalización, económicos y tecnológicos, con la finalidad de poder conocer la relación de estas tres variables, y conocer la situación real del contribuyente. Además, se realizó una revisión documental de las declaraciones bimestrales de los contribuyentes pertenecientes a la muestra, para conocer los importes para el pago de impuesto y validad parte de los datos obtenidos por las encuestas

RESULTADOS

La investigación, demuestra que, a diferencia del REPECO, el RIF presenta una carga administrativa más amplia, y que ciertos contribuyentes no se han visto beneficiados, si no, que, por el contrario, estos muestran su inconformidad por los gastos en los que tienen que incurrir para poder cumplir con sus obligaciones, entre adquisición de equipos tecnológicos, capacitaciones en computación, contratar servicios contables, y un mayor pago de impuestos. De las encuestas aplicadas, encontramos que, para los micro empresarios, el RIF no presenta ventaja alguna, si bien es verdad que este régimen se creó con la finalidad de educar a los contribuyentes, para relacionarse con la naturaleza contributiva de un régimen mayor, esto parece no lograr su futuro a largo plazo, una de la motivación, que se promovía, como ventaja del RIF era el incremento de clientes, derivado a la facultad de expedición de facturas, algo que el REPECO no tenía autorizado a hacer .

Figura 1: Efectos del RIF en Operaciones Con Clientes



Fuente: Elaboración propia.

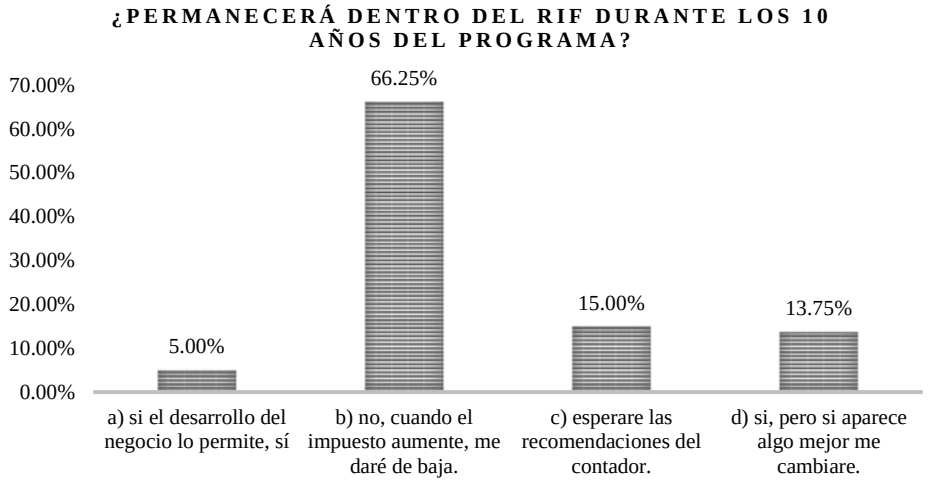
Analizando la Figura 1, se observa que el micro empresario no obtuvo un beneficio de aumento de clientes, debido a la actividad realizada, la facturación de estos resultaba irrelevante para el consumidor, debido a su incapacidad de deducirla, el 72.50% de los encuestados revelan que, mantiene la misma cantidad de clientes, que cuando tributaban en el REPECO Dentro de los cambios del nuevo régimen, suponía, generar facilidades para la declaración, aunado a una contabilidad simplifica, sin embargo, la autoridad no contemplo el nivel de conocimiento tecnológico de los Repecos de ese entonces, los cuales, declaraban con base a lo plasmado en sus cuadernos diarios, incluso, con notas de ventas hechas a manos, esto para aquellos REPECOS más formales, el cambio a las nuevas tecnologías, supuso un reto para el contribuyente, sobre todo para el cumplimiento de sus obligaciones. Actividades, como estéticas, spa, barberías, costura, tiendas de ropa al por menor, ventas por catálogo, entre otras, no encontraron no demostraron un incremento de clientes derivado de la facilidad de generar factura, esto, a causa de que los consumos de estos no son deducibles para sus clientes, dado que, solo muy pocas actividades las pueden considerar como estrictamente indispensable para su actividad. El grafico 2, demuestra la tendencia, del micro empresario para el cumplimiento de sus obligaciones informativas, destacando, la declaración, la contabilidad, y la generación de factura electrónica, si bien, el SAT intento capacitar a los contribuyentes, existió cierto rechazo a la actualización digital.

Figura 2: Cumplimiento de las Obligaciones

Fuente: elaboración propia.

Dentro de la Figura 2, podemos aprecias, que, el 92.5% de los encuestados, prefirió contratar los servicios profesionales de un contador, que utilizar los sistemas gratuitos del SAT, esto derivado a la complejidad que para los micro empresarios presentaba, al no haber utilizado con anterioridad sistemas informáticos, esto además de generar un gasto mayor del nuevo régimen, y, por otro lado, se observa que el 1.25% de los encuestados prefieren no declarar. Los servicios contables constan de un monto entre los 350.00 y 700.00 pesos mexicanos al mes inclusive llegando a cantidades de 1,200.00 pesos mexicanos, esto dependiendo de la cantidad de movimientos que tengan, según expresaban los encuestados, esto genera un gasto fijo que el micro empresario, el solo gasto de contratación de un profesionista para el manejo contable de la entidad, equivale y en algunos casos supera, al monto que se pagaba de impuestos dentro del REPECO. Por último, dentro de la encuesta se revelo, que el uso del RIF es a corto plazo desde la perspectiva del micro empresario, como se puede observar en la Figura 3, no se tiene la intención de terminar el periodo de 10 años de dicho régimen, esto, debido a que, el valor del incentivo de reducción de impuesto, va disminuyendo año tras año, lo cual genera un mayor pago de impuestos.

Grafico 3: duración dentro del RIF, Micro empresarios



Fuente: elaboración propia.

Observemos que, el 66.25% de los encuestados, considera darse de baja al momento en que el impuesto incremente, y solo el 5% considera quedarse, siempre y cuando, el desarrollo de la empresa así lo permita, el 15% esperara las recomendaciones del contador que contrato, por lo cual se entiende que ese porcentaje no define aun su postura. Resumiendo, los resultados, tenemos que el 72.5% de los encuestados no tuvo aumento en sus ventas gracias a la factura electrónica, el 92.5% contrato los servicios independientes de un contador para el manejo de su contabilidad y el 66.25% no tiene la intención de permanecer dentro del RIF por los 10 años que dura el programa.

CONCLUSIÓN

Derivado de los resultados obtenidos, se concluye que, en efecto, los RIF incurren en gastos que no tenían contemplados al inicio de sus operaciones, además de que si bien, es verdad, que la reforma trae un beneficio en el pago de impuestos, las actualizaciones tecnológicas no son aplicables para todo tipo de servicios, existiendo actividades que no requieren expedir factura, debido a que sus actividades no son deducible para terceros, sin embargo, están obligados a hacerlo, un régimen, con las características del REPECO, podrían beneficiar a los contribuyentes y al estado, evitando así la evasión fiscal. De lo anterior, podemos afirmar que, para esta investigación la hipótesis fue comprobada, demostrando una afectación tanto económica como tecnológica para los RIF que tributaron anteriormente en REPECOS, los cuales no tuvieron la oportunidad de un periodo de transición de un régimen a otro. La aportación a la sociedad, de esta investigación, recae en la importancia de analizar las desventajas de ciertas actividades ante las nuevas disposiciones tecnológicas de la autoridad, considerando la posibilidad de crear un régimen fijo, para estos sectores, los cuales no son deducibles para la mayoría de los contribuyentes.

BIBLIOGRAFÍA

DOF, D. O. (2013). Exposicion de motivos para el regimen de incorporacion fical .

Gonzaléz, R. (2015). ninive.uaslp.mx. Obtenido de http://ninive.uaslp.mx/jspui/bitstream/i/3532/1/MAD1RPC01501.pdf

Hernandez R., Fernendez C., Baptista M. (2014). Metodologia de la investigacion. Mc Graw Hills.

Herrera, M. (S.F.). Obtenido de https://investigacionpediahr.files.wordpress.com/2011/01/formula-para-cc3a1lculo-de-la-muestra-poblaciones-finitas-var-categorica.pdf

INEGI. (2014). contendos inagi. Obtenido de http://internet.contenidos.inegi.org.mx/contenidos/productos//prod_serv/contenidos/espanol/bvinegi/productos/nueva_estruc/702825077952.pdf

INEGI. (2016). Obtenido de http://www.inegi.org.mx/saladeprensa/aproposito/2016/internet2016_0.pdf

Medina, J. (2016). Obtenido de http://ninive.uaslp.mx/jspui/bitstream/i/4159/1/Tesis%20Jose%20Luis%20Medina%20Garci%CC%81a.pdf

Patiño, D. Puga T. (2015). elfinanciero. Obtenido de http://www.elfinanciero.com.mx/economia/se-recauda-mas-pero-no-por-nuevos-impuestos.html

SAT. (2017). Reporte de gestion 2016. Obtenido de http://www.sat.gob.mx/transparencia/transparencia_focalizada/Paginas/informe_tributario_gestion.aspx

BIOGRAFÍA

Daniel Gonzales Hernández, licenciado en contaduría por la Universidad Autónoma de Baja California, estudiante de dedicación exclusiva en el programa de Maestría en Impuestos en la Facultad de Ciencias Administrativas y Sociales, becario del Consejo Nacional de Ciencias y Tecnología.

María del Mar Obregón Angulo, Maestra en Contaduría por la Universidad Autónoma de Baja California, Coordinadora del programa Maestría en impuestos de la Facultad de Ciencias Administrativas y Sociales. Miembro del cuerpo académico gestión de la calidad empresarial y fiscalización

LA NECESIDAD DE UNA NUEVA ESTRUCTURA AL RÉGIMEN DE LAS PERSONAS FÍSICAS CON SERVICIOS PROFESIONALES

Cristian Gonzalo Gámez Villegas, Universidad Autónoma de Baja de California
José de Jesús Moreno Neri, Universidad Autónoma de Baja California

RESUMEN

La presente investigación tuvo como objetivo establecer cuáles son las necesidades en materia impositiva de los profesionistas independientes en México, así como demostrar que no por el hecho de tener alguna licenciatura ni posgrado se tiene la capacidad contributiva como lo exige el Estado. Por lo cual se realizaron comparaciones entre diferentes legislaciones fiscales, se tomó como referencia a Francia, de acuerdo con Xirau (2014) es el país con mejores condiciones fiscales para los profesionistas, también se realizó comparación con el país argentino por presentar similitudes con México, de lo anterior se obtiene que la legislación mexicana es agresiva en cuanto a las facilidades administrativas y fiscales que impone a los profesionistas y discriminatoria, ya que los excluye del Régimen de Incorporación Fiscal, sólo por el hecho de ejercer su profesión, régimen creado para combatir la informalidad y dar oportunidades de crecimiento, , lo cual ha generado inconformidad e informalidad en este sector, ya que es más factible para muchos ejercer su profesión sin pagar impuestos que contribuyendo, generando otro problema denominado evasión fiscal, derivado de lo anterior se proponen modificaciones a la Ley del Impuesto Sobre la Renta y estructurar el Régimen aplicable a personas físicas con servicios profesionales.

PALABRAS CLAVES: Política Fiscal, Reformas Estructurales, Profesionistas Independientes y Cargas Fiscales.

THE NEED FOR A NEW STRUCTURE TO THE REGIME OF PHYSICAL PERSONS WITH PROFESSIONAL SERVICES

ABSTRACT

The objective of this research was to establish what the tax needs of independent professionals in Mexico are, as well as to demonstrate that not having a bachelor's degree or a postgraduate degree has the tax capacity as required by the State. Therefore comparisons were made between different tax laws, it was taken as a reference to France, according to Xirau (2014)it is the country with the best fiscal conditions for professionals, a comparison was also made with the Argentine country due to its similarities with Mexico, from the foregoing, Mexican legislation is aggressive in terms of the administrative and fiscal facilities that it imposes on professionals and discriminatory, since it excludes them from the Fiscal Incorporation Regime, only for exercising their profession, a regime created to combat informality and opportunities for growth, which has generated dissatisfaction and informality in this sector, since it is more feasible for many to exercise their profession without paying taxes than contributing, generating another problem called tax evasion, derived from the above modifications are proposed to the Income Tax Law and structure the Scheme applicable to natural persons with professional services.

JEL: H24, H26, H30, H55, M40, M48, Z18

KEY WORDS: Fiscal Policy, Structural Reforms, Independent Professionals and Tax Charges

INTRODUCIÓN

La sociedad no es estática, evoluciona, va cambiando conforme pasa el tiempo, las necesidades colectivas y particulares hacen que el rumbo de la sociedad tome un nuevo sendero y con ello sus políticas. Hoy en día las personas están optando por ser sus propios jefes, para tener independencia y libertad económica, desde algunos años se observa un aumento en los denominados profesionistas independientes o freelance, sin embargo no siempre resulta ser fácil, García (2017) menciona que existen diversos retos a los cuales deben enfrentarse los profesionistas independientes, entre ellos la competencia; porque no basta con conseguir clientes sino mantenerlos, y en efecto este factor suele ser uno de los obstáculos más grandes para los profesionistas independientes sobre todo cuando se enfrentan a competencias desleales. La forma de brindar un servicio no es como antes, la tecnología ha brindado nuevas alternativas para realizar prácticamente cualquier actividad y resolver distintos problemas sin necesidad de estar frente a frente, estas cuestiones permiten que más de una persona tome la decisión de trabajar por su cuenta, pero hay situaciones que hacen que algo sencillo se vuelva complicado como lo son los impuestos. La presente investigación está estructurada de la siguiente forma; en el apartado de revisión literaria se observan algunas teorías y principios rectores de las políticas tributarias que en determinado momento una u otra nación toma como base para implementar o crear sus contribuciones, posteriormente se desarrolla el apartado de metodología el cual indica el método utilizado para la recolección y análisis de la información obtenida, de tal suerte que en tercer término se señalan los resultados obtenidos para dar paso a generar las conclusiones y recomendaciones para futuras investigaciones.

REVISION DE LITERATURA

En la literatura fiscal, se abordan los diferentes principios que rigen los sistemas tributarios, como es el principio de equidad y proporcionalidad, el cual establece que toda contribución debe ser igual para los iguales y desigual para los desiguales, es decir si un individuo tiene ingresos superiores a 1 millón no se le debe comparar con alguien que tiene ingresos por cien mil pesos y mucho menos exigirle la misma cantidad de tributo, ya que toda contribución debe ser acorde a las posibilidades de cada uno de los individuos y no deberá ser ruinosa, otros de los principios que debe existir al momento de crear los regímenes fiscales es el de ocupación plena, el cual manifiesta todo sistema debe buscar que la mayor parte de la población este ocupada, incentivando la producción y la inversión en la creación de más y mejores fuentes de empleo. Dentro de los estudios teóricos y empíricos previamente consultados sobre los principios tributarios (Smith, 1976; Sánchez, 1997; Neumark, 1994; Zavala, 1995; De la Garza, 1995) y políticas fiscales (Kneller, Bleaney y Gemmell, 1999; Lucas, 1990; Mendoza, Milesi-Ferretti y Asea 1997; entre otros) se establece que todo sistema debe ser acorde a las necesidades de la sociedad, cada política tributaria adoptada o creada debe incentivar el crecimiento económico no solo de manera global sino también personal, situaciones que se cumplen respetando los principios tributarios estableciendo derechos y obligaciones entre el sujeto activo y pasivo, cuando no se respetan estas ideología como lo plantea (Arrioja, 2000) producen los más grandes y absurdas injusticias tributarias.

Referente a políticas fiscales Xirau (2014) menciona, Francia es el país con mayor puntaje en cuanto a beneficios fiscales otorgados a profesionistas independientes entre ello se encuentra la exención de impuestos en su primer año de tributación y derecho a la seguridad social (atención medica, jubilación, seguros por invalidez, etc.); Francia tienen la ideología que para que el Estado pueda recaudar primero hay que incentivar la producción, la competencia y generar fuentes de ingresos solidas. Argentina es un país que ha reformado más de una vez sus políticas tributarias, con la finalidad de combatir la economía informal, la evasión fiscal y apoyar a los contribuyentes de bajos recursos, por lo cual en 1998 implemento el Monotributo, régimen fiscal que tiene el objetivo de aumentar la base de contribuyente incluidos los profesionistas independientes, otorgando beneficios fiscales como cuotas reducidas y derecho a la seguridad social, propiciando una cultura. Abdad (2018) indico que el Monotributo provoco en 2017 un aumento en el registro de nuevos contribuyen, disminuyendo la informalidad.

Otras disposiciones literarias consultadas son la Constitución política de los Estados Unidos Mexicanos, Ley General de Profesiones para el Estado de Baja California, Ley del Impuesto Sobre la Renta, mismas que son base del sistema tributario del objeto de estudio.

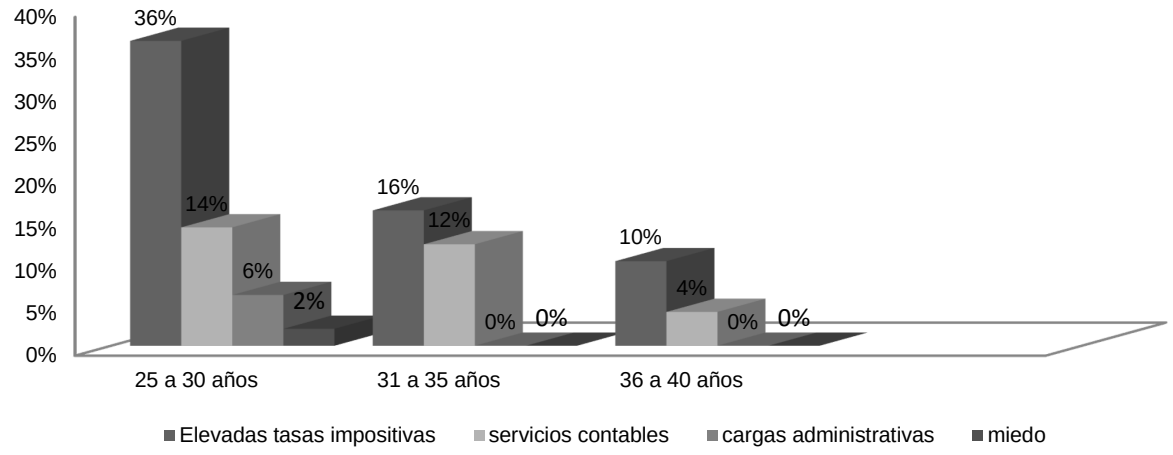
METODOLOGÍA

La presente investigación se realizó mediante una metodología Mixta con inclinación cualitativa de alcance exploratorio, se parte del análisis literario de la normatividad vigente en materia impositiva aplicable a los profesionistas mexicanos, así como la consulta de políticas fiscales implementadas en otras naciones que pudiesen adoptarse en México. Para poder determinar las razones del porque los profesionistas independientes prefieren estar en la informalidad, se aplicaron encuestas a 50 profesionistas independientes informales, mediante el modelo no probabilístico, modelo que fue seleccionado debido a que actualmente no se cuenta con una base de datos que indique cuantos profesionistas independientes están en la informalidad para poder determinar una muestra probabilística. Por último se utilizo el instrumento de entrevista, la cual se aplico a autoridades involucradas directamente con los tributos y representantes de los diferentes colegios de profesionales, con la finalidad de conocer las razones del porque el Estado no ha actuado en favor de los profesionistas independientes, incentivando su desarrollo paulatino disminuyendo sus cargas fiscales y administrativas.

RESULTADOS

El principal motivo (62%) del porque los profesionistas independientes estén en la informalidad se debe a elevadas tasas impositivas (figura 1) y a los costos de los servicios contables 32%.

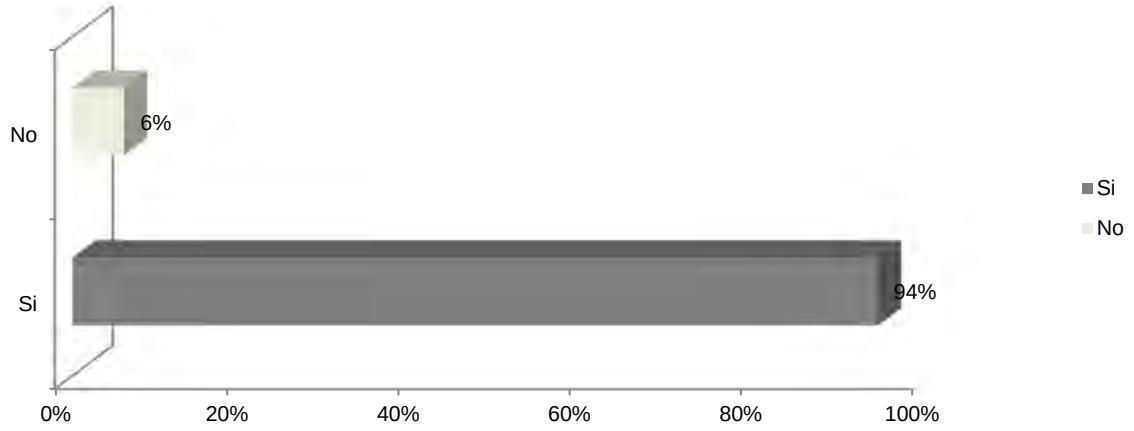
Figura 1: ¿Cual es la Razón del Porque se Encuentra en la Informalidad?



Los factores que propician en mayor escala la informalidad entre los profesionistas independientes son el miedo en un 62% global, mientras que *el 30% le atribuye su informalidad a los costos que implica contratar servicios contables, el 58% de los participantes oscilan entre los 25 y 30 años de edad, solo 3 mujeres participaron en la encuesta. Fuente: elaboración propia.*

Adicionalmente se cuestiono si habría interés o no por integrarse a la formalidad si se les otorgarse ciertos beneficios fiscales, a lo cual el 94% no tendría inconveniente integrarse a la formalidad, el 6% restante señalo que simplemente no desea formalizarse.

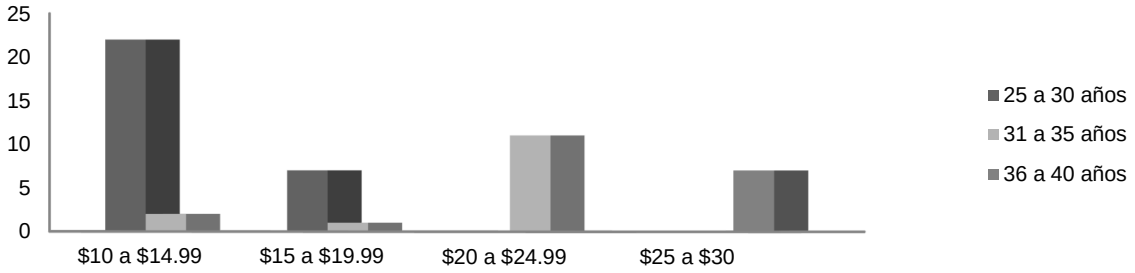
Figura 2: si el Primer Año de Tributación te Exentaran la Totalidad y en el Segundo Año la Mitad de tus Impuestos ¿Estarías de Acuerdo en Darse de Alta Ante El RFC?



El 94% de los participantes estaría de acuerdo con integrarse a la formalidad si el Estado les brindara beneficios fiscales, como es la exención de impuestos o reducción, misma que fortalecería la economía del contribuyente y le permitiría seguir expandiéndose, consiguiendo mayor cantidad de clientes, que al final se reflejara en impuestos recibidos por el Estado, replicando la política francesa. Fuente: elaboración propia.

Los profesionistas que oscilan en un rango de edad de 25 a 30 años perciben un ingreso no mayor a 15 mil pesos mensuales y las personas de entre 36 a 40 años generalmente su ingreso oscila entre los 25 a 30 mil pesos mensuales.

Figura 3: Ingreso Mensual (Miles de Pesos) ¿Cuanto Percibes Actualmente Como Profesionistas Independiente?



Al ser mayor el número de participantes en edades de 25 a 30 años se observa que es más común percibir un ingreso entre los 10 mil y 15 mil pesos mensuales, muy pocos tienen la oportunidad de obtener mayor ingreso, en comentarios de los participantes, menciona que se debe a la poca experiencia que tienen al establecer un honorario, sobre todo cuando hay demasiada competencia. Fuente: elaboración propia.

Mientras tanto en las entrevistas de manera general la autoridad considera que es más fácil prestar un servicio que desarrollar una actividad mercantil, puesto que prestar un servicio exige poco tiempo invertido y generalmente se obtiene mayor utilidad, sin embargo los representantes de colegios profesionales comentan que todo sector requiere de apoyo, si el plan es crecer como sociedad y mas allá de si es más sencillo prestar un servicio que realizar una actividad mercantil, se deben observar las necesidades del gremio y las capacidades económicas del individuo, porque tener una licenciatura o haber realizado un posgrado en alguna rama de la ciencia no es sinónimo de opulencia o que esté familiarizado con cuestiones contables y fiscales.

CONCLUSIONES

México requiere modificar el régimen de las personas físicas con servicios profesionales, que incentiven su inclusión al sistema contributivo, y combatir la economía informal y por ende la evasión fiscal. Se recomienda incluir a los profesionistas independientes en el Régimen de Incorporación Fiscal (RIF) el cual otorga beneficios como la reducciones de impuestos, recordando que este régimen se creó para combatir la informalidad y la evasión fiscal o bien exentarlos el primer año de impuestos y en su segundo año una disminución del 50% del impuesto causado, incentivando la formalidad, es decir replicar el modelo francés. Es importante en futuras investigaciones hacer un estudio econométrico que demuestre si el Estado tiene la capacidad económica para implementar alguna de las propuestas antes mencionadas y evaluar la posibilidad de brindar seguridad social a los independientes vía contribuciones.

Limitaciones

Al no existir una base de datos donde se obtenga el numero de profesionistas independientes que están en la informalidad, no es posible hacer una muestra probabilística lo cual los datos obtenidos no serán totalmente representativos, es importante en futuras investigaciones hacer un estudio econométrico que muestre si el estado tiene la capacidad económica de realizar alguna de las propuestas antes mencionadas en el apartado de conclusiones.

BIBLIOGRAFÍA

Abad, A (2018) "La recaudación mejoró 20,2% en 2017 (pero desaceleró en diciembre)" El Economista, Enero 3. Recuperado el 28 de marzo, 2018 en http://www.eleconomista.com.ar/2018-01-la-recaudacion-mejoro-292-2017-se-desacelero-diciembre/
Argentina, Congreso (2003) Ley 25.865

De la Garza, S (1995) *Derecho financiero mexicano, 17a ed,* México, Porrua

Flores, E (1995). *Finanzas Públicas Mexicanas. 34 ed.* México: Editorial Porrúa

García, M (2017) "si eres freelance, debes pagar impuestos… y saber cómo" El Economista, Agosto 30.

Recuperado el 28 de marzo, 2018 en https://www.eleconomista.com.mx/finanzaspersonales/Si-eres-freelance-debes-pagar-impuestos...-y-saber-como-20170830-0096.html

Lucas, R (1990). "*Supply-side economicss: An Analytical Rewiev"*. Oxford Economic Papers, Vol 42(2) april, pag 293-316

México, Congreso de la Unión (1981). *Código Fiscal de la Federación.*

México, Congreso de la Unión (2011). *Constitución Política de los Estados Unidos Mexicanos.*

México, Congreso de la Unión (2017). *Ley del Impuesto Sobre la Renta.*

México, Congreso del Estado, B.C (2002). *Ley del Ejercicio de la Profesiones para el Estado de Baja California.*

México, Congreso de la Unión (2017). *Reglamento de la Ley del Impuesto Sobre la Renta.*

Milesi-Ferreti, G; Mendoza, E & Asea, P (1997). *"On The ineffectiveness of Tax Policy in Altering Long-run Growth: Harberger´s Superneutrality conjecture"* Journal of Public Economic, Vol 66, october, pag 99-126.

Neumark, F (1994) *Principios de la imposición. 2nd ed.* Madrid, Instituto de Estudios Fiscales del Ministerio de Hacienda.

Smith, A (1976). *An inquirí into the nature and causes o the Wealth of Nations.* Chicago: The University of Chicago Press

Xirau, M (2014) "Cuánto cuesta ser autónomo en Europa" Forbes, Diciembre 22. Recuperado el 26 de marzo, 2018 en http://forbes.es/business/5738/cuanto-cuesta-ser-autonomo-en-europa/7/

BIOGRAFIA

Cristian Gonzalo Gámez Villegas, Licenciado en contaduría Pública por la Universidad Autónoma de Sinaloa, Maestrante en Impuestos por la Universidad Autónoma de Baja California, Facultad de Ciencias Administrativas y Sociales.

José de Jesús Moreno Neri, Maestro en administración por el Centro de Enseñanza Técnica y Superior (CETYS Universidad), maestro de tiempo completo y profesor investigador, incorporado al núcleo del Sistema Nacional de Investigadores, del CONACYT, catedrático en la Universidad Autónoma de Baja California, nivel Licenciatura y Maestría,

LAS CAUSALES DE IMPROCEDENCIA EN EL JUICIO DE AMPARO EN MATERIA FISCAL, VIOLATORIAS DE DERECHOS FUNDAMENTALES DE LOS CONTRIBUYENTES

Daffnia Isabel Sánchez Mendoza, Universidad Autónoma de Baja California
María del Mar Obregón Angulo, Universidad Autónoma de Baja California

RESUMEN

Las causales de improcedencia del juicio de amparo en materia fiscal, violatorias de derechos fundamentales de los contribuyentes, es el tópico que se analiza en esta investigación, la cual aborda el tema del derecho de acceso a la justicia constitucional de los contribuyentes, por lo cual se analizan aquellas causales de improcedencia establecidas en la ley de amparo que impiden el efectivo alcance a este derecho por parte de los contribuyentes, vulnerando sus derechos fundamentales. El ámbito espacial utilizado es el estado de Baja California, sin embargo, el presente estudio será de impacto a nivel nacional, puesto que es aplicable a todos los contribuyentes, tanto personas físicas y morales, extranjeros y ciudadanos que se encuentren obligados a contribuir con el gasto público de acuerdo a lo establecido en el artículo 31 fracción IV de la Constitución Política de los Estados Unidos Mexicanos, así como del artículo 1 del Código Fiscal de la Federación. El estudio es de enfoque cualitativo, se utilizan los métodos de análisis-síntesis, abstracción-concreción e inducción-deducción, de corte documental.

PALABRAS CLAVES: Improcedencia, Amparo Fiscal, Contribuyentes, Derechos Fundamentales

THE CAUSES OF IMPROCEDENCE IN THE TRIAL OF AMPARO IN FISCAL MATTERS, INFRINGEMENT OF FUNDAMENTAL RIGHTS OF TAXPAYERS

ABSTRACT

The grounds for inadmissibility of the Amparo trial in tax matters, violating fundamental rights of taxpayers, is the topic that is analyzed in this investigation, which addresses the issue of the right of access to constitutional justice for taxpayers, which is why those grounds of inadmissibility established in the Amparo law that prevent the effective reach of this right by taxpayers, violating their fundamental rights, are analyzed. The spatial scope used is the state of Baja California, however, this study will be impact at the national level, since it is applicable to all taxpayers, both natural and legal persons, foreigners and citizens who are obliged to contribute to the public expenditure in accordance with the provisions of article 31, section IV of the Political Constitution of the United Mexican States, as well as article 1 of the Fiscal Code of the Federation. The study is of qualitative approach, using the methods of analysis-synthesis, abstraction-concretion and induction-deduction, of documentary nature.

JEL: K38,

KEYWORDS: Impairment, Amparo Judgment in Fiscal Matters, Taxpayer, Fundamental Rights

INTRODUCCIÓN

En el presente trabajo de investigación, se pretende dar a conocer a todos los contribuyentes su derecho de acceso a la justicia constitucional, dicho derecho se sustenta en el artículo 17 de la Constitución Política de los Estados Unidos Mexicanos, así mismo internacionalmente el Estado Mexicano es parte de la Declaración Universal de los Derechos Humanos; de la Declaración Americana de los Derechos y Deberes del Hombre y; de la Convención Americana sobre Derechos Humanos (Pacto de San José De Costa Rica), en donde también se fundamenta y protege el derecho de acceso a la justicia. En este sentido, se considera que ninguna ley debería establecer preceptos que impidan o limiten el acceso efectivo a este derecho, como lo es el caso del artículo 61 de la Ley de Amparo, el cual enumera XXIII causas de improcedencia del Juicio de Amparo, (garantía constitucional por excelencia para el resguardo de derechos). Por tal motivo, se considera que este artículo puede resultar trasgresor del derecho de acceso a la justicia constitucional de los contribuyentes, pues al aplicarse alguna de estas causales, impide que las violaciones hechas valer por el ellos sean analizadas por los juzgadores, es decir, no analizan el fondo del asunto, dejando a los contribuyentes en un estado de indefensión.

Actualmente el amparo es una institución procesal, es decir, un juicio o proceso que tiene por objeto proteger los "derechos humanos" y "fundamentales" de las "personas", contra actos de autoridad. Esta institución procesal se singulariza por ser un "*medio de control constitucional y legal* por *órgano jurisdiccional"* a petición de los propios particulares o gobernados (R. Padilla, 2014). Para Chávez Castillo, es una garantía constitucional que tiene toda persona, física o moral como gobernado, de acudir ante los Tribunales de la Federación cuando considere que una norma general, acto de autoridad o acto de particular en los casos previstos por la ley, ha violado sus derechos fundamentales en las hipótesis previstas por el artículo 103, de la Constitución Política de los Estados Unidos Mexicanos. (Chávez Castilo, 2013).

El juicio de amparo en materia tributaria es procedente cuando se vulneren derechos fundamentales de los contribuyentes, capacidad contributiva, igualdad tributaria, reserva de ley, y destino al gasto público, (Díaz Madrigal, 2010), sin embargo, nuestro estudio se centra en las causales de improcedencia, que se encuentran establecidas en el artículo 61 de la ley de amparo, enumerando 23 fracciones que se pueden actualizar al presentarse la demanda, durante la tramitación del juicio o inclusive al dictarse sentencia. La improcedencia de un proceso consiste en la inviabilidad de que el tribunal analice y resuelva el litigio que se plantea (Sánchez Gil, 2017); desde el punto de vista gramatical, el término *improcedencia* se define como "falta de oportunidad, de fundamento o de derecho" y, en concordancia con su significado gramatical, la improcedencia del amparo se traduce en la actualización de alguna circunstancia de hecho o de derecho que impide que se resuelva el fondo de la cuestión controvertida en el juicio, (SCJN, 2010).

La improcedencia en el juicio de amparo es la institución jurídica procesal en la que, por razones previstas en la Constitución, en la Ley de Amparo o en la jurisprudencia obligatoria, se desecha la demanda o se decreta el sobreseimiento, sin resolver la cuestión controvertida constitucional planteada (Arellano García, 2008) Por lo tanto, se considera que las causales de improcedencia del juicio de amparo en materia tributaria son violatorias de derechos fundamentales del contribuyente, toda vez que al decretarse que una demanda es improcedente al momento de presentarla o durante el análisis de la misma, no se admite o se sobresee, lo que trae como consecuencia que el estudio del agravio o acto reclamado por el contribuyente no sea analizado, por lo cual, hace que el derecho a la impartición de la justicia constitucional sea obstaculizado; por ende, hacemos hincapié en que es de suma importancia, el estudio de esta figura, ya que es de interés de todos los contribuyentes conocer respecto su derecho al acceso a la justicia constitucional.

REVISIÓN LITERARIA

La presente investigación se fundamenta en los preceptos legales establecidos en los artículos 31, fracción IV, 17 párrafo segundo, 103 fracción I y 107 de la Constitución Política de los Estados Unidos Mexicanos;

artículos 1º fracción I, 61, 62 ,63 de la Ley de Amparo; así como el artículo 1º del Código Fiscal de la Federación; artículo 8º de la Declaración Universal de los Derechos Humanos; artículo 18 de la Declaración Americana de los Derechos y Deberes del Hombre y; artículos 8 y 25 de la Convención Americana sobre Derechos Humanos (Pacto de San José De Costa Rica). El juicio de amparo se fundamenta en los artículos 103 fracción I de la Carta Magna y 1º fracción I de la Ley de Amparo, en los cuales se prevé la procedencia del juicio de amparo en contra de normas generales, actos u omisiones de la autoridad que vulneren derechos humanos y/o fundamentales reconocidos y sus garantías, así mismo el procedimiento del juicio de amparo se encuentra establecido en el artículo 107 de la Constitución Política de los Estados Unidos Mexicanos.

El artículo 31, fracción VI de la Constitución Política de los Estados Unidos Mexicanos, establece la obligación de contribuir con el gasto público, así mismo se reconocen en el mismo, los principios que salvaguardan los derechos fundamentales de los contribuyentes. La improcedencia del juicio de amparo se encuentra establecida en el artículo 61 de la Ley de Amparo, el sobreseimiento se establece en el artículo 63 del mismo ordenamiento jurídico; dicho ordenamiento enumera 23 causales de improcedencia y 5 causas por la que se puede decretar el sobreseimiento del juicio. El derecho a acceso a la justicia se encuentra fundamentado en el artículo 17 párrafo segundo de la Constitución Política de los Estados Unidos Mexicanos, el cual establece:

> *(…) Toda persona tiene derecho a que se le administre justicia por tribunales que estarán expeditos para impartirla en los plazos y términos que fijen las leyes, emitiendo sus resoluciones de manera pronta, completa e imparcial. (…)*

De aquí nace el principio de acceso a la justicia, el cual establece que toda persona estando en territorio nacional tiene derecho a que se le administre justicia, sin que se establezcan limitaciones al ejercicio de este derecho. En relación a este derecho, existen diversas declaraciones internacionales de las que el Estado Mexicano es parte, y que también resguardan este derecho, como lo es el artículo 8º de la Declaración Universal de los Derechos Humanos, que a la letra dice:

> *"Toda persona tiene derecho a un recurso efectivo, ante los tribunales nacionales competentes, que la ampare contra actos que violen sus derechos fundamentales reconocidos por la constitución o por la ley".*

Así mismo, en la Declaración Americana de los Derechos y Deberes del Hombre en su numeral 18 señala que:

> *"Derecho de justicia Toda persona puede ocurrir a los tribunales para hacer valer sus derechos. Asimismo, debe disponer de un procedimiento sencillo y breve por el cual la justicia lo ampare contra actos de la autoridad que violen, en perjuicio suyo, alguno de los derechos fundamentales consagrados constitucionalmente".*

Finalmente, en la Convención Americana sobre Derechos Humanos o más conocida como Pacto de San José Costa Rica, también instituye el derecho de acceso a la justicia en su artículo 8º que señala lo siguiente: Artículo 8. Garantías judiciales:

Toda persona tiene derecho a ser oída, con las debidas garantías y dentro de un plazo razonable por un juez o tribunal competente, independiente e imparcial, establecido con anterioridad por la ley, en la sustanciación de cualquier acusación penal formulada contra ella o para la determinación de sus derechos y obligaciones de orden civil, laboral, *fiscal* o de cualquier otro carácter.

De igual manera, en el Pacto de San José Costa Rica, en la fracción I del artículo 25, se prevé un recurso judicial efectivo, en el cual se establece: Artículo 25. Protección judicial:

> *Toda persona tiene derecho a un recurso sencillo y rápido o a cualquier otro recurso efectivo ante los jueces o tribunales competentes, que la ampare contra actos que violen sus derechos fundamentales reconocidos por la Constitución, la ley o la presente convención, aun cuando tal violación sea cometida por personas que actúen en ejercicio de sus funciones oficiales.*

Por lo anterior, se aprecia que tanto el Derecho de acceso a la justicia como la obligación del Estado, para establecer un procedimiento eficaz para la protección de Derechos Fundamentales, se encuentra debidamente sustentado nacional e internacionalmente, sin embargo, en el ámbito local, se puede apreciar como se han ido limitando estos derechos, pues, la misma Suprema Corte de Justicia de la Nación se ha pronunciado en el sentido de que éstos, en algunos casos, pueden ser limitados, por no cumplir con los requisitos señalados en la leyes aplicables. Como lo es el caso de la Jurisprudencia XI.1o.A.T. J/1, que respecto al derecho de acceso a la justicia dice:

> *Acceso a la justicia. Es un derecho limitado, por lo que para su ejercicio es necesario cumplir con los presupuestos formales y materiales de admisibilidad y procedencia, así como de oportunidad para la presentación de la demanda de amparo. (XI.1o.A.T. J/1 (10a), 2013)*

Así, respecto de al derecho de un recurso judicial efectivo, en la jurisprudencia 1a./J. 22/2014 (10a.), se estableció:

> *(…) el simple establecimiento de requisitos o presupuestos formales necesarios para el estudio de fondo de los alegatos propuestos en el amparo no constituye, en sí mismo, una violación al derecho referido, pues en todo procedimiento o proceso existente en el orden interno de los Estados deben concurrir amplias garantías judiciales, entre ellas, las formalidades que deben observarse para garantizar el acceso a aquéllas. En este sentido, aun cuando resulta claro que el juicio de amparo es una materialización del derecho humano a un recurso judicial efectivo, reconocido tanto en la Constitución Política de los Estados Unidos Mexicanos, como en los tratados internacionales de los que el Estado Mexicano sea parte, el hecho de que el orden jurídico interno prevea requisitos formales o presupuestos necesarios para que las autoridades jurisdiccionales analicen el fondo de los argumentos propuestos por las partes no constituye, en sí mismo, una violación a dicho derecho fundamental. (1a./J. 22/2014 , 2014).*

En este sentido, la Suprema Corte, ha declarado la legalidad de las causales de improcedencia, sin embargo, lo que está investigación pretende lograr, es precisamente, determinar cuáles de estas causales de improcedencia, impiden el derecho de acceso a la justicia y el acceso a un recurso judicial efectivo, como lo sería el juicio de amparo, si no contará con estas multicitadas causales. Así mismo, esta investigación se ha apoyado en diversas doctrinas, las cuales apoyan la postura de la inconstitucionalidad de las causales de improcedencia del juicio de amparo, considerando que limitan el efectivo acceso a la justicia constitucional. En este sentido, los siguientes autores se manifiestan respecto a este tema de la siguiente manera: Navarrete Ramos (2014), establece que: todo el caudal del ordenamiento jurídico mexicano finalmente puede llegar o llega al juicio de amparo, sea al amparo indirecto o al amparo directo; razón por la que sus puertas deben estar siempre abiertas, sea para emitir una sentencia otorgando el amparo o bien con sentencia para negar el amparo; en ambos casos, con la debida motivación y fundamentación; pero no dar un rechazo con fundamento en la improcedencia sin estudiar el caso, porque aquélla constituye una negación a la existencia del derecho mismo. En el mismo sentido se manifiesta Arredondo Gallegos (2014), quien manifiesta que: se ha advertido que el juicio de amparo, como medio de defensa constitucional-legal, se encuentra limitado por la actualización de diversas causas que afectan su procedencia; lo cual implica un obstáculo a la efectividad que dicho juicio necesita, y se traduce a su vez, en una limitación para el acceso a la justicia de manera efectiva ante los tribunales judicial de amparo. En el año 2004, Sonia Leslie, en su tesis de maestrante, titulada “El Amparo Fiscal”, en la que su objeto de estudio es el sobreseimiento en el Juicio de

amparo: El problema que nos hemos planteado es el llegar a conocer si existen causas de sobreseimiento o éste es sólo el efecto de las causas de improcedencia. Para lograr nuestro objetivo se establece la siguiente hipótesis:

> *La reglamentación de la improcedencia y el sobreseimiento en amparo fiscal ha sido arbitraria por el legislador, ya que teoricamente cuatro de las causas de sobreseimiento son causas de improcedencia. (Ychante Del Angel, 2004)*

Una figura jurídica del amparo que tiene estrecha relación con nuestro objeto de estudio, *las causales de improcedencia en el juicio de amparo en materia fiscal, violatorias de derechos fundamentales de los Contribuyentes,* por lo cual se toma como referencia, del análisis de la ley de amparo derogada en contraste con la nueva ley de amparo que es donde se limita nuestro estudio. Sánchez Gil, considera que es imposible hacer del juicio de amparo un recurso sencillo, pues considera que hay ciertas causas de improcedencia que pueden resultar justificables, así mismo señalan, que al considerar que la improcedencia es una verdadera excepción para su acceso, disminuiría las barreras para promover el juicio de amparo, haciéndolo más eficaz (Sánchez Gil, 2017). En la doctrina, se pueden encontrar diversas clasificaciones de las causales de improcedencia del juicio de amparo, tales como por su naturaleza constitucional, legal o jurisprudencial; para continuar con el objeto de estudio de la presente investigación, se analizarán las causales de improcedencia establecidas en el multicitado artículo 61 de la Ley de Amparo vigente, para lo cual se utilizará la siguiente clasificación:

> *Referentes al acto: XVI. Consumados irreparablemente; XVII. Cambio de situación Jurídica; XXI. Cesación de efectos; XXII. Extinción del objeto o materia; De definitividad: XX. Proceda recurso ordinario ante tribunales; XIV. Proceda recurso primer acto de aplicación. Optatividad expresa; XIX. Se esté tramitando recurso; XVIII. Proceda recurso = tribunales; De litispendencia y cosa juzgada: X. Litispendencia; XI. Cosa juzgada; De interés jurídico e interés legítimo: XII. Interés jurídico y legitimo; De consentimiento: XIII. Consentimiento expreso o manifiesto; XIV. Consentimiento tácito De la autoridad que emite el acto: I. Reforma constitucional; II. Suprema Corte de Justicia de la Nación; III. Consejo de la Judicatura Federal; IV. Tribunal Electoral del Poder Judicial de la Federación; V. Congreso de la Unión. Órganos legislativos respecto de nombramientos de la Administración Pública Federal; VI. Tribunales Colegiados de Circuito; VII. Congreso de la Unión. Respecto del juicio político y declaración de procedencia; VIII. Normas generales (declaración general de inconstitucionalidad) controversias constitucionales. Relacionadas con otras disposiciones: XXIII. Ley de amparo y Constitución.*

METODOLOGÍA

Durante el desarrollo de la presente investigación se utilizaron los métodos teóricos generales que son cualitativo, análisis-síntesis, abstracción-concreción e inducción-deducción, el método análisis y critica de fuentes, el cual es uno de los métodos utilizados por las ciencias sociales, y como tal, es necesario para interpretar y emitir opiniones del cumulo de información que se ha consultado para lograr la presente investigación, así mismo es de corte documental, mediante la cual se hizo una búsqueda extensa de libros, artículos de revistas, artículos de internet y todo tipo de documentos que sirvieran de apoyo para logar los objetivos de la presente investigación, tratando de incorporar múltiples referencias y opiniones de diferentes tratadistas para enriquecer la misma.

RESULTADOS

Se analizaron las diversas causales de improcedencia establecidas en el artículo 61 de la Ley de Amparo, basándonos en la doctrina y la jurisprudencia, para así determinar cuáles de ellas pueden considerarse como trasgresoras de los derechos fundamentales de los contribuyentes, descartando aquellas que no son

aplicables a nuestro caso de estudio, así pues, delimitamos nuestro estudio solamente a las causales de improcedencia de definitividad y de consentimiento.

CONCLUSIONES

Del desarrollo de esta investigación se deprende la importancia del análisis de nuestro objeto de estudio, que nos demuestra como el derecho de acceso a la justicia se encuentra limitado, lo cual afecta gravemente los derechos de los contribuyentes, al no concederles una justicia pronta, dejándolos en estado de indefensión ante las autoridades fiscales, de igual manera, haciendo que la figura jurídica del amparo sea ineficaz como garantía protectora de derechos a nivel constitucional.

REFERENCIA

Arellano García, C. (2008). El Juicio de Amparo, (12 ed.). México: Porrúa

Arredondo Gallegos, J. (2014). Causales de improcedencia del juicio de amparo limitan el acceso efectivo a la justicia. México: Flacso

Chávez Castillo, R. (2013). *Nuevo Juicio de Amparo* (12 ed.). México; Porrúa.

Díaz Madrigal, I. (2010). Análisis a la propuesta de reforma a la ley de Amparo en materia de leyes fiscales. Recuperado el 25 de febrero de 2017, de http://www.tfja.mx/investigaciones/historico/pdf/analisisalapropuestadeleydeamparo.pdf

Navarrete Ramos, M. (2014). La improcedencia en el Juicio de Amparo Mexicano contraviene la Constitución y la Convención Americana sobre Derechos Humanos. En Boletín Mexicano de Derecho Comparado (Vol. 140, págs. 705-717). México: UNAM, IIJ.

R. Padilla, J. (2014). Sinopsis de Amparo (4ª ed.). México: Porrúa

Sánchez Gil, R. (2017). La improcedencia en el Juicio de Amparo. En E. Ferrer McGregor, & A. Herrera García, El Juicio de Amparo en el Centenario de la Constitución Mexicana de 1917: Pasado, presente y futuro, (págs. 349-385). México: IIJ-UNAM

Suprema Corte de Justicia de la Nación (2010). *Manual del Justiciable en materia de Amparo*. México: Poder Judicial de la Federación.

Tesis Jurisprudencial 1a./J. 22/2014 (10a.), (Primera Sala, marzo de 2014).

Tesis Jurisprudencial XI.1o.A.T. J/1 (10a), (Tribunales Colegiados de Circuito, noviembre de 2013).

Ychante Del Ángel, S. (2004) El Amparo Fiscal. Nuevo León: UANL

Constitución Política de los Estados Unidos Mexicanos.

Declaración Universal de Derechos Humanos.

Declaración Americana de los Derechos y Deberes del Hombre.

Convención Americana sobre Derechos Humanos (Pacto de San José Costa Rica).

Ley de Amparo, Reglamentaria de los artículos 103 y 107 de la Constitución Política de los Estados Unidos Mexicanos.

BIOGRAFÍA

Daffnia Isabel Sánchez Mendoza es Licenciada en Derecho por la Universidad Autónoma de Baja California, maestra de asignatura en la Facultad de Ciencias Administrativas y Sociales, maestrante en impuestos, becaria Conacyt. Contacto: daffnia.sanchez1@uabc.edu.mx

María del Mar Obregón Angulo es Maestra en Impuestos por la Universidad Autónoma de Baja California, perfil Promep, adscrita a la Facultad de Ciencias Administrativas y Sociales de la misma casa de estudios, Doctorante en la Universidad Autónoma de Nuevo León. Contacto: marymar@uabc.edu.mx

ALTRUÍSTA Y PARTICIPATIVO: PERFIL DEL MILLENNIAL MEXICANO EN TIEMPOS DIFÍCILES

Alicia De la Peña De León, Universidad Autónoma de Coahuila
Juan Bernardo Amezcua Núñez, Universidad Autónoma de Coahuila
Juana María Saucedo Soto, Universidad Autónoma de Coahuila
Alicia Hernández Bonilla, Universidad Autónoma de Coahuila
Mara Patricia Sauceda Prado, Universidad Autónoma de Coahuila

RESUMEN

El poder económico de los Millennials, así como su creciente participación en las redes sociales para expresar su opinión sobre temas muy variados, los ha convertido en actores importantes en las actividades desarrolladas por las organizaciones de la sociedad civil (OSC). Si bien estudios previos indican que los mexicanos se consideran a sí mismos como solidarios y participativos, son pocos los estudios que describen las acciones filantrópicas de la generación integrada por los Millennials. Con el objetivo de estudiar la conducta altruista de los jóvenes, realizamos una investigación cuantitativa en el Norte de México. En base a los hallazgos identificamos cuatro factores que definen su comportamiento: amor por la naturaleza, búsqueda del bienestar, comportamiento digital y capital social. Al utilizar estos cuatro atributos se logra segmentar a los Millennials para así brindar a las organizaciones benéficas herramientas que les permitan comunicarse con los donantes potenciales de manera eficiente y construir relaciones a mediano y largo plazo que les ayuden a alcanzar sus objetivos recaudatorios.

PALABRAS CLAVE: Altruismo, Donativos, Estrategias de Comunicación, Millennial, Perfil de Donador

ALTRUISTIC AND PARTICIPATIVE: PROFILE OF THE MEXICAN MILLENNIAL IN DIFFICULT TIMES

ABSTRACT

The economic power of the Millennials, as well as their growing participation in social networks to express their opinion on very varied topics, has made them important actors in the activities developed by civil society organizations (CSO). While previous studies indicate that Mexicans consider themselves to be supportive and participatory, few studies describe the philanthropic actions of the generation integrated by the Millennials. In order to study the altruistic behavior of young people, we conducted a quantitative research in Northern Mexico. Based on the findings, we identified four factors that define their behavior: love for nature, search for well-being, digital behavior and social capital. By using these four attributes, Millennials can be segmented to provide charities with tools that allow them to communicate with potential donors efficiently and build medium and long-term relationships that will help them to achieve their fundraising goals.

JEL: C83, D64, I30, L31, M31

KEYWORDS: Altruism, Communication Strategies, Donations, Donor Profile, Millennial

INTRODUCCIÓN

Sus ganas de transformar al mundo, de dejar huella y tener voz y voto en temas diversos han hecho de los Millennials (i.e. jóvenes nacidos entre 1980 y el año 2000) una generación con rasgos únicos. Algunos autores les llaman revolucionarios, defensores de la diversidad y la equidad, adictos a la tecnología y las redes sociales y poseedores de un espíritu libre; otros más les etiquetan como egoístas, materialistas y con poco interés por echar raíces (Barton, Fromm & Egan, 2012; Deloitte, 2017; Ipsos, 2016; Nielsen, 2014). Pareciera que las agencias de investigación de mercados y los analistas de negocios no han llegado a un consenso para definir a los integrantes de la cohorte generacional que hoy en día es considerada como una de las más grandes en el mundo (Pew Research, 2016). Sus patrones de consumo y su comportamiento en la sociedad y en el mercado son el resultado entre otras cosas, de los grandes avances tecnológicos, las crisis económicas y la globalización, los cuales marcaron los valores y actitudes con los que crecieron; y que a su vez, los convierten en un reto para aquellas instituciones que buscan ofrecerles un empleo, enrolarlos en sus aulas, solicitarles un donativo o invitarlos a realizar trabajo voluntario (Goldman-Sachs, 2017; Gorczyca & Hartman, 2017; Harris, 2017).

Los Millennials valoran su tiempo, buscan empleos con horarios flexibles, se preocupan por el medio ambiente, utilizan las redes sociales para expresar sus posturas políticas y emplean el celular como billetera digital al momento de pagar un café, comprar el boleto para un concierto o donar para su causa social preferida (Fischer, 2016). Inspirados por un conjunto de valores únicos estos jóvenes, a pesar de ser muy criticados, buscan hacer un cambio en el mundo que les rodea, participan en la economía colaborativa para usar menos recursos y se afilian con organizaciones de la sociedad civil (OSC) que les permitan demostrar sus ideales y alcanzar sus metas personales (Gorczyca & Hartman, 2017). Por ello, las variables demográficas y socioeconómicas que tradicionalmente son empleadas por las OSC y las organizaciones filantrópicas para segmentar a sus distintos públicos, parecieran no ser suficientes para estudiar a los Millenials y su comportamiento altruista (Webb, Green & Brashear, 2000). En el contexto de las naciones emergentes, como México, solo unos pocos estudios han explorado la donación de bienes y dinero (Butcher García-Colín y Sordo Ruz, 2016; Layton y Moreno, 2014, 2010). Por lo tanto, el objetivo de nuestra investigación es analizar sus características y desarrollar un perfil de los donadores de la generación Millennial. Para lograr el objetivo, realizamos un estudio cuantitativo que evalúa los rasgos de 317 adultos jóvenes con modelos de regresión lineal.

REVISIÓN LITERARIA

Atender las necesidades de la sociedad no es únicamente tarea del gobierno. Las OSC juegan un papel importante en temas como el desarrollo comunitario, la promoción de actividades culturales, científicas y deportivas; y la construcción de una sociedad incluyente. Y si bien las grandes fundaciones privadas aportan recursos para el adecuado funcionamiento de estas organizaciones, la mayoría de las OSC en los países emergentes como México, depende en gran medida del trabajo de los voluntarios y de los donativos individuales que le permitan atender a sus beneficiarios y brindarles diferentes servicios (Berger et al., 2009; Layton & Moreno, 2014). Estudios previos señalan, que el conocer adecuadamente el perfil de los donantes permitirá a estas OSC diseñar estrategias adecuadas para recaudar fondos y comunicarse de forma eficiente con sus púbicos (Casale & Bauman, 2013; Shehu et al., 2015; Veldhuizen et al., 2009; Webb et al., 2000). Pero ¿en qué consiste un perfil adecuado de donadores? Desde el ámbito empresarial, los mercadotecnistas suelen clasificar a los consumidores en base a distintas características, como su edad, ciclo de vida o preferencias de compra (Wyner, 2016). En el caso de los donadores la tarea no es tan simple ya que al utilizar variables demográficas como edad e ingreso para explicar las conductas de los donadores, las investigaciones previas presentan resultados contradictorios (Webb et al., 2000). Por ejemplo Bennett (2003), indica que la cantidad que una persona dona aumenta en relación directa a su nivel educativo e ingresos; en tanto que Micklewrigt and Schepf (2009) no encuentran relación alguna entre los donativos y el ingreso del donante. Al considerar los motivadores intrínsecos e intrínsecos de los donantes, Ariely,

Bracha y Meier (2009) indican que un gran número de personas donan por motivaciones egoístas, como el reconocimiento social, el crearse una buena imagen o elevar su auto-estima.

Adicionalmente, Layton y Moreno (2014) señalan que existe una relación positiva entre el comportamiento altruista y el capital social (i.e. la construcción de lazos sociales; la reciprocidad y confianza que se derivan de dichos vínculos; etc.). Este capital social incluye la pertenencia a un grupo social, así como la confianza en las instituciones y en otras personas; e influye de manera directa en las causas sociales y OSC que un individuo apoya (Casale y Baumann, 2015). Así mismo, dado que las grandes religiones (i.e. Judaísmo, Cristianismo e Islam) hacen énfasis en la importancia de ayudar al prójimo, existe un entendimiento común de que la religión es uno de los determinantes de las conductas altruistas y filantrópicas (Neusner & Chilton, 2005). Finalmente, la presión social que ejerce el grupo de referencia de un donador, la imagen de la organización que solicita el donativo y la confianza que inspira a los donantes son también detonadores del comportamiento altruista de las personas (Albouy, 2017; Battachara y Sen, 2004; Galan-Ladero et al., 2015).

METODOLOGÍA

Con el objetivo de explorar el comportamiento altruista de los jóvenes en México se diseñó un cuestionario que nos permitiera identificar los aspectos intrínsecos y extrínsecos que los motivan a donar dinero, utilizando preguntas dicotómicas (respuesta Si y No) y de escala de Likert de 5 puntos. El cuestionario se aplicó utilizando la plataforma digital *Harvest your Data*, la cual permite realizar trabajo de campo sin necesidad de contar con una conexión de internet. Los encuestadores –previamente capacitados- utilizaron tabletas y teléfonos inteligentes para realizar el trabajo de campo. El estudio se llevó a cabo en espacios públicos donde suelen reunirse los Millennials (e.g. universidades, edificios de oficinas, cafés, centros comerciales, etc.).

La selección de la muestra se realizó con adultos de 18 a 35 años, siguiendo un muestreo sistemático (i.e. se invitó a uno de cada cinco adultos presentes en los sitios mencionados a participar en el estudio). El trabajo de campo se realizó en un periodo de tres semanas en el mes de Octubre de 2017 en una ciudad del norte de México. Una vez finalizado el levantamiento de encuestas, los datos se analizaron con el paquete estadístico SPSS utilizando modelos de regresión logística y general para elaborar el perfil de los donadores. Basándonos en estudios previos, la pregunta "¿donaste el mes pasado a una causa social?" fue seleccionada como variable dependiente para realizar los análisis estadísticos (e.g. Mesch, Brown, Moore & Hayat, 2011).

RESULTADOS

En el estudio participaron 317 adultos (59.6% mujeres) en un rango de edad de los 18 a 35 años, lo cual nos permitió estudiar el comportamiento altruista de los jóvenes en distintas etapas de su ciclo de vida. 30.9% de los entrevistados son estudiantes universitarios; 35.3% estudia y trabaja y 20.8% de los participantes corresponde a jóvenes profesionistas urbanos. Los hallazgos señalan que los jóvenes participan con donativos cada vez que alguna organización lo solicita (46%). Sin embargo, es difícil saber con qué frecuencia reciben dichas peticiones, por lo que adicionalmente se les preguntó si habían donado para alguna causa en el último mes. 89% de los participantes expresaron haber realizado un donativo en el mes inmediato anterior. Esta respuesta fue utilizada como variable dependiente en el modelo de regresión.

En el análisis identificamos que las tres causas más favorecidas por los adultos jóvenes en México son la donación de alimentos (29%), el apoyo a niños con cáncer (18%) y el apoyo a víctimas de desastres naturales (18%). Los participantes prefieren donar a través de depósitos bancarios directos(25%), mediante depósitos en línea (16%); en campañas de redondeo realizadas por tiendas de conveniencia (10%); y en colectas realizadas en la vía pública (10%). De manera adicional y en base a la revisión de la literatura, en

el cuestionario se incluyeron varias preguntas que nos permitieran elaborar un perfil psicográfico de los donantes. Al entrevistado se le cuestionó si participa en actividades de apoyo e invoucramiento con la comunidad, en el cuidado de medio ambiente y en llevar un estilo de vida saludable. Dichas acciones se consideran precursoras de un comportamiento altruista (Casale y Baumann, 2015; Shehu et al., 2015). Así mismo, se incluyó una sección de preguntas relacionada con la actividad de los entrevistados en redes sociales, ya que ésta ha sido identificada como un detonante de acciones filantrópicas en línea (Digital Donor Review, 2013). El análisis estadístico de las características psicográficas de los participantes arroja cuatro factores que determinan el perfil del donador joven en México. En base a estos factores, identificamos cuatro segmentos de donadores Millennial: 1. Altos en capital social (i.e. jóvenes involucrados con su comunidad en distintas trincheras); 2. Amantes de la naturaleza; 3. Comprometidos con su salud y bienestar; y, 4. Comportamiento digital. Posteriormente se realizó un análisis de regresión lineal que indica que los rasgos que más definen al donador joven son el capital social y su comportamiento digital.

CONCLUSIONES

Dada la gran cantidad de OSC que solicitan donativos de manera recurrente para aliviar distintas necesidades sociales, la importancia de contar con un perfil de los donantes potenciales nunca había sido tan grande. Ante una gran oferta de instituciones que solicitan fondos y trabajo voluntario, los Millennials se han vuelto más selectivos al momento de elegir una causa y analizan cuidadosamente las campañas antes de tomar una decisión. Los hallazgos de nuestra investigación indican que la edad es un factor determinante al momento de elegir a qué causa apoyar y el cómo apoyarla. Los donantes jóvenes buscan solidarizarse con aquellas organizaciones que reflejen sus valores y les permitan expresar sus ideales y personalidad. De igual manera, para atraer al donante joven es importante trasladar las campañas de procuración de fondos al entorno digital. Las redes sociales y el uso de aplicaciones digitales (apps) son más atractivas para el segmento de jóvenes que los medios tradicionales. Tomando en cuenta que el capital social es uno de los factores que más influye en los donantes, es importante que aquellas OSC que busquen atraer voluntarios y donativos implementen campañas que refuercen la confianza y credibilidad en la entidad receptora. Así mismo, se deberán utilizar reportes de impacto que transparenten los resultados del trabajo realizado por la organización y contribuyan a construir su imagen y reputación.

Aquellas organizaciones que comprendan mejor a los Millennials, sus valores y actitudes, podrán atraer a este importante segmento con campañas que vayan alineadas a sus creencias. Esto sugiere que las OSC deberán estrechar sus vínculos con los jóvenes, para identificar las causas que los motivan y que generan mayor impacto en la comunidad. Así mismo, se pueden capitalizar las redes sociales para diseñar campañas de comunicación y procuración de fondos personalizadas; así como también para reconocer a los donadores ejemplares y convertirlos en promotores de la causa; de esta forma se genera una relación de ganar-ganar, donde la OSC recibe los recursos que requiere para continuar con sus actividades, y a su vez, los jóvenes incrementan su capital social al convertirse en referentes entre sus grupos sociales y demostrar su compromiso y solidaridad con distintas causas. Al incorporar aspectos relacionados con el uso de tecnologías digitales para recabar donativos, así como con la credibilidad y confianza en las organizaciones que solicitan los donativos, los hallazgos de esta investigación contribuyen a enriquecer la literatura en temas de filantropía y acciones de responsabilidad social de los Millennials.

REFERENCIAS

Albouy, J. (2017). “Emotions and prosocial behaviours: A study of the effectiveness of shocking charity campaigns”. *Recherche et Applications en Marketing (English Edition),* vol. 32(2), Junio, p. 4-25.

Ariely, D., Bracha, A., & Meier, S. (2009). “Doing good or doing well? Image motivation and monetary incentives in behaving prosocially”. *American Economic Review*, vol. 99(1), Marzo, p. 544-55.

Barton, C., Fromm, J., and Egan, C. (2012). "The Millennial Consumer. Debunking Steorotypes". Recuperado el 4 de Enero, 2018, The Boston Consulting Group. https://www.bcg.com/documents/file103894.pdf

Berger, R., Bermúdez, D., Carrillo, P., & Tapia, M. (2009). Mexico community foundations: A comprehensive profile. *Teamworks and Alternativas y Capacidades AC: Mexico*.

Bennett, R. (2003). "Factors underlying the inclination to donate to particular types of charity". *International Journal of Nonprofit and Voluntary Sector Marketing*, vol. 8(1), Febrero, p. 12-29.

Casale, D., & Baumann, A. (2015). "Who gives to international causes? A sociodemographic analysis of US donors". *Nonprofit and Voluntary Sector Quarterly*, vol. 44(1), Febrero, p. 98-122. doi: 10.1177/0899764013507141

Deloitte (2017). "The Deloitte Millennial Survey 2017". Recuperado el 4 de Enero, 2018, Deloitte. https://www2.deloitte.com/global/en/pages/about-deloitte/articles/millennialsurvey.html

Digital Donor Review (2013). *Give as You Live's Digital Donor Review*. Recuperado el 25 de Septiembre, 2017. http://www.giveasyoulive.com/blog/2014-digital-donor-review-winner-announced/

Fischer, M. S. (2016). "Charity Donors Prefer to Give Online". Recuperado el 30 de Enero, 2018 de ThinkAdvisor. http://www.thinkadvisor.com/2016/05/09/charity-donors-prefer-to-give-online

Galan-Ladero, M. M., Galera-Casquet, C., & Singh, J. (2015). "Understanding factors influencing consumer attitudes toward cause-related marketing". *International Journal of Nonprofit and Voluntary Sector Marketing*, vol. 20(1), Febrero, p. 52-70.

Goldman-Sachs (2017). "Millennials coming of age". Recuperado el 26 de Enero, 2018, Goldman-Sachs. http://www.goldmansachs.com/our-thinking/pages/millennials/

Gorczyca, M., & Hartman, R. L. (2017). "The New Face of Philanthropy: The Role of Intrinsic Motivation in Millennials' Attitudes and Intent to Donate to Charitable Organizations". *Journal of Nonprofit & Public Sector Marketing*, vol. 29(4), Septiembre, p. 415-433.

Harris (2017). "Harris Poll: Millennials increasingly dictating health of America's top brands". Recuperado el 6 de Mayo, 2017, Harris Poll. http://www.theharrispoll.com/business/Millennials-Dictating-Health-of-Brands.html

Ipsos (2016). "Ipsos Global Trends". Recuperado el 4 de Enero, 2018, IPSOS. http://www.ipsosglobaltrends.com/wp-content/uploads/2017/03/Slide30-1.jpg

Layton, M. D., & Moreno, A. (2014). "Philanthropy and social capital in Mexico". *International Journal of Nonprofit and Voluntary Sector Marketing*, vol. 19(3), Agosto, p. 209-219.

Mesch, D. J., Brown, M. S., Moore, Z. I., & Hayat, A. D. (2011). "Gender differences in charitable giving". *International Journal of Nonprofit and Voluntary Sector Marketing*, vol. 16(4), Noviembre, p. 342-355. DOI: 10.1002/nvsm.432

Neusner, J., & Chilton, B. (Eds.). (2005). *Altruism in world religions*. Georgetown University Press.

Nielsen (2014). "Millennials, breaking the myth". Recuperado el 4 de Enero, 2018, Nielsen. http://www.nielsen.com/content/dam/corporate/us/en/reports-downloads/2014%20Reports/nielsen-millennial-report-feb-2014.pdf

Pew Research (2016). "Millennials overtake Baby Boomers as America's largest generation". Recuperado el 8 de Enero, 2018, Pew Research. http://www.pewresearch.org/fact-tank/2016/04/25/millennials-overtake-baby-boomers/

Shehu, E., Langmaack, A. C., Felchle, E., & Clement, M. (2015). "Profiling donors of blood, money, and time". *Nonprofit Management and Leadership*, vol. 25(3), Spring, p. 269-295. doi: 10.1002/nml.21126

Veldhuizen, I. J. T., Doggen, C. J. M., Atsma, F., & De Kort, W. L. A. M. (2009). "Donor profiles: demographic factors and their influence on the donor career". *Vox sanguinis*, vol. 97(2), Agosto, p. 129-138.

Webb, D. J., Green, C. L., & Brashear, T. G. (2000). "Development and validation of scales to measure attitudes influencing monetary donations to charitable organizations". *Journal of the Academy of Marketing science*, vol. 28(2), Abril, p. 299-309.

Wyner, G. (2016). "How Segmentation Provides the Roadmap to Success". Recuperado el 30, 2018, American Marketing Association. https://www.ama.org/publications/MarketingNews/Pages/segmentation-provides-the-roadmap-to-success.aspx

BIOGRAFÍA

Alicia De la Peña es doctora en Ciencias Administrativas, con especialidad en comportamiento del consumidor y responsabilidad social corporativa por la EGADE Business School. Es profesora investigadora de la Universidad Autónoma de Coahuila. Miembro del Cuerpo Académico de Administración de la Mercadotecnia. E-mail: aliciadelapenadeleon@uadec.edu.mx

Bernardo Amezcua es doctor en Ciencias Administrativas, con especialidad en comportamiento del consumidor y responsabilidad social corporativa por la EGADE Business School. Es profesor investigador de la Universidad Autónoma de Coahuila. Forma parte del Cuerpo Académico de Administración de la Mercadotecnia.

Juana María Saucedo Soto. Doctora en Administración y Dirección de Empresas por la Universidad Politécnica de Catalunya, Catedrático Investigador de Tiempo Completo. Responsable del Cuerpo Académico Administración de la Mercadotecnia.

Alicia Hernández Bonilla pasante de Doctor en Administración y Alta Dirección por la Universidad Autónoma de Coahuila, Catedrático Investigador de Tiempo Completo adscrita a las cátedras de Administración, Mercadotecnia Internacional., Estrategias de Negociación Internacional y Proyectos de Importación y Exportación.

Mara Patricia Sauceda Prado. Estudiante de Octavo Semestre de la Licenciatura en Mercadotecnia (Matrícula 14189541). Participa en el diseño e implementación de proyectos de investigación enfocados a estudiar el comportamiento de consumo de los jóvenes.

TECNOLOGÍAS DE LA INFORMACIÓN Y COMUNICACIÓN (TIC) EN EL SECTOR FINANCIERO POPULAR. IMPACTO EN LAS EMPRESAS DE ZONAS RURALES DEL ESTADO DE OAXACA

María de Lourdes Vázquez Arango, Universidad Autónoma "Benito Juárez" de Oaxaca
Eric Amín Ramírez Castillo, Universidad Autónoma "Benito Juárez" de Oaxaca
Martha Mayra Mendoza Solano, Universidad Autónoma "Benito Juárez" de Oaxaca
Abraham Martínez Helmes, Universidad Autónoma "Benito Juárez" de Oaxaca

RESUMEN

El sector financiero popular se enfoca a brindar atención a la población de bajos ingresos económicos. En el estado de Oaxaca las marcadas brechas sociales han permitido la aceleración y crecimiento descontrolado de empresas en el ramo, que en muchos de los casos no cuentan con los requerimientos de constitución necesarios para la prestación del servicio. La investigación tiene como fin determinar los impactos de apropiación que las Tecnologías de Información y Comunicación tienen en las empresas del sector financiero popular (microfinancieras). A través de una metodología exploratoria descriptiva apoyada en entrevistas semi-estructuradas a directivos y empleados de 35 instituciones del Sector Financiero Popular en la región Costa, Mixteca, Sierra Norte y Valles Centrales en el periodo comprendido de julio de 2017 a marzo de 2018, se lograron obtener resultados que permiten determinar que a través de la apropiación de TIC se pueden determinar impactos tecnológicos para generar una mayor eficiencia en la operación de las microfinancieras.

PALABRAS CLAVE: Tecnologías de Información y Comunicación, Sector Financiero Popular, Microfinanzas, Zonas Rurales

INFORMATION AND COMMUNICATION TECHNOLOGIES (ICT) IN THE POPULAR FINANCIAL SECTOR. IMPACT ON COMPANIES IN RURAL AREAS OF THE STATE OF OAXACA

he popular financial sector focuses on the attention of the population with low economic income. In the state of Oaxaca, product brands have been used for the growth and uncontrolled growth of companies in the field, which in many cases do not have the necessary constitution requirements for the provision of the service. The purpose of the research is to determine the impacts of appropriation that Information and Communication Technologies have on companies in the popular financial sector (microfinance institutions). Through a descriptive exploratory methodology supported by semi-structured interviews with executives and employees of 35 institutions of the Popular Financial Sector in the Costa, Mixteca, Sierra Norte and Valles Centrales region in the period from July 2017 to March 2018, They will achieve results that can be determined through the appropriation of ICT that can affect technological processes to generate greater efficiency in the operation of microfinance institutions.

JEL: G21, L32, O33

KEY WORDS: Information and Communication Technologies, Popular Financial Sector, Microfinance, Rural Areas

INTRODUCCIÓN

El uso de las Tecnologías de Información y Comunicación (TIC) en las organizaciones repercuten directamente en la forma en la que se desempeñan las instituciones (Alvadvi, Keramati, & Razmi, 2007), debiendo considerar la alineación existente entre el uso de las herramientas tecnológicas y el talento humano a fin de que exista un acompañamiento en los procesos de aprendizaje individual y organizacional. (García, 1997) La constante evolución en la estructura organizacional de las empresas, convierte a la tecnología en un agente importante e indispensable para la operatividad de las instituciones que se dedican a brindar estos servicios. Por consiguiente, el sector financiero se encuentra inmerso en esta vorágine de cambios estructurales y tecnológicos exigidos por la competencia y la necesidad de diversificar los servicios otorgados a fin de satisfacer las necesidades demandas por sus clientes. La investigación se centra en el estudio del sector financiero popular, dedicado a brindar atención a población de bajos ingresos económicos y que dadas sus características no son atendidos por otro tipo de intermediarios financieros. Es así, que el estudio tiene por objetivo analizar la forma en que la apropiación de las Tecnologías de Información y Comunicación impactan en las empresas del sector popular en zonas rurales del Estado de Oaxaca. Se parte del supuesto que a través de la apropiación de Tecnologías de Información y Comunicación en las empresas del sector financiero popular los impactos tecnológicos pueden generar una mayor eficiencia de operación. El estudio se realizó a 35 instituciones del sector financiero popular, en la región *Costa* estudiando a seis instituciones en las localidades de Jamiltepec (1), Llano Grande (1), Pinotepa (2), Juchatengo (1), Tlacamama (1); en la región Mixteca a diez instituciones en las localidades de Tlaxiaco (4), Nochixtlan (3), Huajuapan (2), Juxtlahuaca (1), en *Sierra Norte* se estudiaron cuatro microfinancieras en Ixtlán de Juárez (2), Villa Alta (1) y Mixes (1) y finalmente en *Valles Centrales* se analizaron 15 en los municipios de Etla (4), Tlacolula (4), Ocotlan de Morelos (3), San Pedro Ixtlahuaca (2), *Zimatlán* (2); señalando que las caracteristicas orográficas, culturales y sociales son distintas entre sí, lo que en consecuencia determina las particularidades en las instituciones del sector financiero popular establecidas en estas localidades. La población estudiada se enfocó a los trabajadores como principales usuarios de las TIC en las empresas y a directivos como facilitadores de las TIC. La investigación es exploratoria descriptiva y busca determinar una mayor comprensión y profundización del fenómeno, siendo el elemento cualitativo quien brinda el enriquecimiento del entendimiento sobre los impactos que las Tecnologías de Información y Comunicación tienen en las empresas financieras del sector popular. El estudio de carácter transversal comprende el periodo de julio de 2017 a marzo de 2018. Por lo que dando seguimiento a la apropiación de las TIC en el sector financiero popular se logra determinar que es posible mejorar la eficiencia de operación en las zonas rurales de la Costa, Mixteca, Sierra Norte y Valles Centrales del Estado de Oaxaca.

REVISIÓN DE LITERATURA

Tecnologías de Información y Comunicación (TIC)

En el transcurso de las últimas décadas las Tecnologías de Información y Comunicación han cobrado una gran relevancia como factor de cambio y desarrollo en muchos de los ámbitos de nuestra cotidianidad, generando como consecuencia la polarización y fragmentación de la sociedad. A decir de Castells (2005, p. 2) la comunicación en red tiene un efecto positivo para los conectados y negativo para los no conectados; al existir polos que por un lado pueden acceder y beneficiarse de las tecnologías y por otro provocan exclusión debido a factores sociodemográficos como: género, edad, área geográfica, estrato socioeconómico y cultural. El autor (2000, p. 25) señala también que las TIC al ser empleadas adecuadamente generan efectos positivos en la productividad y el desarrollo económico de organizaciones y naciones. Con la hoy denominada revolución tecnológica, la sociedad se ha constituido en un sistema de red que permite un intercambio constante e inmediato de conocimientos e información donde la tecnología es vital para el proceso, siendo el internet quien ha provocado un mayor impacto y el cual supone la eliminación de barreras que antes separaban a determinados grupos o territorios. (Castells, 2000, p. 75). En relación a las empresas, Castells (2000, p.83) hace una señalización respecto al paradigma que atañe a

las Tecnologías de Información, donde las innovaciones técnicas, organizativas y gerenciales permiten: a) eficientar costos, b) tener un acceso más rápido a la información al permitir a la tecnología actuar sobre ella, c) generar capacidad de penetración, d) tener una lógica de interconexión y flexibilidad que permite una capacidad de reconfiguración en las organizaciones.

Tabla 1: Componentes de Impactos Tecnológicos Por Uso y Apropiación de TIC en las Organizaciones

	Componente			
	Material	**Organizativo**	**Integración**	**Cognitivo**
Conformación	*Representaciones tecnológicas.* Tipo de TIC empleadas, características de TIC, infraestructura para su operación. *Cantidad de equipamiento* tecnológico. Cantidad de equipos con los que cuenta en la organización, cantidad de licencias de Software adquiridas, cantidad de accesos libres de software. *Involucramiento técnico.* Involucramiento de usuarios en la adquisición de tecnología, involucramiento de usuarios en propuestas de software para adquisición, involucramiento de usuarios para propuestas de mejoras tecnológicas.	*Optimización a través de la tecnología*. Hardware acorde a las necesidades de la organización, software acorde a las necesidades de la organización, capacidad de toma de decisiones por adecuada implementación. *Vinculación tecnológica*. Propuestas de mejora por proveedores, propuestas de mejoras por clientes, propuestas de mejoras por competencia. *Tipos, fuentes y costos de inversión tecnológica*. Inversión propia o ajena Inversión pública o privada Costo por adquisición tecnológica	*Proceso de TIC*. Procesos de planeación para la integración tecnológica, proceso de organización para uso de TIC y procesos de control para determinación de impactos tecnológicos. *Fase de integración:* 1)acceso- que consiste en el aprendizaje básico de la tecnología-, 2)adopción- los usuarios utilizan la tecnología para realizar las mismas actividades que hacían sin ella-, 3)adaptación- los usuarios integran la tecnología en sus prácticas cotidianas con reflejo en mejora de la productividad-, 4)apropiación- los usuarios añaden valor al uso de la tecnología al experimentar nuevas formas de trabajo-, e 5)innovación- los usuarios descubren nuevos usos para la tecnología o combinan diversas tecnologías de forma innovadora-. Compatibilidad de TIC. -Afinidad con interés económico Afinidad con interés productivo Afinidad con interés comercial	*Conocimiento de TIC.* Conocimiento sobre uso de software, *hardware* y otras tecnologías Habilidades en TIC. Adquisicion de nuevas habilidades con la implementación de TIC

La Tabla hace una señalización de los componentes tecnológicos por uso y apropiación tecnológica, clasificados en cuatro rangos importantes con sus respectivos indicadores que comprende el componente material conteniendo las representaciones tecnológicas, cantidad de equipamiento e involucramiento tecnico; el componente organizativo tiene como indicadores, optimización a través de la tecnología, vinculación tecnológica y tipos y fuentes de inversión tecnológica. El componente de integración involucra el proceso de TIC, fases de integración y la compatibilidad de TIC y finalmente el componente cognitivo tiene como indicadores el conocimiento de TIC y las habilidades en TIC. Fuente: (Vázquez, 2013)

Es así que las TIC permiten generar beneficios al ser integradas a la organización Patiño (2012, p. 37) menciona que a través de ellas es posible, a) crear otros procesos, b) innovar, c) hacer las mismas actividades de otra forma, d) disminuir costos, e) optimizar procesos y f) satisfacer las necesidades de los clientes, el autor también señala que para lograr niveles importantes de productividad es necesario avanzar en las escalas de apropiación en TIC. Las TIC incorporan a las organizaciones herramientas evolutivas para

la gestión y administración de bienes y servicios (Yoguel , 2008). Que generan impactos en tres sentidos: I) Económicos: al incrementar la efectividad y eficiencia en los procesos; II) En los negocios: al mejorar la eficiencia, productividad y competitividad en las empresas y III) Sociales: al facilitar la cooperación, eliminar barreras espacio y tiempo e integrar la interacción de los individuos y grupos (Alierta, 2011). Por lo tanto al adquirir tecnología para hacer más eficiente a una organización o simplificar algún proceso para mejorar los resultados se genera la apropiación. Por lo que una vez incorporadas las Tecnologías de Información y Comunicación en las organizaciones, se determina el estudio que implica para las instituciones su uso por apropiación determinado por medio de componentes descritos en la Tabla 1. Resaltando que a fines de la investigación se considera como impacto tecnológico la influencia que tienen las TIC en las organizaciones de manera positiva, negativa o neutral en el aspecto económico, organizacional y personal. (Vázquez, 2013)

Es importante que las organizaciones consideren un uso y apropiación adecuado sobre la selección de las TIC, puesto que si se estima una dimensión muy alta o baja conlleva pérdidas económicas y de oportunidad; consecuentemente la capacidad de los directivos para identificar la idoneidad de tecnología apropiada para el mejor desempeño de sus procesos, permitirá una correcta alineación con los objetivos y necesidades organizacionales. (Alierta, 2011)

El Sector Financiero Popular

La investigación comprende el estudio del sector financiero popular que surge como alternativa para la atención de la población de menores ingresos y que en su mayoría realizan actividades de autoempleo a través de negocios o microempresas. La conformación de las instituciones dedicadas a la actividad microfinanciera se caracteriza por la disponibilidad de recursos económicos, la alta competencia y el tamaño de sus operaciones en relación a los intermediarios financieros formales (sector bancario) e informales (pensiones, seguros). Por consiguiente, se precisa que las microfinanzas se definen como el suministro de servicios financieros (créditos, depósitos, pago de servicios, transferencias y seguros, etc.) dirigidos a individuos y hogares de ingresos medios - bajos, micro y pequeñas empresas con escasas, nulas o informales garantías reales (Conroy & McGuire, 2007) El crecimiento de las operaciones microfinancieras ha permitido el acceso a servicios que en el pasado eran negados al sector de la población que no tenía las condiciones necesarias para acceder a la banca formal. La evolución del sector ha permitido la transición de generar servicios formales e institucionalizados dando seguridad a los usuarios de los servicios de microfinanzas; especializando, incluyendo e incorporando estrategias que benefician a sectores vulnerables de ciertas regiones.

Las TIC y las Microfinanzas en Sectores Rurales

Al analizar el contexto del Estado de Oaxaca, se puede determinar que dada su accidentada geografía y la dispersión de las localidades, el acceso a los servicios básicos para la población representa un reto para la infraestructura de comunicaciones y transporte. De los 570 municipios que conforman la entidad 266 municipios son rurales que comprende una población menor a 2,500 habitantes. (Araujo, 2005). Si a ello se suma que el 52.7% de la población habla lengua indígena (zapoteco, mixteco, mazateco, mixe, todas con sus respectivas variantes) y vive en localidades rurales (Centro de Información Estadística y Documental para el Desarrollo , 2012), esas zonas se enfrentan a situaciones de marginación económica, social y cultural. Consecuentemente, a falta de infraestructura de transporte las TIC resultan de gran utilidad para que los habitantes se comuniquen con el exterior. Al tener deficiente o escasa estructura carretera y un inadecuado acceso a las Tecnologías de Información y Comunicación, debido a la limitada inversión por no ser rentable debido a la escasa capacidad adquisitiva de las personas para adquirir los servicios y equipos de TIC, la situación de aislamiento y rezago se agravan. (Coria, Mendoza-Cortés, Martínez-Peláez, & Pérez-Meza, 2011) .

METODOLOGIA

La información en la investigación fue recopilada a través de diversos registros y soportes proporcionados por las 35 instituciones estudiadas del sector financiero popular en cuatro de las ocho regiones del Estado de Oaxaca, el análisis de los datos obtenidos durante el trabajo de campo y las descripciones realizadas permitieron una mayor comprensión del fenómeno en función de la apropiación que las TIC tienen en las instituciones del sector financiero popular en zonas rurales del Estado de Oaxaca. La muestra inicial se conformó por I) los trabajadores de las Instituciones de Microfinanzas que cumplieran con los criterios de a) atención directa a clientes y b) uso de TIC para su trabajo, detectando en su totalidad 115 trabajadores. II) y 15 Directivos de las instituciones de Microfinanzas que cumplían los criterios de a) Toma de decisiones b) Conocimiento de las operaciones realizadas en las instituciones. Durante el proceso de recolección de la información se estableció el primer contacto con los Directivos a fin de dar a conocer los elementos requeridos para la investigación y solicitar la información documental que permitiera determinar los parámetros de apropiación de las TIC. Una vez obtenida la información documental se ligó con cotejo a través de observación participante por parte del grupo de investigadores para llevar a cabo el proceso de análisis.

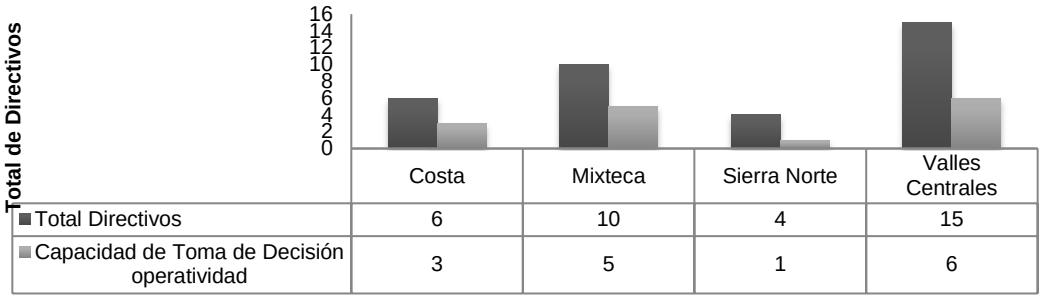
Variables

Se considera como variable *independiente* a las *Tecnologías de Información y Comunicación (TIC)*, definiéndose como recursos, herramientas y programas que se usan para procesar, administrar y compartir la información mediante diversos soportes tecnológicos medidos en escalas de apropiación básico, intermedio y avanzado y que permiten a las organizaciones eficientar costos, tener un acceso más rápido a la información, generar capacidad de penetración y tener una lógica de interconexión y flexibilidad. (Castells, 2000). Por su parte la variable dependiente es *el impacto tecnológico(IT)* se define como la influencia que tienen las TIC en las organizaciones de manera positiva, negativa o neutral en el aspecto económico, organizacional y social, apoyado en la evaluación de componentes.(Vázquez,2013)

RESULTADOS

La distribución de directivos que tienen capacidad de toma de decisiones para la adquisición de TIC en cada una de las regiones arrojo los resultados que son mostrado en la Figura 1, donde es posible observar que el mayor porcentaje está en la Región de Valles Centrales, seguido de Mixteca, Costa e Ixtlán. Por lo que es posible determinar que de acuerdo a esta información y al estar analizando empresas del sector financiero popular en localidades rurales, las decisiones de adquisición tecnológica siguen siendo centradas en zonas con mayor urbanización.

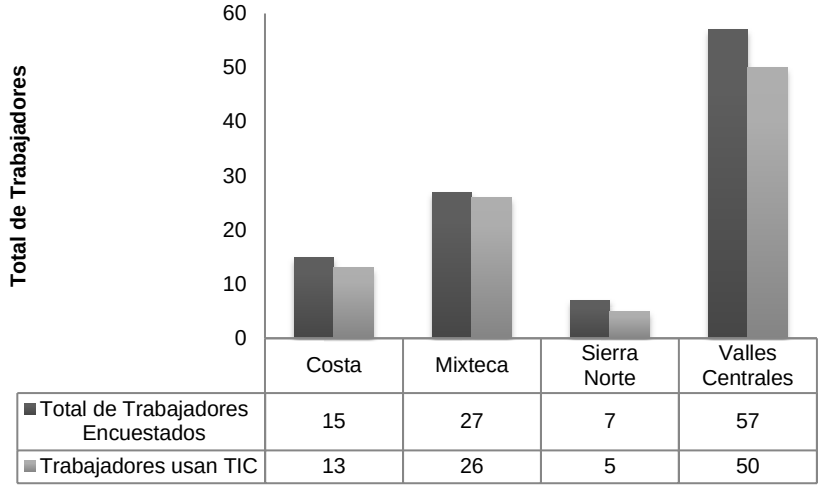
Figura 1: Directivos Con Capacidad de Toma de Decisiones Para Adquisición Tecnológica



La Figura 1 muestra los resultados relacionados con la capacidad de toma de decisión de los directivos de las instituciones del sector financiero popular en las regiones rurales donde se llevó a cabo el estudio. Se observa que la mayor concentración se encuentra en Valles Centrales, seguido de la Mixteca, Costa y Sierra Norte. Fuente: Elaboración propia.

Por otro lado y relacionado con los trabajadores que tienen acceso a las TIC y las utilizan para realizar las actividades de gestión y administración de recursos, así como de otorgamiento de préstamos, control de ahorros, entrega de informes y otras actividades concernientes a las operatividad de las microfinancieras es señalado en la Figura 2.

Figura 2: Trabajadores Que Usan TIC



La Figura 2 muestra los resultados relacionados con los trabajadores que usan TIC en las instituciones del sector financiero popular en las regiones rurales donde se llevó a cabo el estudio. Se observa que la mayor concentración se encuentra en Valles Centrales, seguido de la Mixteca, Costa y Sierra Norte. Fuente: Elaboración propia.

Una vez determinados los resultados objeto del uso de los instrumentos metodológicos para la obtención de información básica relacionada a la toma de decisiones de los directivos para la adquisición de TIC, y los empleados que acceden a ella para su uso. Se determinan como resultado de la investigación los elementos más sobresalientes respecto a la variable Tecnologías de Información y Comunicación, considerando las dimensiones uso y de apropiación, que para su operación se baso en la siguiente clasificación. Para la dimensión *uso*, se están considerando los indicadores:

Grado de Procesamiento (GP): Medido en 3 Niveles 3= Alto, 2= Intermedio, 1= Bajo
Nivel de Administración (NA): Medido en 3 Niveles 3= Alto, 2= Intermedio, 1= Bajo
Nivel de Comportamiento (NC): Medido en 3 Niveles 3= Alto, 2= Intermedio, 1= Bajo
Para la dimensión *apropiación*, se consideran los indicadores:

Nivel Básico (NB-1): Comunicación básica (móvil y fija), tecnología informática básica (computador, impresora, sistemas operativos predeterminados de fábrica.
Nivel Intermedio (NI-2): Nivel básico más Internet, e-mail, e-comerce, página web y otras herramientas digitales.
Nivel Avanzado (NA-3): Nivel básico más intermedio más software especializado, plataformas exclusivas para operaciones administrativas, financieras, comerciales, intranet.

Los resultados obtenidos son mostrados en la Tabla 2, promediando al final los resultados para determinar el grado tecnológico existente, donde 3 es un nivel Avanzado y 1 un Nivel Básico.

Tabla 2: Grado de Uso y Apropiación de TIC en Empresas de Servicios Financieros en Zonas Rurales de Oaxaca

Localidad	Empresa	GP	NA	NC	Apropiación	Promedio	Nivel
Costa (6)							
Jamiltepec	E1	1	1	2	1	1	Bajo
Llano Grande	E1	1	2	1	1	1	Bajo
Pinotepa	E1	1	1	2	1	1	Bajo
	E2	2	2	2	1	2	Medio
Juchatengo	E1	1	1	2	1	1	Bajo
Tlacamama	E1	2	1	2	1	2	Medio
Mixteca (10)							
Tlaxiaco	E1	3	3	2	3	3	Alto
	E2	3	2	2	3	3	Alto
	E3	2	2	2	2	2	Medio
	E4	1	1	2	1	1	Bajo
Nochixtlan	E1	3	3	3	3	3	Alto
	E2	3	2	2	2	2	Medio
	E3	1	1	1	1	1	Bajo
Huajuapan	E1	3	2	3	3	3	Alto
	E2	2	2	2	2	2	Medio
Juxtlahuaca	E1	3	3	2	3	3	Alto
Sierra Norte (4)							
Ixtlán de Juárez	E1	2	2	2	1	2	Medio
	E2	1	1	1	1	1	Bajo
Villa Alta	E1	2	2	2	2	2	Medio
Mixes	E1	1	1	2	1	1	Bajo
Valles Centrales							
Etla	E1	2	2	2	2	2	Medio
	E2	1	1	2	1	1	Bajo
	E3	3	3	3	3	3	Alto
	E4	1	1	1	2	1	Bajo
Tlacolula	E1	1	1	3	1	1	Bajo
	E2	2	2	2	2	2	Medio
	E3	3	2	3	2	3	Alto
	E4	3	2	2	2	2	Medio
Ocotlan de Morelos	E1	3	3	3	3	3	Alto
	E2	3	3	2	2	3	Alto
	E3	1	1	2	1	1	Bajo
San Pedro Ixtlahuaca	E1	2	2	2	2	2	Medio
	E2	2	2	2	2	2	Medio
Zimatlán	E1	3	3	3	3	3	Alto
	E2	1	1	2	1	1	Bajo
Promedio		2	2	2	2	2	Medio

La tabla hace una señalización de la localidades donde se ubican las instituciones del sector de servicios financieros populares, se realiza un promedio para determinar el uso y apropiación de TIC. Clasificadas en bajo, medio y avanzado. Fuente: Elaboración propia.

Se detecto que del total de empresas de servicios financieros populares en zonas rurales 13 se encuentran en un nivel bajo con relación al uso y apropiación de TIC, 12 en un nivel medio y 10 en un nivel alto, que es marcado por Instituciones regularizadas y que cuentan con reconocimiento de huella dactilar para realizar movimientos y cajero automático para brindar el servicio, y esta corresponde a una cadena de instituciones de microfinanzas a nivel nacional. Las que se encuentran en un nivel bajo cuentan únicamente con el equipo necesario para realizar control y las de nivel intermedio en algunos casos tienen una mayor especialización en el uso de TIC. De igual forma para caracterizar los impactos tecnológicos se utilizó la misma estrategia de medición según cada uno de los componentes propuestos en la investigación, y que son concentrado en la Tabla 3 según cada una de las dimensiones . Dimensión componente material (DCM) , que tiene como indicadores:

Cantidad de representaciones tecnológicas (RT): Medido en 3 Niveles 3= Alto, 2= Intermedio, 1= Bajo
Cantidad de equipamiento (EQ): Medido en 3 Niveles 3= Alto, 2= Intermedio, 1= Bajo
Grado de involucramiento técnico (IT): Medido en 3 Niveles 3= Alto, 2= Intermedio, 1= Bajo
Dimensión Componente organizativo (DCO), con indicadores como:

Nivel de optimización a través de la tecnología (OT): Medido en 3 Niveles 3= Alto, 2= Intermedio, 1= Bajo
Grado de vinculación tecnológica (VT): Medido en 3 Niveles 3= Alto, 2= Intermedio, 1= Bajo
Tipos y fuentes de inversión tecnológica (FI): Medido en 3 Niveles 3= Alto, 2= Intermedio, 1= Bajo

Costo de inversión Tecnológica (CT): Medido en 3 Niveles 3= Alto, 2= Intermedio, 1= Bajo
Dimensión componente de integración (DCI), que comprende los indicadores)

Proceso de TIC (PT): Medido en 3 Niveles 3= Alto, 2= Intermedio, 1= Bajo
Grado en la fase de integración y la compatibilidad de TIC (IC): Medido en 3 Niveles 3= Alto, 2= Intermedio, 1= Bajo Dimensión Componente cognitivo (DCC) que incluye:

Nivel de conocimiento de TIC (NC): Medido en 3 Niveles 3= Alto, 2= Intermedio, 1= Bajo
Grado de habilidades adquiridas en TIC (HA): Medido en 3 Niveles 3= Alto, 2= Intermedio, 1= Bajo

Tabla 3: Resultado de los Componentes de Impacto Tecnológico en las Empresas del Sector Financiero Popular

		DCM			**DCO**				**DCI**		**DCC**		**Promedio**	**Nivel**
Localidad	Empresa	RT	EQ	IT	OT	VT	FI	CT	PT	IC	NC	HA		
Costa (6)														
Jamiltepec	E1	2	2	2	2	1	2	1	1	1	1	2	1	Bajo
Llano Grande	E1	1	2	1	1	1	1	1	1	1	2	2	1	Bajo
Pinotepa	E1	1	1	2	1	1	1	1	1	1	1	1	1	Bajo
	E2	2	2	2	2	2	2	2	2	2	2	2	2	Medio
Juchatengo	E1	1	1	2	1	1	1	2	1	1	1	1	1	Bajo
Tlacamama	E1	2	1	2	1	1	1	1	1	1	1	1	1	Bajo
Mixteca (10)														
Tlaxiaco	E1	3	3	2	2	2	2	2	2	2	2	2	2	Medio
	E2	3	2	2	2	3	3	3	3	3	3	3	3	Alto
	E3	2	2	2	2	2	1	1	1	1	1	1	1	Bajo
	E4	1	1	2	1	1	1	1	1	1	1	1	1	Bajo
Nochixtlan	E1	3	3	3	2	2	2	3	3	3	3	3	3	Alto
	E2	3	2	2	2	2	2	2	2	2	2	3	2	Medio
	E3	1	1	1	2	1	2	1	2	1	1	1	1	Bajo
Huajuapan	E1	3	2	3	3	3	3	3	3	2	2	2	3	Medio
	E2	2	2	2	2	2	2	3	3	2	3	2	2	Medio
Juxtlahuaca	E1	3	3	2	2	2	2	2	2	2	3	3	3	Medio
Sierra Norte (4)														
Ixtlán de Juárez	E1	2	2	2	2	2	2	2	2	2	2	2	2	Medio
	E2	1	1	1	2	1	1	1	1	1	1	1	1	Bajo
Villa Alta	E1	2	2	2	2	2	2	2	2	1	1	2	2	Medio
Mixes	E1	1	1	2	2	1	1	1	1	1	1	1	1	Bajo
Valles Centrales														
Etla	E1	2	2	2	3	1	2	2	2	2	2	2	2	Medio
	E2	1	1	2	2	2	1	1	1	1	1	1	1	Bajo
	E3	3	3	3	2	2	3	2	2	3	3	3	3	Alto
	E4	1	1	1	2	2	1	1	1	1	1	1	1	Bajo
Tlacolula	E1	1	1	3	1	1	2	2	1	1	1	1	1	Bajo
	E2	2	2	2	3	3	2	2	2	1	2	1	2	Medio
	E3	3	2	3	2	2	2	2	3	3	3	3	3	Alto
	E4	3	2	2	1	1	1	1	1	2	2	2	2	Medio
Ocotlan de Morelos	E1	3	3	3	2	2	2	2	3	2	2	2	2	Medio
	E2	3	3	2	2	2	3	2	2	2	3	2	2	Medio
	E3	1	1	2	1	1	1	1	2	2	2	1	1	Bajo
San Pedro Ixtlahuaca	E1	2	2	2	3	3	1	2	2	2	2	2	2	Medio
	E2	2	2	2	1	1	3	2	2	2	2	2	2	Medio
Zimatlán	E1	3	3	3	2	2	2	2	3	3	2	2	3	Medio
	E2	1	1	2	1	1	2	2	3	1	1	1	1	Bajo
Promedio		2	2	2	2	2	2	2	2	2	2	2	2	Medio

La tabla hace una señalización de la localidades donde se ubican las instituciones del sector de servicios financieros populares, se realiza un promedio para determinar los componentes de impacto tecnológico, que fueron previamente clasificadas en bajo, medio y avanzado. Fuente: Elaboración propia.

En relación a los componentes de impacto tecnológico se puede observar que 16 empresas se encuentran en un nivel medio, 15 estan en un nivel bajo de impacto y el resto que son 4 tienen un alto impacto en función al uso y apropiación de TIC que hasta el momento se cuentan. Con base a la técnica de observación participante y análisis documental de información se pudo determinar que independientemente del nivel

de uso y apropiación, así como de los impactos generados por las TIC, son más los aspectos positivos que negativos al incorporar las TIC en las empresas del sector financiero popular. Se noto un ahorro sustancial de papelería, disminución en cuentas telefónicas, ahorro de tiempo e los proceso de investigación para le otorgamiento de los créditos, simplificación en la entrega de informes y reportes, mayor agilidad en la respuesta de requerimientos por clientes. De esta forma es posible corroborar que lo señalado de manera teórica por Patiño (2012, p. 37), genera en la organización eficiencia de operación al d) disminuir costos, e) optimizar procesos y f) satisfacer las necesidades de los clientes, el autor también señala que para lograr niveles importantes de productividad es necesario avanzar en las escalas de apropiación en TIC.

CONCLUSIONES

Las microfinanzas han abierto un abanico de posibilidades para nuevos esquemas en el sistema financiero; al permitir la inclusión de usuarios con características que no les permite el acceso a la banca. Se ha demostrado que la capacidad de renovación y adaptación a los cambios de las empresas del sector de finanzas populares, les brinda la oportunidad de incorporar las TIC para dar agilidad y variedad a los servicios. Estudios demuestran que la tecnología es un instrumento útil y eficaz para generar la productividad y efectividad de las organizaciones, permitiéndoles la reducción de costos de operación que se ven traducidos en bienestar para sus clientes.

Las regiones de la Costa, Mixteca, Sierra Norte y Valles Centrales de Oaxaca que fueron sujetas al estudio de investigación, permitieron demostrar que a través del uso adecuado de TIC, es posible realizar mejoras sustanciales para los usuarios. Si bien es cierto un gran porcentaje de las empresas se encuentran en un nivel intermedio de uso y apropiación tecnológica dadas las condiciones geográficas y de infraestructura existente, se puede preveer impactos que garanticen una mejora en la costos de servicios, mejore la productividad y se brinden servicios agiles y de calidad a los clientes. La investigación busca determinar en un primer acercamiento la caracterización de la tecnología existente en las empresas de microfinanzas en zonas rurales. A través del uso de herramientas y técnicas cualitativas se profundizo en elementos teóricos y metodológicos que sirvan de guía para establecer una metodología mixta que correlacione las variables de investigación para determinar el grado de incidencia en las mismas. El trabajo tiene aportaciones sustanciales en relación al estudio de las TIC en el sector de finanzas populares, ya que a la fecha no se ha establecido un parámetro de medición y modelos que permitan replicar las experiencias existentes en zonas con características particulares; hecho que fue corroborado durante el trabajo de gabinete realizado y donde únicamente se tienen aproximaciones teóricas que no han sido comprobadas en trabajo de campo, aportación que es realizada en este trabajo de investigación. Por lo que como investigadores nos enfrentamos al dilema de adaptar a las características particulares del sector y las zonas que se están analizando un modelo que de certeza del uso y apropiación de TIC, tomando en cuenta que tanto las microfinanzas como las TIC son elementos evolutivos necesarios para la sociedad. Y poder comprobar que la incidencia de una variable repercute en otra de manera directa y proporcional a fin de generar en ella efectos que determinen la trayectoria a seguir para la mejora de operación y otorgación del servicio.

BIBLIOGRAFÍA

Alierta, C. (2011). The Promise of Technology. *The Global Information Technology Report 2010-2011: Transformations 2.0* (pág. 435). Geneva : World Economic Forum.

Alvadvi, A., Keramati, A., & Razmi, J. (2007). Assessing the Impact of Information Technology on Firm Performance Considering the Role of Intervening Variables: Organizational Infrastructures And Business Processes Reengineering. *International Journal of Production Research , 45* (12), 2697–2734.

Araujo, C. (2005). Re-definiendo el espacio urbano y rural en México: ¿Es posible una mejor caracterización de la Diversidad Municipal? *Estudios sobre Desarrollo Humano* (16).

Área de Cooperación Internacional para el Desarrollo de la Universidad de Valladolid. (2011). *Microcréditos para combatir la pobreza.* Valladolid, España.

Castells, M. (2000). *La era de la Información. Economía Sociedad y Cultura* (Vol. I). México: Siglo XXI.

Castells, M. (2005). La globalización actual es asimétrica y favorece a ciertos grupos de interés y ciertos valores. (C. Correia, Entrevistador) Centro de Estudios Miguel Enrique. CEME, Chile.

Centro de Información Estadística y Documental para el Desarrollo . (2012). Día Internacional de los Pueblos Indígenas.
Conroy , J., & McGuire, P. (2007). The Role of Central Banks in Microfinance in Asia and the Pacific. *Foundation for Development Cooperation* .

Coria, S. R., Mendoza-Cortés, E., Martínez-Peláez, R., & Pérez-Meza, M. (2011). Brecha digital y pobreza digital en el estado de Oaxaca . (I. T. Aguascalientes, Ed.) *Conciencia Tecnológica , I* (42), 42-48.

García, A. (1997). La transferencia de tecnología informática: una forma de aprendizaje organizacional. (G. y. Espinosa, Ed.) *Estrategia competitividad e informática* , 275-284.

Glaser, B., & Straus, A. L. (1967). *The Discovery of Grounded Theory: strategies for qualitative research.* New York.: Aldine.

Lacalle Calderon, M. (2007). *Microcréditos y pobreza: De un sueño al Nobel de la Paz.* Madrid: Turpial.

Patiño, A. (2012). Uso y apropiación de las Tecnologías de la Información y las Comunicaciones en las pymes y su relación con la competitividad. *INGE CUC , 8* (1), 33-50.

Sánchez Gutiérrez, M. (2012). Experiencias internacionales en microfinanciamiento. Problemas, desafíos y lecciones. *Centro de Investigaciones de Economía Internacional , 2*.

Strauss, A., & Corbin, J. (2002). *Bases de la Investigación Cualitativa* (Primera en Español ed.). Antioquia, Colombia: Universidad de Antioquia.

Vázquez Arango, M. (13 de 12 de 2013). Tecnologías de Información y Comunicación y Cambio Organizacional en las empresas operadoras de transporte publico urbano. *Tesis Doctoral* . Oaxaca, México.

Vázquez Arango, M. d. (Julio de 2016). Las TIC como herramienta para la mejora del servicio a usuarios de microfinanzas. *Revista Observatorio de la Economía Latinoamericana* .

Yoguel , G. (2008). nformación y conocimiento: las vinculaciones entre difusión de TIC y competencias tecnológicas. En D. A. G. Valenti, *Instituciones, sociedad del conocimiento y mundo del trabajo* (págs. 295-326). México: FLACSO.

RECONOCIMIENTO

Los autores agradecen los comentarios de los árbitros y editores del IBFR, quienes contribuyeron a mejorar esta investigación. Así mismo agradecen al Programa para el Desarrollo Profesional Docente (PRODEP) por el apoyo otorgado para el Financiamiento de la Investigación.

BIOGRAFÍA

María de Lourdes Vázquez Arango es Doctora en Ciencias en Desarrollo Regional y Tecnológico por el Instituto Tecnológico de Oaxaca (ITO). Profesor Investigador de Tiempo Completo en la Facultad de Contaduría y Administración de la UABJO. Se puede contactar en Av. Universidad S/N Cinco Señores C.P. 68120 Oaxaca, Oaxaca.

Eric Amín Ramírez Castillo es Doctor en Ciencias de la Administración por la Universidad Autónoma “Benito Juárez” de Oaxaca (UABJO). Profesor Investigador de Tiempo Completo en la Facultad de Contaduría y Administración de la UABJO. Se puede contactar en Av. Universidad S/N Cinco Señores C.P. 68120 Oaxaca, Oaxaca.

Abraham Martínez Helmes es Doctorante en Ciencias de la Administración por la Universidad Autónoma “Benito Juárez” de Oaxaca (UABJO). Profesor Investigador de Tiempo Completo en la Facultad de Contaduría y Administración de la UABJO. Se puede contactar en Av. Universidad S/N Cinco Señores C.P. 68120 Oaxaca, Oaxaca.

Martha Mayra Mendoza Solano es cDoctora en Ciencias de la Administración por la Universidad Autónoma “Benito Juárez” de Oaxaca (UABJO). Profesor Investigador de Tiempo Completo en la Facultad de Contaduría y Administración de la UABJO. Se puede contactar en Av. Universidad S/N Cinco Señores C.P. 68120 Oaxaca, Oaxaca.

LA ADUANA DE MANZANILLO COMO FACILITADOR EN LA INTEGRACIÓN DEL PUERTO A LA CADENA DE SUMINISTROS GLOBAL

Ariel Gutiérrez Ortiz, Universidad de Colima
Aurelio Déniz Guizar, Universidad de Colima
Martha Beatriz Santa Ana Escobar, Universidad de Colima
Rutilio Rodolfo López Barbosa, Universidad de Colima

RESUMEN

En la actualidad, los puertos marítimos se han vuelto importantes porque más de la mitad del comercio mundial se realiza por vía marítima (Song y Panayides, 2007). La integración de los puertos en la cadena, desde la producción hasta el consumo, es esencial. No se trata de una cadena de transporte, ya que a lo largo de toda esta cadena los productos transforman las materias primas en productos terminados. Si el puerto tiene instalaciones para cargas de centros de transferencia intermodales (ferrocarril marítimo-camión-río) es óptimo desde el punto de vista de la cadena de suministro y le otorga una ventaja competitiva (Gómez, 2011). El puerto de Manzanillo, Colima se ha distinguido como uno de los puertos más importantes del país, debido a que se realiza un volumen significativo de transacciones en diversas partes del mundo. La Aduana es un elemento esencial para que materialicen estas operaciones, ya que sus funciones principales son supervisar, controlar y controlar la entrada y salida de mercancías. El objetivo de esta investigación es conocer los perfiles profesionales del personal de aduanas, la capacitación de los recursos humanos aduaneros, la capacidad de respuesta aduanera y las tecnologías de la información disponibles en la aduana, y determinar si estos son factores que facilitan la integración del puerto de Manzanillo, Colima a la cadena de suministro global.

PALABRAS CLAVE: Cadena de Suministro Global, Integración, Aduana, Manzanillo

CUSTOMS OFFICE OF MANZANILLO AS A FACILITATOR IN THE INTEGRATION OF THE PORT TO GLOBAL SUPPLY CHAIN

ABSTRACT

Currently seaports have become important because more than half of world trade is carried by sea (Song y Panayides, 2007). The integration of ports in the chain from production to consumption is essential. It is not about a transport chain, as throughout this whole chain products transform raw materials into finished products. If port has facilities for intermodal transfer center loads (maritime rail-truck-river) is optimal from the point of view of the supply chain and gives it a competitive advantage (Gómez, 2011). The port of Manzanillo, Colima has distinguished itself as one of the most important ports in the country, because a significant volume of transactions carried out in various parts of the world is made. Customs Office is an element that is essential for them to materialize these operations, since its main functions are to supervise, monitor and control the entry and exit of goods. This research aims to meet the professional profiles of customs staff, the training for customs human resources, the customs responsiveness and the information technologies available in the customs, and determine if these are factors for facilitating the integration of the port of Manzanillo, Colima to the global supply chain.

JEL: F1, L9

KEYWORDS: global supply chain, integration, Customs Office, Manzanillo.

INTRODUCCIÓN

El proceso de globalización de las economías del mundo requiere que los países luchen por alcanzar la optimización de sus procesos productivos, aprovechando eficazmente aquellas actividades en las que tienen ventajas comparativas. En este contexto, para que las economías sean más competitivas en la arena internacional necesitan mejorar los costos, la variedad, la disponibilidad y la facilitación de los flujos de bienes, dado que ello opera como una condición fundamental para el desarrollo y consolidación de las economías. Con el objetivo de cumplir con tal condición, los agentes de una economía tendrán que comprometerse para promover y consolidar los procesos de producción y comercialización; y es aquí en donde el transporte y la cadena de suministro se constituyen en un instrumento indispensable para el logro integral de esta meta. El rol que cumplen los puertos dentro de la cadena de suministro es, sin duda, sumamente estratégico pues tienen la capacidad de influenciar de manera significativa el costo final de un producto. Si se alcanza un mayor nivel de eficiencia en un puerto; no sólo desde la perspectiva de los servicios al buque sino también desde su integración al sistema de la cadena, implementación de tecnología informática y conectividad ferroviaria, vial y fluvial, se pueden reducir significativamente los costos del transporte interno, aumentar la competitividad y fomentar el comercio internacional.

Los puertos son la puerta principal (de llegada y partida) del comercio internacional y operan como nodos centrales de la red física del transporte marítimo, movilizando las mayores cargas a nivel global, constituyendo además una interfaz entre modos de transporte, tanto para los trayectos nacionales como internacionales. Es por ello que para mejorar la eficiencia en el movimiento de cargas comerciales, los puertos deben ser parte integral de la cadena de suministros (producción, transporte y distribución). Dicha integración de los puertos en un enfoque de la cadena de suministro consiste en tener en cuenta no sólo las actividades que se efectúan en el marco del ámbito portuario, sino también la influencia que sus actividades tienen sobre el transporte anterior y posterior a tal puerto comercial (Tomassian, Pérez y Sánchez, 2010). Para Jiménez y Hernández (2002), la cadena de suministro se define como el conjunto de empresas integradas por proveedores, fabricantes, distribuidores y vendedores (mayoristas o detallistas) coordinados eficientemente por medio de relaciones de colaboración para colocar los requerimientos de insumos o productos en cada eslabón de la cadena en el tiempo preciso al menor costo, buscando el mayor impacto en las cadena de valor de los integrantes con el propósito de satisfacer los requerimientos de los consumidores finales. El adecuado desempeño de la cadena de suministro depende en gran parte del transporte. El puerto de Manzanillo es considerado como el puerto número uno a nivel nacional en cuanto al movimiento de carga contenerizada además del crecimiento acelerado de la infraestructura que se manifiesta actualmente, por lo que se ha convertido ya en un requisito que cada uno de los actores del comercio exterior desempeñe sus actividades en condiciones de máxima calidad, debido a estas exigencias ha surgido la necesidad de cooperación entre estos actores involucrados para agilizar procesos y seguir en la competencia global. A pesar de ser el puerto del pacífico con mayor alcance territorial hacia el interior del país, Manzanillo presenta algunos problemas de integración modal y de enlaces terrestres que, de no ser mejorados, pueden restarle competitividad, dificultando su consolidación como nodo de integración de cadenas productivas globalizadas y como posible puerto de tercera generación del pacífico mexicano, según lo indica el Programa Maestro de Desarrollo Portuario 2015-2020 (API, 2017).

Lo anterior, sin duda, representa un enorme reto para las autoridades y operadores portuarios, ya que su competitividad futura depende de la productividad de los modos de transporte que le proveen carga, razón por la cual es importante comenzar a analizar la cadena de suministros completa y lograr una real complementariedad entre modos de transporte (Pérez, 2009). El presente estudio tiene repercusión práctica sobre la actividad empresarial, el desarrollo del puerto y la función de éste en la cadena de suministros global aportando información valiosa que servirá de material de reflexión y acción sobre el quehacer de los puertos de contenedores mexicanos. Se compone de la siguiente manera: se realiza un análisis de la

literatura, seguido de la descripción de la metodología empleada, posteriormente se muestran los resultados obtenidos y finalmente se presentan las conclusiones del mismo.

REVISIÓN DE LITERATURA

A medida que va pasando el tiempo las actividades relacionadas con el comercio internacional van creciendo y por consecuencia se va incrementando las transacciones comerciales (exportaciones e importaciones) entre diversos países. Varios de ellos se encuentran inmersos en bloques comerciales. Para llevar a cabo las actividades propias del comercio internacional participan diferentes compañías que hacen posible el movimiento de mercancías, formando una cadena en la cual todas las empresas están conectadas unas con otras y con esto se pueda alcanzar la eficiencia en toda la cadena y así lograr que los bienes lleguen en tiempo y forma a los clientes/consumidores. Las líneas navieras son compañías que forman parte de dicha cadena, es decir son sólo un eslabón de ésta.

De acuerdo con Porter (2008), la ventaja competitiva es una superioridad que posee una empresa ante otras empresas del mismo sector o mercado, que le permite destacar o sobresalir ante ellas, y tener una posición competitiva en mencionado sector o mercado. Por lo que, los eslabones afectan las actividades de desempeño y costo del otro e influyen en su ventaja competitiva. Por ejemplo: (i) no se puede pensar en brindar un producto de calidad superior si sus componentes no lo son, (ii) el costo de un bien está afectado por el costo de sus materias primas, materiales y otros insumos adquiridos a los proveedores, (iii) la velocidad de llegada al mercado depende de la rapidez de respuesta de los proveedores, ya que el tiempo de ciclo de éstos limita el del productor.

Para Beamon (1998), una cadena de suministro es un proceso de fabricación estructurado donde los materiales crudos son transformados a bienes acabados, entonces son entregados para acabar en las manos de los clientes. Según Chow y Heaver (1999) una cadena de suministro es el grupo de fabricantes, proveedores, distribuidores, detallistas, transporte, información y otros proveedores de servicio de administración logística que están comprometidos en proporcionar bienes a consumidores. Ayers (2001) define la cadena de suministro como procesos de ciclo de vida involucrando bienes físicos, información, y flujos financieros cuyo objetivo es satisfacer al consumidor final que requiere bienes y servicios de proveedores diversos, conectados. En tanto, Pienaar (2009), citado por Assey (2012), define la cadena de suministro como una descripción general de la integración de proceso que implica organizaciones para transformar materiales crudos a bienes acabados y para transportarlos al usuario final.

A raíz de la liberalización y la globalización, cada vez se hace más relevante la interdependencia entre productores y mayoristas en las cadenas de suministro internacional (Fourie, 2006). La cadena de suministro se refiere a la red de organizaciones que están implicadas en los procesos diversos y actividades que generan valor en bienes y servicios del productor hasta el cliente final. Además de ser una coordinación estratégica y eficaz de las funciones de los negocios convencionales dentro de una corporación específica y a lo largo de los negocios dentro de una cadena de suministro, con el objetivo de desarrollar un rendimiento a largo plazo de la cadena de suministro y de la corporación, como una entidad (Christopher,1998). Para Grant, Lambert, Stock y Ellram (2006), la administración de la cadena de suministro se refiere a la integración de procesos empresariales desde el usuario final hasta los proveedores de información, bienes y servicios que adicionan valor a los consumidores. En tanto que para Panayides (2006) la integración puede proporcionar agilidad a lo largo de la cadena de suministro.

Una estrategia orientada a sumar capacidades se lleva a cabo con el fin de competir en mejores condiciones. En las organizaciones que asumen este tipo de estrategia, la misma se le conoce como alianza. Las alianzas entre las organizaciones, a su vez, asumen diferentes formas como: las licencias, acuerdos de mercadeo conjunto, consorcios, integración de estándares, investigación conjunta, acuerdos especiales para acceso a tecnología o mercados y franquicia. En general, se reconoce que la integración entre organizaciones es una

forma de unión total o parcial para enfatizar el desarrollo de fortalezas especiales. Donde ambas formas procuran incrementar la capacidad competitiva de los negocios u organizaciones y por supuesto mejorar el rendimiento o incrementar el beneficio de las mismas (Da Silva, 2002). Las cadenas de suministro generan fuertes obligaciones entre los participantes de la estructura de la cadena con el fin de lograr ventajas competitivas en algún diseño explícito. Tal condición permite observar la necesidad de establecer vínculos más estrechos entre las unidades productivas participantes que las obliga a mantener sistemáticamente interacciones (Durango, 2008).

La administración de la cadena de suministro busca la integración en todas las fases de decisiones en su cadena, la cual ha tenido más auge por la revolución de la tecnología, la cual ha hecho que las estrategias se basen en la calidad de las relaciones entre los participantes de la cadena de suministro. Todo esto con el fin de ofrecer un mejor servicio al cliente final, además de brindarle mayor satisfacción y que el cliente sea fiel a la empresa. La cadena de suministro es tan importante debido a que las organizaciones están logrando una ventaja competitiva significante por la forma en la que configuran y manejan las operaciones de dicha cadena (CLM, 2000).

Los puertos hoy en día juegan una función importante como miembros de una cadena de suministro. En esta función, el puerto está considerado como parte de un grupo de organizaciones en qué la logística y diferentes operadores de transporte están implicados en traer valor a los consumidores finales. Para lograr el éxito es necesario conseguir un grado más alto de coordinación y cooperación (De Souza, Geraldo, Beresford y Pettit, 2003). La competencia entre puertos, particularmente aquellos en el mismo rango geografico se ha intensificado. Por lo que en la actualidad, la competitividad de un puerto depende en gran medida en la habilidad de puertos para integrarse en cadenas de suministro global. La identificación de los parámetros que contribuyen a la integración del puerto/terminal en cadenas de suministro habilita operadores del puerto para establecer estrategias con la finalidad de aumentar la integración y conseguir ventajas competitivas (Panayides y Song, 2009). El contexto de una cadena de suministro integrada es una colaboración de varias firmas que consideran un sistema de flujos y restricciones de recursos importantes. Dentro de este contexto, la estructura y la estrategia de una cadena de suministro se producen a partir de los esfuerzos que permiten cumplir el compromiso operativo de una empresa con sus clientes, al mismo tiempo que apoyan las redes de distribución y de proveedores para obtener una ventaja competitiva (Bowersox, Closs y Cooper, 2007). Los puertos marítimos pueden considerarse como un eslabón de la cadena de suministro, en él confluyen una gran cantidad de actores que conforman entre otros aspectos la especialización, lo que permite ser más eficiente bajo el concepto de economías de escala que impactan en la competitividad (Moreno, 2012).

Tradicionalmente las autoridades portuarias jugaron el papel de facilitadores, enfocándose en la provisión de superestructura e infraestructura para las operaciones de embarque, carga y descarga, almacenaje temporal y operaciones en el interior del puerto (Cullinane, Song y Gray, 2002; Tongzon y Heng, 2005). Los puertos son fundamentales en la política económica de los países, ya que permiten hacer más eficiente el sistema de transporte de los mismos, fomentan el crecimiento del comercio con otros países, alivian la congestión de los principales corredores terrestres, mejoran los enlaces marítimos con las regiones insulares y periféricas de un país y refuerzan el transporte multimodal y la logística del transporte (Díaz-Bautista, 2008). Con la llegada de la era de la administración de la cadena de suministros (SCM, por sus siglas en inglés, SCM: Supply Chain Management), el puerto tiene una posición estratégica muy importante en el sistema de la cadena de suministros global y está jugando un papel muy activo. Esto se refleja, principalmente en los siguientes aspectos: primero, el puerto es el principio y el final de la transportación oceánica, el cual tiene el mayor porcentaje de transporte de carga. Por lo tanto, el puerto es el punto donde se reúne la mayor carga y se conecta con los otros modos de transporte. Cuando es necesario llevar a cabo actividades adicionales a las industriales, comercial o técnicas, el puerto tiende a lograr las mejores economías de escala; y segundo, el puerto es el mejor punto de combinación de los factores productivos (Wang, 2011).

La administración de la cadena de suministros ha sido definida como la coordinación sistemática y estratégica de las funciones tradicionales de los negocios y las tácticas a través de estas funciones dentro de una organización particular y a través de los negocios dentro de la cadena de suministros con el propósito de mejorar el rendimiento a largo plazo de las organizaciones individuales y la cadena de suministros como un todo (CLM, 2000). La definición reconoce la naturaleza estratégica de la coordinación entre los socios comerciales y explica el doble propósito de la administración de la cadena de suministros de mejorar la organización y hacer rendir la cadena de suministros (Song y Panayides, 2007). La literatura reconoce que a mayor grado de integración a través de la cadena de suministro mejora el desempeño de una firma (Narasimhan y Jayaram, 1998; Johnson, 1999; Frohlich y Westbrook, 2001), esto mientras no haya proveedores y clientes desintegrados en términos de sus procesos de negocios (Armistead y Mapes, 1993; Frohlich y Westbrook, 2001). Los hallazgos junto con la inherente naturaleza estratégica de coordinación hacen que la integración de la cadena de suministros sea un concepto de gran importancia en la gestión de la cadena de suministros (Song y Panayides, 2007).

Estudios actuales han conceptualizado y probado mediciones de la integración de la cadena de suministros. Vickery *et al* (2003) enfatizan la existencia de tecnologías de información integradas y además la existencia de prácticas que fortalecen los vínculos entre compañías ocupando diferentes posiciones dentro de la cadena de suministros (vínculos verticales como socios proveedores y relaciones más cercanas con los clientes; y vínculos horizontales como la formación de relaciones dentro de las empresas utilizando equipos de multifuncionales). Un factor clave de la integración de la cadena de suministros es la presencia de tecnologías de información integradas para incrementar el flujo de información relevante entre los participantes del proceso y así facilitar la integración de procesos que trasciendan las fronteras de la empresa (Bowersox y Daugherty, 1995; Lewis y Talalayevsky, 1997).

Las relaciones con los proveedores y clientes parecen ser centrales en el contexto de la integración de la cadena de suministro. La asociación de proveedores trata a éste como un colaborador estratégico participando, por ejemplo en el diseño del producto y teniendo acceso a una capacidad tecnológica superior (Narasimhan y Das, 1999). Las relaciones cercanas con el cliente lo involucran proactivamente, adquiriendo información de otros clientes acerca de sus necesidades de manera responsable (Song y Panayides, 2007). De manera tradicional las autoridades portuarias jugaron el papel de facilitadores, enfocándose en la provisión de superestructura e infraestructura para las operaciones de los buques, carga/descarga, almacenamiento temporal y operaciones dentro del puerto. Sobre esta base la mayoría de la investigación en el área ha sido sobre la eficiencia y rendimiento de los puertos o terminales de contenedores, un ejemplo con los trabajos de Cullinane, Song y Gray (2002); y Tongzon y Heng (2005).

El trabajo académico sobre la integración de los puertos/terminales en las cadenas de suministro ha sido limitado. Probablemente el trabajo empírico más actualizado ha sido realizado por Carbone y De Martino (2003) quienes adoptaron un caso de análisis para investigar la contribución del puerto de Le Havre en la creación de valor dentro de la cadena de suministro automotriz. Desde 1994 en México, los puertos se especializan en carga contenerizada, desarrollan un departamento de manejo comercial, tratan de convertirse en plataformas logísticas y se organizan para desarrollar espacios de flujos. Tratan de incorporar a la carga alto valor agregado y priorizan el manejo tecnológico y el conocimiento buscando emular a los puertos del mundo desarrollado (Ojeda, 2008).

Debido a los constantes ataques de los barcos piratas ingleses y franceses a los puertos de Veracruz, Acapulco y Campeche, en 1601, por órdenes del rey Felipe II, se instaló la aduana en tierra firme. Para 1647, el rey Felipe IV vio la necesidad de que la ciudad contara con una aduana cerrada donde fueran captados todos los productos que entraban al puerto. Fue hasta el año de 1821 en que apareció el primer documento legal para los gobiernos de las aduanas marítimas llamado Arancel General Interno, en este

documento se designaron los puertos habilitados para el comercio y se especificó el trabajo que debían realizar los administradores de las aduanas.

En febrero de 1900 se constituyó por decreto presidencial la Dirección General de Aduanas. Para 1913 se creó la Secretaría de Hacienda y Crédito Público y Comercio, con atribuciones sobre aranceles de aduanas marítimas y fronterizas, vigilancia, impuestos federales y otros conceptos. México se incorporó en 1986 al Acuerdo General sobre Aranceles Aduaneros y Comercio (GATT) y en 1988 al Consejo de Cooperación Aduanera (CCA), que tienen por objeto armonizar y facilitar el comercio internacional. Entre 1990 y 1997, en México se inició la apertura de mercados mediante la firma del Tratado de Libre Comercio de América del Norte (TLCAN) en 1994, que se reflejó en un incremento sustancial de las operaciones de comercio exterior. A partir de 1997 se creó el Servicio de Administración Tributaria (SAT), al cual quedó adscrita la Administración General de Aduanas.

Después del año 2000 se llevaron a cabo algunas modificaciones, principalmente en el manejo, almacenaje y custodia de mercancías de comercio exterior; el ingreso o extracción de mercancías por vía postal; el reconocimiento aduanero de mercancías; la valoración aduanera; la garantía de contribuciones para el régimen de tránsito de mercancías, los procedimientos administrativos y las infracciones aduaneras, entre otras. Ante la apertura del comercio exterior se estableció contacto con las cámaras industriales, para conocer las necesidades de importación y exportación de su planta productiva. Con el fin de facilitar la operación mediante métodos de control, se instrumentó el Sistema Automatizado Aduanero Integral (SAAI), así como el Sistema de Selección Automatizado en los reconocimientos (semáforo fiscal). Para el 2006 se delegó la responsabilidad de clasificar, determinar el valor en aduana y el origen de las mercancías a los agentes aduanales, quedando a cargo de la autoridad sólo la facultad de verificación del cumplimiento de esta obligación, así se redujo la discrecionalidad de los empleados en la aduana. La instalación de equipo de alta tecnología ha permeado todas las áreas y procedimientos que se realizan, de tal forma que la red informática se actualiza en forma permanente y puede utilizarse en el ámbito nacional con reportes automatizados del quehacer aduanero. Por otra parte, los sistemas de control (videos, aforos y rayos X) son continuamente renovados (Maldonado, 2009).

Las aduanas son oficinas públicas administrativas establecidas en las fronteras, litorales y ciudades importantes del país, con facultades para fiscalizar, vigilar y controlar la entrada y salida de mercancías, así como los medios en que éstas son transportadas. Dentro de las principales funciones de la aduana, según la Organización Mundial de Aduanas (OMA), se encuentran: la recaudación de impuestos de importación, protección de los intereses económicos de la industria local, protección a la sociedad, al ser garantes de la salud y la seguridad (medio ambiente, tráfico de drogas, armas, terrorismo, etc), y desarrollo económico (facilitación del comercio, fomento de inversiones, entre otros). Para la OMA, las aduanas promueven la prosperidad económica y el desarrollo social de los países. Las fronteras dividen, las aduanas conectan. Las acciones coinciden con la tendencia de automatizar todos los procesos para la logística a nivel global, atender los servicios derivados de un comercio internacional en ascenso y, sobretodo, contribuir a que los procesos sean más ágiles, garantizando la seguridad en la cadena de suministro y, por ende, ganando tiempo (Maldonado, 2009).

METODOLOGÍA

El tipo de investigación descriptivo y cualitativo, ya que se describe la percepción de los empleados de la Aduana de Manzanillo en materia del perfil de los empleados, la capacitación de los recursos humanos, la capacidad de respuesta y las tecnologías de la información disponibles en la aduana, que facilitan la integración del puerto de Manzanillo, Colima a la cadena de suministro global. Con respecto a la recopilación de los datos, el instrumento utilizado fue el cuestionario, el cual es el conjunto de preguntas preparadas cuidadosamente sobre hechos y aspectos que interesan en una investigación para su contestación por la población o su muestra. En el presente estudio se utilizará la investigación mixta, que es aquella que

participa de la naturaleza de la investigación documental y de la investigación de campo (Zorrilla, 1993). Esta investigación se llevó a cabo en la ciudad-puerto de Manzanillo, Colima, México, entre julio de 2013 y junio de 2014, el objeto de estudio fue la aduana, la cual está compuesta por un administrador general, 7 subadministradores y 13 jefaturas de departamento. Antes de aplicar la encuesta se realizó una prueba piloto aplicándola a 10 funcionarios que trabajaron en la aduana, esto con la finalidad de otorgar validez al instrumento. Después de realizar los ajustes pertinentes al instrumento de recolección de datos, se aplicó a 20 funcionarios/empleados de los niveles estratégico y táctico. Para el primero se contempló a los 7 subadministradores y el resto se consideró a los 13 jefes de departamento. El cuestionario constó de 20 preguntas.

RESULTADOS

En términos generales las empresas cuentan con recursos humanos que tienen diferentes perfiles de acuerdo a lo requerido por la compañía. Los funcionarios encuestados de la aduana, en un 41% consideran que el personal debe tener experiencia laboral y grados de estudios, el 26% indica que se debe contar con un perfil del puerto y grado de estudios. Sólo un 7% comentó que el grado de estudios es lo más importante, con el mismo porcentaje cree que la experiencia laboral es muy significante y un 19% el perfil en el puerto. Las empresas están compuestas por diversas áreas, las cuales requieren de profesionales con conocimientos y especialidades que les permiten desarrollar sus funciones y contribuir en el desempeño de la compañía. Considerando en general las actividades de 6 subadministraciones de la aduana (Informática y Contabilidad, Operación Aduanera, Rayos Gamma, Control y Vigilancia, Recintos Fiscalizados y Supervisión Aduanera), los perfiles profesionales más adecuados son: 35% licenciados en aduanas, 50% licenciados en comercio exterior y 15% licenciados en administración de empresas; por su parte, para la subadministración de Control de Trámites y Asuntos Legales consideran en un 60% que deben ser licenciados en derecho y un 29% licenciados en aduanas.

De manera similar, los recursos humanos cuentan con habilidades y actitudes para desarrollar sus funciones, lo que permite generar un ambiente organizacional competitivo. Con respecto a las habilidades o actitudes que deben tener los empleados/funcionarios de la aduana son: 27% ética, 21% compromiso, 20% trabajo en equipo, 20% disponibilidad, y 12% adaptabilidad. Debido a que la capacitación de los recursos humanos es un elemento clave para mejorar su propio desempeño y el de la aduana, el 54% de los encuestados considera que la capacitación debe ser en el área de operación aduanera, mientras que el resto 46% indica que debe ser en el área de trámites y asuntos legales. El 54% considera que la capacitación de los recursos humanos es constante, el 40% indica que existe una frecuencia menor y el 6% revela que la capacitación es nula. Las empresas suelen tener diversos problemas, los cuales deben ser resueltos por su personal a la brevedad para evitar pérdidas económicas y de tiempo. Para el caso de la aduana, los encuestados comentaron que los problemas que con mayor frecuencia se presentan en las operaciones son 60% saturación de la ruta fiscal, 23% infracciones que implican la retención o embargo de la mercancía y 17% siniestros o accidentes.

Para resolver los distintos problemas que se presentan en las actividades de la empresa se debe tener una buena capacidad de respuesta. El 55% de los encuestados consideran que la aduana tiene una capacidad de respuesta adecuada, mientras que el 34% indica que es poco adecuada y el 11% percibe que es inadecuada. Los factores que permiten tener una capacidad de respuesta adecuada, según los encuestados son 34% una combinación de experiencia laboral y grado de estudios, 33% la experiencia laboral únicamente, 23% una combinación del perfil del puesto y el grado de estudios y un 9% sólo tener el perfil del puesto adecuado. En la actualidad para que una empresa funcione adecuadamente y pueda resolver sus problemas lo más pronto posible es necesario tener tecnologías de información, ya que éstas permiten que las actividades de la empresa estén integradas y que la comunicación sea efectiva. El 71% de los encuestados comenta que las tecnologías de información que tiene la aduana son las adecuadas, mientras que el resto piensa que deberían existir más o aprovecharse de mejor manera. La aduana participa en los siguientes sistemas de

información que permiten la integración de las empresas y de algunas de sus actividades principales, la Ventanilla Única de Comercio Exterior (VUCE), el Sistema de Automatización Aduanera (SAAI) y el Puerto Sin Papeles (PSP). Con respecto a la trazabilidad de la mercancía se utilizan los siguientes sistemas, en los cuales la aduana también participa, los sistemas por radiofrecuencia (RFID) y los dispositivos portátiles (handheld).

CONCLUSIONES

Las organizaciones que pertenecen a una cadena presentan fuertes relaciones de interdependencia, en términos del cumplimiento de objetivos, de minimización de costos, aseguramiento de la calidad, entregas a tiempo y niveles de servicio. En las opiniones que externan los encuestados, se pudo confirmar que la aduana es un factor que permite facilitar la integración del puerto de Manzanillo, Colima a la cadena de suministro global, esto en relación a diversos factores que influyen dentro de la misma aduana y que determinaron este análisis y función, tal como son, en primer lugar, los perfiles profesionales del personal que labora en la aduana son los necesarios, lo cual para la mayoría de los encuestados consideran que la experiencia laboral y grados de estudios son los factores necesarios con los que deben contar para cubrir el perfil deseado, donde sobresalen las licenciaturas en comercio exterior y/o internacional, aduanas y derecho para las distintas áreas de la institución. En este sentido, los entrevistados están de acuerdo en que las habilidades o actitudes que debe tener el funcionario público deben ser ética, compromiso, disponibilidad y trabajo en equipo para un mejor desempeño de sus labores.

Por otro lado, la capacitación que reciben los recursos humanos de la aduana es la adecuada, no obstante, los encuestados afirmaron estar totalmente de acuerdo en que todas las áreas y departamentos deben recibir capacitación constante. Por lo anterior, y en base a los resultados obtenidos, se sabe que el personal que labora en la aduana y la capacitación que recibe es parte esencial para facilitar la integración del puerto a la cadena de suministro. También se pudo constatar en la investigación que constantemente se presenta saturación en la ruta fiscal, así como infracciones que impliquen la retención o embargo de mercancía y siniestros o accidentes durante el desarrollo de las operaciones en la aduana de Manzanillo, la capacidad de respuesta es la adecuada debido a la experiencia laboral y grado de estudios con los que cuenta el personal, que por consiguiente, permite la integración del puerto a la cadena de suministro. Por último, en cuanto a las tecnologías de información, las aduanas en México se han modernizado conforme a las mejores prácticas internacionales para estar a la altura de las necesidades actuales del comercio internacional; todo, con tecnología de última generación lo ha manifestado un mejora en la eficiencia y eficacia en los procesos aduaneros, obteniendo beneficios como son menor costo y tiempo de las mismas, facilitando el cumplimiento de las obligaciones de los agentes de comercio exterior. En este sentido, los usuarios encuestados manifestaron estar de acuerdo que las tecnologías de información con las que cuenta la aduana de Manzanillo son las adecuadas para el desarrollo de sus operaciones, lo que favorece la integración del puerto de Manzanillo, Colima a la cadena de suministro global.

RECOMENDACIONES

Con la finalidad de hacer aportaciones o propuestas para exhortar a las autoridades a mejorar el desempeño de su unidad laboral, y así mismo, contribuir a la optimización de la cadena de suministro en la cual participan, es necesario precisar en algunos puntos. La capacitación del personal debe ser constante tanto en el área de su especialización y como también en temas relacionados con la motivación laboral y en el clima organizacional. Promover la especialización de sus recursos humanos a través de la obtención de grados superiores. Continuar invirtiendo en la modernización de las aduanas, siguiendo las normas internacionales, para contar siempre con tecnología de última generación que permita estar a la vanguardia, lo que favorecerá a los usuarios a participar de manera más efectiva y segura en el mercado global, lo anterior podrá generar mejores beneficios a quienes participan en la cadena de suministros para minimizar los tiempos y costos de entrega y aumentar la calidad en el servicio.

REFERENCIAS BIBLIOGRÁFICAS

API. (2017). Programa Maetsro de Desarrollo Portuario 2015-2020. Recuperado el 2018 de 02 de 22, http://www.puertomanzanillo.com.mx/upl/sec//PMDP%202015-2020.pdf

Armistead, C., & Mapes, J. (1993). The Impact of Supply Chain Integration on Operating Performance. Logistics Information Management, 9-14.

Assey, J. J. (2012). A new introduction to supply chains and supply chain management: definitiosn and theories perspective. International Business Research, 194-207.

Ayers, J. B. (2001). Handbook of supply chain manegement. Boca Raton: Taylor & Francis Group.
Beamon, B. M. (1998). Supply chain design and analysis: models and methods. International Journal of Production Economics, 281-292.

Bowersox, D. J., & Daugherty, P. J. (1995). Logistics paradigms: the impact of information technologies. Journal of Business Logistics, 65-80.

Bowersox, D. J., Closs, D. J., & Cooper, M. B. (2007). Supply chain logistics management. Michigan: McGraw-Hill.

Carbone, V., & De Martino, M. (2003). The Changing Role of Ports in Supply Chain Management: An Empirical Analysis. Maritime Policy and Management, 305-320.

CLM. (2000). What It´s All About. Chicago: Council of Logistics Management.

Cullinane, K., Song, D. W., & Gray, R. (2002). A Stochastic Frontier Model of the Efficiency of Major Container Terminals in Asia: Assessing the Influence of Administrative abd Ownership Structures. Transportation Research, 743-762.

Chow , D. H., & Heaver, T. (1999). Logistics strategies for North America. En C. D. Waters, Global Logistics and Distribution Planning: Strategies for Management (págs. 413-428). London: The Institute of Logistics and Transport.

Christopher, M. (1998). Logistics & supply chain management: strategies for reducting costs and improving services. London: Pitman Publishing.

Da Silva, R. O. (2002). Teorías de la administración. Madrid: Thomson Learning.

DeSouza, G., Beresford, A., & Pettit, S. (2003). Liner Shipping Companies and Terminal Operators: Internationalization or Globalization? Maritime, Economics and Logistics , 393-412.

Díaz-Bautista, A. (2008). Los Puertos en México y la Política Económica Portuaria Internacional . Observatorio de la Economía Latinoamericana.

Durango, E. L. (2008). Integración de la cadena de suministro: alianza estratégica y ventaja competitiva para las pymes. Medellín: Universidad Nacional de Colombia.
Fourie, Y. (2006). Structuring South African maritime supply chain (SC) for higher efficiency. Johannesburg: PhD Dissertation.

Frohlich, L., & Westbrook, R. (2001). Arcs of Integration: An International Study of Supply Chain Strategies. Journal of Operations Management , 185-200.

Gomez, G. (2011, 01 11). Talento logístico. Retrieved 03 10, 2011, from http://talentologistico.globered.com/categoria.asp?idcat=54

Grant, D. B., Lambert, D., Stock, J. R., & Ellram, L. M. (2006). Fundamentals of logistics manegement. Berkshire: McGraw-Hill.

Jiménez, E., & Hernández, S. (2002). Marco conceptual de la cadena de suministro: un nuevo enfoque logístico. Publicación técnica 215 SCT, 1-249.

Johnson, J. (1999). Strategic Integration in Distribution Channels: Managing the Interfirm Relationship as a Strategic Asset . Journal of the Academy of Marketing Science, 4-18.

Lewis, I., & Talalayevsky, A. (1997). Logistics and Information Technology: A Coordination Perspective. Journal of Business Logistics, 141-157.
Maldonado, A. G. (2009). La evolución de las aduanas en México. Comercio Exterior (Bancomext), 746-753.
Moreno, A. (2012). Análisis de los elementos que integran la cadena de suministros para sustentar la competitividad. Lima: Organización de Estados Americanos.

Narasimhan, R., & Das, A. (1999). An Empirical Investigation of the Contribution of Strategic Sourcing to Manufacturing Flexibilities and Performance. Decision Sciences, 683-718.

Narasimhan, R., & Jayaram, J. (1998). Causal Linkages in Supply Chain Management: An Exploratory Study of North American Manufacturing Firms. Decision Sciences, 579-605.

Ojeda, J. N. (2008). Cuatro puertos de México en un mundo globalizado: ¿entre la exlcusión y el crecimiento (1982-2004)? Málaga: Tesis doctoral Eumed.

Panayides , P. M., & Song, D. W. (2009). Port integration in global supply chains: maesures and implications for maritime logistics. International Journal of Logistics Research, 133-145.

Panayides, P. M. (2006). Maritime logistics and global supply chains: towards a research agenda. Maritime Economics & Logistics, 3-18.

Pérez, G. (2009). La necesidad de establecer políticas integrales de infraestructura, transporte y logística. CEPAL Boletín FAL, 1-4.

Pienaar, W. (2009). Instroduction to Business Logistics. London: Oxford University.

Porter, M. (2008). The five competitive forces that shape strategy. Harvard Business Review, 1-18.

Song, D. W., & Panayides, P. M. (2007). Global Supply Chain and Port/Terminal: Integration and Competitiveness. KNU Conference, (págs. 1-14). Taiwan.

Tomassian, G., Pérez, G., & Sánchez, R. (2010). Políticas integradas de infraestructura, transporte y logística: experiencias internacionales y propuestas iniciales. CEPAL, Recursos naturales e infraestructura, 1-64.

Tongzon, J., & Heng, W. (2005). Port Privatization, Effciency and Competitiveness: Some Empirical Evidence from Cantainer Ports (Terminals). Transportation Research, 405-424.

Vickery, S., Jayaram, J., Droge, C., & Calantone, R. (2003). The Effects of an Integrative Supply Chain Strategy on Customer Service and Financial Performance: Analysis of Direct Versus Indirect Relationships. Journal of Operations Management, 523-539.

Wang, L. (2011). Study on Port Logistics Marketing under the Environment of Supply Chain . International Journal of Business and Management, 267-271.

Zorrilla, S. (1993). Introducción a la metodología de la investigación. México: Cal y Arena.

LA ALIANZA UNIVERSIDAD, EMPRESA Y ESTADO: UNA ESTRATEGIA PARA LA COMPETITIVIDAD EMPRESARIAL Y EL DESARROLLO SOCIAL

Maritza Rengifo Millán, Universidad del Valle, Colombia

RESUMEN

En el contexto mundial de la sociedad del conocimiento y especialmente, la vinculación de las Universidades con las empresas, se ha incrementado. Por un lado, las empresas necesitan los conocimientos generados de las Instituciones de Educación Superior -IES, y éstas requieren de nuevas fuentes de financiamiento para cubrir varias necesidades de infraestructura en el campo de la investigación, la cual es cada vez más compleja y costosa. Los resultados aquí presentados son derivados de un estudio de tipo teórico y práctico, efectuado desde una Institución de Educación Superior en Colombia. En este trabajo han sido identificados los desarrollos en torno al fortalecimiento de la relación Universidad- Empresa- Estado (UEE), para gestar la competitividad empresarial y el desarrollo social de las regiones del país. El diálogo es muy importante entre estos tres agentes de desarrollo, cuya misión es generar espacios de concertación para impulsar el emprendimiento, la innovación, progreso económico y social de un territorio, lo cual se traduce en nuevas oportunidades e inclusión social y participativa.

PALABRAS CLAVE: Alianza, Estrategia, Universidad-Empresa-Estado, Competitividad Empresarial, Desarrollo Social

UNIVERSITY – BUSINESS SECTOR – STATE ALLIANCE: A STRATEGY FOR BUSINESS COMPETIVENESS AND SOCIAL DEVELOPMENT

ABSTRACT

Within the world context of knowledge, the link between university and the business sector has experienced a major growth. On the one hand, the business sector needs knowledge generated by higher education institutions (HEI). On the other hand, these institutions are in need of new funding sources for research purposes, as carrying out research has become more complex and costly. The findings reported here derived from a theoretical and empirical research study which was carried out at an HEI in Colombia. The study identified developments in the University – Business Sector – State relationship (UBS) to promote regional business competiveness and social development in Colombia. The relationship among these three development agents is a crucial one, as it generates opportunities leading to boosting regional entrepreneurship, innovation and economic and social development, which, in turn, lead to new opportunities for participatory social inclusion.

JEL: A13, A22, H32, I23, O10

KEYWORD: Relationship, Strategy, University-Business Sector-State, Business Competiveness, Social Development

BIOGRAFÍA

Ph.D del Programa de Administración en Educación de la Facultad de Ciencias de la Educación de la Université de Montréal – Canadá. Maestría en Administración de Empresas de la Universidad del Valle.

Posgrado en Comercio y Economía Internacional de la Universidad de Barcelona – España. Contadora Publica. Profesora Asociada del Departamento de Contabilidad y Finanzas de la Facultad de Ciencias de la Administración de la Universidad del Valle, Cali, Colombia.

IMPACTO DEL MODELO DE NEGOCIO DE LAS AEROLINEAS DE BAJO COSTO EN COLOMBIA

Laura Victoria Parra Perilla, Institución Universitaria Politécnico Grancolombiano
Raúl Francisco Mateus Tovar, Institución Universitaria Politécnico Grancolombiano

RESUMEN

En la actualidad el sector de las compañías aéreas se encuentra en un entorno más competitivo, esto se da a partir de la globalización y la descentralización del transporte aéreo, lo cual ha concebido nuevos competidores y nuevos modelos de productos y servicios. Con la implementación del modelo de aerolíneas de bajo costo, se ha generado gran impacto en la industria de la aviación comercial. El crecimiento de las aerolíneas de bajo costo en Colombia se está desarrollando bajo la estimulación de los mercados que en el pasado no se había planteado y que a la fecha presentan excelentes resultados, lleva alrededor de 7 años y ha generado dentro de los usuarios del transporte aéreo una masificación del servicio, abriendo camino a una nueva alternativa para acceder a este servicio de manera masiva e incluyente. Para el caso colombiano la implementación de este modelo de negocio está en cabeza de la Aerolíneas: EasyFly, Viva Colombia y Wingo. Durante el desarrollo de las 3 fases de esta investigación se ha establecido: Análisis de literatura, estado de arte y marco teórico en relación a este modelo de negocio, el Análisis de los modelos implementados en Colombia con las aerolíneas: EasyFly, Viva Colombia y Wingo y actualmente se está trabajando en la comparación de modelos extranjeros Vs modelos implementados en Colombia. Los resultados preliminares de esta investigación evidencian que estas tres aerolíneas han sido ejemplos a seguir en este tipo de modelos, logrando disminución de costos operaciones y tarifas accesibles, estableciendo una dinámica de gran impacto en la industria de la aviación comercial colombiana.

PALABRAS CLAVES: Aerolínea de Bajo Costo, Modelo de Negocio, Transporte Aéreo, Servicio

LOW COST CARRIER MODEL IMPACT IN COLOMBIA

ABSTRACT

Currently, the airline's companies are in a competitive context, based on globalization and air transport decentralization, which has conceived new competitors and new models in products and services. From the moment with the low-cost carrier, has been implemented as a model, it has been generated a big impact in the commercial aviation industry. The growth of the low-cost carrier in Colombia is developing under the market stimulation than in the past has been not considered and now presents excellent results; the model it´s around 7 years ago and has generated in the air transport users an increment of the service, making a way, as a new alternative to access to this service as a massive and inclusive way. In the Colombian case, the implementation of the business model is led by the airlines: EasyFly, Viva Colombia, and Wingo. In the development of this investigation based in three phases, has been establishing: Literature analysis, research's state art and theoretical framework related to this business model, the analysis of the low-cost carrier model implemented in Colombia with the airlines EasyFly, Viva Colombia and Wingo and actually the investigators are working in the comparison between foreign models vs. Colombian models implemented. The preliminary results of this investigation demonstrate that these three airlines have been role models in this type of business model, getting reductions in operational costs and accessible fares establishing a big impact dynamic in the Colombian´s commercial aviation industry.

JEL: F63, L10, L83, L93, M13, R49, Z31

KEYWORDS: Low- Cost Carrier, Business Model, Air Transportation, Services

INTRODUCCION

En la actualidad el sector de las compañías aéreas se encuentra en un entorno más competitivo concibiendo en la actividad económica, nuevos modelos de productos y servicios generando gran impacto en la industria de la aviación comercial, cambiando la dinámica en la actividad turística y activando el crecimiento de la economía. El modelo de negocio de las aerolíneas de bajo costo, está basado sobre un modelo de gestión y desarrollo comercial, el cual consiste en: *Máxima simplicidad, servicios a bajo costo y manejo de costos reducidos*, esta iniciativa surge debido a la liberación del sistema del transporte aéreo a nivel global, la integración de los mercados de las compañías aéreas y para incrementar la competencia dentro del transporte aéreo, generando de esta manera una masificación del servicio y abriendo camino a una nueva alternativa para acceder de manera masiva e incluyente.

El crecimiento de las aerolíneas de bajo costo en Colombia se está desarrollando bajo la estimulación de los mercados que en el pasado no se había planteado y que a la fecha presentan excelentes resultados y ha generado dentro de los usuarios del transporte aéreo una masificación del servicio, abriendo camino a una nueva alternativa para acceder a este servicio de manera masiva e incluyente al servicio del transporte aéreo en el país. Para el caso colombiano la implementación de este modelo de negocio está en cabeza de la Aerolíneas: *EasyFly, Viva Colombia y Wingo*; las cuales han sido ejemplos a seguir en este tipo de modelos, logrando disminución de costos operaciones y tarifas accesibles, estableciendo una dinámica de gran impacto en la industria de la aviación comercial colombiana Para el desarrollo de esta investigación se han establecido 3 fases: La primera fase, es realizar un análisis de literatura y establecer un estado del arte, para así lograr definir un marco teórico y conceptual acerca de la implementación del modelo de negocio de las aerolíneas de bajo costo, la segunda fase de esta investigación, busca analizar la implementación del modelo de bajo costo en Colombia, a partir de cada uno de los modelos ejecutados en las diferentes aerolíneas nacionales que adoptaron este modelo, se toman como referentes de estudio, las aerolíneas *Viva Colombia, Wingo e Easy Fly*. Finalmente, en la tercera fase, a partir de los resultados hallados permitirá a la investigación comparar los modelos extranjeros ya implementados, con el modelo implementado en Colombia y establecer propuestas para su mejora.

REVISION DE LITERATURA

Para el desarrollo de esta investigación, se parte desde la fundamentación teórica, entendiendo las generalidades del modelo de negocio de aerolínea de bajo costo, en la cual indica que el término *"líneas aéreas de bajo costo"* procede de la traducción inglesa *"Low Cost Airlines"* y a su vez está interrelacionada con diferentes conceptos, los cuales se encuentran: *Low Fare (bajo precio), Low Cost (bajo costo), y No Frills (sin adornos).* El principio básico de este modelo está fundamentado en que las aerolíneas ofrecen precios de vuelos más bajos que los de las líneas aéreas tradicionales, con tarifas económicas para su mercado objetivo y al mismo tiempo generando una rentabilidad para la aerolínea, realizando trayectos en los cuales no presentan frills (un vuelo casi sin confort para disminuir los costos) (Meissner, 2008). La aparición del modelo de aerolínea bajo costo cambia totalmente el panorama de la industria aérea comercial. Este tipo de aerolíneas son eficientes y ofrecen cada vez más, normalmente evitan ofrecer conexiones a sus pasajeros. Las aerolíneas de bajo costo organizan todas las actividades de negocio, bajo el aspecto de la optimización o la reducción de los costos a fin de lograr una posición estratégica de éxito y, por lo tanto de ventajas competitivas. El objetivo del modelo de aerolínea bajo costo es: *"Mantener los costos lo más bajo posible con respecto a los rivales de la industria y, en esencia, crear una ventaja de costos sostenible sobre la competencia"*. Las características del modelo de bajo costo se construyen bajo una estructura de negocio enmarcada por la simplicidad, lo cual implica una reconfiguración con respecto a la forma tradicional de operar de las aerolíneas tradicionales para poder soportar los costos de la operación con precios reducidos. (Ivani, 2015)

El concepto de aerolínea de bajo costo nace en los Estados Unidos con la aerolínea *Pacific Southwest,* con una nueva forma en el plan de negocios de las aerolíneas, entrando en el mercado estadounidense, esto creó que las compañías aéreas bandera y las aerolíneas existentes, perdieran una parte de la cuota de mercado frente a estas compañías aéreas de bajo costo, debido únicamente a su capacidad de cobrar un precio más bajo que las aerolíneas tradicionales. Este modelo empezó a hacer uso de aeropuertos secundarios y a separar en el precio de las tarifas aéreas los servicios tales como: El equipaje, la asignación de silla, entre otros, demostrado que el modelo de low-cost es rentable y sumamente funcional. (EROĞLU, 2015). Mientras tanto en Europa aparece el fenómeno *Ryanair e EasyJet* como muestra del éxito de que estas aerolíneas se posicionan más en el mercado de transporte de pasajeros.

En Latinoamérica, este modelo de negocio, ofrece enormes oportunidades de crecimiento para las aerolíneas de bajo costo, se concentra ahora en solo tres países: Brasil, México y Colombia. En Brasil el mercado de las aerolíneas bajo costo representa el 40%, con las aerolíneas *Gol y Azul* del total del mercado del transporte aéreo, el segundo mercado más grande de la región es México, representando el 50% del mercado del transporte aéreo con las aerolíneas *Volaris, Interjet y VivaAerobus,* y en Colombia esta VivaColombia representando el tercer mercado más grande de América Latina. (CAPA, 2013). Colombia en relación a la implementación de este modelo de negocio, está en el momento inicial de este fenómeno, debido a que las aerolíneas de bajo costo están en una fase de surgimiento y empiezan a generar las mismas dinámicas que se produjeron en Europa. Las aerolíneas de bajo costo en Colombia tienen algo más del 16% del mercado doméstico.

METODOLOGIA

Teniendo en cuenta la revisión de literatura, en relación al modelo de negocio de las aerolíneas de bajo costo, su desarrollo en Europa y Norteamérica y la implementación del modelo en Latinoamérica y Colombia, la investigación procede a realizar el análisis correspondiente a los referentes de estudio que han implementado este modelo en el país las cuales son las aerolíneas *EasyFly, Viva Colombia y Wingo.* A continuación se explica cómo cada aerolínea ha adaptado este modelo:

EASYFLY: Aerolínea nacional fundada en el año 2006 por el reconocido empresario de la aviación colombiana, Alfonso Ávila Velandia, esta aerolínea nace como una nueva alternativa aérea presente ya en varios países y única en Colombia hasta el 2012. (Gonzalez.B & Muñoz, 2014) La implementación del modelo de negocio de bajo costo para esta aerolínea se presenta de la siguiente manera: Nace como aerolínea de bajo costo ya que desde un principio debe operar bajo unos postulados de eficiencia, realiza una selección apropiada del mercado objetivo, ofrece un servicio diferencial y ofrece conectividad aérea punto a punto entre ciudades pequeñas sin necesidad de recalar en las grandes capitales del país (Rutas no tradicionales)

VIVA COLOMBIA: Esta aerolínea nace en el 2007 a partir del resultado de un proyecto de grado de MBA para Stanford University a cargo de William Shaw quien unió fuerzas con Fred Jacobsen, Gabriel Migowski y Juan Emilio Posada, el 5 de agosto de 2010, la Aerocivil da la aprobación para empezar a operar bajo este nuevo modelo de negocio e inician operaciones el 25 de mayo de 2012 (VIVACOLOMBIA , 2018) La implementación del modelo de negocio de bajo costo para esta aerolínea se presenta de la siguiente manera: Avión grande de 180 – 189 sillas, Clase única de pasajeros, Vuelos cortos y frecuentes, Máxima ocupación por vuelo, Ventas directas de tiquetes o con pocos intermediarios, Disminución de los tiempos de embarque y desembarque, Reducción de costos operativos

WINGO: Esta aerolínea fue creada como parte de la compañía Copa Holdings propietaria de Copa Airlines y Copa Airlines Colombia. Inicia operaciones en el mercado aéreo colombiano el 1 de diciembre de 2016 en la cual iniciaron todos sus vuelos en simultánea. Entra al mercado de aerolíneas bajo costo con un nuevo

modelo de negocio que busca atraer nuevos clientes con servicios a la medida. La aerolínea está a cargo Catalina Bretón su líder general y el objetivo de la aerolínea es llegar a destinos turísticos que actualmente no son servidos por aerolíneas de bajo costo para ofrecer un precio competitivo que permita que más personas puedan viajar. (AVIACOL.NET, 2016). La implementación del modelo de negocio de bajo costo para esta aerolínea se presenta de la siguiente manera: Optimización de los gastos de operación, administración y distribución para reducir costos de operación, soporte operacional todo con el respaldo de Copa Holdings, precios bajos y amplia red de rutas, servicio de fila, asiento preferencial, check-in en el aeropuerto y se podrá transportar mascotas en la cabina de pasajeros. (AVIACOL.NET, 2016)

RESULTADOS PRELIMINARES

Según las estadísticas presentadas por la Aeronautica Civil en su boletín *Origen- Destino Febrero 2018*, se observa un incremento total de pasajeros de 2.679.622 nacionales e internacionales hasta la fecha, de esta forma, se presenta un incremento en relación al total de pasajeros frente a la cifra de 2017, que presento un total de 2.660.326 pasajeros, es decir, tuvo un aumento del 0,73% durante los mismos meses; en cuanto al transporte de pasajeros domésticos, para febrero de 2017 fue de 1.792.733 de pasajeros, frente a 1.725.618 registrados a febrero de 2018, presentando una reducción de -3.74%. En cuanto al movimiento total de pasajeros por aerolíneas que operan en el país (1.725.618 pasajeros en febrero 2018), la participación de las aerolíneas de bajo costo se presenta de la siguiente manera: Para el caso de Viva Colombia, hasta la fecha transportó a 218.495 pasajeros, que representan el 12,66% de la participación, siendo de esta manera la tercera aerolínea en el mercado, detrás de Avianca y Lan Colombia; en cuanto a Easyfly, movilizó 92.824 pasajeros, con una participación del 5,38%, ocupando el cuarto puesto y finalmente aparece Wingo que trasladó 32.619 pasajeros, representando el 1,89%, un registro relevante, ya que esta aerolínea inició operaciones en el año 2016. (AERONAUTICA CIVIL UNIDAD ADMINISTRATIVA ESPECIAL , 2018). En relación a los tres referentes de estudio, los resultados fueron los siguientes:

EASYFLY: Para el año 2015 la aerolínea transporto un millón de pasajeros esto representa un crecimiento del 22% en referencia al año anterior dentro del mercado doméstico colombiano, durante sus años de operación, el tráfico de pasajeros transportados ha crecido a un ritmo del 30% promedio anual y sus ventas lo han hecho al 32% durante el mismo periodo. (EL TIEMPO.COM , 2015), Easyfly se convirtió en la empresa líder del mercado aéreo regional. Hoy vende casi $200.000 millones y transporta más de un millón de pasajeros al año y esperan alcanzar las 25 rutas en su portafolio (DINERO.COM , 2016)

VIVA COLOMBIA: **"**EFECTO VIVA": Nombre que los analistas le han dado a la estimulación del mercado a raíz de la llegada de la primera aerolínea de bajo costo, Lo que en el periodo 2012 a 2013 había crecido un 8%, en el periodo 2013-2014 creció el 26%, es decir, 3 veces más respecto al año anterior. es muy positivo para el mercado, los pasajeros, el sector y la economía (VIVACOLOMBIA , 2015), su efecto en el mercado aéreo fue inmediato en tan solo 21 días en operación reporto un movimiento de 16.000 pasajeros con tasas de ocupación de entre 70% y 80% (Gomez & Lopez, 2015), entró al mercado en el año 2012 y hoy en día maneja el 12% del mercado, que es una cifra de participación representativa en el mercado del transporte aéreo nacional (Avila, 2016) VivaColombia demuestra al cierre del año 2016, el impacto positivo que ha generado la compañía en el mercado a nivel nacional e internacional. La aerolínea movilizó más de 3.4 millones de viajeros, lo que se traduce en un crecimiento del 17% respecto al año 2015 (VIVACOLOMBIA.COM , 2016)

WINGO: Para el año 2018 (5 de febrero) la aerolínea llega al millón de pasajeros transportados, Las ventas realizadas por la aerolínea superan los 90 millones de dólares, excediendo así todas las expectativas y demostrando que el producto que ofrecido responde a las necesidades de los colombianos y latinoamericanos, con tan solo dos meses de operación en Colombia (al 9 de febrero de 2017), Wingo ha transportado más de 100.000 pasajeros. (DINERO.COM, 2017)**,** Dentro de su proyección la aerolínea pondrá al servicio del transporte aéreo colombiano 1.120.000 sillas (WINGO , 2017) Con lo anterior, queda

demostrado que el modelo de negocio de aerolínea de bajo costo en Colombia se está desarrollando bajo la estimulación de los mercados que en el pasado no se había planteado y que a la fecha presentan excelentes resultados esto conlleva a la generación de más ingresos y rentabilidad del negocio. Las tres aerolíneas tienen enfoques diferentes pero todas apuntan a lo mismo apuntar a ese grupo objetivo el cual no tenía acceso al transporte aéreo.

CONCLUSIONES

A través de la realización de la presente investigación se concluye que: En 2011 las aerolíneas de bajo costo no tenían ninguna participación en el mercado aéreo a la fecha, la participación de estas aerolíneas es de 16% dentro del trasporte aéreo nacional, con un crecimiento en la actividad aerocomercial del 53% entre 2011 y 2016 las aerolíneas de bajo costo están cambiado las dinámicas de la industria aérea en el país, gracias a la apertura de nuevas rutas aéreas, especialmente desde regiones apartadas del país y la facilidad de encontrar mejores ofertas en tiquetes ha hecho que más colombianos tengan la posibilidad de transportarse vía aérea, se ha logrado captar un número de pasajeros que no eran habituales en la aerolínea tradicional y al ver unos precios tan atractivos, se lanzaron a la nueva experiencia del vuelo con las experiencias en cada uno de sus destino y finalmente este nuevo modelo de negocio a generando una activación, en gran medida en el transporte aéreo y el turismo en Colombia.

BIBLIOGRAFIA

AERONAUTICA CIVIL UNIDAD ADMINISTRATIVA ESPECIAL . (2018). Boletines Operaciones . Obtenido de http://www.aerocivil.gov.co/atencion/estadisticas-de-las-actividades-aeronauticas/boletines-operacionales

AVIACOL.NET. (20 de 10 de 2016). Nace Wingo: Nueva aerolínea de bajo costo de Colombia. Obtenido de https://www.aviacol.net/noticias/nace-wingo-nueva-aerolinea-bajo-costo-colombia.html
Avila, D. (22 de 10 de 2016). Así funcionan las aerolíneas de bajo costo en Colombia. Obtenido de http://www.eltiempo.com/archivo/documento/CMS-16732506

CAPA. (2013). Latin America remains drastically under-served by low-cost airlines outside Brazil and Mexico. Obtenido de https://centreforaviation.com/insights/analysis/latin-america-remains-drastically-under-served-by-low-cost-airlines-outside-brazil-and-mexico-126325
Costagua, A. (2017). La Aviación en Cifras . Obtenido de Aerolineas de bajo costo en Latinoamerica : http://www.aerocivil.gov.co/Potada/revi.pdf

DINERO.COM . (20 de 08 de 2014). El jugoso negocio de viajar barato. Obtenido de http://www.dinero.com/empresas/articulo/la-formula-secreta-del-negocio-aerolineas-bajo-costo/199976

DINERO.COM . (21 de 01 de 2016). Easyfly, dueña del 44% del mercado regional. Obtenido de http://www.dinero.com/edicion-impresa/negocios/articulo/aerolinea-easyfly/218327

DINERO.COM. (03 de 02 de 2017). Las aerolíneas de bajo costo despegaron con toda en América Latina. Obtenido de http://www.dinero.com/empresas/articulo/aerolineas-de-bajo-costo-ganan-terreno-en-colombia/242613

EL TIEMPO.COM . (15 de 12 de 2015). Traeremos 22 aviones más durante los próximos cinco años'. Obtenido de http://www.eltiempo.com/archivo/documento-2013/DR-1092016

EL TIEMPO.COM . (2017). El transporte aéreo creció 4,8 por ciento en el 2016. Obtenido de http://www.eltiempo.com/economia/sectores/crecimiento-de-transporte-aereo-en-colombia-en-2016-28723

EROĞLU, O. (2015). THE SUCCESS OF LOW-COST CARRIERS:THE CASE OF SOUTHWEST AIRLINES AND PEGASUS AIRLINES. Obtenido de http://sbedergi.gumushane.edu.tr/Makaleler/1319024055_X.pdf

GOL LINHAS AEREAS INTELIGENTES . (2018). Conozca GOL. Obtenido de https://www.voegol.com.br/es/gol/acerca-de-gol

Gomez, C. H., & Lopez, C. ,. (2015). VivaColombia revoluciona los precios del mercado con su modelo low cost: Un análisis cuantitativo de los efectos en precios oferta, demanda y rentabilidad en el mercado aéreo colombiano. Obtenido de https://repository.eafit.edu.co/bitstream/handle/10784/8068/HenryFrancisco_GomezCorrea_AngelaPatricia_LopezCruz_2015.pdf?sequence=2

Gonzalez.B, A., & Muñoz, R. C. (2014). Caso de Estudio: EasyFly S.A. La primera aerolinea Low Cost en Colombia, mucho mas que una estrategia de precios bajos . Obtenido de https://repository.eafit.edu.co/bitstream/handle/10784/2929/AnaGonzalez_CamiloMu%C3%B1oz_2014.pdf;sequence=1

Ivani, J. (2015). Compañias aereas de bajo costo: Estudio del modelo y su viabilidad en el mercado argentino . Obtenido de http://bibliotecadigital.econ.uba.ar/download/tpos/1502-0319_IvaniJV.pdf
Jimenez. Edgar, R. (29 de 03 de 2018). Aerolíneas de bajo costo,un desafío para los aeropuertos colombianos. Obtenido de http://www.elnuevodia.com.co/nuevodia/especiales/generales/404263-aerolineas-de-bajo-costo-un-desafio-para-los-aeropuertos-colombianos

Meissner, M. (2008). Las lineas aereas de bajo coste: Fundamentos teoricos y estudio empirico sobre su impacto en el transporte aereo y en la estructura del sector turistico en Europa . Obtenido de http://www.biblioteca.uma.es/bbldoc/tesisuma/17678298.pdf

Olivera, M., Cabrera, P., Bermudez, W., & Hernandez, A. (2011). El impacto del transporte aéreo en la economía colombiana y las políticas públicas . Obtenido de http://www.repository.fedesarrollo.org.co/bitstream/handle/11445/165/CDF_No_34_Abril_2011.pdf?sequence=3&isAllowed=y

Ortiz, L., & Walteros.O, J. A. (2010). Impacto de las Aerolineas de Bajo Costo en Colombia. Obtenido de http://repository.unimilitar.edu.co/bitstream/10654/3460/2/OrtizLunaNatalia2010.pdf

PORTAFOLIO.COM. (30 de 08 de 2016). Viva Colombia y Aerolíneas de Antioquia, las que más deben compensar a sus pasajeros. Obtenido de http://www.portafolio.co/negocios/empresas/aerolineas-compensan-a-pasajeros-en-colombia-499970

PORTAFOLIO.COM. (04 de 06 de 2017). Aerolíneas de bajo costo tendrán gran crecimiento en el país. Obtenido de http://www.portafolio.co/negocios/aerolineas-de-bajo-costo-tendran-gran-crecimiento-en-el-pais-506512

PORTAFOLIO.COM. (2017). Aerolineas de bajo costo tendran gran crecimiento en el pais . Obtenido de http://www.portafolio.co/negocios/aerolineas-de-bajo-costo-tendran-gran-crecimiento-en-el-pais-506512

Rico, R. (2018). EasyJet Airline Company Ltd.Un caso de concepto de negocio exitoso frente a otros modelos de negocios que atraviesan serias dificultades económicas, financieras y competitivas. . Obtenido de http://www.totalquality.com.ar/casos/Caso%20easyJet%20may%2003.pdf

SEMANA . (2012). La competencia se puso buena . SEMANA, http://www.semana.com/economia/articulo/la-competencia-puso-buena/259259-3.

UNAM. (s.f.). El modelo de negocio de las aerolineas de bajo costo: una propuesta de optimización con el uso de aeropuertos aleernos . Obtenido de http://www.ptolomeo.unam.mx:8080/xmlui/bitstream/handle/132.248.52.100/2047/torresrodriguez.pdf?sequence=1

VIVACOLOMBIA . (25 de 05 de 2015). VivaColombia continúa revolucionando el mercado aéreo. Obtenido de https://www.vivacolombia.co/upload/co/Prensa/Tercer%20VivaColombia.pdf

VIVACOLOMBIA . (2018). Nuestra Historia . Obtenido de https://www.vivacolombia.co/co/vivacolombia/conocenos/nuestra-historia

VIVACOLOMBIA.COM . (29 de 12 de 2016). VivaColombia ha logrado disminuciones en tarifas de hasta el 70%. Obtenido de https://vivacolombia.co/co/info/mas-de-3-4-millones-de-viajeros-se-movilizaron-por-vivacolombia-en-2016

WINGO . (01 de 12 de 2017). Exitoso balance de Wingo tras cumplir su primer año de operaciones. Obtenido de https://www.wingo.com/upload/comunicado-prensa-aniversario-wingo-1-dic-2017.pdf

BIOGRAFIA

Laura Victoria Parra Perilla es especialista en Administración Aeronáutica de la Universidad Militar Nueva Granada, Profesora Auxiliar en la Institución Universitaria Politécnico Grancolombiano, adscrita al programa Tecnología en Gestión de Servicios para Aerolíneas, se puede contactar en el Departamento Académico de Turismo Institución Universitaria Politécnico Grancolombiano, Calle 57 No 3-00 Bogotá, Colombia.,

Raul Francisco Mateus Tovar es Magister en Gestión de Turismo Sostenible de la Universidad de Cooperación Internacional (México – Costa Rica), Profesor Auxiliar en la Institución Universitaria Politécnico Grancolombiano, adscrito al programa Tecnología en Gestión de Servicios para Aerolíneas, se puede contactar en el Departamento Académico de Turismo Institución Universitaria Politécnico Grancolombiano, Calle 57 No 3-00 Bogotá, Colombia.,

LOS SERVICIOS COMO VALOR AGREGADO EN EL SISTEMA DE ENSEÑANZA ABIERTA. CASO: UNIVERSIDAD VERACRUZANA

Marina Elizabeth Salazar Herrera, Universidad Veracruzana
Blanca Estela Grajales Briscón, Universidad Veracruzana
Susana Gallegos Cáceres, Universidad Veracruzana
Camilo Alberto Ferreira Jiménez, Universidad Veracruzana

RESUMEN

Derivado de los objetivos para desarrollo sostenible de la Organización de las Naciones Unidas para la Educación, la Ciencia y la Cultura, que consisten en garantizar una educación inclusiva y equitativa de calidad, es que las instituciones educativas se han ocupado de diseñar modelos y programas que se adapten a las necesidades de la nueva generación de estudiantes. En México, los modelos educativos ofrecen una amplia gama de opciones que permiten el acceso a las universidades, tecnológicos y centros de estudios superiores; estas instituciones educativas han integrado nuevas tecnologías de información y comunicación a los procesos de enseñanza-aprendizaje; además, se han adicionado servicios a los procesos de apoyo a los estudiantes, tales como las tutorías, buscando de esta forma responder a los retos de una sociedad igualitaria, educada y progresista. Para ello se requiere que las instituciones educativas realicen el análisis de las necesidades, recursos, tendencias y expectativas de la educación, de aquí que, cada institución y programa educativo deberá estar en constante mejora. Sobre esa idea, es objetivo de este trabajo, evaluar los servicios como valor agregado a los procesos de enseñanza-aprendizaje en un Sistema de Enseñanza Abierta, como forma de mejora integral en el universitario.

PALABRAS CLAVE: Educación Superior, Nuevas Tecnologías, Servicios

SERVICES AS VALUE ADDED IN THE OPEN TEACHING SYSTEM CASE: VERACRUZ UNIVERSITY

ABSTRACT

Derived from the objectives for sustainable development of the United Nations Educational, Scientific and Cultural Organization, which consist of guaranteeing an inclusive and equitable quality education, is that educational institutions have been busy designing models and programs that adapt to the needs of the new generation of students. In Mexico, the educational models offer a wide range of options that allow access to universities, technology and higher education centers; in these educational institutions, new information and communication technologies have been integrated into teaching-learning processes; In addition, services have been added to support processes for students, such as tutorials, seeking in this way to respond to the challenges of an egalitarian, educated and progressive society. This requires that educational institutions perform the analysis of the needs, resources, trends and expectations of education, hence, each institution and educational program must be constantly improving. On this idea, the goal of this work is evaluate the services as an added value to the teaching-learning processes in a School System Open, as a form of integral improvement in the university.

JEL: I23, L86

KEYWORDS: Higher Education, New Technologies, Services

INTRODUCCION

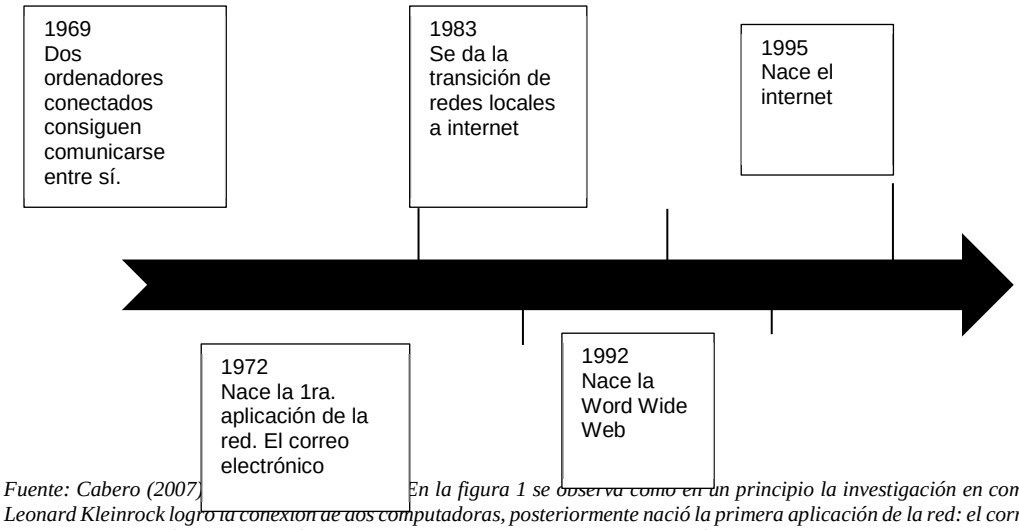
Los cambios en el sector educativo han buscado adaptarse a las nuevas generaciones de estudiantes, a través de cambios en los métodos, modelos y formas de instrucción desde el nivel básico o primario hasta el nivel superior. Dentro de esos cambios se ha buscado incluir las nuevas tecnologías de información y comunicación (NTIC´s) a manera de facilitar los aprendizajes y desarrollar en los jóvenes habilidades que les permitan integrarse sin dificultad a un sector laboral cada vez más competitivo. Las instituciones educativas, sean públicas o privadas han buscado apoyar la permanencia de los estudiantes, proporcionando servicios que de antaño no existían. Este trabajo aborda los servicios educativos, como un valor agregado que se proporciona a los estudiantes de una institución de educación superior (IES) de carácter público y cómo ha sido su evolución en las últimas décadas. Sobre esta idea, Ishikawa (1990) al cuestionar el papel de la autoridad y quiénes son sus clientes, argumenta las dos tareas básicas del Estado en el sector educativo, la primera es la planeación y propuestas a la máxima autoridad, es decir, al presidente y la segunda es actuar como personal de servicio, en donde la primera representa el 30% de su tiempo, que es la planeación y la segunda, el 70% que corresponde al servicio. De aquí que, son los servicios el complemento que permite mantener en operación las actividades del sector educativo.

Para la Organización de las Naciones Unidas para la Educación, la Ciencia y la Cultura, dentro de sus objetivos relacionados a la educación se encuentra la declaratoria encaminada al 2030, donde pretende asegurar el acceso en condiciones de igualdad para todos los hombres y las mujeres para una formación técnica, profesional y superior de calidad, incluida la enseñanza universitaria. Sobre esa base, las instituciones de educación superior (IES) han enfocado sus esfuerzos al rediseño de planes y programas que promueva las oportunidades de aprendizaje y desarrollo en los jóvenes universitarios a través de varios modelos educativos, mismos que incluyen las diferentes formas de cursar una carrera universitaria o un técnico superior universitario. Acompañando a estos modelos educativos, están los servicios que proveen en forma directa e indirecta las IES y que sin ellos, quedaría en entredicho el éxito de los jóvenes universitarios. De aquí que, es objetivo de este trabajo, analizar los servicios que se ofrecen en un Sistema de Enseñanza Abierta como apoyo a estudiantes y docentes para facilitar los procesos de enseñanza-aprendizaje dentro de una gama de modalidades, para cursar con programas flexibles la educación superior; como parte de las herramientas para el acopio de la información se ha utilizado la encuesta y la entrevista, además del estudio documental, para hacer una comparación de cuáles eran los servicios hace una década y cuáles son los servicios que se ofrecen actualmente, esperando concluir si los servicios han evolucionado y satisfacen la demanda educativa encaminada al 2030.

REVISION LITERARIA

La revisión literaria comprende las características de las modalidades de la educación y el concepto de servicios, con autores como Díaz Barriga & Hernández (2010), Fisher & Navarro (1994), Deval (2001) y Cabero (2007) entre otros, se fundamenta esta investigación. La educación se ha desarrollado sobre la base de diversas teorías, una de ellas es la del constructivismo que surgió como corriente epistemológica para resolver los problemas relacionados con la forma en que se adquiría el conocimiento; retomando a Deval (2001) cuando argumenta que las raíces del constructivismo se encuentran con filósofos del sigo XVIII, como el italiano Vico, Kant, Marx o Darwin. Así mismo, Díaz Barriga & Hernández (2010) consideraban que los seres humanos son producto de su capacidad para adquirir conocimientos y para reflexionar sobre sí mismos, lo que les ha permitido anticipar, explicar y controlar propositivamente la naturaleza y construir la cultura humana. Es decir, el conocimiento se construye activamente por sujetos cognoscentes, no se recibe pasivamente del ambiente. Aunado a esta corriente educativa, está la introducción del internet en la educación. Para observar la evolución de este hecho se ha realizado la siguiente Figura 1: Origen de Internet.

Figura 1: Origen de Internet



Fuente: Cabero (2007). En la figura 1 se observa como en un principio la investigación en comunicación por paquetes de Leonard Kleinrock logró la conexión de dos computadoras, posteriormente nació la primera aplicación de la red: el correo electrónico. El siguiente desarrollo consistió en la adopción del TCP/IP como protocolo de comunicación. En los años 80, el desarrollo de las redes locales y de los ordenadores personales permitieron el desarrollo de la red. Conforme fue evolucionando la internet, se incorporaron protocolos de comunicación capaces de interconectar redes. Finalmente en la última década del siglo pasado, se define formalmente la internet.

En el transcurso de los años, se fue desarrollando la programación y la conectividad; este desarrollo fue aplicado a múltiples áreas de la vida cotidiana, una de ellas fue la educación. La internet y las nuevas tecnologías han sido un nicho de oportunidad para diversificar los planes y programas de estudio de forma que los estudiantes puedan optar por elegir el mejor método a seguir para concluir sus estudios, independientemente del nivel educativo en que se encuentren. La influencia de la internet y las nuevas tecnologías en la educación han promovido las redes en el aula y círculos de aprendizaje, sistemas de cursos en línea, educación a distancia y aprendizaje abierto, en otras palabras, la escuela en la web y gracias a ello, el estudiante puede ir construyendo su propio aprendizaje. Otro concepto importante para este trabajo es el de valor agregado. El valor agregado está relacionado con disciplinas como la economía, el derecho tributario y las matemáticas, entre otras. Sin embargo, aplicado al sector educativo, se relaciona con los recursos materiales, los financiamientos y las nuevas tecnologías que facilitan al estudiante el logro exitoso de sus estudios superiores. La revisión literaria incluye para el sector educativo, el estudio de los antecedentes que permita visualizar cómo ha evolucionado el sistema educativo y hacer una comparación de los servicios, para este caso particular, que se han proporcionado a lo largo del tiempo al estudiante; en esta idea, las instituciones han buscado responder a las necesidades de las nuevas generaciones de estudiantes y satisfacer así mismo, la demanda laboral. Los estudiantes que actualmente ocupan las aulas comparten características socio-culturales delimitadas por eventos que han sobresalido en la historia, por ejemplo el uso del computador personal.

Modalidades de la Educación

En México, la Ley General de Educación vigente en 2018, establece en su artículo 46 que la educación tendrá 3 modalidades: escolarizada, no escolarizada y mixta (Congreso de los Estados Unidos Mexicanos, 1993). Derivado de esta primicia, la Secretaria de Educación Pública ha definido las modalidades educativas de la siguiente manera: a) modalidad escolarizada, es identificada como el conjunto de servicios educativos que se imparten en las instituciones educativas, requiere de instalaciones que cubran las características que la autoridad educativa señale, b) modalidad no escolarizada: destinada a estudiantes que no asisten a la modalidad escolarizada. Esta falta de presencia es sustituida por la institución mediante elementos que permiten lograr su formación a distancia, c) modalidad mixta: la combinación de las

modalidades escolarizada y no escolarizada, tiene la ventaja que suele ser flexible para el estudiante. Así mismo, relacionado con la modalidad educativa, el Consejo para la Evaluación del Tipo Medio Superior (COPEEMS) define a la modalidad educativa como las condiciones, medios, procedimientos y tiempos en que se lleva a cabo el proceso para cursar un plan de estudios, de aquí que, señala como opciones educativas básicas las siguientes: la presencial, la virtual, la intensiva, la autoplaneada y una combinación de ellas que es la mixta (COPEEMS, 2018). La modalidad de la educación abierta inició en la máxima casa de estudios en México, cuando aprobó en 1972 la creación de la universidad abierta; este evento propició que a nivel nacional, las universidades estatales iniciaran la gestión de apertura de modalidades abiertas. La enorme cantidad de profesionistas que ejercían sin un título o una formación universitaria formal fue el motivo principal, en aquellos años, por los que el gobierno federal, instó a las universidades estatales a la creación de la modalidad abierta; en sus inicios, los estudiantes que cursaban en esta modalidad eran adultos quienes asistían en estas modalidades a cursar sus estudios profesionales. Dentro de cada Estado y en cada universidad pública, se fue organizando esta modalidad, ya que había que hacer cambios y acuerdos laborales que permitieran la operación y actividad bajo características diferentes a lo llevado hasta ese momento. Existen organismos como la Universidad Abierta y a Distancia de México (2018), creados exclusivamente para la enseñanza abierta y a distancia, mediante el uso de las tecnologías de la información y comunicación. Estos modelos educativos buscan satisfacer la demanda de educación superior de la sociedad mediante un plan de estudios flexible, en donde el estudiante administra su proceso de aprendizaje. La educación virtual presenta ventajas y desventajas comparada con la educación presencial; para visualizar esta comparación se ha elaborado la siguiente Tabla 1. Educación virtual VS. Educación presencial.

Tabla 1: Educación Virtual VS. Educación Presencial

Educación Virtual	**Educación Presencial**
Ventajas A la educación virtual se puede acceder en cualquier momento y lugar, las 24 horas del día. Permite al estudiante elegir el momento oportuno para construir su propio aprendizaje. Se incorporan al internet ayudas didácticas y audiovisuales. Elimina el tiempo de traslado a un centro de estudios, ya que se puede hacer desde la casa u oficina. La información se puede visualizar las veces que se desee.	Ventajas La atención puede ser personalizada, de manera que el instructor o profesor puede percibir el avance del estudiante. Se pueden aplicar técnicas específicas en caso de ser requeridas. Los estudiantes suelen ser mas sociables y colaborativos, aprenden a trabajar en equipo. Es más económico.
Desventajas: No hay contacto personal. El estudiante debe tener disciplina para fijarse sus tiempos de estudio. El costo es generalmente más elevado. Trabajan en forma aislada, no desarrollan el sentido de colaboración ni de pertenencia.	Desventajas: Requiere tiempo para traslado al centro de estudio. El estudiante se debe sujetarse a los tiempos y formas de cada escuela.

Elaboración: propia En la Tabla 1 se puede observar que la educación virtual aparentemente tiene más ventajas sin embargo, hay que considerar que muchas veces los organismos que ofrecen carreras o cursos en línea, carecen de una infraestructura real, es decir, no tienen un domicilio formal, a veces no están registrados ante alguna autoridad, ni hay forma de poder hacer algún reclamo. Puede crear incertidumbre y dudas acerca de la validez de los estudios. En cuestiones educativas, vale la pena considerar la experiencia y formalidad de una estructura administrativa que respalde los estudios.

Concepto de Servicios

Los servicios se proporcionan en todos los sectores productivos, es decir, van acompañando a las actividades manufactureras, de transformación y de comercialización, entre otras. De la misma manera, en el sector educativo, los servicios coadyuvan a los estudiantes a complementar sus estudios independientemente del nivel en que se ubique el educando. Los servicios pueden ser definidos de acuerdo a Fisher & Navarro (1994) como un tipo de bien económico, constituye lo que se denomina sector terciario, todo el que trabaja y no produce bienes, produce servicios. Por otro lado Colunga (1995), lo define como el trabajo realizado para otras personas; por último Kotler (1997) considera que los servicios son cualquier actividad o beneficio que una parte ofrece a otra; son esencialmente

intangibles y no dan lugar a la propiedad de ninguna cosa. Retomados por Romero (2018) está Clairmonte & Cavanagh (1986), Méndez y Arena (1998) y Hill(1977), todos ellos abordando el concepto de servicios en la agricultura, minería e industria, con bienes intangibles, buscando satisfacer necesidades ajenas pero en todos los casos relacionados a una unidad económica. Existen otros conceptos de servicios que no serán considerados en virtud de que están relacionados con el concepto de clientes y para efectos de este trabajo el objeto de los servicios es el estudiante, que no se visualiza como cliente. Para aclarar este punto, con las nuevas corrientes de gestión pública, los ciudadanos son considerados como clientes, y la clientelización ostenta cierta cuota de poder. Al respecto Olías de Lima (2001) argumenta que el cliente no es alguien sobre quien se ejerza autoridad sino, muy al contrario, alguien a quien se sirve. En esta idea el estudiante no es cliente, y el concepto de servicios contextualizado en la mercadotecnia no se aplica al sector educativo de carácter público.

Los servicios son una serie de actividades muy diversas, cuya característica principal es la realización de un trabajo que no produce bienes tangibles, pero que sí satisface necesidades sociales: es decir, la prestación personal para que otros individuos obtengan alguna satisfacción. A pesar de que los servicios se encuentran en todos los sectores de la producción, se reconocen dentro del sector terciario, sus actividades no producen bienes pero son necesarias para el funcionamiento en todas las actividades. El Instituto Nacional de Estadística y Geografía (INEGI) clasifica las actividades del sector servicio de acuerdo a las siguientes divisiones: 1) comercio, restaurantes y hoteles, 2) transporte, almacenamiento y comunicaciones, 3) servicios financieros, seguros y bienes inmuebles, 4) servicios comunales, sociales y personales. En esta última división, es que se encuentra los servicios profesionales, de educación, médicos, de esparcimiento, de administración pública y defensa.

METODOLOGÍA

Para conocer la evolución de los servicios en una institución de educación superior (IES) cuya modalidad es el sistema abierto, se aplicó una encuesta a estudiantes que actualmente están cursando su licenciatura. Esta encuesta se encuentra en el portal de la Universidad Veracruzana, www.uv.mx, en la sección de Encuestas; este documento está compuesto por varios renglones que se evalúan dentro de una escala de Likert para conocer el grado de satisfacción del estudiante; los renglones de la encuesta corresponden a la infraestructura, la atención administrativa y de docentes, la disponibilidad de materias para cursar y los servicios que se ofrecen. Para el caso que nos ocupa, son los servicios que el estudiante dispone dentro de su programa educativo y si estos servicios le han sido útiles para cursar sus estudios sin interrupción. Así mismo, se realizaron dos entrevistas a funcionarios con más de 20 años de antigüedad, es decir, desde que comenzaron a utilizarse las nuevas tecnologías para apoyar al estudiante de un sistema abierto a finalizar satisfactoriamente su licenciatura. De aquí que, esta investigación es de corte mixto, ya que las encuestas se evaluaron en forma cuantitativa y las entrevistas son cualitativas porque las respuestas fueron interpretadas. Las encuestas se aplican a todos los estudiantes en cada período, sin embargo, para efectos de este trabajo, se procesaron las encuestas de estudiantes correspondientes al programa educativo de administración, de la región Veracruz, correspondientes al período de agosto 2017-enero 2018, siendo un total de 102 estudiantes. La información se capturó y procesó en hoja de cálculo. Una vez procesada, se analizaron los resultados que se presentan en dos partes, el Sistema de Enseñanza Abierta antes y el Sistema de Enseñanza Abierta actual, desde la perspectiva de servicios ofrecidos a la comunidad universitaria.

El Sistema de Enseñanza Abierta (SEA) antes.

Los antecedentes de la Educación Abierta en el Estado de Veracruz surgieron en diferentes períodos, tres instituciones de Enseñanza Abierta a nivel Superior: la Universidad Pedagógica Nacional, la Universidad Pedagógica Veracruzana y la Unidad Docente Multidisciplinaria de Enseñanza Abierta, actualmente Sistema de Enseñanza Abierta (SEA) de la Universidad Veracruzana. El caso que nos ocupa, es de la Universidad Veracruzana. La Universidad Veracruzana es una universidad estatal, cuenta con 5 regiones

a los largo del estado de Veracruz, en la parte oriente de la República Mexicana y en cada una de estas regiones hay un Sistema de Enseñanza Abierta (SEA), donde se imparten diversas licenciaturas. En las regiones están los sistemas escolarizados y los sistemas abiertos. El SEA es una alternativa que tiene el estudiante de cursar su carrera profesional bajo las mismas prerrogativas de un Plan de Estudios escolarizado, diferenciado por el tiempo que el estudiante permanece en las aulas. Este sistema está integrado por bloques, cada bloque consta de 6 semanas, sólo un día de clase cada semana, es decir, 6 días de clase por materia o asignatura; cada día de clase abarca 5 horas por turno, que puede ser matutino o vespertino. Las clases se imparten los sábados, algunas veces los viernes en la tarde y según la necesidad pudiera ser en domingo. El SEA no tiene edificio propio para impartir las clases.

En su inicio, hace más de 20 años, los servicios que se ofrecían en el SEA eran el de una biblioteca; sin embargo, el estudiante en aquel entonces era un adulto con compromisos laborales y familia propia, dos variables que le impedían ir a la biblioteca universitaria; de la misma manera, las librerías en las ciudades donde se encuentra el SEA difícilmente tenía los volúmenes y textos de estudio. Es decir, el estudiante, tenía que basarse en los apuntes que tomaba del profesor. Las aulas contaban con pizarrón, gis y rotafolio en el mejor de los casos. De aquí que, existe una fuerte crítica acerca de la forma que el estudiante desarrollaba sus procesos de aprendizaje, que consistían en memorizar lo que daba el profesor, es decir, la educación estaba centrada en el profesor; no había un seguimiento en los planes de estudio ya que no se evaluaba ni la cátedra ni los resultados de eficiencia de los estudiantes. El estudiante contaba con una hora de asesoría a la semana en caso de que tuviere dudas de los contenidos vistos en clase. Resumiendo:

el maestro era el personaje central;

el estudiante basaba su aprendizaje en los apuntes que el profesor daba, era pasivo;

como herramientas del profesor estaba un pizarrón, gises y eventualmente un rotafolio;

contaban con copias en esténcil, si así lo requería el profesor;

las decisiones académicas dependían del sistema escolarizado;

la infraestructura administrativa era pobre y lenta, por ejemplo: el proceso para un documento del estudiante llegaba a tardar un semestre;

una hora de asesoría a la semana, además de las clases. No era obligatoria.

Este modelo educativo se identificaba como rígido en virtud de que las materias o asignaturas tenían una secuencia obligatoria, no había talleres, ni materias de elección libre. Los servicios eran escasos o inexistentes.

El Sistema de Enseñanza Abierta (SEA) Actual

Los cambios que se han llevado a cabo son variados, en esta sección se describirán los que están relacionados con las nuevas tecnologías; tomando como base que esta modalidad es abierta, el estudiante actual cuenta con una diversidad de formas para cursar sus materias o asignaturas, a continuación se detallan cada una de ellas.

Virtual, esta forma es completamente en línea, donde el estudiante es autónomo y va construyendo su propio conocimiento, en el tiempo que decide el mismo; sin embargo existe una calendarización, es decir, debe cumplir con fechas que tiene programadas desde el inicio. El estudiante utiliza los medios electrónicos y la plataforma institucional para cumplir con sus tareas.

Presencial, en esta forma el estudiante acude a su institución 6 sábados seguidos a cursar una asignatura, puede ser matutino y/o vespertino. El tiempo total de cada asignatura es de menos de 30 horas; en sistema escolarizado es de alrededor de 60 horas. El estudiante tiene derecho a una hora de asesoría extra en caso de que lo requiera.

Auto acceso, en el caso de unas asignaturas, el estudiante acude a un centro de auto acceso, donde hay material para que pueda cursar su asignatura. En los centros de auto acceso hay personal de apoyo, más no profesores. El estudiante cumple con tareas, en tiempos definidos previamente, al igual que en el primer caso, el estudiante va construyendo su propio aprendizaje.

Intensiva, el estudiante acude a su centro de estudios un día a la semana durante 15 semanas a tomar en 5 horas sus clases. También llega a completar 60 horas de clases. Este forma es donde el estudiante regularmente tiene las horas completas de clase.

Intersemestral, en este caso el estudiante toma 5 horas de clase diaria durante 4 semanas También en ese caso, el estudiante aprovecha muy bien su tiempo.

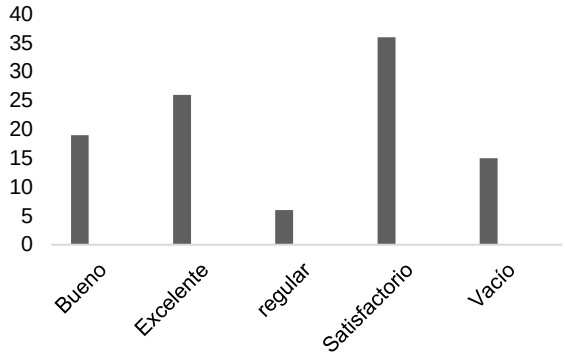
A esta diversidad de opciones, se puede agregar la de movilidad, en donde el estudiante decide tomar la materia o asignatura en: a) otra facultad, ya sea en la misma ciudad o en otra región de la misma institución o b) en otra universidad del país o extranjero, sujetándose a las características de la facultad que haya elegido. Los servicios que actualmente se ofrecen en el SEA, son:

Un tutor. El tutor acompaña al estudiante durante toda su carrera; lo ayuda a planear sus materias, le da seguimiento en su avance, le sugiere horarios y le orienta en algún problema que tenga de tipo escolar. La atención es personalizada. Tanto estudiante como tutor, pueden ver a través de un portal institucional su promedio, los períodos cursados, trayectoria actual, programación académica, programas de apoyo, estilos de aprendizaje y alguna condición particular del estudiante, por ejemplo si es un alumno con riesgo de deserción. Servicios médicos. La universidad estatal, a través de las Políticas de Salud Públicas, proporciona al estudiante el bienestar integral necesario para cursar y concluir satisfactoriamente sus estudios universitarios. Dentro de los programas de la Organización Mundial de la Salud, Salud para Todos, se pretende que el estudiante goce de los servicios de salud, fomentando una sociedad sana encaminada al 2030. Nuevas tecnologías. El estudiante cuenta con servicios especializados de biblioteca a través del portal de la institución, puede acceder al catálogo en línea y ver en dónde se encuentra el libro que solicita; puede solicitar los libros, como préstamos externo, interbibliotecario, en sala y documentos en línea. Deportes y talleres. El estudiante cuenta con talleres como fotografía, danzón, y baile folklórico entre otros talleres, así como, una gama de deportes que se ofertan como parte de una educación integral. Movilidad. En el interés que el estudiante amplíe su panorama laboral, la Universidad ofrece los convenios con universidad de otros lugares, nacionales e internacionales, para que el joven vaya a cursar a otra universidad alguna(s) materia(s) dependiendo la idoneidad de la carrera.

RESULTADOS

La oferta de servicios en la Universidad Veracruzana, y más específicamente en el Sistema de Escolarizado Abierto, ha coadyuvado a elevar la calidad en el educando, dándoles seguimiento a través de las nuevas tecnologías y apoyando con diversos programas que de antaño, no existían. Actualmente el estudiante, construye su propio conocimiento, desarrolla sus habilidades y destrezas, en la idea de integrarse a un campo laboral complejo. A continuación se grafican dos resultados que se consideran relevantes para este trabajo.

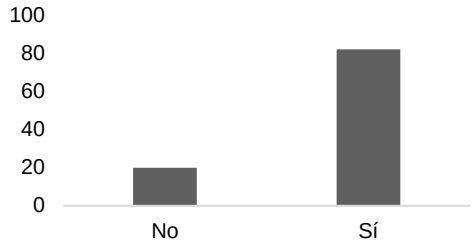
Figura 2: Grado de Satisfacción



Elaboración: Propia En la Figura 2 se observa que el grado de satisfacción que obtiene el estudiante de los servicios que proporciona su programa de estudios a través de su institución, son mayormente satisfactorios. Cabe mencionar que las respuestas se colocan para que el estudiante no pueda contestar sin leer la pregunta. También hay que mencionar que entre regular y bueno suman 25 estudiantes, casi lo mismo que excelente y hay 15 estudiantes que no contestaron esa pregunta. Los estudiantes que consideran regular los servicios son 6. Hay que recordar que el 70% de las tareas básicas del sector educativo son servicios, bienes intangibles y sobre esa base son considerados por los estudiantes.

En la siguiente Figura 3. Volver a elegir, se muestra la respuesta a la pregunta si el estudiante volvería a elegir esta Universidad y ese modelo de estudios para cursar otra carrera.

Figura 3: Volver a Elegir



Elaboración: propia En la Figura 3, se muestra que del total de los estudiantes, 82 volverían a elegir la misma universidad y el mismo sistema educativo para cursar otra carrera; de los 102, 20 estudiantes dijeron que no. Las razones no se cuestionaron en este documento, pero en general dijeron estar satisfechos con los servicios ofrecidos durante los estudios que llevan cursados. La apreciación de la respuesta es positiva ya que, en términos de servicio, cuando un actor regresa o continua adquiriendo un bien, entonces se considera que está satisfecho.

CONCLUSIONES

Considerando los servicios como un bien intangible pero necesario, el Sistema de Enseñanza Abierta ha implementado una serie de acciones, traducidos en servicios que apoyan de manera directa al estudiante que cursa sus estudios superiores. Existen dos condiciones básicas que han permeado los servicios, una es la implementación de un modelo flexible cuyas condiciones de operación llevan implícitas la oferta obligatoria de una diversidad de servicios y dos, la inclusión de las nuevas tecnologías como elemento decisivo para la funcionalidad del nuevo modelo educativo, encaminado al 2030 para satisfacer una demanda educativa y laboral de calidad. Actualmente el profesionista debe ser autodidacta, con capacidad para trabajar en equipo, tomar decisiones y resolver problemas complejos, un profesional con alto grado de ética y características de servicio.

REFERENCIAS

Cabero, J. (2007). *Nuevas tecnologías aplicadas a la educación. 1ra ed*. Mc Graw Hill. México.
Colunga, C. (1995). *La calidad en el servicio.1ra ed.* México: Panorama Editorial.

Díaz Barriga, F. & G. Hernández (2010). *Estrategias docentes para un aprendizaje significativo. 3ra ed*. McGraw Hill. México

Fisher, L. & Navarro, V. (1994). *Introducción a la investigación de mercado .3a ed*. México: McGraw-Hill

Interamericana S.A. de C.V.

Ishikawa, K. (1997). *¿Qué es el control de calidad total? 11va ed*. Grupo Editorial NORMA. Colombia.
Kotler, P. (1997). *Mercadotecnia. 1er ed.* México: Prentice-Hall.

Olías de Lima, B.(2001). *La nueva gestión pública. 1ra ed.* Editorial Prentice Hall Pearson educación, S.A. Madrid, España.

Delval, Juan (2001) Ho*y todos son constructivistas.* Educere, vol. 5, núm. 15, octubre-diciembre, 2001, pp. 353-359

Recuperado el 10 de febrero de 2018. http://www.redalyc.org/pdf/356/35651520.pdf

Portal de la Secretaría de Educación Pública. Recuperado el 10 de febrero de 2018
http://sirvoems.sep.gob.mx/sirvoems/informativo/jspGlosario.jsp

Romero A., Jorge .Portal de la facultad de Economía. UNAM. Recuperado el 10 de febrero de 2018
http://herzog.economia.unam.mx/lecturas/inae3/romeroaj.pdf

BIOGRAFIA

Marina Elizabeth Salazar Herrera, es Profesor de Tiempo Completo de la Facultad de Administración en la región Veracruz de la Universidad Veracruzana. Contador Público y Auditor, con maestría en Administración y Doctorado en Estudios Organizacionales por la Universidad Autónoma Metropolitana-Iztapalapa. Sus áreas de estudios son la Administración Pública, Estudio de las Organizaciones y Finanzas. Imparte cátedra de Finanzas Internaciones y Estrategias Financieras.

Blanca Estela Grajales Briscón, licenciada en Contaduría y Maestra en Derecho Constitucional y Amparo, Profesor de tiempo parcial de Sistema de Enseñanza Abierta, de la Facultad de Administración y de la Especialidad en Administración del Comercio Exterior de la Universidad Veracruzana, región Veracruz-Boca del Rio (México), experiencia profesional de 14 años en el Servicio de Administración Tributaria.

Susana Gallegos Cázares es Maestra en Mercadotecnia y Publicidad del Centro Universitario Las Américas, candidata a Doctor en Ciencias Jurídicas Administrativas por la Universidad de las Naciones , Técnico Académico Titular “B”, Profesor por Asignatura a la catedra de Mercadotecnia y Servicio Social. Se puede contactar en el Sistema de Enseñanza Abierta, Región Veracruz de la Universidad Veracruzana , Juan Pablo II s/n esq. Reyes Heroles, Boca del Río, Ver., Correo electrónico

Camilo Alberto Ferreira Jiménez es Doctor en Gobierno en Administración Pública de la “Escuela Libre de Ciencias Políticas y Administración Pública”, Catedrático de Tiempo Completo Titular “C”. Se puede contactar en el Sistema de Enseñanza Abierta Región Veracruz de la Universidad Veracruzana, Juan Pablo II s/n esq. Reyes Heroles, Boca del Río,

CHARACTERISTICS OF MICRO ENTERPRISES CONSTITUTED AS CORPORATIONS IN PUEBLA, MEXICO

José Luis Hugo Díaz Biffano, Benemérita Universidad Autónoma de Puebla
José Cruz Morales Carpinteyro, Benemérita Universidad Autónoma de Puebla
Silvestre Fernández Ruíz, Benemérita Universidad Autónoma de Puebla

SUMMARY

The present work shows the situation of commercial companies classified as Micro; as well as: the characteristics of operation, knowledge and application of the social obligations of the corporations that were constituted as companies by recommendation or imitation, without knowledge of the guidelines and legal obligations that govern them, the project was developed with the mercantile companies of the metropolitan area in the city of Puebla. The research scope is explanatory and evaluative, explains the characteristics and properties of the mercantile companies and evaluates the degree of knowledge and application of the social obligations of the corporations classified as micro companies. The research instrument was designed by means of a survey applied to 190 companies, of which 87 were micro companies. The information was processed with the SPSS v. 18 and Excel, a correlation analysis was performed between the dependent variable and the independent variables, parametric statistical tests were applied. It was determined that the mercantile companies do not operate or are constituted according to the characteristics of their life cycle, therefore they do not apply the social obligations.

KEYWORDS: Characteristics, Micro companies, Corporations

Elementos Metodológicos.

En la presente investigación se utilizó la técnica de encuesta, se desarrolló y aplicó el instrumento de cuestionario formado por catorce interrogantes estructurado por preguntas cerradas, bajo un enfoque cuantitativo. Para demostrar la evidencia del instrumento con relación a su confiabilidad se calculó un Coeficiente de Alpha de Cronbach el coeficiente fue de 0.77 lo que es aceptable. Se considera que valores del alfa superiores a 0.7 o 0.8 resultan aceptables. Se aplicaron 211 cuestionarios a través de la técnica de la encuesta al azar; 190 a Sociedades Anónimas (S.A.), 8 a Sociedades de Responsabilidad Limitada (S. de R.L.), 4 a Sociedades Cooperativas y 9 a personas físicas. De las 190 encuestas a sociedades anónimas que representan la base de nuestra investigación se realizaron 26 encuestas de más, con la finalidad de generar un margen de seguridad. Se aplicaron de la siguiente forma: Micro empresas: 87 sociedades que representan el 46% de las encuestas. Pequeñas empresas: 78 sociedades que representan el 36% de las encuestas y Medianas y grandes empresas: 35 sociedades que representan el 18% de las encuestas.

Se aplicó la fórmula del tamaño de la muestra de acuerdo al tipo de población finita, por conocer cuántos elementos tiene la población, se consideró para la investigación las sociedades mercantiles registradas en el SIEM (7,625) a febrero del 2017 con un nivel de confianza del 93% (Z=1.81) y con un margen de error del 7% y con una P que es la proporción que se espera encontrar del 50% Se llevó a cabo la segmentación de los encuestados por tamaño de empresas con la finalidad de lograr una mayor uniformidad en los resultados de la investigación de acuerdo a número de empleados y volumen de ventas clasificados en micro, pequeña y mediana empresa. Luego de la recolección de datos realizada en función de los indicadores que se establecieron para cada variable en estudio, se llevó la codificación de las categorías por medio de símbolos usualmente valores numéricos para luego proceder al análisis estadístico de los datos (Hemilse 2011). Los valores asignados a los rangos de respuestas fueron: Uno (1) representa que no lo

aplican o no lo cumple. Dos (2) representa que lo conoce; pero no lo aplica. Tres (3) representa que lo aplica parcialmente. Cuatro (4) representa que lo aplica. A continuación se presentan datos relevantes de las 212 empresas que se les aplicó el cuestionario, y que representan la muestra de esta investigación: Distribución de las empresas a las que se aplicó el cuestionario: 190 fueron S.A. (90%), 8 fueron S. de R.L. (4%), 4 Cooperativas (2%), 9 a personas físicas (8%) y solo se toma como universo de estudio las 190 S.A. por ser las más representativas del estudio.

Se aplicaron los cuestionarios a 90 empresas del sector comercio (43%).
71 empresas del sector servicio (34%).
50 fueron del sector industrial (24%).
De las empresas encuestadas 76 informaron tener de 1 a 10 empleados.
86 empresas informaron tener de 11 a 50 empleados.
49 empresas tienen más de 50 empleados.
De las empresas encuestadas 90 informaron tener ventas anuales inferiores a 3 millones de pesos.
71 empresas informaron haber tenido ventas anuales de más de 3 millones y hasta 10 millones de pesos.
59 empresas comentaron que venden más de 10 millones de pesos anuales.
El 40% de las empresas informó no estar inscrito al SIEM.
El 22% informó no tener actualizado su registro.
Solo el 38% comentó estar al corriente de su registro.

Destaca de los resultados de la investigación que el 88% de las empresas encuestadas se constituyeron como sociedades anónimas por recomendación, costumbre o por ser la única que conocían; El 41% mencionó conocer las facultades y obligaciones del administrador; el 69% comentó no haber realizado asambleas informativas por más de dos años consecutivos y el 71% expresó contar con el personal mínimo para realizar labores administrativas de la empresa. De los resultados obtenidos se observa que la mayoría de las sociedades anónimas aplica parcialmente las obligaciones sociales por falta de conocimiento o personal debido a la premura de realizar actividades encaminadas a las ventas.

Se determinó que el 50% de las empresas encuestadas se encuentran en la primera etapa del ciclo de vida (nacimiento), el 36.8% en la etapa de crecimiento y 13.2% en la etapa de madurez, lo que representa que la mitad de las empresas se encuentran con el procesamiento de información primaria y métodos de decisión con estructura informal y poder altamente centralizado. El 23.2% no aplican ni cumplen con las obligaciones impuestas por el estado, el 59.4% cumple con el mínimo lo que representa un porcentaje acumulado del 82.6% que no aplican los lineamientos establecidos por las autoridades. Gran parte de las sociedades mercantiles se encuentran constituidas como sociedades anónimas (93.15%) las cuales les impone mayor número de obligaciones sociales y fiscales, por lo que requieren de mayor infraestructura administrativa, mayor formalidad en el proceso de modificaciones del capital social y la emisión de información financiera con rigor en su presentación ante la asamblea de accionistas acompañado por el dictamen del consejo de vigilancia.

El futuro emprendedor o empresario debe considerar la importancia de planear el proyecto y seleccionar la sociedad mercantil que mejor se adecue a su capacidad económica, administrativa y de funcionalidad, es decir: iniciar de la forma más sencilla a través de la S.A.S o una S. de R.L.M.I. estas sociedades no generan un costo económico para constituirse, la operación y funcionamiento como sociedad mercantil es relativamente sencilla. Al lograr crecer la sociedad mercantil, sí así lo requiere o por crecimiento podrán, transformarse en otro tipo de sociedad que dé respuesta a sus intereses o necesidades.

Es importante identificar el tipo de sociedad mercantil que les facilite la constitución, operación y crecimiento para iniciar; Como profesionista y docente del área económica administrativa es importante informar al emprendedor o empresario las diferentes alternativas que existen para ser persona moral planear su desarrollo de acuerdo a su capacidad económica, madures organizacional. Las sociedades anónimas

operan sólo con lo indispensable; llevan contabilidad para cumplir con las contribuciones, no recurren a la información generada por la contabilidad en la toma de decisiones, se constituyen y reciben su acta constitutiva con el folio del registro público de la propiedad y se olvidan de llevar asambleas informativas anuales, mantener los libros y registros al corriente, de emitir los títulos accionarios, capacitar a su personal entre otras obligaciones.

A razón de propuesta para los futuros socios o accionistas, así como a los profesionales de la contaduría pública y de las carreras afines antes de iniciar el proceso constitutivo de la sociedad mercantil es importante elaborar la lista de las obligaciones que se generan al constituir un sociedad, considerar la etapa en la que se encuentra la empresa de acuerdo a sus prioridades. Para la empresa que inicia como persona moral con volumen de ventas anuales no mayor a cinco millones de pesos (2017), con reducido número de personal administrativo, con recursos económicos limitados para su operación se sugiere constituirse como S.A.S o una S. de R.L.M.I (si es empresa industrial) para iniciar el proceso de adaptación y desarrollo como personal moral. Al pertenecer a este tipo de sociedades mercantiles contarán con facilidades administrativas, no requiere de erogación económica inicial para constituirse cuentan con asesoría de los entes gubernamentales como la Secretaria de Economía, SAT entre otras.

La micro empresa que opera como sociedad anónima se recomienda iniciar un proceso de regularización, generar una lista de las obligaciones para cumplir, el desconocimiento contribuye a la falta de cumplimiento, solicitar al administrador o contador la lista de obligaciones y programar su regularización. El cumplir las obligaciones impuestas por los entes públicos para la sociedad mercantil contribuye a generar un crecimiento ordenado y con alternativas para asociarse con otras personas morales, recibir aportaciones de nuevos socios e inversionistas, contar con información para la planeación, toma de decisiones y generar un ambiente organizacional propositivo.

BIBLIOGRAFÍA

Agenda Mercantil 2015. Vigésima Octava Edición. México: Ediciones Fiscales ISEF. 2015.

Baz G. G. (2006). Curso de Contabilidad de Sociedades. Trigésima Tercera Edición. México: Porrúa.

Bernal C. A (2006) Metodología de la Investigación. Segunda edición. México. Pearson Prentice Hall

Carbonell, Miguel (2010). Constitución Política de los Estados Unidos Mexicanos. Centésima sexagésima primera Edición. México: Porrúa.

Censo 2009 INEGI, recuperado de:
http://www.inegi.org.mx/est/contenidos/espanol/proyectos/censos/ce2009/pdf/Mono_Micro_peque_mediana.pdf

Definición Legal Recuperado el 24 de abril del 2017 de:
http://definicionlegal.blogspot.mx/2011/06/persona-moral_10.html

Díaz, J. Morales, J. y Patiño S. (agosto 2016). Las sociedades Mercantiles, su descripción requisitos y ventajas. NUMERSCI, número 20, 29-56

Directorio estadístico de unidades económicas INEGI
http://www3.inegi.org.mx/sistemas/mapa/denue/default.aspx
ENAPROCE 2015, Recuperado de estadísticas generadas el 28 de febrero del 2018
en:http://www.inegi.org.mx/est/contenidos/proyectos/encuestas/establecimientos/otras/enaproce/default_t.aspx

García S. J., Aguilera T. J. R., & Castillo R. (2011). Guía técnica para la construcción de escalas de actitud. Odiseo, revista electrónica de pedagogía, 8 (16). Recuperado el 3 enero 2017 a partir de: http://www.odiseo.com.mx/2011/8-16/garcia-aguilera-castillo-guia-construccion-escalas-actitud.html

Hemilse A. M. El proceso de codificación en investigación cualitativa, en Contribuciones a las Ciencias Sociales, mayo 2011, www.eumed.net/rev/cccss/12/

Kazmier L. J. (2006) Estadística aplicada a administración y economía. 4ta edición: México. Mc Graw Hill.

Lee H. J. (2006). Contabilidad de Sociedades. Vigésima Edición. México: Ediciones ECA, S.A. De C.V. Las sociedades mercantiles y su desarrollo. IPN
http://es.slideshare.net/iorifoar/las-sociedades-mercantiles-su-desarrollo

Marqués, L. (2011). Relación del Ciclo de Vida organizacional y la Planeación en las empresas metal mecánicas de Alto Medio Valle do Itajai. Trabalho de Conclusao de Curso en Ciencias Contables, Universidad del Estado de Santa Catarina, Ibirama, Brasil.

Miller, D; Friesen, P; (1984): "A longitudinal Study of the Corporate Life Cycle" Management Science Vol. 30 Nº 10 pp. 1161-1183

Moreno F. J. (2009). Contabilidad de Sociedades. Primera Edición. México. Publicaciones Cultural/Grupo Editorial Patria.

Münch L, Ángeles E, (2006) Métodos y técnicas de investigación, México, Trillas, 105
Municipio de Puebla recuperado del Portal del Municipio de la Cd. de Puebla de:
http://www.pueblacapital.gob.mx/tramites-empresariales/item/4768-apertura-rapida-de-empresas-bajo-impacto

Namakforoosh m. (2008). Metodología de la investigación, México, Limusa

Padua, J. (1987). Técnicas de Investigación aplicada a las Ciencias Sociales. México. Mc Graw Hill

Pina V. (2000) Derecho mercantil Mexicano. (27 ed.). México: Porrúa

Resa G. (2009). Contabilidad de Sociedades. Novena Edición. México. Cengage Learning.
Relaciones entre estrategia y ciclo de vida de la empresa, Número 20, diciembre 2003 enero 2004 Estrategias, Conocimientos E Innovación II>> Investigación.>>Proyectos, recuperado de:

https://www.madrimasd.org/revista/revista20/investigacion/proyectos1.asp

Revista Benefis edición No. 17 mayo junio 2008; p28, recuperado el 30 de abril del 2016 de: http://benefis.com.mx/magazine2.php?idrev=17

Revista Benefis edición No. 17 Mayo-junio 2008; p28
http://www.google.com.mx/url?sa=t&rct=j&q=&esrc=s&source=web&cd=19&ved=0CEQQFjAIOAo&url=http%3A%2F%2Fbenefis.com.mx%2Fdownload_art.php%3Ff%3Dadministracion%2Frevistas%2Farchivos%2Ffile974.pdf%26idr%3D118&ei=p50-

VL71KMeH8gH3_YGgBg&usg=AFQjCNEbCwUm1ZzvzCzx0ryz_0eXT6Zkbw&sig2=HP2QWIxfiTzYCjm57MPfaw&bvm=bv.77412846,d.b2U

SAT Recuperado del Sistema de Administración Tributaria el 12 de abril del 2016 de: http://www.sat.gob.mx/informacion_fiscal/obligaciones_fiscales/personas_morales/regimen_general/Paginas/default.aspx

SE Recuperado el 4 de enero del 2017 en: https://www.gob.mx/tramites/economia/tu-empresa
SIEM Recuperado el enero 8 del 2016, febrero 2017 de:

http://www.siem.gob.mx/siem/estadisticas/EstadoTamanoPublico.asp?p=1
http://www.siem.gob.mx/Siem/SIEMmovil/ayuda.asp

Leyes y Códigos

Código de Comercio. Recuperado de:
http://www.diputados.gob.mx/LeyesBiblio/pdf/3_250117.pdf

Código Fiscal de la Federación 2017,
http://www.diputados.gob.mx/LeyesBiblio/pdf/8_270117.pdf

Ley Federal al Fomento de la Microindustria y la actividad artesanal. Recuperado de:
http://www.diputados.gob.mx/LeyesBiblio/pdf/127.pdf

Ley para el desarrollo de la competitividad de la micro pequeña y mediana empresa 2016, recuperado de:
http://www.diputados.gob.mx/LeyesBiblio/pdf/247_210115.pdf

THE BURNOUT AND ITS IMPACT ON THE TEACHERS OF THE SCHOOL OF PUBLIC ACCOUNTING OF THE BENEMÉRITA AUTONOMOUS UNIVERSITY OF PUEBLA

José Cruz Morales Carpinteyro, Benemérita Universidad Autónoma de Puebla
José Luis Hugo Díaz Biffano, Benemérita Universidad Autónoma de Puebla
Silvestre Fernández Ruíz, Benemérita Universidad Autónoma de Puebla

SUMMARY

Teachers in permanent contact with people come to show high emotional exhaustion, depersonalization and low personal achievement known as Burnout (Burning Syndrome for SQT Work) that can occur between individuals who work with people when demanding of them a job performance. This research will basically explore: To what degree do active teachers of the School of Public Accounting, of the Benemérita Autonomous University of Puebla suffer from the syndrome of SQT? Are age, gender and having a partner factors that are related in subjects suffering from the syndrome of SQT? Does seniority, job satisfaction and labor relations among the research subjects have any significant degree of relationship with the levels of SQT? This research, aims to know and describe through a study of descriptive analysis, the impact of stress overload in teachers of the School of Public Accounting of the Benemérita Autonomous University of Puebla

KEYWORDS: Burned Syndrome by Work (SQT), Stress, Teachers

Factores Que Influyen en el SQT

Hasta este momento, no se ha establecido una causa específica que dé inicio al SQT, en algunos casos, se ha determinado que en circunstancias similares los individuos pueden o no desarrollar el síndrome. En la mayoría de los estudios hechos sobre el SQT, se ha adoptado en clasificarlos en los siguientes factores: a) personalidad, b) laborales y c) sociales. En referencia a esta categorización, se establece que el SQT es más frecuente en las personas que viven solas, y se discute la influencia de la edad y del sexo, aunque parece presentarse de manera más frecuente en los jóvenes profesionales y en las mujeres (Edelwich y Brodsky, 1980). La parte laboral parece tener un papel muy relevante frente a la cual la capacidad de adaptación individual es variable, el número de horas de trabajo, se correlacionan directamente con la frecuencia de aparición del síndrome, manifestándose con menos periodicidad en las personas con dedicación parcial. Las personas que tienen una mayor experiencia profesional, que se dedican a labores de gestión y disponen de cierta autonomía profesional parecen desarrollar con menor frecuencia la sintomatología. Una insuficiente preparación en habilidades de comunicación interpersonal contribuye mucho a la aparición de problema. Parece ser igualmente, más frecuente entre personas perfeccionistas y competentes. Según Sosa (2007, p. 14), los factores o variables detonantes son: a) riesgos personales y b) riesgos organizacionales.

Medición del SQT

El instrumento más utilizado para la medición del SQT en el campo de la educación es el identificado como Maslach Burnout Inventory Educators Survey (MBI-ES), el cual es un cuestionario auto-suministrado. El grado total de SQT reportado para cada sujeto de análisis se obtiene al sumar los valores de los 22 ítems del MBI-ES. Las sub-escalas de medición del SQT y puntos de corte establecidos desde los primeros

estudios de Maslach y Jackson (1986), Buzetti (2005), Cherniss (1980b) y otros (tabla 1) son: Cansancio Emocional (CE), Despersonalización (DP) y Realización Personal (RP) que actúa en sentido inverso a las dos anteriores. Las calificaciones de cada sujeto de este estudio, se calcularon en base a la norma americana y adaptación catalana (Ferrando y Pérez, 1986), que señala los puntos de corte de bajo, medio y alto en cada dimensión. De acuerdo a la validación del MBI ejercida por Buzetti (2005), en la cual se ratifica que si la mayoría de los factores que se relacionan con el síndrome se asocian al cansancio emocional, (CE) y a la despersonalización (DP) y Realización Personal (RP), para obtener un buen indicador del SQT, por lo que se ha considerado en este estudio que de manera global para la valorización del SQT sean precisamente estas dos dimensiones.

De lo Anterior se Obtuvieron los Siguientes Resultados

La edad promedio de la población es de 45 años, siendo los sujetos de 50 años los más frecuentes; se puede observar que en el rango entre 47 a 51 años es donde se ubica el 21% de los sujetos analizados, siguiéndole con el 20% el rango de 52 a 56 años, se puede apreciar que el 41% de la planta docente oscila entre 47 a 56 años, por lo que se infiere que es una población madura, pero sobre todo es la edad en donde se tiene la mayor experiencia como maestro y profesionista en el área, cabe mencionar que el catedrático más joven es de 27 años y el que tiene más edad es de 69 años.

Tabla 1: Edad de la Población

	TOTALES	
	Hombres	Mujeres
27-31	2	3
32-36	3	6
37-41	4	3
42-46	10	4
47-51	11	12
52-56	14	6
57-61	6	4
62-66	2	2
67-71	1	0
no contestaron	4	3
Totales	57	43

En relación con el género dentro de la Facultad, podemos decir que el instrumento de medición fue contestado por el 57% de hombres y 43% de mujeres, considerando además que el promedio de edad en los hombres es de 48 años y de las mujeres es de 50 años. Respecto al estado civil, el 62% cuentan con pareja permanente (casados o unión libre), considerando que del 38% de maestros solteros el 25% son mujeres y 13% son hombres. Análisis de los probables causales del estrés laboral dentro de la planta docente en la Facultad de Contaduría Pública de la BUAP Como es sabido las actividades laborales y académicas requieren de atención directa de los integrantes de esta Facultad y respondiendo a las preguntas que se especificaron para esta investigación, se procede a hacer el análisis.

En general los totales por cansancio emocional alto significan el 82% distribuido en los hombres el 47%, y en las mujeres el 35%, cabe hacer la aclaración que las cifras de mayor frecuencia se encuentran en los hombres de 42 a 56 años, y en las mujeres de 47 a 51 años, haciendo la aclaración que el instrumento de medición se realizó con los diferentes perfiles que tiene la planta docente.

Tabla 2: Cansancio Eomicional (CE)

Cansancio Emocional (CE)								
	TOTALES		Hombres			Mujeres		
Edades de los maestros (continuación)	Hombres	Mujeres	BAJO	MEDIO	ALTO	BAJO	MEDIO	ALTO
27-31	2	3			2	1		2
32-36	3	6			3		1	5
37-41	4	3		1	3		1	2
42-46	10	4		3	7			4
47-51	11	12			11	1		11
52-56	14	6	2	2	10		1	5
57-61	6	4			6		1	3
62-66	2	2		1	1			2
67-71	1	0		1				
no contestaron	4	3			4	2		1
Totales	57	43	2	8	47	4	4	35

Tabla 3: Despersonalización (DE)

Despersonalización (DE)								
	Totales		Hombres			Mujeres		
Edades de los maestros (continuación)	Hombres	Mujeres	BAJO	MEDIO	ALTO	BAJO	MEDIO	ALTO
27-31	2	3			2			3
32-36	3	6			3			6
37-41	4	3			4			3
42-46	10	4		1	9			4
47-51	11	12	1		10			12
52-56	14	6		1	13	1		5
57-61	6	4			6			4
62-66	2	2			2			2
67-71	1	0			1			
no contestaron	4	3			4	2		1
Totales	57	43	1	2	54	3	0	40

Es de llamar la atención que el 94% de los maestros presentan un alto grado de despersonalización, reflejado en un 54% en los hombres y el 40% restante en las mujeres, como se observa en los intervalos de edades de 42 a 61 años es donde se revela la mayor frecuencia de esta variable. Por todo lo expuesto anteriormente se confirma que la presencia del SQT en los docentes de la Facultad de Contaduría Pública de la Benemérita Universidad Autónoma de Puebla es ALTO, y sobre todo en las edades de 42 a 56 años.

Tabla 4: Realización Personal (RP)

				Realización Personal (RP)				
	totales		hombres			mujeres		
Edades de los maestros (continuación)	hombres	mujeres	bajo	medio	alto	bajo	medio	alto
27-31	2	3	1	1		3		
32-36	3	6	1	2		5		1
37-41	4	3	3	1		3		
42-46	10	4	9	1		3	1	
47-51	11	12	7	4		12		
52-56	14	6	11	3		6		
57-61	6	4	6			4		
62-66	2	2	2			1	1	
67-71	1	0	1					
no contestaron	4	3	2	2		2	1	
Totales	57	43	43	14	0	39	3	1

Respecto a la realización personal de los académicos entrevistados se observa que los niveles más bajos son los que presentan mayor incidencia, siendo nuevamente los hombres los que aportan mayor frecuencia en un 43% y las mujeres en menor cantidad con un 39%. Es de llamar la atención que aún cuando se presenta un buen ambiente laboral y familiar no se presenta una mediana y menos alta realización personal.

Tabla 5: SQT Solteros

SQT Solteros						
	Bajo		**Medio**		**Alto**	
Edades de los maestros (continuación)	mujeres	hombres	mujeres	hombres	mujeres	hombres
27-31			1		1	1
32-36			1		3	1
37-41			1	1	1	2
42-46				3	2	
47-51			1	1	6	1
52-56	1	1		2	3	2
57-61			1		1	1
62-66				1	2	
67-71				1		
no contestaron	2				1	1
Totales	3	1	5	9	20	9

En relación a la variable en investigación que es el SQT en la institución antes mencionada, se observa que en las mujeres los niveles más altos corresponden a la edad entre 47 a 51 años, y en total suman el 20% a comparación de los varones sólo se presenta el nivel alto en un 9%, sin embargo, en el nivel medio también se cuenta con otro 9% y en las mujeres en un 5%. Respecto a los profesores cuyo estado civil es de casado en los hombres el porcentaje mayor se refleja en un 39% es decir en el nivel alto, entre las edades de 42 a 56 años, y en las mujeres en un 15%, y entre las edades de 47 a 51 años, por lo que se podría pensar que el Cansancio emocional es más importante entre la población de tipo académico que se encuentra en el grupo de casados, en relación con los solteros. El tipo de contratación influye en el SQT reflejándose en mayor

proporción en los hombres cuya contratación es definitiva en un 26% y en las mujeres en un 18%. Sin embargo en los maestros de tipo de contratación "determinado" presentan el mismo fenómeno en grado alto ya que en los hombres se eleva al 21% y en las mujeres al 14%. Por lo que se refiere al tipo de contratación, se observa que tanto en los hombres como en las mujeres el SQT es alto, pero es notable en los maestros de tiempo completo ya que suman el 20% y en aquellos que se encuentran ubicados como hora clase ya que incorporan a un 35 % de los catedráticos, se pudiese considerar que aquellos que tienen tiempo completo se estresen mas debido a una mayor responsabilidad relacionada con su profesiograma, y en los últimos, o sea en los que trabajan como maestros de hora clase, se estresen debido a que tienen que cumplir con su horario en esta Facultad y quizá se tengan que desplazar a otras Instituciones o despachos para cubrir su presupuesto familiar, o también por ser más eficaces y se les considere para una contratación superior.

CONCLUSIONES y/o RECOMENDACIONES

De todo lo analizado anteriormente, se concluye lo siguiente:

Los casados son los que presentan el grado más alto de SQT.
Entre menor antigüedad laboral mayor grado de SQT.

De la información general se puede concluir que la mayoría tiene una situación emocional estable dentro de su hogar o su núcleo familiar, inclusive aquellos maestros que son solteros.

En consideración con las relaciones laborables se tiene un ambiente bastante favorable entre maestros y un trato cordial entre autoridades y profesores.

Se confirma que la presencia del SQT en los docentes de la Facultad de Contaduría Pública de la Benemérita Universidad Autónoma de Puebla es ALTO, y sobre todo en las edades de 42 a 56 años

Por lo antes expuesto, se recomienda se efectúe un análisis por parte de profesionistas médicos y psicólogos que apoyen a las autoridades a fin de disminuir este grado de estrés y evitar algún problema de salud.

BIBLIOGRAFÍA SUGERIDA

Ortega H., M.E., Ortiz V., G.R. y Coronel B., P.G. (2007). Burnout en médicos y enfermeras y su relación con el constructo de personalidad resistente. Psicología y Salud, 17(1), 5-16.

Álvarez de la C.D. Cantú, G. Gayol C.Leal G. Sandoval S. (2009, febrero). El Síndrome de Burnout y el Profesional de la Educación. Disponible en http://www.monografías.com/trabajos24/sindrome-burnout/sindrome-burnout.shtml

B. L. Gordon. Lo esencial de la inmunológica. Segunda Edición: editorial El manual moderno (México D.f., 2004).

Buzzetti, M. (2005). Validación del Maslach Burnout Inventory (MBI) en dirigentes del colegio de profesores a G. de Chile. Tesis de Licenciatura en Psicología. Universidad de Chile, Facultad de Ciencias Sociales, Santiago de Chile, Chile.

Cherniss, C. (1980b). Proffessional burnout in human service organizations. New York: Praeger.

C. L. Cooper, Job Distress: Recent research and the emerging role of the clinical occupation psychologist. Boletín of the British Psychological Society (1986).

Edelwich, J. y Brodsky, A. (1980). Burnout Stages of Disillusionment in the Helping Professions. New York. Human Sciences Press.

Fernando J. y Pérez J. (1996), "Un instrumento para medir quemazón profesional en los docentes: adaptación catalana del Maslach Burnout Inventory (MBI)", Rev. Psiquiatría Daf. Med. Barna, 23:(1) 11-18

Greenspan, Francis. Endocrinología básica y clínica. 2ª Edición: editorial el Manual Moderno (México, 1993).

Ivancevich, J. M., & Matteson, M. T. Estrés y trabajo: Una perspective gerencial. 2ª edición: editorial Trillas (México. 1989).

Kurt, Bammer. El estrés y el cáncer. Biblioteca de psicología: editorial Herder (Barcelona, 1985).

Leiter, M.P. y Maslach, C. (1988). The Impact of interpersonal environment on Burnout and organizational commitment. Journal of Organizational Behavior, 9, 297-308.

López, H. Enrique. Stress y Ambiente de Trabajo. Higiene y seguridad. (México, Marzo 1995).
Loo, Pierre; Loo, Henry. The permanent stress. Masson: editorial Paris (1996).

Macedo L., Nava, R. El estilo de vida, factor de riesgo en la causalidad de las enfermedades y accidentes de trabajo. Revista Latinoamericana de la salud en el trabajo. Vol. 1 número 2, México. Mayo – Agosto 2001: 93 – 95.

Margni, Ricardo. Inmunología e Inmunoquímica. 4ª edición: editorial Panamericana (Argentina, 1990).
Ortega H., M.E., Ortiz V., G.R. y Coronel B., P.G. (2007). Burnout en médicos y enfermeras y su relación con el constructo de personalidad resistente. Psicología y Salud, 17(1), pp. 5-16.

Papalia, Diane. E. WENDKOS Olds Sally. Psicología. Editorial McGraw Hill. México. 1988.

Ramírez, Josefina. Mujer, trabajo y estrés. Revista Latinoamericana de la salud en el trabajo. Vol. 1 número 2 mayo – agosto México 2001: 86 – 90.

Sánchez, V. Jiménez, P y García, M. (2009). Burnout en médicos de atención primaria de los centros de salud del municipio de Vigo. Revista Electrónica SEMERGEN. Consultado en Diciembre 2009. Disponible en:
http://www.elsevier.es/watermark/ctl_servlet?_f=10&pident_articulo=13138523&pident_usuario=0&pcontactid=&pident_revista=40&ty=80&accion=L&origen=elsevier&web=www.elsevier.es&lan=es&fichero=40v35n05a13138523pdf001.pdf.

Sosa, O. E. N. (2007). Frecuencia de los síntomas del síndrome del burnout en profesionales médicos. Revista Médica de Rosario, 73, 12-20.

Stora, Jean Benjamín. El estrés. 1ª Edición: editorial Publicaciones Cruz O., S.A. de C.V. (Francia, 1991).
T.H. Holmes y R. Rahe. The Social Readjustment Rating Scale, J. Psychosomat Res (1967).

Troch, Achim. El estrés y la personalidad. Editorial Herder (México, 1982).

Unda, R. y Sandoval, O. (2006). Estrés y burnout en docentes en diferentes niveles del sistema educativo. V Congreso Nacional AMET2006. Trabajo y reestructuración: Los retos del nuevo siglo. Consultado en Marzo 2009. Disponible en :http://acosomoral.org/pdf/Amet06/Undaysandovalsm15.pdf

PÁGINAS WEB VISITADAS

Acosta Magdalena (2006). Síndrome del burnout en los maestros del CCH.

http://www.monografias.com/trabajos38/sindrome-burnout-maestros/sindrome-burnout-maestros.shtml
Caja Costarricense del Seguro Social (1999). El estrés una enfermedad común.
http://www.binasss.sa.cr/poblacion/estres.htm

Slipack, O. E. (1996). Estrés Laboral. http://www.drwebsa.com.ar/aap/alcmeon/19/a19_03.htm
Campos María A. (2006). Causas y efectos del estrés laboral.

http://www.monografias.com/trabajos34/causas-estres-laboral/causas-estres-laboral.shtml#refer
Pose Guillermo (2005). Estrés en la evaluación institucional.

http://evaluacioninstitucional.idoneos.com/index.php/345577
http://web.frm.utn.edu.ar/estadistica/_Formulas/Cap01Formulas.PDF consultada el 1 de octubre de 2010.

EFECTOS DE LA ROTACIÓN Y AUSENTISMO EN LA INDUSTRIA LOCAL

Héctor Enrique Escobar Olguín, Instituto Tecnológico Superior de San Pedro de las Colonias
Samantha Isabel Lozano Álvarez, Instituto Tecnológico Superior de San Pedro de las Colonias
Kimberly Martínez Fernández, Instituto Tecnológico Superior de San Pedro de las Colonias
Gilberto Corral Esquivel, Instituto Tecnológico Superior de San Pedro de las Colonias

RESUMEN

La presente investigación fue desarrollada con el objetivo de identificar los factores de motivación del personal de una empresa Automotriz. El aumento de índice de rotación y ausentismo del turno vespertino para que con ello se puedan hacer mejoras de acuerdo a los elementos que influyen y así lograr la permanencia de los empleados. De acuerdo a una aplicación de un instrumento cuantitativo y con el manejo del programa SPSS Statistics Processor, se obtuvieron los siguientes resultados, el 4% no se siente motivado al laborar, el 3.% aseguró que no existe un buen clima organizacional, el 3% considera que no se posee un lugar agradable para realizar sus actividades, el 4% aseguraron que no se sienten satisfechos con su rol, el 8% recibe mal trato por parte de los supervisores y el 11% desean aumento de salario que reciben de acuerdo a sus labores.

PALABRAS CLAVE: Clima Organizacional, Condiciones de Trabajo, Motivación, Satisfacción Laboral

EFFECTS OF ROTATION AND ABSENCE IN THE LOCAL INDUSTRY

ABSTRACT

The present investigation was developed with the objective of identifying the motivation factors of the person of the company Autosistemas de Torreón Planta San Pedro, a cause of the increase of rotation index and the absence of the afternoon shift for that with which improvements are made according to the elements that influence and thus achieve the permanence of employees. According to an application of a quantitative instrument and with the management of the program IBM SPSS Statistics Processor for analysis it was determined that 4.1% does not feel motivated to work, 3.1% assure that there is no good organizational climate, 3.1% do not have a pleasant place to carry out their activities, 4% said they are not satisfied with their role, 8% receive bad treatment from supervisors and 11.1% want to increase their Salary they receive according to their work.

JEL: C15, C52, J24, J28

KEYWORDS: Organizational climate, Working conditions, Motivation, Work satisfaction

INTRODUCCION

La presente investigación tiene por objetivo identificar los factores de motivación de los empleados para mejorar y lograr un sentido de pertenencia en la compañía y reducir los indicadores de rotación y ausentismo del turno vespertino de la planta Autosistemas de Torreón S.A. de C.V. Planta San Pedro, puesto que con frecuencia se da el caso que los trabajadores renuncian a muy cortos plazos. La motivación es un fenómeno multicausal, originado por diversas fuentes, tales como los tipos de incentivos, reconocimientos, promociones, el trabajo por sí mismo, las necesidades de las personas, las metas y objetivos que se tengan, las condiciones de trabajo, los salarios, etc. (Cortés, 2005) Por ello, la motivación es uno de los factores

que influyen en el desempeño laboral de las personas. El empleado se comporta de cierta manera particular, de acuerdo con el grado de motivación que posea. (García, 2013) Por otro lado, la satisfacción con el trabajo es un estado emocional agradable, resultado de la evaluación del empleo como medio que facilita o lleva a alcanzar los valores laborales del individuo. (Locke, 1969) Una de las causas de la satisfacción tiene origen en los rasgos afectivos de una persona. Desde este punto de vista, la satisfacción se ve como una predisposición de la persona hacia su entorno. La investigación ha mostrado que las personas que tienen una personalidad negativa (tienden a ser malgeniadas, críticas y negativas) usualmente están menos satisfechas con sus trabajos. (Bruk-Lee, 2009) Si bien, el clima organizacional y las condiciones de trabajo influyen en la motivación y la satisfacción laboral, los cuales son reguladores del desempeño de los trabajadores en una organización.

Dicho esto, el clima organizacional se determina por la confluencia de factores tanto internos como externos de la organización, debido a que es un fenómeno que se construye socialmente a través de las interacciones entre los individuos–grupos–contexto y afectan el comportamiento de los empleados. (Pedraza, 2016) Así mismo, las condiciones de trabajo son concebidas como el conjunto de circunstancias y características materiales, ecológicas, económicas, políticas, organizacionales, entre otras, a través de las cuales se efectúan las relaciones laborales. Estudios ponen de manifiesto que la configuración de este escenario repercute no sólo en la calidad de la vida laboral, sino también en el bienestar, salud, seguridad y motivación del empleado. (Blanch, 2010) Por tanto, con dicha investigación se determinaran los factores motivacionales que faltan por implementar en la planta para mejorar, logrando elevar la calidad del trabajo y el bienestar del empleado.

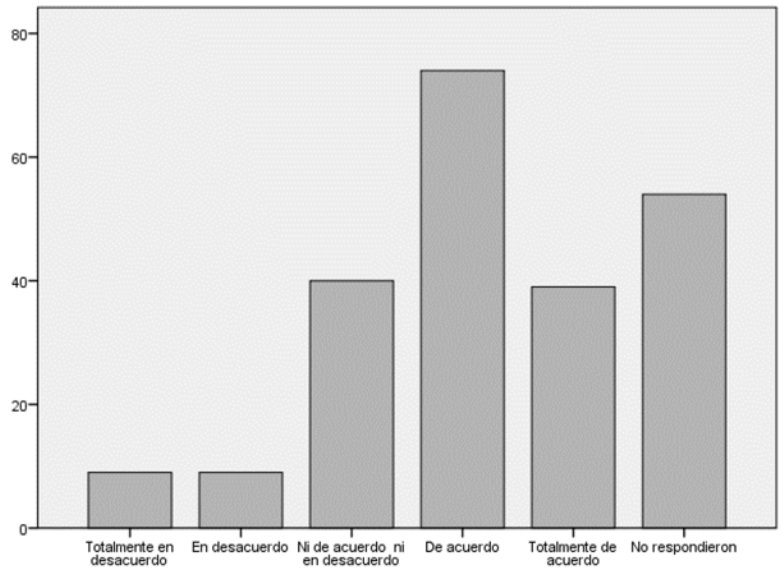
METODOLOGÍA

La metodología que se utilizó fue cuantitativa. Implicó la realización de un instrumento de recolección de información para determinar los factores de motivación de los empleados de la empresa Automotriz del turno vespertino. Se obtuvieron 171 instrumentos de 225 que se tenía como muestra de un total de 339 empleados esto a consecuencia de que por parte de 54 empleados se les entregó dicho instrumento y no lo respondieron porque no se dieron el tiempo de leerlo por su falta de compromiso aun explicándoles el propósito de la investigación. El instrumento consto de 6 preguntas empleando la escala de Likert y se utilizó el programa IBM SPSS Statistics Processor para su análisis probabilístico.

RESULTADOS

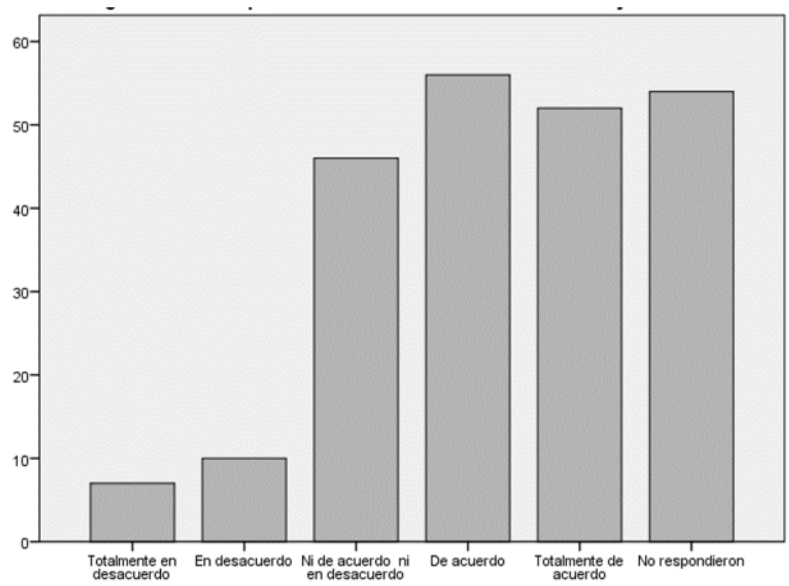
De acuerdo a la aplicación del instrumento de recolección de información los resultados de cada pregunta se muestran a continuación:

Figura 1: Motivación al Laborar



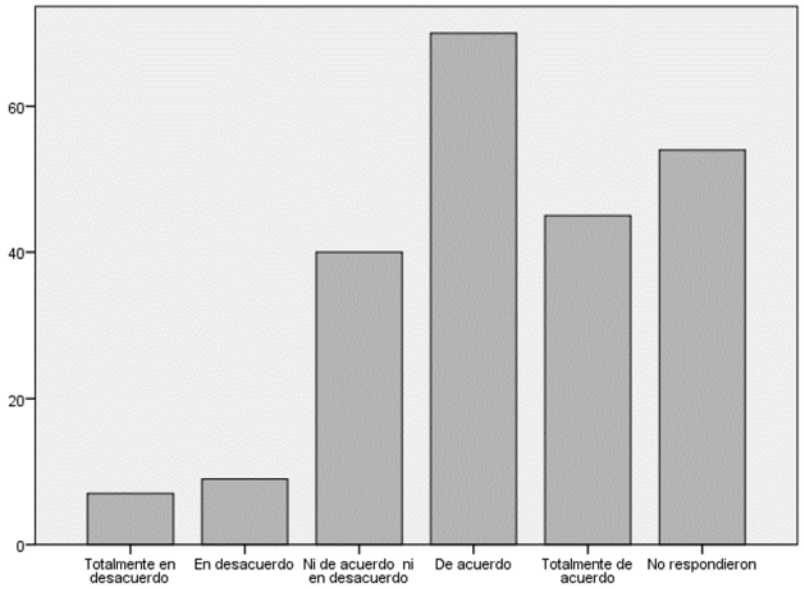
En la Figura 1. 9 de los empleados (4%) no se sienten motivados a la hora de ejercer sus actividades en la planta, 40 (17.8%) les parece intrascendente 54 (24%) no contestaron y 39 (17.3%) aseguran que va con toda la actitud y disponibilidad de terminar cada rol que se le asigne en el turno para sacar adelante la producción y elevar sus bonos para obtener un salario mejor.

Figura 2: Clima Organizacional



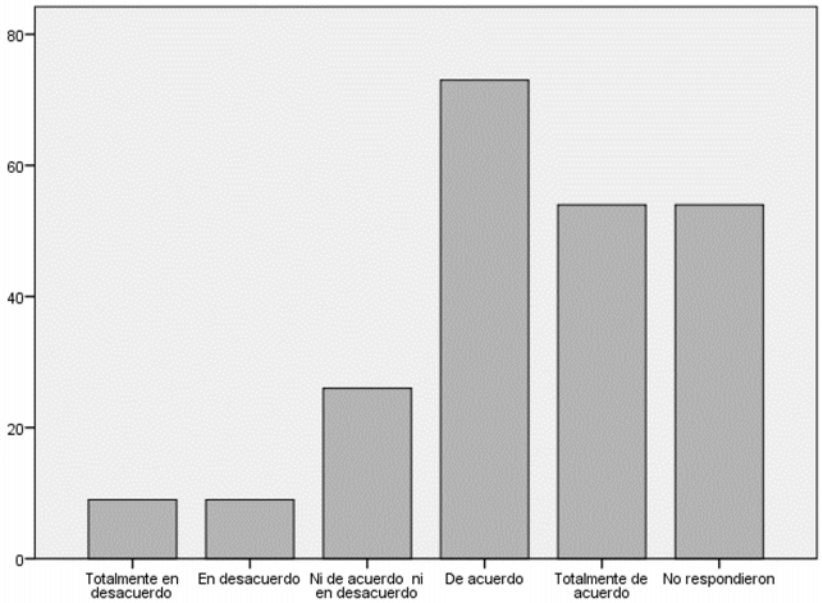
En la Figura 2. 7, de los trabajadores (3.1%) consideraron que en la empresa no existe un buen clima organizacional puesto que no hay una buena relación con sus compañeros el cual ayude a aumentar la productividad meta, 46 (20.4%) afirmaron que es neutral, 52 (23.1%) aseguran que hay buena comunicación entre sus compañeros con confianza y respeto hacia los mismos y 54 (24%) nuevamente no respondieron.

Figura 3: Lugar Para Laborar



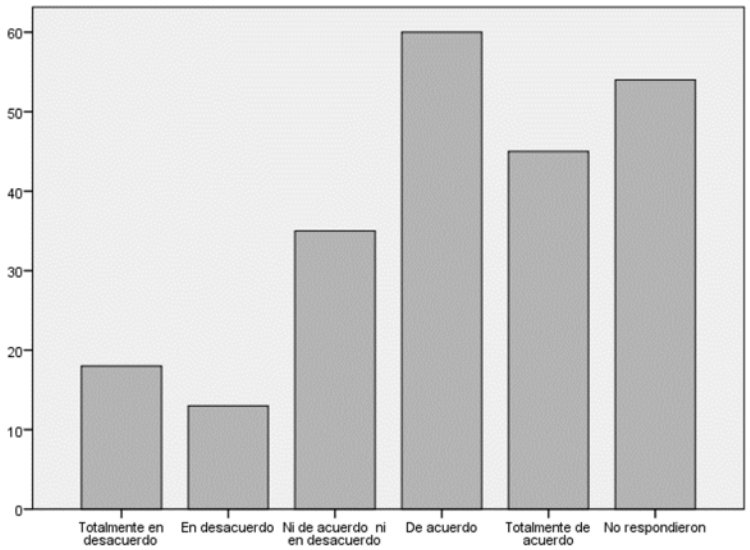
En la Figura 3. 45 empleados (20%) aseguraron que poseen un lugar totalmente agradable y cómodo para realizar su labor para desempeñarse mejor, 40 (17.8%) les es insignificante, 54 (24%) no contestaron y 7 (3. %) no cuentan con ello el cual le produce problemas al atender su operación en las líneas de producción.

Figura 4: Satisfacción Por Su Labor



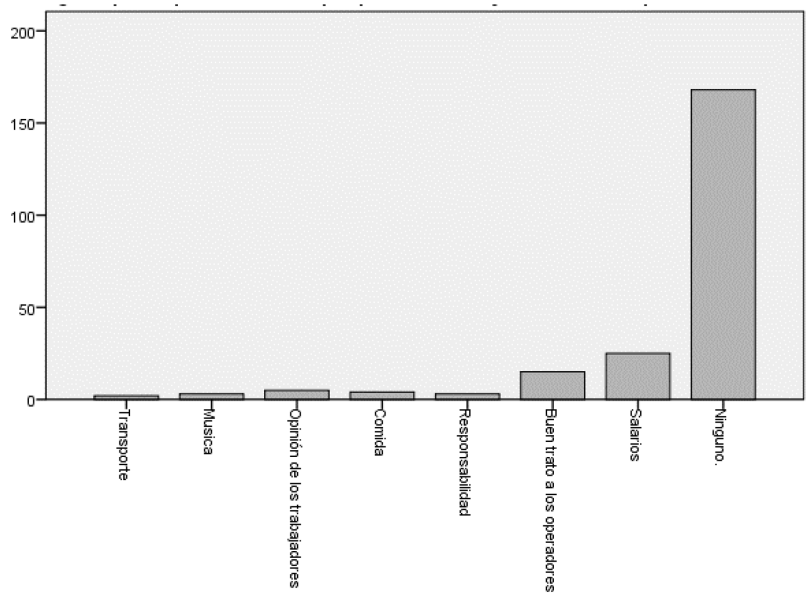
En la Figura 4. 9 trabajadores (4%) afirmaron que no se sienten satisfechos puesto que solo laboran por necesidad económica, 26 (11.6%) les es indiferente, 54 (24%) no respondieron y otros 54 (24%) están totalmente complacidos con cada una de las actividades que están desempeñando actualmente.

Figura 5: Trato de los Supervisores



En el Figura 5. 45 trabajadores (20%) afirmaron que reciben un trato con amabilidad por parte de los supervisores, 35 (15.6%) no le dan importancia puesto que solo van a laborar, 54 (24%) no respondieron y 18 (8%) se quejaron de la forma de dirigirse hacia ellos puesto que no tienen respeto y necesitan capacitaciones de mejor trato con el personal.

Figura 6: Aspectos Para Mejorar Como Empresa



Por último en la Figura 6. 2 empleados (0.9%) indicaron que desean que se mejore el transporte porque se encuentra en muy malas condiciones, 3 (1.3%) que a la hora de laborar se disponga de música para motivar

a realizar mejor su producción, 5 (2.2%) que se tomen en cuenta las opiniones de los operadores por igual que los supervisores o lideres o cualquier otro empleado superior, 4 (1.8%) que la comida del comedor sea mejor, 3 (1.3%) que los trabajadores sean más responsables en cuanto a su labor, 15 (6.7%) que haya mejor trato de los supervisores con los trabajadores, 25 (11.1%) que aumenten los salarios y dentro de ellos 3 sugirieron que adquieran la misma cantidad que los empleados que pertenecen a Saulo situado en la ciudad de Torreón y 168(74.7%) no respondieron.

CONCLUSIONES

En relación al análisis de los instrumentos de recolección de información aplicados ciertos trabajadores no se sienten motivados porque es muy pesada la carga de trabajo y esto aumenta los problemas de salud por estrés, afirmaron que no existe un buen clima organizacional, no se sienten cómodos en el lugar donde están asignados para trabajar, no les gusta la actividad que están desempeñando, desean que se mejore el transporte, ciertos empleados quieren que se emplee música para motivarse al momento de trabajar en las líneas, desean que se tomen en cuenta sus opiniones, que la comida sea mucho mejor y que haya mejor trato de los supervisores puesto que se hizo mención en un instrumento el nombre de la líder manuela el cual reciben un mal trato y por último que se les aumenten los salarios. En cuestión de la carga de trabajo un empleado sugirió que se reduzcan las piezas a producir por día, en el clima organizacional que se empleen conferencias sobre el tema para mejorarlo, en la satisfacción del lugar de trabajo y su labor que el departamento de Recursos Humanos analice por qué y ver la posibilidad de poner asignarle otro puesto, en cuestión del transporte y los salarios que se realice una solicitud a la empresa Saulo de la petición, emplear por un día música para ver el rendimiento de la producción de las líneas, que se instalen pizarrones donde plasmen sus opiniones y se tomen en cuenta y que realicen encuestas para cambiar el menú del comedor y por último en relación al mal trato de los supervisores que se empleen capacitaciones para un mejor trato.

REFERENCIAS

Blanch, J. (2010). Estructura factorial del cuestionario de condiciones de trabajo. Revista de Psicología del Trabajo y de las organizaciones, 175-189.

Bruk-Lee, V. (2009). Replicating and extending past personality/ job satisfaction meta - analyses. Human performance, 156-189.

Cortés, A. (2005). ESTILOS DE LIDERAZGO Y MOTIVACIÓN LABORAL EN EL AMBIENTE EDUCATIVO. Ciencias sociales, 204-214.

García, M. (2013). MOTIVACIÓN Y SATISFACCIÓN LABORAL COMO FACILITADORES DEL CAMBIO ORGANIZACIONAL: UNA EXPLICACIÓN DESDE LAS ECUACIONES ESTRUCTURALES. Psicogente, 121-142.

Locke, E. (1969). what is job satisfaction? Organizational Behavior and Human Performance, 309-336.
Pedraza, L. (2016). Aproximación al clima organizacional de una empresa promotora de salud . Revista Cubana de Salud Pública, 80-91.

HOSHIN KANRI: SU APLICACIÓN EN UNA EMPRESA DEL SECTOR AGROINDUSTRIAL

Arnulfo Aurelio Naranjo Flores, Instituto Tecnológico de Sonora
Ernesto Alonso Lagarda Leyva, Instituto Tecnológico de Sonora
María Paz Guadalupe Acosta Quintana, Instituto Tecnológico de Sonora
Javier Portugal Vásquez, Instituto Tecnológico de Sonora
Ernesto Ramírez Cárdenas, Instituto Tecnológico de Sonora
Ángel Daniel Armenta Álvarez, Instituto Tecnológico de Sonora

RESUMEN

En este artículo se presenta una investigación sobre el desempeño de una organización del giro agroalimentario durante la temporada de siembra, cosecha, producción y distribución del producto chile mini bell pepper como su principal producto de exportación hacia su cliente principal en Nogales, Arizona en Estados Unidos de América; el problema que esta presentaba, era que tanto las decisiones como las actividades desarrolladas eran dirigidas con un enfoque operativo sin una estrategia definida que alcanzar. Ante tal situación se establece la necesidad de elaborar un plan estratégico con la finalidad de contribuir al logro de la visión y posicionamiento a largo plazo de la organización. El estudio se desarrolló siguiendo una metodología de planeación estratégica orientada al establecimiento y desarrollo de un plan estratégico que pudiera orientar a la organización hacia el cierre de brechas. Permitiendo a la empresa refocalizar sus actividades desde una perspectiva operativa vinculada con la estratégica, el empleo de Hoshin Kanri, a través de las etapas de planeación estratégica y operativa, dirige los esfuerzos de la organización hacia el cumplimiento común de sus objetivos estratégicos y estos a su vez, a la estrategia a largo plazo.

PALABRAS CLAVE: Agrologística, Hoshin Kanri, Mapa Estratégico

HOSHIN KANRI: ITS APPLICATION IN A COMPANY OF THE AGROINDUSTRIAL SECTOR

ABSTRACT

This article presents an investigation about the performance of an agrifood organization during the planting, harvesting, production and distribution season of the mini bell pepper product as its main export product to its main client in Nogales, Arizona in the United States. from America; The problem that this presented, was that both the decisions and the activities developed were directed with an operational focus without a defined strategy to achieve. Faced with this situation, the need to develop a strategic plan with the aim of contributing to the achievement of the vision and long-term positioning of the organization is established. The study was developed following a methodology of strategic planning oriented to the establishment and development of a strategic plan that could guide the organization towards closing gaps. Allowing the company to refocus its activities from an operational perspective linked to the strategic one, the employment of Hoshin Kanri, through the strategic and operational planning stages, directs the organization's efforts towards the common fulfillment of its strategic objectives and these to turn, to the long-term strategy.

JEL: E23, L23, L66, M11, 021, Q13,Q15, Q17

KEYWORDS: Agrologistics, Hoshin Kanri, Strategic Map

INTRODUCCIÓN

En las últimas décadas, el potencial productivo de la agricultura mundial ha superado el crecimiento demográfico. Esto ha llevado a un lento pero constante aumento en la disponibilidad media de alimentos por habitante. La Organización de las Naciones Unidas para la Agricultura y la Alimentación (FAO, por sus siglas en inglés: Food and Agriculture Organization of the United Nations) establece que a nivel mundial, la agricultura ha logrado responder favorablemente a la creciente demanda de los productos agropecuarios, (FAO, 2016). A lo largo de la historia de la humanidad, la agricultura ha sido de gran apoyo, pues además de ayudar con la alimentación según el Banco Mundial (2017), la agricultura es también crucial para el crecimiento económico, ya que representa un tercio del producto interno bruto (PIB). México figura entre las naciones que más productos de su campo y agua exportan; la variedad y su calidad han contribuido en la consecución de un superávit comercial agroalimentario favorable por 3, 175 millones de dólares en 2016, saldo no visto en los últimos 21 años, (Servicio de Información Agroalimentaria y Pesquera (SIAP), 2017). Sonora es una de las entidades con una agricultura en que cada año agrícola se siembra en promedio 498 mil hectáreas con cultivos cíclicos y otras 81 mil albergan cultivos perennes, generando un volumen productivo de 8,088,250 toneladas de producción anual (SIAP, 2015).

Entre los municipios con mayor superficie sembrada en Sonora, se destaca Cajeme con 108,478 hectáreas que representan alrededor del 17.6% de la superficie total sembrada en el estado, seguido por Hermosillo con 63,860 hectáreas representando el 10.4% (SIAP, 2015). La empresa bajo estudio se encuentra localizada en Pueblo Yaqui, perteneciente al municipio de Cajeme, en el estado de Sonora. Es una empresa que se dedica al cultivo protegido y empaque de hortalizas, mismas que son exportadas a Nogales, Arizona en Estados Unidos y comercializadas en la región, instituida en el año 2013. Entre las hortalizas que la empresa cultiva, mediante malla sombra, se encuentran el chile mini peper bell, que es cosechado en los meses de diciembre a julio, y el tomatillo, el cual no tiene una fecha específica de cosecha. Las hortalizas que se empacan en la empresa, son: Chile mini pepper bell, antes mencionado, el espárrago, el pepino, la calabaza, chile jalapeño y el tomatillo. Para seguir siendo competitivos en el mercado, la empresa se ve obligada a ofrecer altos niveles de personalización, ya sea en la presentación de empaque o en el volumen de producción, lo que genera una gran incertidumbre en su cadena de suministro. Si no se desarrollan las capacidades necesarias para hacer frente a estas incertidumbres, esto puede dar lugar a una mayor probabilidad de fallas en el suministro y fallas en la entrega al cliente del producto correcto en el momento preciso. Así pues, la empresa bajo estudio predomina como una empresa que comienza a consolidarse en el ambiente competitivo de la agroindustria, al ser una organización con escasos años de trayectoria presenta de manera evidente áreas de oportunidad, siendo el desarrollo de un plan estratégico una de ellas. De aquí nace la necesidad de llevar a cabo un análisis de la organización con el fin de establecer las acciones necesarias para llevar a cabo un plan estratégico mediante el desarrollo de un Hoshin Kanri que conduzca al personal gerencial, a los mandos medios y al personal operativo, a alcanzar al mismo tiempo los objetivos de su visión y misión, para satisfacer las expectativas de los clientes y las partes interesadas, y así conducir de manera práctica y sencilla la mejora continua de la organización.

REVISIÓN LITERARIA

Según el economista Mora (2015) las herramientas de la planeación estratégica y el control de gestión pueden contribuir a mejorar el desempeño de las diferentes funciones empresariales e impactar en la consolidación y crecimiento de los negocios, con mayores niveles de competitividad que les permitan enfrentar el ingreso de empresas extranjeras, además de proyectar el ofrecimiento de productos y servicios más allá de las fronteras nacionales a traves de su cadena de suministro. Si bien la alta incertidumbre en la cadena de suministro puede ser inevitable en el entorno altamente competitivo de hoy en día, esta incertidumbre no necesariamente conduce a mayores riesgos si las empresas han implementado sistemas

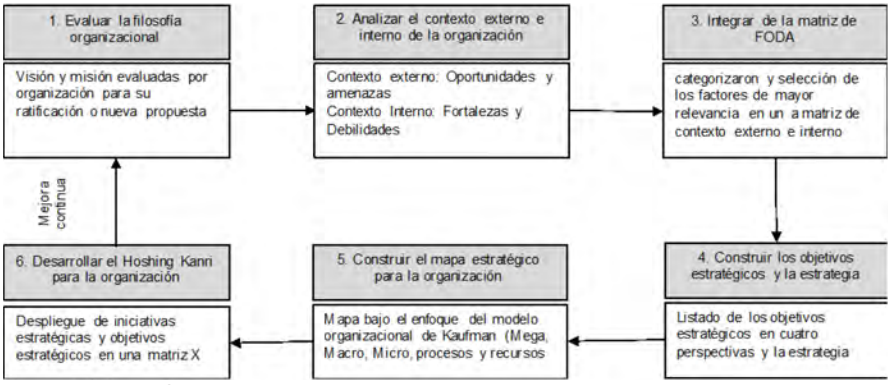
flexibles de suministro y manufactura como contramedidas (Sirén, Charlotta; Kohtamaki, Mariko, 2016; Suárez, Eva; Calvo, Arturo; Roldán, José, 2016). Por lo cual las empresas deben trabajar en tener una estrategia sólida y adaptada a su realidad y su entorno que les permita crear una posición ventajosa respecto a su competencia, (Obara, Aduda, & Bitange, 2015).

La implementación de una estrategia no es cosa fácil, esta requiere de una rigurosa planeación estratégica, la cual consiste en un profundo estudio de la esencia de una empresa, su filosofía sus fortalezas y sus debilidades. Así como un análisis del ambiente en el que se encuentra la organización, para entregar valor social, económico y ambiental (Kazemi, Abolhassani, Azam, & Sayyad, 2018, Lagarda, Castañerda y Soto, 2016). Para que de esta manera los altos mandos tengan claro el rumbo en el que la empresa debe evolucionar, que acciones se deben cumplir para llegar a esa meta establecida (Schwedes, Riedel, & Dziekan, 2017) Para llevar un control de la implementación estratégica eficiente se ha encontrado que a los tomadores de decisiones se les debe dar información precisa y puntual cuando sea necesario, contrario a las tradicionales reuniones periódicas y a los extensos reportes ejecutivos. Se debería informar de los problemas que afecten directamente al mapa estratégico en el momento que sean detectado para contener las repercusiones (Hu, Leopold, & Strohhecker, 2017). Hoshin Kanri te asegura que el progreso hacia los objetivos estratégicos es consistente y completo, eliminando los problemas derivados de la falta de comunicación, puede concebirse como una filosofía gerencial que busca mediante un proceso participativo la planeación y control de metas fundamentales de la organización, (Proaño, Gisbert y Pérez, 2017; Prieto, 2012, Muñoz, 1999, Meléndez, 2017; Lagarda, 2016).

METODOLOGÍA

El método utilizado es una adaptación de los métodos propuestos por Cardona, (2013), Kesterson (2015), y Jackson (2006). La Figura muesta la metodología de seis pasos y el resultados esperado.

Figura 1: Etapas del Método y su Resultado



Fuente: Elaboración Propia

RESULTADOS

Evaluar la filosofía organizacional de la empresa bajo estudio. La Tabla 1 muestra los puntajes obtenidos de la evaluación realizada a la filosofía organizacional para cada uno de los criterios que evaluados de la visión y la misión, además de una sumatoria final que determino el estado de la filosofía. Como se observa en la figura anterior, la visión obtuvo un puntaje de 15 puntos, lo que significa que esta es una visión incompleta, mientras que la misión obtuvo 17 puntos, lo que quiere decir que esta también es una misión incompleta de acuerdo a la herramienta para evaluar la filosofía empresarial. Por lo que la filosofía organizacional debe de seguir cuestionándose y evaluándose para la rectificación de la misma hasta obtener una visión y misión completa para la organización.

Tabla 1: Evaluación de la Filosofía Organizacional

Visión: **Consolidar Una Empresa Regional, Que Satisfaga las Necesidades de Nuestros Clientes a Través de Selección, Empaque y Venta de Hortalizas de Altísima Calidad y de Una Relación Comercial, Solidaria y Transparente, Preservando Siempre la Integridad de Todas Nuestras Operaciones, Así Mismo Mantener un Ambicioso Plan de Crecimiento, Elevando los Parámetros Productivos y de Inocuidad; Buscando el Perfeccionamiento y la Innovación Para Ser Una Empresa Líder de Nuestra Actividad, Que Permita Ofrecer Una Opción de Trabajo Digna a Nuestros Empleados y una Fuente Justa de Ingresos Tanto Para Ellos Como Para los Socios, Elevando Así la Calidad de Vida de Sus Familias.**																									
¿Cuenta con un plazo a futuro?					¿Se menciona la dirección a donde se dirige?					¿Está plasmado un fin (asuntos, sociales, comunitarios y ambientales)?					¿Se describe como se visualizan?					¿Se menciona algún punto sobresaliente?					Puntuación de la Visión
1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	15
x							x						x				x						x		
Misión: Nuestra misión es servir las necesidades de empaque de hortalizas de nuestros clientes cumpliendo los parámetros de calidad e inocuidad utilizados a nivel mundial, creando así valor para nuestros socios y empleados. Para lograr esta meta, estamos comprometidos a trabajar en equipo y lograr ser la empresa empacadora de hortalizas más eficiente y rentable del mundo.																									
¿Quiénes son los clientes de la empresa?					¿Cuáles son los principales productos o servicios que brinda la organización?					¿Dónde compite la empresa?					¿Es la tecnología un interés primordial para la empresa?					¿Cuáles son las creencias, valores, aspiraciones y prioridades filosóficos					Puntuación de la Misión
1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	17
			x					x		x								x					x		

Fuente: (Lagarda, 2015).

Analizar el Contexto Externo e Interno

Interno: fortalezas y debilidades. La Tabla 2 resulta del análisis de las variables prioritarias de acuerdo a su nivel de madurez para el establecimiento de las fortalezas y debilidades de la organización.

Tabla 2: Análisis Interno de la Organización

Variable de Análisis	Hecho Presentado	Fortaleza / Debilidad
Relaciones con proveedores y clientes de la cadena de suministro.	Se tiene una comunicación constante con los proveedores y clientes, aún más con los clientes que con los proveedores, para la mejora y logro de objetivos.	Fortaleza: Comunicación fluida con proveedores y clientes para el aseguramiento de la calidad.
Relación con competidores.	La comunicación con competidores solo está basada en las relaciones creadas por el tiempo y el mismo giro del negocio.	Debilidad: Relaciones con competidores indiferente.
Relación con otros actores (Gobierno, cámaras, asociaciones, universidades).	La empresa tiene relaciones fluidas con otros actores, como financiamientos por parte de bancos e inversionistas, convenios con universidades e institutos, entre otros.	Fortaleza: Relaciones sólidas con agentes externos para la mejora continúa.
Flujo de información con aliados para optimizar la toma de decisiones.	La información que es generada cada ciclo productivo es compartida con los socios de la organización para la toma de decisiones en común acuerdo.	Fortaleza: Disponibilidad de registros útiles para el planteamiento de nuevos objetivos así como para sustentar la toma de decisiones.
Control establecido de los procesos el cual da a conocer su nivel de cumplimiento.	No se cuentan con indicadores registrados, solo se realizan comparaciones entre cantidad de producto y ganancia en relación con el ciclo anterior.	Debilidad: Control de procesos no definido.

Fuente: Elaboración propia con información de la empresa.

La tabla anterior muestra el análisis del contexto interno de la organización el cual contiene las fortalezas y debilidades más relevantes de la organización de acuerdo a los hechos que se presentan en la misma.

Externo: Oportunidades y Amenazas

Como resultado del análisis externo de la organización se expone la Tabla 3 sobre el análisis PEST (Político, Económico, Social y Tecnológico), en la organización, en donde se presentan algunas de las amenazas y oportunidades de mayor relevancia para la organización.

Tabla 3: Análisis PEST

Rubro	Variables	Descripcion De Acuerdo Al Proyecto	Hechos Referenciales	Identificacion De Oportunidad Y Amenaza
Político	Tendencias hacia la regulación	Las reglas para procesos de exportación de hortalizas de la ley de modernización de inocuidad agroalimentaria sufrirá cambios que obligaran a mejorar aspectos como embarque, higiene y transporte	(Molina, 2016)	Amenaza: adoptar nuevas reglas para evitar perder mercado de exportación.
	Distribución del presupuesto gubernamental	Se orientará presupuesto para fortalecer cadenas de valor agregado.	(SAGARPA, 2016)	Oportunidad: aprovechar apoyos otorgados por el gobierno.
Económico	Tarifa preferencial de energía eléctrica para uso exclusivo de riego agrícola	Con la incorporación al programa, se obtiene una cuota energética a tarifa de estímulo que aplicará la Comisión Federal de Electricidad (CFE) en el próximo consumo de energía eléctrica en bombeo y re-bombeo de agua para riego agrícola.	(SAGARPA, 2016)	Oportunidad: Incorporarse a este programa reduce el consumo de energía eléctrica en el bombeo y re-bombeo de agua para riego.
	Programa de Fomento a la Agricultura, producción integral para agricultura protegida	Apoyo mediante ingresos económicos para aumentar el crecimiento de la producción agrícola bajo cubiertas agrícolas como macro túnel, malla sombra, malla antigranizo con estructura e invernaderos.	(SAGARPA, 2016)	Oportunidad: Mediante estos apoyos económicos se puede aumentar la producción agrícola por malla sombra.
Sociocultural	Programas de apoyo productivo y social, Gobierno Federal.	Apoyos de proyectos productivos, sustentables económica y ambientalmente, mediante la incorporación y desarrollo de capacidades productivas y técnicas. Es destinado a población rural cuyos ingresos están por debajo de la línea de bienestar. En el caso de estos programas, las reglas de operación señalan que pueden aplicar organizaciones de productoras y productores constituidas legalmente.	Secretaría de Desarrollo Social (SEDESOL, 2013).	Oportunidad: Las tendencias de programas de apoyo a la sociedad apoyan a empresas productoras y productores.
	La corrupción en el sistema judicial, político y social.	La corrupción es un lastre por los enormes costos económicos, políticos y sociales. En México 80% de las personas no confía en instituciones del sistema judicial, 91% no confía en partidos políticos, 83% no confía en legisladores.	El Instituto Mexicano para la Competitividad A.C. (IMCO) y el Centro de Investigación y Docencia Económicas (CIDE), (Casar, 2015)	Amenaza: Desinterés de algunos países para invertir en México por el tema de corrupción.
Tecnológico	Desarrollará CIQA programa de automatización y control agrícola	Científicos del Departamento de Plásticos en la Agricultura del Centro de Investigación en Química Aplicada (CIQA) desarrollarán un sistema de automatización de la programación y control de riego para diversas condiciones agrícolas en México.	(Sánchez, 2016)	Oportunidad: Mediante la automatización de la recolección de datos y la programación del sistema de riego se puede maximizar la eficiencia del uso de agua.
	Desarrollan prototipo desalinizador con energía de las olas	En la Universidad de Colima (Ucol) llevan a cabo el proyecto de investigación Desarrollo de un desalinizador de agua de mar mediante ósmosis inversa activado por el movimiento del oleaje como alternativa para mitigar el problema de suministro de agua limpia en regiones costeras.	(Gutiérreaz, 2016)	Oportunidad: Con el desarrollo de estas nuevas tecnologías será viable la obtención de agua para riego cuando no se puede depender únicamente de pozos y canales.

fuente: elaboración propia.

La tabla anterior, muestra el análisis externo con base en las categorías de análisis PEST para obtener las amenazas y oportunidades del ambiente externo de la organización que presentan un mayor impacto en la misma y que son de mayor impacto en la toma de decisiones. *Integrar la matriz de fortalezas, oportunidades, debilidades y amenazas (FODA).* Una vez identificados los factores internos (fortalezas y debilidades) y los factores externos (oportunidades y amenazas) se priorizaron y seleccionaron los de mayor importancia según las partes interesadas, dando como resultado la matriz FODA que se presenta en la Tabla 4.

Tabla 4: Matriz FODA de Empresa Bajo Estudio

Fortalezas	**Oportunidades**
Relaciones sólidas con proveedores y clientes para el aseguramiento de la calidad.	Incremento de la demanda de hortalizas frescas y poco procesadas.
Disponibilidad de información para la toma de decisiones.	Programas de apoyo productivo y social, Gobierno Federal.
Personal motivado y comprometido con la calidad.	Desarrollo de tecnologías en la cadena en frio.
Debilidades	Amenazas
Relación con competidores indiferente.	Tasas de inflación.
Control de proceso indefinido.	Condiciones climatológicas.
Bajo uso de indicadores.	Nuevas reglas y requerimientos de exportación.

Fuente: Elaboración propia.

En la tabla se muestran la matriz FODA donde se aprecia que una de las fortalezas más destacada es la sólida relación que mantiene con sus proveedores, clientes y empleados para el aseguramiento de la calidad. Por otro lado, esta es débil en el uso de indicadores y en un bajo control de sus procesos. En lo que respecta al ambiente que rodea a la organización, hoy en día se está viviendo una fuerte tendencia en el consumo de hortalizas frescas y listas para cocinar, es por eso que se han estado investigando a nivel mundial nuevos métodos y tecnologías que permitan mantener la frescura y las propiedades de los alimentos. *Elaborar los objetivos estratégicos y estrategia.* En la Tabla 5 se presentan un listado de los 12 objetivos estratégicos planteados una vez realizado el análisis de cruces con los factores encontrados en la matriz FODA, los cuales buscan ayudar a la empresa a explotar sus fortalezas, reducir sus debilidades y protegerse contra sus amenazas.

Tabla 5: Objetivos estratégicos

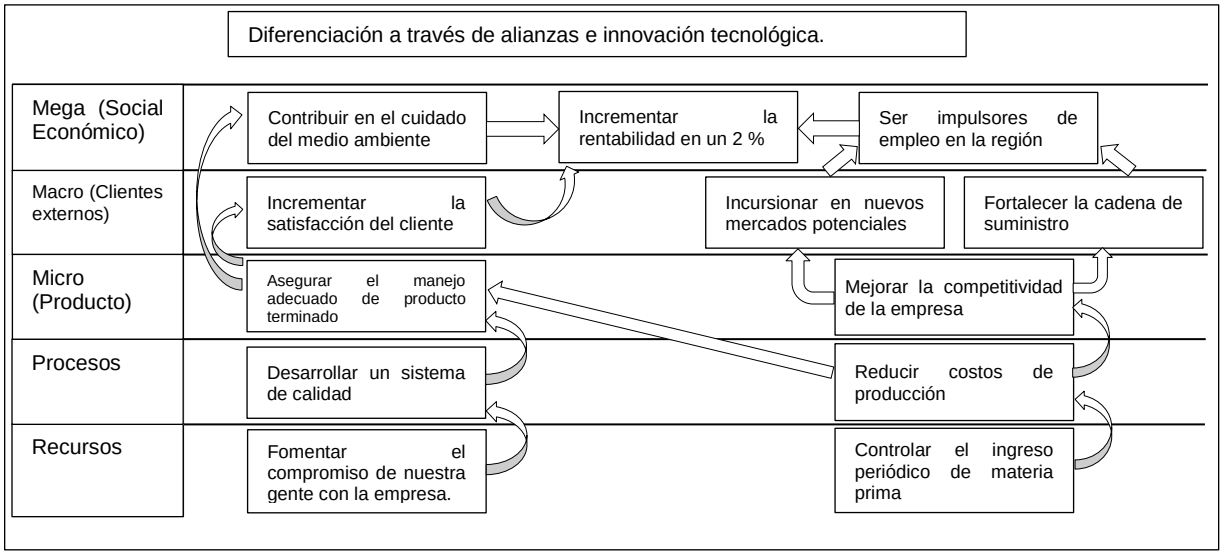
Objetivos estratégicos
1. Contribuir en el cuidado del medioambiente
2. Incrementar la rentabilidad
3. Ser impulsores de empleo en la región
4. Incrementar la satisfacción del cliente
5. Incursionar en nuevos mercados potenciales
6. Fortalecer la cadena de suministro
7. Asegurar el manejo adecuado del producto terminado
8. Mejorar la competitividad de la empresa
9. Desarrollar un sistema de calidad
10. Reducir costos de producción
11. Fomentar el compromiso de nuestra gente con la empresa
12. Controlar el ingreso periódico de materia prima

Fuente: Elaboración propia.

Los objetivos estratégicos mostrados en la tabla anterior fueron analizados bajo el enfoque de la propuesta de Porter (1996) con la intención de definir una estrategia para la organización que pueda ser sustentada por el cumplimiento de los 12 objetivos estrategicos y los proyectos asociados al cierre de brechas de los indicadores claves de desempeño, para la organización se plantea como estrategia: Lograr la diferenciación

a través de desarrollo de alianzas e innovación tecnológica, esto se refiere a que la empresa se enfocará en el desarrollo de alianzas estratégicas con el fin de generar una ventaja competitiva sobre el resto de sus competidores. Es importante mencionar que los objetivos estratégicos y la estrategia organizacional es presentado y aprobado por el Gerente Administrativo de la empresa para su desarrollo. *Construir el Mapa Estratégico.* Así mismo, para la realización de la estrategia es necesario cumplir los objetivos estratégicos que la sustentan. Siendo estos objetivos, resultado del análisis de la filosofía organizacional actual y la aplicación de la metodología "Megaplanning" propuesta por Kaufman (2004), y Beltrán y Lagarda (2015), sin embargo, estos no pueden realizarse de manera aleatoria ya que están relacionados con una naturaleza causa-efecto. A continuación se presentan en la Figura 2.

Figura 2: Mapa Estratégico Para Hortiparque de la Ceiba. Fuente: Elaboración Propia Con Información de la Empresa.



Esta figura muestra las rutas de acción necesarias para el aseguramiento de la estrategia organizacional anteriormente presentada. Cabe señalar que este mapa estratégico fue retroalimentado por el autor Kaufman en el desarrollo de la misma, lo que fortalece la confiabilidad del logro de la estrategia al atenderse cada uno de estos objetivos. *Desarrollo de Hoshin Kanri.* Una vez desarrollado previamente el mapa estratégico, este fue tomado como base para realizar el despliegue de iniciativas estratégicas a través de la metodología de Hoshin Kanri en una matriz X como muestra la Figura 3, en el cual se presenta el camino que la organización tomara para el logro de su visión y mediante el cumplimiento de sus objetivos estratégicos y de qué modo abordara cada uno de estos para el logro de los mismos.

Figura 3: Matriz X. Fuente: Adaptado de (Jackson, 2006).

A3-X

Correlation					TACTICAL PLANS	Correlation / Contribution				Accountability				
⦿	O	O	△	O	Diseñar e implementar un programa de 5´s	△	O	O	O	O	⦿	O	O	O
O	O	△	⦿	O	Diseñar un formato de desperdicio de insumos	⦿	△	△	O	△	△	⦿	△	O
⦿	⦿	O	O	⦿	Estandarizar el proceso de producción	△	⦿	⦿	O	O	⦿	△	△	△
△	O	△	⦿	O	Desarrollar un sistema de control de inventario de materia prima	⦿	O	△	O	O	O	△	△	⦿
O	△	△	⦿	O	Diseñar un sistema de selección y evaluación de proveedores	⦿	△	△	O	O	O	△	△	⦿
O	O	O	O	O	Delimitar las áreas de trabajo	△	△	O	△	△	⦿	△	△	O
O	⦿	O	△	⦿	Balancear las líneas de producción	△	⦿	O	O	O	⦿	△	△	△
△	⦿	△	△	⦿	Optimizar los espacios de trabajo	△	⦿	△	△	△	⦿	△	△	O
O	⦿	⦿	△	⦿	Implementar ayudas visuales en las estaciones de trabajo	O	⦿	⦿	△	O	⦿	△	△	△
⦿	△	⦿	O	△	Diseñar un manual de calidad	△	△	⦿	△	⦿	O	O	△	△
△	△	△	△	O	Implementar un estudio ergonómico en cada área de trabajo	△	△	△	△	⦿	O	△	△	△
⦿	⦿	⦿	O	⦿	Diseñar un manual de inocuidad y seguridad industrial	△	⦿	O	△	△	O	⦿	△	△

STRATEGIES					STRATEGIES	TACTICS	TARGETS					Team members				
	Desarrollar un sistema de calidad	Optimizar el uso apropiado de los recursos	Asegurar el manejo adecuado del producto terminado	Controlar el ingreso periódico de materia prima	Reducir costos asociados al empaque de chile mini pepper bell		Ser la empresa líder en producción y empaque de hortalizas a nivel estatal año tras año. En la realización de esta visión observaremos los siguientes principios: - Promover una alta calidad, mayor producción y empaque de hortalizas que supere los resultados obtenidos en los ciclos anteriores, pensando en expandir su mercado y con ello generar rentabilidad. - Aumentar la competitividad de la empresa con productos altamente calificados mediante certificaciones para segur idad de nuestros clientes, comprometidos con la comunidad, medioambiente y personal. - Ofrecer una opción de trabajo digna a nuestros empleados y una fuente de ingresos tanto para ellos como para los socios, elevando así la calidad de vida de sus familias.		Mantener un nivel de unventario optimo	Reducir los costos de producción en un 2%	Incrementar el nivel de pedidos cumplidos satisfactoriamente en un 2%	Reducir los costos de los recursos utilizados en el empaque de chile mini bell pepper	Gerente Administrativo	Gerente de producción	Encargado de inocuidad	Jefe de almacén	Encargado de recepción
						STRATEGICS GOAL										
	O	△	⦿	⦿	O	Fortalecer la cadena de suministro		⦿	⦿	⦿	O					
	△	⦿	O	O	⦿	Incrementar la rentabilidad		⦿	⦿	⦿	⦿					
	⦿	△	⦿	△	△	Incrementar la satisfacción del cliente		△	△	⦿	△					
	△	⦿	△	O	⦿	Reducir los costos de producción		O	⦿	O	⦿					

	STRATEGICS GOAL	Correlation / Contribution

La Figura 3 muestra la matriz X perteneciente a la organización, la cual plasma la visión organizacional en el centro de la matriz, mientras que en la parte inferior se encuentran plasmadas las metas estratégicas que la organización desea alcanzar. En la parte izquierda de la matriz se encuentran establecidas las estrategias a corto plazo encargadas de asegurar el cumplimiento de las metas estratégicas. Por otro lado en la parte superior se encuentran establecidos los diferentes planes tácticos que deberán llevarse a cabo para el logro de cada uno de los objetivos estratégicos, mientras que en la parte derecha de la matriz se encuentran plasmados los objetivos de corto plazo para cada una de las metas estratégicas, y junto a ellas los responsables de que estos planes tácticos se lleven a cabo, para así cerrar el ciclo de la matriz de despliegue y asegurar el cumplimiento de la estrategia organizacional que atiende la organización.

CONCLUSIONES

La necesidad latente de un plan estratégico se presentó como una de las mayores áreas de oportunidad, por lo que, el desarrollo de la propuesta planteada representa un valor agregado para el desarrollo de la organización, adicionalmente, la metodología Hoshin Kanri fundamenta su acción en aspectos básicos que les permiten a los directivos tener el control sobre el despliegue de las políticas para alcanzar los objetivos de la organización. La empresa puede tener el éxito que desea si lleva a cabo correctamente el despliegue de las estrategias a través del Hoshin Kanri en tácticas y operaciones que involucren los niveles jerárquicos de la organización; los indicadores de desempeño que proporcionen las métricas para medir el desempeño, sin olvidar el sentido holístico que debe llevar el trabajo a futuro. La estrategia de diferenciación a través del desarrollo de alianzas e innovación es considerada el mayor de los retos a lograr, además de ser uno de los de más alto valor agregado (social, económico y ambiental) que orientará a la organización hacía el logro y cumplimiento de la visión y misión de la organización por medio del despliegue de la matrz X.

Así mismo, las experiencias en despliegue de un plan estratégico mediante la utilización de hoshin Kanri dentro de la organización son prematuras dado a que este tipo de herramientas no suelen ser utilizadas en este tipo de giros comerciales, por lo que se han supuesto dos limitaciones principales: a) La decisión de su utilización, ya que al presentar una experiencia novedosa en este ámbito, supone un mayor cuidado en su aplicación y despliegue, así como una formación e información a los participantes debido a la alta necesidad de compromiso y liderazgo de los integrantes de la organización, así como una cierta actitud en el despliegue de dichas estrategias y objetivos, para el cumplimiento de los mismos; b) Además, no se debe olvidar las recurrentes revisiones y evaluaciones del funcionamiento interno, por lo que la generación de acuerdos/contratos de gestión resulta ser una buena práctica. Para poder afrontar esto, es preciso contar no solo con una programación de la dinámica de pactos, sino también con la decisión de mantenerlo en el tiempo. En este momento la organización cuenta con la experiencia necesaria para el despliegue de estas estrategias, si bien la comparación de resultados en la implementación de este tipo de metodologías frente a otros sectores clásicos todavía requiere unos años de recorrido para establecer su efectividad, se reconoce que las intervenciones que se han llevado a cabo en este sentido, han aproximado a la organización hacia una planificación mucho más estructurada que la que previamente disponía.

BIBLIOGRÁFICAS

Cardona, J. (2013). Modelo para la implementación de Técnicas Lean Manufacturing en Empresas Editoriales. Manizales : Universidad Nacional de Colombia.

FAO. (28 de octubre de 2016). Depósito de documentos de la FAO. Obtenido de FAO: http://www.fao.org/docrep/004/y3557s/y3557s06.htm#e

Hu, L., & Strohhecker, J. (2017). Strategy map concepts in a balanced scorecard cockpit improve performance. *European Journal of Operational Research, 258*, 664-676. doi:10.1016/j.ejor.2016.09.026

Jackson, T. (2006). Hoshin Kanri for the lean enterprise. New York : Productivity Press, 2006. ISBN-13: 978-1-56327-342-1.

Kazemi, F., Abolhassani, L., Azam, E., & Sayyad, P. (2018). Strategic planning for cultivation of fruit trees and shrubs in urban landscapes using the SWOT method: A case study for the city of Mashhad, Iran. *Land Use Policy, 70*, 1-9. doi:10.1016/j.landusepol.2017.10.006
Kesterson, R. (2015). The basics of hashin kanri. Boca raton : Press Book, 2015. ISBN13: 978-1-4822-1870-1.

Lagarda, E., Castañeda, R. & Soto, I. (2016). Strategic Plan for a Processed Foods Company Using Megaplanning and Balanced Scorecard. *Performance Improvement Quaterly , 28*(4), 27-54. doi:10.1002/piq.21208

Beltrán, A. y Lagarda, E. (2015). Propuesta de un Modelo de Vinculación para una Universidad Basada en la Triple Hélice (Proposal of a Connection Model for a University Based on the Triple Helix) (2015). Revista Global de Negocios, v. 3 (6) p. 45-62, 2015. Available at SSRN: https://ssrn.com/abstract=2659316

Lagarda, E. (2016). Evaluación del Desempeño de la Cadena de Suministro del Camarón Blanco de Agua Dulce (Freshwater White Shrimp Supply Chain Performance Assessment) (2016). Revista Internacional Administración & Finanzas, v. 9 (1) p. 33-55, 2016. Available at SSRN: https://ssrn.com/abstract=2663628

Proaño, M., Gisbert, V. y Pérez, E. (2017). Mejora continua enfocada a los problemas de empresas familiares. 3C Empresa, investigación y pensamiento crítico, Edición Especial, 29-38. DOI: <http://dx.doi.org/10.17993/3cemp.2017.especial.29-38/>.

Prieto, J. (2011). Gestión Estratégica Organizacional. ECOE. Vol III. ISBN: 9789586486880.
Muñoz, A. (1999). La gestión de calidad total en la administración pública. Madrid: Ediciones Diaz de Santos. 1ª Edición. ISBN13: 9788479784133

Obara, J., & Bitange, R. (2015). Does Supply Chain Technology Moderate the Relationship between Supply Chain Strategies and Firm Performance? Evidence from Large Scale Manufacturing Firms in Kenya. *International Strategic Management Review, 3*, 43-65. doi:10.1016/j.ism.2015.07.002

Schwedes, O., Riedel, V., & Dziekan, K. (2017). Project planning vs. strategic planning: Promoting a different perspective for sustainable transport policy in European R&D projects. *Case Studies on Transport Policy, 5*, 31-37. doi:10.1016/j.cstp.2016.08.006

Servicio de Información Agroalimentaria y Pesquera (SIAP). (2017). Atlas Agroalimentario 2017. Ciudad de México, México: Servicio de Información Agroalimentaria y Pesquera. Recuperado el 8 de Marzo de 2018, de http://online.pubhtml5.com/clsi/ibhs/#p=220

SIAP. (2015). *Atlas Agroalimentario 2015.* México: D.F. doi:goo.gl/TeM1Sn

SIAP. (2015). *Sonora Infografía Agroalimentaria 2015.* D.F., México: Impreso Múltiple, S.A. de C.V. doi:goo.gl/dwDRi7

Sirén, C., & Kohtmaki, M. (2016). Stretching strategic learning to the limit: The interaction between strategic planning and learning. *69*(2). doi:https://doi.org/10.1016/j.jbusres.2015.08.035

LA PLANEACIÓN ESTRATÉGICA: UNA CULTURIZACIÓN PARA LAS MIPYMES SAMPETRINAS

Héctor Enrique Escobar Olguín, Instituto Tecnológico Superior De San Pedro De Las Colonias

RESUMEN

El presente estudio expone la situación que prevalece en las empresas de la localidad al no realizar seguimiento y monitoreo de sus actividades empresariales a través del control de un plan de administración estratégica. Se diseñó un instrumento que constó de 15 ítems. Se validó estadísticamente utilizando el Alfa de Cronbach y la correlación del programa SPSS. Empleándose las bases de datos del Instituto Nacional de Estadística y Geografía (INEGI), se determinó la aplicación a las 22 empresas de San Pedro de las Colonias. El estudio permitió identificar que más del 80% conocen el contexto en el que se desempeñan, identifican sus competidores, incluso la experiencia de los años les ha permitido saber qué hacer ante situaciones de riesgo, sin embargo, no tienen un documento que muestre el avance progresivo de las metas planteadas. Se logró conocer que al fijar estrategias, éstas no tienen el resultado esperado. Lo anterior muestra que el tiempo de permanencia de las empresas es relativamente corto (de uno a tres años). Finalmente, se implementó una capacitación sobre la utilización de un Plan Estratégico, esto para contribuir al mejoramiento y culturizar a las empresas y garantizar su permanencia en el mercado. En este momento se están llevando a cabo las actividades sugeridas en la capacitación. Ésta, es la primera de cuatro etapas.

PALABRAS CLAVE: Empresas Locales, Definición De Estrategias, Plan Estratégico, Validación Estadística.

STRATEGIC PLANNING: A CULTURIZATION FOR THE SAMPETRINA MIPYMES

ABSTRACT

The present study exposes the situation that prevails in local companies by not monitoring and monitoring their business activities through the control of a strategic management plan. An instrument consisting of 15 items was designed. It was statistically validated using Cronbach's Alpha and the correlation of the SPSS program. Using the databases of the National Institute of Statistics and Geography (INEGI), the application to the 22 companies of San Pedro de las Colonias was determined. The study made it possible to identify that more than 80% know the context in which they perform, identify their competitors, even the experience of the years has allowed them to know what to do in situations of risk, however, they do not have a document that shows the progress progressive of the goals set. It was learned that when setting strategies, they do not have the expected result. The foregoing shows that the time spent by companies is relatively short (from one to three years). Finally, a training on the use of a Strategic Plan was implemented, this to contribute to the improvement and culture of the companies and guarantee their permanence in the market. At the moment, the activities suggested in the training are being carried out. FALTA AGREGAR LA ULTIMA FRASE EN INGLES

JEL: L20, L21, L25

KEY WORDS: Local Companies, Definition Of Strategies, Strategic Plan, Statistical Validation.

INTRODUCCIÓN

Administración estratégica en la actualidad ha representado una alternativa muy favorable para dar orden y una correcta organización a los procesos que cualquier instancia lleve a cabo. No solo da dirección, sino que permite monitorear las metas planteadas. Atender de manera oportuna aquellas áreas de oportunidad con la intención de cumplir con los objetivos establecidos previamente. La presente investigación se realizó con el fin de determinar el grado de conocimiento y utilización que tienen las micro, pequeñas y medianas empresas de San Pedro de las Colonias sobre los modelos de planeación estratégica en su proceso interno, esto para lograr una correcta planeación y control en las distintas actividades que cada una desea desarrollar, esto para lograr cumplir con el objetivo que se plantean. Para conocer el grado de utilización de una Administración Estratégica dentro de los procesos internos de las empresas locales, se entrevistaron a 22 empresas de la localidad. El estudio muestra en su primera etapa, la actual situación que prevalece en la empresa, en lo que a un plan de Administración Estratégica se refiere. Esta primera etapa hace referencia al Diagnóstico, en ella se implementó un instrumento que constó de 15 preguntas. Dando como resultado, que las empresas si conocen la operatividad de su empresa, tienen bien identificados sus pro y contra. Sin embargo, no cuentan con un mecanismo que permita controlar, ni mucho menos monitorear a través de una meta u objetivo lo previamente establecido.

El problema que presentan algunas de las empresas, es que no cuentan con algún plan estratégico establecido, trayendo con esto el impedimento de llevar un correcto funcionamiento y cumplir con los objetivos que se plantean, por eso se desea saber cuáles son factores que influyen en la falta de estrategias que se implementan dentro de cada organización, se descubrió que algunos de estos logran influir en las estrategias de las empresas por falta de conocimiento y otras por factores externos como lo son cambios demográficos, tecnológicos, las fuerzas políticas gubernamentales, fuerzas competitivas, entre otros. Sería muy bueno que estas organizaciones dieran importancia a mejorar los planes estratégicos ya que estos ayudan a que crezcan como empresa, sean mejores que su competencia y tengan contentos a sus clientes, todo lo que lograrían sería en beneficio a la empresa y con esto lograrían cumplir los objetivos que desean. Finalmente, se expone que la primera etapa consistió en una capacitación. En ella se mostraron los resultados de la aplicación de su diagnóstico. Señalando sus áreas de oportunidad. Esto, con la firme intención de partir de los resultados para así generar un análisis de su situación. Con los resultados obtenidos se pasara a la siguiente etapa: Formulación de las estrategias.

METODOLOGÍA

El método que se ha utilizado para la realización de esta investigación es cuantitativo, ya que se basa en la recopilación de datos numéricos obtenidos a través de una encuesta. Se elaboró un instrumento diseñado para la recolección de datos y fue aplicado a las Mipymes de la ciudad de San Pedro de las Colonias. El instrumento es una encuesta compuesta de quince preguntas. Se utilizó la escala de Likert, con la finalidad de proporcionar una variedad más amplia de opciones de respuesta, esto debido a que la escala de Likert permite medir actitudes y conocer el grado de conformidad del encuestado con cualquier afirmación que le propongamos. Se validó estadísticamente utilizando el Alfa de Cronbach y la correlación del programa SPSS. Empleándose las bases de datos del Instituto Nacional de Estadística y Geografía (INEGI), se determinó la aplicación a las 22 empresas de San Pedro de las Colonias.

RESULTADOS

De la información recopilada a través del instrumento, se obtuvieron los siguientes resultados:

El gráfico N° 1, señala que el 50% de las empresas encuestadas cuentan con un plan de acción anual, lo que significa que si hacen una planeación de lo que harán a largo plazo. Según la base de datos existente en la Fuente: INEGI.
El gráfico N° 2, señala que el 40% de las Mipymes encuestadas si cuentan con proyectos o programas que les permitan saber cómo va su empresa, esto es muy importante ya que de esta manera se puede prever cosas que les beneficien o afecten a la empresa.

Los resultados del gráfico N° 3, arrojaron que la mayor parte de las empresas no cuentan con técnicas de despliegue estratégicas que puedan ayudarle a mantener un buen funcionamiento a toda la empresa, lo equivalente a 46.66% de las Mipymes encuestadas.

El gráfico N° 4, nos muestra que el 60% ósea, la mayor parte de empresas, si tienen bien identificados los cambios económicos que puedan existir y que al mismo tiempo beneficien o afecten a su empresa, esto les permite anticiparse a las situaciones que puedan presentarse

El gráfico N° 5, claramente nos indica que los cambios demográficos no son un factor importante que pueda influir en los procesos de la empresa, se puede observar que el 40% de las empresas encuestadas se enfocan más en otros factores que ellos consideran que realmente ayudan al buen funcionamiento de esta.

El gráfico N° 6, nos indica que el 60% de las empresas tienen identificadas las fuerzas gubernamentales o legales que pueden influir en la empresa, un ejemplo sería que si piensan construir otro establecimiento deben de considerar los permisos necesarios para realizar dicha construcción.

El gráfico N° 7, nos muestra que el 75% que es la mayoría las empresas que fueron encuestadas tienen bien identificados los cambios tecnológicos que influyen en los procesos que tienen en la empresa, aunque lo señalaron con un “de acuerdo” esto significa que están enterados de ellos, solo 1 organización respondió un totalmente de acuerdo, esto quiere decir que conocen por completo los cambios que podrían influir.

El gráfico N° 8, nos muestra que, en la mayoría de las empresas, exactamente en el 65% de las empresas, tienen identificadas las fuerzas competitivas que podrían influir en los procesos que desean desarrollar dentro de la organización.

El gráfico N° 9, nos indica las empresas que tienen identificado con detalle las fortalezas que posee su empresa en comparación con la competencia que tienen cada una de ellas, la mayoría la tienen identificada, pero el 50% respondieron con un “de acuerdo” esto significa que las tienen identificadas, más no a detalle y solo el 35% respondió con un “totalmente de acuerdo” y son estas organizaciones las que identifican cada fortaleza a detalle.

El gráfico N° 10, observamos a las empresas que son capaces de identificar las debilidades que tienen en la organización en comparación con la competencia, el 55% de las empresas encuestadas lo tienen identificado.

El gráfico N° 11, observamos las empresas que conocen y utilizan los conceptos de administración estratégica, esta cuestión es la más importante porque es la base para poder establecer y desarrollar de manera correcta los planes de cada organización, más del 50% contestaron que conocían este concepto.

El gráfico N° 12, nos muestra una igualdad de resultados con un 35% en las opciones de acuerdo y ni de acuerdo ni en desacuerdo, esto quiere decir que en algunas empresas si se comunican los objetivos y las metas que desean cumplirse de manera adecuada a todo el personal de la empresa, sin embargo, en otras no existe la correcta comunicación con el personal.

En el gráfico N° 13, podemos observar que el 70% de las empresas encuestadas respondieron "ni de acuerdo ni en desacuerdo" al conocimiento de el termino estrategias, esto quiere decir que les es indiferente como organización, lo cual no debería ser así ya que mientras mejor informadas estén, es mejor la manera en la que podrán desarrollar sus actividades.

El gráfico N° 14, nos indica que la mayoría de las organizaciones cuentan con estrategias para mantenerse al gusto de sus clientes, esto les beneficia debido a que al seguir satisfaciendo las necesidades de estos, les seguirán siendo fieles como consumidores.

El gráfico N° 15, nos permite observar que más del 50% de las empresas encuestadas cuentan con alguna ventaja competitiva, nuestro 25% nos confirma el estar convencidos de contar con ellas, mientras que el 50% solo respondió que si contaban con alguna, y el resto de estas respondieron con un "ni de acuerdo ni en desacuerdo.

CONCLUSIÓN

Al realizar la investigación y el análisis de nuestros resultados se logró cumplir con el objetivo, que era determinar el grado de utilización que las Mipymes tienen sobre el uso de un modelo de planeación estratégica en sus procesos internos. En base a las 22 organizaciones que fueron encuestadas se descubrió que la mayoría cuentan con un plan anual de acción, gracias a este se logran cumplir los objetivos que cada una de ellas se establecen, y por ello es importante basarse en programas, o proyectos diseñados en base a los mismos objetivos, así se descubrirá el rumbo que está tomando la empresa y verificar si se acerca a la meta planteada. Para lograr cumplir objetivos se requiere identificar los factores que pueden influir al momento de desarrollar los planes de cada empresa, tal como son los cambios económicos, demográficos, fuerzas políticas, gubernamentales, y también la competencia que existe para cada una de estas, las organizaciones deben estar informadas y medir el nivel en que podría afectar alguno de los factores anteriores, aun así algunas de ellas no conocen del todo los conceptos y no están preparadas para los cambios que cada uno de ellos pudiera traer para la organización. Existen organizaciones que no conocen el concepto de administración estratégica y la mayoría de estas son las mismas que desconocen algunos de los conceptos que esto abarca, aun así, se comunican a los empleados los objetivos que se fijan ya que al ser parte de la organización deben aportar de manera positiva para hacer que estos se cumplan. La mayoría de las Mipymes dice contar con ventajas competitivas y tener identificadas las debilidades que tiene en comparación con su competencia, en base a esto se crean objetivos y se lucha por mantenerse posicionados en el mercado, satisfacer a sus clientes y cumplir el objetivo que se ha planteado, solo se necesitaría contar con un plan de acción para cumplirlo.

REFERENCIAS

Acosta, M. d. (2008). METODOLOGÍA PARA EL INVENTARIO. 44-47.
Alcántara, H. T. (2000). Planeación Estratégica de la Tecnología. Administración y organizaciónes , 113-114.
Amorocho, H. J. (2009). Planeación estratégica de largo plazo:. Planeación estratégica de largo plazo:, 2-3.
Arrazola, J. (2007). Hacia un nuevo modelo: la empresa global integrada . U N I V E R S I A BusinessReview , 108.

Bohórquez, L. E. (ene-jun de 2017). Diseño de un modelo de auto-organización para la solución de las crisis en las organizaciones empresariales. Entre Ciencia e Ingenieria , pág. 1.

BOTELLO, C. S. (Abril de 2003). Articulo de revista. Efecto de la innovación en el crecimiento y el desempe˜no de las Mipymes de la Alianza del Pacífico. Un estudio empíric, 2,4.

Bracamontez, E. (19 de Abril de 2014). Artuculo de revista. Importancia y participación de las MIPYMES en la economía mexicana, 2.

Cáceres, T. G. (2007). Estrategias económicas y políticas de las grandes empresas alimenticias privadas venezolanas y sus efectos en trabajadores, consumidores y pequeñas empresas. Gaceta Laboral, 220 - 250.

Calleja, L. M. (2015). Prácticas de las empresas útiles para el sector. Revista de Negocios del IEEM, 8.

Carrillo, O. L. (2010). PLANEACIÓN ESTRATÉGICA Y ORGANIZACIONES PÚBLICAS:. Gestión y Estrategías , 63.

Casanova, M. (S.F.). LA NOCIÓN JURÍDICA DE EMPRESA Y SU IMPACTO SOBRE LAS DESICIONES EMPRESARIALES . REVISTA DE DERECHO DE LA UNIVERSIDAD DE MONTEVIDEO.

Cuevas-Vargas, H. (20 de Septiembre de 2015). Articulo de revista. Emprendimiento: dimensiones sociales y culturales en las Mipymes, 6,8.

Edgar Julián Gálvez Albarracín, D. G. (6 de Enero de 2011). Articulo de revista. Análisis del Efecto de la Responsabilidad Social Empresarial en los Resultados Empresariales de las Micro, Pequeñas y Medianas Empresas (Mipymes), 5,6.

Espinoza, E. R. (16 de Noviembre de 2016). Articulo de revista. En Cué invierten as Mipymes, 6,7.

Estrada, E. L. (1998). GESTION AMBIENTAL EMPRESARIAL:INSTRUMENTO DE COMPETITIVIDAD Y SOLIDARIDAD . GESTION AMBIENTAL EMPRESARIAL:INSTRUMENTO DE COMPETITIVIDAD Y SOLIDARIDAD , 19-22.

Gabriel Eduardo Escobar Arias, R. D. (12 de Abril de 2016). Articulo de revista. Estrategia, 2,7.

García, D. (14 de Septiembre de 2016). Articulo de revista. La orientación al mercado en las mipymes de San Luis Potosí Market orientation in SMEs of San Luis Potosi, 3,4.

Garcia, J. (Noviembre). Ventaja competitiva a traves del desarrollo.

García, M. L. (2017). Una propuesta para la determinación. Una propuesta para la determinación, 3-8-9. Gomez, E. L. (2016). La Gestión de la Competitividad en la MIPYME Mexicana: Diagnóstico Empírico desde. Administración , 180-186.

Guzman, M. P. (2007). LA PLANEACIÓN ESTRATÉGICA COMO PALANCA DE. Gestion y Estrategias, 22.

Henrry Ricardo Cabrera, A. M. (sep-dic de 2015). La integración de Sistemas de Gestión Empresariales , Conceptos, enfoques y tendencias. Ciencias de la Informacion .

Hirose, L. M. (2002). Estrategias empresariales de modernización frente al proceso de globalización económica. Gestión y política pública, 67 - 83.

Izquierdo, J. C. (2016). ESTRATEGIAS EMPRESARIALES DE LAS INDUSTRIAS CULTURALES EN CONTEXTOS DE CRECIMIENTO ECONÓMICO: UN ANÁLISIS CUALITATIVO DE LA

EVOLUCIÓN DEL SECTOR CULTURAL EN EL PERÚ EN EL PERÍODO 2005-2015. TURISMO Y PATRIMONIO, 69 - 86.

Jones, C. (28 de Febrero de 2016). Articulo de revsita. Emprendimiento: dimensiones sociales y culturales en las Mipymes, 3,4.

Larios-Gomez, E. (Agosto de 2016). Sitio web.
LEMA, J. P. (2004). LA GUIA ESTRATEGICA EL CORAZON DEL PLAN ESTRATEGICO. Ingeniero Administrador, 13.

Maggi, C. E. (2001). Innovación en la industria minera. Ingeniería, 67 - 74.

Malena Portal Boza, D. M. (2016). Evaluación de la gestión económico-financiera en microempresas mexicanas. FAEDPYME International Review.

Molina, A. M. (19 de Junio de 2015). Articulo de revista. La relación entre el uso de las TICs y la innovación de las MiPymes Mexicanas. Evidencia empírica del estado de Guanajuato, México., 4. Obtenido de file:///C:/Users/Monse/Desktop/PROBLEMATICA/ContentServer%20(9).pdf

Molina, R. (17 de Agosto de 2016). Articulo de revsta. gestion etrategica de las tecnologias de Peru, 2,3. Obtenido de file:///C:/Users/Monse/Desktop/PROBLEMATICA/ContentServer.pdf%20(5).pdf

MORERO, A. H. (2016). UN ENFOQUE DE ASOCIACIÓN DE LOS CONDICIONANTES DE LA COMPLEMENTARIEDAD ENTRE ACTIVIDADES INNOVATIVAS. REVISTA IBEROAMERICANA INGENIERIA INDUSTRIAL .

Naranjo, O. L. (2011). Articulo de revista. ANALISIS DEL ROL DEL AREA DE RECURSOS HUMANOS EN MICROS, PEQUEÑAS, MEDIANAS Y GRANDES EMPRESAS DE CHILLAN, 2,6.

Peris, M. L. (2007). El efecto de la estrategia de operaciones en los resultados empresariales y su moderacion por la estrategia de negocio. Economía y Direccifin de la Empre.sa, 203 - 222.

Perlines, F. H. (Enero de 2016). Articulo web. Cultura organizaCional y rendimiento de las mipymes de mediana y alta teCnología: un estudio empíriCo en Cali, Colombia, 6,7.

Rabosto, A. (2017). LOS SEGUROS DE VIDA EN EL MARCO DE LAS ACTIVIDADES FINANCIERAS. Revista Ibero-Lationamericana de Seguros .

Ramos, A. (2008). CÓMO LLEGAN A LA DEFINICIÓN DE LA ESTRATEGIA LAS EMPRESAS LOCALIZADAS EN EL VALLE DE ABURRÁ. EIA, ISSN , 9 - 29.

Reyes, J. L. (2016). Requerimientos metodológicos generales para la implementación de estrategias. MEDISAN, 1048 - 1054.

Riveros, P. H. (2008). LAS ESTRATEGIAS CORPORATIVAS Y LOS RESULTADOS EMPRESARIALES. Cuad. Adm. Bogotá (Colombia), 2, 61 - 79.

Rosario Garza Rios, C. G. (2007). TOMA DE DECISIONES EMPRESARIALES: UN ENFOQUE MULTICRITERIO MULTIEXPERTO . REVISTAS CIENTIFICAS DE CUAJAE, 1.

Salazar, A. L. (7 de abril de 2016). Articulo de revista. Factores determinantes del éxito competitivo en la mipyme: un estudio empírico en empresas peruanas, 2,3.

Sánchez, R. M. (2011). Articulo de revista. La Gestión de la Competitividad en la MIPYME Mexicana: Diagnóstico Empírico desde, 2,3.

Sierra, E. R. (2013). El concepto de estrategia como fundamento de. 161-163.

Sierra, E. R. (2013). El concepto de estrategia como fundamento de la planeación estratégica. Pensamiento y gestión , 152 - 181.

Soto, R. C. (18 de Julio de 2016). Articulo de revista. La financiación de recursos en las MIPYME del sector comercial de Manizales (Colombia), 2,6.

Tarapuez, E. (19 de Abril de 2016). Aticulo de revista. Emprendimiento: dimensiones sociales y culturales en las Mipymes, 3,6.

Unger, K. (2001). La organizacion industrial, productividad y estrategias einpresariales en Mexico. Economía Mexicana, 59 - 106.

Valadez, G. V. (15 de Abril de 2016). Articulo de revista. La dimensión interna de la responsabilidad social en las micro, pequeñas y medianas empresas del programa expopyme de la Universidad del Norte, 8. Obtenido de file:///C:/Users/Monse/Desktop/MIPYMES/ContentServer%20(7).pdf

APLICACIÓN DE FUZZY LOGIC EN LA MEDICION DEL GRADO DE INFLUENCIA DE LAS VARIABLES DEL PROCESO DE LA GESTION DEL CONOCIMIENTO

Gerardo G. Alfaro Calderón, Universidad Michoacana de San Nicolás de Hidalgo
Víctor Gerardo Alfaro García, Universidad Autónoma de San Luis Potosí

RESUMEN

En el presente trabajo aplicamos la teoría fuzzy en su enfoque de etiquetas lingüísticas a fin de cuantificar las variables que conforman el proceso de Gestión del Conocimiento, esta teoría está basada en la teoría de los conjuntos borrosos, aplicable cuando las variables que intervienen en el problema son de carácter lingüístico.

PALABRAS CLAVE: Etiquetas Lingüisticas, Fuzzy Logic, Gestión Del Conocimiento.

"APPLICATION OF FUZZY LOGIC IN MEASURING THE DEGREE OF INFLUENCE OF THE VARIABLES OF THE KNOWLEDGE MANAGEMENT PROCESS"

ABSTRACT

In the present work we apply the fuzzy theory in its approach of linguistic labels in order to quantify the variables that make up the Knowledge Management process, this theory is based on the theory of fuzzy sets, applicable when the variables that intervene in the problem They are linguistic in nature.

JEL: M11, M14, M53

KEYWORDS: Linguistic Labels, Fuzzy Logic, Knowledge Management

INTRODUCCION

Argyris, Shön, (1998), Nonaka 1999, Kogut y Zander 1992, Grant 1996, Davenport y Prusak 1998 afirman que el conocimiento representa uno de los valores más críticos para lograr el éxito sostenible en cualquier organización, de igual manera Dogson (1993), argumenta que para enfrentar el entorno altamente competitivo como el actual es necesario adquirir la capacidad de adquirir información, transformarla en conocimiento, incorporarlo, compartirlo y ponerlo en práctica, donde como y cuando sea necesario. Uno de los factores críticos a fin de valorar el proceso de la gestión del conocimiento es sin lugar a dudas la intangibilidad de las variables a investigar, por lo anterior en el presente trabajo hacemos una reflexión al utilizar la teoría de la incertidumbre como una herramienta útil para esta tarea.

REVISIÓN DE LA LITERATURA

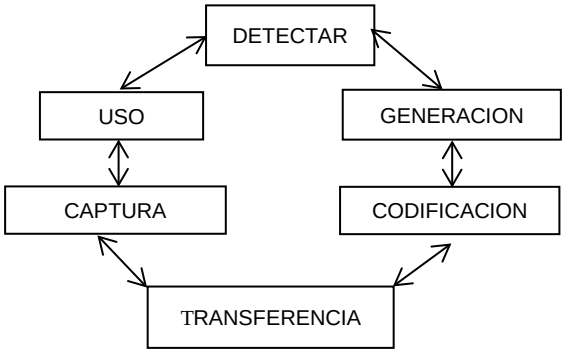
La Gestión del Conocimiento

El término Gestión del conocimiento se debe a karl Wiig, quien lo usó por primera vez durante una conferencia en Suiza (Wiig, 1997), desde entonces se han realizado múltiples conceptualizaciones de entre los cuales señalaremos los siguientes, a fin de generar el concepto rector para la presente investigación

La gestión del conocimiento es un proceso dinámico e interactivo a fin de detectar, Generar, Codificar, transferir, capturar y usar el conocimiento para lograr los objetivos y resolver los problema que enfrente la organización así como la generación de ventajas competitivas. (Alfaro C. 2007) Todas las organizaciones de éxito generan y usan conocimiento como herramienta fundamental siendo este recurso distintivo de la empresa (Grant; Davenport y Prusak, 2001). A medida que las organizaciones interactúan con su entorno, absorben información, la convierten en conocimiento y llevan a cabo acciones sobre la base de la combinación de ese conocimiento y experiencias, valores y normas internas. Las organizaciones como ente no humano solo aprenden en la medida en que las personas que conforman la organización sean capaces de aprender y deseen hacerlo, quienes aprenden son las personas (Tejedor y Aguirre 1998) y son las que intervienen en cada aspecto y en cada paso para hacer posible la gestión del conocimiento, siendo ellas quienes gestionan el conocimiento, observando que este es un proceso cíclico en espiral que inicia a nivel individual se mueve hacia la organización, hacia la interorganización y de vuelta hacia el individuo donde inicia nuevamente, pero este inicio es en un nivel superior.

De lo anterior definimos que el proceso de la gestión del conocimiento como; "Proceso dinámico e interactivo a fin de detectar, generar, codificar, transferir, capturar y usar el conocimiento para lograr los objetivos y resolver los problemas que enfrente la organización así como la generación de ventajas competitivas" (Alfaro C. 2007) fig. 1. El proceso es dinámico y continuo, ya que este nunca se detiene; no hay un inicio y un fin, en donde está implícita la teoría de creación del conocimiento propuesta por Nonaka y takeuchi (1999).

Figura 1: Proceso de Gestión del Conocimiento



Fuente: Elaboración propia, en esta figura se observa gráficamente que las organizaciones realizan el proceso de la gestión del conocimiento, desde la identificación, codificación, apropiación y uso del conocimiento útil en la solución de su problemática, combinando las perspectivas ontológica y epistemológica.

METODOLOGIA DE ANALISIS CON ETIQUETAS LINGUISTICAS

Los modelos clásicos de toma de decisiones suelen tener poco en común con lo que sucede en la realidad. En muchos procesos reales de toma de decisión los objetivos, las restricciones y las acciones a seguir no son conocidos con exactitud. Los individuos que participan en el problema tienen dificultad en expresar

con valor numérico exacto el grado de preferencia de una alternativa a otra. Bajo tales circunstancias, una aproximación más realista consiste en expresar las opiniones de expertos por medio de valores lingüísticos en lugar de valores numéricos exactos, suponiendo que el dominio de las variables que intervienen es un conjunto de términos lingüísticos. Esta forma de forma de abordar el problema de toma de decisión se baja en la teoría de los conjuntos borrosos y recibe el nombre de enfoque lingüístico. Se aplica cuando las variables involucradas son de carácter cualitativo (Zadeh, 1975; Tong y Bonissone, 1980; Delgado, Verdegay y Vila 1993; Herrera y Herrera-Viedna, 2000). De ese modo es posible modelar de forma mas adeacuada gran cantidad de situaciones reales, ya que permite representar la información de los individuos, que casi siempre es poco precisa, de manera mas apropiada. El enfoque fuzzy ha sido aplicado con éxito a numerosos problemas que tienen aspectos cualitativos evaluados con términos lingüísticos.

Una variable lingüística difiere de una variable numérica en que los valores que puede tomar no son números, sino palabras o sentencias de lenguaje natural o de uno artificial (Zadeh, 1975). En un modelo lingüístico de toma de decisión se asume la existencia de un conjunto apropiado de términos o etiquetas, de acuerdo con el dominio del problema, sobre la base del cual los individuos expresan sus preferencias. Se debe acordar acerca del nivel de distinción al que se quiere expresar la incertidumbre, o la granularidad del conjunto de etiquetas (Zadeh, 1975) y sobre la semántica de la etiqueta, es decir qué tipo de funciones de pertenencia usar para caracterizar los valores lingüísticos. La granularidad corresponde a la cardinalidad del conjunto de términos lingüísticos usados para expresar la información. Bonissone y Decaer (1986) estudian el uso de un número impar de etiquetas, definiendo una intermedia, “aproximadamente 0.5”, que representa un estado neutro y las demás distribuidas simétricamente alrededor de ella. La semántica del conjunto de términos suele estar dada por números borrosos del intervalo [0,1] definidos por medio de sus funciones de pertenencia. Dado que las etiquetas lingüísticas son aproximaciones lingüísticas propias de los individuos (Zadeh, 1979; Tong y Bonissone, 1984). En este trabajo se utilizaran conjuntos de etiquetas del intervalo [0,1], $L=\{l_i\}, i \in H=\{0,\ldots,t\}$, de cardinal impar, finitos y totalmente ordenados en el sentido usual (Zadeh, 1979, Bonissone y decaer, 1986; Delgado, Verdegay y Vila, 1993). La etiqueta del cetro representa una incertidumbre de aproximadamente 0.5 y el resto se distribuye semánticamente a ambos lados de ésta. Cualquier etiqueta li representa un valor posible de una variable lingüística, es decir, una restricción o propiedad borrosa definida en [0,1].

<u>Evaluación del Proceso de Gestión del Conocimiento Mediante Teoria Fuzzy Aplicando Etiquetas Linguisticas</u>

Para evaluar el nivel de importancia de un atributo se utilizara un conjunto de 5 etiquetas lingüísticas $L=\{l_0,l_1,l_2,l_3,l_4\}$. La semántica de las etiquetas estará dada por los NBT de los intervalos [0,1], que se observan en la tabla 1, expresados por cuatro números reales que los caracterizan y representados en la siguiente tabla:

Tabla 1: Semántica de Etiquetas Lingüisticas

	Etiqueta lingüística	**NBT**
l_4	Siempre	(0.8,0.9,1.0,1.0)
L_3	Casi Siempre	(0.5,0.7,0.8,0.9)
L_2	A veces	(0.3,0.45,0.55,0.7)
L_1	Casi Nunca	(0.1,0.2,0.3,0.45)
L_0	Nunca	(0.0,0.0,0.1,0.2)

En esta tabla se observa la semántica de las etiquetas establecidas por los NBT del intervalos [0,1], expresados por cuatro números reales que los caracterizan.

La opinión agregada de todos los individuos encuestados respecto a cada una de las variables respecto al proceso de la Gestión del conocimiento se expresará mediante un número borroso medio, por lo tanto para cada variable se obtendrá un numero borroso medio del conjunto de los NBT correspondientes a las etiquetas lingüísticas que expresan la estimación del nivel de importancia de los individuos consultados.

El procedimiento realizado para cada una de las variables del proceso de la Gestión del conocimiento se observa a continuación:

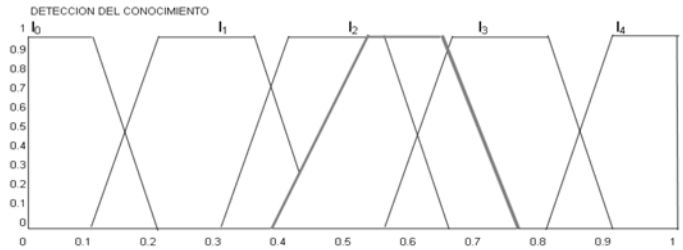
Tabla 2: Detección del Conocimiento

Frecuencia	Intervalos						Operacionalizacion				
0	(0	0	0.1	0.2	)	=	(0	0	0	0	)
11	(0.1	0.2	0.3	0.45	)	=	(1.1	2.2	3.3	4.95	)
38	(0.3	0.45	0.55	0.7	)	=	(11	17	21	26.6	)
30	(0.5	0.7	0.8	0.9	)	=	(15	21	24	27	)
7	(0.8	0.9	1	1	)	=	(5.6	6.3	7	7	)
				SUMA			(33	47	55	65.6	)
				MEDIA			(0.4	0.5	0.6	0.76	)

En la presente tabla se observa la operacionalización de un número borroso trapezoidal, para la variable Detección del conocimiento.

Obteniendo como resultado el siguiente Número Borroso Trapezoidal:

Figura 2: Etiquetas Lingüísticas Para la Variable Detección del Conocimiento



Fuente: Obtención de operadores de numero borroso trapezoidal para la variable Detección del conocimiento. Incidiendo en la etiqueta de a veces.

Donde se observa que la detección del conocimiento en las PyMES se realiza con una mayor incidencia en la etiqueta lingüística de a veces, mientras que en el análisis estadístico descriptivo se observó una tendencia a casi siempre lo cual nos permite tomar una mejor decisión en cuanto a esta variable.

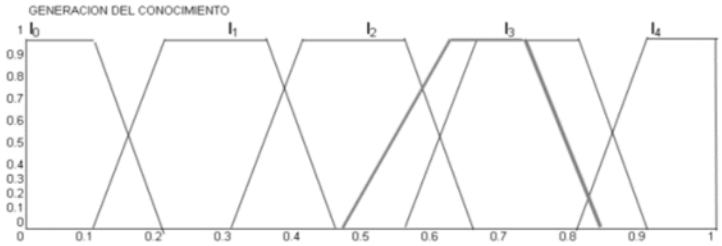
Tabla 3: Generación del Conocimiento

Recuencia	Intervalos						Operacionalizacion				
0	(0	0	0.1	0.2	)	=	(0	0	0	0	)
6	(0.1	0.2	0.3	0.45	)	=	(0.6	1.2	1.8	2.7	)
25	(0.3	0.45	0.55	0.7	)	=	(7.5	11	14	17.5	)
40	(0.5	0.7	0.8	0.9	)	=	(20	28	32	36	)
15	(0.8	0.9	1	1	)	=	(12	14	15	15	)
				SUMA			(40	54	63	71.2	)
				MEDIA			(0.5	0.6	0.7	0.83	)

En la presente tabla se observa la operacionalización de un número borroso trapezoidal, para la variable Generación del conocimiento.

Obteniendo como resultado el siguiente Número Borroso Trapezoidal:

Figura 3: Etiquetas Lingüísticas Para la Variable Detección del Conocimiento



Fuente: Obtención de operadores de numero borroso trapezoidal para la variable Detección del conocimiento. Incidiendo en la etiqueta de casi siempre.

Lo que nos muestra que la generación del conocimiento se realiza casi siempre en las PyMES manufactureras coincidiendo con la teoría clásica.

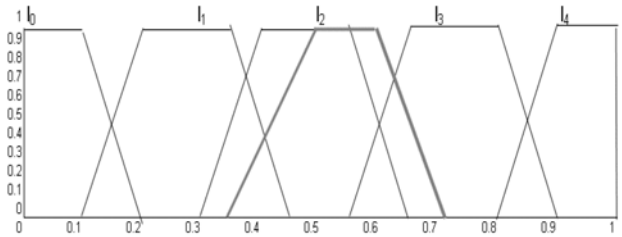
Codificacion del Conocimiento

Frecuencia	**Intervalos**							**Operacionalizacion**				
0	(	0	0	0.1	0.2	)	=	(	0	0	0	0)
9	(	0.1	0.2	0.3	0.45	)	=	(	0.9	1.8	2.7	4.05)
57	(	0.3	0.45	0.55	0.7	)	=	(	17	26	31	39.9)
15	(	0.5	0.7	0.8	0.9	)	=	(	7.5	11	12	13.5)
5	(	0.8	0.9	1	1	)	=	(	4	4.5	5	5)
					SUMA			(	30	42	51	62.5)
					MEDIA			(	0.3	0.5	0.6	0.73)

En la presente tabla se observa la operacionalización de un número borroso trapezoidal, para la variable Codificación del conocimiento.

Obteniendo como resultado el siguiente Número Borroso Trapezoidal:

Figura 4: Etiquetas Lingüísticas Para la Variable Codificación del Conocimiento



Fuente: Obtención de operadores de numero borroso trapezoidal para la variable Codificación del conocimiento. Incidiendo en la etiqueta de a veces.

Mostrándonos este número borroso trapezoidal que la Codificación en las PyMES incide en la etiqueta de a veces, mientras que en teoría clásica nos muestra una tendencia hacia casi siempre.

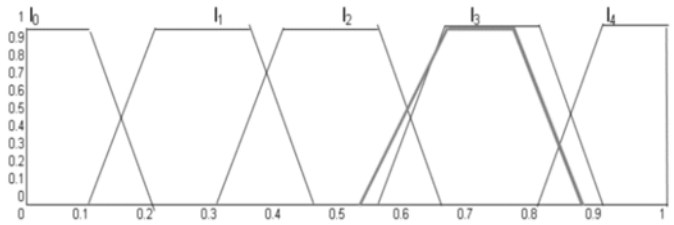
Tranferencia del Conocimiento

Frecuencia	Intervalos							Operacionalizacion				
0	(	0	0	0.1	0.2	)	=	(	0	0	0	0)
5	(	0.1	0.2	0.3	0.45	)	=	(	0.5	1.8	2.7	4.05)
22	(	0.3	0.45	0.55	0.7	)	=	(	6.6	26	31	39.9)
28	(	0.5	0.7	0.8	0.9	)	=	(	14	11	12	13.5)
31	(	0.8	0.9	1	1	)	=	(	25	4.5	5	5)
					SUMA			(	46	42	51	62.5)
					MEDIA			(	0.5	0.7	0.8	0.86)

En la presente tabla se observa la operacionalización de un número borroso trapezoidal, para la variable Transferencia del conocimiento.

Obteniendo como resultado el siguiente Número Borroso Trapezoidal:

Figura 5: Etiquetas Lingüísticas Para la Variable Transferencia del Conocimiento



Fuente: Obtención de operadores de numero borroso trapezoidal para la variable Transferencia del conocimiento. Incidiendo en la etiqueta de casi siempre.

Observando con el número borroso trapezoidal que la transferencia del conocimiento se realiza casi siempre, coincidiendo con la teoría clásica.

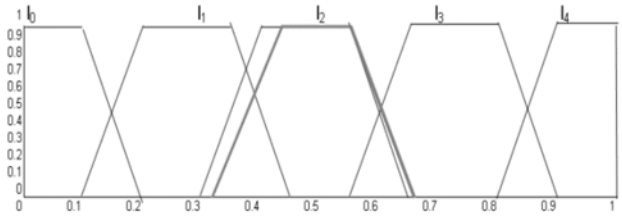
Captura del Conocimiento

Frecuencia	Frecuencia							Operacionalizacion				
2	(	0	0	0.1	0.2	)	=	(	0	0	0.2	0.4)
20	(	0.1	0.2	0.3	0.45	)	=	(	2	4	6	9)
38	(	0.3	0.45	0.55	0.7	)	=	(	11	17	21	26.6)
20	(	0.5	0.7	0.8	0.9	)	=	(	10	14	16	18)
6	(	0.8	0.9	1	1	)	=	(	4.8	5.4	6	6)
					SUMA			(	28	41	49	60)
					MEDIA			(	0.3	0.5	0.6	0.7)

En la presente tabla se observa la operacionalización de un número borroso trapezoidal, para la variable Captura del conocimiento.

Obteniendo como resultado el siguiente Número Borroso Trapezoidal:

Figura 6: Etiquetas Lingüísticas Para la Variable Captura del Conocimiento.



Fuente: Obtención de operadores de numero borroso trapezoidal para la variable Captura del conocimiento. Incidiendo en la etiqueta de a veces.

Donde observamos que la captura del conocimiento se da en forma esporádica, mientras que con la teoría clásica muestra un leve sesgo a casi siempre.

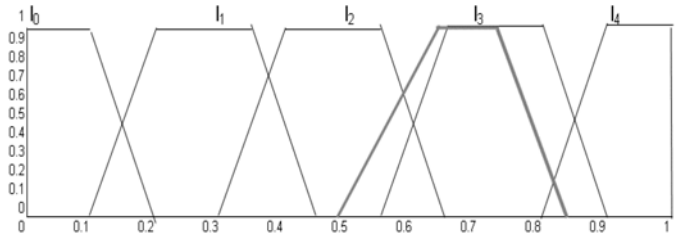
Uso del Conocimiento

Frecuencia	**Intervalos**						**Operacionalizacion**				
2	(0	0	0.1	0.2	)	=	(0	0	0.2	0.4	)
4	(0.1	0.2	0.3	0.45	)	=	(0.4	0.8	1.2	1.8	)
22	(0.3	0.45	0.55	0.7	)	=	(6.6	9.9	12	15.4	)
38	(0.5	0.7	0.8	0.9	)	=	(19	27	30	34.2	)
20	(0.8	0.9	1	1	)	=	(16	18	20	20	)
				SUMA			(42	55	64	71.8	)
				MEDIA			(0.5	0.6	0.7	0.83	)

En la presente tabla se observa la operacionalización de un número borroso trapezoidal, para la variable Uso del conocimiento.

Obteniendo como resultado el siguiente Número Borroso Trapezoidal:

Figura 7: Etiquetas Lingüísticas Para la Variable Uso del Conocimiento.



Fuente: Obtención de operadores de numero borroso trapezoidal para la variable Uso del conocimiento. Incidiendo en la etiqueta de casi siempre
.

Del cual inferimos que casi siempre se utiliza el conocimiento generado en las PyMES del sector manufacturero.

CONCLUSIONES

El hacer el análisis de las variables implicadas en el proceso de la Gestión del Conocimiento con la utilización de etiquetas lingüísticas nos permite tener un mayor espectro de decisión que con medidas puntuales que obtenemos con la teoria clásica. El enfoque lingüístico fuzzy ha sido aplicado con éxito a

numerosos problemas reales, ya que permite representar la información disponible en los casos en que es poco precisa, de manera mas apropiada y el decidor puede expresarse en un lenguaje natural medinate el empleo de variables lingüísticas, además de que el enfoque lingüístico facilita la convergencia del lenguaje hacia significados compartidos.

BIBLIOGRAFÍA

Alfaro C. G. (2007), "Modelo de Gestión del Conocimiento para PyMES", Ed. Morevallado. Méx.
Andersen A., (1999), "El Mangement en el siglo XXI" ED.Granica Buenos Aires

Andersen A., (1999), "KMAT (Knowledge Management Assessment Tool) Andersen A. Study London
Argyris C., (1999), "Conocimiento para la acción: Una guía para superar obstáculos del cambio en la organización", ed. Granica México

Ashby, W., (1956) "An introduction to Cybernetics" Ed. Chapman & Hall Londres

Bonissone P.P. Decker (1986), Selecting uncertanty calculi and granulary: An experiment in trading-off precision and complexity", en Kanal, L.H. Lemmer, J.F. (edits) Amsterdam.

Bueno C. E., (2002), "Enfoques principales en Dirección del conocimiento" Knowledge Management
Davenport, T. y Prusak, (2001) "Conocimiento en acción: Cómo las organizaciones manejan lo que aprenden", ed. PHH.

Delgado M., Verdegay J.L.;Vila,M.A. (1993) "Linguistc decision making models". Intenational Journal of Intelligent Systems vol. 7

Drucker P.F., (1991), "The new productivity Challenge" Harvard Business Review

Hall Richard, (1992) "The strategic analysis of intangible resource", Strategic Management Journal

Hall Richard, (1993), "Framework linking intangible resources and capabilities to sustainable competitive advantage",Strategic Management Journal

Hamel G., Prahalad C., (1999), "Compitiendo por el futuro" Ed. Ariel Sociedad Económica España
Ikujiro Nonaka et. al. , (1999), "La organización creadora del conocimiento", ed. Oxford México
Maldonado J.R. (2004), Medición de la variable conocimiento, una prueba empírica en la organización artesanal de Oaxaca. Oax., IPN Oaxaca Mex.

Pavaez S. A. (2000), "Modelo de implantación de Gestión del conocimiento y Tecnologías de información para la generación de ventajas competitivas.Tesis: maestría, Universidad Técnica Federico santa Maria Valparaíso

BIOGRAFIA

Gerardo G. Alfaro Calderón, Dr. es profesor de la Facultad de Contaduría y Ciencias Administrativas de la Universidad Michoacana de San Nicolás de Hidalgo, Miembro del Sistema Nacional de Investigadores Nivel I.

Víctor Gerardo Alfaro García, Dr. Por la Universidad de Barcelona exbecario CONACYT, realizando un posdoctorado en la Universidad Autónoma de San Luís Potosí México

IMPACTO DE LAS POLÍTICAS PÚBLICAS PARA CONSOLIDAR LOS EMPRENDIMIENTOS EN MÉXICO

Elizabeth Guadalupe Chong González, Universidad Politécnica del Valle de Toluca

RESUMEN

Esta investigación hace una revisión teórica respecto al emprendimiento, además hace un análisis de las políticas que ha implementado el Estado Mexicano en materia de emprendimiento, con la finalidad de que se detecten las necesidades del entorno y éstos puedan consolidarse. Se encontró que, las acciones que ha emprendido el gobierno mexicano en materia de emprendimiento carecen de resultados visibles, debido a que solamente se quedan en apoyar al emprendedor de manera inicial y no se le da seguimiento para que su empresa logre fortalecerse.

PALABRAS CLAVE: Políticas Públicas, Emprendedor, Empresas Consolidadas, Programas de Apoyo al Emprendedor.

IMPACT OF PUBLIC POLICIES TO CONSOLIDATE ENTREPRENEURSHIPS IN MEXICO

ABSTRACT

This research makes a theoretical revision regarding the entrepreneurship, also makes an analysis of the policies that the Mexican State has implemented in the matter of entrepreneurship, in order to detect the needs of the adjustment and the states. It was found that the actions undertaken by the Mexican government in the area of entrepreneurship are not visible results, because they only remain in support of the entrepreneur in an initial way and will not be followed up for his company to be strengthened.

JEL: Z18, L26, M13, L98

KEYWORDS: Public Policies, Entrepreneurs, Consolidated Companies, Support Programs For Entrepreneurs.

INTRODUCCIÓN

El emprendimiento ha crecido considerablemente en las últimas décadas, por tal motivo es sujeto de estudio por distintos especialistas y por los gobiernos de cada país, que buscan identificar las características del fenómeno emprendedor y apoyarlo para que pueda desarrollarse adecuadamente, e impulsar la generación de empleos, lo que a su vez traerá consigo el crecimiento económico de su región.

Generalmente los gobiernos se han dedicado a financiar los proyectos emprendedores, en algunos casos a capacitarlos, pero son pocos los que le dan seguimiento para que consoliden sus empresas. Para el caso de México, más del 97.6 % de las empresas son micro, cuentan con muy pocos empleados, además la mayoría de las empresas de reciente creación no llegan a los 3.5 años. Esta situación es preocupante ya que si se requiere que el emprendedor produzca una mejora en el desarrollo económico de su país, se debe estudiar desde abajo, es decir desde las competencias que adquiere en su etapa profesional, con la finalidad de que se potencialicen en beneficio de impulsar su actividad emprendedora y que cuando se incorporen al mercado laboral logren consolidar su empresa. El objetivo principal de este trabajo es mostrar las políticas que ha

implementado México en materia de emprendimiento, con el propósito de que los gobiernos identifiquen las necesidades del entorno para poder consolidar los emprendimientos en beneficio de la sociedad.

REVISIÓN LITERARIA

Emprendimiento

El emprendimiento tiene un papel determinante en el crecimiento económico, en el proceso de innovación, y en la creación de empresas pequeñas y medianas que generan puestos de trabajo (Jaramillo, et. al, 2012). En muchos países se están instrumentando políticas, como financiamiento y subsidios, para apoyar el emprendimiento, o bien, crear y mejorar el ambiente emprendedor. Definir la palabra emprendedor ayuda a entender los elementos que la componen, y facilita su operacionalización con fines de investigación empírica. Schumpeter (1934) definió al emprendedor como una persona innovadora, quien propone y aprovecha los cambios, básicamente en cuatro ámbitos: la introducción de nuevos o mejores productos; nuevos o mejores métodos de producción; la apertura de nuevos mercados; y la reorganización del proceso administrativo. Las pequeñas y medianas empresas se ven en problemas cada año en México. Esta situación se debe al tipo de decisiones que toman, sin un diagnóstico organizacional que proporcione el conocimiento y el respaldo para decisiones puntuales y concretas que impacten positivamente en la organización. En los últimos años, a las empresas mejor dirigidas, les ha costado trabajo mantenerse, así como elevar su nivel de beneficios. Las cifras de fracaso de las Pequeñas y Medianas Empresas (Pymes) son abrumadoras en cualquier país que se analicen; a continuación se observan datos de algunos países.

Tabla 1: Estadísticas Sobre Fracaso de las Pequeñas y Medianas Empresas a Nivel Internacional

País	Situación de sus empresas
España	El 80% de las empresas cierran en los primeros cinco años, según Ordoñez (2005) de la Universidad de Cádiz. Las estadísticas indican una elevada mortalidad en las empresas de nueva creación. En 2003, más de 70% de los negocios no llegaron a los cuatro años de vida (Caixa, 2003).
México	Al cumplir 10 años, solamente 10% de las empresas maduran, tienen éxito y crecen (Yáñez, 2005). De acuerdo con Centro-CRECE(2014), 75% de las nuevas empresas mexicanas debe cerrar sus operaciones apenas después de dos años en el mercado.
Estados Unidos	El promedio de vida de las empresas es de seis años, y más de 30% no llega al tercer año (Samuelson y Nordhaus, 2001).
Argentina	El 7% de las empresas llega al segundo año de vida y 3% al quinto (Asociación Argentina para el Desarrollo de la pequeña y mediana empresa, 2009).
Chile	Un estudio que dio seguimiento a 67,310 empresas creadas en 1996, indicó que 25% de ellas desapareció en el primer año; 17% en el segundo; 13% en el tercero y 11% en el cuarto (Castro, 2012).
Hispanoamérica	La experiencia demuestra que 50% de las empresas quiebran durante el primer año de actividad, y no menos de 90% antes de cinco años (Lefcovich, 2014).
CEPAL	En los países subdesarrollados, entre 50 y 75% de las nuevas empresas dejan de existir durante los primeros tres años.

Esta tabla muestra la situación de las empresas de España, México, Estados Unidos, Argentina, Chile, Hispanoamérica y los países integrantes de la CEPAL, en relación a cuánto duran en el mercado, en la mayoría de los casos hay una alta mortalidad en las empresas de nueva creación. Fuente: (Velázquez, 2008).

Emprendimiento Consolidado

El emprendimiento consolidado son las actividades operativas de las empresas en el mercado por más de 3.5 años, superando la fase emprendedora y formando parte del tejido empresarial(Hernández, 2013). Según

Velázquez (2008), generalmente las empresas consolidadas han seguido los siguientes pasos: La puesta en marcha. Suele darse sin demasiada planificación, por necesidad o por la detección de una oportunidad. En algunos casos, este comienzo es informal, paralelo a otras actividades y sin perspectivas de largo plazo. El ajuste al mercado y la supervivencia. Con el negocio ya en funcionamiento, se conocen las necesidades de los clientes y se produce una adecuación que permita la subsistencia. Esta etapa puede durar algunos meses o años. La detección de nuevas oportunidades y el salto de crecimiento. Algunos negocios perduran hasta que la oportunidad llega a su fin, en muchos casos, significando una decadencia lenta hasta el cierre definitivo. En otros casos los emprendedores se apoyan en el negocio de base para seguir creciendo, pegando un salto cualitativo. Este salto puede implicar una reinvención total, con cambios en el tipo de producto, los clientes o hasta el concepto mismo del negocio. La profesionalización. Cuando la empresa crece, surgen nuevos desafíos y complejidades que ya no pueden manejarse con el grupo fundador o su familia. Así, la consolidación se da con la incorporación de profesionales en todos los ámbitos, y de la estructuración de la empresa para poder sostenerse en el nuevo escalón competitivo.

Factores Que Obstaculizan el Emprendimiento

Se observan evidencias todos los días de las fuerzas de cambio, como la penetración global de Internet, el impacto de las actividades terroristas, el poder de las redes sociales en la creación de conexiones, la contaminación y escasez de los recursos naturales. Todos son grandes retos, u oportunidades para los emprendedores. Estos factores de la vida de los negocios no cambiarán en el corto plazo, determinando el triunfo o fracaso como emprendedor. Las empresas que recién inician deben tener flexibilidad para manejar los retos, ordenar una estructura orientada en el futuro, ligar funciones con redes que completen las tareas y enfocarse en las mejores prácticas.

Factores Que Aceleran el Emprendimiento

Para Gonzalo et al., (2013), el conjunto de características relevantes son: el perfil, background y las redes de los emprendedores; su acceso a recursos claves (financieros, humanos, información, entre otros), el desarrollo de rutinas organizacionales, y el proceso de toma de decisiones. Distintos autores hacen referencia a las características del emprendedor, el acceso a recursos y el tipo de proyecto dentro de los principales determinantes del crecimiento inicial de las empresas (Davidsson, Delmar y Wiklund, 2006). Los factores socio-demográficos, son ajenos al emprendedor, sobre los cuales no puede decidir. Estos factores son: sexo, edad y contexto, cultura, valores, normas formales e informales, instituciones y otros (Leiva, 2013). Fernández et al., (2010) hacen referencia a la importancia de los recursos intangibles para el crecimiento empresarial. Capelleras y Kantis (2009) indican que, el crecimiento y desarrollo de las nuevas empresas depende de varios factores que están vinculados con las características del emprendedor, las dimensiones del capital relacional y las características del mercado, junto con algunos elementos de tipo estratégico.

METODOLOGÍA

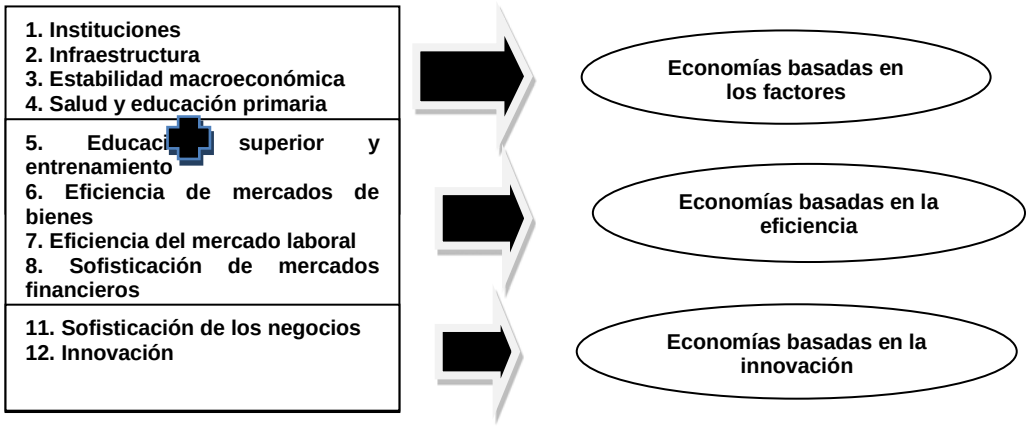
Para la elaboración de este trabajo se hizo un análisis de información bibliográfica, hemerográfica, además se utilizó información de los censos económicos del Instituto Nacional de Estadística, Geografía e Informática (INEGI), para fortalecer la información documental encontrada, así como del Global Entrepreneurship Monitor (GEM). Por otra parte se hizo un análisis exhaustivo de todos los programas y organismos creados en México para apoyar a los emprendedores.

RESULTADOS

El Emprendimiento en el Contexto Mexicano

Para definir los niveles de emprendimiento de un país, el reporte: Global Entrepreneurship Monitor (GEM), se basa en 12 pilares sobre los que se sostiene una economía (Kelley et al., 2010). De acuerdo a Porter y Schwab (2008), los países pueden ser clasificados como economías basadas en los factores; economías basadas en la eficiencia y economías basadas en la innovación tal y como se muestra en la siguiente Figura.

Figura1: Pilares de la Competitividad



La siguiente figura muestra de acuerdo a Porter y Schwab (2008), la clasificación de los países como economías basadas en los factores; economías basadas en la eficiencia y economías basadas en la innovación, de acuerdo a doce aspectos a considerar. Para el caso de las economías basadas en factores se consideran cuatro aspectos: Instituciones, infraestructura, estabilidad macroeconómica, salud y educación primaria. Por otra parte para las economías basadas en la eficiencia se considera: la educación superior y entrenamiento, eficiencia de mercados de bienes, eficiencia del mercado laboral y sofisticación de mercados financieros. Finalmente para las economías basadas en la innovación se considera la sofisticación en los negocios y la innovación. Fuente: (Porter & Schwab, 2008).

De acuerdo al GEM (2013), México cuenta con una economía basada en la eficiencia lo cual dista de generar empresas que cuenten con cierto grado de innovación que les permita producir una mayor riqueza y ventajas competitivas difíciles de imitar en el tiempo (Porter, 1980). Con base en la Tabla 2, uno de los aspectos que destaca en la economía mexicana es el tamaño de mercado, el cual ocupa la posición 12 a nivel mundial, permitiendo que México sea atractivo para la actividad emprendedora dado el gran consumo interno. Contrario a este hecho se encuentra la posición relacionada con las instituciones (policía, servicios públicos, la política pública, entre otras), en donde México ocupa la posición 106 como resultado de la corrupción (Schwab, 2010). En los últimos años factores como la inseguridad y la violencia ocasionada por el crimen organizado han generado que los emprendedores vivan situaciones delicadas al no contribuir económicamente con los grupos delictivos (CNN Expansión, 2010). En este sentido, el análisis del entorno y del mismo emprendedor requiere estudiarse con el objetivo de apoyarlo en situaciones de violencia e incertidumbre.

Tabla 2: Posición de México en los 12 Pilares de Competitividad a Nivel Mundial

Pilares de la Competitividad	**Posición**
Requerimientos básicos	
1. Instituciones	106
2. Infraestructura	75
3. Ambiente macroeconómico	28
4. Salud y educación primaria	70
Mejoradores de la eficiencia	
5. Educación superior y entrenamiento	79
6. Eficiencia del mercado de bienes	96
7. Eficiencia del mercado laboral	120
8. Desarrollo de mercados financieros	96
9. Alistamiento tecnológico	71
10. Tamaño del mercado	12
Factores de innovación y sofisticación	
11. Sofisticación de los negocios	67
12. Innovación	78

Esta tabla muestra la posición de México en los 12 pilares de Competitividad, uno de los aspectos que destaca en la economía mexicana es el tamaño de mercado, el cual ocupa la posición 12 a nivel mundial, permitiendo que México sea atractivo para la actividad emprendedora dado el gran consumo interno. Contrario a este hecho se encuentra la posición relacionada con las instituciones (policía, servicios públicos, la política pública, entre otras), en donde México ocupa la posición 106. Fuente: (CNN Expansión, 2010)

El Papel del Estado en el Emprendimiento

Diversos autores mencionan que el tamaño de una empresa se asocia con la capacidad emprendedora, el talento empresarial y las habilidades gerenciales, sin embargo, la potencialización y consolidación de los emprendimientos, para que estos puedan establecer su propia empresa y generar fuentes de empleo, también depende en gran medida de las acciones que tome el estado. Actualmente ya no es suficiente con crear ferias del emprendimiento o semanas del emprendedor, para apoyar las buenas ideas de la comunidad emprendedora, se requiere capacitación, acelerar reformas, crear verdaderas redes de emprendedores para que los emprendedores nacientes interactúen con los empresarios que llevan más tiempo en el mercado, es necesario generar una escuela emprendedora, para que los potenciales emprendedores se conviertan en verdaderos empresarios y que no se queden en el camino (GEM, 2015).

Marcos Normativos

Diversos países en América Latina tienen políticas de emprendimiento, por ejemplo El Salvador tiene una ley de fomento, protección y desarrollo de la micro y pequeña empresa, la cual expresa la obligatoriedad del estado en relación a la creación de nuevas empresas, se menciona que el estado debe fomentar el espíritu emprendedor y creativo de su población (CONAMYPE, 2014). Por otra parte, está la Estrategia Regional de Fomento al Emprendimiento en Centroamérica y República Dominicana (2013) en la cual participan: Belice, Costa Rica, Guatemala, El Salvador, Honduras, Nicaragua, Panamá y República Dominicana, y cuyo principal objetivo es generar más y mejores empleos, mejor distribución del ingreso, rejuvenecer el tejido productivo de los países y generar nueva riqueza social que contribuya al desarrollo regional, concentrándose principalmente en la búsqueda de financiamiento para apoyar a los emprendedores, tanto los impulsados por necesidad como por oportunidad.

Políticas Públicas y Emprendimiento en México

En México a partir del Gobierno de Fox se comienza a hablar de emprendimiento, con la creación del Fondo Nacional para Empresas Sociales (FONAES) en 2002, el cual buscaba apoyar la creación de más y mejores micro y pequeñas empresas. Por otra parte, con Calderón se creó la Subsecretaría para la Pequeña y Mediana Empresa (SPYME) en 2007, se estableció la estrategia "México Emprende", cuyo principal objetivo era la creación de más y mejores empleos con más y mejores emprendedores, también se transformó el Centro de Vinculación Empresarial, creado en 2002 a Centros México Emprende, cuya finalidad fue dar apoyo en financiamiento, capacitación, consultoría, gestión, innovación tecnológica y comercialización. Con el gobierno actual de Peña desaparece la Subsecretaría para la Pequeña y Mediana Empresa y se crea el Instituto Nacional del Emprendedor en 2014, cuyo objetivo es promover e impulsar en los mexicanos la cultura y el desarrollo empresarial, en el cual se establecen 4 líneas estratégicas: Apoyar la inserción exitosa de las MIPyMES a los sectores estratégicos, los de mayor dinamismo, mayor potencial de crecimiento, generación de empleo y participación del valor agregado en las cadenas de exportación. Detonar proyectos productivos de las micro, pequeñas y medianas empresas acordes con las vocaciones productivas y las mayores ventajas competitivas regionales que tiene México. Fortalecer el ecosistema de financiamiento. Inculcar una nueva cultura nacional emprendedora y empresarial. A pesar de que a partir del periodo de Fox se comienza a hablar de emprendimiento, a lo largo de distintos periodos presidenciales se han creado varios programas de apoyo a las empresas, la siguiente Tabla hace un recuento de los programas que se han creado en beneficio de las empresas y de los emprendedores, así como sus características.

Tabla 3: Programas de Apoyo al Emprendedor en México

Año de creación	Programa	Características
1988	Programa Calidad Integral y Modernización (CIMO).	Orientó sus actividades al apoyo de las micro, pequeñas y medianas empresas. El CIMO fue un programa de la Secretaría del Trabajo y Previsión Social y tuvo por objeto proporcionar asistencia técnica y apoyos financieros a programas de capacitación y productividad en micro, pequeñas y medianas empresas. Debido a que se crearon otros programas, éste llega a su fin en 2012.
1993	Programa de empresas integradoras.	Las empresas integradoras son asociaciones de empresas de servicios especializados (financieras, de capacitación y otros) y micro, pequeñas y medianas empresas. Esta asociación debe configurar una personalidad jurídica cuyo objeto social consista en la prestación de servicios especializados de apoyo a las empresas integradas. Sigue vigente hasta la fecha.
1995	Consejo Nacional de las Micro Pequeñas y Medianas Empresas.	Estuvo vigente hasta 2012 y tuvo como objetivo establecer políticas e instrumentos para promover el incremento de su eficiencia y la calidad, y fortalecer las cadenas productivas para vincular a las pequeñas empresas con las de mayor tamaño.
1995	Programa de desarrollo de Proveedores	Programa que tuvo por objetivo facilitar el contacto inicial de las micro, pequeñas y medianas empresas con las grandes empresas establecidas en el país y sectores de la administración pública. Finalizó en 2013.
1995	Sistema de promoción de parques industriales	Este sistema tiene el apoyo de NAFIN y se difunde a través de internet. Sigue vigente hasta la fecha.
1995	Encuentros empresariales	El mecanismo utilizado para propiciar un acercamiento entre el proveedor potencial y los grandes compradores es mediante los denominados “encuentros empresariales” desarrollados por el banco nacional de comercio exterior (BANCOMEXT). Esta modalidad permite acercar a la oferta de micro, pequeñas y medianas empresas a la demanda de empresas más grandes. Continúa operando.
1996	Comisión Intersecretarial de Política Industrial (CIPI).	Su propósito fue mejorar la coordinación de las acciones en materia de apoyo a la industria nacional. Finalizó en 2003.
1996	Red Nacional de Centros Regionales para la Competitividad Empresarial (CRECE),	Estos centros proporcionaban información y consultoría en administración, producción, comercialización y financiamiento. Los CRECE se localizaban en cada uno de los estados de la Federación y ofrecían servicios integrales de consultoría y capacitación a las micro, pequeñas y medianas empresas. La red finalizó en 2002.
1996	Programa integral de promoción del uso de tecnologías informáticas	Este programa ofrecía equipos, aplicaciones informáticas y asesoría de acuerdo a las empresas, así como un esquema de apoyo financiero. Finalizó en 2006.

1996	Programa Institucional de Desarrollo de Proveedores de Nacional Financiera(NAFIN)	Su propósito se orienta principalmente a ofrecer financiamiento en capital de trabajo a las empresas participantes. También ha orientado recursos a empresas del sector privado a fin que puedan desarrollar mejores niveles de eficiencia y calidad en micro, pequeñas y medianas empresas proveedoras de grandes empresas. Programa vigente.
1997	Sistema para la Subcontratación Industrial (SSI).	Medio por el cual se facilita la vinculación entre las grandes empresas demandantes de productos y piezas y subensambles de procesos industriales con los potenciales oferentes, lo que favorece la especialización de las micro, pequeñas y medianas empresas en la generación de estos bienes y servicios. Vigente.
1997	Programa COMPITE	Tiene por objetivo incrementar la productividad de las empresas manufactureras. A través del programa se imparten talleres teórico-prácticos en las instalaciones de las empresas participantes, brindándoles asistencia técnica para optimizar sus procesos productivos y mejorar el aprovechamiento de sus recursos humanos y de capital de las micro y pequeñas empresas. Programa vigente.
1997	El Sistema de Información Empresarial Mexicano (SIEM)	Actualmente es un programa que se orienta a vincular más eficientemente la oferta y demanda empresarial de bienes y servicios; este sistema empezó a operar en 1997. A partir de 1998 se difundieron los programas anuales de adquisiciones y obras públicas de las dependencias e instituciones del gobierno. A septiembre del 2000, contaba con 76 módulos de información sobre los programas de apoyo empresarial del gobierno y manejaba información de 582 446 empresas (69 039 industriales, 380 686 comerciales y 132 721 del sector servicios).
1997	Programa de Agrupamientos Industriales (PAI).	Este programa tiene por objeto que empresas de una misma cadena productiva, establecidas en una misma región, fortalezcan sus vínculos de proveedor y aprovechen su cercanía geográfica para realizar en forma conjunta proyectos productivos y de infraestructura. Programa Vigente.
1998	Programa para el Desarrollo de la Industria Local (PDIL).	Este programa se creó para apoyar la modernización de las pequeñas y medianas empresas que producen de manera tradicional bienes para abastecer el mercado local (textiles, agro, cerámica, cuero y calzado). Se ofrece asesoría por parte de expertos de la Agencia de Cooperación Internacional del Japón y las instituciones del gobierno mexicano. Se empezó con los estados de Puebla, Sinaloa y Tabasco. En 1999 se agregaron Coahuila, Colima y Durango. En el 2000 se incorporaron los estados de Hidalgo, San Luis Potosí y Veracruz. En total son 12 las entidades federativas participantes. Se crearon tres centros tecnológicos en el estado de Guanajuato y dos se encuentran en etapa de construcción en Durango y Tabasco. Programa vigente.

La Tabla hace un recuento de los programas que se han creado en beneficio de las empresas y de los emprendedores, así como sus características de 1988 A 1998. Fuente: Elaboración propia con base en García y Paredes, 2001.

Pese a todos los esfuerzo de los distintos gobiernos, en México se carece de políticas de emprendimiento, de acuerdo al último Censo Económico (INEGI, 2014), del total de unidades económicas en México; el 94% son microempresas, las cuales generan el 40% del empleo y contribuyen con el 15% del valor agregado de la economía, por lo cual se debe avanzar en el fortalecimiento de las instituciones, para que estas empresas crezcan a mayor escala y se creen muchas más, ya que, el costo de ser formal para una empresa, es sumamente alto debido a los inadecuados marcos legales, fiscales y laborales que imperan en México (Casas Alatriste, 2013).

Desafíos de las Políticas Públicas Para Consolidar los Emprendimientos en México

Hasta la fecha, todas las acciones que ha emprendido el gobierno mexicano en materia de emprendimiento carecen de resultados visibles, se deben generar políticas apropiadas de acuerdo al tipo de emprendedores. Según el GEM (2015), respecto a la motivación principal de los mexicanos para emprender: el 79% es por oportunidad, mientras que el 19% por necesidad, el resto mencionó ambos. México tiene un gran estímulo debido a que la mayoría de sus emprendedores son por oportunidad y no por necesidad, lo que asegura aun más el éxito del negocio. Es deseable que los emprendedores estén impulsados por la oportunidad, que por necesidad, debidos que en el primer caso éstos suelen prosperar (GEM, 2015). Según Acs y Vargas (2005), el emprendimiento por oportunidad tiene un efecto positivo e importante en el desarrollo económico. Ramírez, Bernal y Fuentes (2013) mencionan que el avance económico de las entidades federativas en México, condiciona su estructura empresarial y su capacidad de emprendimiento; lo que implica que a un nivel mayor de desarrollo le corresponde una estructura empresarial con pequeñas empresas de escalas relativamente más grandes, compatible con mejores actividades empresariales, y una disminución de

emprendimientos de autoempleo. Por lo que México debe trabajar en generar las condiciones económicas favorables para crear más y mejores empresas.

CONCLUSIONES

La generación de empresas se relaciona con un conjunto complejo de razones que va desde la necesidad de autorrealización y aprovechamiento de oportunidades de negocios hasta la situación de necesidad de sobrevivencia, en un entorno que no proporciona empleo. Al analizar las sociedades de hoy, se podría concluir que su desarrollo se debe a que han implementado el fenómeno del emprendimiento con diversas características de motivaciones de afiliación, logro y poder, como directrices para lograr un desempeño eficaz dentro de sus empresas y contribuir con su crecimiento. El papel del gobierno es muy importante ya que puede abonar a la consolidación del sector empresarial con el mejoramiento de las regulaciones y procedimientos para abrir negocios, el fortalecimiento en el procesamiento y gestión de trámites empresariales; la eficiencia en recaudación que impliquen reducciones de costos de transacción en cuestiones fiscales para las empresas; y la mayor eficiencia y orientación adecuada del gasto público y las compras gubernamentales hacia el crecimiento de las estructuras empresariales locales. Los resultados de esta investigación muestran que todos los esfuerzos encaminados a fortalecer el sector empresarial han sido débiles y carentes de resultados reales, las acciones emprendidas no han logrado trascender e ir más allá. El gobierno Mexicano ha establecido acciones orientadas a apoyar emprendedores en su etapa inicial, proveyéndolos de ferias, conferencias, redes de emprendedores y financiamiento, sin embargo son aspectos con resultados a corto plazo, que pocas veces impactan en el beneficio y consolidación de los emprendimientos. Por otra parte, se recomienda a los gobiernos invertir en capital humano, asistencia técnica y capacitación empresarial, se deben generar vínculos entre la educación superior, los sectores productivos y la coordinación de las políticas educativas que debe constituirse en el impulso de innovaciones encaminadas al emprendimiento y la mejora productiva.

REFERENCIAS

Acs, Z. y Vargas, A. (2005) “Entrepreneurship, Agglomeration and Technological Change". *Small Business Economics*, vol. 24(3), p.323-334.

Asociación Argentina para el desarrollo de la pequeña y mediana empresa. (2009): CAPyME. Recuperado el 27 de enero de 2017 en: www.fiel.org/publicaciones/libros/pyme.pdf.

Caixa, I. X. (2003). La Caixa. Recuperado el 20 de febrero de 2017 en: www.emprendedor xxi.coop/html/reemprendeintro02.asp

Capelleras, J. y Kantis, H. (2009). *Nuevas empresas en América Latina: factores que favorecen su rápido crecimiento*. Primera edición. España. Universidad Autónoma de Barcelona.

Casas Alatriste, F. (enero de 2013). Un México de Emprendedores. Ponencia presentada en la *XLI Convención Nacional del Instituto Mexicano de Ejecutivos en Finanzas*. Veracruz, Mèxico.

Castro, R. (2012). Génesis Partner. Recuperado el 13 de marzo de 2017 en: http://www.genesispartners.cl/#!Columna-La-Tercera-Rodrigo-Castro/c15yx/563a50630cf28330832cef18

Centro-CRECE (2014): Gestiopolis. Recuperado el 28 de abril de 2017 en:www.centrocrece.com.mx/

CNN Expansión. (2010). La violencia: un “impuesto” para México. Recuperado el 8 de mayo de 2017 en http://www.cnnexpansion.com/economia/2010/08/31/la-barbie-mercado-caida-edgarexpansion.

CONAMYPE. (2014). *Política Nacional de Emprendimiento.* Comisión Nacional de la Micro y Pequeña Empresa. Ministerio de Economía. Gobierno de El Salvador.

Davidsson, P., Delmar, F. y Wiklund, J. (2006). *Entrepreneurship and the Growth of Firms.* Primera edición. Cheltelham: Elgar.

Fernández, E., Montes, J. y Vázquez, C. (2010) "Los recursos intangibles como factores de competitividad de la empresa". *Revista Dirección y Organización*, vol. 20(1), p.84-98.

García, G. y Paredes, V. (2001*). Programa de apoyo a las micro, pequeñas y medianas empresas en México, 1990-2000.* CEPAL.

GEM (2013). *Monitor Global de la Actividad Emprendedora en Mèxico.* Global Entrepreneurship Monitor. Recuperado el 14 de marzo de 2017 en: http://www.gemconsortium.org/country-profile/87
GEM (2015) *GEM América Latina y El Caribe 2015/2016.* Global Entrepreneurship Monitor. Recuperado el 14 de marzo de 2017 en http://www.gemconsortium.org/report

Gonzalo, M., Federico, J. y Kantis, H. (2013): Crecimiento y adaptación en un contexto de crisis internacional: los casos de tres empresas jóvenes dinámicas argentinas. Programa de Desarrollo Emprendedor (Prodem) Instituto de Industria (IDEI) Universidad Nacional de General Sarmiento (UNGS) Instituto de Industria (IDEI). (Inédito).

Hernández, R. (2013). Global Entrepreneurship Monitor. Managua: Red Española de equipos regionales.

INEGI. (2014). *Censos Económicos. Resultados Definitivos.* Instituto Nacional de Geografía, Estadística e Informática.

Jaramillo, J., Escobedo, J., Morales, J. y Ramos, J. (2012) "Perfil emprendedor de los pequeños empresarios agropecuarios en el Valle de Puebla. México". *En Entramado*, vol.8 (1), p. 44-57.

Kelley, D.J., Bosma, N., y Amorós, J.E. (2010). Global Entrepreneurship Monitor. Global Report. Recuperado el 14 de marzo de 2017 en: www.gemconsortium.org

Lefcovich, M. (2014). Las pequeñas empresas y las causas de sus fracasos. Recuperado el 27 de enero de 2017 en http://www.degerencia.com/articulos.php?artid=545

Leiva, J. (2013) " ¿Quién crea MIPYMES en Costa Rica?". *Tec Empresarial*, vol.7(2), p. 9-17.

Ordoñez, G.(2005). ¿Por qué fracasan las Pymes?. Recuperado el 9 de febrero de 2017 en www.gestiopolis.com/por-que-fracasan-las-pyme

Porter, M.E. y Schwab, K. (2008). The Global Competitiveness Report 2008-2009. World Economic Forum. Geneve, Swiss.

Porter, M.E. (1980). Competitive strategy: techniques for analyzing industries and competitors. New York: Free Press.

Ramirez, M., Bernal, M. y Fuentes, R. (2013) "Emprendimiento y Desarrollo Manufactureros en las Entidades Federativas de México". *En Revista Problemas del Desarrollo*, vol.174(44), p.167-195.

Sampedro Rosario y Luis Camarero (2007) "Mujeres empresarias en la España rural el sujeto pendiente del desarrollo". *En Revista Internacional de sociología*. Vol. LXV, núm. 48, septiembre-diciembre. p.121-146.

Samuelson, P, y Nordhaus, W.(2001). ¿Qué son microeconomía y macroeconomía?. Recuperado el 31 de julio de 2017 en:www.gestiopolis.com/que-son-microeconomia-y-macroeconomia.

Schumpeter, Joseph Alois (1934). *The Theory of Economic Development. Cambridge*, Ma, Harvard University Press.

Schwab, K. (2010). The Global Competitiveness Report 2010-2011. Geneve, Swiss. Recuperado el 11 de agosto de 2017 en http://www3.weforum.org/docs/WEF_GlobalCompetitivenessReport_2010-11.pdf

Velázquez, G. (2008). ¿ Las pequeñas y medianas empresas Mexicanas requieren aplicar diagnósticos organizacionales?. México DF.: Mundo Siglo XXI.

Yáñez, F. (2005). Empresas destacadas. Recuperado el 31 de julio de 2017 en: http:winred.com/emprender/el-80-de-las-pymes-fracasa-antes-de-los-diez-anos-por-que/gmx-niv110-con2970.htm

BIOGRAFÍA

Elizabeth Guadalupe Chong González es Doctora en Ciencias Agropecuarias y Recursos Naturales por la Universidad Autónoma del Estado de México, Profesora de Tiempo Completo de la licenciatura en Negocios Internacionales, se puede contactar en la Universidad Politécnica del Valle de Toluca; carretera Toluca- Almoloya de Juárez, km. 5.6, Santiaguito Tlalcilalcali, Almoloya de Juárez, Estado de México. México. C.P. 50904.

ESTUDIO COMPETITIVO Y PROSPECTIVO 2030 A LAS MIPYMES SECTOR HORTICULTOR - SABANA CENTRO DE CUNDINAMARCA- COLOMBIA, ANTE LOS RETOS DEL FUTURO CON LA SEGURIDAD ALIMENTARIA BOGOTÁ – REGIÓN

Pedro Gómez Sabogal, Fundación Universitaria del Área Andina

RESUMEN

Este artículo tiene como propósito socializar los avances de la investigación denominada Estudio Competitivo y Prospectivo 2030 de las Mipymes Sector Horticultor - Sabana Centro de Cundinamarca ante los Retos del Futuro con la Seguridad Alimentaria Bogotá – Región. Se realiza un estudio de competitividad de las mípymes sector horticultor de la Sabana Centro y con base en las herramientas de la prospectiva y se plantean estrategias para el cierre de brechas con base en las características generales que implica la integración sustentable de las mípymes como agentes proveedores de alimentos para la capital. Por esta razón, la integración regional de los municipios de la Sabana Centro y Bogotá se proyecta como estrategia de consolidación del sector agricultor para atender la demanda alimentaria a futuro de la ciudad capital con altos estándares de competitividad e inserción en los mercados globales, aprovechando el potencial económico y la articulación sistémica entre los factores productivos y diferentes actores del contexto que permitan garantizar al 2030 la seguridad Alimentaria Bogotá-Región. Aunque existe amplio distanciamiento entre el sueño de futuro y la situación actual con alta limitación en la integración en la dinámica de las organizaciones y la articulación del Estado-Empresa -Academia para incrementar con alta efectividad la competitividad acorde con los pilares, factores y variables planteados por el Foro Económico Mundial para este importante sector en la economía. En consecuencia, se presentan en esta investigación los avances alcanzados, logrando visualizar un sector horticultor que ha disminuido su participación en la siembra y cosecha incluso la disminución en el aprovechamiento de las tierras efectivamente cultivables en cada uno de los 11 municipios de la región Sabana Centro, se realiza la caracterización del sector con base en la información suministrada por las UMATAS, Secretarias de desarrollo Económico, en cada municipio a la Secretaria Departamental de Agricultura y Desarrollo Rural, se plantean las estrategias para cerrar brechas y aportar a las mipymes del sector horticultor instrumentos administrativos desde planes, programas y proyectos que les permitan ser altamente competitivas, también se identifican los actores del poder, el saber, la comunidad , los gremios y la sociedad civil que se deben articular para ser partícipes en la solución de los problemas que generar su bajo nivel de competitividad.

PALABRAS CLAVES: Prospectiva, Juego de Actores, Seguridad Alimentaria, Competitividad, Escenarios Futuribles

COMPETITIVE AND PROSPECTIVE STUDY 2030 TO THE MIPYMES HORTICULTURE SECTOR - SAVANNAH CENTER OF CUNDINAMARCA-COLOMBIA, BEFORE THE CHALLENGES OF THE FUTURE WITH THE FOOD SECURITY BOGOTÁ - REGION

ABSTRACT

This article aims to socialize the advances of the research denominated Competitive and Prospective Study 2030 of the Mipymes Horticultural Sector - Sabana Center of Cundinamarca before the Challenges of the Future with the Food Security Bogota - Region. A competitiveness study is carried out by the SMEs in the horticultural sector of the Savannah Center and based on the tools of foresight and strategies are proposed for the closure of gaps based on the general characteristics that implies the sustainable integration of the mípymes as suppliers agents of food for the capital. For this reason, the regional integration of the municipalities of Sabana Centro and Bogotá is projected as a strategy to consolidate the farmer sector to meet the future food demand of the capital city with high standards of competitiveness and insertion in global markets, taking advantage of the economic potential and the systemic articulation between productive factors and different actors in the context that will guarantee the 2030 Bogotá-Region Food Security. Although there is a wide gap between the dream of the future and the current situation with a high limitation in the integration in the dynamics of organizations and the articulation of the State-Company - Academy to increase with high effectiveness the competitiveness according to the pillars, factors and variables raised by the World Economic Forum for this important sector in the economy. As a result, this research presents the advances achieved, showing a horticultural sector that has reduced its participation in planting and harvesting, including the decrease in the use of the land actually cultivable in each of the 11 municipalities of the region of Sabana Centro , the characterization of the sector is carried out based on the information provided by the UMATAS in each municipality to the Departmental Secretary of Agriculture and Rural Development, strategies are proposed to close gaps and to provide the mipymes of the horticultural sector with administrative tools from plans, programs and projects that allow them to be highly competitive, also identify the actors of power, knowledge, community, guilds and civil society that must be articulated to be participants in the solution of problems that generate their low level of competitiveness.

JEL :Q. Agricultural And Natural Resource Economics • Environmental And Ecological Economics
Q13 Agricultural Markets And Marketing • Cooperatives • Agribusiness

KEY WORDS: Prospective, Actors Game, Food Security, Competitiveness, Future Scenarios

INTRODUCCIÓN

Dada la importancia que representan las Mipymes agrícolas en la economía nacional es de urgente necesidad conocer integralmente sus niveles de competitividad como parte del ecosistema agrícola de la región en la Sabana Centro de Cundinamarca e identificar las variables que les permitan ser altamente competitivas para afrontar los retos futuros relacionados con la Seguridad Alimentaria Bogotá – Región, es la constante de cambio, con el fin de que se conviertan en verdaderos motores que impulsen la competitividad agrícola del país. Con base en la información del DANE, en Colombia las Mipymes representan el 81, 2% del tejido empresarial, representan el 73% del empleo y el 53% de la producción nacional. Y tan solo el 1,1% son grandes empresas; según información del DANE. (DANE, 2017)
Con base en los planteamientos del gobierno nacional soportados en el CONPES 3484 de agosto 13 de 2007

> (“*Las estrategias de política para la transformación productiva y la mejora sostenible de la productividad y competitividad de las Microempresas y de las Pymes. Se busca que estas empresas se constituyan en una fuente creciente de generación de ingresos y empleo de calidad, y que logren insertarse y posicionarse en los mercados nacionales e internacionales”)* (Departamento Nacional de Planeación . MinComercio., 2007)

La principal motivación en la investigación sobre la Seguridad Alimentaria Bogotá – Región, surge de las inquietudes como administradores de Empresas y la alta responsabilidad social que como profesionales tenemos ante los cambios que nos han generado los diferentes procesos de glocalización con base en los Tratados de Libre Comercio, y los aportes que podríamos hacer a este importante sector agricultor que en alto porcentaje desarrolla sus actividades informalmente y con carente aplicación de postulados administrativos modernos en su gestión empresarial y comercial. (Departamento Nacional de Planeación . MinComercio., 2007) A partir de las múltiples opciones que se tienen para proveerse de alimentos surgen inquietudes de cuáles son las fuentes de abastecimiento alimentario en el futuro para Bogotá y los municipios cercanos a la capital. La visión del desarrollo, integrando a Bogotá y las regiones plantea grandes retos para el futuro y el desarrollo humano sostenible, tales como la Seguridad Alimentaria, la preservación del entorno ambiental, la preservación de las fuentes hídricas, la infraestructura acorde a los retos y la movilidad, los servicios sociales y vivienda digna. Son aspectos que buscan contribuir a la equidad social y minimizar las brechas sociales. (Ministerio de Salud y Protección Social - FAO, 2014)

Así, el crecimiento sostenible con visión holística en las regiones es la premisa en la aplicación de las políticas públicas, siendo el propósito fundamental una distribución equitativa de los diferentes recursos para el desarrollo sostenible. La preocupación de los gobiernos ha sido la constante para el desarrollo de las regiones como agente de cambio para una mejor calidad de vida. El OSAN plantea cuatro elementos para su conceptualización y análisis: a. Como estrategia y objetivo, en el contexto del derecho a la alimentación y a no padecer hambre; b. Dimensiones internas de los componentes alimentario y nutricional (disponibilidad, acceso, consumo y utilización biológica), con un eje ligado a la inocuidad de los alimentos. c. Escenarios de interacción desde lo nacional hasta lo local y d. Vínculo al concepto de las dimensiones humana y ambiental, nociones que se complementan y tienen como sujeto central a las personas y su objetivo fundamental, su bienestar. (Ministerio de Salud y Protección Social - FAO, 2014)

Los objetivos de investigación están enmarcados en: Describir la realidad competitiva de las Pymes agrícolas sector horticultor de la Sabana Centro de Cundinamarca, mediante la aplicación de teorías administrativas e instrumentos de actualidad que permitan abordar con sostenibilidad los retos del futuro de la seguridad alimentaria Bogotá – Región y para cumplir este objetivo principal se desarrollaran las siguientes actividades específicas: a. realizar proceso de evaluación integral interna y externa a las mipymes agrícolas del sector en la Sabana Centro de Cundinamarca que permita conocer sus niveles de competitividad con herramientas de la prospectiva para la evaluación sistémica, b. Caracterizar el ecosistema horticultor de la Sabana Centro mediante el tamizado empresa – objeto que permita identificar las Pymes que aportan en el proceso de satisfacer la demanda de la capital y la región en seguridad alimentaria, c. Identificar mediante metodología de las megatendencias y escenarios de incertidumbre, la proyección ante la globalización y los retos de los TLC que deben afrontar las Pymes agrícolas de Sabana Centro, d. Formular el juego de actores sociales por articular, que faciliten el diseño de estrategias que permitan la construcción de los escenarios futuribles en las Pymes agrícolas de Sabana Centro para asumir los retos futuros. Se proyecta la formulación de estrategias integrales que permitan a los agricultores ser más competitivos con la articulación de los diferentes actores para abordar los escenarios futuribles: Posibles, Deseables, Probables y Factibles.

Ante esta situación, las motivaciones por un futuro más promisorio integrando las regiones con la capital garantizan una inmersión más segura ante la glocalización a partir de la identificación de los problemas de orden administrativo y el abanico de soluciones integrando a los diferentes actores mediante el trabajo en equipo interdisciplinar con base en el conocimiento objetivo de la realidad y los sueños de futuro. Así, los antecedentes relacionados con el tema objeto de estudio se fundamentan en estudios participativos realizados por diferentes entidades del Estado, en consecuencia el 13 de marzo de 2013 la Comisión Intersectorial de Seguridad Alimentaria y Nutricional (CISAN) lanza oficialmente el Plan Nacional de Seguridad Alimentaria y Nutricional 2012 - 2019, en cumplimiento a lo establecido en el CONPES 113 de 2008, por el cual se adopta la Política Nacional de Seguridad Alimentaria y Nutricional. El objetivo de

dicho Plan es, contribuir al mejoramiento de la situación alimentaria y nutricional de toda la población colombiana, en especial, de la más pobre y vulnerable. Los reportes estadísticos facilitan la consulta de los 34 indicadores que hacen parte del Plan Nacional de Seguridad Alimentaria y Nutricional, como una de sus funciones misionales, establecidas en el CONPES mencionado y en el actual Plan Nacional de Desarrollo 2014-2018. (Observatorio de Seguridad Alimentaria y Nutricional de Colombia, 2017) Adicionalmente, el Distrito capital tiene como política de Seguridad Alimentaria ocho (8) objetivos claves de los cuales cuatro (4) tienen relación con los Objetivos de Desarrollo Sostenible promulgados por el PNUD. Erradicar el hambre, la pobreza extrema, la desnutrición infantil, mejorar la salud materna y disminuir los efectos devastadores sobre el medio ambiente buscando el desarrollo sustentable, se trazan como hitos para el diseño de políticas focalizadas al acceso de la población en condiciones de equidad a una oferta de alimentos balanceada que busque el desarrollo integral del ser humano a nivel nutricional.

METODOLOGÍA

El tipo de estudio para esta investigación y su desarrollo se apoya en el estudio Exploratorio, Descriptivo y Explicativo, como nivel del conocimiento que orientan a comprobar hipótesis causales. Así, el estudio exploratorio tiene la utilidad especial de permitir a los investigadores formular hipótesis de primero y segundo grado con base en el problema planteado y las preguntas de investigación, considerando los estudios previos realizados por otros investigadores, la información no escrita de los diferentes actores con base en sus experiencias, por lo tanto los objetivos planteados son determinantes como hipótesis de trabajo referidos a las teorías del mercado, de la producción, finanzas, administración, estudios del futuro, comercio exterior, estados financieros, innovación, ciencia y tecnología. En consecuencia, la articulación con el *nivel de conocimiento descriptivo ha* permitido la descripción de características que identifican los elementos y componentes y su interrelación en el ecosistema empresarial como hechos sustanciales del problema de investigación dentro del universo de trabajo, señalando aptitudes y actitudes del sector horticultor investigado con base en entrevistas, análisis documental y estadísticas del sector objeto de estudio. Por lo tanto, el *nivel de conocimiento explicativo* permite la comprobación de las hipótesis causales de tercer grado a partir de variables en cada una de las capacidades internas y factores externos de las mipymes permiten determinar explicaciones que contribuyen al conocimiento científico con base en el marco teórico y conceptual de la investigación. Para este caso en particular se articulan los tres tipos de estudio. Los métodos de investigación como procedimiento riguroso, y formulado de manera lógica permite la adquisición de conocimiento sobre la realidad del sector horticultor ante los retos de la seguridad alimentaria Bogotá Región. Su punto de partida desde el *método de observación* permitió identificar los rasgos en el objeto de investigación al sector agrícola de la Sabana Centro, *el método inductivo y deductivo* en la investigación nos ha permitido realizar un objetivo análisis de la realidad del sector estableciendo la relación causa – efecto entre todos los elementos que componen el objeto de investigación la Seguridad Alimentaria Bogotá- Región al 2030. (Mendez Álvarez, 2011)

Figura 1: Esquema Sistemático de Aplicación Para la Prospectiva

Producción propia a partir de (Gallardo, 2012)

LA ETAPA NORMATIVA: consiste en determinar e integrar la información estratégica requerida para el diseño de futuros y la selección del futuro deseado. El proceso metodológico consiste en:

Análisis de tendencias nacionales e internacionales.
Expectativas, deseos, ideales de los colaboradores, directivos y partes interesadas.
Análisis de proyecciones y tendencias de indicadores clave del entorno.
Determinación del potencial existente de la organización para generar beneficio social o económico.
Estudio de benchmarking de la organización.
Diseño de escenarios futuros: posibles, probables, deseables y factibles.

Determinación de variables a prospectar.
Construcción de los escenarios.
Determinación de retos, peligros y oportunidades.
Selección del futuro deseable.

La Etapa Definicional: permite analizar la situación endógena y exógena actual de la organización; la situación interna permite evaluar cuantitativa y cualitativamente las capacidades Directiva, de Talento Humano, Financiera, Competitiva, Tecnológica y Jurídica de la organización, identificando Fortalezas y Limitaciones (Debilidades) Adicionalmente, el análisis externo permite evaluar los factores: Políticos, Sociales, Económicos, Competitivos, Tecnológicos y Ambientales, identificando las Oportunidades y los Retos (Amenazas). De esta forma se logra identificar el problema central, los problemas causa, y los problemas consecuencia, más objetivamente con la aplicación del Plano de Motricidad – Dependencia.

La Etapa De Confrontación: con base en el futuro deseable seleccionado y analizada la situación actual tanto interna como externa, se logran determinar las brechas existentes en el momento actual para lograr ubicarse en el futuro deseado; en tras aspectos básicos:

Cadena de valor

Estructura organizacional
Administración

A partir de los resultados se determinan los procesos a seguir con el fin de lograr el futuro deseable seleccionado con base las 6 Ps: Planes, Programas, Proyectos, Presupuestos, Personas y alta dosis de Pasión. Se debe determinar las acciones a seguir para superar las dificultades, obstáculos o barreras y cerrar brechas.

La Etapa De Determinación Estratégica: esta, permite formular las diferentes estrategias y acciones a seguir en el corto, mediano y largo plazo para lograr el futuro deseable seleccionado, con base en tres aspectos claves:

Determinación de e estrategias y acciones. Cadena de valor. Estructura organizacional. Administración. Determinar los objetivos y metas a lograr el corto, (operativo) mediano (funcional o estratégicos.) y largo plazo (normativos) que sirvan de base para la Anticipación Estratégica. Establecer las estructuras y acciones a seguir en el corto, mediano y largo plazos

Figura 2: Línea de Tiempo Para el Estudio Competitivo y Prospectivo

Diseño del autor: fuente propia.

Tratamiento de la Información

El procesamiento de la información se ha realizado mediante la aplicación del software de competitividad suministrado por el Banco Interamericano de Desarrollo, el análisis estructural, Matriz de Inteligencia Competitiva Organizacional Interna (MICOI), Matriz de Inteligencia Competitiva Organizacional Externa (MICOE), Matriz de Evaluación de factores Internos MEFI, Matriz de Evaluación de Factores Externos MEFE, Matriz Interna y Externa para determinar tipos de estrategias, Plano de Motricidad Dependencia, Árbol de problemas de Giget, Matriz de juego de actores, Aplicación software de competitividad y SPS VERSIÓN 18.

RESULTADOS

Con base en las anteriores herramientas de la prospectiva encontramos que las mípymes agrícolas sector horticultor están en alta desventaja ante la entrada de las empresas extranjeras y multinacionales con la

vigencia de los TLC. Para el proceso de evaluación integral interno se aplicó matriz Perfil de Capacidad Interna PCI o Matriz De Inteligencia Competitiva Organizacional interna MICOI considerando las capacidades Directiva, Talento Humano, Financiera, Competitiva, Tecnológica y Jurídica con base en los drives o variables para evaluar las Debilidades/ Limitaciones y Fortalezas que tienen los diferentes sectores de las mípymes agrícolas sector horticultor de la Región Sabana Centro permitió conocer esta realidad competitiva (ver mapa de radar.) La valoración de las capacidades internas permiten visualizar debilidades de alto impacto como la carencia de planes estratégicos, identificación de nuevos mercados, ausencia de asociatividad, altos índices de informalidad, que son la consecuencia de la limitada competitividad empresarial, esta realidad afecta la sostenibilidad y en consecuencia hacen altamente vulnerables . Se realizó la valoración externa con la Matriz De Inteligencia Competitiva Organizacional Externa- MICOE -POAM, la valoración externa han permitido analizar los factores para identificar amenazas/ limitaciones y oportunidades. Estas drivers para su análisis han sido integradas en las matrices de Factores Económicos, Políticos, Sociales, Tecnológicos, Competitivos y Ambientales y en consecuencia se logra visualizar las oportunidades que tiene el sector horticultor para incursionar en los mercados nacionales e internacionales desarrollando procesos de desarrollo agroindustrial. En el proceso de evaluación integral con alto rigor científico se ha logrado construir el árbol de problemas (ver Árbol de problemas) que son el insumo para formular el plan estratégico prospectivo para el sector. La realización del análisis estructural y el MIC MAC da como resultado la relación sistémica de variables que son limitaciones y retos que permitan identificar los problemas causa, consecuencia y problema central en el ecosistema empresarial de la mípymes agrícolas sector horticultor.

RESULTADOS

Caracterización de los Municipios de la Sabana Centro de Cundinamarca

Con base en la anteriores herramientas de la prospectiva y aplicando el libro azul del triángulo griego de Michel Godet encontramos que Bogotá y Cundinamarca conforman la primera y más dinámica economía del país, en conjunto aportan el 31,7% del PIB nacional. en 2016 el país tuvo un PIB del 282.5 miles de millones de USD, Bogotá contribuyó en un 26,2% y Cundinamarca con 5.5%, seguidamente se ubicaron los departamentos de Antioquia, valle y Santander respectivamente. (DANE, 2017) Bogotá, es considerado el principal centro empresarial del país y se caracteriza por el predominio de actividades del sector de servicios (46%), comercio(16%) e industria 14%, por su parte la economía del departamento se fundamenta en la industria (22%, agropecuario(19% y servicios(24%). (DANE, 2017) En el 2013 la región conformada por Bogotá y Cundinamarca con un PIB de 85.7 billones de pesos fue considerada como la sexta economía más competitiva y la octava más grande de Americana Latina (PIB estimado us$43.246 millones), después de Sao Paulo, Rio de Janeiro, Ciudad de México, Monterrey, Buenos Aires y Santiago de chile.

Las provincias dela Sabana de Occidente, Sabana Centro y Soacha aportan (15.5%) Madrid (5.7%) , Facatativá (4.4%), Funza(3.5%), Zipaquirá(3.4%) y Chía(3.2%) respectivamente, estos basan su actividad económica en los sectores de industria y explotación agropecuaria y son la fuente alimentaria de Bogotá. (DANE, 2017) El aporte empresarial de la Sabana Centro se concentra principalmente en las actividades de comercio, industriales, agropecuarias y actividades inmobiliarias. En los municipios más dinámicos en términos de cantidad de sociedades (Chía, Zipaquirá, Cota, Cajica y Tocancipá) las actividades económicas predominantes en las sociedades son el comercio (en Chía 3’.4% , Zipaquira30.0 % Cota siendo el más dinámico con un 39.3%, Cajica 22.4% y Tocancipá 21.9% de sociedades dedicadas a actividades comerciales). La segunda actividad más dinámica es la industria. Cajica concentra la mayor cantidad de sociedades industriales de la provincia con un 24%, seguido de Tocancipá con un 23.7%, Cota con un 19.9%, Zipaquirá con un 10.5% y Chía con un 9.4% de las sociedades dedicadas a actividades industriales y de manufactura. A continuación el detalle de la caracterización de los municipios en Sabana Centro.

Tabla 1: caracterización de los municipios en Sabana Centro

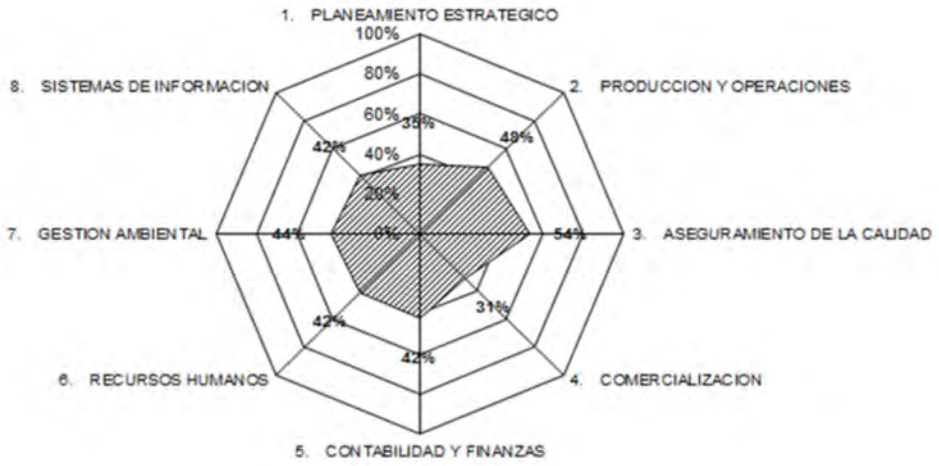
Identificacion de los Municipios

Mapa	Cajica	Limites	Vocacion	Centros educativos	N° de mipymes	Habitantes
	Municipio de Cundinamarca ubicado en la provincia de Sabana Centro, se encuentra a 39 Km de Bogotá. Cajica en lengua Chibcha quiere decir cercado y fortaleza de piedra, palabra compuesta de cercado, y jica, piedra.	Por el nororiente con los municipios de Sopó y Chía, al Norte en y sentido Occidente lo rodean Zipaquirá, Tabio, Tenjo, Sopo y Cajica.	Turismo, Agrícola y Ganadera	Privados: 31 Públicos: 17 Universidades: 2 Privadas y 5 Públicas Instituciones Tecnológicas: 3 **Total: 58**	750	44.721 Hab.
Mapa	**Chia**	**Limites**	**Vocacion**	**Centros Educativos**	**N° de mipymes**	**Habitantes**
	Municipio de Cundinamarca existente desde la época precolombina. Su nombre proviene de la lengua chibcha y significa "luna" o "mes". El municipio está ubicado al norte de Bogotá sobre la carretera hacia Zipaquirá	El municipio está ubicado al norte de Bogotá sobre la carretera que conduce a Ubaté.	Gastronomía y comercio.	Privados: 88 Públicos: 21 Universidades: 2 Públicas y 5 Privadas. Instituciones Tecnológicas: 4 **Total: 112**	2500	97.444 Hab.
Mapa	**Cogua**	**Limites**	**Temperatura**	**Centros educativos**	**N° de mipymes**	**Habitantes**
	Municipio de Cundinamarca. Ubicado en la Sabana Centro a 31 Km de Bogotá. Cogua en lengua muisca quiere decir apoyo del cerro.	Se ubica a 5 km. al norte de Zipaquirá.	Turismo, Agricultura y ganadería	Privados: 5 Públicos: 19 **Total: 24**	249	18.093 Hab.
Mapa	**Cota**	**Limites**	**Temperatura**	**Centros educativos**	**N° de mipymes**	**Habitantes**
	Se localiza al noroccidente de Bogotá a solo 14 Km. Cota en lengua chibcha quiere decir desgreñado, encrespado.	Por el Norte con el municipio de Chía, por el Sur con Funza, por el Oriente con Bogotá D.C. y por el Occidente con Tenjo.	Horticultura y consolidación	Privados: 22 Públicos: 11 **Total: 33**	521	19.664 Hab.
Mapa	**Gachancipa**	**Limites**	**Temperatura**	**Centros educativos**	**N° de mipymes**	**Habitantes**

	Municipio de Cundinamarca ubicado en la Sabana Centro, se encuentra a 52 Km de Bogotá. Gachancipa en lengua Chibcha quiere decir alfarería del Zipaquirá.		Agrícola y Ganadera.	Privados: 1 Públicos: 10 **Total: 11**	283	10.792 Hab.
mapa	**nemocon**	**limites**	**vocacion**	**centros educativos**	**n° de mipymes**	**habitantes**
	Municipio de Cundinamarca ubicado en la Sabana Centro, se encuentra a 65 km de Bogotá. Nemocón quiere decir apoyo del oso o apoyo al León que llora.	Al oriente de Zipaquirá	Agrícola y Explotación de arcilla. Turismo religioso a la catedral de sal.	Privados: 3 Públicos: 5 **Total: 8**	326	11.093 Hab.
mapa	**sopo**	**limites**	**vocacion**	**centros educativos**	**n° de mipymes**	**habitantes**
	Municipio de Cundinamarca que hace parte del Área Metropolitana de Bogotá. Sopó en lengua chibcha quiere decir piedra o cerro fuerte.	Limita al norte con Tocancipá, por el oriente con Guasca, por el sur con la Calera y por el occidente con Cajica y Chía.	Producción de lácteos y derivados, turismo, agrícola y ganadería.	Privados: 11 Públicos: 9 **Total: 20**	448	21.014 Hab.
Mapa	**Tabio**	**Limites**	**Vocacion**	**Centros educativos**	**N° de mipymes**	**Habitantes**
	Municipio del Cundinamarca, ubicado a 45 Km de Bogotá, Tabio deriva de Teib, que quiere decir abolladura, Boquerón.	Al oriente Cajica, al sur Tenjo.	Turista, agrícola , ganadería y Ecológica.	Privados: 12 Públicos: 13 **Total: 25**	340	20.714 Hab.
mapa	**tenjo**	**limites**	**vocacion**	**centros educativos**	**n° de mipymes**	**habitantes**
	Municipio de Cundinamarca ubicado a 37 Km de Bogotá. Tenjo en lengua chibcha quiere decir en el Boquerón,	Delimita con los municipios de Subachoque, Tabio, Chía, Cota, Funza y Madrid.	Actividades Agropecuarias y consolidación industrial y comercial.	Privados: 18 Públicos: 17 **Total: 35**	251	16.607 Hab.
Mapa	**Tocancipa**	**Limites**	**Vocacion**	**Centros educativos**	**N° de mipymes**	**Habitantes**
	Municipio de Cundinamarca, ubicado a 48 Km de Bogotá por la Autopista Norte. Tocancipá o Toquenzipá, en lengua Chibcha quiere decir,	Al Norte con Gachancipa y Zipaquirá, al Occidente con Cajica y Zipaquirá, al Oriente con Gachancipa y Guatavita y al	Agrícola, ganadería y desarrollo industrial.	Privados: 8 Públicos: 11 **Total: 19**	216	23.981Hab.

	pampanillas de nuestro padre.	Sur con Guasca y Sopó.				
Mapa	**Zipaquira**	**Limites**	**Vocacion**	**Centros educativos**	**N° de mipymes**	**Habitantes**
	Municipio de Cundinamarca, extendiéndose por toda la sabana centro a 48 Km de Bogotá, la Región de Rio negro, el valle de Ubaté y la región del Guavio. Zipaquirá significa en chibcha ciudad de nuestro padre.	Al norte con Tausa y Cogua; al Oriente con Nemocón, Gachancipa y Sopó, al Sur con Cajica y Tabio; al Occidente con Subachoque y Pacho.	Comercial, Agrícola, ganadería y turismo religioso. a la catedral de Sal, primera maravilla de Colombia	Privados: 52 Públicos: 38 Universidades: 2 Públicas y 3 Privadas Instituciones Tecnológicas: 14 **Total: 109**	2112	100.038 Hab.

Figura 3: Situación Actual de Competitividad de la Mipymes Sector Horticultor Sabana Centro

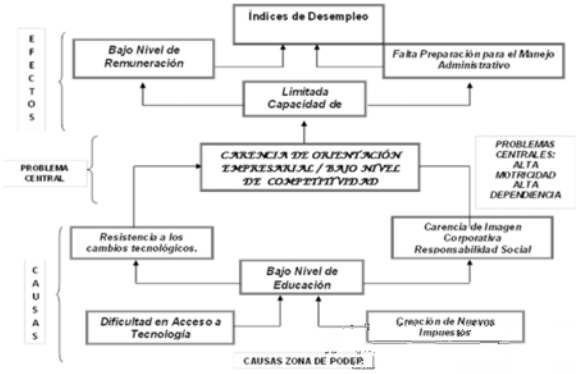


Por lo tanto, del proceso de avance en la investigación se logra visualizar un bajo nivel de competitividad que está en e l 46%. Situación altamente delicada que requiere del apoyo de los diferentes actores del Estado y la Academia a fin de ser parte de la solución en estos bajos niveles de competitividad.

Árbol de Problemas de las Mipymes Sector Horticultor

Para un mejor análisis de la situación de las microempresas, se trasladó la información al árbol de problemas; El árbol de problemas es una técnica que se emplea para identificar una situación negativa (problema central), la cual se intenta solucionar mediante la intervención del proyecto utilizando una relación de tipo causa-efecto. Esta herramienta permite visualizar de manera objetiva la problemática a resolver en la Sabana Centro. En él se expresa un encadenamiento tipo causa/efecto, las condiciones negativas percibidas por los involucrados en relación con el problema encontrado. Confirmado el mencionado encadenamiento causa/efecto, se ordenan los problemas principales permitiendo al formulador o equipo identificar el conjunto de problemas sobre el cual se concentrarán los objetivos del proyecto. Esta clarificación de la cadena de problemas permite mejorar el diseño, efectuar un monitoreo de los supuestos del proyecto durante su ejecución y, una vez terminado el proyecto, facilita la tarea del evaluador, quien debe determinar si los problemas han sido resueltos o no como resultado del proyecto.

Figura 4: Producción Propia a Partir del Proceso de Análisis



Los procesos de globalización de la economía, la apertura de los mercados, los avances tecnológicos, la revolución de tecnologías de información y comunicación, han eliminado las barreras tradicionales en las formas de hacer negocios, de estar en contacto con otras culturas, de vivir; Para facilitar la implementación de esta nueva forma de comercializar, de hacer negocios, el estado colombiano viene preparando a las mipymes, con el objeto de hacerlas más competitivas, más rentables, más sostenibles. En este entorno, la competencia será mucho más intensa y agresiva, la permanencia de las empresas en el entorno económico solo dependerá de la efectividad y los altos niveles de productividad y competitividad que presenten en su gestión empresarial, las empresas menos productivas estarán seriamente amenazadas y podrían desaparecer. La creatividad y la innovación, como una clara visión empresarial fundamentada en la legalidad de sus operaciones, serán la constante a desarrollar para garantizar la permanencia en el mercado. El trabajo en equipo será el eje articulador de la gestión empresarial con calidad.

CONCLUSIONES

Se requiere prestar un apoyo de alto nivel a las mipymes agrícolas del sector horticultor a fin de hacerlas más competitivas, promoviendo la asociatividad y la clousterización por coopetencia. Es importante que los agricultores adopten las mejores prácticas agrícolas para los procesos administrativos con apoyo de los diferentes actores con visión de futuro y alcanzar estándares internacionales para ser la despensa del mundo, promoviendo las buenas prácticas agrícolas. Promover la aplicabilidad de las normas para desarrollar emprendimientos de calidad y sostenibilidad con el sector agrícola es un reto de tamañas proporciones y en articulación con el sector de formación profesional siendo parte de la solución y promoviendo el sello verde. Las organizaciones públicas y del sector privado no solo de la región Sabana Centro de Cundinamarca en Colombia, deben replantear el direccionamiento estratégico del sector agrícola como estrategia para mejorar la competitividad y sostenibilidad del sector.

BIBLIOGRAFIA

Agricultura, M. d. (27 de 08 de 2017). Unidad de planificacion Rural Agropecuaria. Obtenido de www.upra.gov.co: http://www.upra.gov.co/

Beltran Duque, A. (2006). Mejorando la competitividad de la Pyme. Bogotá: Universidad Externado de Colombia.

Beltran, J. A. (2013). Politica distrital de Seguridad Alimentaria. Bogotá: Universidad Militar Nueva Granada.

Carlos, P. A. (2012). Estrategias de creación Empresarial. Bogotá: Ecoe Editores.

Chavarro Porras, L. M.-M. (2002). Prospectiva. Bogotá: Editorial Unad.

DANE. (01 de 02 de 2014). Censo Nacional Agropecuario 2014. Obtenido de www.dane,gov.co: http://www.dane.gov.co/index.php/estadisticas-por-tema/agropecuario/censo-nacional-agropecuario-2014

DANE. (29 de 09 de 2017). www.dane.gov.co. Obtenido de www.dane.gov.co: http://www.dane.gov.co/index.php/servicios-al-ciudadano/servicios-de-informacion/directorio-estadistico-de-empresas

Departamento Nacional de Planeación . MinComercio. (13 de 08 de 2007). Conpes 3484. POLÍTICA NACIONAL PARA LA TRANSFORMACIÓN PRODUCTIVA Y LA PROMOCIÓN DE LAS MICRO, PEQUEÑAS Y MEDIANAS EMPRESAS: UN ESFUERZO PÚBLICO PRIVADO. BOGOTA, BOGOTA, D.C, COLOMBIA: DEPARTAMENTO NACIONAL DE PLANEACION- MINISTERIO DE INDUSTRIA COMERCIO Y TURISMO.

Fred, D. (2013). Administración Estrategica. Mexico D.F.: Pearson Educación.

Gallardo, G. J. (2012). Administración Estratégica. Mexico D.F.: Alfaomega grupo editor, S.A.de C.V.

Gobernacion de Cundinamarca. (2014). Estadisticas Agropecuarias volumen 23. Bogotá: Gobernación de Cundinamarca.

Gobernacion de Cundinamarca. (01 de 08 de 2017). Secretaria de Agricultura.

Godet, M. (1996). De la anticipación a la Acción.Manual de prospectiva y estrategia. Bogota: Alfaomega,S.A. de C.V.

Mendez Álvarez, C. E. (2011). Metodologia de la Investigación, enfasis Ciencias Empresariales. Mexico D.F.: Editorial Limusa, S.A de C.V. grupo Noriega Editores.

Ministerio de Salud y Protección Social - FAO. (01 de 02 de 2014). www.minsalud.gov.co. Obtenido de www.minsalud.gov.co: https://www.minsalud.gov.co/sites/rid/Lists/BibliotecaDigital/RIDE/VS/PP/SNA/boletin-01-2014-Situacion-alimentaria-colombia-enfoque-determinantes-sociales.pdf

Mojica, F. J. (2005). La Construcción del Futuro. Bogotá: Universidad Externado de Colombia. Observatorio de Seguridad Alimentaria y Nutricional de Colombia. (29 de 09 de 2017).

www.osancolombia.gov.co. Obtenido de www.osancolombia.gov.co: http://www.osancolombia.gov.co/Portals/0/BoletinesPublicaciones/C4_4.3.1_20140429_BoletinSituacionSAN.pdf

Porter, M. E. (2010). Estrategia Competitiva. Mexico D.F.: Grupo editorial Patria,S.A de C.V. Secretaria de Agricultura de Cundinamarca. (2015). Estadisticas Agropecuarias volumen 25. Bogotá: Gobernación de Cundinamarca.

Senge, P. (2012). La Quinta Disciplina. Buenos Aires.: Granica.

Serna Gómez, H. (2014). Gerencia Estratégica. Bogotá: Paranamericana Editorial.

BIOGRAFIA

Pedro Gómez Sabogal, Administración de Empresas UNAD 2001, Altos estudios en Pensamiento Estratégico y Prospectiva UNIEXTERNADO 2013 Maestrante en Educación énfasis AVA U. CUAUHTEMOCH-2018. Especialista en Gestión de Recursos Internacionales UNITADEO-2001, Tecnólogo en Gestión Comercial y de Negocios -UNAD, Experiencia en Formación Educativa Integral y Virtual motivando El Emprendimiento y La Competitividad Empresarial Sostenible; Capacidad de Investigación, Inteligencia Competitiva organizacional con base en las herramientas de la Prospectiva, Asesoría en Desarrollo de trabajos de grado y de Investigación. Desarrollo del Aprendizaje Autónomo, manejo de las Tics, Tutor virtual, Empresario emprendedor de bienes intangibles.

ESTUDIO DE PRE EGRESO DE LOS ALUMNOS DE LA LICENCIATURA EN CONTADURÍA DE LA UNIVERSIDAD MICHOACANA DE SAN NICOLÁS DE HIDALGO

Ma. Hilda Rodales Trujillo, Universidad Michoacana de San Nicolás de Hidalgo, México
Mario Chávez Zamora, Universidad Michoacana de San Nicolás de Hidalgo, México

RESUMEN

La relación entre la Educación Superior y el mercado laboral es uno de los factores clave para la mejora de la calidad y la eficiencia en las instituciones. Por esto, el seguimiento sistemático de los egresados se convierte en un elemento estratégico para las universidades; permite identificar la satisfacción de los egresados respecto a la formación recibida, a la vez de captar los juicios y recomendaciones que pueden emitir sobre su proceso formativo y su experiencia profesional. La Universidad Michoacana de San Nicolás de Hidalgo, consciente de la importancia que tiene la vinculación con sus egresados, contempla en su Plan de Desarrollo Institucional 2010-2020, hacer del estudiante el centro del proceso educativo mejorando su selección orientación, atención y participación académica, en beneficio de su aprendizaje y fortalecer la vinculación con los egresados. El presente trabajo ofrece el análisis a los resultados obtenidos del estudio de pre egreso o trayectoria escolar de los alumnos de la licenciatura en contaduría de la generación 2012-2017, buscando conocer la realidad operativa planteada por los egresados en base a sus experiencias y requerimientos encontrados en el momento de integrarse a la vida productiva o desempeño profesional. Se considera un trabajo de investigación de tipo cualitativo se conduce en ambientes naturales y las recomendaciones propuestas se extraen de los datos proporcionados por los alumnos que han tenido una trayectoria académica experimental en esta institución educativa.

PALABRAS CLAVE: Vinculación Con Egresados, Seguimiento a Egresados, Estudios de Egreso

ANALYSIS OF THE TRAJECTORY OF THE STUDENTS OF THE DEGREE IN ACCOUNTING OF THE UMSNH

ABSTRACT

The relationship between higher education and the labor market is one of the key factors for improving quality and efficiency in institutions. For this reason, the systematic monitoring of graduates becomes a strategic element for universities; It allows to identify the satisfaction of the graduates with respect to the training received, at the same time as capturing the judgments and recommendations that they can issue about their training process and their professional experience. The University of Michoacán of San Nicolás de Hidalgo, aware of the importance of the relationship with its graduates, considers in its Institutional Development Plan 2010-2020, to make the student the center of the educational process by improving its orientation of selection, attention and participation academic, for the benefit of their learning and strengthen the link with graduates. The present work offers the analysis of the results obtained from the undergraduate study or school trajectory of the accounting students of the 2012-2017 generation, seeking to know the operative reality posed by the graduates based on their experiences and findings at the moment to integrate into productive life or professional performance. It is considered a qualitative research work carried out in natural environments and the proposed recommendations are extracted from the data provided by students who have had an experimental academic career in this educational institution.

JEL: I23

KEYWORDS: Link with Graduates, Follow-Up of Graduates, Studies of Graduation

INTRODUCCIÓN

La relación entre la Educación Superior y el mercado laboral es uno de los factores clave para la mejora de la calidad y la eficiencia en las instituciones. Por esto, el seguimiento sistemático de los egresados se convierte en un elemento estratégico para las universidades. En este sentido, los estudios de egresados se inscriben entre las actividades institucionales ineludibles y prioritarias que toda institución de educación superior debe emprender de forma permanente, pues constituyen un mecanismo de diagnóstico de la realidad con el potencial de incidir en la reflexión sobre las actividades académico-administrativas desarrolladas en la perspectiva de que aportan elementos para redefinir el proyecto de desarrollo institucional, reconocer y asumir nuevas formas de práctica profesional. También permiten identificar la satisfacción de los egresados respecto a la formación recibida, a la vez de captar los juicios y recomendaciones que pueden emitir sobre su proceso formativo y su experiencia profesional. Por ello, se puede afirmar que los resultados obtenidos a través de los estudios de egresados son una fuente de información relevante para la toma de decisiones institucionales, la planeación académica y la investigación educativa.

REVISIÓN LITERARIA

Según (Ramos, 2006) los últimos años han indicado que existen tres tendencias principales que afectan a los requisitos exigidos a los empleados altamente calificados. La primera es la necesidad de estar cada vez mejor educados y capacitados, un factor que muchos consideran el impulsor clave del crecimiento económico global. La segunda tendencia se relaciona con el término “la sociedad de la información”, que fue ideado no sólo para reconocer el alcance cada vez mayor de la tecnología avanzada y los sectores con un alto nivel de conocimientos en la economía, sino también destaca que la organización laboral está cambiando como consecuencia de la creciente importancia de los conocimientos.

La tercera tendencia consiste en los cambios continuos en el mercado laboral. El término mercado laboral transitorio indica la tendencia de la sociedad moderna de desdibujar los límites entre el trabajo, el tiempo libre, la educación y la asistencia. Esto ha generado una mayor movilidad y flexibilidad. Las trayectorias profesionales de la vida y del trabajo ya no son estandarizadas, y como resultado; la “empleabilidad” ha llegado a ser un tema clave. En el estudio publicado por Casalet y Casas (1996), sobre el diagnóstico de la vinculación Universidad-Empresa, el Consejo Nacional de Ciencia y Tecnología (CONACyT) y la Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES), señalan que el concepto de vinculación alternativamente nociones como “colaboración”, “relaciones con los diferentes sectores sociales”. El mencionado estudio, plantea que las IES al hablar de vinculación, no sólo lo hacen respecto a relaciones de carácter formal como son los convenios, contratos o acuerdos; sino también se toman en cuenta las relaciones de carácter informal. En el caso de México, estas últimas son remotas, en tanto que las primeras son más recientes y se han venido construyendo sobre la base de relaciones personales o de manera individual. Las prácticas profesionales, el servicio social, las visitas a empresas, o el acceso a la infraestructura de empresas o de IES, no siempre se establecen por vía de contratos, convenios y programas institucionales, en algunas ocasiones se dan por contactos personales, de carácter individual o son promovidos por catedráticos de las propias academias.

Se considera a las trayectorias escolares como el comportamiento académico de un individuo e incluye el desempeño escolar, la aprobación, la reprobación, el promedio logrado, etcétera, a lo largo de los ciclos

escolares. El análisis de la trayectoria escolar implica la observación de los movimientos de una población estudiantil a lo largo de los ciclos escolares especificados en una cohorte (Ramsom & Sofia, 2004).

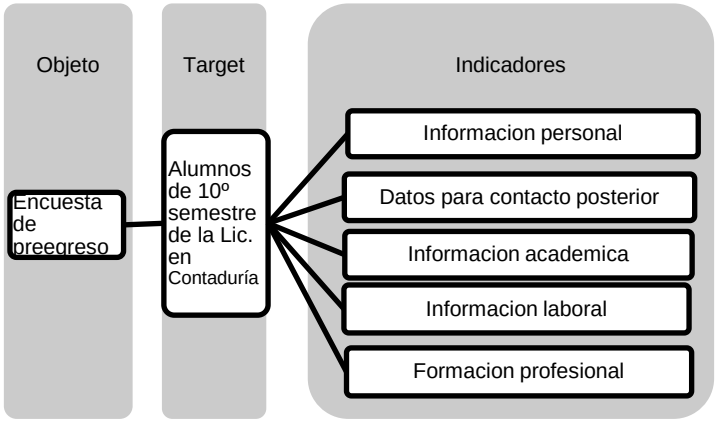
El término trayectoria escolar está estrechamente vinculado a la eficiencia terminal, considerado como el indicador más importante en las evaluaciones institucionales; también se relaciona con deserción y rezago, considerados factores vinculados con la primera. Ambos integran, en conjunto, un complejo conjunto de problemas que afecta la regularidad del comportamiento académico estudiantil, incluido el rendimiento. Mantener el vínculo de relación con los egresados de la licenciatura en contaduría a fin de retroalimentar información relevante sobre tendencias de ocupación y segmentos en los que se ubican los egresados, niveles jerárquicos que ocupan y/o aquellos empresarios independientes; desarrollando un sistema de control que le permita integrar el padrón de egresados y la información personal y laboral más relevante a fin de mantener un vínculo de comunicación oportuna y permanente y promoviendo mecanismos de acercamiento con egresados que no hayan cumplido con el requisito de titulación a fin de estructurar y promover mecanismos y alternativas que se ajusten a sus posibilidades para la obtención del grado

METODOLOGÍA

Para el estudio de pre egreso se diseñó un instrumento de captación basado en las preguntas del cuestionario, desarrollado por la Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES) y además se incluyeron preguntas de interés institucional. Puesto que no se contaba con una metodología definida, se realizó una investigación sobre las experiencias de otras instituciones de educación superior al respecto. El cuestionario se compone de cinco apartados. El primero, donde se busca conocer información de tipo personal, en la segunda etapa incluye los daros para contacto posterior; en el tercer se indaga sobre la parte académica que según su percepción vivió dentro de la institución, en la cuarta etapa del instrumento se pretende conocer el grado de experiencia laboral que tenga cada estudiante antes de egresar, para finalizar en último apartado se requiere conocer el interés de vincularse con la Universidad Michoacana en lo subsecuentes etapas de actualización y continuidad profesional.

Instrumento: La estructura y diseño de cuestionarios proporcionan información amplia y precisa que permite organizar, tabular y analizar la información con rapidez.

Target



Los alumnos que cursan el último semestre de la Licenciatura en Contaduría generación 2012-2017 son 391, de los cuales 322 alumnos son del sistema escolarizado.

RESULTADOS

Por lo que respecta al indicador: Información Personal: De un total de 322 alumnos de pre-egreso el 37.15% son hombres y el 62.85% son mujeres, lo que demuestra que en la Licenciatura de Contaduría predomina el sexo femenino.

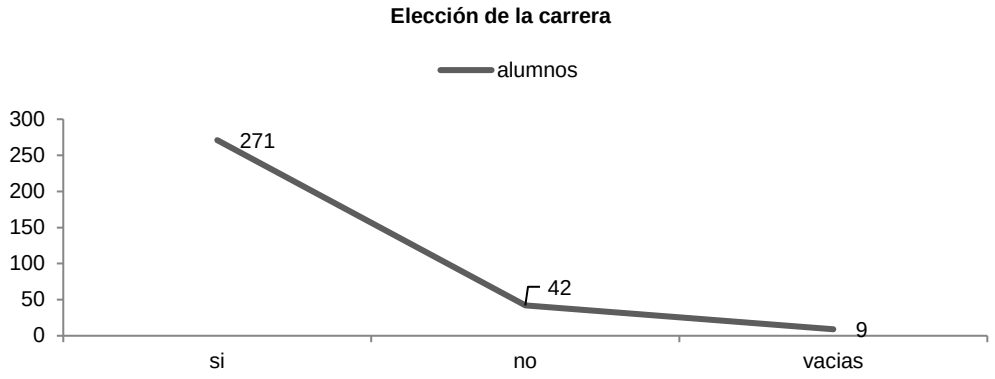
Por lo que respecta al indicador: Información Académica: Como se puede observar en la Tabla 1 la mayor parte los alumnos egresados son alumnos regulares puesto que entraron en el cohorte generacional correspondiente al año de egreso, sin embargo más del 10% son alumnos irregulares. Por otro lado, de los 322 alumnos solamente egresan 317 alumnos, lo cual demuestra que por lo menos el 2% de los alumnos culminaran su licenciatura posteriormente como alumnos irregulares.

Tabla 1: Año en Que Ingresaron los Alumnos

AÑO de *INGRESO*	*NÚMERO* de *ALUMNOS*	*PORCENTAJE*
1995	***1***	***0.3***
2003	***1***	***0.3***
2005	***3***	***0.9***
2008	***1***	***0.3***
2009	***4***	***1.2***
2010	***6***	***1.8***
2011	***14***	***4.3***
2012	***285***	***88.5***
NO CONTESTARON	***7***	***2.17***
TOTAL	*322*	*100*

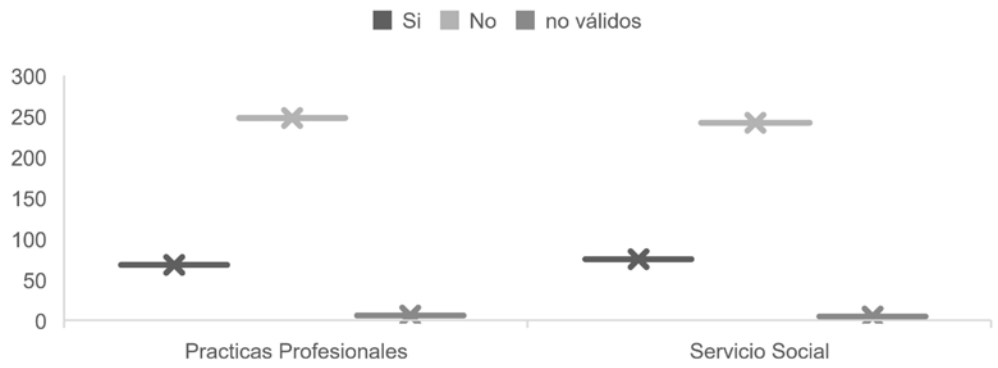
Al preguntar a los alumnos si la licenciatura en contaduría fue su primera elección de carrera 271 alumnos contestó que la carrera cursada sí fue la de su primera elección, 42 alumnos contestaron que la carrera cursada no fue la de su primera elección. Lo que supone que existen deficiencias en la orientación profesional. Los resultados los vemos plasmados en la siguiente Figura 1

Figura 1: la Licenciatura en Contaduría Fue su Primer Elección de Carrera



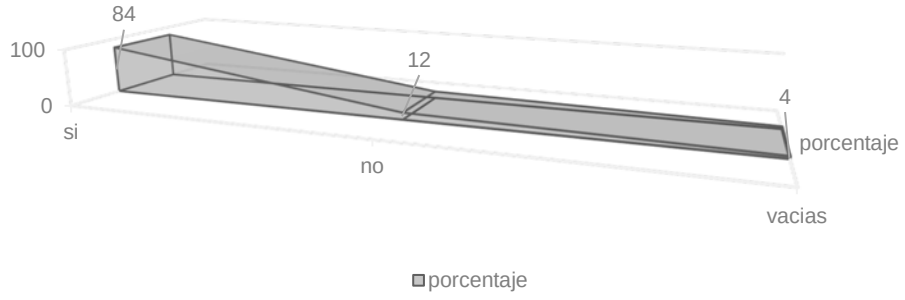
Por lo que respecta a la obligación que tienen los alumnos de prestar por lo menos dos años de prácticas profesionales, y seis meses de servicio social, se puede observar en la 2 que del total de alumnos encuestados el 77% no ha presentado sus prácticas profesionales, lo que representa un retraso considerable para la culminación de su carrera ya que deberán cubrirlo dos años después de haber terminado sus estudios. Así mismo representa un retraso de seis meses para el 75% de los alumnos que aún no liberan su servicio social. Sin contar que es un asunto de interés que afecta la eficiencia terminal en la institución.

Figura 2: Liberación de Prácticas Profesionales y Servicio Social



La continuidad en la formación académica de los egresados es relevante para lograr el impacto de calidad que busca la institución, por tal motivo se les cuestionó sobre el interés que se tiene de realizar estudios de posgrado y los resultados se reflejan en la siguiente 3.

Figura 3: al Término de su Carrera ¿Le Gustaría Continuar Con Sus Estudios?



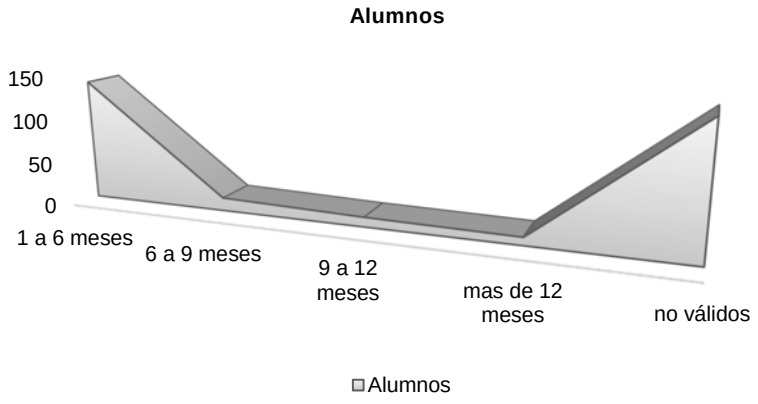
De un total de 322 alumnos de pre-egreso el 84% de los egresados contestó que sí le gustaría continuar con sus estudios, el 12% de los egresados contestó que no le gustaría continuar con sus estudios, y para el 4% no aplica. Mantener la confianza en la institución que les proporcionó la licenciatura es un tema de suma importancia y que se ve reflejado al preguntar a los alumnos a punto de egresar si confiarían sus estudios en la UMSNH para continuar con su formación. De un total de 322 alumnos de pre-egreso el 17% contesto que, sí estudiaría en la UMSNH, el 77% contestó que no lo haría. Lo que demuestra, los alumnos no se encuentran motivados para actualizar sus conocimientos y realizar estudios de posgrado dentro de la institución. Por lo que respecta al indicador: *Información Laboral* El 55% de los alumnos se encuentra laborando actualmente, de un total de 322 alumnos de pre-egreso 177 se encuentra laborando actualmente, 126 no labora y se encontraron 20 registros no válidos. Se investigó si su trabajo actual tenía alguna relación con su carrera y como se puede observar en la Tabla 2, por lo menos la mitad del grupo de alumnos ya se encuentran insertados en el mercado laboral ejerciendo su profesión.

Tabla 2: Alumnos Que se Encuentran Laborando Actualmente y su Trabajo Tiene Relación con lo Que Estudian

OPCIONES	NÚMERO DE ALUMNOS	PORCENTAJE
SI	161	50
NO	26	8
NO VALIDOS	135	42
TOTAL	322	100

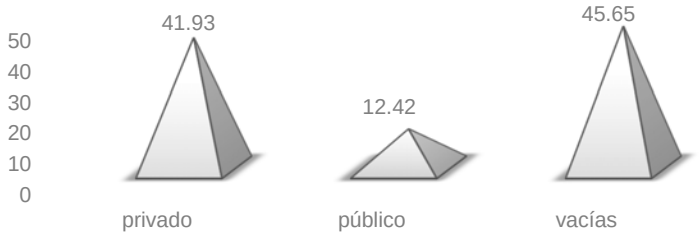
Por lo que respecta al tiempo que les costó encontrar ubicarse dentro del mercado laboral se encontró que a la gran mayoría le tomó de 1 a 6 meses, como se puede ver en la siguiente figura.

Figura 4: el Tiempo Que les Tomo Insertarse en el Mercado Laboral



De un total de 322 alumnos de pre-egreso al 38.54% de los egresados le tomo de 1 a 6 meses conseguir el empleo, al 4.17% de los egresados le tomo de 6 a 9 meses, al 1.74% de los egresados le tomo de 9 a 12 meses, al 7.29% de los egresados le tomo de más de 12 meses, mientras que para el 48.26% no aplica, ya que no se encuentran laborando. Los egresados que trabajan actualmente obtuvieron su empleo de forma relativamente rápida. Otro aspecto importante en la formación laboral es conocer el ámbito en que se desempeñan los alumnos, encontrando a la gran mayoría prestando servicios en sector privado como se puede observar a continuación en la Figura . De un total de 322 alumnos de pre-egreso el 12.42% contesto que su trabajo es público, el 41.93% contesto que su trabajo es privado, mientras que para el 45.65% no aplica, ya que no se encuentran laborando.

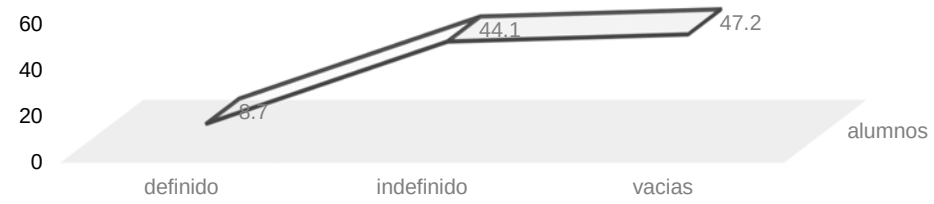
Figura 5: Sector en el Que se Encuentran Laborando los Alumnos



Además de conocer el sector en que se encuentran actualmente prestando servicios profesionales es importante conocer el nivel de estabilidad laboral encontrando que de un total de 322 alumnos el 38.51%

contesto que su contrato es de medio tiempo, el 16.77% tiene contrato por tiempo completo, mientras que para el 44.72% no aplica, ya que no se encuentran laborando, además se encontró que más del 40% de los alumnos que laboran tiene contrato indefinido como se observa en la siguiente figura.

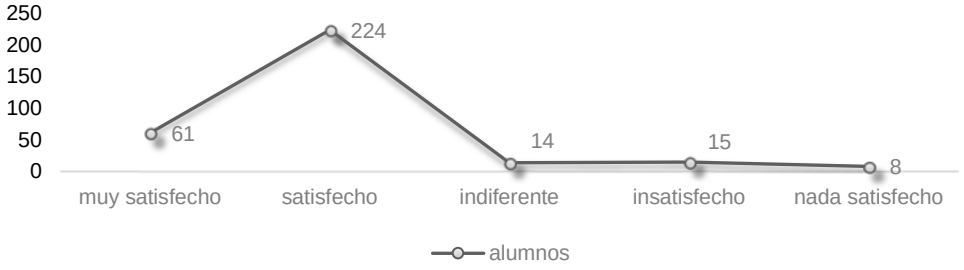
Figura 6: Tipo de Contrato Laboral



Por lo que respecta al indicador: Formación Profesional.

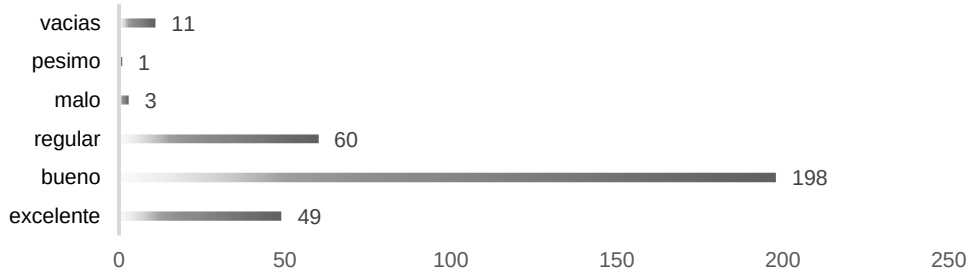
En este indicador se buscó conocer el nivel de satisfacción en relación a lo que la institución de educación superior brindó durante su estancia académica. Según la 7 de un total de 322 alumnos casi el 90% están muy satisfechos y satisfechos con lo que la universidad les brindó, lo que demuestra que los alumnos reconocen el esfuerzo que la UMSNH hizo por ellos y manifiestan satisfacción con el servicio recibido.

Figura 7: Nivel de Satisfacción con la UMSNH



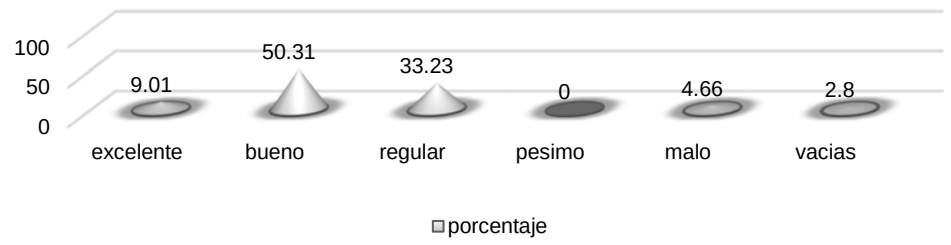
Como parte medular de una institución educativa se encuentra la planta docente, por lo que se les preguntó a los alumnos cuál es su percepción sobre el nivel académico de los profesores que impartieron catedra durante su estancia educativa.

Figura 8: Nivel Académico de los Profesores



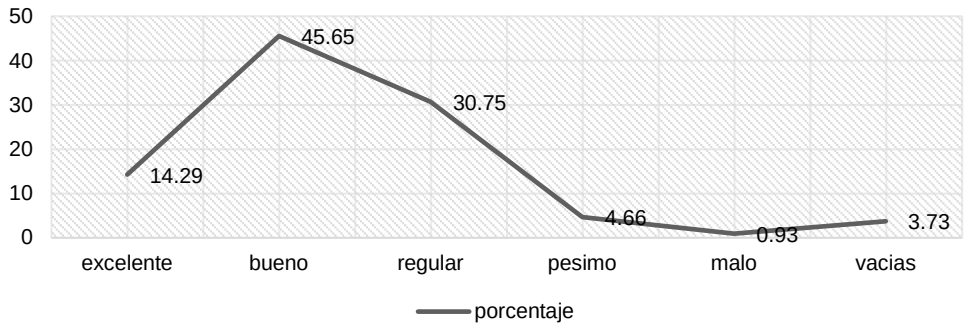
Como se puede observar en la Figura , de un total de 322 alumnos el 15% de los egresados considera excelente el nivel de los profesores, el 62% lo considera bueno, el 19% lo considera regular, el 1% lo considera malo, mientras que el 1% lo considera pésimo y para el 3% no aplica. Destacando que casi el 20% no reconoce que el personal académico cuente con buen nivel académico. Por otra parte, los métodos de enseñanza o mejor dicho el nivel de pedagogía que prevalece según mas de la mitad de los encuestados es excelente o buena como se puede observar en la Figura 9. De un total de 322 alumnos de pre-egreso el 9.01% de los egresados considera excelente los métodos de enseñanza, el 50.31% lo considera bueno, el 33.23% lo considera regular, el 4.66% lo considera malo, mientras que el 2.8% no aplica. Más de una tercera parte de los egresados, consideran necesario mejorar los métodos de enseñanza utilizados por los docentes.

Figura 9: Cómo Consideran los Métodos de Enseñanza



El plan de estudios es otro eje principal en la formación académica de los alumnos, por lo que se les cuestiono como lo consideran a un paso de ser egresados, manifestando la gran mayoría como excelente y bueno, una tercera parte lo considera regular como se puede apreciar en la Figura 10. De un total de 322 alumnos de pre-egreso el 14.29% de los egresados considera excelente el plan de estudios, el 45.65% lo considera bueno, el 30.75% lo considera regular, resumiendo en que más del 40% está insatisfecho con el plan de estudios.

Figura 10: Opinión Sobre el Plan de Estudios Que los Formó Profesionalmente



Por lo que respecta a la infraestructura y al equipamiento de aulas, los alumnos expresaron estar satisfechos con este aspecto como lo refleja en la siguiente figura

En general los servicios que ofrece la Universidad son buenos según la siguiente figura. De un total de 322 alumnos de pre-egreso el 11% de los egresados considera excelentes los servicios de la UMSNH, el 48% lo considera bueno, el 32% lo considera regular, el 1% lo considera malo, mientras que el 6% lo considera pésimo, y para el 2% no aplica. En general los servicios de la UMSNH son de bueno a regular.

Figura 11: Nivel de Satisfacción Con las Instalaciones y Equipamiento de Aulas

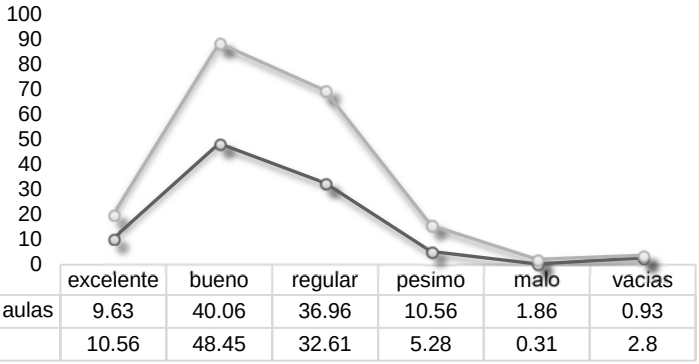
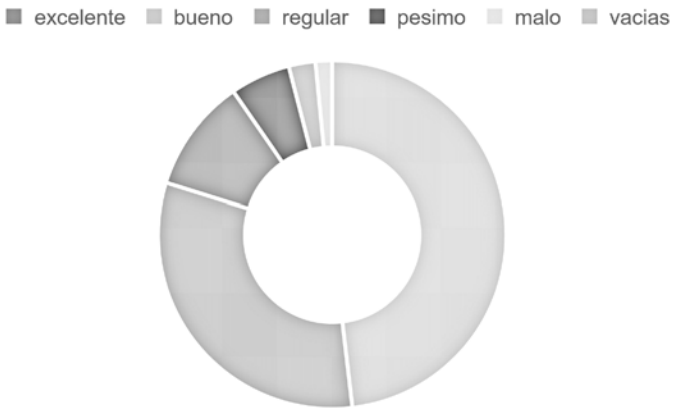


Figura 12; Los Servicios Que Ofrece la UMSNH Son



RECOMENDACIONES

En la licenciatura de contaduría predomina el sexo femenino, Se recomienda tomar en cuenta este dato en la planeación y organización de actividades académicas, culturales, deportivas y sociales con alumnos. Más del 10% de alumnos no es alumno regular o interrumpió sus estudios, reforzar el programa de tutorías y asesorías académicas es la recomendación que se sugiere para este rubro. Los resultados del estudio demuestran que existen deficiencias en la orientación profesional, se sugiere revisar los contenidos programáticos del tronco común, contemplar la práctica de actividades que ayuden a la orientación profesional como: conferencias, pláticas, mesas redondas con egresados de esta profesión, así como talleres y prácticas relacionadas con la actividad del contador público. Así mismo se determina la falta difusión del requisito de presentar servicio social. Se recomienda organizar campañas intensas sobre los requisitos del servicio social y alternativas para liberarlo a partir del tercer semestre, además de presentar informes de seguimiento a este requisito por sección, a fin de motivar el cumplimiento del mismo; difundir logros de aprendizaje, en la prestación de servicio profesional. No se está cumpliendo con el objetivo de las prácticas profesionales, se debe mantener el control y seguir difundiendo este requisito, difundir y reforzar la bolsa de oportunidades laborales y profesionales fortalecerá esta ventaja, medir el nivel de aprendizaje por parte de los alumnos en la liberación de prácticas profesionales y tomar las medidas necesarias para que se cumpla al 100% el objetivo de estas.

Los egresados se encuentran desmotivados para actualizar sus conocimientos y realizar estudios de posgrado dentro de la UMSNH. Se recomienda; Promover y difundir los apoyos que ofrecen los distintos niveles de gobierno para la realización de estudios de posgrado, Implementar campañas de promoción y difusión de la maestría en fiscal y el doctorado que oferta esta institución, Reforzar los programas de

capacitación y actualización docente a fin de lograr una mejor imagen como institución académica y buscar la continuidad y pertinencia de nuestros egresados. Por lo que respecta a la información obtenida de tipo laboral; la mayoría de los egresados no está trabajando, y de los que trabajan ejercen sus conocimientos profesionales, por lo tanto dar seguimiento a las opciones laborales y difundir la bolsa de trabajo entre los alumnos que cursen el último semestre de su licenciatura ayudará a los alumnos para mejorar sus alternativas laborales, además se propone evaluar el impacto que tienen los convenios actuales en la inserción de los egresados en el campo laboral y tomar decisiones estratégicas al respecto, se sugiere difundir los convenios laborales que ya existen e incrementar el número de estos. Realizar estudios de mercado de forma periódica y sistemática.

Algunos egresados no reconocen la calidad académica de los docentes, ni los métodos de enseñanza, se recomienda mejorar los programas de formación pedagógica y de didáctica de la planta docente, realizar encuestas rápidas antes, durante y después de cada ciclo escolar sobre el desempeño académico de los docentes, que permita detectar las deficiencias e implementar mejoras en su labor docente, motivar y reconocer a los docentes en el mejoramiento a su actividad. Más del 40% no está satisfecho con el plan de estudios, se propone revisar y en su caso actualizar o modificar los planes de estudios y difundir los avances de este trabajo; se recomienda tomar en cuenta esta información en la revisión de planes y programas de estudio: los alumnos consideran que los contenidos teóricos y profesionales se deben mantener; los contenidos metodológicos y técnicos se deben ampliar; Se deben mantener las enseñanzas en matemáticas y estadística; los alumnos opinan que se debe ampliar el idioma inglés. La mayoría de los alumnos egresados no estudiarían su licenciatura en la UMSNH. Para los egresados el servicio administrativo es de regular y bueno, presentar proyectos de capacitación y motivación laboral al personal administrativo, en general los servicios de la UMSNH son de regular y bueno

CONCLUSIONES

Por lo que respecta a la licenciatura en contaduría se ha conformado una base de datos con la información necesaria para mantener un vínculo de relación con los egresados de esta institución, se conoce el grado de cumplimiento por parte de los egresados con respecto a la liberación de servicio social y prácticas profesionales, así como las intenciones de los egresados de permanecer vinculado con la universidad michoacana en la continuidad de su formación profesional, además se ha conocido la percepción de los egresados de la FCCA, con respecto al nivel de desempeño de la planta docente, del plan de estudios y del equipamiento de las instalaciones físicas lo cual debe permitir tomar decisiones asertivas sobre las mejoras en el servicio educativo que esta institución ofrece. Se hacen las recomendaciones necesarias en base a cada uno de los indicadores a fin de que se tomen las mejores decisiones. La evolución del contexto económico-productivo hace que las biografías laborales sean cada vez más variadas e inciertas. Las universidades no educan a los jóvenes solamente para su primer empleo, sino también para toda su vida laboral. La rápida obsolescencia de los conocimientos técnicos y la evolución de las actividades económicas (cambios tecnológicos, la estructura cada vez más terciaria de los trabajos, la flexibilidad, etc.) obligan a las universidades a ofrecer una formación de calidad que sus egresados pueden adaptar. A pesar de estas observaciones, los estudios de seguimiento siguen siendo un instrumento esencial e irremplazable para informarse de las carreras profesionales de los egresados. La idea no sólo es producir datos, sino también analizarlos y facilitar la toma de decisiones para las autoridades universitarias. Estos estudios no sólo deben producir cifras, sino ser controlados por los servicios administrativos para que realmente puedan apoyar el proceso de toma de decisiones.

BIOGRAFIA

Alcantar, V. y. (11 de noviembre de 2009). La vinculacion como instrumento de imagen y posicionamiento en las instituciones de educacion superior. Obtenido de Revista Electronica de investigacion Educativa: http://redie.uabc.mx

ANUIES. (2004). La Educación Superior en el Siglo XXI , Líneas Estratégccas de desarrollo. México, D.F.: ANUIES.

Avellano, J., Torres, J., & Zacarias, X. (2007). Modelos Alternativos en Educación Superior. Morelia, Michoacán: P y V Pllaza y Valdes Editores.

Bernal, M. C. (2009). ¿Como hacer escuelas de negocios? Noti-ANFECA(98), 45-52.

CIEES. (2003). Más de una década de impulso a la calidad de la educación superior en México. México.: SEP-ANUIES-CONPES.

De Las Nieves, G. (5 de Noviembre de 1994). Evaluacion de Programas Sociales enfoque a programas académicos universitarios. México: UNAM.

Echeverría, S. (1999). Evaluación del desempeño docente en al educacion superior. En B. A., Aportes conceptuales y Metodológicos en psicologia aplicada. (págs. 122-131). Sonora, México: Instituto Tecnológico de Sonora.

Federal, P. E. (1989). Programa para la Modernización Educativa 1989-1994. México, D.F.: SEP.

OCEDE. (1995). Examen de la política educativa de México. Informe de los examinadores de la organización para la cooperación y el Desarrollo Económico. Paris: OCEDE.

Pallán, C. (1993). La acreditacion en América Latina: una cuestión relevante. Acreditacion universitaria en América Latina. Antecedentes y Experiencia. , i-ix.

Ramos, T. (2006). Manual de Instrumentos y Recomendaciones sobre el seguimiento de egresados. Monterrey: Grupo Noriega Editores.

Ramsom, B., & Sofia, S. (2004). Los egresados de la UAA: trayectoria escolar y desempeño laboral. Ciudad de México D.F.: Universidad Autonoma de Aguascalientes.

Schön, D. (1987). La formación de profesionales reflexivos. Barcelona España: Paidos Ibérica. S. A.

AFECTACIÓN FISCAL POR LA INMOVILIZACIÓN DE CUENTAS, MEDIDA CAUTELAR DEL CÓDIGO NACIONAL DE PROCEDIMIENTOS PENALES, EN EL DELITO DE DEFRAUDACIÓN FISCAL

Tahua Marvin Covarrubias Cerda, Universidad Autónoma de Baja California
Alejandro Sánchez Sánchez, Universidad Autónoma de Baja California
Seidi Iliana Pérez Chavira, Universidad Autónoma de Baja California

RESUMEN

Derivado de la reforma a la Constitución Política de los Estados Unidos Mexicanos, surge el Sistema Penal Acusatorio en nuestro País, originando un Código Nacional de Procedimientos Penales, que en su origen, se desprende de las mejores prácticas y desarrollos legislativos de América Latina, aplicables a México. Aunado a lo anterior la presente investigación tiene por objeto evidenciar las afectaciones fiscales a contribuyentes por la aplicación de la medida cautelar Inmovilización de Cuentas y demás Valores Financieros, al encuadrar en la supuesta comisión del delito de defraudación fiscal. La actual fiscalización por parte de la autoridad conlleva actuaciones que son de gran importancia estudiar, con la finalidad de evitar tanto afectaciones sociales, en específico al Estado, así como la trasgresión a derechos del contribuyente.

PALABRAS CLAVES: Inmovilización de Cuentas, Delitos Fiscales, Medida Cautelar, Código Nacional de Procedimientos Penales.

FISCAL AFFECTION OF THE FIXED ASSETS, PRECAUTIONARY MEASURE OF THE NATIONAL CODE OF CRIMINAL PROCEDURES, IN THE CRIME OF FISCAL FRAUD

ABSTRACT

Derived from the reform to the Political Constitution of the United Mexican States, the Accusatory Criminal System arises in our country, originating a National Code of Criminal Procedures, which in its origin is derived from the best practices and legislative developments in Latin America, applicable to Mexico. In addition to the foregoing, the present investigation has as an objective to show the fiscal affectations to taxpayers for the application of the precautionary measure Immobilization of Accounts and other Financial Values, when framed in the alleged commission of the crime of tax fraud. The current audit by the tax authority involves actions that are of great importance to study, in order to avoid social effects, specifically to the State, as well as the transgression of taxpayer rights.

JEL: K14, K34, K4

KEYWORDS: Immobilization of Accounts, Fiscal Offenses, Precautionary Measure, National Code of Criminal Procedures.

INTRODUCCIÓN

México actualmente vive una extenuante fiscalización a sus contribuyentes, siendo la principal finalidad recaudar el mayor porcentaje de ingresos y evitar la evasión de impuestos, las medidas que se han tomado para evitar la defraudación fiscal y demás delitos fiscales, ha resultado óptima para la autoridad fiscal, pues se han recuperado cuantiosas cantidades por la persecución de delitos fiscales. La defraudación Fiscal es una figura de daño patrimonial, en la que la materialidad de la acción consiste en omitir total o parcialmente ingresar a la Administración Fiscal sumas adeudadas por los sujetos o particulares en concepto de tributos, mediante el aprovechamiento de errores o utilización de maniobras engañosas. Así, los elementos constitutivos de defraudación fiscal son: a) engaño o aprovechamiento de errores; b) omisión de pagar un tributo de manera total o parcial; c) consecución de un beneficio indebido; d) nexo de causalidad entre el engaño y el no pago del tributo u obtención del beneficio indebido. (Rezzoagli, s.f.)
Al respecto el artículo 108 establece; Comete el delito de defraudación fiscal quien con uso de engaños o aprovechamiento de errores, omita total o parcialmente el pago de alguna contribución u obtenga un beneficio indebido con perjuicio del fisco federal.

La omisión total o parcial de alguna contribución a que se refiere el párrafo anterior comprende, indistintamente, los pagos provisionales o definitivos o el impuesto del ejercicio en los términos de las disposiciones fiscales. El delito de defraudación fiscal y el delito previsto en el artículo 400 Bis del Código Penal Federal, se podrán perseguir simultáneamente. Se presume cometido el delito de defraudación fiscal cuando existan ingresos o recursos que provengan de operaciones con recursos de procedencia ilícita. (Código Fiscal de la Federación, 2017) Cabe mencionar que la aplicación de dicha medida cautelar será facultad del Juez de Control como a continuación se menciona el artículo 157**,** las solicitudes de medidas cautelares serán resueltas por el Juez de control, en audiencia y con presencia de las partes. El Juez de control podrá imponer una de las medidas cautelares previstas en este Código, o combinar varias de ellas según resulte adecuado al caso, o imponer una diversa a la solicitada siempre que no sea más grave. Sólo el Ministerio Público podrá solicitar la prisión preventiva, la cual no podrá combinarse con otras medidas cautelares previstas en este Código, salvo el embargo precautorio o la inmovilización de cuentas y demás valores que se encuentren en el sistema financiero.

En ningún caso el Juez de control está autorizado a aplicar medidas cautelares sin tomar en cuenta el objeto o la finalidad de las mismas ni a aplicar medidas más graves que las previstas en el presente Código. (Código Nacional de Procedimientos Penales, 2016) Las medidas cautelares por su naturaleza deben de ser impuestas por el juzgador, previo debate que se genere entre las partes, quienes pueden ofrecer datos de prueba para justificar o no su imposición, de tal forma que al juez se le acredita el supuesto material (existencia de una vinculación del imputado con los hechos investigados) y el peligro de retardo (necesidad apremiante de actuar) se hace necesario que se imponga la citada medida cautelar. La interrogante a disipar es ¿cuál es la finalidad de inmovilizar una cuenta bancaria o demás valores financieros del imputado? Si la respuesta es porque es pertinente y útil para la consecución de la investigación y el eventual juicio, porque con ello se pretende evitar que se siga cometiendo un delito, ya sea porque se trate de actividades de blanqueo de activos de procedencia ilícita, sería pertinente su adopción, sobre todo porque hay una necesidad racional de actuar en ese sentido. Pero sobre todo, porque puede ser materia de decomiso o la aplicación d la figura de extinción de dominio, para lo cual debería de demostrarle (en grado de probabilidad) al Juez el origen ilícito de los recursos.

Para que una medida de esa naturaleza sea debidamente instrumentada, quien solicita su imposición deberá de especificar cuáles son las autoridades bancarias o de valores que están involucradas, que cuantas se pretende que sean inmovilizadas (necesariamente que sean del imputado o de un tercero con relación directa con los hechos investigados) que valores financieros serán inmovilizados a fin de que sobre ellos, no se practique ningún acto bursátil. La presente investigación contiene diversas secciones, donde la finalidad es dar conocer al lector los antecedentes literarios de la medida cautelar de inmovilización de cuentas y

demás valores financieros, así como la metodología de investigación que resultó con mayor provecho ante los diversos supuestos en los que se encuentra el contribuyente ante la presunción de un delito fiscal. Aunado a lo anterior se presentan resultados obtenidos, además de conclusiones con gran aporte a la investigación.

REVISIÓN DE LITERATURA

Dentro de la literatura se muestra una postura mesurada ante la aplicación de este medida cautelar, ya que es considerada nueva, sin suficientes antecedentes de aplicación, no dejando de reconocer que la obligación tributaria de los gobernados está regulada a través de un sistema normativo, como la Ley del Impuesto Sobre la Renta (LISR), la Ley del Impuesto al Valor Agregado (LIVA), entre otros ordenamientos, cuyo incumplimiento u omisión, puede generar la comisión de un delito fiscal como lo establece (Ruiz, 2016). De manera específica la presente investigación, se aboca la fracción IV del artículo 155 del Código Nacional de Procedimientos Penales, que consiste en la inmovilización de cuentas y demás valores que se encuentren dentro del sistema financiero, de la cual encontramos diversos conceptos literarios. Las medidas cautelares son de naturaleza personal, de ahí que las circunstancias que motivan su imposición está íntimamente relacionadas con las características del sujeto al que se le va a imponer, la necesidad de cautela, para lo cual la imposición de la medida cautelar debe de atender al principio de inocencia, legalidad y necesidad, así como al principio de mínima intervención del Estado, si se impone una medida de inmovilización de cuentas bajo criterios que pudieran indicar que es razonable y necesaria su imposición. Por lo que, para la aplicación de una medida cautelar, debe existir un delito por el cual se deba garantizar por medio de la medida, en este supuesto existen delitos fiscales establecidos en el Código Fiscal de la Federación, como lo es el de Defraudación Fiscal, establecido en su artículo 108 estableciendo que *comete el delito de defraudación fiscal quien con uso de engaños o aprovechamiento de errores, omita total o parcialmente el pago de alguna contribución u obtenga un beneficio indebido con perjuicio del fisco federal*.

METODOLOGÍA

La presente investigación tiene como metodología la obtención de información basada en libros especializados, entrevistas a personas conocedoras del tema, los resultados obtenidos son en base al método cualitativo, derivado de entrevistas en el Estado de Baja California en específico el Municipio de Mexicali, que actualmente cuenta con mayor experiencia en la aplicación del Nuevo Sistema de Justicia Penal. La elección de este método represento ser ágil para la interpretación de los diversos problemas que conlleva la aplicación de la medida cautelar anteriormente citada, ya que es mayormente utilizada para el entendimiento de los problemas socio-culturales de la legislación aplicable, por lo que el estudio tiene un alcance exploratorio, descriptivo, explicativo y correlacional de las variables de estudio.

RESULTADOS

La obtención de resultados derivado de la metodología utilizada, arrojo que la aplicación de esta medida cautelar podría resultar en la violación de derechos fundamentales, por lo cual el juez de control deberá valorar el caso concreto, acerca de la ponderación y aplicación de esta medida cautelar, como ejemplo podemos mencionar la trasgresión del derecho a contribuir al gasto público, derechos sociales, familia, pago de pensión y afectación a terceros. En los supuestos en los que el contribuyente encuadre en el delito de defraudación fiscal, *trasgrede como primer punto su derecho al mínimo vital*, mismo que en su conceptualización en el orden constitucional mexicano, es concebido como un derecho fundamental que se apoya en los principios del Estado social de derecho, dignidad humana, solidaridad y protección de ciertos bienes constitucionales, cobra vigencia a partir de la interpretación sistemática de los derechos fundamentales consagrados en la Constitución Política de los Estados Unidos Mexicanos, particularmente en sus artículos 1o., 3o., 4o., 13, 25, 27, 31, fracción IV, y 123; aunado al Pacto Internacional de Derechos Económicos, Sociales y Culturales, y el Protocolo Adicional a la Convención Americana sobre Derechos

Humanos en Materia de Derechos Económicos, Sociales y Culturales "Protocolo de San Salvador", suscritos por México y constitutivos del bloque de constitucionalidad, y conformados por la satisfacción y protección de diversas prerrogativas que, en su conjunto o unidad, forman la base o punto de partida desde la cual el individuo cuenta con las condiciones mínimas para desarrollar un plan de vida autónomo y de participación activa en la vida democrática del Estado (educación, vivienda, salud, salario digno, seguridad social y medio ambiente. Tal como lo establece (Suprema Corte de Justicia de la Nación, 2013). *Transgresión al principio de presunción de inocencia, audiencia, legalidad y debido proceso*. estableciendo la posibilidad a la Autoridad Fiscal que limite la posibilidad de la quejosa para realizar operaciones en el Sistema Financiero Mexicano, con lo que permite que la autoridad hacendaria lleve a cabo actos de molestia y privativos, sin que medie resolución emitida por autoridad competente en la que se cumplan las formalidades esenciales del procedimiento tal como lo establece la (Suprema Corte de Justicia de la Nación, 2016), es decir, sin que previamente se le notifique para ser oída y vencida en juicio, así como para aportar elementos de prueba para el ejercicio de una defensa adecuada.

Aunado a una afectación al imputado que le provocaría indefensión, al coartarle el derecho a acceder a, por ejemplo, una defensa particular por carecer de sustento económico para solventarla. De esa manera, estas medidas deberán ser especialmente ponderadas por el juez y los sujetos procesales deberán aportar los medios de convicción que permitan llegar al estándar probatorio requerido para ello. El embargo de bienes e inmovilización de cuentas y demás valores que se encuentren dentro del sistema financiero, resulta más lesivo porque recaen en la retención temporal de bienes y en las propias cuentas bancarias y activos financieros, los cuales pueden ser especialmente necesarios para el imputado, al ser parte de sus derechos posesorios y además constituir parte total o parcial de su patrimonio tal como lo menciona (Zeferín, 2016). Por ello, es de vital importancia garantizar el derecho de audiencia de los contribuyentes mediante la debida notificación del inicio del proceso administrativo o jurisdiccional.

CONCLUSIONES

Derivado de un delito fiscal como lo es el de Defraudación Fiscal, que se encuentra articulado en el Código Fiscal de la Federación, surge la aplicación de una medida cautelar a petición del Ministerio Público ante el Juez de control, con la finalidad de garantizar de manera adelantada, ya que se desconoce si el acusado es culpable o no, una posible sentencia condenatoria adelantada, he aquí la problemática de la aplicación de la citada medida cautelar, ya que sin existir una condena para el imputado, podrá encontrarse ante la inmovilización de sus cuentas o valores financieros, cuando la finalidad es garantizar el daño, sin existir aun la certeza de que cometió el delito de defraudación fiscal por el que se le investiga, violentando el Estado de derecho, quedando imposibilitando para cumplir con las diversas obligaciones fiscales como pueden ser omisión de pago de nómina a trabajadores, omisión de pagos patronales al Instituto Mexicano del Seguro Social (IMSS)/ Instituto del Fondo Nacional de Vivienda para los Trabajadores (INFONAVIT) y omisión de obligaciones ante la Servicio de Administración Tributaria (SAT). En el momento que se inmoviliza una cuenta, el contribuyente ya sea persona física o moral se encuentra ante la posibilidad de incumplir con el derecho constitucional a contribuir al gasto público y de esta manera al mismo tiempo el Estado se encuentra afectado en su recaudación, definitivamente existen otras medidas que pueden aplicarse para garantizar la reparación del daño.

El Articulo 20 de la Constitución Política de los Estados Unidos Mexicanos, Inciso B. De los derechos de toda persona imputada, menciona: A que se presuma su inocencia mientras no se declare su responsabilidad mediante sentencia emitida por el juez de la causa; Por lo tanto se deduce que toda persona será inocente del delito que se le imputa hasta que no exista sentencia que mencione lo contrario. (Constitución Política de los Estados Unidos Mexicanos, 2017) Por lo anterior, la ya mencionada medida cautelar viola el principio de presunción de inocencia derivado del concepto y de la misma práctica, donde en ocasiones observamos que gran parte de las personas a las que se les iniciaba un procedimiento penal, acababan siendo condenadas, en el antiguo Sistema Penal, ya que la inocencia del inculpado, no es algo que se presuma

durante el procedimiento, es decir es un auténtico *factum* hasta llegar a la sentencia. No es algo que parezca mera apariencia, simplemente es que el resultado de dicho procedimiento se encontrará en incertidumbre hasta que no se determine la sentencia o absolución, por lo tanto hasta ese momento se protegerá la integridad de los bienes y derechos del imputado. Ya que sin esta presunción, es decir sin que se conozca cuál es el resultado de la investigación, todo el proceso carece de sentido, donde la aplicación de la medida cautelar se aproximaría a una condena anticipada, esto por conocer cuál es el rumbo que tomará la sentencia, es decir, con una condena al inculpado, dejando el beneficio de la duda por un lado, convirtiéndose en un proceso meramente protocolario, donde ya se conoce cuál será el resultado del procedimiento, en el cual solo se estaría en espera de la mencionada condena, con los bienes del inculpado inmovilizados, esto para cumplir inmediatamente con dicha condena.

Limitaciones

Como parte de las limitaciones nos encontramos ante la falta de aplicación de la citada medida cautelar en el fuero Estatal, ya que aún no se cuenta con antecedente de la imposición de una medida cautelar como la que se menciona, por lo que las entrevistas se llevaron a cabo con expertos conocedores del tema dentro del Estado de Baja California, con mayor frecuencia en la Ciudad de Mexicali, que cuenta con el mayor número de años de aplicación del Nuevo Sistema de Justicia Penal.

REFERENCIAS

México. Cámara de Diputados. (2017). *Código Fiscal de la Federación*. México.

México, Cámara de Diputados. (2016). *Código Nacional de Procedimientos Penales*. México.

México, Cámara de Diputados. (2017). *Constitución Política de los Estados Unidos Mexicanos.* México.
México. Suprema Corte de Justicia de la Nación. (2013). *Semanario Judicial de la Federación y su Gaceta*. Libro XVII, febrero de 2013, Pág. 1345. Recuperado de URL

México. Acuerdo de la Primera Sala de la Suprema Corte de Justicia de la Nación. (2016). *Amparo en Revisión.* Exp. *(*1214/2016) Recuperado de URL.

Rezzoagli, B. (2009). Ilícitos Tributarios, Diferenciación entre evasión, defraudación y elusión fiscal. Recuperado el Marzo, 15, 2018, de Amicus Curiae Web site www.revistas.unam.mx

Ruíz, C. (2016). *Derecho Tributario y Derechos Humanos*. Diálogo en México y el Mundo. 1er ed. México.

Zeferín, I. (2016). *La prueba libre y lógica, Sistema penal acusatorio mexicano*. Recuperado el 15 de Marzo 2018 en
https://www.ijf.cjf.gob.mx/presentbook/2017/Mayo/prueba%20libre%20y%20logica/La%20Prueba%20Libre%20y%20Logica%20(Libro%20completo).pdf

RECONOCIMIENTO

Los autores agradecen el apoyo primeramente de su familia, así como a los conocedores expertos en el tema, ya que con su conocimiento robustecieron la presente investigación.

BIOGRAFÍA

Tahua Marvin Covarrubias Cerda es Licenciada en Derecho por la Universidad Autónoma de Baja California. Maestrante en Impuestos por la misma universidad,

Alejandro Sánchez Sánchez es Doctor en Derecho por la Universidad Autónoma de Baja California, Profesor Investigador de tiempo completo en la misma casa de estudios, perteneciente al Sistema Nacional de Investigadores,

Seidi Iliana Perez Chavira es Maestra en contaduría, coordinadora de posgrado por la Universidad Autónoma de Baja California,

MARCA PAÍS "ECUADOR AMA LA VIDA": ANÁLISIS DEL IMPACTO DE LA CAMPAÑA *ALL YOU NEED IS ECUADOR* EN TURISTAS QUE ARRIBAN A LA CIUDAD DE GUAYAQUIL

Fernando Hallo Alvear, Universidad Internacional del Ecuador

RESUMEN

Los efectos de la globalización juegan un papel importante en las naciones del mundo, por ende, los países buscan diversas formas y estrategias de posicionamiento internacional que les permita el ingreso de nuevas divisas, el aumento de turistas extranjeros, el mejoramiento del posicionamiento, el reconocimiento, entre otros factores. El presente documento investiga como el City Marketing permitió crear la marca país "Ecuador Ama la Vida" y posicionarlo en el mundo. Durante los últimos años del Gobierno de Rafael Correa en Ecuador, parte de la estrategia comunicacional se enfocó en la campaña "All you need is Ecuador", misma que buscaba posicionar al país como uno de los principales destinos turísticos de América del Sur en mercados meta definidos por la administración pública. Años más tarde, esta campaña tiene resultados, mismos que son presentados del levantamiento de datos hecho en la ciudad de Guayaquil a los turistas extranjeros que arribaban por el Aeropuerto Internacional José Joaquín de Olmedo. Este trabajo de investigación se desprende de la tesis doctoral que se encuentra en elaboración por parte del mismo autor en la Universidad de Lleida – España y de un proyecto de investigación, en su segunda fase, de la institución a la cual tiene filiación el mismo autor.

PALABRAS CLAVE: City Marketing, Marca País, all You Need is Ecuador, Guayaquil

BRAND COUNTRY "ECUADOR LOVES LIFE". ANALYSIS OF THE IMPACT OF THE ALL YOU NEED IS ECUADOR CAMPAIGN ON TOURISTS WHO ARRIVE TO THE CITY OF GUAYAQUIL

ABSTRACT

The effects of globalization play an important role worldwide, thus, the countries seek different forms and strategies of international positioning that allows them to enter new currencies, the increase of foreign tourists, the improvement of brands positioning, the recognition, etc. This document investigates how the City Marketing allowed the creation of country brand "Ecuador loves life" and the positioning this brand in the world. During the last years of the Government of Rafael Correa in Ecuador, part of the communication strategy was based on the campaign "All you need is Ecuador", which sought to position the country as one of the main tourist destinations in South America just for target markets defined by the public administration. Years later, this campaign had results, which were presented from the data research in the city of Guayaquil from foreign tourists who arrived at the José Joaquín de Olmedo International Airport. This investigation is a product obtained from the doctoral thesis that is being prepared by the author at the University of Lleida - Spain and it is also a research project, in its second phase, for the institution to which the same author has affiliation.

JEL: M31, M39

KEYWORDS: City Marketing, Brand Country, all You Need is Ecuador, Guayaquil

INTRODUCCIÓN

Los países se enfrentan constantemente a nuevos retos, entre ellos el de posicionarse como marcas, pues eso trae consigo beneficios económicos, como lo expresan (Kotler, Gertner, Rein, & Haider, 2007, pág. 54) "es evidente un hecho: los lugares compiten cada vez más entre ellos por atraer inversiones, negocios y visitantes." Por lo tanto, el crear una marca que sea sólida para cualquier país se vuelve un reto que debe ir más allá de tener un logo, slogan y demás componentes publicitarios, pues la construcción de marca es una tarea que se la va haciendo en diferentes espacios y planteando distintos hitos alcanzables para conseguir el posicionamiento deseado. Cada vez es más notoria la necesidad de que los países sean considerados como opción de destino para las personas y empresas en el mundo; pero esta decisión no depende únicamente de factores económicos o políticos de coyuntura, pues el éxito de una nación es tener posicionado de manera correcta al país en la mente de las personas a nivel mundial, y para esto la decisión de los mandatarios es fundamental, pues sin inversión no hay resultado.

El término marca país o country brand nace de la necesidad de los sectores empresariales y de los gobiernos por generar una identidad propia frente a los mercados internacionales (Echeverri Cañas, 2014). En el 2001, Ecuador empieza con su primer intento de convertirse en una marca identificada a nivel mundial, creando a "La Vida en Estado Puro", donde se intentó crear una imagen de país natural y biodiverso; sin embargo, no fue utilizada en todo su potencial y las personas no lograron recordar con claridad la marca. Es así como en el 2010 se estructuró una nueva estrategia comunicacional para convertir al Ecuador en Potencia Turística, como era el objetivo del gobierno. Se basaron en elementos nuevos, donde el ''Sumak Kawsay'' en kichwa, o su traducción al español como "Buen Vivir", era el lema. Con el pasar del tiempo se fue modificado y nace la marca país "Ecuador ama la vida". Esta Marca País fue creada y lanzada al mundo en el último periodo presidencial de Rafael Correa, en el año 2012; estaba enfocada a distintos mercados meta con el fin de posicionarse como uno de los principales destinos turísticos de América del Sur. Esta campaña trajo consigo resultados que serán analizados en el presente documento, tomados principalmente de la ciudad de Guayaquil, catalogada como el puerto principal del Ecuador, la segunda ciudad en importancia después de la capital y a donde arriban una gran cantidad de turistas anualmente.

La estructura de la investigación presentada en este documento, tiene una sección de revisión literaria donde se presentan conceptos, definiciones y posturas de autores sobre el concepto de City marketing y la construcción de marca país; posteriormente, se define la metodología aplicada explicando los criterios de inclusión, la determinación de la muestra para el estudio, explicando el procedimiento para la recopilación de la información, así como también la plantilla con los ítems a ser indagados a los turistas extranjeros. Concomitantemente, se presentan los resultados de la investigación, para terminar con la presentación de conclusiones y futuras investigaciones que se pueden desprender para las siguientes fases investigativas. Cabe recalcar que el presente trabajo forma parte de un proyecto de investigación financiado por la Universidad Internacional del Ecuador y se desprende del tema de tesis doctoral del autor en la Universidad de Lleida en España para la obtención de Doctor en Derecho y Administración de Empresas.

REVISIÓN LITERARIA

En un mundo con condiciones de comercio global, las comunicaciones, el turismo, las organizaciones políticas supranacionales, el significado y el valor de <lugar> nunca han sido más complejos o discutibles; por lo que resulta importante entender el tema principal de este trabajo. Varios autores consideran que el marketing y el branding se pueden aplicar a las ciudades o países (Morgan & Pritchard, 2002; Kotler, 2003; Fernández Cavia & Huertas, 2009; Anholt, 2009) citados en (Huertas, 2010).

(Anholt, 2009), uno de los autores con mayor renombre dentro del tema, expresa que la marca país es la identidad competitiva de un lugar, es la reputación e imagen de marca de los países tal como si fuesen productos, y que manejado correctamente puede generar progreso y prosperidad al influenciar en las

actitudes y los comportamientos de los públicos de esa ciudad, ya sean turistas, inversionistas, intermediarios, estudiantes, medios de comunicación o, inclusive, otros gobiernos. De la concepción de marca país o marca ciudad, se desprenden algunos otros términos que aportan al estudio dentro del City Marketing, como es el caso del Citybranding, que hace referencia al proceso de aplicar branding en las ciudades y que se lo empezó a tratar desde finales de la década de los noventas (Blain, Levy, & Brent Ritchie, 2005). Aparece también el marketing de lugar que, como lo expresa (Govers & Go , Place Branding. Glocal, Virtual and Physical Identities, Constructed, Imagined and Experienced, 2009), es la tradicional segmentación, orientación y posicionamiento dirigidos a la promoción de los lugares, en los que a veces se incluyen canales de decisión en red y también el desarrollo de productos; entre otros conceptos que giran en torno a potenciar a los países o ciudades. En la Tabla 1, se muestra el glosario de términos más utilizados dentro de la concepción, construcción y comunicación de lo que significa una marca país dentro del City Marketing.

Tabla 1: Glosario de Conceptos Clave Vinculados a las Marcas Territoriales

Concepto	Definición
Marca	"Constructo multidimensional caracterizado por un posicionamiento a medio camino entre los valores funcionales y emocionales de una organización y las necesidades psicosociales de los consumidores" (De Chernatony, 2009). "La marca genera cierta cantidad de conciencia, reputación y prominencia en el mercado." (Lane Keller, 2008)
'Branding'	"Implica la construcción de una marca mediante la creación de una imagen que refuerce la reputación, fomente la fidelidad, garantice la calidad, transmita valor y ofrezca una idea de pertinencia a esa misma marca" (Lane Keller, 2008). "Hacer 'Branding' puede entenderse como construir valor de marca mediante la comunicación efectiva de los atributos que se quieran trasladar a la mente de los receptores"
'Branding' de lugar	Se ocupa de crear una identidad de marca estratégica a partir del principal capital activo del lugar (la identidad) para, posteriormente, situarlo en el mercado mediante la optimización de su principal valor pasivo (la imagen). La práctica del 'branding' de lugar debe partir de tres supuestos fundamentales: la identidad del lugar, la imagen del lugar y la experiencia de consumo con el lugar. (Govers & Go, Place Branding. Glocal, Virtual and Physical Identities, Constructed, Imagined and Experienced, 2009)
Marca de lugar	"Dispositivo de percepción con capacidad para defender los valores diferenciales de un lugar con relación al resto de lugares, cuya finalidad es poner en valor una identidad singular que permitirá alcanzar un determinado posicionamiento" (López Lita & Benlloch Burrull, 2006)
Identidad de lugar	Las identidades de los lugares se construyen mediante discursos históricos, políticos, religiosos y culturales, también a través del conocimiento local y con la interferencia inevitable de las luchas de poder. La identidad auténtica de los lugares se gestiona mediante la concreción del conjunto de características únicas y/o el conjunto de significados existentes en un lugar y en su cultura en un punto concreto del tiempo. (Govers & Go, Place Branding. Glocal, Virtual and Physical Identities, Constructed, Imagined and Experienced, 2009)
Imagen de lugar	"Es el conjunto total de impresiones asociadas a un lugar como resultado de las percepciones globales de un individuo." (Govers & Go, Place Branding. Glocal, Virtual and Physical Identities, Constructed, Imagined and Experienced, 2009) La imagen se basa en atributos, consecuencias funcionales (beneficios esperados) y también en los significados simbólicos o las características psicológicas que los consumidores asocian a un lugar específico (o servicio), y, por tanto, la imagen influye en el posicionamiento y, finalmente, en nuestro comportamiento hacia otros lugares (Anholt, 2010)
Marketing de lugar	Es la tradicional segmentación, orientación y posicionamiento dirigidos a la promoción de los lugares, en los que a veces se incluyen canales de decisión en red y también el desarrollo de productos (Govers & Go, 2009)

Glosario de conceptos claves vinculados a las marcas territoriales. Fuente: J de San Eugenio Vela, J Fernández-Cavia, J Nogué, M Jiménez-Morales (2013): "Características y funciones para marcas de lugar a partir de un método Delphi", en Revista Latina de Comunicación Social.

Para (Socatelli, 2013), los Mercados Turísticos se definen como el sector económico que abarca a todas las empresas que ofrecen servicios turísticos con el fin de obtener beneficios en el ámbito recreativo, de negocios, de estudios y otros con gran influencia en la oferta de los productos y servicios turísticos, y conjuntamente con la demanda que está interesada y motivada en adquirirlos; también se incluye elementos, medios, actividades y flujos de interactuación diseñados para facilitar el intercambio de las propuestas de los oferentes y la satisfacción de las necesidades de los consumidores. Según (Lanzas & Encarnación, 2007), los mercados prioritarios son fundamentales para la actividad empresarial para mercados exteriores donde básicamente se elige el país de destino y no conviene dispersar atención y recursos en países que no ofrezcan mínimas garantías de éxito, por lo cual se exige obtener y analizar toda la información que permita una respuesta objetiva y suficientemente razonada a la cuestión planteada. El proceso se podría complicar dependiendo a las decisiones particulares en las que influyen motivaciones, jerarquía de valores, entre otras

situaciones. Todos los países tienen definido estos mercados, incluso para otros temas fuera del impacto comunicacional en marca país.

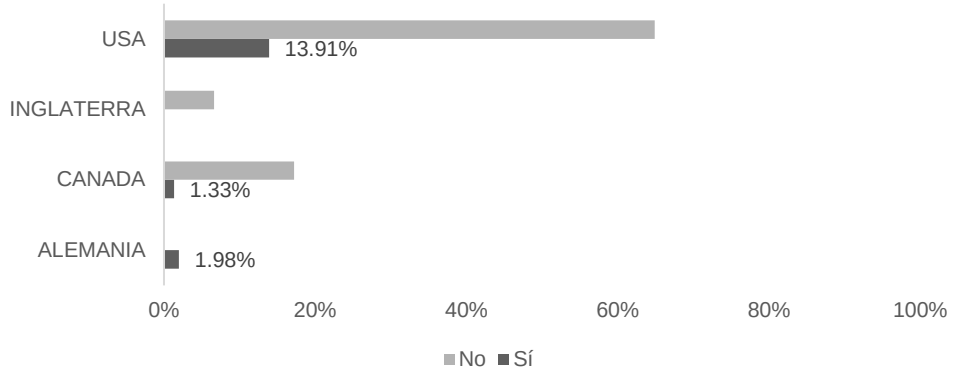
METODOLOGÍA

Al mencionar que el presente trabajo forma parte de un proyecto de investigación y que a su vez se desprende del tema de tesis doctoral del autor, es importante decir que se cuenta con datos que permiten validar, no solo la herramienta sino también el método de estudio aplicado. Se utilizó el método inductivo, y en función del requerimiento, se realizó estadísticamente el cálculo para determinar el tamaño de la muestra para poblaciones infinitas a la que se enfocaría la investigación. El dato de población fue tomado de las cifras expuestas por la institución gubernamental encargada del tema, el Ministerio de Turismo del Ecuador, donde se obtuvo que 706.805 turistas extranjeros ingresaron al Ecuador durante el último año previo al estudio, teniendo a la ciudad de Guayaquil como una de las dos con mayores registros, después de la capital, Quito. Se trabajó con un nivel de confianza del 95 por ciento y un margen de error de 5 por ciento, dando como resultado una muestra de 267 personas. Se aplicaron encuestas en la sala de Arribos Internacionales del Aeropuerto Internacional José Joaquín de Olmedo de la ciudad de Guayaquil, teniendo como criterio de inclusión que sean turistas extranjeros de cualquier nacionalidad. Con el fin de garantizar la representatividad de los datos a ser levantados con la técnica utilizada, el trabajo de campo se lo realizó durante los meses con mayor registro de ingresos de personas al país, alternando en distintos arribos de aerolíneas procedentes de múltiples lugares, gracias a la información proporcionada por la empresa Terminal Aeropuerto de Guayaquil S.A. TAGSA, que administra el aeropuerto; se utilizó un muestreo no probabilístico por conveniencia cuidando los factores mencionados. Para la validación de la herramienta, el cuestionario se lo realizó bajo el Método Delphi con expertos del tema de cuatro universidades del Ecuador en tres sesiones de trabajo en días distintos, en donde se obtuvo un esquema de preguntas basado en los objetivos de la campaña All you need is Ecuador, aplicada como parte de la creación de la marca país "Ecuador ama la vida". El cuestionario depurado fue aplicado por el equipo de investigación en sitio, levantando la data que serviría como base para el análisis de resultados presentados a continuación.

RESULTADOS

De acuerdo a la segmentación de países por tipo de mercados que el Ministerio de Turismo establece, en la aplicación del instrumento de recolección de datos a los turistas que ingresaron a la ciudad de Guayaquil vía aérea utilizando la terminal del Aeropuerto Internacional José Joaquín de Olmedo, permitió obtener los siguientes resultados expresados en las Figuras1, 2 y 3.

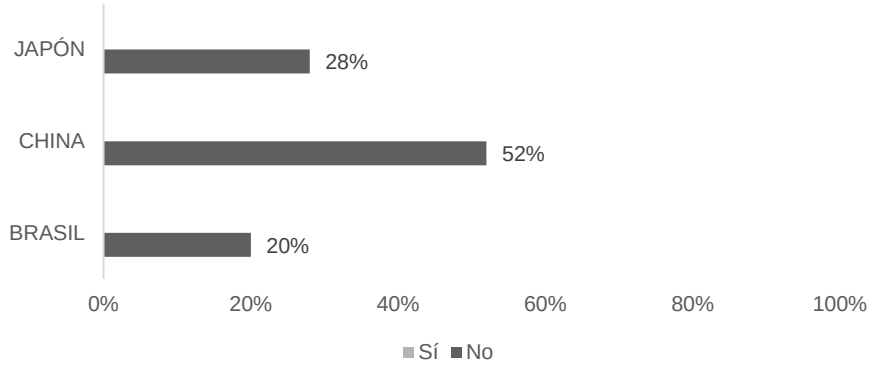
Figura 1: Turistas de Países Catalogados Como Mercados Objetivos Que Han Escuchado de la Campaña



En esta figura se muestra el porcentaje de turistas extranjeros que proceden de países catalogados por el Ministerio de Turismo del Ecuador como Mercados Objetivos, debido principalmente a que la campaña buscaba impactar a sus ciudadanos. Estados Unidos presenta el porcentaje más

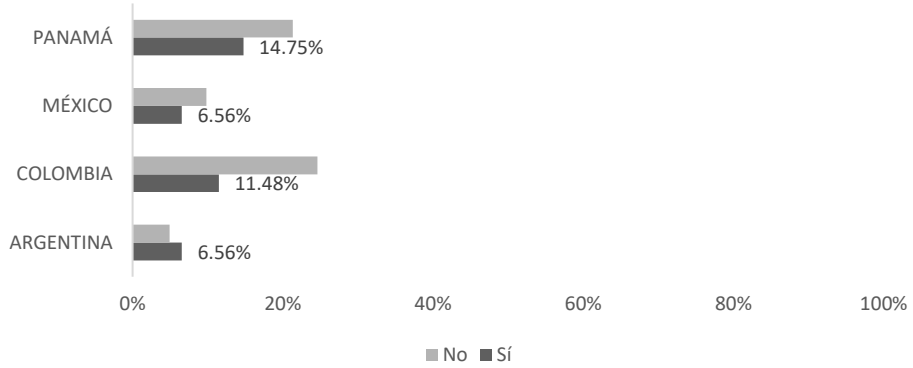
alto entre los países con datos, es importante mencionar que en una de las fases de la campaña All you need is Ecuador, se decidió pautar el spot publicitario en una de las ediciones del evento deportivo con mayor audiencia denominado Super Bowl. Fuente: elaboración propia

Figura 2: Turistas de Países Catalogados Como Mercados de Oportunidad Que Han Escuchado de la Campaña



En esta figura se muestra el porcentaje de turistas extranjeros que proceden de países catalogados por el Ministerio de Turismo del Ecuador como Mercados de Oportunidad. Lo que llama la atención es que ninguno de ellos había escuchado de la campaña All you need is Ecuador. Fuente: elaboración propia

Figura 3: Turistas de Países Catalogados Como Mercados Naturales Que Han Escuchado de la Campaña



En esta figura se muestra el porcentaje de turistas extranjeros que proceden de países catalogados por el Ministerio de Turismo del Ecuador como Mercados Naturales. Encabeza la lista Panamá con un 14,75% de personas que si han escuchado la campaña, seguido del 11,48% de colombianos y cerrando con un 6,56% de mexicanos y argentinos. En este grupo de personas, la campaña All you need is Ecuador, ya había sido escuchada en por un grupo provocando un conocimiento previo de la misma y del país, pese a que la mayoría de turistas todavía la desconocía. Fuente: elaboración propia

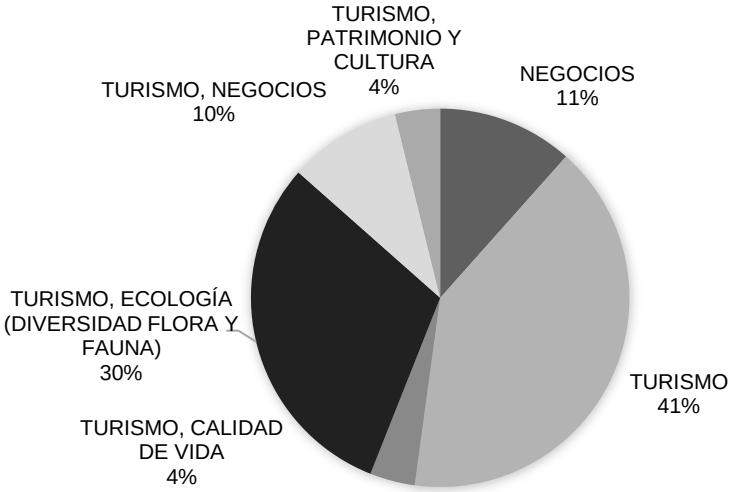
Se puede evidenciar que la campaña que promovía Ecuador para su marca país, no tuvo un buen alcance, principalmente en países que forman parte de los Mercados de Oportunidad y Objetivos; en contraste con las personas que arribaban de países parte del Mercado Natural. Por otro lado, la campaña en estudio buscaba además informar a las personas que el Ecuador tiene 4 regiones dentro de su mismo territorio, explotando de esta manera la ventaja con respecto a otros países de poder pasar de la selva del oriente, a la sierra, posteriormente a la costa y, por último, a la región insular en cuestión de pocas horas. En la Figura 4, se muestran los resultados sobre el conocimiento de las 4 regiones en los turistas extranjeros.

Figura 4: Conocimiento de los Turistas Acerca de Que Ecuador Tiene Cuatro Regiones

Fueron pocas las personas que conocían, gracias a la campaña All you need is Ecuador, que Ecuador tienen cuatro regiones dentro de su propio territorio, principalmente países del Mercado Natural, como es Colombia, y del Mercado Objetivo como Estados Unidos y Panamá. El desconocimiento es tan marcado y evidencia que los turistas arriban al país por temas distintos a este. Fuente: elaboración propia.

Los resultados anteriores dan la pauta para conocer el motivo de arribo de los turistas al Ecuador, puesto que la campaña All you need is Ecuador buscaba posicionar al país como principal destino turístico de América del Sur, informando de factores del entorno naturales principalmente, como ventajas competitivas ante el resto de naciones.

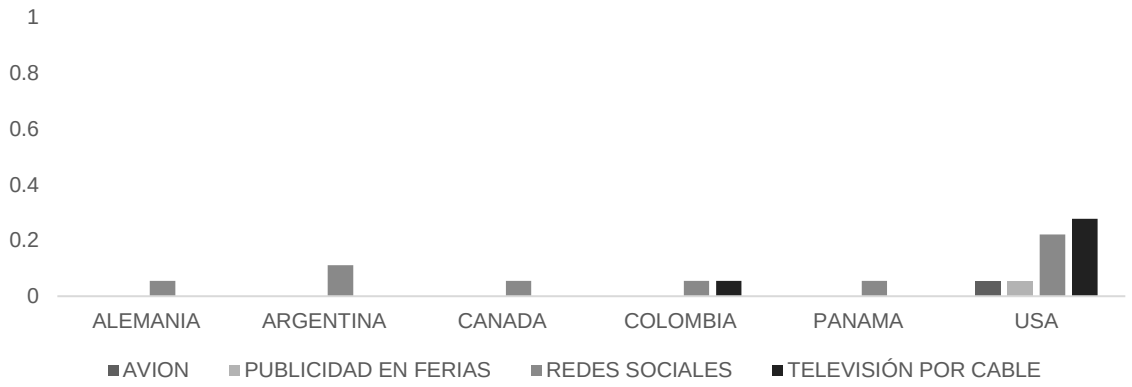
Figura 5: Personas Que Han Escuchado de la Campaña y su Motivo de Visita al Ecuador



Se debe aclarar que los factores mencionados forman parte de los puntos que mide (FutureBrand, 2018) *como parte de su metodología para ubicar a los países en el ranking bianual que presenta periódicamente. La evidencia que el mayor porcentaje de personas que arriban a la ciudad de Guayaquil lo hacen por turismo netamente y le sigue el turismo por flora y fauna. Fuente: elaboración propia.*

Es importante mencionar los medios por los cuales se enteraron de la campaña y que los llevó a decidor visitar Ecuador. En la Figura 6, se presentan estos datos.

Figura 6: Medios en Donde las Personas Han Escuchado y Recibido Información de la Campaña Para Decidir Su Vista a Ecuador



La televisión por cable o pagada es el medio con mayor efectividad, sin dejar de lado que el alcance sigue siendo bajo. Principalmente en Estados Unidos, las redes sociales acompañan al medio mencionado en el mayor porcentaje de alcance a las personas parte del mercado meta. Fuente: elaboración propia.

El alcance que la televisión pagada tuvo en la campaña, principalmente a países identificados como prioritarios por Ecuador, es evidente; sin embargo, también existen turistas de otras nacionalidades que pudieron escuchar la campaña sin que sea específicamente por acciones de quienes administraban la difusión de la campaña, sino por la viralidad que en la actualidad la tecnología permite en ciertos medios. Estados Unidos tuvo afectación publicitaria en los cuatro medios encuestados, es decir en televisión por cable, en redes sociales, en publicidad en ferias y en los videos que se pasan durante el vuelo dentro de las aerolíneas que ingresan al territorio.

CONCLUSIONES

Las cifras de la Asociación Nacional del Operadores Turísticos muestran un incremento sostenido en la llegada de visitantes extranjeros al país durante los años de aplicación de la campaña (2012 – 2017), además, Ecuador como país y Quito, Guayaquil y Las Islas Galápagos como ciudades, han sido reconocidos por reiteradas oportunidades con galardones internacionales dentro del World Travel Awards, conocidos como los premios Oscar del turismo, en categorías como mejor destino verde, mejor destino de playa, mejor hotel verde del mundo, además de los premios de aeropuerto líder de Sudamérica, mejor aeropuerto regional de Sudamérica, destino líder de reuniones y conferencias, entre otros.Sin embargo, lo expuesto se contrapone con los resultados de la investigación realizada, puesto que la campaña denominada All you need is Ecuador, dentro de la Marca País “Ecuador ama la Vida”, que fue una iniciativa gubernamental del ex presidente Rafael Correa la cual buscaba posicionar al país como uno de los destinos turísticos de América del Sur y en la que se invirtieron durante dos etapas alrededor de 40 millones de dólares, según cifras oficiales; no tuvo los resultados esperados en cuanto a recordación de marca, posicionamiento y alcance en términos publicitarios. Los únicos países que forman parte del mercado objetivo que escucharon y conocían de la campaña fueron de Estados Unidos, Canadá y Alemania, a pesar de su bajo porcentaje. Sin embargo, la gran mayoría de los turistas extranjeros que arribaron a la ciudad de Guayaquil desconocían de la campaña y la marca país en alto porcentaje, ligado al desconocimiento de las bondades naturales que el país comunicaba dentro de su campaña.

Se puede concluir que la campaña manejada por el gobierno ecuatoriano tampoco alcanzó su objetivo de manera adecuada al evidenciar que dentro del ranking de marcas país realizado bianualmente por Future Brand, Ecuador no subió de puesto con respecto al puesto que tenía previo a la campaña; evidenciando que los turistas extranjeros no se vieron afectados publicitariamente por la inversión de Ecuador en la comunicación de su marca país, hecho que no permitió mejorar posiciones en el ranking, tanto de América Latina como mundial. Hay que resaltar que el único resultado que puede considerarse como positivo en medio de todas las cifras bajas de desconocimiento de los turistas, es el que proviene de las personas que arribaron desde los Estados Unidos, pues ellos conocían de la campaña y que Ecuador posee cuatro regiones; esto puede atribuirse a la inversión realizada para pautar el spot publicitario de 30 segundos de duración de la campaña Destino Ecuador en el Super Bowl del año 2015. Adicional, se evidencia que las redes sociales jugaron un papel importante en la difusión de la campaña pues es el segundo medio con mayor porcentaje de impacto en los turistas investigados, después de la televisión por cable. Este es un hecho innegable, pues las tecnologías de información y comunicación cada vez permiten que las personas tengan a su alcance información de primera mano; convirtiéndose en un factor de análisis para las futuras acciones que se quieran realizar con respecto al tema.

REFERENCIAS

Anholt, S. (2009). Why National Image Matters. En: WTO, Handbook on Tourism Destinations Branding. Madrid: WTO/ETC.

Blain, C., Levy, S. E., & Brent Ritchie, J. R. (2005). Destination Branding: Insights and Practices from Destination Management. Journal of Travel Research, 328 - 338.

De Chernatony, L. (2009). Marketing Theory. Birmingham: SAGE.

Echeverri Cañas, L. M. (2014). País Marca OBS. Obtenido de ¿Qué es Marca País?: https://paismarca.com/que-es-marca--pais-2/

FutureBrand. (19 de 04 de 2018). Country Branding. Obtenido de What is the role for country branding al future: https://www.futurebrand.com/country-brand-index
Govers, R., & Go , F. (2009). Place Branding. Glocal, Virtual and Physical Identities, Constructed, Imagined and Experienced. Hampshire: Palgrave Macmillan UK.

Huertas, A. (2010). Portal de la Comunicación InCom-UAB: El portal de los estudios de comunicación. Las claves del Citybranding: www.portalcomunicacion.com

Kotler, P., Gertner, D., Rein, I., & Haider, D. (2007). Marketing internacional de lugares y destinos.

Estrategias para la atracción de clientes y negocios en Latinoamérica. México: Pearson Educación.

Lane Keller, K. (2008). Administración estratégica de marca branding. México DF: Pearson Educación.

Lanzas, J. R., & E. M. (2007). Dinámica Exportadora en el Sector Oleícola Andaluz. Identificación de Mercados Prioritarios. Andalucía: Analistas Economicos de Andalucía. Recuperado el Marzo de 2017, de http://www.economiaandaluza.es/sites/default/files/cap507.pdf

López Lita, R., & Benlloch Burrull, M. (2006). ¿Necesitamos marcas territorio? Técnica Económica, 50-52.

Socatelli, M. (2013). Mercado Aplicado al Turismo. La comercialización de servicios- productos y destinos turísticos sostenibles. San José: Intermark SA. Recuperado el Marzo de 2017, de http://www.ucipfg.com/Repositorio/MGTS/MGTS15/MGTSV15-07/semana2/LS2.1.pdf

RECONOCIMIENTOS

El autor agradece a su equipo de investigación conformado por Nicole Vacacela Campoverde y Shyrley Vinocuna Logroño de la Universidad Internacional del Ecuador, así como a la misma Universidad Internacional del Ecuador por el apoyo financiero para la Investigación.

BIOGRAFÍA

Fernando Hallo Alvear es Ph.D – doctor candidate por la Universidad de Lleida, España, en Derecho y Administración de Empresas, Magister en Administración y Marketing, Ingeniero Comercial y Licenciado en Marketing; es docente Titular y Coordinador del Rediseño de la carrera de Marketing de la Universidad Internacional del Ecuador; cuenta con publicaciones de libros y artículos científicos en revistas indexadas; ponente en temas de marketing a nivel nacional e internacional; capacitador y consultor; posee experiencia en cargos gerenciales en diversas empresas del sector público y privado dirigiendo departamentos comerciales y de marketing. Se puede contactar en la Facultad de Ciencias Administrativas y Económicas, Universidad Internacional del Ecuador, en Quito,

EL USO DE HERRAMIENTAS DE MARKETING DIGITAL EN LOS EMPRENDIMIENTOS. ANÁLISIS A LOS CASOS GENERADOS POR PROFESIONALES EGRESADOS DE LAS FACULTADES DE ADMINISTRACIÓN DE QUITO – ECUADOR

Fernando Hallo Alvear, Universidad Internacional del Ecuador
Estefanía Salvador Tamayo, Universidad Internacional del Ecuador

RESUMEN

Datos del (GEM; 2013), destacan que Ecuador despunta junto a Zambia y Nigeria como los países con más emprendimientos, entre una muestra de 69 naciones; en contraste con los menos emprendedores que son Japón, Francia e Italia. En los últimos años, los emprendimientos han sido considerados como la solución a los problemas derivados de los altos niveles de desempleo en el Ecuador. Éstas son algunas de las razones que impulsan la presente investigación, donde se busca identificar aquellos emprendimientos que nacieron de ideas de profesionales egresados de carreras universitarias de facultades de administración en la ciudad de Quito - Ecuador y que actualmente usan herramientas de marketing digital dentro de sus negocios. El presente trabajo forma parte de la segunda fase de un proyecto de investigación cuyo propósito es analizar y comparar las realidades de los emprendedores en las ciudades más importantes del Ecuador, con el fin de obtener parámetros que conlleven a mejorar el accionar de comercio local, nacional y regional con una propuesta que puede ser tomada, a la vez, por las instituciones de educación superior para el rediseño de sus mallas curriculares.

PALABRAS CLAVE: Emprendimientos, Marketing Digital, Quito, Herramientas Digitales

THE USE OF DIGITAL MARKETING TOOLS IN ENTREPRENEURSHIPS. CASE ANALYSIS OF GRADUATES FROM THE ADMINISTRATION FACULTIES OF QUITO – ECUADOR

ABSTRACT

Data from the (GEM, 2013), states that Ecuador is in a good position along with Zambia and Nigeria, as the countries with bigger quantities of entrepreneurships, within a sample of 69 nations; contrary to the less enterprising ones such as Japan, France and Italy. In recent years, entrepreneurships have been considered one of the solutions to lessen the levels of unemployment in Ecuador. This is one of the causes that drive this research, which seeks to identify those ventures that were generated from ideas of graduates from university careers of faculties of administration in the city of Quito - Ecuador and who currently use digital marketing tools within their businesses. This investigation represents a significant part of the second phase of a research project. Its purpose is to analyze and compare the reality of entrepreneurs within the most important cities of Ecuador, in order to obtain factors that lead to improve the local, national and regional trade. This proposal could be executed in the future, by higher education institutions for redesign of their curricular meshes.

JEL: M13, M31, M39

KEYWORDS: Entrepreneurships, Digital Marketing, Quito, Digital Tools

INTRODUCCIÓN

El conocimiento y la innovación constituyen instrumentos fundamentales para alcanzar el desarrollo sostenible de las personas y las sociedades, dicho desarrollo debe ser equitativo e inclusivo en una nación. En este sentido, (SENPLADES, 2014) expresa que los ciudadanos con sus capacidades y búsqueda de desarrollo crean oportunidades mediante el conocimiento y la innovación, a fin de satisfacerse más allá de sus necesidades mínimas. Ecuador forma parte de los 15 países con mayor probabilidad de iniciar emprendimientos (GEM, 2014); sin embargo, los emprendedores se encuentran con problemas al momento de comenzar nuevos negocios, entre los principales se cuentan al insuficiente capital para la inversión inicial, la falta de conocimiento debido a la escasa capacitación formal al que acceden y la gran cantidad de trámites burocráticos para emprender. El mundo de los negocios se encuentra en constante evolución y de igual forma el marketing; este fenómeno está ligado principalmente al uso de las tecnologías disponibles que permiten que tanto demandantes como ofertantes cambien su forma de consumir y producir, respectivamente. Uno de los principales cambios se evidencia dentro de la aplicación del marketing, pues mantiene el satisfacer las necesidades de los consumidores en mercados cada vez más competitivos, pero apalancado del Internet y otras tecnologías que están marcando la pauta de la competitividad y, por supuesto, la diferenciación. Sin embargo, muchos de los emprendedores no utilizan de manera efectiva las bondades del marketing digital. La tarea de emprender va mucho más allá de montar un nuevo negocio y ofertar productos y servicios, pues se debe entender su realidad y el uso de nuevas herramientas digitales que forman parte de las actuales tendencias. Adicional, se debe analizar a las nuevas generaciones de consumidores, tanto en la Generación del Milenio o conocida también como la Generación Y, como en la Generación de los Centennials o Generación Z; cada una con características distintas pero que se conjugan en ser nativos digitales, según (Antúnez, 2011). Ellos marcan la pauta de la demanda de bienes y servicios en los mercados tradicionales y digitales.

REVISIÓN LITERARIA

Los consumidores cambian y evolucionan, así como los competidores dentro de un mercado. Como lo expresa (Kotler, 2016), el marketing es el proceso social y administrativo por el cual los individuos y las instituciones reciben lo que necesitan y desean a través del intercambio de bienes; esta filosofía se mantiene en la actualidad, pero apalancado en las tecnologías de la información y comunicación con el Internet, pues hoy llegan de forma distinta al nuevo consumidor llamado prosumidor. Empezar a entender la aplicación de las nuevas tecnologías obliga a conocer sus orígenes. El término Internet fue usado por primera vez en 1974 por el científico en computación Vinton Cerf, a quien se le refiere como el Padre de Internet (Mejía Trejo, 2017), éste se convirtió en una herramienta para el marketing, acuñando el término de marketing digital que se refiere a satisfacer las necesidades de los consumidores digitales en un mercado digital. Varios autores consideran el estudio del marketing digital como parte competitiva de las empresas en el mercado actual (Godin, 2016; Kotler, Armstrong y otros, 2010; Kotler, 2011; Armstrong & Kotler, 2010).

(Antúnez, 2011), sustenta que el Marketing Digital es una herramienta necesaria para delimitar los requerimientos y expectativas del cliente, considerando a la percepción sobre el producto o servicio; parte de este análisis incluye la calidad de envío de información a través de Internet, que hoy en día es considerado el canal de comunicación más potente a nivel mundial. La herramienta expresada como páginas web, representa uno de los productos iniciales de la era del Marketing Digital. No solamente se vuelve la base de la estrategia digital, pues por medio de ésta se puede presentar de manera atractiva información acerca de productos, de la propia empresa y hasta elementos de interacción con el consumidor final. (Vallina, 2014). Otra de las herramientas que se puede utilizar también son los boletines informativos que se envían mediante correo electrónico conocidos como newsletters, mismos que buscan atraer al cliente por la información que recibe. (Guevara, 2012) El uso de redes sociales permite interactuar con millones de clientes potenciales a nivel mundial; datos de (Hernández, 2018) expresan que existen más de 4200 millones de cuentas activas en el mundo, evidenciando ese gran potencial que se convierte este nuevo medio para

llegar a las personas. (Mangold & Faulds, 2009) sostienen que las redes sociales son un elemento híbrido de una mezcla promocional, el objetivo es el mismo que maneja el marketing tradicional gestionando una plataforma en la que se interactúa mediante el "boca a boca". Los autores mencionados presentan estadísticas donde el 75% de los investigados estaban dispuestos a compartir publicaciones y contenido con personas cercanas como familia, amigos, compañeros de trabajo o escuela, siendo el 50% que lo realizan de forma semanal. Así se puede justificar la importancia de las redes al tomar al "boca en boca" como una de las estrategias más relevantes al momento de fortalecer su imagen ante el público. Las que tienen mayor aceptación y uso a nivel mundial son Facebook, Instagram, Twitter, LinkedIn y Youtube. (Alvarado, 2012). Las pequeñas y las medianas empresas deben capacitarse para reconocer las expectativas de los usuarios de redes como Facebook e Instagram. Los anuncios de estas herramientas web suelen ser muy sugestivos, interesantes y verosímiles siempre y cuando reflejen el verdadero objetivo de la empresa.

Otra de las herramientas se refiere a los blogs, los cuales usan el Internet como la fuente principal de información para sus productos gracias a la difusión de los comentarios de los clientes por medio de experiencias propias. Los blogs son personales, es así que (Uribe, Buzeta, & Velásquez, 2016) sostienen la efectividad de los mensajes en blogs gracias a la influencia positiva en la percepción del cliente, el mejoramiento de la experiencia con el consumidor, y el incremento de la publicidad, la cual los autores la toman en el sentido de credibilidad e intención de la conducta de los consumidores. Adicionalmente, el marketing digital ha incorporado otras herramientas tales como marketing móvil, email marketing, marketing del compromiso, marketing interno, marketing del contenido, posicionamientos SEO, SEM, marketing viral, comercialización e – social entre otros. Otro concepto valorado en el marketing digital, se refiere a las técnicas SEM (Search Engine Marketing – posicionamiento por pago) y SEO (Search Engine Optimizacion – posicionamiento orgánico o gratuito), las cuales representan estrategias dirigidas al posicionamiento en motores de búsqueda, tales como Google, Yahoo o Bing; lo cual se considera imprescindible debido al grado de avance de la tecnología actual.

El SEM permite que la empresa salga en los primeros lugares de los principales buscadores web o también permite a sus consumidores potenciales conocer su compañía, debido a que los motores de búsqueda indicarán su anuncio publicitario como primera opción. Por otro lado, el SEO, se conoce como optimización de buscadores web y se define como el conjunto de técnicas y prácticas que tienen como fin incrementar el posicionamiento del sitio web al ser indexado por los principales motores de búsqueda de Internet, facilita la localización de las palabras clave por los buscadores web, atrayendo clientes potenciales (Arias, 2013). Finalmente, de acuerdo a (Fernández, 2006) el marketing móvil utiliza la telefonía como medio de comunicación continua gracias a las ventajas del flujo de información en tiempo real. Siendo importante su naturaleza instantánea y multisensorial por medio de la transmisión de mensajes por sonido, música, letras e imágenes. Con todo esto, (Naranjo, 2010) comenta que, en el reporte de indicadores de uso de Internet en la región, se segmenta a los usuarios como expertos, medios, avanzados y básicos, de los cuales en Ecuador tiene la siguiente distribución: Experto: 8% (Desarrolla y crea páginas web, sube podcasts); Avanzado: 23% (baja y sube fotos, baja y sube música); Medio: 44% (suscrito a webs, chatea, hace transacciones); y, Básico: 25% (envía mails, utiliza buscadores). En este contexto, América Latina es una de las regiones que registra mayor actividad en redes sociales a nivel global. CEPAL, durante el año 2013, registró un incremento en la variación de uso. Siendo 78% el porcentaje de América Latina frente a un 55% y 65% en Europa y Norte América, respectivamente (CEPAL, 2016).

METODOLOGÍA

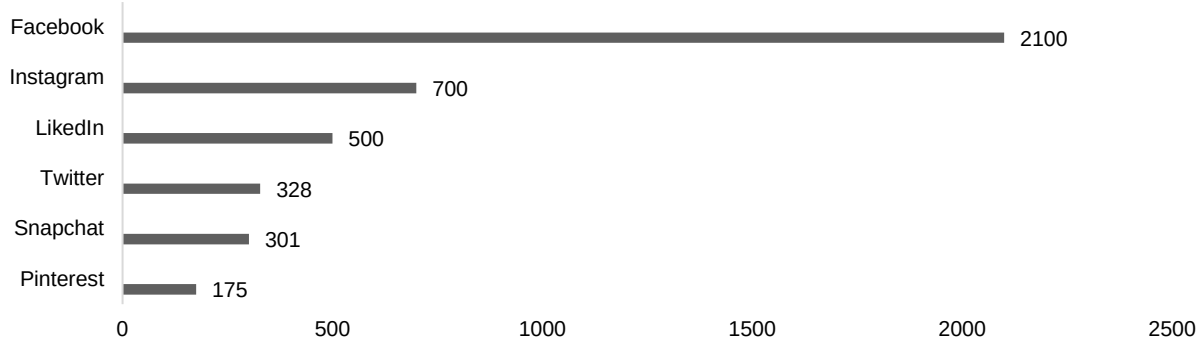
El presente trabajo, al formar parte de una fase del proyecto de investigación cuyo propósito es analizar los factores de éxito de los emprendimientos generados por profesionales que egresaron de las facultades de administración de la ciudad de Quito – Ecuador, tiene una base de datos e información consolidada que permite la consecución del mismo. Se utilizó el método exploratorio, donde con una base de emprendimientos registrados en diferentes instituciones locales, públicas y privadas, como la Alianza para

el Emprendimiento e Innovación del Ecuador AEI, el Banco de Ideas de la Secretaría Nacional de Educación Superior Ciencia y Tecnología SENESCYT y de la Agencia de Promoción Económica CONQUITO; se obtuvo, mediante la aplicación de criterios de inclusión dirigidos específicamente a aquellos emprendimientos que se habían realizado por personas que habían egresado de Facultades de Administración en la Ciudad de Quito, la cantidad de 493 negocios en funcionamiento. Se tomó la totalidad de la población, sin sacar muestra debido a su cantidad reducida de unidades poblacionales, y se realizó la investigación aplicando la observación científica considerando a aquellos emprendimientos que usan herramientas de marketing digital, tomando como base la teoría expuesta con el fin de confirmar la información levantada en primera instancia.

RESULTADOS

Con el fin de presentar los resultados de la investigación de manera comparativa, se iniciará exponiendo los datos a nivel mundial sobre la cantidad de usuarios en redes sociales. En la Figura 1 se muestran estas cifras.

Figura 1: Cantidad de Personas (En Millones) Que Utilizan Redes Sociales



Esta figura muestra los usuarios activos al mes durante el año 2017, expresado en millones de personas; es decir, Facebook tiene registrado 2100 millones de personas en el mundo dentro de su red social, le sigue Instagram con 700 millones de usuarios activos, posteriormente LikedIn con 500 millones, Twitter con 328 millones de usuarios, Snapchat tiene 301 millones de personas en su red y finalmente, Pinterest con 175 usuarios registrados. Fuente: (Hernández, 2018)

Es evidente que la red social con más cantidad de personas dentro de sus bases es Facebook, superando en mucho a las demás; si bien es cierto, el target de cada una es distinto, también hay que analizar que las personas las utilizan para conectarse, informarse, divertirse y demás temas que giran alrededor de sus requerimientos personales y sociales. Presentando el resultado de la investigación a los 493 emprendimientos se pudo evidenciar el uso de herramientas del marketing digital utilizadas. En la Tabla 1, se muestran los resultados.

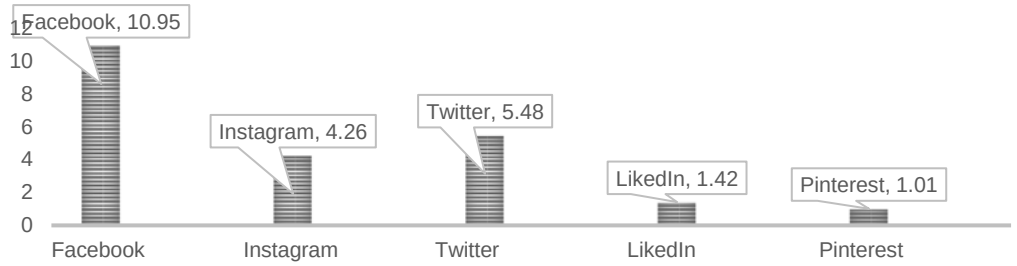
Según un artículo publicado por (Diario El Comercio, 2015), Facebook es la red social más utilizada en el Ecuador, pues en la ciudad de Guayaquil un 96,8% tiene una cuenta en Facebook, mientras que en Quito un 97,9% aseguró tener una cuenta en esa red social. Esta realidad evidencia que los emprendimientos, al tener una presencia tan baja en estas redes sociales, no alcanza a penetrar ni alcanzar un mercado mucho más grande o definido. Contrastando con los datos a nivel mundial, se denota una escasa presencia en función de la cantidad de usuarios registrados en las redes sociales, traducida en una pérdida de oportunidad para alcanzar mayor conocimiento y alcance al mercado meta. En la Figura 2 se presentan las distintas redes sociales usadas en los emprendimientos estudiados con el fin de conocer la principal preferencia por parte de las personas que tienen a su cargo la administración de los mismos.

Tabla 1: Herramientas del Marketing Digital Usadas en los Emprendimientos

Herramientas	Porcentaje de uso
Facebook	10.95%
Página web	10.14%
Email	6.90%
Twitter	5.48%
SEO	5.07%
Instagram	4.26%
Blog	2.03%
LinkedIn	1.42%
Pinterest	1.01%
Otros	1.83%
SEM	0.20%
TOTAL PROMEDIO	4,48%

En esta tabla se muestran las distintas herramientas del Marketing Digital que son usadas en los emprendimientos investigados. El Facebook encabeza el listado con el 10,95% de los casos, seguido por la página web con un 10,14%; sin embargo, estas cifras son bajas respecto a la cantidad de usuarios que existen actualmente en el mundo. Fuente: elaboración propia

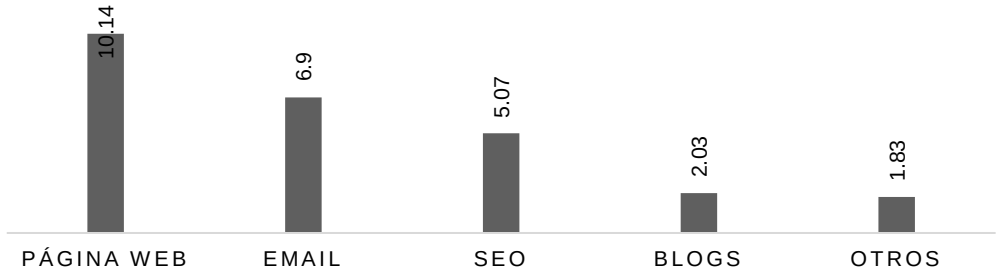
Figura 2: Redes Sociales Utilizadas en los Emprendimientos



En esta figura se muestran los porcentajes del uso de las distintas redes sociales en los emprendimientos que forman parte de la investigación. Es evidente que Facebook lidera las cifras con el 10,95%, seguido de lejos por Twitter con un 5,48%. Pese a esto todavía los porcentajes son muy bajos provocando una baja penetración. Fuente: elaboración propia

En lo que respecta al uso de las otras herramientas digitales expuestas en la revisión de literatura, se puede evidenciar en la Figura 3, el uso por parte de los emprendedores de los otros instrumentos del marketing digital.

Figura 3: Otras Herramientas Digitales Utilizadas en los Emprendimientos



En esta figura se muestran los porcentajes del uso de las demás herramientas digitales usadas en los emprendimientos que forman parte de la investigación. Es evidente que la principal herramienta es la página web con 10,14%, seguido por el uso de Email o Correo Electrónico, principalmente utilizado para envíos de información, con un 6,9%. El valor de Otros, es la suma de otras herramientas que por su bajo porcentaje se los agrupó en un solo dato. Fuente: elaboración propia

Como dato importante, se debe decir que el uso de la página web en los emprendimientos, a mas de ser bajo y no ocupar el primer lugar de las herramientas aplicadas, muchas de ellas están desarrolladas en plataformas gratuitas, provocando limitaciones al momento de realizar una propuesta atractiva y válida para

el cliente desde el punto de vista de diseño, seguridades, actualización, y demás características fundamentales.

CONCLUSIONES

Las redes sociales son consideradas como una de las herramientas más fuertes dentro del marketing digital, siendo utilizadas por las compañías para mejorar su nivel de comunicación, implementar una mejor forma de administración del contenido comercial y, finalmente, fortalecer la relación con el cliente a largo plazo (Uribe F. , 2010). Sin embargo, las cifras presentadas evidencian la realidad de los emprendimientos en la ciudad de Quito con respecto al uso de las herramientas de marketing digital, pues en promedio únicamente el 4,48% de los emprendedores las utilizan como parte de su negocio. De este grupo, se puede concluir que el uso de Facebook, como herramienta para darse a conocer en el mercado, es la más utilizada con el 10,95% de ellos; sin embargo, esta cifra resulta inadecuada en comparación a la cantidad de personas usuarias de esta red social a nivel mundial, pues conocemos que existen más de 2100 millones de abonados activos, traduciéndose en una plataforma con potencial muy grande para ser explotada de manera correcta. Las cifras del uso de las restantes redes sociales no son tampoco alentadoras, pues únicamente 5 de cada 100 emprendimientos utilizan la siguiente plataforma que es Twitter y llegado a LinkedIn o Pinterest con apenas el 1% de manejo. Con respecto a las demás herramientas de marketing digital, la página web es la que obtiene 10,14% de uso en los emprendimientos, seguido del email con un 6,9%. Estas cifras se convierten en una alerta para los emprendedores, pues se está dejando de lado las nuevas herramientas tecnológicas que permiten llegar de mejor manera al mercado. Esta realidad marca la pauta de problemas potenciales que se vuelven una amenaza para los emprendedores y sus negocios, pues pese a ser segmentada la base de emprendimientos de la ciudad de Quito a aquellos que nacieron de las ideas o decisiones de personas egresadas de las facultades de administración de la capital del Ecuador, se evidencia un escaso uso y aprovechamiento de las mismas. Los emprendedores no utilizan las redes sociales de gran manera ni explotan sus beneficios, traduciéndose en el bajo alcance al mercado meta definido que únicamente es local. Dejan de aprovechar las ventajas de comunicar por estos nuevos medios y bajan la penetración que podrían obtener, junto con el tema de la baja participación de mercado que se puede establecer como resultado.

REFERENCIAS

Alvarado, P. (2012). Impacto de las redes Sociales sobre las variables de decisiones de los agentes.
Antúnez, M. (2011). Marketing Digital Estratégico. Entrepreneur México, 48-53.

Aparici, R. (2017). Prosumidores y emirecs: Análisis de dos teorías enfrentadas. Media Education Research Journal.

Arias, M. (2013). Marketing Digital. Posicionamiento SEO, SEM y Redes Sociales.

Bishop, T., & Celluci, M. (2010). Total Engagement Marketing. New Atlantic.

CEPAL. (2016). Estado de la banda ancha en América Latina y el Caribe 2016. Obtenido de CEPAL: https://repositorio.cepal.org/bitstream/handle/11362/40528/S1601049_es.pdf?sequence=6&isAllowed=y
Cerrada, R. (2005). Marketing viral: el efecto bola de nieve. Cuadernos de Marketing Inteligente.

Duarte, P. (2010). Las marcas en manos de los blogs. Colombia: Conexión Central - Universidad Central.
Editorial Vértice. (2010). ¿Qué ventajas genera el Marketing Digital? Marketing Digital Ed.2.

Erkan, I. (2015). Electronic word of mouth on Instagram: customers' engagements with brands in different sectors. International Journal of Management, Accounting and Economics, 1435-1444.ESPOL.

(2013). Global Entrepreneurship Monitor: Informe GEM 2012. Recuperado de http://www.espae.espol.edu.ec/images/FTP/ReporteGEM2012.pdf

ESPOL. (2015). Global Entrepreneurship Monitor: Informe GEM 2014. Recuperado de http://www.espae.espol.edu.ec/images/documentos/publicaciones/libros/gemecuador2014.pdf

ESPOL. (2016). Global Entrepreneurship Monitor: Informe GEM 2015. Recuperado de: http://www.espae.espol.edu.ec/images/documentos/publicaciones/libros/GemEcuador2015.pdf

Fernández, V. (2006). Prospectiva sobre la telefonía móvil y la digitalización.

Guevara, A. (2012). Marketing Tradicional Vs Marketing de Compromiso.

Guillin, P. (2008). New Media, New Influencers and Implications for the Public Relations Profession.

Journal of New Communications Research.

Interactive Advertising Bureau. (2012). Glosario de Términos de publicidad y marketing.

Kotler, P. (2016). Dirección de Marketing 15° edición. Madrid, Editorial Pearson.

Kotler, P; Kartajaya, H; Setiawan, I. (2011). Marketing 3.0. Madrid, Editorial Empresarial.

Kim, K.-S., Sin, S. C., & Yoo-Lee, E. Y. (2014). Undergraduates: Use of Social Media as Information Sources. College and Research Libraries.

Mangold, G., & Faulds, D. (2009). Social media: The new hybrid element of the. Business Horizons, 357-365.

Mejía Trejo, J. (2017). Mercadotecnia digital: una descripción de las herramientas que apoyan la planeación estratégica de toda innovación de campaña web. Grupo Editorial Patria. ProQuest Ebook Central, http://ebookcentral.proquest.com/lib/bibliovirtualuidesp/detail.action?docID=4908777.

Morales, D. (2014). Retos digitales de Innovación y Marketing. Innovación y marketing de servicios en la era digital.

Naranjo, I. G. (2010). Redes sociales en Ecuador, aplicación y efecto en la comunicación. SCRIBD, 6-7. Ohlrost, F. (2012). Big Data Analytics.

Ramos, M. (2009). El advertainment y las transformaciones en el ámbito publicitario: el caso de los fashion films. Tripodo extra.

Rodríguez, L. (2011). Claves para valorar el Marketing Digital.

Secretaría Nacional de Planificación y Desarrollo SENPLADES. (2014). Plan Nacional del Buen Vivir 2013-2017. Quito: Editorial El Conejo.

Uribe, F. (2010). Uso de las redes sociales digitales como herramientas de marketing - Un estudio de casos.

Uribe, R., Buzeta, C., & Velásquez, M. (2016). Sidedness, commercial intent and expertise in blog advertising. Journal of Business Research, 4403-4410.

Vallina, M. (2014). Marketing Digital.

RECONOCIMIENTOS

Los autores agradecen a su equipo de investigación conformado por Natalia Santamaría Uzcátegui y Glenda Zapata de la Universidad Internacional del Ecuador, así como a la misma Universidad Internacional del Ecuador por el apoyo financiero para la Investigación.

BIOGRAFÍA

Fernando Hallo Alvear es Ph.D – doctor candidate por la Universidad de Lleida, España, en Derecho y Administración de Empresas, Magister en Administración y Marketing, Ingeniero Comercial y Licenciado en Marketing; es docente Titular y Coordinador del Rediseño de la carrera de Marketing de la Universidad Internacional del Ecuador; cuenta con publicaciones de libros y artículos científicos en revistas indexadas; ponente en temas de marketing a nivel nacional e internacional; capacitador y consultor; posee experiencia en cargos gerenciales en diversas empresas del sector público y privado dirigiendo departamentos comerciales y de marketing. Se puede contactar en la Facultad de Ciencias Administrativas y Económicas, Universidad Internacional del Ecuador, en Quito.

Estefanía Salvador Tamayo es Master in Social Science with major in Economic Development and Growth, Lund University, Master en Crecimiento y Desarrollo Económico – Universidad Carlos III de Madrid; Economista – PUCE; es Docente Tiempo Completo y Coordinadora de Investigación de la Facultad de Ciencias Administrativas y Económicas de la Universidad Internacional del Ecuador; cuenta con publicaciones de artículos científicos en revistas indexadas; tiene experiencia como Asesor Económico, como Analista de Seguimiento y Evaluación de Proyectos y Analista de Inversión Pública en instituciones públicas del Ecuador. Se puede contactar en la Facultad de Ciencias Administrativas y Económicas, Universidad Internacional del Ecuador, en Quito.

INTERNET DE LAS COSAS, IOT, Y RIESGO FINANCIERO: UNA PERSPECTIVA DESDE EL TRADING CUÁNTICO

Gerson Santiago García Sánchez, Universidad Nacional de Colombia
Mateo Jaramillo, Universidad Nacional de Colombia
Joaquín Urrea, Universidad Nacional de Colombia

RESUMEN

El Internet de las Cosas, IoT, por sus siglas en inglés, es un sistema de dispositivos de computación interrelacionados, con capacidad de transferir datos sin requerir de la interacción humana. Los avances tecnológicos actuales, han llegado al punto donde las computadoras cuánticas se han convertido en una realidad, producto de esto, nace el término Trading cuántico para proporcionar mayor rapidez y seguridad al realizar operaciones financieras. Se estima que, para el año 2020, con el Trading Cuántico, será posible realizar 4,5 millones de operaciones por minuto (Dandapani, 2017). *El propósito de este artículo es describir una propuesta de aplicación del Internet de las cosas, IoT, y el Trading cuántico a las empresas participes de clústers para tomar mejores decisiones y así minimizar el riesgo de mercado.*

PALABRAS CLAVE: Internet de las Cosas, Trading Cuántico, Clúster, Riesgo de mercado

INTERNET OF THINGS, IOT, AND FINANCIAL RISK: A PERSPECTIVE FROM QUANTUM TRADING

ABSTRACT

The Internet of Things, IoT, is a system of interrelated computing devices, with the ability to transfer data without requiring human interaction. The current technological advances have reached the point where quantum computers have become a reality. As a result of this, the term quantum trading was born to provide greater speed and security when performing financial operations. It is estimated that, by the year 2020, with Quantum Trading, it will be possible to carry out 4.5 million operations per minute (Dandapani, 2017). The purpose of this article is to describe a proposed application of the Internet of Things, IoT, and Quantum Trading to companies participating in clusters to make better decisions and thus minimize market risk.

JEL: 01, 016, 033, G11

KEYWORDS: Internet of Things, Quantum Trading, Cluster, Market Risk

INTRODUCCIÓN

El Internet de las Cosas, IoT, por sus siglas en inglés, es una red de conexión entre objetos físicos, dispositivos móviles y demás elementos comunes con capacidad de comunicarse a través de Internet (Gubbi, Buyya, Marusic, & Palaniswami, 2013). El Trading cuántico es un concepto que surge gracias a los crecientes avances en áreas de la física y la computación cuántica, esta última combina la mecánica cuántica con las tecnologías de la información donde IBM ya mostró al mundo su primer prototipo de lo que serán estas computadoras (Ma, Niu, Zhang, & Li, 2017). Una revisión documental de la literatura existente muestra que a la fecha no existe evidencia de la integración de los conceptos de Internet de las Cosas, Trading cuántico y riesgo de mercado aplicado a clústers, por lo tanto, el propósito de este artículo es describir una propuesta de aplicación del Internet de las cosas, IoT, y el Trading cuántico a las empresas participes de clústers para tomar mejores decisiones y así minimizar el riesgo de mercado.

REVISIÓN DE LA LITERATURA

Internet de las Cosas (Iot)

El Internet de las Cosas, IoT, por sus siglas en inglés, se puede describir como la interconexión de dispositivos a través de internet, es la red de objetos físicos, dispositivos, vehículos y otros elementos que están integrados con software, sensores y conectividad en red, lo que permite que estos objetos recopilen e intercambien datos (Stergiou, Psannis, Kim, & Gupta, 2018); los dispositivos recopilan datos por medio de sensores que están presentes como en teléfonos, tabletas, cámaras, televisores inteligentes, entre otros. La unión de todos estos sensores componen una red, esta red de dispositivos interconectados es lo que llamamos Internet de las cosas (IoT) ((Küçükkeçeci & Yazici, 2017). La interconexión de los objetos en lo cotidiano es demasiado importante pues impulsará la creación de cadenas de suministro inteligentes, hogares y ciudades inteligentes además de promover la integración del mundo físico con los sistemas de computación (Douzis, Sotiriadis, Petrakis, & Amza, 2018). Los objetos al ser responsables de detectar, recopilar, difundir e intercambiar datos entre ellos mismos brindarán mayor confianza, privacidad y seguridad para todos sus usuarios (Wu, Chen, Choo, & He, 2018).

Trading Cuántico

El término Trading cuántico se deriva del campo de la computación y la física, este término nace gracias a los crecientes avances tecnológicos donde ya se habla de computación cuántica, esta combina la mecánica cuántica con las tecnologías de la información (Ma, Niu, Zhang, & Li, 2017).; las computadoras cuánticas se componen de transistores cuánticos que pasaron de procesar lenguaje binario, Bits, para procesar su nuevo lenguaje cuántico llamado Qubits, este nuevo lenguaje de programación cuántica permite procesar miles de datos de manera simultánea, por lo que aumenta su capacidad de cálculo (Dandapani, 2017). Otra de las ventajas que brindarán las computadoras cuánticas será una mayor privacidad y seguridad para sus usuarios, todo ello, gracias a su capacidad exponencial de procesamiento de datos (Huang & Li, 2017).

Clúster

Porter (1998) define clúster como una concentración de empresas e instituciones interconectadas ubicadas en un espacio geográfico definido que actúan en una actividad productiva, y agrupan gran variedad de industrias y entidades relacionadas para generar una mayor competitividad en el mercado. Autores como Acs, Stam, Audretsch, & O'Connor (2017) definen clúster como concentraciones de empresas interconectadas, proveedores especializados, proveedores de servicios, empresas de industrias relacionadas e instituciones asociadas en campos particulares que compiten pero también cooperan. Los clústers trabajan bajo un modelo de cooperación con la finalidad de combinar y compartir recursos de las organizaciones, por tanto pueden reducir costos e incrementar la competitividad (Fayos-Gardó, Calderón-García, & Almanzar, 2017). También se pueden encontrar la disponibilidad de capital humano, economías de escala y transferencia de tecnología , (Vanzetti, Corsano, & Montagna, 2017).

Riesgo de Mercado

Se entiende como riesgo de mercado a aquella probabilidad que ocurra un evento desfavorable dentro de los productos o servicios que se pueden adquirir en los mercados financieros ((Edmundo R. Lizarzaburu a, 2012). El riesgo financiero se encuentra dividido en riesgo de crédito, riesgo de liquidez, riesgo de mercado, entre otros.

La Figura 1: Muestra los Tipos de Riesgo Que Componen el Riesgo de Mercado

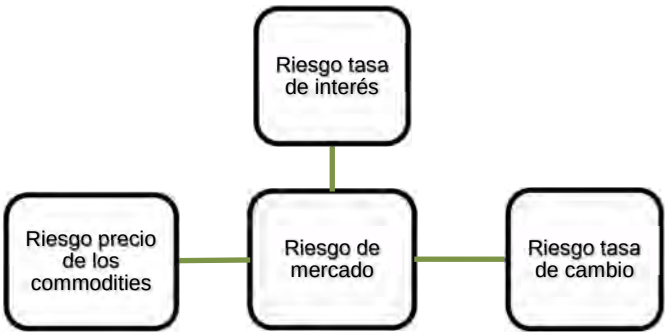


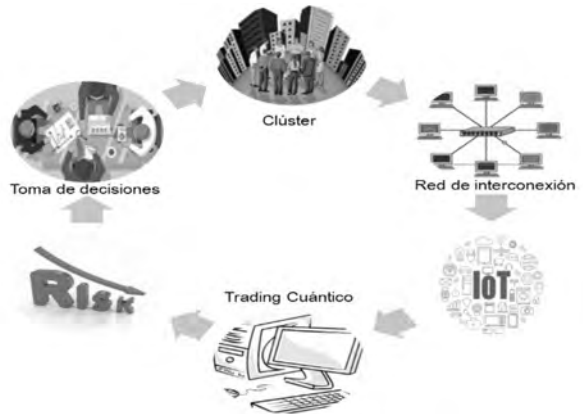
Figura1: Riesgo de mercado, elaboración propia, adaptado de (Edmundo R. Lizarzaburu a, 2012, pag 99).

A mayor riesgo, se tiene probabilidad de obtener mayores rentabilidades en operaciones financieras (Buchner, Mohamed, & Schwienbacher, 2017),además, el riesgo está ligado a la incertidumbre a eventos futuros, por ende, es imposible eliminarlo.

Propuesta de Aplicación de Trading Cuántico a Clústers Para Minimizar el Riesgo de Mercado

Como se mencionó inicialmente, el propósito de este artículo es describir una propuesta de aplicación del Internet de las cosas, IoT, y el Trading cuántico a las empresas participes en clústers, esta propuesta permitirá realizar analítica predictiva para tomar mejores decisiones y minimizar el riesgo de mercado. La propuesta se fundamenta en uno de los conceptos elementales del Trading, la necesidad de predecir correctamente las tendencias futuras del mercado, adicional a esto, se suma la necesidad de realizar correctamente análisis técnicos y fundamentales a la hora de realizar operaciones financieras. A la fecha no existe evidencia en la literatura que relacione estos conceptos, por lo tanto, en este artículo se presenta una propuesta teórica que relaciona estos conceptos como se ilustra en la figura 2.

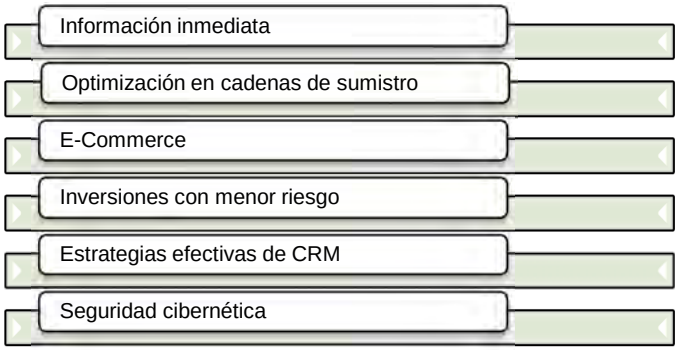
Figura 2: Aplicación del Trading Cuántico a Clústers Para Minimizar el Riesgo de Mercado. Elaboración Propia.



La figura dos muestra gráficamente la propuesta de aplicación del Trading cuántico a los clústers, da inicio bajo un modelo clúster en el cual las empresas trabajan bajo una red de interconexión, luego de tener la información en una red de interconexión, las computadoras cuánticas del clúster trabajarán con todos estos

datos, los procesan para dar información relevante de manera rápida y eficaz a todas las empresas, la velocidad con la que trabajan estas computadoras permitirá obtener información inmediata, en tiempo real, lo que permite minimizar el riesgo de mercado. El Trading cuántico cuenta con algunos beneficios como los muestra la figura tres.

Figura 3: Lista de Beneficios del Trading Cuántico Para las Empresas. Elaboración Propia



La figura tres muestra una lista de seis beneficios del Trading cuántico para las empresas, información inmediata, capacidad de transferir y procesar datos exponencialmente, optimización de cadenas de suministro, predecir las variaciones en los mercados financieros, E-Commerce, inversiones con un menor riesgo al tener la capacidad de calcular y predecir las tendencias del mercado. La implementación de mejores estrategias de CRM donde una base de datos de clientes se pueda filtrar de manera ágil y mejor segmentada, seguridad cibernética, este factor es importante pues los delitos cibernéticos aumentan cada día en mayores proporciones, con las computadoras cuánticas estas se reducirán debido a su capacidad de procesamiento.

CONCLUSIÓN

La propuesta a pesar de ser teórica muestra un panorama de los beneficios que proporcionará el Trading Cuántico, este será una disrupción tecnológica donde sus efectos se verán reflejados en todos los sectores económicos, por tal razón, anticipar estos cambios permitirá tomar decisiones pertinentes dando como resultado una mayor competitividad además de brindar beneficios colectivos en modelos como los clústers.

BIBLIOGRAFÍA

Acs, Z. J., Stam, E., Audretsch, D. B., & O'Connor, A. (2017). The lineages of the entrepreneurial ecosystem approach. Small Business Economics, 49(1), 1–10. https://doi.org/10.1007/s11187-017-9864-8

Buchner, A., Mohamed, A., & Schwienbacher, A. (2017). Diversification, risk, and returns in venture capital, 32, 519–535. https://doi.org/10.1016/j.jbusvent.2017.05.005

Dandapani, K. (2017). Electronic finance – recent developments. Managerial Finance, 43(5), 614–626. https://doi.org/10.1108/MF-02-2017-0028

Douzis, K., Sotiriadis, S., Petrakis, E. G. M., & Amza, C. (2018). Modular and generic IoT management on the cloud. Future Generation Computer Systems, 78. https://doi.org/10.1016/j.future.2016.05.041

Edmundo R. Lizarzaburu a, L. B. b y J. Q. (2012). Gestión de riesgos financieros. Experiencia en un banco latinoamericano.

Fayos-Gardó, T., Calderón-García, H., & Almanzar, M. A. (2017). Las capacidades dinámicas en la internacionalización de las empresas y cooperativas agroalimentarias integradas en clusters. CIRIEC-España,Revista de Economía Pública, Social YCooperativa, 0(89). https://doi.org/10.7203/CIRIEC-E.89.8905

Gubbi, J., Buyya, R., Marusic, S., & Palaniswami, M. (2013). Internet of Things (IoT): A vision, architectural elements, and future directions. Future Generation Computer Systems, 29(7), 1645–1660. https://doi.org/10.1016/j.future.2013.01.010

Huang, H.-L., Bao, W.-S., Li, T., Li, F.-G., Fu, X.-Q., Zhang, S., Wang, X. (2017). Universal blind quantum computation for hybrid system. Quantum Information Processing, 16(8), 199. https://doi.org/10.1007/s11128-017-1652-5

Küçükkeçeci, C., & Yazici, A. (2017). Big Data Model Simulation on a Graph Database for Surveillance in Wireless Multimedia Sensor Networks. Big Data Research, pp. 33–43. https://doi.org/10.1016/j.bdr.2017.09.003

Ma, Y., Niu, P., Zhang, X., & Li, G. (2017). Research and application of quantum-inspired double parallel feed-forward neural network. Knowledge-Based Systems, 136, 140–149. https://doi.org/10.1016/j.knosys.2017.09.013

Porter, M. E. (1998). Clusters and the New Economics of Competition. Harvard Business Review 76, no. 6, 77-90.

Stergiou, C., Psannis, K. E., Kim, B.-G., & Gupta, B. (2018). Secure integration of IoT and Cloud Computing. Future Generation Computer Systems, 78. https://doi.org/10.1016/j.future.2016.11.031

Vanzetti, N., Corsano, G., & Montagna, J. M. (2017). A comparison between individual factories and industrial clusters location in the forest supply chain. Forest Policy and Economics, 83. https://doi.org/10.1016/j.forpol.2017.06.006

Wu, L., Chen, B., Choo, K. K. R., & He, D. (2018). Efficient and secure searchable encryption protocol for cloud-based Internet of Things. Journal of Parallel and Distributed Computing, 111, 152–161. https://doi.org/10.1016/j.jpdc.2017.08.007

LA EVALUACION INSTITUCIONAL: ELEMENTO NECESARIO PARA MEJORAR LA CALIDAD EDUCATIVA

Alma Rosa Rodríguez López, Universidad Michoacana de San Nicolás de Hidalgo
Leticia Sesento García, Universidad Michoacana de San Nicolás de Hidalgo
Griselda Sesento García, Universidad Michoacana de San Nicolás de Hidalgo

RESUMEN

En este trabajo se conceptualiza la evaluación como una forma para conseguir certezas, para mejorar el proceso de enseñanza y aprendizaje del estudiante. El contexto institucional comprende una gran diversidad de prácticas para esclarecer las metas y los objetivos en una institución. Hablar de calidad educativa es complejo, ya que cada institución la conceptualiza de manera diferente. Tanto las personas como las instituciones definen calidad de manera referencial, en relación con sus expectativas. De acuerdo con la UNESCO, calidad educativa es el nivel alcanzado en la realización de los objetivos institucionales. La pregunta clave de toda institución es el para qué educar, y en función de esta respuesta se define la calidad de la educación. La evaluación institucional es un elemento medular para la calidad educativa en toda institución, es un proceso que rodea de forma constructiva, participativa y consensuada, es una práctica inquebrantable empleada metódicamente que busca revelar las conexiones a las problemáticas inherentes a todo proceso educativo, y que, al mismo tiempo, proporciona elementos novedosos tanto en el plano teórico, como en la práctica cotidiana en cada una *de las aulas educativas.*

PALABRAS CLAVES: Instituciones, Evaluación Diagnóstica, La Evaluación Ex – Ante y La Evaluación Ex – Post.

THE INSTITUTIONAL EVALUATION: ELEMENT NECESSARY TO IMPROVE THE EDUCATIONAL QUALITY

ABSTRACT

In this work, evaluation is conceptualized as a way to get certainty, to improve the teaching and learning process of the student. The institutional context includes a great diversity of practices to clarify the goals and objectives of an institution. Speaking of educational quality is complex, since each institution conceptualizes it in a different way. Both people and institutions define quality in a referential way, in relation to their expectations. According to UNESCO, educational quality is the level achieved in the realization of institutional objectives. The key question of any institution is what to educate, and based on this answer the quality of education is defined. The institutional evaluation is a core element for the educational quality in every institution, it is a process that surrounds in a constructive, participative and consensual way, it is an unshakeable practice methodically used that seeks to reveal the connections to the problems inherent to every educational process, and that , at the same time, provides novel elements both on the theoretical level, as in the daily practice in each of the educational classrooms.

JEL: I2, I21, I29

KEYWORDS: Institutions, Diagnostic Evaluation, Ex - Ante Evaluation And Ex - Post Evaluation.

INTRODUCCIÓN

Fundamentos Teóricos en Torno a la Evaluación Institucional

Sin lugar a dudas, uno de los aspectos más polémicos en el ámbito de la educación escolarizada es la evaluación. Más que un tema o una línea de investigación, ésta se constituye como un verdadero problema a resolver. Desde la escuela elemental, hasta la educación superior, se han hecho estudios cuyo objetivo ha sido dilucidar cuál es la esencia del problema y, por consecuencia, qué se puede hacer en términos operativos o didácticos para hacer de ésta un proceso realmente educativo. Actualmente la educación en México carece de un sistema de evaluación educativa en el cual todos los sectores mantengan una posición de aceptación; los modelos educativos de hace algún tiempo se imponían esquemas de evaluación, y justamente esa era la crítica que se hacía al respecto, por ejemplo, la educación por objetivos. En cambio, en la actualidad no existe una propuesta desde la política oficial acerca de las formas a evaluar. Lo anterior ha producido una especie de caos académico, ya que se deja a la decisión de cada una de las instituciones las formas a evaluar.

La evaluación no sólo un requerimiento necesario de cualquier programa educativo que intente ser profesional, sino que constituye un mecanismo sustancial para apreciar la calidad. En este artículo concebimos la evaluación institucional como un factor para la calidad educativa, que reconoce la necesidad de progresar profesionalmente y que concede autoridad e independencia a los profesionales. La evaluación es un instrumento transcendental en el incremento del trabajo de los profesionales en los servicios socioeducativos. (Fernández, 1988).

Desde esta perspectiva la evaluación institucional, se convierte en un elemento de cambio que permite el progreso de las prácticas, resultados que presenta una utilidad
social relacionada con los intereses de la institución y de los profesionales, pero sobre todo con los estudiantes y, por supuesto, con la sociedad. El propósito de la evaluación de servicios y programas educativos es la valoración de éstos con la finalidad de mejorarlos, su propósito principal es optimizar el diseño, desarrollo y resultados de todas las actividades institucionales, con la finalidad de elevar la calidad de los servicios que la institución esté ofertando.

Para Castillo (2002), es necesario promocionar una cultura de la evaluación en el campo de la educación, de tal manera que los responsables y los profesionales implicados su desarrollo no conciban la evaluación como un mecanismo de control ó generador de un gasto económico adicional que no aporta ningún tipo de beneficio o mejora, sino como una herramienta que pueda incrementar la eficacia y la eficiencia del programa o servicio evaluado, posibilitando una optimización en el uso de los recursos disponibles, por lo tanto de los resultados y del impacto obtenido.

REVISIÓN DE LITERATURA

La evaluación institucional no es únicamente un instrumento de control, sino una herramienta de cambio, donde realmente se busque consolidar los elementos de la calidad educativa que fueron previamente fijados en el colectivo de docentes, directivos e investigadores de una institución. A un reconociendo cierta dimensión de control implícita en toda evaluación, es significativa la generalización de cambio u optimización que también expresa en toda evaluación; tenemos que evaluar para transformar (Tizio, 2003).

La promoción de la cultura de la evaluación corresponde uno de los rasgos característicos determinados, ya que la evaluación de servicios y programas socioeducativos debe presentar, por lo menos, tres figuras característicos esenciales: debe ser democrática, social (perseguir el bien común y la mejora de las condiciones generales de vida de la población, incremento de la calidad de vida del conjunto de la

ciudadanía), y participativa (debe tener en cuenta la participación de todos los sectores implicados en las diversas fases del proceso de evaluación). Estos tres elementos (democráticos, sociales y participativos) son condiciones necesarios en el trabajo de la evaluación de cualquier institución, ya que implica la inclusión de los participantes.

Cualquier modelo de evaluación aplicado al campo de la educación social apunta tres terminaciones:

a) A la evaluación le corresponde entenderse desde la perspectiva de mejora y optimización de las prácticas y acciones sociales.

b) La evaluación debe analizar tanto los resultados obtenidos como los procesos de intervención; en consecuencia, se compromete a priorizar los aspectos formativos que inciden en el incremento de la calidad de las intervenciones.

c) La evaluación ha de ser interactiva, democrática y explorar la influencia de factores ideológicos y políticos, así como explicitar los juicios de valor adoptados, como la dimensión subjetiva que está incluida en cualquier proceso de evaluación. Uno de los retos de la evaluación es mejorar y transformar las instituciones educativas.

Es importante pensar en la evaluación institucional como un instrumento de mejora y de optimización de la acción social, que permita identificar y destacar aspectos positivos de una práctica técnico-profesional y que aporte elementos justificativos que permiten incrementar la autonomía en las instituciones, autonomía entendida como la capacidad de tomar decisiones propias a partir de procesos evaluativos con vistas a mejorar la calidad educativa. Pensar mejorar el desarrollo de la educación superior implica necesariamente hacer altos en el camino para evaluar cómo se están haciendo las cosas a partir de las necesidades y cambios ocurridos en las sociedades actuales. (Rizo,1991)

A la evaluación le corresponde la mejora de las prácticas y resultados, presentar una utilidad social relacionada con los intereses de la institución y de los profesionales, pero también de los usuarios y del conjunto de la ciudadanía. Para que eso sea posible, hace falta tanto la participación de los profesionales como la implicación de las administraciones e instituciones con responsabilidad en la gestión de los servicios y programas socioeducativos. He ahí los retos de futuro de la planificación y evaluación en educación. (Ornelas, 2002).

En la actualidad, gran parte de las personas que participan activamente en promover cambios en la educación, investigan la necesidad de originar paralelamente cambios profundos en la evaluación institucional. Si las experiencias de evaluación no evolucionan, los cambios pedagógicos en la enseñanza no tendrán mayor repercusión, ni en el sistema educativo, ni en el alumnado. (Tizio, 2003). Los procedimientos de evaluación han de evolucionar también; a tiempos modernos, compete formas de evaluación que den cuenta de los cambios sociales. No podría pensarse en evaluar instituciones más complejas con formatos de evaluación que ya no responden a estas complejidades actuales.

Para Morales (1993), es fundamental que la evaluación sea apreciada como un parte de un proceso de planeación que beneficie a las instituciones educativas. En este sentido, la evaluación antes de promover la construcción de los diferentes diseños de solución, para establecer el grado de perspectiva en que conseguirán acercar a los resultados deseados; objetivos a largo plazo, objetivos a mediano plazo y metas, requiere de un proceso de diagnóstico. También de una evaluación al finalizar el mismo proceso para estar alerta de los resultados deseados y revelar los problemas derivados desde la puesta en marcha, debido al diseño o a nuevos escenarios, cuya primordial situación es aprender y acomodar con perspectivas de avance de la institución educativa. (Morales, 1993).

Los conocimientos, prácticas y objetos de evaluación son elementos que caracterizan las políticas educativas de final de siglo. La idea de perfeccionar el sistema educativo se obtiene de cada uno de los ejes centrales de la elaboración de corrientes de evaluación. Es evidente que hablar de evaluación institucional, no se puede dejar de lado lo que está ocurriendo actualmente en las sociedades. El mundo globalizado implica para todo evaluador una serie de consideraciones sociales, culturales y económicas (Díaz, 2000). Las sociedades actuales se caracterizan, entre otras cosas, por su complejidad; definitivamente en la actualidad están ocurriendo fenómenos que hasta hace poco hubieran parecido como imposibles de vivirlos. Tanto la vida pública como la privada se han visto impactados por un mundo cada vez más globalizado. (Giddens, 2000).

El papel que tienen los evaluadores de centros educativos es favorecer el desarrollo institucional. A la evaluación le compete ser estimada como proceso de diálogo y deliberación entre el sujeto evaluador y el objeto de estudio a ser estimado. El diálogo que se establece entre quien es evaluado y su evaluador, ha de generar una serie de elementos de cambio, de análisis y de reflexión que permitan a todos los implicados hacer una serie de consideraciones básicas para reorientar el rumbo que ha de tener la institución motivo de evaluación.

HACIA UNA PROPUESTA EN MATERIA DE EVALUACIÓN INSTITUCIONAL

Como señala Rodríguez (2010), el concepto de calidad depende de del paradigma en que esté sustentando sus prácticas una determinada institución educativa, bien sea de educación elemental, como de educación superior. Los paradigmas humanista, crítico social y el eficientista, marcan a los participantes una manera distinta de concebir los procesos de evaluación institucional. Así, la evaluación institucional y el concepto de calidad educativa son elementos interdependientes en todo proceso.

Es necesario que los implicados en las instituciones cuenten con elementos teóricos que les permitan definir el tipo de organización institucional en la que se sustenta el quehacer institucional. Borrell (1989) señala diferentes modelos de organización institucional, los cuales marcan el devenir de las instituciones. Por ejemplo, el modelo eficientista es diferente a un modelo humanista. En el primero interesa más el resultado que los sujetos, en tanto el humanista apunta más a los factores humanos por encima de la racionalidad objetiva y eficientista. Antes de evaluar; el diagnóstico

La evaluación diagnóstica es uno de los elementos básicos en todo proceso de análisis y revisión. No se puede prescindir de un diagnóstico realizado anteriormente a todo el proceso de evaluación. Para ello, la evaluación diagnóstica ha de llevarse a acabo por profesionales acreditados en el campo de la evaluación, generalmente estos evaluadores son externos. Las preguntas iniciales que habría que hacer son:

1. ¿Qué es y cómo se conceptualiza la institución a evaluar?
2. ¿Qué tan bien o mal está trabajando?
3. ¿A qué prospectiva se reta la institución educativa?

La idea fundamental de la evaluación diagnóstica permanecerá ubicada a transformar, con base en la etapa actual, el contexto pasado y sus potenciales habilidades, contra un esquema de referencia y cambios ambicionados, con el propósito de revelar no sólo los obstáculos, sino aquellas prácticas que valen la pena seguir apoyando y perfeccionado.

El proceso de una experiencia evaluativa

La evaluación es un proceso donde se establecen situaciones, de tal forma que el proceso puede corregir los problemas procedentes del mismo. En el trascurso de la evaluación debe aparecer un diálogo y preocupación entre el sujeto evaluador (persona, grupo, organización o comunidad) y el objeto de estudio a ser evaluado (persona, grupo, organización, comunidad o programa). Lo interesante en este segundo

aspecto es que justamente cuando en una institución educativa se está llevando a cabo un proceso de evaluación, en automático aparece una tendencia a mejorar los servicios; la calidad se eleva por el simple hecho de vivir un proceso de evaluación. En todo proceso ocurrirá más de un evaluador o sujetos de evaluación (Sánchez ,1994):

* El "evaluador intrínseco", se encuentra adentro del sistema "vive" en el sistema (regido) y efectúa una evaluación del mismo: el proceso de auto evaluación.

* El "evaluador directivo", el responsable del sistema referente al sistema (rector) y promueve una evaluación administradora.

* El "evaluador externo", es extraño al sistema, gozará una evaluación de acuerdo con su "expertos".

* El "evaluador principal", que tiene a su cargo la responsabilidad del proceso y la unificación final de los resultados, y quien tiene voto de calidad. El evaluador principal logra apoyar a los otros sujetos en el transcurso de evaluación con el apoyo de organizadores que provean el proceso.

Después de la Evaluación Institucional

La evaluación es una asunto de diálogo, reflexión, y que conserva propiedades que le permiten un carácter holístico, continuo, participativo, plural, anticipado, práctico y congruente. El proceso de evaluación ha de estar sujeto a una comprobación constante. En correspondencia a lo anterior, no sólo se piensa que es insustituible la participación activa de los involucrados directos del sistema, sino también la colaboración activa de los implicados directos, así como usuarios, proveedores, ya que de otra forma, cómo se puede saber si se plasman las perspectivas de los usuarios. Desde luego que las dimensiones de cualquier forma de evaluación han de considerarse que a mayores elementos a evaluar, menor será la profundidad con que se trabaje cada uno de ellos. (Barbier, 1993).

Papel de los Evaluadores

A partir del enfoque teórico se conoce como método de investigación acción, el cual se fundamente en la praxis, se admite un espacio gradual de cambios a partir de diagnóstico de escenarios confusos, conjeturar su solución, planear estrategias y situar marcha acciones de progreso. El evaluador (directivos y miembros del equipo de calidad) al interponerse en un sistema, se convierte en agente de cambio, el evaluador debe desenvolver su comprensión para descubrir y apreciar las relaciones informales de poder en el sistema (Morales, 1993).

La función general de la evaluación institucional es instruir y adaptarse con miras a alcanzar un avance perdurable. Este tipo de evaluación es tan importante como las actividades que se lleven a cabo desde un principio, tales como el diagnóstico, así como todo el proceso de evaluación interno de la institución. Este mecanismo muestra un paso frecuente para la dirección de la evaluación el cual reconoce su propósito y situaciones antes instituidas. Para ello, es necesario que se tenga una lectura más objetiva de la realidad social. Esta lectura de la realidad implica evaluadores con altas calificaciones. La participación de los catedráticos es básica para su participación en el análisis de la realidad social (Ferrando, 1986).

Por esto, la construcción del proceso se traza en base a escenarios deseables. A su vez, cada una de estas funciones se percibe como un paso de evolución y se identifica las actividades requeridas para su consecución. En el transcurso de la evaluación se promoverá la integración que estimule la colaboración y origine un clima de compañerismo. Además, es obligatorio precisar el tiempo favorable y el tipo de resultados de la evaluación. Radica en dos partes: Primera, responder de manera clara a las preguntas:

evaluación para qué y evaluación para quién; Segunda, delinear la política a alcanzar y expresar claramente objetivos que consideren factibles. Todo proceso de evaluación pretende provocar un cambio de actitud, organizar un ambiente de compañerismo y generalizar los dispositivos del proceso.

Esta actividad es independiente de las negociaciones particulares que efectúan otros sujetos de la evaluación. Ésta se representa a la que el evaluador principal realiza con base en las evaluaciones anteriores. La validez y confiabilidad del proceso e instrumentos debe hacerse considerando la credibilidad, transferibilidad, dependibilidad y confiabilidad de las situaciones edificadas y de los juicios emitidos, así cuando sea posible buscar la confiabilidad, validez interna y externa. Por otro lado, la difusión de los resultados reside en sumar en un escrito las consideraciones iniciales y los resultados de cada una de las actividades del proceso. La información de los resultados se efectúa mediante una expansión extensa a toda la colectividad.

Se evalúa sin saber con familiaridad el por qué y el para qué, en tanto que la mayoría de las veces la evaluación se lleva a cabo sólo desde un punto de vista normativo-institucional, resaltando la calificación, la certificación o la acreditación, y no desde una óptica más pedagógica que apunte a tomar disposiciones en beneficio del proceso de enseñanza y aprendizaje. La evaluación aspira a que los sujetos de evaluación internos y administrativos, primariamente, agudicen su habilidad de abstracción y reflexión para conseguir definir (construir) lo que será “la verdad” del sistema a examinar, y la forma de apreciar bajo los juicios que ellos planteen.

CONCLUSIONES

Es trascendental el establecimiento de un programa institucional de evaluación que permita conocer en qué medida los conocimientos aprehendidos colaboran en la resolución de las complicaciones que se muestran y determinar si el plan institucional es propicio a las expectativas. A la evaluación le concierne reflexionarse como una práctica habitual en las instituciones educativas y constituir parte del proceso de planeación que busque incurrir en el progreso institucional. La evaluación es un instrumento que busca conocer el contexto educativo; por otra parte es una vía convincente para remover providencias de forma racional y fundada. (Malo 1998).

La evaluación institucional debe ser una herramienta fundamental para la búsqueda de la calidad, ya que al conocer la realidad y poder tomar providencias enfocadas a la meta se hace accesible. Será exitosa si se realiza con la intervención de todos y cada uno de los participantes de la comunidad educativa, además demanda compromiso de todos los actores que participan en el proceso. Es sustancial establecer un proceso continuo de evaluación en los ambientes administrativos y académicos, la cultura de la calidad y de la producción en el comportamiento de los individuos, de los grupos y de la propia institución. Por otro lado, al evaluar se debe considerar por lo menos cinco aspectos básicos:

1. El contexto
2. El diseño y los objetivos
3. Los procesos de aplicación
4. Los resultados (y su concomitante análisis)
5. Las adecuaciones necesarias

La evaluación ha de prever desde la etapa de planificación, de lo contrario se correrá el riesgo de no contar con la información necesaria a la hora de dar un seguimiento, ni de establecer el punto de partida para compararlo con el punto de llegada de un problema o solución. Al igual que el resto de las etapas, la evaluación es un proceso participativo que se considere las opiniones de los diferentes actores del entorno escolar.

Para llevar a cabo el proceso de evaluación institucional, los diferentes comités o grupos integrados han de generar y trasformar, a partir de un cronograma de reuniones, los métodos de evaluación a formalizar con ayuda de técnicas e instrumentos apropiados. Al transformar los instrumentos será muy útil concentrar y recurrir a una amplia gama de recursos y técnicas: entrevistas, análisis documentales. Los sucesivos indicadores que facilitan la evaluación formativa a lo largo del curso escolar sobre la aplicación deberían ser recogidos y, una vez al año, al finalizar el curso, formalizar la evaluación de carácter sumario.

Finalmente, es necesario concluir que es fundamental desarrollar la capacidad de teorizar en torno al sentido que tienen las instituciones. Atrás de cada organización educativa subyace, muchas veces, de manera implícita una manera de pensar a la institución.

BIBLIOGRAFIA

- Barbier, Jean Marie. (1993). *La evaluación en los procesos de formación*, 2ª. Edición. Barcelona, Editorial Paidós.

- Borrell, Felip, Nuria. *Organización escolar. Teoría sobre las corrientes científicas.* (1989). 1ª. Edición. Editorial Humanitas. Barcelona.

- Castillo, Arredondo Santiago. (2002). *Compromisos de la evaluación educativa*. Madrid. Editorial Prentice Hall.

- Díaz, Barriga Ángel (2000.) *Evaluación académica*. Centro de Estudios de la Universidad de la UNAM. Fondo de Cultura económica. México.

- Fernández, Pérez Miguel. (1988). *Evaluación y cambio educativo*. 2ª. Edición Madrid. Editorial Morata.

- García, Ferrando Manuel. (1986). *El análisis de la realidad social*. 1ª. Edición Madrid; Alianza Editorial S.A.

- Morales, M. A. (1993) *Relaciones informales de Poder en una Organización Tesis de Maestría* .DEFPFI-UNAM, México.

- Martín, L. M., Muñoz, F. I., Aran, A. P., & Vidiella, A. Z. (1992). *Del proyecto educativo a la programación de aula* (Vol. 109). Graó.

- Martínez, Rizo Felipe (1991). *Sugerencias para la evaluación de la educación superior. Revista de educación superior*, no. 79.

- Malo, Salvador (1998). *La experiencia mexicana de evaluación de la calidad*, en (comp). La *calidad de la educación superior en México. Una comparación internacional*, México, UNAM–Porrúa.

- Ministerio de Educación. (2008). *Orientaciones para la elaboración del proyecto escuela*. Buenos Aires, Arg. Ed. Campelo A.

- Ornelas, Carlos. (2002). *Valores, calidad y educación.* México. Editorial Santillana.

- Sánchez Guerrero Gabriel de las Nieves. (1994): *Evaluación de programas sociales: Enfoque a Programas Académicos Universitarios.* Tesis doctor en ingeniería México, D: F. 1994.Universidad Nacional Autónoma de México.

- Tizio, Hebe. (2003). *Reinventar el vínculo educativo: aportaciones de la Pedagogía Social y del Psicoanálisis*, Editorial Gedisa, Barcelona España.

EL CONCEPTO DE DESMARKETING APLICADO A LA GESTIÓN DE DESTINOS TURÍSTICOS URBANOS

Julen Izagirre-Olaizola, Universidad del País Vasco (UPV/EHU)
Jon Morandeira-Arca, Universidad del País Vasco (UPV/EHU)

RESUMEN

La presente comunicación tiene como objetivo analizar el concepto de desmarketing, su origen, uso y evolución, así como su posible aplicación al marketing de destinos turísticos, para poder proponer una herramienta útil para administraciones y organizaciones interesadas en regular su flujo de visitantes turísticos de diversas maneras. El trabajo comienza analizando el concepto de desmarketing, su origen hace casi ya medio siglo, su escasa utilización desde entonces, para aplicar, posteriormente, dicho concepto al marketing de destinos turísticos, estableciendo puentes con términos como el turismo sostenible o el marketing social aplicado a la gestión del turismo. Se analiza, también, el potencial papel transformador del desmarketing y su relación con el marketing en general, integrando las afecciones socio-ambientales que puedan surgir en el destino y que muy frecuentemente han sido obviadas.

PALABRAS CLAVE: Marketing, Desmarketing, Turismo, Destinos Turísticos, Marketing Social.

THE CONCEPT OF DEMARKETING APPLIED TO THE MANAGEMENT OF URBAN TOURIST DESTINATIONS

ABSTRACT

The purpose of this paper is to analyze the concept of demarketing, its origin, use and evolution, as well as its possible application to the marketing of tourist destinations, in order to propose a useful tool for administrations and organizations interested in regulating their flow of tourist visitors of various ways The work begins analyzing the concept of demarketing, its origin almost half a century ago, its scarce use since then, to apply, later, this concept to the marketing of tourist destinations, establishing bridges with terms such as sustainable tourism or social marketing applied to tourism management. The potential transformative role of demarketing and its relationship with marketing in general is also analyzed, integrating the socio-environmental affections that may arise in the destination and that have very often been ignored.

JEL: M31, Z32, Z33

KEYWORDS: Marketing, Demarketing, Tourism, Tourist Destinations, Social Marketing

INTRODUCCIÓN

"Overtourism", el Turismo Excesivo

Los conceptos de "sobreturismo" y "turismofobia" cobran fuerza recientemente en un contexto de acelerado desarrollo de turismo masivo insostenible, lo que ha motivado respuestas entre académicos, profesionales y movimientos sociales preocupados por el uso perjudicial de espacios urbanos, rurales y costeros, entre otros, con fines turísticos (Routledge, 2001; Goodwin, 2017; Milano, Novelli y Cheer, 2017; Seraphin, Sheeran y Pilato, 2018). Las prácticas comerciales de los responsables del desarrollo de políticas, administradores de destinos y empresas clave en el sector del turismo han llevado a la insostenibilidad y han facilitado la aparición de externalidades negativas en el turismo, así como una dependencia excesiva

del sector turístico a expensas de sectores económicos alternativos. En este sentido, Weber (2017, p. 315) define el sobreturismo (overtourism) como "el fenómeno de superpoblación de destinos turísticos en los que la capacidad de carga (fundamentalmente social) es superada". Desde un punto de vista más centrado en el habitante del destino turístico, Responsible Tourism Partnership (2017) lo define como "destinos en los que anfitriones, invitados, locales o visitantes sienten que hay demasiados visitantes y la calidad de vida en el área o la calidad de la experiencia se han deteriorado de manera inevitable". Consecuentemente, la calidad de vida y el bienestar de los residentes locales se han convertido en un elemento central del surgimiento de movimientos sociales en todo el mundo que protestan contra las presiones que el crecimiento del turismo ha impuesto. Los manifestantes contra el turismo han sido particularmente virulentos en España e Italia y se han presentado en menor medida en Inglaterra y Croacia (Coldwell, 2017; Tapper, 2017). Entre los casos más destacados que demuestran el exceso de turistas se encuentran Hong Kong, Río de Janeiro, Malta, Berlín, Barcelona, Dubrovnik y Venecia (Colomb y Novy, 2016; Milano, 2017). Mientras que el debate sobre el sobreturismo se remonta a más de cuatro décadas con el estudio de la "periferia del placer" y las llamadas "hordas de oro" (Turner y Ash, 1975), el "monocultivo" turístico y el impacto del turismo masivo han visto surgir la turismofobia recientemente en los destinos turísticos españoles, como Barcelona, San Sebastián y Palma de Mallorca. Delgado (2008), que advierte de la posible amenaza que supone el turismo, no necesariamente por la presencia de turistas, sino más bien por políticas urbanas mal concebidas y estrategias desequilibradas de planificación y desarrollo. Una de las perspectivas de la mencionada gestión pública de destinos turísticos tiene que ver con actividades de marketing, posicionamiento, segmentación, marca-ciudad, etc.

Concepto de Desmarketing

"La mayor parte del esfuerzo comercial se centra en tratar de incrementar la demanda de productos y servicios. Pero necesitamos también una ciencia del "Desmarketing" que ayude a reducir la demanda de ciertos productos y servicios" (Kotler, 2017). El concepto de marketing (y por extensión el de marketing de destinos turísticos) se ha asociado tradicionalmente a la captación de clientes y, por ende, al aumento de las ventas y de los beneficios. Esto es debido a que la mayoría de las publicaciones sobre marketing han partido de la base de que el objetivo principal (y prácticamente único) consiste en aumentar las ventas (Pereira y Chatzidakis, 2011). No obstante, el concepto es mucho más amplio y sus aplicaciones potenciales son numerosas. ¿Qué pasaría por ejemplo si en una economía se diera un estado de escasez generalizada de un producto o servicio? O, sin ir tan lejos, ¿qué sucede en aquellas situaciones en las que el consumo excesivo supone problemas de saturación, afección medioambiental, molestias a la ciudadanía…? ¿Cuál sería entonces el papel de la gestión del marketing? ¿Continuarían las empresas y entidades públicas llevando a cabo las mismas acciones de marketing enfocadas en aumentar la clientela?
Ya hace medio siglo Kotler y Levy (1971) acuñaron el concepto "desmarketing" (*demarketing* en inglés), definiéndolo como "el aspecto del marketing que trata de desincentivar a los consumidores en general o a ciertos tipos de consumidores en particular, desde una perspectiva temporal o permanente". El desmarketing, por tanto, no busca destruir la demanda, sino reducirla, desplazarla, repartirla, modificarla, regularla, etc. Por ello, no debe entenderse como la antítesis del marketing, sino una aplicación del mismo mediante la que cualquier organización, pública o privada, puede tratar de reducir la demanda selectivamente para ajustarla al nivel o composición deseados respetando sus objetivos a largo plazo.

El Surgimiento de Voces Críticas Frente al Turismo Sin Límites

Como preocupación académica, el turismo urbano en general durante mucho tiempo se consideró un tema periférico, y los responsables de la formulación de políticas y los planificadores -aunque con pocas excepciones- también solían dedicar poca atención a lo que se consideraba una actividad social marginal. Hoy, por el contrario, como resultado de amplios procesos de cambio económico, social y político ampliamente analizados en la geografía urbana, la sociología y la política, las ciudades han sufrido una serie de cambios sin precedentes que implican una profunda reestructuración de sus bases económicas, una

transformación de su composición demográfica y estructura de clase social, así como una reconstrucción significativa de los contextos para la gobernanza local (Colomb y Novy, 2016). Las economías de las ciudades experimentaron un cambio notable de las industrias manufactureras hacia los servicios y las industrias basadas en el conocimiento. La política urbana se convirtió cada vez más en una política de desarrollo económico y empresarial a medida que las ciudades se vieron forzadas a una competencia interurbana global para la inversión y el crecimiento económico. El consumo, la cultura y el ocio pasaron a primer plano en la economía política de las ciudades como sectores productivos por derecho propio y como medio privilegiado para lograr ventaja competitiva.

Así, quienes se encargaban de la planificación urbana se preocuparon cada vez más por las políticas de marketing de lugares y de creación de imágenes y marcas para valorizar las ciudades como unidades generadoras de valor (Harvey 1989). Consecuentemente, en los últimos años han tenido lugar protestas en diversos núcleos urbanos turísticos en los que la ciudadanía ha tomado las calles para protestar contra los efectos nocivos de la presión turística, caso de Barcelona, Berlín, Palma, Roma, Dubrovnik, Venecia o San Sebastián (Coldwell, 2017; Goodwin, 2017; Kettle, 2017; Leadbeater, 2017). Colomb y Novy (2016) resumen las fuentes de conflictos motivados por el turismo urbano excesivo:

Tabla 1: Conflictos Motivados Por el Turismo Urbano Excesivo

Económicos	**Físicos**
Gentrificación comercial (pérdida, deterioro o desaparición de negocios que sirven a las personas locales): Transformación en la demanda de bienes y servicios. Pérdida de pequeño comercio independiente Aumento de rentas comerciales y de precios al consumidor Gentrificación residencial (desplazamiento de residentes de rentas medias y bajas y pérdida de unidades de vivienda para residentes de larga duración): Expansión espacial de la industria del alojamiento (hoteles, hostales, pensiones, operadores de alquileres…) Incremento de segundas viviendas Aumento de unidades de alquiler de viviendas a corto plazo Aumento del precio vivienda en propiedad y en alquiler	Hacinamiento y problemas resultantes (por ejemplo, congestión del tráfico) Deterioro de espacios públicos Privatización y / o mercantilización del espacio público y recursos comunitarios Estandarización estética de las ciudades Presiones ambientales (basura, agua, desplazamientos…) Conflictos por el uso del suelo Sobredesarrollo, desalojos forzosos y dinámica espacial creativa-destructiva Manifestaciones físicas de la gentrificación comercial y residencial
SOCIO-CULTURALES	**PSICOLÓGICOS**
Comercialización, explotación y distorsión de la cultura, patrimonio y espacio público "Festivalización y eventificación" Comportamiento invasivo de los turistas Problemas de orden público Políticas represivas Mayor división de la comunidad Pérdida de diversidad cultural Tensiones entre comunidades de acogida derivadas de la dinámica de gentrificación	Sentimientos de alienación, de desplazamiento físico y psicológico desde lugares familiares Sensación de pérdida de control sobre el futuro de la comunidad Pérdida del sentido de pertenencia o apego a la comunidad Sentimientos de frustración y resentimiento entre la gente local hacia los visitantes

En este sentido, Beeton y Benfield (2002) argumentaban que el desmarketing se utiliza inconscientemente en el turismo, pero que no se ha perseguido activamente su utilización como herramienta de marketing o de gestión. Sin duda, es en el turismo de destinos naturales (parques naturales, ecoturismo, etc.) donde más se ha investigado y valorado la necesidad del establecimiento de unos límites de carga. Así, Quan (2000) y Wilkinson (2003) criticaban a diversos agentes públicos y privados la sobreexplotación de este tipo de destinos, por lo que sugerían la necesidad de impulsar su preservación a través de actividades de desmarketing. Curiosamente, ya en 1971 Kotler y Levy empleaban el turismo como ejemplo, al mencionar el turismo de la isla de Bali en su explicación de la "sobrepopularidad crónica". En palabras de los reputados académicos, la saturación turística y la escalada de precios amenazan la propia calidad del producto ofrecido, por lo que ya las autoridades locales habían decidido apostar por los turistas de clase alta en detrimento de aquellos de clase media. Clements (1989) fue uno de los primeros autores en aplicar específicamente el desmarketing al turismo, al mencionar el desmarketing selectivo como vía para

desincentivar la visita de viajeros jóvenes molestos a Chipre. Con la misma perspectiva, pero en positivo, Benfield (2001) plantea el desmarketing como la herramienta dirigida a todos los segmentos que permite seleccionar y gestionar el tráfico de turistas, tipos de visitantes y su ditribución, tanto espacial como temporalmente.

CONCLUSIONES

El presente trabajo analiza el concepto de desmarketing, estudiando la relación del marketing con el consumo y la gestión de destinos turísticos, todo ello desde una perspectiva de macromarketing pero con visos de proponer una posible aplicación operativa. La literatura existente en la materia es escasa, pero pone claramente de manifiesto la necesidad de entender el desmarketing como una subdisciplina que debe jugar un papel relevante en situaciones de exceso de demanda o de externalidades negativas de ciertos tipos de consumo. Resulta innegable que el marketing está estrechamente vinculado al fenómeno del consumo como uno de los ejes del paradigma social dominante de nuestra época, al tiempo que este consumismo es una de las causas fundamentales de la denominada crisis ambiental. Es por ello que el papel que el marketing puede jugar en la modificación de comportamientos encaminada a la preservación del medio ambiente y del bienestar social no es fácil de analizar, y va mucho más allá de la simple modificación de algunos atributos de un producto. Puesto que el problema socio-ambiental que pueda surgir de la masificación de destinos turísticos es multidisciplinar y complejo, el desmarketing debe entenderse como una herramienta que permita abordar dicho problema de modo transformador. En cualquier caso, puede entenderse el desmarketing como una herramienta complementaria del marketing convencional, que pueda servir para corregir, regular reducir las externalidades socio-ambientales negativas y permitir cambiar el foco de la gestión de destinos turísticos del "cuanto más mejor" a una visión más equilibrada y que integre a todos los agentes sociales (retomando la importancia perdida de la ciudadanía y el entorno en el lugar de destino).

BIBLIOGRAFÍA

Beeton, S. and Benfield, R. (2002) "Demand control: The Case for Demarketing as a Visitor and Environmental Management Tool," *Journal of Sustainable Tourism*, vol. 10(6), p. 497-513.

Benfield, R.W. (2001) "Good Things Come to Those who Wait – Demarketing Sissinghurst Castle Garden, Kent for Sustainable Mass Tourism," *Tourism Geographies*, vol. 3(2), p. 207-217.

Clements, M.A. (1989) "Selecting Tourist Traffic by Demarketing," *TourismManagement*, vol. 10(2), p. 89-94.

Coldwell, W. (2017) "First Venice and Barcelona: Now Anti-Tourism Marches Spread Across Europe," The Guardian, August 10. Retrieved March 17, 2018 from: https://www.theguardian.com/travel/2017/aug/10/anti-tourism-marches-spread-across-europe-venice-barcelona.

Colomb, C. and Novy, J. (eds.) (2016). *Protest and Resistance in the Tourist City*. *1st ed.* London: Routledge.

Delgado, M. (2008) "Turistofobia". El País, July 12. Retrieved March 17, 2018 from: https://elpais.com/diario/2008/07/12/catalunya/1215824840_850215.html.

Goodwin, H. (2017) "The Challenge of Overtourism," *Responsible Tourism Partnership Work of Paper*, vol. 4. Retrieved March 17, 2018 from: http://haroldgoodwin.info/pubs/RTP'WP4Overtourism01'2017.pdf.

Harvey, D. (1989) "From Managerialism to Entrepreneurialism: The Transformation in Urban Governance in Late Capitalism," *Geografiska Annaler*, vol. 71B, p. 3-17.

Kettle, M. (2017) "Mass Tourism is at a Tipping Point – but We're All Part of the Problem," The Guardian, August 11. Retrieved March 17, 2018 from: https://www.theguardian.com/commentisfree/2017/aug/11/tourism-tipping-point-travel-less-damage-destruction

Kotler, P. (2017) "Welcome to the Age of Demarketing," The Marketing Journal, August 25. Retrieved March 17, 2018 from: http://www.marketingjournal.org/welcome-to-the-age-of-demarketing-an-excerpt-from-philip-kotlers-autobiography-philip-kotler/.

Kotler, P. and Levy, S. J. (1971) "Demarketing, Yes, Demarketing," *Harvard Business Review*, vol. 79(6), p. 74-80.

Leadbeater, C. (2017) "Anti-Tourism Protesters in Barcelona Slash Tyres on Sightseeing Buses and Rental Bikes," The Telegraph, August 2. Retrieved March 17, 2018 from: https://www.telegraph.co.uk/travel/news/bus-attack-in-barcelona-adds-to-fears-as-tourism-protests-grow/.

Milano, C. (2017). *Overtourism y Turismofobia. Tendencias globales y contextos locales*. *1st ed.* Barcelona: Ostelea School of Tourism & Hospitality.

Milano, C., Novelli, M. and Cheer, J. (2017) "Call for Papers: Overtourism and Tourismphobia: A Journey Through Four Decades' of Tourism Development, Planning and Local Concerns," *Tourism Planning and Development Journal.* Retrieved March 17, 2018 from: https://www.researchgate.net/publication/321873167_CALL_FOR_PAPERS_Overtourism_and_Tourismphobia_A_journey_through_four_decades%27_of_tourism_development_planning_and_local_concerns.

Pereira, M.T. and Chatzidakis, A. (2011) "Blame it on Marketing: Consumers Views on Unsustainable Consumption," *International Journal of Consumer Studies*, vol. 36(6), p. 656-667.

Quan, H. (2000) "Please Don't Visit: Crowds and Overdevelopment are Hurting our National Parks. But what if Parks Canada were to Try a Little Demarketing to Encourage Potential Visitors to Stay Away?," *Marketing Magazine*, vol. 105(33), p. 14-15.

Responsible Tourism Partnership (2017) "OverTourism. Can We Have too Many Tourists?,". Retrieved March 17, 2018 from: http://responsibletourismpartnership.org/overtourism/.

Routledge, P. (2001) "Selling the Rain, Resisting the Sale: Resistant Identities and the Conflict over Tourism in Goa," *Social & Cultural Geography*, vol. 2(2), p. 21-240.

Seraphin, H., Sheeran, P. and Pilato, M. (2018) "Over-Tourism and the Fall of Venice as a Destination," *Journal of Destination Marketing & Management*. In press, https://doi.org/10.1016/j.jdmm.2018.01.011.

Tapper, J. (2017), "As Touting for Punt Trips Becomes a Crime, is Tourism Overwhelming Britain's Cities?," The Guardian, July 30. Retrieved March 17, 2018 from: https://www.theguardian.com/uk-news/2017/jul/29/cambridge-tourist-boom-ruins-city.

Turner, L. and Ash, J. (1975). *The Golden Hordes: International Tourism and the Pleasure Periphery. 1st ed*. London: Constable Limited.

Weber, F. (2017) "Overtourism. An Analysis of Contextual Factors Contributing to Negative Developments in Overcrowded Tourism Destinations," Paper presented at the BEST EN Think Tank XVII Innovation and Progress in Sustainable, Mauritius. Retrieved March 17, 2018 from: http://www.besteducationnetwork.org/index.php?mid=Papers_Presentations&document_srl=15659&category=12149.

Wilkinson, P.F. (2003) "Ecological Integrity, Visitor Use, & Marketing Canada's National Parks," *Journal of Park and Recreation Administration*, vol. 21(2), p. 68-83.

IMPORTANCIA DEL CLIMA ORGANIZACIONAL EN LOS PROCESOS DE EVALUACIÓN EDUCATIVA A NIVEL SUPERIOR

Arturo Zepeda Pineda, Universidad Veracruzana
María del Pilar Enríquez Gómez, Universidad Veracruzana
Tania Beatriz Quintero Bastos, Universidad Veracruzana
Elena Aguilar Canseco, Universidad Veracruzana
María Esther Carmona Guzmán, Universidad Veracruzana

RESUMEN

Esta investigación se basa en el estudio del clima organizacional de una Institución de Educación Superior como factor determinante en los procesos de evaluación educativa. El estudio de caso fue realizado a la comunidad de una licenciatura de contaduría de un Sistema de Enseñanza Abierta en México, próxima a evaluar por el Comité Interinstitucional de la Educación Superior, A.C. Se analizan las condiciones que presenta el entorno de la comunidad universitaria, su forma de organización y condiciones de motivación, así como el comportamiento de sus integrantes, para determinar su trascendencia en el desarrollo de la evaluación de los servicios educativos que ofrece.

PALABRAS CLAVES: Evaluación de la Calidad, IES, Clima Organizacional.

IMPORTANCE OF THE ORGANIZATIONAL CLIMATE IN THE EDUCATIONAL EVALUATION PROCESSES AT HIGHER LEVEL

ABSTRACT

This research is based on the study of the organizational climate of a Higher Education Institution as a key factor to determine the educational evaluation process. The study was conducted to an accounting degree community with an Open Educational System in Mexico, this community will soon be evaluated by the Interinstitutional Committee of Higher Education, A.C. The community environment, the organizational structure, the member´s level of motivation and their behavior were analyzed as variables to determine the evaluation of the educational services offered.

JEL: M14, I20

KEYWORDS: Quality Evaluation, Higher Education Institutions, Organizational Climate

INTRODUCCIÓN

Desde tiempos memorables existe la necesidad y el anhelo de tener calidad educativa. Diversos son los factores que inciden en la educación, siendo entre otros, el rezago, la deserción escolar y eficiencia terminal, indicadores que al menos en México, dan cuenta de un panorama que refleja los niveles de calidad y rendimiento académico de su comunidad, lo que conduce a reflexionar sobre la necesidad imperante de la transformación en el liderazgo educativo de México, en relación con sus políticas de administración, planeación, diseño, implementación e investigación en pro de mejorar la calidad educativa bajo un ambiente

globalizado. En este sentido y dado que organismos evaluadores de la educación, incluyen entre sus indicadores la medición del clima organizacional en las Instituciones de Educación Superior (IES), es por lo que ésta investigación nace, con el genuino interés de entender mediante un estudio de caso, el grado de efectividad de las condiciones que presenta el entorno de la comunidad de una IES, es específico, su clima organizacional, que contempla, su forma de organización y condiciones de motivación, así como el comportamiento de sus integrantes y la forma en que todo ello trasciende en el desarrollo de la evaluación de los servicios educativos que ofrece. Bajo ese precepto, esta investigación presenta varias secciones, la primera contempla la revisión de literatura donde se describen argumentos que enfatizan la evaluación del clima organizacional en los procesos de acreditación. La segunda sección muestra la metodología, enfocada al clima organizacional del estudio de caso. La tercera sección presenta los resultados del estudio de caso, seguido de una cuarta sección de conclusiones, limitaciones y al final se presentan las referencias.

REVISIÓN LITERARIA

Antecedentes

Ante los cambios tecnológicos, económicos, sociales y en consecuencia la evolución en el sistema educativo, las IES se ven obligadas a desarrollar nuevos esquemas de trabajo, derivado de la necesidad de desarrollar profesionales con altos niveles competitivos que en la actualidad el campo profesional demanda, lo que radica en la valoración de los esquemas de formación académica integral, no sólo al estudiante sino también a los esquemas de trabajo internos de las instituciones, los cuales impacten en niveles esperados de calidad en las instituciones tanto públicas como privadas, promoviendo la competitividad y desarrollo de profesionales en el mercado laboral. Lo antes mencionado, recae en una valoración general y exhaustiva para las IES derivado de la importancia de que organismos acreditadores evalúen o certifiquen no solo los procesos de enseñanza aprendizaje, sino también la evaluación de la comunicación interna y medición del clima organizacional en las IES. Para identificar dichos procesos se hace evidente la evaluación por organismos evaluadores externos a las instituciones, con la finalidad de identificar los niveles de calidad y detectar debilidades y fortalezas de cada institución.

Oca, (2007) Menciona sobre: Los primeros ejercicios en materia de evaluación de la educación superior en México, se realizaron en la década de 1970 y fueron impulsados por diversas políticas y programas del Gobierno Federal a través de la Secretaría de Educación Pública (SEP), así como por iniciativas de la Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES). Los ejercicios se realizaron, en general, de manera aislada por algunas instituciones para elaborar diagnósticos, pronósticos de demanda y crecimiento, y programas específicos de desarrollo institucional. No fue, sin embargo, hasta la formulación e implementación del Programa para la Modernización Educativa 1989-1994 del Gobierno Federal cuando la evaluación empezó a institucionalizarse para dar respuesta a la creciente demanda social por una mejor educación que coadyuvara de manera efectiva al desarrollo social y económico del país. Una de las líneas prioritarias de acción de este programa, lo constituyó la evaluación permanente interna y externa de las instituciones con el fin de propiciar la mejora de la calidad de los programas educativos y servicios que éstas ofrecen, y como meta al establecimiento de un Sistema Nacional de Evaluación. Para ello se estableció la creación de una instancia que concibiera y articulara un proceso nacional de evaluación de la educación superior; instancia que fue creada por la Coordinación Nacional para la Planeación de la Educación Superior (CONPES) con el nombre de Comisión Nacional de Evaluación (CONAEVA).

La Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES), que actualmente agrupa a 187 Instituciones de Educación Superior (IES), acordó la creación de un organismo no gubernamental que regulara los procesos de acreditación y a las organizaciones especializadas que realizaran esta labor. Dicha propuesta fue cristalizada en el año 2000 con el surgimiento del Consejo para la Acreditación de la Educación Superior (COPAES). Consejo para la Acreditación de la Educación Superior, A.C.,(2017). Durante la primera década, COPAES operó al amparo de la estructura de los Comités

Interinstitucionales para la Evaluación de la Educación Superior (CIEES); sin embargo, atendiendo a las acciones prioritarias del Programa Sectorial de Educación 2007-2012, el 26 de febrero de 2010 la Asamblea General del COPAES tomó la decisión de separar orgánica y estructuralmente a los dos organismos, a fin de articular el quehacer de las diferentes instancias de evaluación y acreditación existentes, y concretar en una etapa que sería posterior, la creación de un Sistema Nacional de Evaluación, Acreditación y Certificación de la Educación Superior. La necesidad de incorporar procesos de calidad en los servicios de las IES es cada día más relevante, ya que requiere que los programas educativos de cada Institución obtengan los niveles esperados de calidad, mismos que promuevan el reconcomiendo a nivel nacional e internacional. Por lo que, el Consejo para la Acreditación de la Educación Superior A.C., (2017) destaca que "Actualmente son 30 los Organismos Acreditadores (OA) que poseen el reconocimiento de COPAES para realizar el proceso de acreditación de los Programas Académicos de las IES".

Es evidente, que cada IES Nacional o Internacional requiera valorar sus programas educativos con organismos evaluadores, con la finalidad de realizar evaluaciones que promuevan la mejora continua de los servicios que ofrecen a los estudiantes, así como su infraestructura, servicios administrativos, movilidad estudiantil (nacional e internacional) identificación de las necesidades de los empleadores en el campo laboral, análisis del plan de estudio, medición de los procesos de enseñanza aprendizaje, incorporación de las tecnologías de información y comunicación, capacitación docente, ambiente académico, entre otros temas, que los organismos evaluadores determinan dentro de sus procesos de calidad, siendo el ambiente académico (mejor conocido como clima organizacional), un indicador en el que este estudio centra su mirada.

Clima Organizacional en las Instituciones de Educación Superior

Tal como se comenta en líneas anteriores, la evaluación de la calidad en las IES contempla diversos factores que en su conjunto determinan el nivel de calidad con que cuenta cada una de ellas; como parte de este estudio, se resalta el factor del clima organizacional en las IES, haciendo referencia a las formas de relacionarse tanto de estudiantes y académicos como personal administrativo. Chiavenato (2011) considera que las organizaciones existen debido a que las personas tienen objetivos que se alcanzan mediante la actividad organizada, una vez diseñada una organización, es importante conocer su contexto en el que existe y funciona, es así, como existe un ambiente de trabajo o microambiente, al respecto cita lo siguiente: "La organización que tiene éxito es aquella capaz de coordinar el trabajo de individuos y grupos que realizan tareas, de forma que le permita al sistema total operar dentro de las restricciones, responder a las demandas y obtener ventaja de las oportunidades que surgen en el ambiente." En ese sentido, el clima organizacional mantiene estrecha relación con el rendimiento del recurso humano y con la vida de los sistemas de la organización, ya que impacta directamente en la productividad de la misma.

Las IES como toda organización, llevan a cabo diversas funciones sustantivas para dar cumplimiento a su misión y visión, por lo general, dentro de dichas funciones se encuentran: la docencia, la investigación y la extensión de sus servicios, en las cuales interactúan diversos actores quienes participan en actividades tanto de planeación, administración y gestión para poderlas llevar a cabo.

De tal suerte, que para lograr un óptimo desarrollo de sus funciones, las IES requieren que sus actores trabajen dentro de un ambiente armónico que les permita realizarlas de forma idónea en la persecución de sus objetivos.

Diversos autores han aportado sobre el tema de clima organizacional, coincidiendo en que se concibe como la percepción de los individuos acerca del ambiente interno de la organización, influye y afecta el comportamiento de las personas, especialmente su productividad, satisfacción con el empleo y su estabilidad laboral. Casales F, Ortega Malagón, & Romillo Rodríguez (2000)

Se han identificado diversos valores que influyen en el ambiente de las organizaciones y que se deben cuidar en cualquier medio para que se den las condiciones necesarias que fluyan hacia la búsqueda de los objetivos de las mismas, entre dichos valores se encuentran: la superación y desarrollo, los estilos de dirección, el sentimiento de pertenencia, la motivación, el compromiso, la resolución de quejas y conflictos, las relaciones humanas, el control y regulaciones, diseño del trabajo, entre otros aspectos. Derivado de esto se puede crear una cultura organizacional positiva, en la que se respire un mismo grado de integración en la organización, donde todos se sienten respetados, ya que tienen posibilidades de expresar sus opiniones y de influir en las decisiones y acceso similar a las redes formales e informales dentro de la organización. Hellriegel, Jackson, & Slocum (2009) Dado lo anterior, se torna indispensable el hecho de mantener un clima organizacional adecuado al interior de las IES, con la finalidad de que interactúen estudiantes con académicos durante el proceso de enseñanza aprendizaje, investigación de nuevos conocimientos o la resolución de casos, así como para vincular su conocimiento con la realidad y extender sus servicios hacia la sociedad. Para llevar a cabo lo anterior, se requiere un ambiente de trabajo idóneo ya que es sumamente importante la relación y apoyo entre académicos, estudiantes y personal administrativo, de tal forma que sumen esfuerzos hacia una mejor operación de las IES donde todos se enfoquen en el bien individual y colectivo. Se puede afirmar que el clima organizacional guarda estrecha relación con el grado de motivación de sus integrantes. Cuando la motivación es alta, el clima organizacional se traduce en relaciones de satisfacción, ánimo, interés colaboración, etc., por el contrario, cuando es baja, produce frustración generada por existir barreras para satisfacer necesidades que crean estados de depresión, desinterés apatía insatisfacción, etc.

En este tenor de ideas, se considera que "la motivación y el clima laboral constituyen dos temas de gran interés en la psicología organizacional, por sus implicancias en la productividad del recurso humano en ambientes laborales y son indicadores de la calidad de vida en el trabajo." Palma Carrillo (2000) Se requiere la presencia de necesidades para que el individuo se mantenga activo en pro de la meta que desea alcanzar, de tal forma que se puede identificar la existencia de motivación, cuando existe "un conjunto de procesos implicados en la activación, dirección y persistencia de la conducta". Montico (2004) Tal como se menciona en párrafos precedentes, la motivación es aspecto fundamental para mantener un ambiente de trabajo y clima organizacional en óptimas condiciones para alcanzar los fines de la organización. Las IES por su parte, requieren que los estudiantes se encuentren motivados para acreditar sus materias, avanzar en su carrera y lograr titularse, ya que el principal objetivo de estas se centra en formar profesionistas. Por su parte, los académicos requieren mantener su motivación para esmerarse en llevar a cabo el proceso de enseñanza aprendizaje de la mejor forma posible en pro de la formación de sus estudiantes.

Por último, los trabajadores administrativos de las IES también necesitan de motivación, desde secretarias hasta funcionarios, ya que realizan trabajos administrativos y de gestión que respaldan y dan soporte a toda la operación académica de la organización, permitiendo así, que tanto estudiantes como académicos ejerzan sus funciones de forma adecuada. Es un hecho que el entendimiento de la motivación y la satisfacción de los actores de una organización, ha interesado a los líderes de las empresas, ya que es de vital importancia para mantener una operación y administración efectiva, y lo es más en una IES, formadora de profesionistas. El clima organizacional y motivación en las IES, forman parte de los factores clave para alcanzar una evaluación en la educación, "cabe resaltar que calidad y evaluación son conceptos estrechamente relacionados, hasta el punto de que no podría entenderse la una sin la otra." Egido Galvez (2005), dado que, al mencionar la calidad, implícita o explícitamente se ha realizado una evaluación y si se evalúa se hace bajo algún criterio. Por lo tanto, la evaluación académica que se realiza en las IES, arroja resultados que dependerán en gran medida de diversos factores en los cuales están involucrados estudiantes, académicos, personal administrativo, funcionarios y directivos, por ende, si estos se encuentran motivados y desempeñan sus funciones en un ambiente de trabajo con el clima organizacional adecuado, los niveles de dichos factores serán elevados y por consiguiente, las IES obtendrán mejores resultados que se traducen en altos niveles de calidad educativa en pro de sus estudiantes.

METODOLOGÍA

La definición de la metodología, estuvo en función del tema de estudio y comprende la importancia del entorno de la comunidad de una IES y la trascendencia en la calidad de los servicios que ofrece. En ese sentido y a partir de la problemática, el objetivo metodológico se fijó en dos tiempos: I) la aplicación de dos instrumentos a la comunidad escolar de una IES en un sistema abierto y II) el análisis del caso. Se precisa que la ubicación espacial de esta investigación fue la ciudad de Veracruz, país México y es de tipo descriptiva, en donde a partir de un estudio de caso, los datos se analizan, tabulan e interpretan, sirviendo de base para conocer el entorno entre la comunidad escolar y determinar algunas reflexiones. En ese sentido y como se conoce el tamaño de la población, la determinación de la muestra fue el universo de los miembros que integran la comunidad de la licenciatura en Contaduría de un sistema abierto. Dicha comunidad asciende a 426 elementos, entre personal académico, administrativo y estudiantes, distribuidos en 60, 6 y 360 integrantes activos respectivamente, en el periodo febrero-julio 2017. Los instrumentos fueron aplicados al personal académico, administrativo y a los estudiantes, mismos que se plasman en dos tablas cuyos ìtems fungen como base para vislumbrar su entorno y formular algunas reflexiones. La Tabla 1 muestra el entorno del personal académico y administrativo, mientras que la Tabla 2 contiene el entorno de los estudiantes.

RESULTADOS

Partiendo de los instrumentos aplicados a la comunidad adscrita a la licenciatura de Contaduría en un sistema abierto, se muestran las siguientes tablas, mismas que incluyen resultados respecto del entorno de su comunidad. Los resultados de la información de la Tabla 1, están organizados en cinco parámetros: totalmente de acuerdo, de acuerdo, neutral, en desacuerdo y totalmente en desacuerdo. Se puede observar que los parámetros “totalmente de acuerdo” y “de acuerdo”, son los que más prevalecen y muestran mayor cantidad porcentual y al sumarlas, representan del 53% al 97%, lo cual indica que existe un entorno que favorece las condiciones entre su comunidad y por ende el clima organizacional de la IES.

Tabla 1: Entorno Personal Académico y Administrativo

Núm.	Ítem	% Totalmente en Desacuerdo	% en Desacuerdo	% Neutral	% de Acuerdo	% Totalmente de Acuerdo	% Suma
1	En mi institución se respetan las diferencias entre personas ya sea por sexo, raza, nacionalidad, religión, edad, medio cultural o capacidades.	0	23	10	8	59	100
2	En mi institución se recompensa el logro de resultados.	16	9	22	25	28	100
3	El trato que brinda mi institución a los estudiantes es cordial y respetuoso.	0	10	9	25	56	100
4	En mi institución se fomentan tácticas para el trabajo en equipo.	9	6	16	28	41	100
5	Cuento con suficiente material y equipo para el desempeño de mis actividades.	6	6	13	25	50	100
6	Mi institución cuenta con medios para evitar el hostigamiento.	0	16	19	31	34	100
7	Mi institución da a conocer el informe de resultados del periodo.	3	0	19	31	47	100
8	Me siento motivado para sugerir maneras nuevas y más eficientes de hacer las cosas.	3	10	9	31	47	100
9	Está a mi alcance el material de normatividad de la institución para consulta.	0	6	12	12	70	100
10	En mi institución, hombres y mujeres tienen las mismas oportunidades de capacitación y desarrollo.	9	3	0	13	75	100
11	Mi superior distribuye equitativamente el trabajo.	6	15	22	16	41	100
12	El servicio que proporciono a los usuarios de mi institución, es oportuno y eficiente.	0	0	9	28	63	100
13	Conozco mis responsabilidades como académico administrativo ó técnico.	0	3	0	16	81	100
14	La información que me proporciona la institución, contribuye al logro de mis metas.	3	3	10	31	53	100
15	Mi superior toma en cuenta mis sugerencias y comentarios.	3	9	16	28	44	100
16	Estoy satisfecho con los medios de comunicación internos que utiliza mi institución.	10	0	9	31	50	100
17	Se lleva acabo una correcta planificación del trabajo.	6	6	13	31	44	100
18	Se lleva a cabo una correcta planificación del trabajo.	15	6	16	44	19	100
19	La capacitación que recibo mejora mi desempeño en el trabajo y orientación a los estudiantes.	10	6	9	25	50	100
20	El trato entre compañeros de trabajo es cordial.	3	3	16	25	53	100
21	Mis superiores comunican la misión, visión y valores de la institución.	0	6	19	31	44	100
22	En mi institución, el trato entre superiores y colaboradores es respetuoso.	0	10	9	22	59	100
23	La responsabilidad de los trabajadores en equipo es compartida.	6	12	16	28	38	100
24	Me siento orgulloso de ser parte de mi institución.	0	3	12	16	69	100
25	Mi jefe nos comunica las prioridades estratégicas de la institución.	6	3	16	25	50	100
26	Cuento con autonomía para la realización de mis actividades.	0	6	12	16	66	100

Esta Tabla muestra aquéllos ítems orientados hacia el personal académico y administrativo para determinar si en la IES existen: distinciones entre su comunidad, recompensas a logros, trato cordial y respetuoso, fomentos al trabajo en equipo, herramientas de apoyo al desempeño académico, medidas para evitar hostigamientos, oportunidades de capacitación y desarrollo, acciones de mejora en el clima organizacional, planeación de trabajo, sentido de pertenencia, entre otros. Los resultados denotan que la sumatoria de las columnas de "totalmente de acuerdo" y "de acuerdo", representan los mayores porcentajes en relación con los demás, lo cual indica que el entorno favorece el clima organizacional de la institución. Fuente: Elaboración propia.

Tabla 2: Entorno Estudiantes

Núm.	Ítem	% Totalmente en Desacuerdo	% en Desacuerdo	% Neutral	% de Acuerdo	% Totalmente de Acuerdo	% Suma
1	La relación académico alumno se basa en orientación y respeto.	1	1	7	43	48	100
2	Identifico al personal de administración escolar que me puede ayudar cuando se presentan dudas en mi trayectoria académica.	3	12	24	40	21	100
3	Cuento con un tutor académico asignado que me guía a lo largo de mi estancia en la Universidad.	7	7	17	31	38	100
4	Existen instancias de apoyo a los derechos universitarios donde pueden reportarse conflictos que se presente entre estudiantes, académicos, directivos y administrativos.	6	16	33	31	14	100
5	En mi facultad se respetan las diferencias entre personas, ya sea por sexo, raza, nacionalidad, religión, edad, medio cultural o discapacidad.	3	4	11	37	45	100
6	Mi facultad promueve las mismas oportunidades de participación entre hombres y mujeres.	1	1	7	30	61	100
7	Actualmente en mi facultad hay trabajadores y/o estudiantes con capacidades diferentes.	4	5	40	30	21	100
8	Las actividades a desarrollar de la institución, son comunicadas de manera adecuada y oportuna.	2	8	25	43	22	100
9	Estoy satisfecho con los medios de comunicación internos que utiliza la institución, ya que fortalecen y amplían mis conocimientos.	3	12	21	41	23	100
10	Se da difusión del informe anual de los resultados de la institución.	3	11	49	28	9	100
11	Los académicos fomentan el trabajo en equipo.	1	4	15	41	39	100
12	El trabajo en equipo, retroalimenta los conocimientos en mis experiencias educativas dentro del aula.	1	4	17	45	33	100
13	En mi institución educativa existe un agradable ambiente de trabajo entre académicos, estudiantes y personal administrativo.	3	5	21	44	27	100
14	Se fomenta la relación entre estudiantes de diferentes matrículas dentro del aula.	3	1	12	49	35	100
15	Los académicos promueven la participación dentro del aula generando un ambiente de confianza.	1	0	14	47	38	100
16	Los académicos toman en cuenta mis sugerencias y comentarios.	2	7	32	38	21	100
17	Los académicos muestran liderazgo dentro y fuera del aula.	2	4	24	44	26	100
18	Existe apertura por la institución para aportar ideas que le favorezcan.	6	12	40	28	14	100

Esta Tabla muestra aquéllos ítems orientados hacia los estudiantes para determinar si en la IES existe: autonomía, canales de comunicación, instancias de apoyo en conflictos, tutores asignados, transparencia, difusión, relaciones interpersonales, tolerancia y responsabilidad, entre otros. Los resultados denotan que la sumatoria de las columnas de "totalmente de acuerdo" y "de acuerdo", representan los mayores porcentajes en relación con los demás, lo cual indica que el entorno favorece el clima organizacional de la institución. Fuente: Elaboración propia.

Los resultados de la información de la Tabla 2, están organizados en cinco parámetros: totalmente de acuerdo, de acuerdo, neutral, en desacuerdo y totalmente en desacuerdo. Se puede observar que los parámetros "totalmente de acuerdo" y "de acuerdo", son los que más prevalecen y muestran mayor cantidad

porcentual y al sumarlas, representan del 51% al 91%, lo cual indica que existe un entorno que favorece el clima organizacional de la IES, excepto en tres de los items orientados a las instancias de apoyo en conflictos, apertura de la institución para recibir ideas que le favorezcan y difusión de los informes de resultados, mismos que denotan el 45%, 42% y 37% respectivamente. Lo anterior abre la brecha para realizar mejoras en estos temas y llevar a cabo nuevas líneas de investigación en beneficio de los servicios que ofrece la IES, ya que el 33%, 40% y 49% de estos tres ítems, se ubicaron en el parámetro neutral.
Del análisis de datos tabulados, se determinaron algunas conclusiones que sirven de base para que la IES considere integrar ciertas mejoras en su clima organizacional, mismas que se presentan a continuación.

CONCLUSIONES

Este estudio, permitió conocer mediante un estudio de caso, el entorno de la comunidad académico-escolar en el periodo febrero - julio 2017. Se identificó y resaltó su trascendencia en el desarrollo de la calidad de los servicios que ofrece en pro de mejorar no tan solo la formación integral de sus estudiantes, sino de mejorar el entorno de todos los elementos que conforman su comunidad y mejorar sus procesos de evaluación ante organismos acreditadores. Los datos mostraron que en la generalidad existe un entorno que favorece el clima organizacional de la IES, sin embargo, ésta debe revisar a profundidad las bases que originan aquéllos factores que vician el ambiente, con miras a facilitar la convivencia y comunicación que hoy en día se torna más compleja por la interacción globalizada a la que está sujeta la educación y el uso de la tecnolgía, ya que es cada vez más común que los individuos interactúen en ambientes interdisciplinarios y virtuales, por lo que deberá mejorar sus mecanismos relacionados con las instancias que brindan apoyo en conflictos, apertura para recibir ideas que le favorezcan y la difusión de sus informes de resultados. Dado lo anterior, esta investigación proporciona la pauta no tan solo de mejora, sino de establecer futuras líneas de investigación en beneficio de los servicios que ofrece. Se concluye que el clima organizacional influye en el desarrollo y crecimiento de las IES y repercute en sus índices de calidad, por lo que deben establecer mecanismos de vigilancia permanentes que favorezcan sus procesos de evaluación ante organismos acreditadores de la educación.

Limitaciones

Esta investigación cuenta con limitantes, toda vez que, a pesar de partir de la información recabada mediante la aplicación de los instrumentos a los actores involucrados en el clima organizacional de la IES, puede ser que no plasmen totalmente el verdadero ambiente de trabajo que se presenta durante la operación en la entidad educativa del estudio caso. Otra limitante de este trabajo sería el no poder asegurar que mediante un buen clima organizacional se logrará efectivamente obtener un nivel de evaluación de calidad ante los organismos evaluadores.

REFERENCIAS

Casales F, J. C., Ortega Malagón, Y., & Romillo Rodríguez, M. D. (2000). *Clima Organizacional Fluctuación Laboral en una Institución Financiera*. Revista de Psicología, 17(3). Recuperado el 2 de marzo 2018 en: http://pepsic.bvsalud.org/pdf/rcp/v17n3/11.pdf

Chiavenato, I. (2011). *Administración de Recursos Humanos*. Novena Edición, Cd. de México, México: Mc Graw Hill.,

Consejo para la Acreditación de la Educación Superior A.C. (2017). *Consejo para la Acreditación de la Educación Superior A.C.* Recuperado el 28 de febrero 2018 en: https://www.copaes.org/organismos_acreditadores.php

Egido Galvez, I. (2005). *Reflexiones en torno a la evaluación de la calidad educativa*. Tendencias Pedagógicas, 10, 18. Recuperado el 8 de marzo 2018 en: https://dialnet.unirioja.es/servlet/articulo?codigo=1407961

Hellriegel, D., Jackson, S., & Slocum, J. (2009). *Administración, Un enfoque basado en competencias*. Onceava Edición, Cd. de México, México: Cengage Learning Editores, S.A.,

Montico, S. (noviembre de 2004). *La motivación en el aula universitaria: ¿una necesidad pedagógica?* Ciencia y Docencia Tecnológica, 15(29), 105-112. Recuperado el 10 de marzo 2018 en: http://www.redalyc.org/articulo.oa?id=14502904

Oca, J. (2007). *La evaluación y acreditación de la educación superior en México: un largo camino aun por recorrer*. Reencuentro. Recuperado el 15 de febrero 2018 en: http://www.redalyc.org/pdf/340/34005006.pdf

Palma Carrillo, S. (Julio de 2000). *Motivación y clima laboral en personal de entidades universitarias.* Revista de Investigación en Psicología, 3(1), 11-21. Recuperado el 14 de marzo 2018 en: http://sisbib.unmsm.edu.pe/bvrevistas/investigacion_psicologia/v03_n1/pdf/a01v3n1.pdf

Palomares Montero, D., Garcia Aracil, A., & Castro Martinez, E. (2008). *Evaluación de las Instituciones de Educación Superior: revisión bibliográfica de sistema de indicadores.* Revista Española de Documentación Científica, 31(2). Recuperado el 5 de marzo 2018 en: http://digital.csic.es/bitstream/10261/9625/1/437.pdf

Segredo Perez, A. (Abril de 2011). *La gestión universitaria y el clima organizacional.* Educación Médica Superior, 25(2). Recuperado el 14 de febrero 2018 en: http://scielo.sld.cu/scielo.php?script=sci_arttext&pid=S0864-21412011000200013

BIOGRAFÍA

Arturo Zepeda Pineda es Doctor en Ciencias Jurídicas Administrativas y de la Educación por la Universidad de las Naciones. Profesor de Tiempo Completo de la Universidad Veracruzana, adscrito al Sistema de Enseñanza Abierta. Se puede contactar en el Sistema de Enseñanza Abierta, Calzada Juan Pablo II S/N, Costa Verde, Boca del Río,

María del Pilar Enríquez Gómez es Maestra en Administración área Finanzas por la Universidad Veracruzana. Académico de tiempo completo de la Universidad Veracruzana, adscrita al Sistema de Enseñanza Abierta. Se puede contactar en el Sistema de Enseñanza Abierta, Calzada Juan Pablo II S/N, Costa Verde, Boca del Río,

Tania Beatriz Quintero Bastos es Maestra en Gestión de la calidad por la Universidad Veracruzana. Profesora de Tiempo Completo en la Universidad Veracruzana, adscrita a la Facultad de Contaduría. Se puede contactar la Facultad de Contaduría, Calzada Juan Pablo II S/N, Costa Verde, Boca del Río,

Elena Aguilar Canseco es Doctora en Ciencias Jurídicas Administrativas y de la Educación por la Universidad de las Naciones. Profesora de Tiempo Completo de la Universidad Veracruzana, adscrita al Sistema de Enseñanza Abierta. Se puede contactar en el Sistema de Enseñanza Abierta, Calzada Juan Pablo II S/N, Costa Verde, Boca del Río,

María Esther Carmona Guzmán es Maestra en Administración por la Universidad Mexicana. Profesora por asignatura de la Universidad Veracruzana, adscrita al Sistema de Enseñanza Abierta. Se puede contactar en el Sistema de Enseñanza Abierta, Calzada Juan Pablo II S/N, Costa Verde, Boca del Río,

PERCEPCIÓN DE LA IMAGEN-MARCA DE LA CIUDAD DE TIJUANA, B.C., MÉXICO

Omaira Cecilia Martínez Moreno, Universidad Autónoma de Baja California
José Gabriel Ruiz Andrade, Universidad Autónoma de Baja California
Ricardo Verján Quiñones, Universidad Autónoma de Baja California

RESUMEN

La marca ciudad o marca país es el reflejo de su identidad. Su gestión es una labor compleja, a largo plazo, que implica una planificación integral que busca atraer inversiones, aumentar presencia cultural y política y fortalecer la competitividad y productividad. La investigación que se expone, es cualitativa y tiene un alcance correlacional no experimental de corte trasversal. Ésta, busca hacer un diagnóstico de la percepción que tienen los habitantes de la ciudad de Tijuana de su imagen-marca en la actualidad. Los resultados arrojan que se debe reforzar y articular el trabajo realizado por el área de gestión municipal, por medio de un liderazgo transparente y coercitivo; mejorar la infraestructura de transporte público; reforzar los servicios de salud brindados a la ciudadanía; trabajar para mejorar la seguridad pública de los ciudadanos y visitantes; fortalecer la promoción de turismo de Tijuana, Baja California y finalmente, trabajar con todos los órganos competentes para disminuir la descomposición social de la ciudad, soportada en una estrategia de formación y desarrollo educativo, cultural y deportivo.

PALABRAS CLAVE. Marca-Ciudad, Percepción, Turismo

PERCEPTION OF THE IMAGE-BRAND OF THE CITY OF TIJUANA, B.C., MEXICO

ABSTRACT

The city or country brand is the reflection of your identity. Its management is a complex task, in the long term, that implies an integral planning that seeks to attract investments, increase cultural and political presence and strengthen competitiveness and productivity. The research that is exposed is qualitative and has a non-experimental correlational scope of cross-sectional. This, seeks to make a diagnosis of the perception that the inhabitants of the city of Tijuana have of their image-mark at present. The results show that the work carried out by the municipal management area must be reinforced and articulated, through transparent and coercive leadership; improve public transport infrastructure; strengthen health services provided to citizens; work to improve the public safety of citizens and visitors; strengthen the tourism promotion of Tijuana, Baja California and finally, work with all the competent bodies to reduce the social decomposition of the city, supported by a strategy of educational, cultural and sports training and development.

KEYWORDS. City-Brand, Perception, Tourism

INTRODUCCIÓN

El desarrollo de una marca para cualquier producto es un condicionante obligatorio para competitir en cualquier contexto. Al hablar de productos dirigidos al mercado turístico es más importante aún, dado que esta marca logra un posicionamiento en la mente del consumidor, que generalmente está asociado a la experiencia que una persona ha tenido con ese producto. El presente trabajo, aborda la temática de la

imagen-marca de la ciudad de Tijuana. Estudia a la luz de este elemento mercadológico, la percepción que tiene su población de su marca e intenta establecer indicios de acción primaria para robustecerla, mejorarla y finalmente consolidarla.

REVISIÓN DE LITERATURA

La Importancia de la Marca Ciudad

La marca ciudad o marca país es el reflejo de su identidad. Su gestión es una labor compleja, a largo plazo, que implica una planificación integral que busca atraer inversiones, aumentar presencia cultural y política y fortalecer la competitividad y productividad (Fuentes, 2007). Las dos premisas de las que parte la creación y desarrollo de la Marca Ciudad, son: la primera, que la ciudad toma su forma, contenido y significado en la mente de las personas; y la segunda, que la gente conoce y entiende la ciudad a través de sus propias percepciones, y las procesa a través de la imagen que la esta ofrece (Saez, 2010). En cuanto a la estructura de la marca este nodo se fundamenta en un círculo virtuoso que parte de la creación y diseño de la identidad, que se basa y se hace tangible en una cultura, que se percibe en una imagen. Esta permite construir una confianza reflejada en la reputación de una ciudad o de un país, que es el fin último de la gestión de marca (Fuentes, 2007). El motivo que mueve a la construcción de una Marca Ciudad, se fundamenta esencialmente en promover la ciudad como destino turístico, centro de negocios y lugar de residencia. Pero construir una Marca Ciudad no es solamente recrear una identidad visual (Capurro, 2006). La identidad ambiental es el espacio público, privado, los estilos arquitectónicos y la infraestructura de movilidad y de servicios. En las ciudades, mantener y controlar esta identidad es menos complejo que en los países. El turismo es la estrategia más recurrente para gestionar esta identidad, ya que al promover y motivar las visitas a lugares-hitos de descanso, de recreación, de negocios e históricos, se logra fortalecer la marca país-ciudad (Fuentes, 2007).

Cada vez más, las marcas de las ciudades son consideradas un activo importante para el desarrollo urbano; además, son la herramienta efectiva por medio de la cual se diferencian y mejoran su posicionamiento. Ciudades, en diferentes partes del mundo, utilizan varias vías para promocionarse en audiencias relevantes como inversores, visitantes y residentes, y en sus esfuerzos incluyen logros impactantes y eslóganes cautivadores que protagonizan las páginas web de bienvenida y las campañas de publicidad en los medios nacionales e internacionales (Andrade, 2016). Una ciudad o un país no pueden proyectar algo que no es. Por esto el primer paso para crear una imagen es fortalecer su cultura, sus políticas, su infraestructura, sus costumbres, sus espacios; en general, fortalecerse en sí mismos. Este proceso inicia en el interior de la ciudadanía, que es la que presentará la imagen. Además de los ciudadanos, los medios de comunicación desempeñan un rol determinante, en algunos casos positivos, y otros negativos, porque a través de ellos se inicia la imagen externa, que a su vez es alimentada por las interrelaciones personales y las experiencias que han tenido con la ciudad o el país (Fuentes, 2007).

El Turismo Como Potencializador de la Marca de una Ciudad

El turismo es una actividad que ha significado, en los últimos años, una importante oportunidad de crecimiento y desarrollo, lo que permite elevar la calidad y el nivel de vida de los habitantes de las zonas turísticas, por lo ya señalado: generación de empleos, desarrollo e ingresos para la sociedad, las empresas, sus miembros y en general para el estado (TURyDES, 2012). Sin embargo, en México, en todas sus clasificaciones ha ido bajando. Su disminución obedece a varios factores, todos ellos derivados de las crisis internacionales, de tipo económico, de inseguridad, por las enfermedades, restricciones jurídicas y administrativas (TURyDES, 2012). La evolución que ha tenido el mercado turístico en los requerimientos de la sociedad ha ido en constante cambio, evoluciona de distintas formas para responder a los nuevos requerimientos, ahora se buscan destinos nuevos, alojamientos típicos, destinos de aventuras y experiencias inusuales, donde el turista conozca, aprenda y se divierta al mismo tiempo (TURyDES, 2012). En México

la actividad turística ha contribuido con el 9 por ciento del Producto Interno Bruto, genera 7.5 millones de empleos, representa la tercera fuente de captación de divisas. Participan de esta actividad más de 43 mil empresas (TURyDES, 2012). La estructura económica en el ámbito turístico y sus diversas ramificaciones deben permitir que el propio local pueda incentivar el desarrollo de la derrama económica que no sólo esté adjudicado al componente primario del PIB, el consumo. Se deben realizar reajustes salariales que permitan la inclusión de todas las clases sociales en el mercado de trabajo de dicho fenómeno y en la generación de la actividad para expandir su efecto multiplicador en la economía, pues el turismo es una industria de 360° que comercializa no sólo productos, sino que gestiona experiencias y un consumo basado en el factor económico y en transacciones de divisas que pueden ser el potencial del éxito o fracaso de este sector, repercutiendo positiva o negativamente en la economía (ENTORNO TURÍSTICO, 2017). El turismo es importante, por su peso económico. Además, produce ganancias de distinta índole: económicas, y culturales. Los organismos internacionales consideran que el turismo aporta una buena cantidad de recursos economía de las naciones, uno de los sectores más favorecidos es el de la generación de empleos (TURyDES, 2012). Los tipos de impactos del turismo y sus consecuencias en el destino pudiesen ser económicos, sociales, laborales y ambientales (Figuerola, 2015).

METODOLOGÍA

La metodología utilizada en el mencionado estudio, consistió en el diseño y aplicación de una encuesta durante el segundo y tercer trimestre del año 2017, por lo cual el enfoque de acuerdo con Hernández, Fernández y Baptista (2006) es cualitativo puesto que se basa en recolectar datos y comprobar hipótesis por medio del análisis estadístico. Asimismo tiene un alcance correlacional al asociar las variables sociales y demográficas con la percepción que tienen los habitantes de esta ciudad, respecto a su marca ciudad; es no experimental de corte trasversal al recolectar datos no manipulables en un solo periodo de tiempo. El instrumento aplicado estuvo integrado por 23 reactivos que fueron respondidos por medio de una escala Likert de 5 opciones más los datos sociodemográficos. El instrumento se aplicó entre los meses de junio y septiembre de 2017 a una muestra de 386 elementos. Ver Tabla 1.

Tabla 1: Ficha Técnica de la Investigación

Universo	**Habitantes de la Ciudad De Tijuana**
Población	Personas mayores de 18 años, que residan en la ciudad de Tijuana
Tamaño Muestral	386
Margen de Error	Nivel de confiablidad del 95%
Método	Muestreo estadístico aleatorio
Periodo del Trabajo de Campo	Junio-Septiembre 2017
Instrumento	Encuesta tipo Likert de 5 opciones y datos sociodemográficos

RESULTADOS Y CONCLUSIONES

Entre la información recabada por medio de cruces de variables, tablas de frecuencia y el análisis de las mismas, se puede concluir que en la ciudad de Tijuana se requieren trabajar ciertos puntos para poder resolver problemáticas muy acentuadas y que tienen impacto directo en la imagen de su marca. Es importante que el gobierno del municipio de Tijuana se acerca a todos los agentes del ecosistema de la ciudad para que como líder en el proceso de generación de policía publica, articule todos los esfuerzos e integre de manera adecuada las propuestas, aportaciones y requerimientos que de manera urgente, se evidencian en la ciudad y todos sus componentes para mejorar su marca. Dentro de los aspectos que deben ser abordados con mayor premura se encuentran: el reforzar y articular el trabajo realizado por el área de gestión municipal, por medio de un liderazgo transparente y coercitivo; el mejorar la infraestructura de transporte público; el reforzar los servicios de salud brindados a la ciudadanía; el trabajar para mejorar la seguridad pública de los ciudadanos y visitantes; el fortalecer la promoción de turismo de Tijuana, Baja

California y finalmente el trabajar con todos los órganos competentes para disminuir la descomposición social de la ciudad, soportada en una estrategia de formación y desarrollo educativo, cultural y deportivo.

BIBLIOGRAFÍA

Andrade, D. (2016). Estrategias de marketing digital en la promoción de Marca Ciudad. Recuperado de: http://www.scielo.org.co/pdf/ean/n80/n80a05.pdf

Capurro, D. (2006). (s.t.) Recuperado de: http://www.lanacion.com.ar/: http://www.lanacion.com.ar/815713-las-ciudadesquieren-convertirse-en-marcas

Figuerola, M. (2015). Medición del impacto del turismo en la economía, el empleo y el medio ambiente. Recuperado de: http://www.thinktur.org/media/EOI-Impacto-turismo-2015.pdf

Fuentes, S. (2007). Sistema de gestión comunicacional para la construcción de una marca ciudad o marca país. Recuperado de: http://www.redalyc.org/pdf/860/86005108.pdf

Saez, L. (2010). El Valor de la Marca Ciudad como elemento diferenciador. Revista de Administración

REFERENCIAS BILIOGRÁFICAS

ENTORNO TURÍSTICO. (2017). Impacto del turismo en México y sus realidades. Recuperado de: http://www.entornoturistico.com/impacto-del-turismo-en-mexico-y-sus-realidades/

TURyDES. (2012). El turismo y su impacto en la economía de México y del estado de Michoacán. Recuperado de: http://www.eumed.net/rev/turydes/12/mvpc.pdf

BIOGRAFÍA

Omaira Cecilia Martínez Moreno es Doctora en Ciencias Administrativas por la Universidad Autónoma de Baja California, profesora investigadora de tiempo completo en la Facultad de Turismo y Mercadotecnia con líneas de investigación en responsabilidad social, sustentabilidad, gestión turística, administración estratégica y mercadotecnia.

José Gabriel Ruiz Andrade es Doctor en Ciencias Administrativas por la Universidad Autónoma de Baja California, profesor e investigador de tiempo completo en la Facultad de Turismo y Mercadotecnia de la Universidad Autónoma de Baja California con líneas de investigación en responsabilidad social, sustentabilidad, gestión turística, administración estratégica y mercadotecnia.

Ricardo Verján Quiñones tiene Maestría en Mercadotecnia por la Universidad Autónoma de Aguascalientes, profesor e investigador de tiempo completo en la Facultad de Turismo y Mercadotecnia de la Universidad Autónoma de Baja California con líneas de investigación en responsabilidad social, sustentabilidad, gestión turística, administración estratégica y mercadotecnia.

TIENDAS ARA IMPACTO EN EL MERCADO DEL RETAIL: CASO CARTAGENA DE INDIAS– COLOMBIA

Emperatriz Londoño Aldana, Universidad de Cartagena
María Eugenia Navas Ríos, Universidad de Cartagena

RESUMEN

Al mercado de productos de gran consumo, disputado entre las grandes cadenas de supermercados, autoservicios y tiendas de barrio, en la ciudad de Cartagena, ha ingresado recientemente la cadena de autoservicios ARA, impactando tanto a consumidores como a competidores. En el presente trabajo se mira este nuevo formato y su efecto, por una parte en los consumidores quienes encuentran es estos establecimientos beneficios similares a los ofertados tanto en los supermercados como en las tiendas de barrio y por otro en los competidores quienes se han visto precisados al rediseño de estrategias para la retención de su mercado cautivo. Se aplicó un formulario estructurado a 260 amas de casa y entrevistas a 30 tenderos y 5 jefes de supermercados. Los datos fueron tratados con el software Dyane 4. Se llevó a cabo un análisis uni y bivariado con aplicación de la prueba F de Snedecor para establecer diferencias significativas. Igualmente se hizo un análisis factorial de correspondencias

PALABRAS CLAVE: Formato Comercial, Grandes Superficies, Mercado Objetivo, Tiendas de Barrio

JEL: M20, M31

STORES ARA IMPACT IN THE RETAIL MARKET: CASE CARTAGENA DE INDIAS – COLOMBIA

ABSTRACT

In this study, we analyze the impact of ARA Store in Cartagena. A survey of 260 household was conducted to determine their perception of this type of business.

INTRODUCCIÓN

Tradicionalmente en el mercado de productos de gran consuno, la competencia ha tendido a polarizarse entre las grandes cadenas minorista y las mipymes de comercio o tiendas de barrio -sin dejar de lado los supermercados locales en cada ciudad- y focalizarse en los estratos medios y medios bajos de la población; en la pugna por ganar y mantener un mercado cautivo, paradójicamente y de forma gradual, el conjunto de pequeños comercios ha ido ganando mercado a las grandes cadenas de supermercados, alcanzando el 53 por ciento del mercado colombiano en el país. Con el propósito de ganar el mercado de los estratos medios bajos y bajos de la población, el gran comercio, ha tratado de llegar a los diferentes barrios a través de su estrategia multiformato con la apertura de establecimientos medianos y pequeños tratando de ofertar un establecimiento amigable, en donde, además, el comprador encuentre aquellas ventajas que le brinda la tienda de barrio combinadas con las bondades propias del sistema de autoservicio. Por su parte, en la tiendas se observa que unas evolucionan hacia el autoservicio y otras realizan mejoras sin perder -en ambos casos-, su esencia como tienda amigable, de atención personalizada, con venta al menudeo que permite adaptar las cantidades a llevar acordes con las necesidades y disponibilidad de dinero del cliente lo que les permite conservar y/o ampliar su mercado objetivo. Paralelo a lo anterior, hacen presencia y se desarrollan los *superetes* de capital local o nacional que aportan una tercera opción al consumidor y la cadena de TIENDAS ARA de gran impacto en el mercado del retail. Esta cadena de descuento duro o low cost -de origen

portugués-, de reciente ingreso y crecimiento acelerado tanto en participación en el mercado como en cobertura permite evidenciar por una parte lo planteado por la teoría *crisol de fusión* o dialéctica de Gist (1968) y por otra influye en el comportamiento de compra del consumidor y las estrategias de sus competidores. En consecuencia se pretende analizar el ingreso de las tiendas ARA al mercado de productos de gran consumo en Cartagena y su efecto en supermercados y tiendas de barrio mirado desde la migración de compradores hacia sus puntos de venta.

REFERENTES TEÓRICOS

La dinámica del sector retail, en el marco de consumidores cada vez más exigentes y que cuentan con la opción de abastecerse vía internet, la tienda física sigue siendo el principal punto de compra, toda vez que allí ellos pueden tocar y probar los productos, adquirirlos de forma inmediata y verificar que los que van a adquirir son los adecuados. En razón a ello siguen vigentes las teorías expuestas a finales del siglo pasado; en ellas se muestra que las ventas y las organizaciones al detalle se adaptan constantemente como respuesta a las numerosas tendencias ambientales y al comportamiento siempre dinámico de los consumidores, mediante el desarrollo de estrategias de comercialización y métodos de operación innovadores para hacer frente a nuevos desafíos competitivos y a las expectativas en evolución de la clientela Lewinson (1999). Distintos teóricos e investigadores han planteado diferentes teorías explicativas a la evolución de la venta al detalle, las cuales Brown (1987) ubica en tres grandes grupos y que a su vez se pueden combinar:

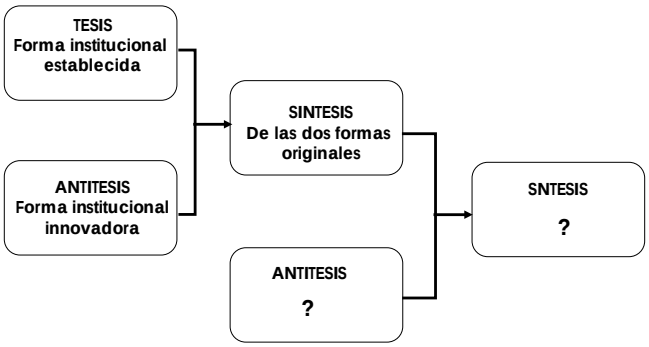
T*eoría medioambiental o del entorno*: Plantea que los cambios en el retail son una función de los cambios operacionales de las instituciones: Proceso ecológico (Markin y Duncan 1981).

T*eorías cíclicas:* Sugiere que el cambio en las instituciones tiene lugar en forma rítmica y se caracteriza por la repetición del ciclo con el surgimiento de formatos innovadores: Teoría de la rueda (McNair 1958, Hollander 1960), Teoría del ciclo de vida (Davidson, Bates y Bass 1976), Teoría del acordeón (Hollander 1966), Principio de la polarización (Dressman 1968 y Schary 1970).

Teoría del conflicto: Focaliza su atención en los aspectos interinstitucionales, en el sentido de que el surgimiento de unas instituciones genera desaparición de otras: Teoría dialéctica o crisol de fusión (Gist, 1968) y la dinámica del proceso dialéctico (Marronick y Walter, 1974).

Para efectos del presente trabajo han sido tomadas la teoría del conflicto o Teoría dialéctica o crisol de fusión y la dinámica del proceso dialéctico El proceso dialéctico, es una teoría *de crisol de fusión* de cambios organizacionales de las ventas al detalle, en donde dos formas competitivas sustancialmente diferentes se funden en una nueva organización detallista o emerge una nueva, que es una síntesis de las dos formas originales. Implica una tesis (la forma institucional establecida), una antítesis (la forma institucional innovadora) y una síntesis (la nueva forma que reúne las otras dos). Es decir, la reacción de la institución en peligro y la reacción del retador se combinan para condicionar la estructura institucional post- conflicto (Brown (1987). Oren (1989), por su parte anota que una explicación alternativa del proceso dialéctico, se evidencia cuando dos instituciones de venta al por menor están en conflicto, una nueva institución de venta al por menor (Síntesis) es creada, con mejores características que el minorista existente y su competidor. La nueva institución de venta al por menor se convertirá en una institución de venta al por menor tradicional (Tesis 2) en la próxima evolución. Las fases de Tesis1 versus. Antítesis1 y Síntesis 1 / Tesis 2 versus Antítesis 2 son repetitivos en el tiempo. Cuando una institución tipo de la de venta al por menor avanza paso a paso, en el tiempo, el tipo de la institución pasa por etapas de reconocimiento del problema, puesta en práctica de las soluciones, y surgimiento de un nuevo tipo de la institución de venta al por menor. (Figura 1).

Figura 1: Proceso Dialéctico de Gist



Fuente: Brown Stephen (1987), Institutional Change Retailng: A Riview and Synthesis, *European Journal of Marketing*. Vol 21, Nº 6, página 18 MCB University Press.

METODOLOGIA

El trabajo corresponde a una investigación descriptiva de corte cualicuantitativo en la cual se utilizó el método transversal de encuestas a compradores de productos en las tiendas ARA Se aplicó un cuestionario estructurado a una muestra intencionada de 260 personas, distribuidas en el área de influencia de cada una de las 13 tiendas ARA ubicadas en los estratos socioeconómicos medios bajos y bajos. Paralelo a ello se complementó con observación permanente *in-situ* y entrevistas no estructuradas a tenderos y administradores de supermercados. Se llevó a cabo un análisis uni, bi y multivariado con utilización del software Dyane 4. Se trabajó con variables categórica multirespuesta y con una escala de Likert con valoración de 5 puntos, con validez se probada con el coeficiente Apha de Cronbach (0,82). Posteriormente se hizo un análisis factorial de correspondencias para mirar la interrelación entre variables.

CONCLUSIONES

El mercado de productos de gran consumo en Cartagena en el marco del principio de la polarización se encuentra disputado por: los grandes supermercados en un polo y las tiendas de barrio en el otro; y de acuerdo con la dialéctica de Gist (1968), en cuanto al choque *tesis* (tienda de barrio como forma institucional establecida) con *antítesis* (grandes supermercados como forma institucional innovadora), surge la *síntesis* de las dos formas originales: Tiendas Ara cadena que ofrece al comprador parte de las características tanto de la tienda de barrio como de los grandes supermercados. Los compradores que han migrado total o parcialmente hacia Ara encuentran en el establecimiento y su oferta comercial confluyen aspectos favorables tanto de los grandes supermercados como de las tiendas de barrio. Es importante señalar que la cadena Ara, se encuentra en la primera fase de la etapa de introducción en el mercado y con cobertura exponencial. La continuidad de la temática Ara, se encuentra contemplada dentro de la línea de investigación a través de observación permanente y muestras de compradores en el área de influencia de cada establecimiento, dado que, además ha incursionado en barrios de estratos medios altos y altos.

BIBLIOGRAFIA

Brown, Stephen (1987): “An Integrated Aproach to Retail Change: The Multipolarisation Model”, *The Services Industrial Journal*, págs, 7, 2.

Dreesemann, A. C. R. (1968): “Patterns of Evolution In Retailing”, *Journal of Retailing*, 44, págs. 64-81.
Gist, Ronald R. (1968): “Retailing: Concepts and decisions”. New York: John Wiley and Sons, págs. 109 - 110.

Davidson, William R. Bates, Albert D. y Bass, Stephen J (1976): “The Rethail Life Cycle”, *Harvard Business Review*, 54, 6, noviembre-diciembre, págs. 88-96.

Hollander, Stanley C. (1960): "The Wheel of Retailing", *Journal of Marketing*, Vol.24, july, págs. 37-42.
Lewinson M., Dale (1999): “Ventas al Detalle”, 6ª edición, Ed. Prentince Hall.

Londoño A., Emperatriz y Navas R., María Eugenia (2016): Nuevo formato comercial que afecta al mercado objetivo de grandes superficies y tiendas de barrio: tiendas ara en cartagena de indias. EDUCA-AL, Argentina.

Londoño A., Emperatriz y Navas R., María Eugenia (2005): El comercio minorista de productos de gran consumo en Colombia: una evolución atípica?. CLADEA. Chile.

Maronick, Thomas J., and Walker, Bruce. J. (1974): “The Dialectic Evolution of Retailing”. En B. Greenburg (Ed.), *Southern Marketing Association*, Georgia State Uniersity.

McNair, Malcolm P. (1958): “Significant Trends and Developments in the Post War Periods”,
The Wheel of Retailing Life Cycle Theories”, *Journal of Macromarketing*, Vol. 1, primavera, págs, 58-66
Oren, Chaim (1989): “The Dialectic of the Retail Evolution”. *Journal of Direct Marketing*, Vol. 3 N° 1, págs. 15-29.

Santesmases M., Miguel (2009): “Dyane. Diseño y análisis de encuestas 4”. Edición, Ediciones Pirámide, Madrid.

Schary, Philip B. (1970): “Changing Aspects of Channel Structure in America”, *British Journal of Marketing*, Vol. 5, Autumm, págs. 133-145

BIOGRAFÍA

Emperatriz Londoño Aldana es Doctora en Ciencias De La Dirección por la Universidad de Alcalá – España, Especialista en mercadeo por Universidad Eafit – Colombia. Profesora Titular en la Universidad de Cartagena - Colombia, adscrita a las Cátedras Mercadeo e investigación de mercados. Se puede contactar en el Programa de Administración de Empresas – Facultad de Ciencias Económicas, Universidad de Cartagena, Calle de la Universidad N°36-100, Cartagena – Colombia.

María Eugenia Navas Ríos es Doctora en Ciencias De La Educación RUDECOLOMBIA, Magister en Educación por la Universidad del Valle, Especialista en mercadeo por Universidad Eafit – Colombia. Profesora Titular en la Universidad de Cartagena - Colombia, adscrita a la Cátedra Mercadeo. Se puede contactar en el Programa de Administración de Empresas – Facultad de Ciencias Económicas, Universidad de Cartagena, Calle de la Universidad N°36-100, Cartagena – Colombia.

BRECHA DIGITAL ENTRE PROFESORES Y ESTUDIANTES DE LAS INSTITUCIONES DE EDUCACIÓN SUPERIOR EN MÉXICO

Elí Samuel González-Trejo, Universidad Autónoma de Nuevo León
Ruth Isela Martínez-Valdez, Universidad Autónoma de Nuevo León
María del Carmen Catache-Mendoza, Universidad Autónoma de Nuevo León
Gloria Pedroza-Cantú, Universidad Autónoma de Nuevo León
Zia Mirthala Huerta-Cerda, Universidad Autónoma de Nuevo León

RESUMEN

La sociedad tradicional se ha ido transformando paulatinamente en lo que hoy se conoce como sociedad de la información. Lo anterior, hace imperativo que todos los actores de la sociedad moderna sean capaces de utilizar las Tecnologías de la Información y las Comunicaciones (TIC´s) en su quehacer laboral. Sin embargo, existe una brecha digital en el uso de la tecnología entre personas de distinta edad, región y nivel socioeconómico. En este estudio se realizó una encuesta para conocer si existe una brecha digital entre profesores y estudiantes de una Universidad del Noreste de México. Los resultados muestran que sí existe una brecha digital en ciertas áreas a favor de los estudiantes. Lo anterior tiene implicaciones importantes que deben de analizarse y corregirse para minimizar su impacto negativo en el proceso de enseñanza-aprendizaje.

PALABRAS CLAVE: Brecha digital, Tecnologías de la Información y la Comunicación, Sociedad de la Información.

DIGITAL DIVIDE AMONG PROFESSORS AND STUDENTS OF HIGHER EDUCATION INSTITUTIONS IN MEXICO

ABSTRACT

The traditional society has gradually been transformed into what is now known as the information society. The foregoing makes imperative that all actors in modern society are able to use the Information and Communication Technologies (ICTs) in their work duties. However, there is a digital divide in the use of technology among people of different ages, regions and social levels. In this study, a survey was conducted to find out if there is a digital divide between professors and students of a university in northeastern of Mexico. The results show that there is a digital divide in certain areas in favor of the students. These results have important implications that must be addressed to minimize its negative impact on the teaching-learning process.

JEL: O33

KEYWORDS: Digital divide, Information and Communication Technologies, Information Society.

INTRODUCCIÓN

Estamos en una época de transición: pasamos de la tercera revolución industrial a la cuarta revolución industrial, hoy por hoy, cada vez está más presente el uso de las Tecnologías de la Información y la Comunicación (TIC´s) en las actividades diarias.

Las TIC´s, como los señala Tello-Leal (2014) son los cimientos sobre los que se sustenta la información en la actualidad, las cuales nos llevan a procesos más eficientes en el manejo de la información. El principal objetivo de las TIC´s es dar soporte en los negocios con el fin de aumentar la productividad y hacer negocios más competitivos.

La Comisión Económica para América Latina (CEPAL, 2009) establece que la digitalización en cualquiera de sus formas de información (sonido, escrita, auditiva, visual, etc.) ha impactado en las siguientes funciones básicas:

La obtención y reproducción de la información y su posterior transferencia a otros formatos.

En procedimientos y análisis de la información, en portátiles y otros dispositivos.

En el almacenamiento de Información.

En la transferencia de información de un lugar a otro.

Debido a esto, aparecen diferencias entre las personas, empresas y territorios para tener acceso a las TIC´s y poder utilizar la red tal como se planteó en la Organización para la Cooperación y el Desarrollo Económico OECD (2001) y esto es lo que hoy se denomina *Brecha Digital*. Esta Brecha Digital se presenta en países con altos índices de pobreza y donde es complicado el acceso a Internet. Para Tello (2008) la Brecha Digital marca una diferencia entre quienes están vinculados a la Web 2.0, especialmente en Internet y otras TIC´s de quienes no las usan. Tanto en las fronteras internacionales como en otras comunidades existirá gente que se encuentre en uno de los lados de las barreras existentes en el conocimiento y uso de las TIC´s.

Como lo comentan Lera, Hernández y Blanco (2003) existen dos dimensiones que describen el fenómeno de la brecha Digital:

La distancia general es evidente desde la dimensión geográfica de países y regiones, pues existe diferencia en el acceso a Internet y otras herramientas Web 2.0

La dimensión socioeconómica que se asocia a familias, personas, edad, nivel educativo, género, etc.

Por tal motivo, el objetivo de la presente investigación es conocer si existe o no una Brecha Digital entre profesores y estudiantes de Instituciones de Educación Superior (IES), las barreras que la provocan, las actividades en el área laboral y como éstas barreras las impactan, así como también, en la parte de conocimiento, las competencias necesarias para minimizar el impacto de la brecha digital.

REVISIÓN DE LITERATURA

<u>Las Tecnologías de la Información y la Comunicación y la sociedad de la información</u>

Desde la aparición de las TIC´s, se ha revolucionado en muchos aspectos la forma de llevar a cabo las actividades laborales y los procesos de aprendizaje, pero ¿Qué son las TIC´s? El Programa de las Naciones

Unidas para el Desarrollo (2012) las define como la combinación de las tecnologías de comunicación tradicionales tales como la televisión, radio y la telefonía convencional y las nuevas tecnologías de la información que llevan procesos más avanzados de digitalización de datos, información y contenidos usando herramientas de informática, interfaces, etc.

Tello (2008) define el término TIC´s como aquello que incluye todo tipo de tecnología que permite llevar a cabo intercambios, almacenamiento, creación y procesamiento de información en todos sus estilos a través de la multimedia, mensajes de voz, imágenes en movimiento o fijas por medio de software, equipo de cómputo y todo tipo de telecomunicaciones, todo esto para mejorar y dar soporte a los procesos de operación de las empresas buscando con ello ser más productivos y lograr una ventaja competitiva.

Utilizar las TIC´s permite, como lo establecen Pineda, Durante, Fernández y Belandria (2003) el acceso a información que incrementará el conocimiento en las personas, potencializando su desempeño en lo laboral y lo docente en otras áreas, llevándolo al enriquecimiento intelectual.

Las TIC´s conllevan transformaciones y reestructuraciones que dan lugar a la creación e intercambio del conocimiento, así como a nuevas formas de adquirir, abordar y organizar el proceso de formación tal como lo exponen Cabero y Llorente (2015). Ante todo, esto, surge la llamada sociedad de la información. CEPAL (2003) en la Declaración de Bavaro define a la sociedad de la información como un sistema en el cual la información es la principal fuente para el bienestar y el progreso.

Webster (1995) expone cuatro aspectos que muestran cómo ha evolucionado la sociedad a ser una sociedad de la información:

La información ocupa un lugar primordial, es un recurso estratégico en todos los ámbitos.

Los equipos de cómputo y los recursos tecnológicos son los cimientos para facilitar las operaciones globales.

Se ha incrementado el comercio de la información en el área de las comunicaciones, bases de datos en línea que dan información rápida y oportuna de participación de mercados, paridad cambiaria, etc.

La sociedad se ha informatizado y surge el intercambio de la información que se convierte en una moneda de cambio.

La sociedad de la información tal y como lo explica Tello (2008) está transformando al mundo, primordialmente en aspectos relacionados con los medios utilizados para la creación y difusión de la información a través de las tecnologías digitales, hoy en día, en la sociedad se está digitalizando la información y la comunicación, por lo que aparecen nuevas formas de organización social y con ello surge el término *Brecha Digital*.

Brecha Digital

El término “Brecha Digital” (digital divide) como lo señala Dijk (2005) aparece en los 90´s y se refiere a la distancia entre los individuos y las empresas que tienen acceso a Internet y aquellos que no lo tienen. La brecha digital según Arriazu (2015) es lo que divide a un mundo altamente tecnológico del mundo que está en vías de desarrollo para lograrlo. En cambio, Volkow (2003) señala que la brecha digital se debe definir en términos de acceso a equipo de cómputo e Internet y si se cuenta o no con las habilidades en el uso de las TIC´s. En este mismo tema Gimeno (2007) comenta que los tres pilares sobre los que aparece la brecha digital son: el entorno, el acceso y los usos en una zona determinada, región o país.

Existen diferentes razones que provocan que la brecha digital sea mayor, no solo el acceso a Internet porque, como lo explica Dijk (2005), definir únicamente bajo esta premisa la brecha digital es muy simple, pues tener acceso a Internet no implica el uso del Internet. En este aspecto, la revista CV Mística (2002) establece que la brecha digital también debe medirse en términos de capacidad y procesamiento de la información.

Además de los aspectos antes mencionados, existen barreras que incrementan la brecha digital como lo establecieron Macià y Garreta (2018) quienes encontraron que las principales barreras para lograr la alfabetización digital son: que existe poco hábito en el uso de las TIC´s, no todos tienen la misma oportunidad de acceso a Internet, falta de formación o conocimiento técnico y que todavía existen muchos docentes que prefieren usar los canales tradicionales (pizarrón, libretas, etcétera).

Sobre el tema de acceso a las oportunidades de uso de Internet, Andrade y Campo (2006) afirman que la inequidad en el acceso a Internet no es duradera, ya que la gente con poder ha marginado a grupos sociales y eso no es algo que vaya a permanecer siempre igual.

Hipótesis de Investigación

Hoy en día es común escuchar hablar de las TIC´s en todos los ámbitos, y la enseñanza no es la excepción. Como lo menciona Segurajáuregui (2008), estas se presentan en todos los niveles educativos desde los básicos hasta las Instituciones de Educación Superior (IES). Para los estudiantes actuales no es nada nuevo tener asignaturas que involucren sistemas de información, programación, ciencias computacionales, etcétera, pero para las generaciones anteriores a estos estudiantes, la enseñanza de las asignaturas era diferente. La enseñanza ha evolucionado a la par que han evolucionado las TIC´s por lo que como lo mencionan Arrieta y Montes (2011), hoy en día es prioridad integrar las TIC´s en todos los niveles de educación; el uso de las TIC´s no se limita a tener acceso a diversos formatos, además, se comparte información en diferentes ámbitos. Ante esto, las aulas pasaron de ser el único lugar donde se impartía el conocimiento, a ser uno de los tantos escenarios en donde se puede lograr el aprendizaje.

La aparición de las TIC´s tales como la red, las computadoras, el pizarrón digital y el equipo multimedia ya son una constante en los salones de clases, por lo que los docentes deben empezar a utilizarlas. En la actualidad los estudiantes requieren más que documentos físicos, requieren material digital tal como lo señalan de Pablos, Area, Valverde y Correa (2010)

Para Guzmán (2008), la brecha existente entre el docente y el alumno no solo es por la brecha generacional que tiene que ver en con el uso y manejo de las TIC´s, va más allá, y tiene que ver con el uso de Internet, ya que se emplea de forma limitada al correo y hoy en día a las redes sociales.

Según Prensky (2001), los alumnos de hoy son nativos digitales, ya que nacieron en la era de la Informática y están muy involucrados con el lenguaje de los videojuegos, los equipos de cómputo y conviven día a día con las nuevas tecnologías; también señala que los docentes de generaciones anteriores son migrantes digitales que tuvieron una educación muy diferente a la digital y por eso no comulgan con las habilidades de los nativos digitales en el uso de las TIC´s y otras herramientas.

La brecha digital también está presente en las IES y a la par de esta, también existe una brecha generacional entre docentes y alumnos tal como lo argumenta Guzmán (2008). Esta brecha generacional está influida por la percepción particular de maestros y estudiantes, quienes pertenecen cada uno a distintas generaciones, pero no solo hay una brecha por la edad, sino que también hay otras variables en la ecuación tales como las diferencias entre el manejo y la facilidad de acceder a la tecnología. A pesar de lo útil que son los recursos como las bases de datos, acervo de libros virtuales y otros recursos, aún hay un uso limitado de la tecnología en el aula.

Conforme a la literatura encontrada, existe una brecha digital entre personas de distintas generaciones. En el caso de la IES, la diferencia generacional y de uso de las TIC´s pueden tener un impacto importante en la manera en que los profesores enseñan y la forma en que los alumnos aprenden. Lo anterior puede ser un obstáculo para que se logren los aprendizajes esperados y el desarrollo de las competencias del estudiante.

En resumen, los argumentos presentados apoyan la siguiente hipótesis de investigación:

H1: Los profesores de las IES muestran una brecha digital con respecto a sus alumnos.

METODOLOGÍA

Para comprobar la hipótesis de investigación H1 se realizó la recolección de datos utilizando un instrumento de medición compuesto, el cual fue desarrollado a partir de dos encuestas diferentes obtenidas de Rangel y Peñalosa (2013) y Macià y Garreta (2018) respectivamente. El instrumento de medición se aplicó durante el mes de marzo de 2018. Se encuestó a un total de 50 alumnos, inscritos en licenciaturas afines a las Ciencias Sociales y Ciencias Exactas, de una Universidad pública del Noreste de México, de los cuales el 46% son mujeres y el 64% son hombres y cuyas edades oscilan entre 17 a 22 años al momento de hacer el estudio.

Además, se encuestó a un total de 48 profesores de la misma Universidad, de los cuales el 54% son mujeres y el son 46% hombres. Respecto a las edades de los docentes, éstas se encuentran entre los 26 y los 70 años. Finalmente, con relación a su formación profesional, estos profesores provienen de las áreas de Ciencias Sociales, Humanidades y Ciencias Exactas.

El instrumento de medición o encuesta se dividió en tres categorías con el propósito de medir la brecha digital. Estas categorías están enfocadas a los siguientes puntos:

El uso de las TIC´s en su actividad cotidiana.

Barreras en el uso de las TIC´s en sus actividades dentro del aula.

Competencias en el uso de las TIC´s.

Cada una de estas categorías tiene una serie de preguntas relacionadas, las cuales pretenden medir el nivel de uso y dominio de las TIC´s por parte de profesores y estudiantes de nivel superior.

RESULTADOS

Los resultados del presente estudio se muestran a continuación.

Estos resultados permiten observar la brecha digital que se presenta en las Instituciones de Educación Superior. Esta brecha digital puede tener un impacto negativo en el proceso de enseñanza-aprendizaje, ya que no hay armonía entre la forma de enseñar por parte de los profesores y la forma de aprender de los alumnos.

Estas diferencias entre docentes y estudiantes pueden afectar el nivel de desarrollo de las competencias de egreso en los estudiantes de las diferentes áreas de conocimiento.

Con respecto al uso de las TIC´s, los profesores y estudiantes muestran resultados muy similares, el 90% y 86% mencionan que siempre las usan para la búsqueda y adquisición de información.

Con relación al uso de las TIC´s para la comunicación e interacción social, los resultados muestran una clara brecha digital ya que el 90% de los estudiantes mencionan que siempre utilizan las TIC´s para este propósito comparado con solo un 67% por parte de los profesores.

En el tema del uso de las TIC´s para preparación de material didáctico no se observaron diferencias importantes, ya que el 74% y el 63% usan siempre las TIC´s con esta intención.

Con respecto al uso de las TIC´s para resolver problemas y realizar proyectos, el 62% de los estudiantes comenta que siempre las usa para esta actividad contra solo un 48% de los profesores, lo cual muestra una ligera brecha digital en este aspecto.

En cuanto al segmento enfocado en las barreras en el uso de las TIC´s, tanto estudiantes como profesores alegan que tienen un fuerte problema de acceso a Internet en las aulas, lo cual definitivamente es una barrera para el uso de la tecnología.

Relacionado a preferir trabajar de toma tradicional en lugar de utilizar la tecnología, no se encontraron diferencias importantes, ya que el 30% de los estudiantes y el 19% de los profesores respondieron que siempre prefieren trabajar de forma tradicional en lugar de usar las TIC´s.

De igual forma, no se encontraron diferencias con respecto a la falta de conocimiento técnico en el uso de las TIC´s, ya que solo el 4% de los alumnos y el 9% de los profesores mencionan que les falta conocimiento técnico en el tema tecnológico.

Sobre si las TIC´s forman parte de su clase dentro del aula, el 50% de los profesores mencionan que siempre utilizan la tecnología para la enseñanza y sorprendentemente solo un 20% de los estudiantes la utilizan con este propósito.

El tercer segmento de la encuesta se enfocó a medir la competencia que se tiene en el uso de las TIC´s. Los resultados muestran que no hay diferencias entre alumnos y profesores en cuanto al manejo de conceptos y funciones básicas de la computadora ya que el 76% de alumnos y 73% de profesores señalan que dominan este rubro sin problema.

En cuanto al dominio de asuntos relacionados a la conectividad, instalación y seguridad de equipos, el 46% de los profesores aseguran que siempre realizan estas actividades contra un 34% de los estudiantes. Lo anterior muestra una ligera brecha de competencia digital a favor de los profesores.

Con relación al manejo de funciones básicas de los servicios en línea de la Universidad, el porcentaje es similar al encontrar un 76% de estudiantes y un 71% de profesores que manifiestan que siempre utilizan estos servicios en línea.

En el tema de la actitud que muestran ante la actualización permanente en el uso de las TIC´s, la estadística es muy similar, ya que un 64% de estudiantes y un 73% de profesores manifiestan que siempre tienen una actitud positiva.

Al ser cuestionados sobre si son capaces de analizar y seleccionar información útil de Internet para su labor diaria, el resultado en ambos grupos es prácticamente el mismo ya que mencionan que siempre analizan y localizan información de Internet en un 74% y 73% respectivamente.

Por otra parte, el 88% de los estudiantes indica que siempre organiza la información recuperada de Internet de forma fácil de manejar en comparación con un 54% de profesores. Lo anterior refleja una importante brecha digital a favor de los estudiantes.

De igual forma, el 82% de los estudiantes revelan que siempre son capaces de localizar y recuperar información de Internet y en el caso de los profesores, solo el 54% mencionaron hacerlo regularmente. Por lo tanto, se puede observar una brecha digital importante en este tema a favor nuevamente de los estudiantes.

De forma similar, esta brecha se presenta con relación a la utilización de la información obtenida para hacer presentaciones, reuniones, seminarios, etcétera. El resultado expone que el 72% de los estudiantes afirman que siempre utilizan esta información de Internet en sus presentaciones y solo el 56% de los profesores asevera que lo hace.

Sobre el tema de la actitud que tienen para integrar las TIC´s en su práctica laboral o académica, los dos grupos aseguran que tienen una muy buena actitud, y esto se refleja en los resultados encontrados que fueron del 80% y 81% respectivamente.

Con relación a si diseñan y evalúan materiales para soporte digital que integran a su práctica laboral o académica cotidiana, los resultados son casi los mismos, siendo un 32% de estudiantes quienes aseguran que siempre diseñan y evalúan material digital para su uso cotidiano y un 31% de profesores que afirman lo mismo.

Con respecto a si emplea las TIC´s para apoyar sus tareas laborales o académicas, se encontró una brecha digital importante a favor de los estudiantes. Los resultados indican que un 70% de los estudiantes siempre emplea las TIC´s como apoyo para realizar sus tareas contra un 52% de los profesores que atestigua lo mismo.

Finalmente, se encontró una brecha digital substancial respecto al empleo de las TIC´s para el intercambio de ideas, información y experiencias con alumnos, colegas o expertos. En esta ocasión el 60% de los estudiantes afirma emplear las TIC´s en esta forma regularmente y solo el 44% de los profesores asevera que lo hace.

En resumen, podemos observar que, en 2 de las 4 preguntas de la primera categoría de la encuesta, el cual está enfocado al uso de las TIC´s, se encontró una brecha digital a favor de los estudiantes en comparación con los profesores. Lo anterior comprueba parcialmente la hipótesis de investigación H1.

Por otra parte, en 1 de las 3 preguntas del segundo segmento de la encuesta, enfocado a las barreras para el uso de las TIC´s, se encontró una diferencia importante a favor de los profesores respecto a los alumnos. Con este resultado se rechaza parcialmente la hipótesis de investigación H1.

Finalmente, de las 12 preguntas del tercer segmento, enfocado a medir la competencia en el uso de las TIC´s, en 5 de estas preguntas se encontró una brecha digital muy marcada a favor de los estudiantes, por lo tanto, en este segmento también se comprueba parcialmente la hipótesis de investigación H1.

CONCLUSIONES

La brecha digital tiene un impacto en la sociedad de la información. Por lo cual es primordial entender la magnitud de esta brecha y lograr que todos los actores de la sociedad tengan un dominio adecuado de las TIC´s para realizar sus actividades cotidianas.

Especialmente, en las IES es muy importante que docentes y alumnos conozcan y utilicen las tecnologías disponibles en su quehacer laboral y académico para que se puedan desarrollar en los estudiantes las competencias requeridas para su exitosa inserción en el ámbito laboral.

Sin embargo, es muy importante que se eliminen las barreras para el uso adecuado de las TIC´s en el salón de clases ya que, sin acceso a Internet, se limita enormemente el uso de las TIC´s en las actividades académicas. Esta barrera solo puede ser corregida a través de la gestión y el esfuerzo de los administradores de las IES.

Adicionalmente, es recomendable capacitar constantemente a los profesores en el uso de las nuevas TIC´s y promover su uso en cada una de las materias de los planes y programas de estudio. Sin esta capacitación y uso contante de las TIC´s, será muy difícil que los docentes tengan la confianza y el dominio para integrar dichas tecnologías en su quehacer laboral.

Este estudio permite conocer la brecha digital que existe entre profesores y alumnos de Educación Superior en México. Sin embargo, no es posible generalizar los resultados ya que la muestra de profesores y estudiantes utilizada fue de una sola Universidad del Noreste de México. Para generalizar la encuesta se sugiere se utilice en una muestra más amplia.

El objetivo del presente estudio fue el de conocer si existía o no una brecha digital entre profesores y estudiantes de las IES y los resultados demostraron de manera parcial que si existe una brecha digital entre estos dos grupos.

BIBLIOGRAFÍA

Andrade, & Campo. (2006). Tecnologías de Información: Indicadores de la inclusión digital. *Revista Venezolana de Gerencia, 11*(33), 49-73.

Arriazu M., R. (2015). La incidencia de la brecha digital y la exclusión social tecnológica: El impacto de las competencias digitales en los colectivos vulnerables. *Praxis Sociológica, 1*(19), 225-240.

Arrieta, A., & Montes, V. (2011). Alfabetización Digital: Uso se las TIC´s más allá de una formación instrumental y una buena infraestructura. *Revista Colombiana de Ciencias Animal, 3*(1), 180-197.

Cabero A., J., & Llorente C., M. (2015). Tecnologías de la Información y la Comunicación (TIC): escenarios formativos y teorías del aprendizaje. *Revista Lasallista de Investigación, 12*(2), 186-193.

CEPAL. (29-31 de Enero de 2003). *Declaración de Bávaro*. Recuperado el 13 de Abril de 2018, de Conferencia Ministerial Regional Preparatoria de América Latina y el Caribe para la Cumbre Mundial sobre la Sociedad de la Información:
http://www.eclac.cl/prensa/noticias/noticias/9/11719/Bavarofinalesp.pdf

CEPAL. (2009). *La sociedad de la información en América Latina y el Caribe: Desarrollo de las tecnologías para el desarrollo.* (W. y. Peres, Ed.) Chile: CEPAL- Publicación de las Naciones Unidas.

CV_Mística. (2002). Trabajando la Internet con una visión social. Documento colectivo de la Comunidad Virtual Mística. *CV Mística*.

De_Pablos P., J., Area M., M., Valverde B., J., & Correa G., J. (2010). Políticas educativas y buenas prácticas con TIC. Barcelona: Graó. *Revista de Docencia Universitaria, 10*(1), 521-523.

Dijk J., V. (2005). *The Deepening Divide. Inequality in the Information Society.* Thousand Oaks, California: Sage Publications.

Gimeno, M. (2007). *eEspaña 2007. Informe anual sobre el desarrollo de la información en España.* Madrid: Fundación Orange.

Guzmán A., J. (Noviembre de 2008). Estudiantes universitarios: entre la brecha digital y el aprendizaje. *Apertura, 8*(8), 21-33.

Lera L., F., Hernández N., N., & Blanco V., C. (2003). La 'brecha digital' un reto para el desarrollo de la sociedad del conocimiento. *Revista de Economía Mundial, 8*(1), 119-142.

Macià B., M., & Garreta B., J. (2018). Accesibilidad y alfabetización digital: barreras para la integración de las TIC en la comunicación familia/escuela. *Revista de Investigación Educativa, 36*(1), 239-257.

OECD. (2001). *Using the internet*. Recuperado el 13 de Abril de 2018, de https://www.oecd.org/sti/1888451.pdf

Pineda, M., Durante, E., Fernández, S., & Belandria, R. (mayo-noviembre de 2003). La sociedad de la información como una sociedad en transición: caracterización, tendencias y paradojas. (U. d. Zulia, Ed.) *Revista Ciencias Sociales (VE), IX*(2), 179-204.

Prensky, M. (Octubre de 2001). Digital Natives, Digital Immigrants Immigrants. (N. U. Press, Ed.) *On the Horizon, 9*(5), 1-6.

Programa de las Naciones Unidas para el Desarrollo. (2012). *Informe Anual 2011/2012: El futuro sostenible que queremos.* Nueva York: PNUD.

Rangel B., A., & Peñalosa C., E. (julio de 2013). Alfabetización digital de docentes de Educación superior: Construcción y prueba empírica de un instrumento de evaluación. *Pixel-Bit. Revista de Medios y Educación, 1*(43), 9-23.

Segurajáuregui A., L., & Rojas C., F. (2008). La brecha digital y su influencia en la educación para la sustentabilidad. *Revista del Centro de Investigación. Universidad La Salle, 8*(29), 69-79.

Tello, E. (2008). Las tecnologías de la información y comunicaciones (TIC) y la brecha digital: su impacto en la sociedad de México. *Revista de Universidad y Sociedad del Conocimiento, 4*(1), 1-8.

Tello-Leal, E. (2014). La brecha digital: Índices de desarrollo de las Tecnologías de la Información y las Comunicaciones en México. *Ciencias de la Información, 45*(1), 43-50.

VolKow, N. (2003). La brecha digital un concepto social con cuatro dimensiones. *Boletín de Política Informática, INEGI, México, 6*(1), 1-5.

Webster, F. (1995). *Theories of the Information Society* (Primera ed.). Londres: Routledge.

BIOGRAFIA

Elí Samuel González Trejo es Dr. en Administración por la Universidad Internacional de Texas A & M. Profesor-Investigador de Tiempo Completo, adscrito a la carrera de Ingeniero Industrial Administrador de la Facultad de Ciencias Químicas. Se puede contactar en Avenida Universidad S/N, Ciudad Universitaria, San Nicolás de los Garza, Nuevo León. México. Código Postal 66455.

Ruth Isela Martínez Valdez es Master en Administración por la Universidad Autónoma de Nuevo León. Profesora de Tiempo Completo, adscrita a la carrera de Ingeniero Industrial Administrador de la Facultad de Ciencias Químicas. Se puede contactar en Avenida Universidad S/N, Ciudad Universitaria, San Nicolás de los Garza, Nuevo León. México. Código Postal 66455.

María del Carmen Catache Mendoza es Master en Administración por la Universidad Autónoma de Nuevo León. Profesora de Tiempo Completo, adscrita a la carrera de Ingeniero Industrial Administrador de la Facultad de Ciencias Químicas. Se puede contactar en Avenida Universidad S/N, Ciudad Universitaria, San Nicolás de los Garza, Nuevo León. México. Código Postal 66455.

Gloria Pedroza Cantú es Master en Educación Superior por la Universidad Autónoma de Nuevo León. Profesora de Tiempo Completo, adscrita a la carrera de Ingeniero Industrial Administrador de la Facultad de Ciencias Químicas. Se puede contactar en Avenida Universidad S/N, Ciudad Universitaria, San Nicolás de los Garza, Nuevo León. México. Código Postal 66455.

PEQUEÑOS PRODUCTORES DE MEZCAL Y SUS CADENAS GLOBALES: UNA PERSPECTIVA INICIAL

Virginia Hernández Silva, Universidad Michoacana de San Nicolás de Hidalgo
Yenisey Castro García, Universidad Michoacana de San Nicolás de Hidalgo

RESUMEN

El presente trabajo se refiere a la producción de mezcal del estado de Michoacán desde una perspectiva metodológica de las cadenas globales de mercancías. El objetivo es proveer una propuesta metodológica para identificar la conformación de la cadena de comercialización en las diferentes regiones, asi como las principales contradicciones, problemáticas e impactos que se han originado a raíz de la aplicación de la DO.

.

PALABRAS CLAVE: Mezcal, Cadenas Globales de Mercancías

SMALL MEZCAL PRODUCERS AND HIS GLOBAL CHAINS: AN INITIAL PERSPECTIVE

ABSTRACT

The present work refers to the production of mezcal from the state of Michoacán from a methodological perspective of the global merchandise chains. The objective is to provide a methodological proposal to identify the conformation of the marketing chain in the different regions, as well as the main contradictions, problems and impacts that have arisen as a result of the application of the DO.

JEL: M00

KEYWORDS: Mezcal, Global Merchandise Chains

INTRODUCCIÓN

El mezcal es una bebida alcohólica netamente mexicana, la cual es obtenida del agave por procesos artesanales en su mayoría, así como también por procesos tecnificados. En la actualidad el mezcal michoacano es calificado como una bebida de la más alta calidad, que goza de una excelente estructura molecular perfecta para el consumo humano y con amplia oportunidad de negocios para los productores ubicados en los 29 municipios autorizados en la Declaración General de Protección de la Denominación de Origen Mezcal (La Jornada, 2015).

Derivado de auge del mezcal tanto a nivel nacional como internacional, podríamos suponer que este proceso productivo debería pertenecer a las principales cadenas de desarrollo del estado de Michoacan, principalmente todas aquellas entidades donde se cuenta con la denominación de origen.
La discusión sobre el enfoque de cadenas globales de valor (GVC) se ha transformado en la última década en una herramienta de gran relevancia no solo para el análisis de las redes económicas globales en base a las cuales funciona crecientemente el capitalismo, sino también para la formulación de las políticas de desarrollo (Fernández & Trevignani, 2015).

Uno de los dos objetivos planteados dentro de nuesta investigación es continuar con la contribuición de la literatura del mezcal y el otro objetivo busca proponer un mecanismo para el análisis de la relación maguey-

mezcal bajo el enfoque sistémico de la cadena producción-consumo o la llamada también cadena de valor maguey mezcal. El propósito es fomentar una estructura de estudio para posterioremente hacer un diagnóstico del Sistema Producto Maguey-Mezcal y presentar líneas estratégicas para los problemas de sus principales eslabones.

El siguiente trabajo se redacta en cuatro secciones, la primera se observa la introducción del tema , a continuación se abordan los antecedentes así como algunas investigaciones teóricas sobre el mezcal, en la tercera sección se propone la metodológica de análisis así como algunos resultados preliminares, en la cuarta sección se exponen las conclusiones.

REVISIÓN LITERARIA

La Denominación de Origen y Producción del Mezcal en México

Una característica particular y muy valiosa que tiene la industria del mezcal es que tiene exclusividad de producción, llamada denominación de origen (DO). Una DO es un signo distintivo que se refiere a un nombre geográfico que se destina a un producto, el cual está asociado a las condiciones especiales (factores humanos, naturales, entre otros de la misma región) que le dan un carácter único. Al ser la denominación de origen un signo distintivo referente a una región geográfica, este producto no puede ser apropiado en forma individual o privada, lo que significa que es un elemento de Patrimonio Nacional. (López, Martínez, Cavazos, & Mayett, 2014)

En México se producen anualmente más de dos millones litros desde 2012, evidenciando el repunte en ventas que ha tenido esta bebida fermentada, a nivel nacional e internacional. Dicha producción corresponde a los nueve estados con denominación de origen (DO) del mezcal, los cuales son: Durango (con 39 municipios), Guanajuato (con 2 municipios), Guerrero (81 municipios), Oaxaca (con 570 municipios), San Luis Potosí (58 municipios), Tamaulipas (11 municipios) , Zacatecas (58 municipios) Michoacán (29 municipios) y a partir de año 2015 Puebla (con 115 municipios) (DOF, 2017)..

Las condiciones socioeconómicas de los productores agrícolas y algunos fabricantes de mezcal incorporados a la industria son de alta y muy alta marginalidad. Algunos de los fabricantes de mezcal aún carecen de tecnología moderna, por lo que obtienen su producto de manera artesanal mediante procesos poco eficientes (López, Martínez, Cavazos, & Mayett, 2014).

Las bebidas fermentadas son casi universales entre las sociedades humanas antiguas, el etanol es el compuesto mayoritario y actúa como analgésico, desinfectante, ayuda a preservar e incrementar el valor nutritivo de los alimentos y además es alterador de la conciencia. Por todas estas razones, la fermentación ha jugado un papel clave en el desarrollo cultural y tecnológico de la humanidad (Pérez, Chávez, & González, 2016).

El enfoque de CGM, se refiere al “conjunto de de redes organizadas entre sí agrupadas alrededor de una mercancía o un producto, conectando entre sí unidades familiares, empresas y Estados dentro de la economía mundial. Una CGM puede ser definida como una red funcionalmente integrada de generación de valor, mediante actividades de producción, comercio y servicios internacionales, que se origina en la extracción de materia prima, y a través de distintas fases de transformación intermedias conduce al consumo de un producto final específico” (Díaz& Pelupessy 2004) en (Cancino & Rodríguez, 2009).

Las cadenas globales de mercancías permiten un análisis de las oportunidades y limitaciones presentes en las formas de integración global de la producción y el comercio en mercancías específicas (Gibbon, 2001) en (PÉREZ & ECHÁNOVE, 2006), generando una entrada al sistema de producción capitalista.

El análisis de las CGM puede efectuarse en cuatro dimensiones: la estructura de flujos de entrada y salida de mercancías, la cobertura geográfica, la estructura interna de control o gobernanza, y el marco institucional. La primera dimensión permite identificar las características de las mercancías comercializadas, las estructuras de los mercados intermedios y la distribución de ingresos a lo largo de las cadenas. La cobertura geográfica, por su parte, permite el estudio espacial de los procesos de producción y de los mercados de consumo. El marco institucional se refiere a la forma en la que se ejerce el control por parte de los actores que intervienen en una cadena de mercancías, en lo que inciden las políticas económicas a nivel nacional e internacional (Cancino & Rodríguez, 2009).

La cadena productiva Maguey-Mezcal son el conjunto de operaciones y actores que intervienen en la transformación de la materia prima proveniente del maguey para transformarla en la bebida alcohólica-mezcal, envasarla y comercializarla para que llegue al consumidor (Palma, Pérez, & Meza, 2016) .

Se trata de etapas consecutivas a lo largo de un proceso de transformación en la que interviene materia prima, tecnología, conocimiento, recursos humanos, insumos forestales y no forestales, infraestructura, transporte y locales de ventas, todas estas interactuando en eslabones.

Bajo el esquema sistémico, cada una de estas unidades o eslabones, actúan como subsistemas que tienen un valor económico. La sumatoria de los valores de cada uno de los subsistemas se denomina cadena de valor y es una valoración económica que se realiza con modelos teóricos (p.ej. Porter Michel). Esta valoración económica es útil para conocer y analizar las actividades económicas de una empresa e identificar las ventajas competitivas. En el presente capítulo se hará la descripción y diagnóstico de la cadena productiva Maguey-Mezcal o como es nombrada en la Ley de Desarrollo Rural “cadena producto-consumo del maguey mezcal” (Palma, Perez & Meza,2016).

Según el Consejo Mexicano Regulador de la Calidad del Mezcal, A.C., en su Esquema de Evaluación de la Conformidad de la NOM-070 SCFI 199ade febrero de 2014, refiere que existen 5 eslabones que intervienen en la cadena productiva Maguey-Mezcal:

Viveristas (no existen por el momento)
Productores de Maguey
Productores de mezcal palenqueros e industriales
Envasadores pequeños, medianos y grandes
Comercializadores a granel y exportadores

PROPUESTA METODOLÓGICA DE ANÁLISIS Y PERSPECTIVA INICIAL

Esta investigación es no experimental, descriptiva, con enfoque mayormene cualitativo. Y la extensión del objeto de estudio, el presente trabajo, se divide en dos fases.

La primera fase se encargó de la fase Institucional , la cual consistió en recopilar información relativa al marco institucional de la cadena de agave- mezcal, como lo marca a través de la recopilación de fuentes secundarias para la consolidación y estructuración de un marco teórico.

En la segunda fase e se busca, las entrevistas con los agentes productores para identificar el desempeño de las actividades de las organizaciones implicadas en la cadena de suministro, utilizando el modelo de cadena de valor de Porter (1985), en él se enuncian las actividades primarias cuyo objetivo es crear valor para el cliente final, para identificar las principales actividades de la cadena agave-mezcal así como conocer las áreas productivas, con la finalidad de corroborar las dimensiones e indicares propias de las variables sujetas de estudio.

Perspectiva Inicial

Por lo que respecta a la dismensión Institucional en la cadena de producción Maguey-Mezcal está involucrado el siguiente marco jurídico para la extracción de magueyes silvestres:

1.- La extracción de magueyes (recurso forestal no maderable)
Para aprovechar legalmente a los magueyes silvestres es necesario apegarse a las siguientes Leyes,reglamentos y normas:
- La Ley de Desarrollo Forestal Sustentable(LGDFS)
- Artículo 97 y 100; referente al aprovechamiento de los Recursos Naturales No Maderables
- Artículo 26, 27 y 28 del reglamento de la LGDFS
- La Ley General del Equilibrio Ecológico y Protección al Ambiente(LGEEPA)
- La Norma Oficial Mexicana NOM-005-RECNAT-1997 que establece los procedimientos, criterios y especificaciones para realizar el aprovechamiento, transporte y almacenamiento de plantas completas3.
- La NOM-012-REC NAT que establece los procedimientos, criterios y especificaciones para realizarel aprovechamiento, transporte y almacenamiento de leña.
- La Ley General de Vida Silvestre(LGVS)
- Artículo 24, referente a los conocimientos, innovaciones y prácticas de las Comunidades Rurales
- Artículo 93 sobre el Aprovechamiento para fines de Subsistencia.
- La Ley Agraria
- La Ley de Desarrollo Rural Sustentable (LDRS) referente al sistema producto maguey-mezcal.

Para la producción, envasado comercialización del mezcal, entre el conjunto de normas, la más relevante para el control de la producción y venta de mezcal es la “NOM-070-SCFI-1994 Bebidas Alcohólicas. Mezcal. Especificaciones”, esta fue coadyuvante a la Declaratoria de la Denominación de Origen (DO) en la “Región del Mezcal”, que pretende designar y hacer el reconocimiento de que el producto es originario de la región geográfica del país.

En la Tabla 1 se observan agrupadas, las 28 regulaciones referentes a la normatividad que deben cumplir los actores (empresas y personas físicas) que se dedican a la producción, envasado y comercialización de mezcal. En este se resalta las normas que podrían diferenciar a la producción industrial y a la producción artesanal; aunque se requiere de un análisis detallado sobre cada norma, para hacer una propuesta estructurada.

Tabla 1: Normatividad general del Mezcal

NORMATIVIDAD GENERAL		OBSERVACIONES
NOM-070-SCFI-1994	Bebidas alcohólicas. Mezcal. Especificaciones.	Actualizaciones en 2009 y 2015
NOM-106-SCFI-2000	Características de diseño y condiciones de uso de la contraseña oficial.	Actualización en 2001
NOM-030-SCFI-2006	Información Comercial. Declaración de cantidad en la etiqueta. Especificaciones	
NOM-030-SCFI	Información comercial en la etiqueta(especificaciones)	
NMX-V-13	Bebidas alcohólicas; determinación de % en volumen (% vol.) a20°C	
NMX-V-14-S-1986	Bebidas alcohólicas destiladas. Determinación de Alcoholes superiores (aceite de Fussel).	
NMX-V-17-1984	Método de prueba para la determinación del extracto seco y cenizas en bebidas alcohólicas destiladas.	
NMX-V-21-1986	Método de prueba para la determinación de metanol en bebidas alcohólicas.	
NMX-Z-12-1987	Muestreo para la inspección por atributos.	
INOCUIDAD		
NOM-251-SSA1-2009	Prácticas de higiene para el proceso de alimentos, bebidas o suplementos alimenticios	
NOM-127-SSA1-1994	Salud ambiental, agua para uso y consumo humano-Límites permisibles de calidad y tratamientos a que debe someterse el agua para su potabilización.	
NOM-142-SSA1-1995	Bebidas alcohólicas. Especificaciones sanitarias. Etiquetado sanitario y comercial.	Modificada el 3 de enero de 2013

Fuente: *(Palma, Felipe; Pérez, Pilar; Meza, Vinicio, 2018)*

CONCLUSIONES

El interés creciente por las DO ha llevado a los grupos productores de mezcal a buscar su incorporación a este sistema en los últimos años, mostrando cifras importantes de crecimiento en volúmenes. Se trata de un destilado con un gran arraigo en muchas regiones del país, donde destaca Oaxaca como su principal exponente.

Aunque el crecimiento de la producción y sus utilidades de la industria del mezcal han sido determinados por el decreto de denominación de origen desde el impulso del mezcal certificado en 1994, los impactos de ésta política estratégica y competencia de estado, han derivado en distorsiones del sector industrial mezcalero, pues en medianos plazos se han concentrado la producción en ciertos territorios, específicamente oaxaqueños y determinados por un pequeño grupo de productores.

Es indudable que la gran mayoría de los productores mezcaleros de Michoacan, atiende al nivel micro empresarial y por eso es necesario revisar los procesos de producción y de tecnología que les permita de manera más fácil, introducir conceptos de diferenciación que les lleve a mayores niveles de competitividad. En la medida que los productores asociados logren interpretar los deseos del consumidor final y tengan una mejor capacidad de maniobra, en la creación de los diseños, el fortalecimiento de alianzas con agentes claves, sobre todo los proveedores de materias primas y la fuente del financiamiento, les permitirá ubicarse en eslabones de la cadena que les reporten mayores beneficios.

BIOGRAFIA

Cancino, T. R., & Rodríguez, A. M. (2009). Enfoque de cadenas globales, en pequeños productores de muebles de madera, Guatemala. Revista Iberoamericana de Economía Ecológica, 1-13.

Carlino, P. (2006). Escribir, leer y aprender en la universidad: Una introducción a la alfabetización académica. Buenos Aires: Fondo de Cultura Economica.

Fajardo, H. A., Hernández, J., & González, S. Á. (2012). Acceso léxico y comprensión lectora:un estudio con jóvenes universitarios. *Revista Electrónica de Investigación Educativa*, 14(2), 25-33.

Fernández, V., & Trevignani, R. (2015). Cadenas Globales de Valor y Desarrollo: Perspectivas Críticas desde el Sur Global. *Revista de Ciencias Sociales*, 499-536.

García, S. A., & Macías, R. F. (2007). Producción de maguey y mezcal: estrategias de desarrollo rural en Teúl de González Ortega, Zacatecas. Geografía Agrícola 45.

Iglesias, S. (2014). Crecimiento de la Industria Mezcalera. El Financiero.

López, N. G., Martínez, F. J., Cavazos, A. J., & Mayett, M. Y. (2014). La cadena de suministro del mezcal del estado de Zacatecas, Situación actual y perspectivas de desarrollo. *Contaduría y Administración*, 227-252.

Moyetta, D., Luchesse, M., & Fernández, R. (2013). Leer en áreas de conocimiento: La experiencia en la Facultad de CS. Médicas U.N.C. *Revista del Instituto de Estudios en Educación Universidad del Norte*, 86-94.

Muñoz, C. E., Muñoz, M. L., García, G., & Granado, L. L. (2013). La comprensión lectora de textos científicos en el proceso de enseñanza-aprendizaje. *Humanidades Medicas*, 772-804.

Palma, Felipe; Pérez, Pilar; Meza, Vinicio. (31 de 01 de 2018). Gobierno del Estado de Oaxaca. Obtenido de www.coplade.oaxaca.gob.mx/: www.coplade.oaxaca.gob.mx/wp-content/uploads/.../6.%20CV%20MEZCAL.pdf

Pérez, A., & Echánove, H. (2006). Cadenas Globales Y Café En México*. *Cuadernos Geográficos*, 69-86.

TAPIA, M. V. (2003). Programa psicopedagógico de comprensión lectora: aprendo a leer a través de la lectura. Universidad Nacional Mayor de San Marcos. Lima: Perú.

Trillos, P. J. (2013). La lectura hipermedial y su incidencia en la comprensión lectora en estudiantes universitarios. 944-992.

Vidal, M., & Manriquez, L. L. (2016). El docente como mediador de la comprensión lectora en universitarios. *Revista de la Educación Superior*, 95-118.

Zavala, G. A. (2008). Relación entre el estilo de aprendizaje y el nivel de comprensión lectora en estudiantes de 5to. de secundaria de colegios estatales y particulares de Lima Metropolitana. Lima, Perú.

EVOLUCIÓN DEL TRATADO DE LIBRE COMERCIO DE ESTADOS UNIDOS Y COLOMBIA (2012-2016)

Diego Andrés Arenas Valdivieso, Universidad Pontificia Bolivariana Seccional Bucaramanga
Jose Luis Garcés Bautista, Universidad Autónoma de Bucaramanga

RESUMEN

Los Tratados de Libre Comercio, han tenido una gran acogida por parte de los países que los firman para generar ventajas competitivas en los mercados Globales, entre los beneficios adquiridos se encuentran las exportaciones e importaciones de bienes y servicios, movilidad de personas, aumento de la inversión extranjera directa, entre otras. Colombia no ha sido ajena a este comportamiento de generar un mayor comercio internacional con países claves de la región o incluso de otros continentes. Entre estos, se encuentra el TLC firmado con Estados Unidos vigente desde mayo del 2012. Esta ponencia, tratará de evidenciar de manera cronológica el avance del tratado desde su firma hasta Diciembre de 2016, en cuestión de artículos en revistas especializadas, artículos de investigación y artículos de opinión, es decir la revisión de información secundaria sobre temas relacionados con el tratado; dentro de lo encontrado, se evidencia normatividad, aprovechamiento de algunos sectores con TLC, efectos positivos o negativos del TLC y Evaluación de ventajas y desventajas para los empresarios este TLC con el país en mención. Esta información es se genera de la investigación no concluida y planteada por los autores con título: Análisis de la percepción de los Gerentes de las empresas Exportadoras de Santander frente al TLC Estados Unidos
- Colombia.

EVOLUTION OF THE FREE TRADE AGREEMENT BETWEEN THE UNITED STATES AND COLOMBIA (2012 - 2016)

ABSTRACT

The Free Trade Agreement, has been welcomed by the signed countries to generate competitive advantage in the global market, some of the acquired benefits are good and services export and import, people movement, increasing of the foreign direct investment, between others. Colombia has not been indifferent of this behavior to generate a major international commerce with key countries in the region or in other continents. One of them, is the Free Trade Agreement signed with United States since May 2012. This report, will be evidence in a chronologic order the progress of the Free Trade Agreement since the signing day until December 2016, a matter of, Specialized magazines articles, research articles and opinion articles, it means the review of secondary information about the topic related with the trade; within the information found are regulation, advantage of some of the economy sectors, positive and negative effects and advantage and disadvantage evaluation for the companies manager about the FTA. This information was taken for a no concluded research and propose by the authors: Analysis of the perception of the Exporters companies managers form Santander taking into account the United States - Colombia FTA

JEL: F13, F53

KEYWORDS: Free Trade Agreement, State of Art, Globalization, Become International

INTRODUCCIÓN

El Tratado de Libre Comercio entre Estados Unidos y Colombia ha sido uno de los avances más significativos en materia de crecimiento económico para el país. Durante la última década, la política de

comercio exterior de Colombia se fundamentó en la profundización de las relaciones comerciales con la Comunidad Andina (http://www.comunidadandina.org/Seccion.aspx?id=189&tipo=QU&title=somos-comunidad-andina) y en los esfuerzos para obtener acceso unilateral a ciertos mercados, en especial el de Estados Unidos, a través de los esquemas ATPA/ATPDEA, que fue creado como un régimen de excepción por el país Americano a Perú, Bolivia, Ecuador y Colombia con el fin de apoyar la lucha contra el tráfico ilícito de drogas (https://www.icesi.edu.co/blogs/icecomex/2008/02/22/atpa-atpdea/ donde claramente se evidencia la definición de los términos APTA/ATPDEA, con el fin de mostrar en qué consiste y demás).

Sin embargo, durante la última prorrogación del esquema, culminada el 15 de febrero de 2011, Colombia ya tenía un nuevo fundamento o visión clara sobre un nuevo acuerdo con Estados Unidos, referente al Tratado de Libre Comercio (TLC). Un nuevo entorno con miras en brindar posibilidades a empresarios para realizar inversiones a largo plazo, e incrementar su capacidad productiva y de esta manera lograr una estabilidad en tiempo y condiciones favorables para aumentar las exportaciones.

Dicho acuerdo, se entabló como la posibilidad de ser un fiel generador de oportunidades para los colombianos, sin excepción, con la creación de empleo y la mejora del desempeño de la economía nacional. De igual manera, brindar beneficios a los sectores exportadores, pues podían vender sus productos y servicios, en condiciones muy favorables en el mercado estadounidense.

Dentro de los temas que se entablaron en la negociación fueron los considerados como generales, es decir, acceso a mercados, en sus dos grandes afluentes (industriales y agrícolas); propiedad intelectual, régimen de la inversión, compras del Estado, solución de controversias, competencia y competitividad, comercio electrónico, y servicios.

Es importante resaltar que el sector de servicios es ya el más grande de la economía colombiana. Los servicios de alto valor agregado son el gran dinamizador de las economías del mundo, la inversión extranjera se incluye porque hay gran interés en atraerla. También se negoció propiedad intelectual, tema altamente sensible; y compras del Estado, elemento muy importante para dinamizar el comercio.
Esta ponencia pretende evidenciar desde la información secundaria obtenida por bases de datos de investigación especializadas y revistas de índole académico y de opinión sobre el impacto que ha tenido el TLC de Estados Unidos con Colombia.

MARCO TEÓRICO

Como marco teórico se tendrán en cuenta diferentes investigaciones y artículos escritos durante los últimos 10 años sobre la temática en cuestión. Inicialmente se tomaran algunas definiciones: la primera la da Organización Mundial de Comercio (OMC) de lo que es un Acuerdo Comercial Regional entre los que entran los Tratados de Libre Comercio "cualquier acuerdo comercial recíproco entre dos o más partes, que no tienen por qué pertenecer a una misma región. Incluyen los acuerdos de libre comercio y las uniones aduaneras", la segunda (PEREZ TORO, 2010) menciona "las relaciones comerciales reguladas entre bloques de países, en el cual se comprometen las partes a efectuar reducciones arancelarias y celebrar otros convenios en materia de servicios y protección a la inversión". En la Investigación Evaluando el Tratado de Libre Comercio entre Estados Unidos y los países andinos: promesas y posibilidades (DORRONSORO, 2005) Se evidencia que si puede haber una afectación grave por la entrada del TLC en vigencia, apoyo al narcotráfico mediante la erradicación de cultivos ilícitos. Esta investigación recoge datos sobre el sector

agroindustrial colombiano, y la realidad a la que se enfrentan las empresas agroindustriales frente a su par en los Estados Unidos.

Al mismo tiempo (LOPEZ MONTAÑO, 2007) Este estudio referencia que los grandes ganadores con las firmas de TLC en Colombia son el sector financiero, las grandes empresas, las regiones exportadoras y la

mano de obra calificada. Dejando atrás los principales actores para el crecimiento regional como los son las Pymes, las cuales son base fundamental en la economía de las regiones. Esta investigación ¿Cómo se negoció un TLC en Colombia? recoge datos sobre la revisión política de los Estados Unidos frente a los diferentes acuerdos suscritos con otros países.

De la misma manera, (PERIODICO EL ESPECTADOR, 2012) en su editorial Efectos del TLC en las Regiones Colombianas: Muestra las fortalezas de los productos de cada región que se puede aprovechar frente al TLC con Estados Unidos. Se concluye que todas las regiones de Colombia se ven favorecidas con el TLC, cada una con sus especialidades (BPO, calzado, Maquinaria, Plástico, Etc.) y las posibles ganancias en ventas que pueden presentarse.

Asimismo, (CANO, 2013) en la investigación: La agricultura colombiana de cara a los pactos bilaterales de comercio utiliza fuentes de estudios por organizaciones internacionales como la FAO, OECD, OMC, APATDEA, MINISTERIO DE AGRICULTURA y concluye que los TLC son beneficiosos siempre y cuando los recursos naturales explotados para ser productos exportables, deben protegerse, conservarse y restaurar lo utilizado. Del mismo modo, (GÓMEZ, 2013) en su investigación Avances y perspectivas del aprovechamiento del tratado de libre comercio con Estados Unidos, colabora para el aprovechamiento de los sectores agrícola y ganadero,confecciones, servicios en salud, metalmecánica, agroindustria, entre otros. Se evidencia que el TLC con Estados Unidos puede presentar una oportunidad de negocios para la exportación de Bienes y Servicios.

Finalmente, (SOTO PINEDA, 2014) Expone las características fundamentales de las ayudas públicas, en razón de la capacidad que estas han demostrado para distorsionar el entorno competitivo. Se resalta, igualmente, la importancia de estructurar un marco regulatorio interno de defensa de la competencia, así como también uno supranacional, que en uso de herramientas como los tratados de libre comercio, discipline el ejercicio que los socios comerciales más próximos pueden darle a aquel tipo de ayudas; realiza un paralelo entre las normativas Nacionales e Internacionales frente al marco regulatorio de la competitividad que puede incidir en las negociaciones de un tratado o acuerdo comercial; Como conclusión el autor presenta una posición clara de regulación de las ayudas económicas que tiene el gobierno nacional frente a la inserción de los TLC y Acuerdos Comerciales.

METODOLOGÍA

Esta ponencia basa su metodología acorde con la Investigación presentada sobre Análisis de la percepción de los Gerentes de las empresas Exportadoras de Santander frente al TLC Estados Unidos – Colombia.
La Metodología de esta investigación se realizará mediante la recolección de información (primaria y secundaria) sobre el tema se realizarán las siguientes fases las cuales se listan:

Fase A: Revisión e identificación de los Productos listados en el TLC beneficiados en el sector exportador de Santander.

Fase B: Revisión del comportamiento de las exportaciones e importaciones de los productos listados en el TLC en el periodo comprendido desde la entrada en vigencia del tratado hasta finales del año 2015
Fase C: Comparación de los datos suministrados por los entes gubernamentales sobre las exportaciones e importaciones de los productos listados en el TLC Versus la información que se encuentra en el documento oficial del Tratado.

Fase D: Elaborar y aplicar una encuesta que permita medir y conocer la percepción de los gerentes de las empresas exportadoras de Santander frente al beneficio del TLC con Estados Unidos.

Fase E: Analizar los resultados de la encuesta realizada.

RESULTADOS

Como preámbulo al desarrollo del estado del arte, para tener una idea concisa de los temas que se tomaron como base y referencia en antecedentes y señalamientos coyunturales sobre la situación que ha tenido la implementación del Tratado de Libre comercio desde que entró en vigencia y el aporte que ha hecho para la región santandereana. Para abordar la idea, se toma como definición el término Tratado Internacional según la Real Academia Española (RAE), donde se puntualiza como el "Acuerdo entre Estados u organizaciones internacionales, regido por el derecho internacional, con la finalidad de establecer normas de relación o de resolver problemas concretos".

Revisando, el artículo "Ventajas del TLC para empresas colombianas" (PERIODICO EL TIEMPO, 2017), muestra una oferta que tiene una serie de productos exportables, (alrededor de 850) al mercado estadounidense. Aquí, se hace un análisis de las más de dos mil empresas colombianas que quieren ser amparadas por los beneficios que ofrecen los tratados internacionales. "Gracias a las ventajas que un buen número de empresas han visto en los TLC, hoy en muchos países del mundo circulan bienes de fabricación nacional que no solo impulsan las exportaciones, sino que también ayudan a la diversificación que tanto clama Colombia", señala el documento oficial. Dicho apartado publicado por Periódico El Tiempo, concluye que de la mano de organismos enfocados como ProColombia para la promoción de las exportaciones, se pueden aprovechar más los tratados internacionales que tienen las diversas regiones del país, de esta manera ofrecer productos con un alto valor agregado y buscar la manera de incursionar en mercados internacionales, para promover negociaciones competitivas.

CRONOLOGÍA DE HECHOS IMPORTANTES DEL TLC ENTRE COLOMBIA Y ESTADOS UNIDOS HASTA EL 20123

Se cita a el diario el país en su artículo "Cronología: TLC entre Colombia y Estados Unidos entra en vigencia", (mayo 10, 2012), donde realiza un análisis minucioso de los disímiles procesos por los que atravesó el país colombiano con respecto al acuerdo bilateral con Estados Unidos. De este, prevalecen algunas fechas expuestas a continuación que ayudan a la contextualización desde el inicio hasta la entrada en vigor del Tratado de libre Comercio (http://www.elpais.com.co/elpais/colombia/noticias/cronologia-tlc-entre-colombia-y-eeuu-entra-en-vigor- despues-6-anos-firmado)

AÑO 2003

18 de noviembre: El Gobierno de EE.UU. anuncia la apertura de negociaciones para suscribir un TLC con Colombia.

AÑO 2004

22 de enero: La CAN anuncia que los países del grupo tendrán un equipo de asesores comunes para negociar sus TLC con Estados Unidos, que entonces buscaban, además de Colombia, Bolivia, Ecuador y Perú.

3 de mayo: El Gobierno de EE.UU. anuncia que Perú y Ecuador se unirán a Colombia en las negociaciones del TLC, mientras que Bolivia asistirá como observador.
18 de mayo: Comienza la primera ronda de negociación en Cartagena de Indias para el TLC de Colombia, Ecuador y Perú con EE.UU.

14-18 de junio: Segunda ronda de negociaciones en Atlanta (EE. UU)

26 de julio: Colombia, Ecuador y Perú entregan a EE.UU. varios textos comunes en la tercera ronda de negociaciones en Lima.

4 de diciembre: Concluye una nueva ronda de negociaciones, la cuarta, en Tucson (EE.UU.).

AÑO 2005

7 de febrero: Arranca una nueva ronda de negociaciones en Cartagena, hasta el 11 de febrero.

11 de febrero: Los negociadores acuerdan dos rondas adicionales y mesas bilaterales para el tema agrícola.

16 de marzo: En Miami, los negociadores discuten sobre el sector textil.

7 de diciembre: Perú logra por su cuenta un acuerdo para el TLC con EE.UU. y Colombia sigue con las negociaciones junto a Ecuador.

AÑO 2006

16 de enero: Los Gobiernos de Colombia y Ecuador se comprometen en Bogotá a desarrollar una "estrategia conjunta" para finalizar las negociaciones.

31 de enero: Colombia y EE.UU. llegan a un acuerdo sobre la regulación del comercio de licores.

27 de febrero: EE.UU. y Colombia acuerdan el TLC.

19 de abril: El presidente venezolano, Hugo Chávez, anuncia que retira a su país de la CAN por los TLC de Colombia y Perú con EE.UU.

14 de junio: El presidente de EE.UU., George W. Bush, recibe a su par de Colombia, Álvaro Uribe, para superar los escollos, aunque sin resultados.

7 de julio: Colombia y EE.UU. llegan a un acuerdo en Washington sobre varios textos que habían demorado el cierre de la negociación.

22 de noviembre: Estados Unidos y Colombia firman el tratado.

30 de noviembre: El Gobierno colombiano presenta al Legislativo una ley para ratificar el TLC.

AÑO 2007

21 de febrero: Comienza en el Legislativo colombiano el debate para aprobar el TLC con EE.UU.

4 de julio: El presidente Uribe sanciona el TLC firmado entre su país y EE.UU.

10 de septiembre: El Gobierno de EE.UU. lanza una ofensiva política para que el Congreso apruebe los TLC con Perú, Panamá y Colombia.

AÑO 2008
7 de abril: Bush envía al Congreso el proyecto de ley para la puesta en marcha del TLC con Colombia.

10 de abril: La Cámara de Representantes de EE.UU. congela la votación sobre el TLC, como una medida de presión para exigir más protecciones a los derechos humanos y laborales en el país andino.

14 de abril: Bush admite que el TLC con Colombia está "muerto" a menos que la Cámara de Representantes de EE.UU. programe una votación para aprobarlo.

21 de agosto: El candidato demócrata a la Presidencia de EE.UU., Barack Obama, exige "menos impunidad" en las investigaciones de asesinatos de sindicalistas en Colombia.

AÑO 2009

2 de diciembre: El senador republicano Charles Grassley pide al ya presidente Obama que promueva la aprobación de los tratados con Colombia, Panamá y Corea del Sur.

AÑO 2010

11 de febrero: Obama afirma que "presionará" al Congreso para que sea aprobado ese mismo año el tratado.

AÑO 2011

13 de febrero: El presidente de Colombia, Juan Manuel Santos, asegura que, si el TLC con EE.UU. no se aprueba este año, su Gobierno no seguirá insistiendo y buscará otros mercados.
7 de abril: Obama y Santos anuncian que aprobaron un plan de acción para destrabar el TLC.

3 de octubre: Obama envía al Congreso los TLC suscritos con Colombia, Corea del Sur y Panamá.

5 de octubre: El Comité de Medios y Arbitrios de la Cámara de Representantes de EE.UU. aprueba el TLC con Colombia.

12 de octubre: La Cámara de Representantes y el Senado de EE.UU. aprueban de manera definitiva el TLC con Colombia.

21 de octubre: Obama firma los Tratados de Libre Comercio (TLC) con Colombia, Corea del Sur y Panamá.

AÑO 2012

26 de enero: Opositores y sindicalistas colombianos piden en EE.UU. que se aplace la entrada en vigor del TLC hasta que Colombia cumpla con el plan de acción sobre protección laboral.

31 enero: El ministro colombiano del Trabajo, Rafael Pardo, asegura en Washington que el plan se cumple de forma "contundente".

1 febrero: El Departamento de Trabajo de EE.UU. anuncia el desembolso de dos millones de dólares para que la Organización Internacional del Trabajo ayude a Colombia en la aplicación del plan sobre protección laboral.

11 de abril: Colombia da por concluida la gestión legal en el Congreso del acuerdo con la aprobación de una polémica ley sobre derechos de autor y de la "ley de implementación del TLC".

15 de abril: El representante de Comercio Exterior de EE.UU., Ron Kirk, anuncia que Colombia completó el proceso para poner en marcha el TLC. Obama y Santos anuncian oficialmente en Cartagena de Indias la entrada en vigor del TLC el próximo 15 de mayo.

CONCLUSIONES

El TLC Estados Unidos – Colombia ha beneficiado a sector principales de la economía de nuestro país, se puede resaltar los bienes (calzado, plásticos, etc.) y servicios (BPO). Se evidencia que la entrada en vigencia del TLC el sector de PYMES en Colombia sería uno de los grandes afectados, debido a las empresas de los Estados Unidos que podrían entrar a nuestro país a competir. Cada región del país tiene productos o servicios que pueden aumentar el volumen de sus exportaciones a los Estados Unidos.

BIBLIOGRAFIA

Cano, Carlos Gustavo. (2013). La agricultura colombiana De cara a los pactos bilaterales de comercio. Revista de Ingeniería, (38), 63-70. Recuperado en 29 de julio de 2016 de http://www.scielo.org.co/scielo.php?script=sci_arttext&pid=S0121-49932013000100011&lng=es&tlng=es.

Celedon, Nohora. (2012). Analista explica cómo le irá a Santander con el TLC. Vanguardia Liberal.

Dorronsoro, Edgar. (2005). Evaluando el tratado de libre comercio entre Estados Unidos y los países andinos: promesas y posibilidades. Colombia Internacional, (61), 162-165. Recuperado em 29 de julho de 2016, de http://www.scielo.org.co/scielo.php?script=sci_arttext&pid=S0121-56122005000100011&lng=pt&tlng=es.

Efectos del TLC en las regiones colombianas (2012). Periódico El Espectador. http://www.elespectador.com/noticias/economia/efectos-del-tlc-regiones-colombianas-articulo-346308.

El Pais (s.f) http://www.elpais.com.co/elpais/colombia/noticias/cronologia-tlc-entre-colombia-y-eeuu-entra-en-vigor- despues-6-anos-firmado)

Gómez, Hernando José. (2013). Avances y perspectivas del aprovechamiento del tratado de libre comercio con Estados Unidos. Revista de Ingeniería, (38), 60-62. Recuperado en 29 de julio de 2016, de

http://www.scielo.org.co/scielo.php?script=sci_arttext&pid=S0121-49932013000100010&lng=es&tlng=es.

Legiscomex (2017). Base de datos. http://legiscomex.com/Corporativo.asp.
López Montaño, Cecilia. (2007). ¿COMO SE NEGOCIA un TLC en Colombia?. Colombia Internacional, (65), 154-161. Recuperado en 29 de julio de 2016, de http://www.scielo.org.co/scielo.php?script=sci_arttext&pid=S0121-56122007000100008&lng=es&tlng=es.

Organización Mundial de Comercio (2017). Definición de Acuerdo Comercial Regional. Ginebra, Suiza. https://www.wto.org/spanish/tratop_s/region_s/scope_rta_s.htm.

Real Academia Española (2017). Diccionario de la lengua española. Madrid, España. http://dle.rae.es/?id=aWyXdpt.

Santander – Oportunidades de negocio para la región en inversión, exportaciones y turismo (2014). Revista de oportunidades PROCOLOMBIA. http://www.procolombia.co/publicaciones/revista-de-oportunidades- proexport-santander-2014.

Soto Pineda, Jesús Alfonso. (2014). la defensa de la competencia y el alcance de las ayudas públicas en el marco de los tratados de libre comercio. Universitas, (128), 315-355. Recuperado en 29 de julio de 2016, de http://www.scielo.org.co/scielo.php?script=sci_arttext&pid=S0041-90602014000100011&lng=es&tlng=es.

PERCEPCIÓN DEL SECTOR EMPRESARIAL SOBRE EL CONOCIMIENTO Y APLICACIÓN DE SOFTWARE CONTABLE-ADMINISTRATIVO DE LOS UNIVERSITARIOS

Leonor Gutiérrez González, Universidad Autónoma de Coahuila
Nidia Estela Hernández Castro, Universidad Autónoma de Coahuila
Laura Leticia Gaona Tamez, Universidad Autónoma de Coahuila
Liliana Patricia Zavala Chacón, Universidad Autónoma de Coahuila

RESUMEN

El estudio es descriptivo y pretende analizar la pertinencia en la aplicación de software contable-administrativo en la Facultad de Contaduría y Administración UN de la UAdeC. de acuerdo con la percepción empresarial. Se determina encuestar 73 empresarios, considerando las siguientes variables: el uso de las TIC´s, el conocimiento y aplicación de software en la empresa, estructura y análisis de datos, creatividad en la información, utilización de la simulación de negocios, planeación de los recursos empresariales y el uso de la tecnología de la información para la toma de decisiones. Los resultados más significativos son los relacionados en que el estudiante aplique el software y logre interpretar la información para la toma de decisiones y lograr una ventaja competitiva.

PALABRAS CLAVE*:* software, pertinencia, empresas

PERCEPTION OF THE BUSINESS SECTOR ON THE KNOWLEDGE AND APPLICATION OF ACCOUNTING-ADMINISTRATIVE SOFTWARE OF UNIVERSITY

ABSTRACT

The study is descriptive and aims to analyze the relevance in the application of accounting-administrative software in the Faculty of Accounting and Administration UN of the UAdeC. According to business perception. It is determined to survey 73 entrepreneurs, considering the following variables: the use of ICTs, knowledge and application of software in the company, structure and analysis of data, creativity in information, use of business simulation, planning of Business resources and the use of information technology for decision making. The most significant results are related in that the student applies the software and manages to interpret the information for the decision making and to obtain a competitive advantage.

JEL: M1, M15

KEYWORDS: Software, Relevance, Companies

INTRODUCCIÓN

Las Instituciones de Educación Superior (IES) que generan conocimiento administrativo, contable, de negocios, de mercadotecnia; en fin, las áreas relacionadas con las empresas, actualmente se enfrentan ante nuevos retos en la comunidad laboral; establecer conocimientos y habilidades orientadas a las Tecnologías

de Información y comunicación, o bien, al software contable-administrativo requerido en el sector empresarial. En el caso de la Facultad de Contaduría y Administración (FCA), uno de sus objetivos principales es lograr la pertinencia en sus programas de estudios, de acuerdo con las necesidades de las empresas: logrando así mejorar de manera permanente la calidad en la formación de los estudiantes, analizando particularmente los desafíos que enfrenta nuestro país para que nuestros egresados participen de manera responsable en la creación de las alternativas de desarrollo que se necesitan, basado siempre en una orientación multidisciplinar que combina la administración y la tecnología; a través de las herramientas necesarias para implementar soluciones en un mundo cada día más controversial y dinámico.

El perfil del egresado busca desarrollar individuos éticos y académicamente competitivos, con competencias para crear, analizar y usar la información generada por las diferentes áreas de la empresa a través de la aplicación de tecnologías de información en los negocios para tomar decisiones estratégicas, formular oportunidades de negocios que respondan a los objetivos de la organización, así como para identificar los riesgos críticos de la gestión empresarial.

El autor manifiesta que "para estos tiempos, el individuo debe poner de manifiesto sus conocimientos, experiencias, habilidades y potencialidades, no sólo manuales; especialmente las intelectuales. De manera que el personal de las organizaciones no sólo sigue procedimientos y repite secuencias de trabajo, sino que ahora también debe aportar sus conocimientos al análisis y solución de los problemas organizacionales y la toma de decisiones, para lograr adaptarse a los continuos cambios en el mercado laboral y, en general, de la sociedad.(Soto, 1999).

Frente a una actividad laboral que exige aporte intelectual, innovación y adaptación, la educación continua en y para toda la vida de las personas, se transforma en un elemento indispensable de la nueva organización productiva. En ese sentido:

Es esto considerado actualmente como, [...] la tendencia es que las organizaciones se conviertan en comunidades de aprendizaje, que lo generen, lo conserven y lo traduzcan en acciones de valor agregado [...] la sobrevivencia en el mundo global y competitivo depende, en estos momentos, de la inversión que hagan las empresas en 'intangibles', como innovación tecnológica, organización flexible y desarrollo de capital humano (Ibarra, 1998).

En la actualidad el desarrollo laboral de los administradores se ha vuelto requerido por diferentes disciplinas y se observa una alta competencia, pues enfrentan una situación en la que compiten no sólo con sus propios colegas de la disciplina, sino también con los profesionistas de prácticamente todos los campos del conocimiento; un administrador no puede sustituir a un abogado o a un ingeniero, pero ellos sí pueden desempeñarse como administradores, por citar un ejemplo. Esto, además nos indica que, en la actualidad, la administración se ha convertido en una herramienta indispensable para el adecuado ejercicio profesional, sin importar la disciplina, carrera o profesión que se ejerza.

El nuevo paradigma tecnológico conectado al proceso de globalización que tiene lugar en el mundo plantea retos extraordinarios en todos los países y como consecuencia en el sector educativo (Soto, 1999), manifiesta, "que los planes y programas de las unidades de enseñanza-aprendizaje se sometan a un proceso de revisión para modificarlos de manera que se adapten a las nuevas condiciones de Universidad Autónoma de Coahuila, tal es el caso que para esta investigación se considera importante la percepción de 73 empresarios de diferentes sectores que manifiestan los requerimientos basados en el conocimiento y aplicación de software contable – administrativo para sus futuros empleados.

REVISIÓN DE LITERATURA

Es inminente la exigencia en el sector educativo de un cambio orientado a la tecnología, este con total orientación al apoyo a las organizaciones ya que, las necesidades de las personas también han mudado, como genética, sistemas y alimentación.

El conocimiento y aplicación que el estudiante tenga sobre el software contable – administrativo deberá ser una herramienta tecnológica, con la tendencia a dar soporte a los procesos de planeación y control en las organizaciones, la extracción e integración de los datos, que son generados como resultado de la operación de las diferentes áreas funcionales en una organización, su posterior procesamiento y distribución en forma de información.

Muchas son ya las profesiones que requieren de la utilización de tecnología (Sánchez, 2010) como, genética, seguridad cibernética, especialista en redes sociales, aplicaciones móviles, sistemas computacionales, mecatrónica, medio ambiente y administrador de recursos digitales, etc.

La Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES), en su investigación Mercado laboral de profesionistas en México. Escenario de prospectiva 2000-2006-2010, menciona que, al menos, los egresados de 41 licenciaturas sufrirán una "situación de crisis de empleo" en los próximos años.(Laos, 2009). La Asociación Nacional de Universidades instituciones de Educación Superior (ANUIES)señala, en el documento La Educación Superior en el Siglo XXI, publicado en marzo de2000, que "...la pertinencia social se evidencia través de la coherencia que existe entre los objetivos y los perfiles terminales establecidos en los mismos con las necesidades prevalecientes en el ámbito de influencia de la institución educativa, con el mercado de trabajo con proyectos de desarrollo local, regional nacional".(Malo, 2000).

Se designa la tecnología como el conjunto de conocimientos de orden práctico y científico que, articulados bajo una serie de procedimientos y métodos de rigor técnico, son aplicados para la obtención de bienes de utilidad práctica que puedan satisfacer las necesidades y deseos de los seres humanos.La palaba tecnología significa, en un sentido etimológico, el estudio de la técnica. Proviene del griego τεχνολογία (tejnología), que se compone de τέχνη (téjne), que traduce 'técnica, arte, oficio', y λόγος (lógos), 'estudio, tratado'
El concepto de administración hace referencia al funcionamiento, la estructura y el rendimiento de las organizaciones. El término proviene del latín ad-ministrare ("servir") o ad manus trahere ("manejar" o "gestionar").

El explosivo crecimiento de la tecnología de información -a través de la potencia de las computadoras, los sistemas de información y las redes- amplía al alcance y le da un nuevo rol en las organizaciones, ya que permite rediseñarlas, transformando la estructura, alcance, mecanismos de reporte y control, prácticas y flujos de trabajo, productos y servicios. Los cambios que provoca la incorporación de TI, principalmente manifestados en los sistemas de información, son estructurales y de gran magnitud.(Villaprado Chávez & López Franco, 2016)

La iniciativa de la realización de negocios con la tecnología sólo se consigue si la empresa comprende cómo las capas trabajan conjuntamente. Esto es sumamente importante a la luz de los resultados observados en este tipo de proyectos donde por ejemplo, es poco útil contar con una infraestructura si no hay funcionalidad que la utilice.(Martínez, 2010)

Las herramientas tecnologías para los negocios, como son la Inteligencia Artificial y los Agentes Inteligentes, permiten mejorar la toma de decisiones, y se incluyen en muchas aplicaciones, toma de decisiones rutinarias, mejoras en el proceso de aprendizaje, manejo del conocimiento, y solución de problemas. (Turban, 2007)

Con los planteamientos que expone (Pineda, 2006) es posible resumir algunos factores que determinan el éxito de implementaciones de software administrativo. Estos elementos están profundamente ligados a los diferentes niveles del marco de inteligencia de negocios (Negocio, Organización, Funcionalidad y Tecnología).

Innovaciones de la administración reflexiona sobre la manera en que las transformaciones organizacionales y culturales pueden impulsar el éxito empresarial. Presenta las variaciones en el mundo contemporáneo de los negocios divididas en tres partes: la dificultad de enfrentar el cambio organizacional, la formulación de la estrategia empresarial y su ejecución. (Chiavenato, Márquez, García, & Ma del Rosario Obón León, 2010). En cuanto a estas fuentes de innovación, que es el caso de la tecnología; es preciso ser conscientes de que, en mayor o menor medida, cada una de éstas involucra realizar cambios importantes dentro de las estructuras organizacionales y, al mismo tiempo, en las prácticas administrativas necesarias para poder trabajar con dichas fuentes. Todo esto implica un cambio en las prácticas administrativas, así como en la estructura organizacional de la firma.(Quinn, 2000).

Contexto General de la Investigación

Perfil del egresado es desarrollar individuos éticos y académicamente competitivos, con competencias para crear, analizar y usar la información generada por las diferentes áreas de la empresa a través de la aplicación de tecnologías de información en los negocios para tomar decisiones estratégicas, formular oportunidades de negocios que respondan a los objetivos de la organización así como para identificar los riesgos críticos de la gestión empresarial.(Peña, 2006) así mismo, la institución educativa analizada establece que precisamente los requerimientos del sector empresarial están orientados hacia el conocimiento y la utilización de software contables administrativos que permitan apoyar a la empresa para la planeación y control de todas las áreas de la empresa.

Actualmente los alumnos de la Facultad de Contaduría y Administración desarrollan conocimiento de aplicación de software contable administrativo incluidos en cuatro asignaturas y/o a través de cursos en los cuatro programas educativos que ofrece; el empuje de la utilización de la tecnología en las administración de las empresas ha permitido que la estructura del nuevo plan de estudios de la Facultad, que iniciara el próximo enero de 2018 cuente con el agregado del manejo de software contable-administrativo en 12 de las 36 asignaturas, como son:

Informática I
Informática II
Costos I
Costos II
Costos III
Presupuestos
Análisis e Interpretación de estados financieros
Análisis Financiero I
Análisis Financiero II
Gestión empresarial
Capital humano
Nominas

Una de las necesidades de las empresas es contratar personal competente para realizar las diferentes funciones de sus áreas o departamentos. Una competencia necesaria en la producción de bienes o servicios es “Planear y controlar la Producción”. Uno de los proveedores de dicho personal son la Universidades. Las empresas están basando sus procesos de selección de personal en competencias laborales.(Onofre, 2007)

De acuerdo con las necesidades y requerimientos que muestra el entorno laboral, la actividad contable – administrativo a través de software e identificación de la información que la tecnología proporciona para la toma de decisiones; se procedió a realizar un cuestionario donde se mencionaran las habilidades y/o destrezas que pudieran dar un marco de referencia para los posibles candidatos a laboral en el sector productivo, comercial y/o de servicios.

El diseño del instrumento cuenta las siguientes variables:
El uso de las TIC´s
Conocimiento y Aplicación de software en la empresa
Estructura y análisis de datos
Creatividad en la información
Utilización de la simulación de negocios
Planeación de los recursos empresariales
El uso de la tecnología de la información para la toma de decisiones

Que a su vez contienen los siguientes ítems: Aplicar la ética en función del desarrollo de una empresa, Conocer y aplicar las tecnologías de información en beneficio de las empresas, Desarrollar la capacidad de crear, analizar y usar la información de las áreas de la empresa, Análisis y manipulación de información crítica de la empresa, Capaz de relacionar los hechos presentados y de orientar la acción hacia una meta deseada, Identificar las oportunidades y los problemas de los negocios, Habilidad de obtener información estratégica, Administradores de negocios que son responsables del análisis táctico, Habilidad en las tecnologías de información en los Negocios para entender los datos y tomar decisiones, Incrementar la eficiencia organizacional y la efectividad, Desarrollo de herramientas de software contable-administrativo, Proporcionar reportes, análisis, visualizaciones y alertas a los usuarios, Acción para acceder, analizar y reportar información usadas por usuarios finales, Aplicación de software de negocios para la consolidación financiera y presupuestos, Mostrar el impacto de las decisiones directivas sobre el desempeño global de una empresa, Utilización de los simuladores de negocios o juego de negocios, Establecer un ambiente virtual de negocios, Adiestramiento en dirección y de toma de decisiones, Habilidad en el manejo de ERP (software administrativos, Business Intelligence, etc), Relacionar los aspectos teóricos de la dirección de una empresa con la realidad, Reconocer las principales actividades que se llevan a cabo durante la administración, Acceder y analizar la información, y entonces explotar su ventaja competitiva, Adaptarse a una cultura de tecnología e innovación, Aplicación continua de toma de decisiones de acuerdo con el análisis de la información y Habilidad en estrategia de nuevos Negocios.

METODOLOGIA

El procedimiento para calcular la confiabilidad del instrumento fue el método de formas alternativas o paralelas (Hernández, 2006) a partir de la aplicación del instrumento final a cuatro empresarios y cinco investigadores de la Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila, en el cual se comparó la similitud de los diferentes ítems en el instrumento. Como resultado, se encontró una alta y positiva correlación entre los resultados por lo cual se aceptó la confiablidad del mismo. La presente investigación utiliza el muestreo no probabilístico, utilizando como procedimiento el muestreo por conveniencia, “el elemento se autoselecciona o se ha seleccionado debido a su fácil disponibilidad” ” (Kinnear & Taylor, 1998). Se eligió el muestreo por conveniencia por el acceso y disponibilidad de la información que se obtiene de aquellos empresarios con disponibilidad para la respuesta al cuestionario.

En este contexto, (Hernández Sampieri, Fernández Collado, & Baptista Lucio, 2010) indica que, miden, evalúan o recolectan datos sobre diversos conceptos (variables), aspectos, dimensiones o componentes del fenómeno a investigar. En un estudio descriptivo se selecciona una serie de cuestiones y se mide o recolecta información sobre cada una de ellas, para así describir lo que se investiga.

La investigación se hizo mediante una metodología de tipo descriptiva y cuantitativa, debido a que parte de la recolección de la información se obtuvo por medio de una encuesta realizada a una muestra de 73 empresarios de la cd. de Monclova; dueños, gerentes, administradores o empleados que laboran en áreas contables-administrativas y que tienen acceso al manejo de software (independientemente del tipo).

RESULTADOS

Tabla 1: Relación de las variables y los ítems correspondientes

Variable	Ítems
El uso de las TIC´s	1.- Aplicar la ética en función del desarrollo de una empresa 2.- Conocer y aplicar las tecnologías de información en beneficio de las empresas
Variable Conocimiento y Aplicación de software en la empresa	Ítems 9.- Habilidad en las tecnologías de Inteligencia de Negocios para entender los datos y tomar decisiones 11.- Desarrollo de las herramientas de software de contable-administrativo para acceder a los datos de los negocios 17.- Establecer un ambiente virtual de negocios 19.- Habilidad en el manejo de ERP (software administrativos, Business Intelligence, etc)
Variable Estructura y análisis de datos	Ítems 3.- Desarrollar la capacidad de crear, analizar y usar la información de las áreas de la empresa 4.- Análisis y manipulación de información crítica de la empresa 12.- Proporcionar reportes, análisis, visualizaciones y alertas a los usuarios
Variable Creatividad en la información	Ítems 7.- Habilidad de obtener información estratégica 13.- Acción para acceder, analizar y reportar información usadas por usuarios finales 14.- Aplicación de software de negocios para la consolidación financiera y presupuestos. 22.- Acceder y analizar la información, y entonces explotar su ventaja competitiva.
Variable Simulación de negocios	Ítems 5.- Capaz de relacionar los hechos presentados y de orientar la acción hacia una meta deseada 6.- Identificar las oportunidades y los problemas de los negocios 8.- Administradores de negocios que son responsables del análisis táctico. 16.- Utilización de los simuladores de negocios o juego de negocios
Variable Planeación de los recursos empresariales	Ítems 10.- Incrementar la eficiencia organizacional y la efectividad 20.- Relacionar los aspectos teóricos de la dirección de una empresa con la realidad 21.- Implantar las principales actividades que se llevan a cabo durante la administración 23.- Establecer una cultura de innovación
Variable El uso de la tecnología de la información para la toma de decisiones	Ítems 15.- Mostrar el impacto de las decisiones directivas sobre el desempeño global de una empresa. 18.- Adiestramiento en dirección y de toma de decisiones 24.- Aplicación continua de toma de decisiones de acuerdo con el análisis de la información 25.- Habilidad en estrategia de Negocios

Elaboración propia

La tabla No.1 se realizó de acuerdo con la determinación de las variables y de que cuestionamiento (ítems) eran acordes con el tipo de variable asignado.

Estadísticos descriptivos y correlación de Pearson por variable

Tabla 2: El uso de la Tecnologías de la Información y la comunicación

		1 Función de la ética en la aplicación de software	2 El beneficio TIC´s
N	Válido	73	73
	Perdidos	0	0
Media		3.67	3.58
Mediana		4.00	4.00
Moda		4	3
Desviación estándar		1.001	.848

Los estadísticos descriptivos que se muestran en la Tabla No. 2, determinan una media un poco más alta en lo que se refiere a la ética en la aplicación del software, esto comparado con el beneficio de las TIC´s.

Tabla 3: La Necesidad del Conocimiento y Aplicación del Software en la Empresa

		9 Interpretar datos decisiones	**11 Desarrollo herramientas de software**	**17 Adiestramiento en dirección**	**19 Comparar datos históricos con la realidad**
N	Válido	73	73	73	73
	Perdidos	0	0	0	0
Media		4.22	3.51	4.42	3.90
Mediana		4.00	3.00	4.00	4.00
Moda		5	3	4	5
Desviación estándar		.837	.690	.644	.974

Para la variable (tabla No.3) que contempla el conocimiento y aplicación de software en la empresa, los ítems sobre el adiestramiento y capacitación de la dirección e interpretación de datos para la toma de decisiones marcan las medias de 4.42 y 4.22 lo que significa lo que el empresario le da mayor importancia.

Tabla 4: Estructura y Análisis De Datos

		3 Capacidad de crear, analizar y usar la información	**4 Análisis y manipulación de la información**	**12 Proporcionar reportes, análisis, visualizaciones y alertas a usuarios**
N	Válido	73	73	73
	Perdidos	0	0	0
Media		3.40	3.84	3.78
Mediana		3.00	4.00	4.00
Moda		4	4	4
Desviación estándar		.682	1.131	.692

La colocación y el estudio de la información de acuerdo con la estructura y análisis de datos que reflejan los resultados obtenidos en los movimientos de la empresa son significativos (tabla No. 4); el análisis y manipulación tiene una media de 3.84 con una desviación estándar de 1.131, seguido por el proporcionar reportes, análisis, visualizaciones y alertas a usuarios con una media de 3.78, finalmente con una media de 3.40 se determina como la capacidad de crear, analizar y usar la información.

Tabla 5: Creatividad en la información

		7 Habilidad de obtener información estratégica	**13 Acción para acceder, analizar y reportar información**	**14 Impacto de las decisiones sobre desempeño global**	**22 Adaptarse a una cultura de tecnología e innovación**
N	Válido	73	12	73	73
	Perdidos	0	61	0	0
Media		3.92	3.83	3.71	3.70
Mediana		4.00	4.00	4.00	4.00
Moda		4	4	4	4
Desviación estándar		.759	.718	.874	.877

De acuerdo con la (tabla No. 5) para los encuestados es relevante que se tenga conocimiento, agilidad, dinamismo para lograr establecer estrategias favorables a la empresa, la media para este punto es de 3.92; le sigue la operacionalidad de reportar la información con una media de 3.8. después los resultados son un tanto parecidos en lo que se refiere al impacto en las decisiones y la cultura de tecnología e innovación con una media de 3.70 y 3.71 respectivamente.

Tabla 6: Utilización de la simulación de negocios

		5 Reorientar la acción en base a la información	**6 Identificar oportunidades y problemas del negocio**	**8 Análisis táctico de la información**	**16 Establecer un ambiente virtual de los negocios**
N	Válido	73	73	73	73
	Perdidos	0	0	0	0
Media		3.93	3.68	4.11	4.19
Mediana		4.00	4.00	4.00	4.00
Moda		4	4	5	5
Desviación estándar		1.045	.956	.875	.995

Algunos softwares empresariales permiten realizar simulaciones sobre las operaciones realizadas, en la (tabla No.6) se observa que la media de 4.19 corresponde a la importancia que existe sobre lograr un ambiente virtual en los negocios, le sigue el concepto de análisis táctico de la información con una media de 4.11.

Tabla 7: Planeación de los recursos empresariales

		10 Incrementar eficiencia organizacional	**20 Reconocimiento principales actividades de la administración**	**21 Acceder a la información para lograr una ventaja competitiva**	**23 Aplicación continua en la toma de decisiones de acuerdo con la información**
N	Válido	73	73	73	73
	Perdidos	0	0	0	0
Media		3.64	4.33	4.07	3.71
Mediana		4.00	4.00	4.00	4.00
Moda		4	5	4	4
Desviación estándar		.903	.800	.887	.874

En la tabla 7, se designa la planeación de los recursos empresariales que se requiere de contar con un software que controle todas las áreas de la empresa, tenga claro el reconocimiento de las principales actividades de la administración así lo determinan los encuestados, la media es de 4.33 lo que precisa la importancia que otorga el empresario para quien conoce y aplica el software correctamente. Así mismo, le sigue lo referente a la importancia de acceder a la información para lograr una ventaja competitiva con una media de 4.07; después

Aplicación continua en la toma de decisiones de acuerdo con la información y finalmente Incrementar eficiencia organizacional con medias de 3.71 y 3.64 respectivamente.

Tabla 8: El Uso de la Tecnología de la Información Para la Toma de Decisiones

		15 Utilización de simuladores de negocios	**18 Habilidad en manejo de software**	**24 Habilidad en la estrategia de nuevos negocios**
N	Válido	73	73	73
	Perdidos	0	0	0
Media		3.52	4.12	3.90
Mediana		4.00	4.00	4.00
Moda		4	4	4
Desviación estándar		.868	.744	.885

En la (tabla No.8) muestra la variable "el uso de la tecnología de la información para la toma de decisiones", donde el ítem: habilidad en el manejo del software tiene la media más alta con 4.12. resultando así que es importante que la persona que labore en la organización cuente con el conocimiento y la destreza para utilizar los sistemas. Luego sigue la habilidad en la estrategia de nuevos negocios y finalmente la utilización de simuladores de negocios con medias de 3.90 y 3.52 respectivamente.

CONCLUSIONES Y RECOMENDACIONES

Se concluye la pertinencia sobre el requerimiento de que los estudiantes conozcan el manejo de software contable-administrativo ya que cada vez más las compañías demandan de la manipulación de un alto volumen de datos y así necesariamente optan por las soluciones integradas que brindan los sistemas ERP. Ello se debe a que, al aumentar el rendimiento de sus actividades, se mejora la calidad de servicio al cliente, y, por consiguiente, la imagen de la empresa

De esta manera, así como un sistema ERP ofrece grandes ventajas para las compañías, también ofrece ventajas para los que optemos por aprender de dichos sistemas, ya que el mercado laboral de la actualidad, es altamente competitivo y hay mucha demanda de recurso humano bien capacitado. Por lo tanto, es necesario que los estudiantes universitarios se capaciten continuamente, pues el hecho de conocer el uso de software definitivamente le da un valor agregado a su carrera profesional.

Las TIC´s han facilitado la vida de los negocios, los han hecho más ágiles ya que se acortan los tiempos de comunicación y las distancias, de tal forma que se ha convertido en un único mundo donde las operaciones son cada vez más frecuentes.

BIBLIOGRAFIA

Chiavenato, I. R. D., Márquez, C. T., García, A. C. T., & Ma del Rosario Obón León, M. d. P. (2010). *Innovaciones de la administración: Tendencias y estrategias los nuevos paradigmas.*

Hernández Sampieri, R., Fernández Collado, C., & Baptista Lucio, P. (2010). Metodología de la investigación . México, DF: México: McGraw Hill.

Hernández, S. R. F., Collado Carlos; Baptista, Lucio Pilar. (2006). Metodología de la investigación (4a ed., Vol. 4).

Kinnear, C. T., & Taylor, R. J. (1998). Investigación de mercados. *5a. Edición. México. Editorial McGraw Hill.*

Laos, E. H. (2009). Mercado laboral de profesionistas en México. Diagnóstico (2000-2009) y prospectiva (2010 y 2020). : http://publicaciones.anuies.mx/novedades/18/mercado-laboral-de-profesionistas-en-mexico-diagnostico-2000-2009-y

Malo, S. (2000). La Educación Superior en el Siglo XXI. Líneas Estratégicas de Desarrollo. Una Propuesta de la ANUIES. *Revista de la Educación Superior, Volumen 29*

Martínez, G. J. H. (2010). La inteligencia de negocios como herramienta para la toma de decisiones estratégicas en las empresas. Análisis de su aplicabilidad en el contexto corporativo colombiano. Universidad Nacional de Colombia. Retrieved from http://www.bdigital.unal.edu.co/3098/1/940607.2010a.pdf

Onofre, R. H. (2007). Propuesta de Mejora al Proceso Enseñanza-Aprendizaje de la Asignatura de Planeación y Control de la Producción en las Universidades Tecnológicas de México-Edición Única.

Peña, A. A. (2006). Inteligencia de Negocios: Una propuesta para su desarrollo en las organizaciones: Instituto Politecnico Nacional.

Pineda, O. D., Carlos. (2006). ¿Qué hace que un proyecto de "Business Intelligence" sea exitoso? . Medellín Universidad EAFIT., Memoria para optar al título en Maestría en Administración.
Quinn, J. B. (2000). Outsourcing innovation: the new engine of growth. *Sloan management review*, 41(4), 13.

Sánchez, C. (2010). Las diez carreras con más futuro en México. http://www.administraciondenomina.mx/las-10-carreras-con-m-s-futuro-en-m-xico/

Soto, S. R. (1999). La formación de administradores en la sociedad del conocimiento: retos y oportunidades http://www.azc.uam.mx/publicaciones/gestion/num15/doc06.htm

Turban, E., J.E. Aronson, T. Liang y R. Sharda. (2007). Decision Support Business Intelligence Systems (P. P. Hall Ed. eighth edition ed.).

Villaprado Chávez, O., & López Franco, M. (2016). La influencia de la tecnología en la administración.

BIOGRAFIA

Leonor Gutiérrez González es Doctora en Administración y Alta Dirección de Universidad Autónoma de Coahuila, Investigadora en la línea casos prácticos para fines didácticos en la gestión PYMES. miembro del SAP University Alliances Program en Latinoamérica, Unidad Norte.

cDra. Nidia Estela Hernández Castro, Maestra en Administración de Sistemas de Información y candidata al grado de doctor en Administración y Alta Dirección, actualmente se encuentra adscrita a la Universidad Autónoma de Coahuila como profesora de tiempo completo, ha escrito artículos en revistas arbitradas e indexadas. Dirección institucional: Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila.

Liliana Patricia Zavala Chacón, Estudiante de VIII semestre de la Licenciatura en Contaduría de la Facultad de Contaduría y Administración, Unidad Norte Universidad Autónoma de Coahuila.

EL CAMBIO DE PARADIGMA EN LA FISCALIDAD INTERNACIONAL: EL CASO DE URUGUAY

Wilington Pardo

RESUMEN

En un contexto de globalización económica, donde las fronteras se diluyen y una constante interacción de las economías ha llevado a un cambio de paradigma en la tributación internacional. En esta investigación analizamos las medidas adoptadas por la comunidad internacional en este sentido y específicamente como Uruguay se ha adaptado a ellas. Utilizando un método cualitativo, donde a través de los aportes doctrinales, jurisprudencia, investigaciones previas y un análisis de la normativa Uruguaya, hemos obtenido resultados que dan cuenta de la incorporación de las referidas recomendaciones a la normativa interna. Los resultados muestran que Uruguay ha desarrollado una política tributaria de adecuación a los estándares internacionales. Se concluye que, si bien Uruguay ha adoptado una posición clara de participar en este nuevo escenario de tributación internacional, no obtendrá el mismo nivel de retorno en la aplicación de estos principios que los países desarrollados, precursores además de estas recomendaciones. Por tanto, lo mencionado junto al carácter no vinculante de las recomendaciones y la consideración del sistema tributario como herramienta de desarrollo económico y social generan nuevos desafíos en el futuro próximo.

PALABRAS CLAVES: BEPS, Moral, Impuestos, Uruguay, Elusión Fiscal, Paradigma, Convenios de Doble Imposición, Justicia distributiva.

THE CHANGE OF PARADIGM IN INTERNATIONAL TAXATION: THE CASE OF URUGUAY

ABSTRACT

In a context of economic globalization, where borders are diluted , with a continuos interaction of the economies, has led to a paradigm shift in international taxation. In this research we analyze the measures adopted by the international community in this regard and specifically how Uruguay has adapted to them. Using a qualitative method, where through the doctrinal contributions, jurisprudencial, previous investigations and an analysis of the Uruguayan regulations, we have obtained results that reflect the incorporation of the aforementioned recommendations to the internal regulations. The results show that Uruguay has developed a tax policy of adjustement to international standards. It is concluded that, although Uruguay has taken a clear position to participate in this new international taxation scenario, it will not obtain the same level of return in the application of these principles as developed countries, which are the precursors of these recommendations. Therefore, the non-binding nature of the recommendations and the consideration of the tax system as a tool for economic and social development generate new challenges in the near future.

JEL: H26, K34, F38, H23, H25

KEY WORDS: BEPS, Moral, Taxes, Uruguay, Tax Elusion, Paradigm, Double Taxation Agreement, Distributive Justice

INTRODUCCION

Desde la antigüedad, los temas tributarios han ocupado gran parte del debate social. La idea de la transmisión de riqueza, de determinados sujetos, a favor de un Estado soberano que la administra en busca de la satisfacción de necesidades sociales y de la forma más equitativa posible, trae consigo discusiones que exceden el aspecto estrictamente económico.

Tal como Thomas Piketty (2014, p.493) lo menciona "*La fiscalidad no es una cuestión técnica. Es sobre todo un problema político y filosófico, tal vez la más importante de todas las cuestiones políticas. Sin impuestos, la sociedad no tiene un destino común, y la acción colectiva es imposible. Esto siempre ha sido así. En el corazón de cada agitación política importante radica una revolución fiscal*."

Adam Smith, en su obra *La Riqueza de las Naciones (1776)*, delineaba los pilares de un sistema tributario justo. Uno de ellos, y quizás el más importante, es el **principio de igualdad** donde estableció que "*los súbditos de cualquier estado deben contribuir al sostenimiento del gobierno en la medida de lo posible en proporción a sus respectivas capacidades; es decir, en proporción al ingreso del que respectivamente disfrutan bajo la protección del estado. El gasto del gobierno en los individuos de una gran nación es como el gasto de la administración de una gran finca para los copropietarios, que están obligados a contribuir en proporción a sus intereses respectivos en dicha finca. La igualdad o desigualdad de la tributación consiste en la observación o incumplimiento de esta regla*".

Este, junto a otros principios modernos de la tributación, han sido incorporados a las legislaciones de cada país, en mayor o menor medida, con lo cual, el sistema tributario encarna principios de reciprocidad, solidaridad y por sobre todo, justicia distributiva. Razón por la cual la política fiscal no sólo puede servir de motor del crecimiento, sino contribuir también a otros objetivos del desarrollo económico y social, como combatir la pobreza, evitar la exclusión social y generar una mayor igualdad de oportunidades (Organización para la Cooperación y el Desarrollo Económico (OCDE), 2008).

El advenimiento de la internacionalización de la economía ha contribuido a la interacción de diferentes sistemas tributarios, así como a la creación de entidades económicas multinacionales (también conocidas como MNEs, por sus siglas en inglés), la movilidad de capitales y la deslocalización de los procesos de producción. Es innegable que el comercio, las inversiones y los servicios, entre otras actividades, no consideran fronteras políticas. A su vez, en los sistemas tributarios nacionales, en este proceso de interrelación, cobran relevancia los modelos de tributación adoptados, principalmente el *sistema de la fuente o territorial* o el *sistema de la residencia*.

La soberanía en material fiscal permite optar entonces uno de estos modelos como criterio de imposición, esto es, el *sistema territorial* o el *sistema de la residencia*. El primero supone aplicar el impuesto sobre la riqueza obtenida dentro de la jurisdicción respectiva, independientemente de quien la obtenga, en tanto el segundo implica gravar en función de la residencia de la persona, independientemente de donde se ubica la fuente de la riqueza.

Esto trae aparejado una necesaria cooperación entre estados con el objetivo de evitar que diferentes patrimonios o rentas tributen en varias jurisdicciones al mismo tiempo, en la medida que las legislaciones, cada una por su lado, han previsto hipótesis de gravabilidad superpuestas. Esto se conoce como Doble Imposición, y una de las herramientas más utilizadas para evitarla son los Convenios. Los primeros tratados internacionales datan de fines del Siglo 19 y cobraron mayor relevancia luego de la Segunda Guerra Mundial. En la actualidad se han firmado más de 3.000 Convenios para Evitar la Doble Imposición, lo que denota la importancia de los impuestos en la ecuación económica y los efectos adversos sobre el crecimiento y la prosperidad mundial.

Ahora bien, los grupos multinacionales, entre otros sujetos, en su búsqueda de optimizar recursos, estructuran sus operaciones de forma tal de minimizar la carga tributaria global. Aparece aquí un concepto angular, la "planificación fiscal internacional". Ésta la podemos definir como el conjunto de procedimientos que una empresa establece con la finalidad de identificar su coste fiscal, y de influir sobre ese coste, tomando las decisiones adecuadas entre las diversas opciones que nos presenta la legislación fiscal (Clopath, G., 2012). Dicha actividad se da en el ámbito de la legalidad, y podríamos afirmar que es inherente al principio de economía de opción.

La optimización de la carga fiscal no es el único factor de decisión a la hora de estructurar las operaciones de entidades multinacionales en cada jurisdicción, sino que existen otros elementos que también inciden en las decisiones empresariales, a modo de ejemplo podemos citar;

Factores estrictamente de desarrollo empresarial, tales como existencia de mano de obra calificada, idiomas, alquileres de inmuebles, facilidades de entrada al país de trabajadores extranjeros, acceso a las infraestructuras de telecomunicaciones, etc.

Factores mercantiles que permiten condiciones idóneas para la creación de entidades jurídicas.

Factores de fiscalidad internacional, como la existencia de una extensa red de Convenios para evitar la doble imposición internacional o legislaciones que permitan una exención o deducción por este concepto.
Otros factores de tipo impositivo, como es el caso de los impuestos que gravan la constitución y la liquidación de la sociedad en el país destino, así como la regulación fiscal sobre los beneficios empresariales no distribuidos o que sean objeto de reinversión. También se incluyen aquí, los impuestos que gravan a los trabajadores de la empresa y su cotización a la Seguridad Social (Rodriguez Santos, 2001).

Por otro lado, y en paralelo, los Estados ingresan en una especie de *competencia fiscal*. Este proceso presenta dos aspectos, uno positivo, el que según la doctrina internacional se califica como de *competencia fiscal sana*. La misma se ha producido de forma generalizada en los países más desarrollados durante las últimas décadas y se entiende que es el proceso de eliminación de ineficiencias y aumento de la neutralidad en los sistemas fiscales, con el fin de evitar que la fiscalidad sea un obstáculo en el desarrollo de actividades económicas.

Un segundo aspecto es el que se define como *competencia fiscal perjudicial*, que aparece cuando, con el fin de atraer capitales o bases imponibles, se utiliza el elemento fiscal como ventaja comparativa, ofreciendo tasas de gravamen reducidas y opacidad informativa. Al hablar de competencia fiscal perjudicial debemos de tener claro que la existencia de diferencias en la tributación entre dos países no supone necesariamente la existencia de ésta. Es un principio generalmente aceptado, el que cada país es soberano para diseñar su régimen fiscal y establecer el nivel de imposición efectiva que sea necesario para el sostenimiento de sus finanzas públicas. Por tanto, la competencia fiscal perjudicial aparece siempre que existan ventajas fiscales exorbitantes o injustificadas con el fin fundamental de la localización de una actividad o una renta (José María Vallejo Chamorro, 2005).

Como vemos, en la planificación fiscal del contribuyente aparece lo que se conoce como "*prácticas abusivas*". Si bien ésta es el único mecanismo a través del cual se permite reducir los impuestos de manera aceptable para los gobiernos, las *prácticas abusivas* no deberían ser permitidas y es motivo de preocupación para los gobiernos, al ser tales prácticas contrarias a la equidad fiscal, lo que tiene graves efectos presupuestarios y repercusión en la existencia de una competencia internacional ilícita (OCDE, 2010). Se comienza pues a identificar estas prácticas abusivas con la elusión fiscal.

Una forma extendida de *elusión fiscal* es el traslado de beneficios que realizan determinadas multinacionales hacia jurisdicciones de baja o nula tributación donde la actividad económica es escasa o

inexistente. Para ello utilizan estructuras artificiosas que logran esto mediante la retirada de los beneficios de las jurisdicciones donde tienen lugar las actividades que los generan. La baja o nula imposición no son *per se* causa de preocupación, pero sí lo son cuando están asociadas a prácticas que disocian artificiosamente la base imponible de las actividades que la generaron (OCDE, 2014). Por su parte, dichos fenómenos se han exacerbado por la creciente sofisticación de los planificadores de impuestos a la hora de identificar y explotar las oportunidades de arbitraje legal y de explorar los límites de una planificación fiscal aceptable, proporcionando así a las multinacionales más confianza a la hora de adoptar posiciones fiscales más agresivas (OCDE, 2014).

Según un estudio de la OCDE, el traslado artificial de utilidades ocasiona una pérdida de recaudación del orden estimado del 4% al 10% de la recaudación mundial por impuesto a la renta empresarial, algo así como entre 100 y 200 mil millones de Dólares Americanos (OCDE, 2015).

Este mecanismo no solo atenta contra la integridad del sistema impositivo en su conjunto, sino también generando descontento social con aquellos que utilizan de forma abusiva las reglas tributarias y porque no, de forma *inmoral*. De alguna manera, "los actores involucrados en el sistema impositivo disfrutan de una cierta libertad de elección con respecto al diseño, la interpretación, la aplicación y el uso de las normas impositivas. Las elecciones pueden afectar, mejorar o socavar la integridad del sistema impositivo vital para una sociedad viable. Esto significa que la responsabilidad moral comienza donde las acciones no están completamente determinadas por la ley tributaria, que generalmente se entiende que la libertad implica responsabilidad, y los impuestos comienzan a ser fenómeno moral (Gribnau, H., 2015).

Se instala en la sociedad la idea de que la elusión es inmoral. Recordemos la frase de Mrs. Hodge en el Parlamento Británico cuando en referencia a los casos de elusión fiscal de Starbucks, Amazon y Google, subrayo "*No los estamos acusando de algo ilegal, lo estamos acusando de algo inmoral*" (Ebrahimi, H., 2012). El límite entre lo legal y lo ilegal, la elusión y la economía de opción versus la evasión, comienzan a ser difusos.

REVISION LITERARIA

En 1996, en la Cumbre del Grupo de los Siete (G7) en Lyon, los Jefes de Estado participantes respaldaron un proyecto donde se insta a la OCDE a trabajar sobre los regímenes fiscales destinados a atraer actividades financieras y otras actividades geográficamente móviles que pueden crear una competencia fiscal perniciosa entre los Estados, creando riesgos de distorsión del comercio y la inversión pudiendo conducir a la erosión de las bases impositivas nacionales.

El Comité de Asuntos Fiscales del mencionado organismo, en 1998, dio publicidad a un primer *Informe sobre Competencia Fiscal Perjudicial* en el cual definió los aspectos que debía cumplir un régimen, un estado o territorio para ser considerado como "*régimen preferencial perjudicial*" o "*paraíso fiscal*".

Las principales características definidas en el informe referido son;
Imposición baja o nula a la rentas
Ausencia de intercambio de información tributaria con demás jurisdicciones.
Falta de transparencia en temas de acuerdos con contribuyentes y practicas fiscales internas.
Carencia de actividad económica real o sustancial.
En el año 2000 la OCDE dio a conocer la primera lista oficial de paraísos fiscales, donde incluía a 35 jurisdicciones que cumplían las condiciones antes mencionadas de 47 que fueron analizadas. Luego, en diferentes informes sucesivos se dieron a conocer los avances que implementaron dichas jurisdicciones con el objetivo de salir de las referidas listas, hasta que en el año 2009 la lista quedo vacía.
La crisis *subprime* del 2008 (Giménez, V., 2016), los escándalos de filtración de información sobre casos de elusión tributaria (Deutsche Welle, 2008), y los posteriores rescates al sistema financiero por parte de

los Estados con fondos públicos (Martínez, J., 2008) han dado un *golpe de timón* a las políticas fiscales. La realidad demostraba que mientras por un lado se realizaban salvatajes a Instituciones Financieras, eran éstas quienes favorecían a sus clientes ayudándolos a evadir sus obligaciones tributarias (BBC Mundo, 2015), amparados en el secreto bancario que imperaba en ese momento.

Más tarde, en el año 2009, en la reunión del G20 en Londres, un comunicado del referido grupo era terminante en este sentido, "*La época del secreto bancario se ha terminado*" (Bolagnos, A., 2009).
En 2012 la OCDE emitió dos documentos, un informe sobre Hybrid Mismatch Arrangements (Tax Arbitrage) en marzo y un informe sobre BEPS (Base Erosion and Profit Shifting) en octubre del mismo año. Dichos informes tenían como objetivo la actualización de las normas fiscales nacionales, ya que los principios comunes de distribución de la competencia tributaria entre las naciones, inspirados en las experiencias nacionales, parecen no haber seguido el ritmo de evolución del entorno empresarial.(OCDE, 2012).

Esto determino un cambio de paradigma en materia de tributación internacional.
El Plan de Acción BEPS fue publicado en el año 2013, y consiste en un documento compuesto por 15 acciones con los siguientes objetivos;
Identifica las acciones necesarias para paliar la erosión de la base imponible y el traslado de beneficios,
Establece plazos para poner en marcha estas acciones e
Identifica los recursos necesarios y la metodología para poner en marcha estas acciones.

Sumariamente las acciones consisten en;

ACCIÓN 1 Abordar los retos de la economía digital para la imposición
ACCIÓN 2 Neutralizar los efectos de los mecanismos híbridos
ACCIÓN 3 Refuerzo de la normativa sobre CFC
ACCIÓN 4 Limitar la erosión de la base imponible por vía de deducciones en el interés y otros pagos financieros
ACCIÓN 5 Combatir las prácticas tributarias perniciosas, teniendo en cuenta la transparencia y la sustancia
ACCIÓN 6 Impedir la utilización abusiva de convenio
ACCIÓN 7 Impedir la elusión artificiosa del estatuto de Establecimiento Permanente.
ACCIONES 8, 9,10 Asegurar que los resultados de los precios de transferencia están en línea con la creación de valor
ACCIÓN 11 Establecer metodologías para la recopilación y el análisis de datos sobre la erosión de la base imponible y el traslado de beneficios y sobre las acciones para enfrentarse a ella.
ACCIÓN 12 Exigir a los contribuyentes que revelen sus mecanismos de planificación fiscal agresiva
ACCIÓN 13 Reexaminar la documentación sobre precios de transferencia
ACCIÓN 14 Hacer más efectivos los mecanismos de resolución de controversias
ACCIÓN 15 Desarrollar un instrumento multilateral

A su vez, estas se pueden agrupar en tres áreas;

Coherencia del impuesto a la renta empresarial a nivel global; donde encontramos las acciones 2, 3, 4 y 5 antes mencionadas.
Realineación entre imposición y la sustancia económica; donde tenemos las acciones 6, 7, 8, 9 y 10.
Transparencia fiscal; donde encontramos las acciones 11, 12, 13 y 14.

Las acciones 1 y 15 se ocupan de la aplicación práctica de las restantes, en la medida que atacan el problema de la fiscalidad de la economía digital y desarrollan un instrumento multilateral para coordinar los esfuerzos entre las legislaciones internas.

La OCDE estableció que para facilitar el trabajo entre todos los países (miembros y no miembros del organismo) se debía desarrollar en un *Marco Inclusivo de BEPS*. Este marco incluye a más de 113 países y jurisdicciones que se han unido igualitariamente para el desarrollo de estándares mínimos relacionados con BEPS y el seguimiento de su uniforme de implementación.

Por lo anterior y a los efectos de asegurar la efectividad del plan se establecieron un conjunto de acciones que constituyen el *estándar mínimo* en los cuales los participantes deben lograr resultados satisfactorios.
Este paquete básico de aplicación de acciones surgen para abordar aquellos problemas en los que la inacción de algunos países provocaría efectos colaterales negativos (como un impacto negativo en la competitividad) en otros. Conscientes de la necesidad de instaurar unas reglas de juego equitativas, se espera que todos los países miembros de la OCDE y del G20 se comprometan a adoptar de manera consistente las medidas relacionadas con *Treaty Shopping* (o búsqueda del convenio más favorable, Acción 6), el Informe País por País (Acción 13), la lucha contra prácticas tributarias perniciosas (Acción 5) y la mejora de la resolución de conflictos (Acción 14).
El nivel de cumplimiento de cada jurisdicción adherente será analizado a través de un proceso de revisión entre pares ("Peer Review") llevados a cabo por los propios miembros del marco inclusivo.

METODOLOGÍA

Esta investigación se realiza mediante un enfoque cualitativo. Mediante éste se busca comprender la adaptación de la normativa Uruguaya a las recomendaciones incorporadas en el Proyecto BEPS. Por tanto se analiza los cambios en la base jurídica local y las perspectivas del Gobierno Nacional en materia de cooperación tributaria internacional.

RESULTADOS

Uruguay ha adoptado históricamente el modelo clásico de imposición a las rentas conocido como *sistema territorial o de base territorial*, en la medida que únicamente gravan las rentas de fuente nacional, no encontrándose en los hechos generadores de los impuestos las rentas generadas en el exterior. Mas precisamente "*se considerarán de fuente uruguaya las rentas provenientes de actividades desarrolladas, bienes situados o derechos utilizados económicamente en la República, con independencia de la nacionalidad, domicilio o residencia de quienes intervengan en las operaciones y del lugar de celebración de los negocios jurídicos*" (Articulo 7 – Titulo 4 – Texto Ordenado 1996).

Nuestro país ha sido tradicionalmente receptor de capital, tal como lo son los países subdesarrollados. Más allá de lo anterior, el Gobierno Nacional en su política fiscal tiene como principal objetivo el incorporar a la normativa nacional, las disposiciones incluidas en los estándares internacionales con lo que se lograría, por un lado, dotar a la normativa interna de herramientas que permitan robustecer el sistema tributario interno, y por otro, cumplir con los compromisos adoptados con la comunidad internacional. A su vez se ha manifestado la idea de que esta política en el largo plazo resultaría en un incremento del flujo de inversión extranjera proveniente de los países centrales (Ferreri, P., 2016).

Si bien nuestro país no es integrante de la OCDE, su participación en los Foros ha sido activa en los últimos años, ya que es miembro pleno del Foro Global sobre Transparencia e Intercambio de Información con Fines Fiscales y, desde setiembre del año 2015, es miembro "participante" del Comité de Asuntos Fiscales el cual se encuentra respaldado por el Centro de Política y Administración Fiscal (CTPA por sus siglas en inglés) de la OCDE. Precisamente, en la reunión de dicho Comité en Junio de 2016, Uruguay se convirtió en país asociado al *Marco Inclusivo BEPS.*

En el marco de la aplicación del referido plan, Uruguay tiene el objetivo de cumplir con el estándar mínimo vinculado a las Acciones 5, 6, 13 y 14.

Con el propósito de analizar cuáles han sido los avances en la implementación de las acciones en el Derecho Interno, es que pasamos a comentar cada una de ellas.

Acción 5

Esta acción tiene por objetivo combatir las prácticas tributarias perniciosas, teniendo en cuenta la transparencia y la sustancia, lo hace analizando dos aspectos de la legislación tributaria;

La existencia de regímenes fiscales preferenciales; es decir, aquellos que ofrecen condiciones fiscales ventajosas para aquellas sociedades que desarrollen determinadas actividades, y que por lo tanto suponen un incentivo de deslocalización de las actividades empresariales.

La existencia de acuerdos con las administraciones tributarias o "*tax rulings*", y los efectos fiscales negativos que éstos pueden generar a nivel global.

Uruguay cuenta con determinados regímenes fiscales con los cuales se logra optimizar la carga fiscal que proviene del impuesto a la renta corporativo (IRAE, Impuesto a la Renta de las Actividades Económicas). Es así que desarrolla un Régimen de Promoción de las Inversiones, donde a su vez tenemos ventajas fiscales especificas a la Industria del Software y Biotecnología, Zonas Francas, Centro de Servicios Compartidos, y régimen de determinación ficta benévolo del monto imponible del impuesto a la renta en determinados actividades de fuente internacional.

Régimen de Promoción de las Inversiones (PI) y específicamente de la Industria del Software (PIS).

Nuestro país ha desarrollado políticas para incrementar las inversiones y estimular la generación de empleo productivo, mejora del proceso de descentralización, aumento de las exportaciones, incremento del valor agregado nacional, utilización de tecnologías limpias e inversiones en investigación, desarrollo e innovación creando para ellos instrumentos que permitan acceder a beneficios tributarios de reducción efectiva del Impuesto a las Renta Corporativo (IRAE).

Según la OCDE estos regímenes tributarios preferenciales no son dañinos per se, sin embargo no exime del análisis para determinar si constituye un incentivo con "*características perjudiciales*".

Estas características pueden ser utilizadas para erosionar las bases imponibles de forma artificial. Por ejemplo, el sistema puede cerrarse ("ringfenced") para proteger la base tributaria territorial de sus efectos, como ser al proporcionar beneficios solo para transacciones con no residentes. Otra característica perjudicial es la falta de requisitos para que el contribuyente que se beneficia del régimen desarrolle actividades sustanciales, lo que conlleva que las MNE pueden desviar rentas desde la ubicación de la actividad económica real que las genera a la jurisdicción con el referido régimen preferencial.

En este punto Uruguay ha introducido cambios en la normativa interna, condicionando los beneficios de los regímenes preferenciales a la existencia de actividades sustanciales.

Para acceder al régimen de promoción de inversiones es necesario el cumplimiento de una matriz de indicadores que garantizan los requisitos de transparencia y actividad sustancial en el territorio (Articulo 5 - Decreto 02/012 – Criterios para otorgar los beneficios tributarios).

Por otro lado, en cuanto a los beneficios fiscales en la Industria del Software, existe una exoneración a las rentas derivadas de:

Actividades de investigación y desarrollo en las áreas de biotecnología y bioinformática, y de la producción de soportes lógicos, siempre que los activos resultantes se encuentren amparados por la normativa de protección y registro de los derechos de propiedad intelectual. Cuando los referidos bienes sean aprovechados íntegramente en el exterior, las rentas derivadas de los mismos estarán exoneradas exclusivamente por el monto correspondiente a la relación que guarden los gastos o costos directos incurridos para desarrollar dichos activos incrementados en un 30%, sobre los gastos o costos totales incurridos para desarrollarlos. A tales efectos, se considerará en el numerador, entre otros, los gastos o costos incurridos por el desarrollador y los servicios contratados con partes no vinculadas o con partes residentes vinculadas, no estando comprendidos los gastos o costos correspondientes a la concesión de uso o adquisición de derechos de propiedad intelectual, ni los servicios contratados con partes vinculadas no residentes.

Actividades de investigación y desarrollo en las áreas de biotecnología y bioinformática, y de la producción de soportes lógicos, no incluidos en el numeral anterior.

Asimismo, se exoneran las rentas derivadas de los servicios vinculados a los referidos soportes lógicos. Las rentas derivadas de las operaciones que realicen los sujetos pasivos de este impuesto con entidades no residentes vinculadas, quedarán comprendidas en la presente exoneración siempre que la actividad haya sido desarrollada por dicho sujeto pasivo.

El Poder Ejecutivo establecerá los términos y condiciones en que se aplicará la presente exoneración (Articulo 52 Literal S) – Titulo 4 Texto Ordenado 1996).

En lo anterior podemos observar que la normativa fue actualizada conforme a los requisitos de actividades sustanciales en el país exigidos por las recomendaciones internacionales.

Régimen de Zona Franca (ZF)

El régimen de Zonas Francas, ha cumplido 27 años desde su entrada en vigencia (Ley Nro. 15.921), existiendo a la actualidad 13 zonas francas, que se han convertido en motores en la generación de empleo y de valor agregado bruto.

Mediante la Ley 19.566 se actualiza el régimen a las recomendaciones internacionales, en la medida que se requieren actividades sustanciales para acceder a los beneficios. En este ámbito podemos encontrar varias modificaciones como requisitos de actividad sustancial;

a) A quienes actúen como Usuarios de las ZF se le exige que declaren como objeto exclusivo la realización de actividades industriales, comerciales o de servicios prevista en la normativa.
b) A efectos de autorizar actividades comerciales y de servicios en las zonas francas, el Poder Ejecutivo establecerá requisitos en términos de niveles mínimos de personal ocupado o activos fijos, u otros que entienda pertinentes, cuando lo considere necesario con el objeto de promover una adecuada utilización del régimen y el cumplimiento de los compromisos internacionales asumidos por la República.
c) Las solicitudes de autorización de contratos de usuario, directo e indirecto, o de sus prórrogas, que se presenten ante el Poder Ejecutivo, deberán contener información sobre la empresa y el proyecto de inversión a realizar (incluido el plan de negocios) que permita evaluar su viabilidad económica y financiera y su contribución al cumplimiento de los objetivos establecidos en el régimen de ZF, los que formarán parte del contrato.

Régimen de los Centro de Servicios Compartidos (CSC)

Se define como Centro de Servicios Compartidos a aquella entidad perteneciente a un grupo multinacional, cuya actividad exclusiva es la efectiva prestación a sus partes vinculadas, residentes o radicadas en al menos doce países, de alguno de los siguientes servicios:

a) Asesoramiento, donde quedan comprendidos servicios de carácter técnico, prestados en el ámbito de la gestión, administración, técnica o asesoramiento de todo tipo, y los servicios de consultoría, traducción, proyectos de ingeniería, diseño, arquitectura, asistencia técnica, capacitación y auditoría.
b) Procesamiento de datos.
c) Dirección o administración. Incluyen actividades de planificación estratégica, desarrollo de negocios, publicidad, administración y entrenamiento de personal.
d) Logística y almacenamiento.
e) Administración financiera.
f) Soporte de operaciones de investigación y desarrollo.
Los servicios antes mencionados quedarán comprendidos en el presente régimen fiscal particular con independencia del lugar de su aprovechamiento.
En ningún caso quedará incluida en la misma la explotación de derechos de Propiedad Intelectual (Decreto 361/017).

En cuanto a los beneficios fiscales, se exonera del Impuesto a la Renta Corporativo (IRAE) por 5 años, sobre el 90% de las rentas originadas en las actividades promovidas cuando se generen al menos 150 nuevos puestos de trabajo, y se implante un plan de capacitación con un gasto mínimo de 10.000.000 UI (aprox. USD 1.300.000).
En determinados casos podrá llegar a 10 años (mayores exigencias). Exoneración del IRAE por el mismo plazo, sobre el 70% de las rentas, cuando se generen 100 nuevos puestos de trabajo y el gasto en capacitación supere los 5.000.000 UI (aprox. USD 650.000) (Decreto 361/017).

<u>Régimen de determinación ficta del monto imponible del impuesto a la renta en determinados actividades de fuente mixta o internacional</u>

Como mencionamos, Uruguay ha adoptado como método histórico de imposición a las rentas el principio de territorialidad, con lo cual, en materia de tributación a la renta solo grava las *actividades desarrollas, bienes situados o derechos utilizados en nuestro país*.

Por lo anterior, a resultado particularmente compleja la determinación de la renta de fuente uruguaya en actividades internacionales. En el caso especifico de las siguientes operaciones (conocidas como “actividades de trading”);

Compra-venta de mercaderías situadas en el exterior, que no tengan por origen ni destino el territorio nacional.

Intermediación en la prestación de servicios, siempre que los mismos se presten y utilicen económicamente fuera del referido territorio.

existe la posibilidad de determinar la renta de fuente uruguaya gravada por el IRAE sobre el 3% (tres por ciento) de la diferencia entre el “precio de venta” y el “precio de compra” de los referidos bienes y servicios, según corresponda. Determinando de esta forma el monto imponible sobre el cual se aplicara la tasa del impuesto (25%) (Resolución de la Dirección General Impositiva (DGI) Nro. 51/97).

En cuanto al uso de este tipo de determinación de la renta gravada, ha sido utilizado tanto por contribuyentes que efectivamente poseen actividades sustanciales en Uruguay, así como por aquellos que buscan obtener como objetivo principal ventajas fiscales del sistema.

En algunos casos se han establecido sociedades de "trading" con base en Uruguay que obtienen márgenes de rentabilidad elevados en relación a las funciones, activos y riesgos asociados.

En la actualidad se está analizando el referido régimen ficto para dotar al sistema de requisitos que aseguren actividad económica real para lograr acceder a la determinación de renta simplificada.

Acción 6

El objetivo de esta acción es impedir la utilización abusiva de convenios tributarios.

Esta acción propone desarrollar disposiciones convencionales y recomendaciones relativas al diseño de normas internas que impidan la concesión de los beneficios del convenio en circunstancias inapropiadas. Se realizarán también esfuerzos para clarificar que los convenios fiscales no se destinan a ser empleados para generar la doble no imposición e identificar las consideraciones de política fiscal que, en general, los países deben tener en cuenta antes de decidirse a entrar en un convenio fiscal con otro país. El trabajo se coordinará con el trabajo sobre híbridos. (OCDE, 2014)

Como vemos el objetivo principal es identificar situaciones donde se abusen de tratados y muy especialmente el *treaty shopping*, con lo que se busca no solo eliminar o mitigar la doble imposición sino también evitar la doble no imposición, entre otros efectos nocivos.

En este aspecto se exhorta a los países firmantes la inclusión de reglas específicas anti abuso, en particular la Limitación de Beneficios (LOB en ingles) y la regla del propósito principal de transacciones o acuerdos (PPT en ingles). La puesta en práctica de esta acción implica rever los CDI firmados por Uruguay en este caso, e incluir estas herramientas anti-abuso en todos ellos.

En particular nuestro país está avanzando en este sentido, ya que el proceso de revisión entre pares comenzará en 2018 con el objetivo de publicar un primer informe sobre la implementación de esta acción en la reunión de enero de 2019 del Marco Inclusivo sobre BEPS. La forma de para afrontar los cambios a nivel de cada convenio será de negociar "uno a uno" con cada jurisdicción respectiva o a través de la firma de un Instrumento Multilateral (más conocido como "MLI" en ingles) que permitirá modificar todos los CDI automáticamente con las jurisdicciones adherentes.

Acción 13

Esta acción plantea como objetivo reexaminar la documentación sobre precios de transferencia.
Más precisamente plantea desarrollar normas relativas a la documentación sobre precios de transferencia para aumentar la transparencia hacia la administración tributaria, teniendo en cuenta los costes de cumplimiento para las empresas.

Las normas a desarrollar incluirán el requisito de que las empresas multinacionales suministren a todos los gobiernos pertinentes la información necesaria sobre la asignación mundial de sus ingresos, la actividad económica y los impuestos pagados entre los países, aplicando un modelo común. (OCDE, 2015)

Uruguay cuenta con normativa específica en materia de precio de transferencia (PT) desde el año 2009 (Titulo 4 – Texto Ordenado 1996 – Capítulo VII y Decreto 56/009 y 392/009). Dicho régimen está alineado con las directrices emitidas por la OCDE con lo cual no se han requerido mayor ajuste en este sentido, salvo en lo atinente al régimen de documentación de los PT.

En la actualidad el régimen vigente en esta materia implica determinadas condiciones en cuanto a la documentación que respalda los precios manejados en las operaciones con entidades vinculadas. La Dirección General Impositiva (DGI) dispuso que estén obligados a presentar informes de precios de transferencias los contribuyentes que realicen operaciones comprendidas en el régimen por un monto superior a USD 6.420.000 anuales aproximadamente así como aquellos que sean notificados por la Administración Tributaria.

Para el resto de los contribuyentes se establece la obligatoriedad de conservación de la información necesaria para demostrar y justificar los precios de transferencia.

Mediante la Ley 19.484, se ajustan el régimen al requerimiento del Plan de Acción BEPS. En este sentido, se agrega la potestad de que la AT solicite a los contribuyentes del Impuesto a la Renta Corporativo el "*Informe Maestro o Master File*" y el "Informe País por País o Country by Country Report (CbC)".

En cuanto al CbC, por un lado, no será requerido en la medida que la casa matriz del grupo o una empresa designada lo haya presentado en otra jurisdicción, ya que por los mecanismos de intercambio de información tributaria, la AT puede "*efectivamente*" acceder a dicho informe y por otro tampoco será requerido cuando los ingresos consolidados del grupo se encuentran por debajo de 750 millones de Euros.

Acción 14

Con relación a esta acción se exhorta a desarrollar soluciones para luchar contra los obstáculos que impiden que los países resuelvan las controversias relacionadas con los convenios mediante los procedimientos amistosos, incluyendo la ausencia de disposiciones sobre arbitraje en la mayoría de convenios y el hecho de que el acceso a los procedimientos amistosos y el arbitraje pueda ser denegado en algunos casos.

En este aspecto nuestro país no realizado cambios u adaptaciones a la normativa interna.

CONCLUSIONES

En los últimos años, Uruguay ha adoptado una política clara de participar en el cambio de paradigma en la tributación internacional al tener como prioridad estratégica la cooperación tributaria internacional, fortaleciendo el sistema tributario interno con el fin de afrontar los desafíos de la tributación de una economía global y digitalizada.

Si bien de esta forma se obtendrán beneficios en la incorporación de las nuevas prácticas fiscales, se presume que no se lograrían niveles similares a los países que tienen como modelo de tributación la *residencia*, y que en definitiva promovieron este proyecto.

Recordemos que el Plan de Acción BEPS es sin lugar a duda un *cambio de paradigma* en la medida que implica la más importante "reforma de las reglas de tributación internacional desde que la Liga de las Naciones propuso el primer tratado tributario bilateral en 1928" (Morgan C., 2015), constituyéndose en la mayor arremetida contra la elusión fiscal internacional.

Creemos que el desafío más importante para el éxito del Plan de Acción es asegurarse la coherencia de las legislaciones domesticas en la interacción de la soberanía de cada Estado, con el carácter no vinculante de las recomendaciones, resultando en este punto de vital importancia, que los países cuenten con capacitación y recursos para llevar a cabo estos cambios.

Como reflexión final destacamos que para poder alcanzar la justicia distributiva no debemos caer en la falacia de que, la transferencia de riqueza de una persona a otra, conllevara necesariamente a una sociedad

equitativa. Recordemos la conocida frase de "no deberías otorgar fuerza al débil debilitando al fuerte; no deberías ayudar al pobre arruinando al rico", atribuida a Abraham Lincoln.

En el futuro comenzará una nueva etapa en donde el centro de la discusión estará en el uso de los recursos públicos para contribuir al desarrollo económico y social, combatir la pobreza, evitar la exclusión social y generar una mayor igualdad de oportunidades.

BIBLIOGRAFIA

Piketty, T., Capital in the Twenty-First Century, Cambridge (MA) - London: The Belknap Press of Harvard University Press (2014), p. 493.

Smith, Adam – La Riqueza de las Naciones – Marzo de 1776
OCDE - La política fiscal como herramienta de desarrollo en América Latina – Octubre 2008.

Clopath, G., La pratique de la Gestion Fiscale, Cosmos, Berna, 2003, p.36, citado por CÁRDENAS CÁRDENAS, G., La incidencia de la fiscalidad en la localización de las sociedades holding en España y Suiza: una aproximación teórico-empírica, tesis doctoral dirigida por Prof. Dra. Tobes Portillo, Universidad Autónoma de Madrid, 2012

Rodríguez Santos, 2001 citado por CÁRDENAS CÁRDENAS, G., La incidencia de la fiscalidad en la localización de las sociedades holding en España y Suiza: una aproximación teórico-empírica, tesis doctoral dirigida por Prof. Dra. Tobes Portillo, Universidad Autónoma de Madrid, 2012

Vallejo Chamorro, José María. La competencia fiscal perniciosa en el seno de la OCDE y la Unión Europea - Septiembre-Octubre 2005. N.º 825 – Revista ICE.
Comentario artículo 1 para. 9. 5, en OECD Model Tax Convention (Condensed versión), Ed. OECD, 2010.

OCDE, Plan de Acción Contra la Erosión de la Base Imponible y el Traslado de Beneficios – 2014

OECD, Measuring and Monitoring BEPS, Action 11 - 2015 Final Report, OECD/G20 Base Erosion and Profit Shifting Project (París: OECD Publishing, 2015), 101.

Hans Gribnau (2017) - The Integrity of the Tax System after BEPS: A Shared Responsibility ELR - No. 1 - doi: 10.5553/ELR.000082

Helia Ebrahimi, The Telegraph, UK, (2012) - https://www.telegraph.co.uk/finance/personalfinance/tax/9673358/Starbucks-Amazon-and-Google-accused-of-being-immoral.html

Grupo de los Siete (G7) (2018) – https://es.wikipedia.org/wiki/G-7.

Giménez, V., (2016), El País, España - "Ocho intensos años de la quiebra de Lehman Brothers" - https://cincodias.elpais.com/cincodias/2015/09/14/mercados/1442234008_649698.html

Deutsche Welle (2008) - "Alemanes evadieron por lo menos 200 millones de euros en impuestos" - http://www.dw.com/es/alemanes-evadieron-por-lo-menos-200-millones-de-euros-en-impuestos/a-3150187
Expansión en Alianza con CNN (2008) – "¿En qué consiste el rescate financiero?" - https://expansion.mx/economia/2008/09/29/bfen-que-consiste-el-rescate-financiero

BBC Mundo (2015) - “Cómo el banco HSBC "ayudó" a millonarios a evadir impuestos” - http://www.bbc.com/mundo/noticias/2015/02/150209_hsbc_banco_evasion_impuestos_wbm

Grupo de los 20 (G20) (2018) - https://es.wikipedia.org/wiki/Grupo_de_los_20_(pa%C3%ADses_industrializados_y_emergentes).

Bolagno, A., (2009) - “La época del secreto bancario se ha terminado” - https://elpais.com/diario/2009/04/03/economia/1238709601_850215.html, Febrero 3, El País España.

OCDE (2012) – Informe “La lucha Contra la Erosión de la Base Imponible y el Traslado de Beneficios” - Pagina 7.

Ferreri, P., (2016) - https://www.mef.gub.uy/19456/1/mef/ferreri:-un-paso-mas-en-el-camino-de-la-transparencia-fiscal.html - Ministerio de Económica y Finanzas de Uruguay, 21/09/2016.

Farrell, S., McDonald, H., (2016) - https://www.theguardian.com/business/2016/aug/30/apple-pay-back-taxes-eu-ruling-ireland-state-aid - The Guardian, Agosto 2016.

Proyecto de la OCDE y del G-20 sobre la Erosión de la Base Imponible y el Traslado de Beneficios Documentación sobre precios de transferencia e informe país por país, Acción 13 - Informe final 2015

MORGAN, Chris. Head of Tax Policy at KPMG UK. En: Matthew Gilleard, “The end of the (tax) world as we know it”, International Tax Review (octubre 5, 2015), http://goo.gl/fpH1sT

RECONOCIMIENTO
El autor agradece el apoyo y la guía de la Dra. Noel Otero por su invaluable aporte al que ha contribuido a la realización de la presente investigación.

BIOGRAFIA

Wilington Pardo, Contador Público, egresado de la Universidad de la Republica Oriental del Uruguay. Máster en Fiscalidad Internacional de la Universidad de la Republica Oriental del Uruguay. Docente en Fiscalidad y Contabilidad en Centros Educativos de Uruguay.

MODELO DE GESTIÓN Y EVALUACIÓN FINANCIERA POR COMPETENCIAS, ENFOCADO EN EL DIRIGENTE FINANCIERO, PARA LA TOMA DE DECISIONES ASERTIVAS EN LAS EMPRESAS DEL SECTOR DE TRANSPORTE PÚBLICO DE PASAJEROS, EN LAS CIUDADES DE PEREIRA - COLOMBIA Y ASUNCIÓN – PARAGUAY, CON SUS RESPECTIVAS ÁREAS METROPOLITANAS

Daniel Steven Castellanos Sánchez, Universidad Tecnológica De Pereira

RESUMEN

La presente investigación se centra en proponer un nuevo método de análisis financiero organizacional, partiendo de los indicadores y herramientas de análisis financiero convencional, estos son transformados para generar un modelo matemático que evalúa, en un momento determinado, el desempeño financiero de una organización, permitiendo compararla con el estado "ideal" de una empresa financieramente, propuesto en la literatura, y de esta manera, conocer de manera cuantitativa la oportunidad de mejora que esta tiene en el periodo evaluado. Simultáneamente permite realizar una evaluación de competencias del dirigente financiero o quien haga las veces de este en dicha organización, comparándolo con un perfil de competencias construido a través de paneles de expertos en finanzas, aplicaciones de pruebas psicotécnicas, entrevistas a profundidad y aplicación de herramientas de evaluación e identificación de competencias como el assessment center; logrando conocer de igual manera, la oportunidad de mejora del dirigente financiero. Estas dos evaluaciones de desempeño, empresa – dirigente financiero, se relacionan y cruzan a través del modelo propuesto, llegando a una estimación de qué impacto se podría generar financieramente en la organización sí el dirigente financiero mejora el grado de desarrollo de sus competencias o presenta una mejora en su desempeño, que puede estar relacionado con otros factores también relacionados en los resultados de la investigación.

PALABRAS CLAVE: Modelo, Gestión, Evaluación, Finanzas, Desempeño, Competencias, Dirigente Financiero.

MANAGEMENT AND FINANCIAL EVALUATION MODEL BY COMPETENCES, FOR THE CHIEF FINANCIAL OFFICER, ORIENTED TO ASSISTANCE THE DECISIONS TAKING IN THE PUBLIC PASSENGER TRANSPORTATION SECTOR COMPANIES, IN THE CITIES OF PEREIRA - COLOMBIA AND ASUNCION - PARAGUAY, WITH THEIR RESPECTIVE METROPOLITAN AREAS

ABSTRACT

The present research focuses on the proposal of a new method for organizational financial analysis, starting with regular ratios and conventional financial analysis. These are transformed to create a mathematical model that evaluates, in a determined moment, the financial performance of an organization. This allows comparison with the "ideal" company's financial situation, proposed in the literature. Thus, in

this way to know quantitatively the improvement opportunity that it has in the evaluated period. Simultaneously it allows to perform an evaluation of the Chief Financial Officer's competences or who plays his role in that organization, comparing the result with the proposed competences profile, built from experts panels on finance, psychotechnical tests applications, depth interviews and the applications of identification and evaluation competences techniques as assessment center, getting to know in the same way, the Chief Financial Officer's improvement opportunity; these two performance evaluations, company - Chief Financial Officer, are related and crossed through the proposed model, arriving at an estimate of what impact can be generated financially in the organization whether the Chief Financial Officer improves the development of his competences or presents an improvement in his performance that could be related to other factors explained in the results.

JEL: C67, G32, L25, M12, M54.

KEY WORDS: Model, Management, Evaluation, Finance, Performance, Competences, Chief Financial Officer.

INTRODUCCIÓN

Las finanzas corporativas toman un papel relevante y protagónico en la gestión gerencial, brindando a la dirección general todas las herramientas y cifras para la toma de decisiones asertivas, que permitan a la firma lograr sus objetivos organizacionales y planeación estratégica en el corto, mediano y largo plazo; lo anterior genera la necesidad en las empresas de contar con herramientas y modelos financieros que le permitan a los dirigentes financieros, tomar decisiones, orientadas a generar valor en la organización y garantizar el desempeño o performance financiero óptimo, llevando a la organización a su situación financiera ideal. Anteriormente se han propuesto otros modelos matemáticos y financieros, que tienen como objetivo ayudar en esta imperativa tarea; el autor de la investigación ha presentado algunos anteriormente, sin embargo se ha observado que al implementar varios tipos de modelos en varias organizaciones, en unas funcionan y en otras no. Al buscar la razón de fondo de este comportamiento en las empresas con éxito y sin éxito, se llegó a la conclusión que el factor decisivo de su funcionamiento son las competencias de la persona que lo utiliza, asimismo se identificó como empresas que no implementaban ningún modelo para la ayuda de toma de decisiones financiera, tenían una buena o mala performance financiera, dependiendo de la persona que desempeñara el cargo de dirigente financiero en esa organización. Es por esta razón que se propone un nuevo modelo, que tenga en cuenta al dirigente financiero en la evaluación de la performance financiera organizacional, de esta manera saber cómo está financieramente la organización en un momento de tiempo, como están las competencias del dirigente financiero comparadas con un perfil propuesto por el autor y finalmente haciendo un cruce de la evaluación financiera de la empresa y la evaluación de competencias del dirigente financiero, se calcula de manera estimada que influencia directa tendría en la organización mejorar las competencias del dirigente financiero en la situación financiera de la empresa en el futuro.

REVISIÓN LITERARIA

De la literatura financiera se tomó como base para la presente investigación la metodología de evaluación de empresas propuesta por Damodaran (2012) donde relaciona el correcto procedimiento e indicadores convencionales para evaluar financieramente una organización, asimismo los propuestos por Roca (2012) y, Roca y Rojas (2014) donde propone indicadores financieros de alto nivel, pero entendibles, para cualquier empresario o directivo financiero. Con respecto a la relación e interpretación de los indicadores financieros utilizados, se tomaron como referencia las propuestas por Higgins (2016) y Ortiz (2018) los cuales plantean relaciones claras entre los tipos de indicadores y análisis realizados en las organizaciones, asimismo plantean cuales son los rangos ideales en los que una empresa debe de estar. Con respecto a la metodología para identificar, evaluar y documentar competencias se partió se las propuestas realizadas por

Alles (2004, 2005 y 2007) la cual propone estructuras muy claras y fáciles de seguir para realizar entrevistas por competencias, como construir y definir diccionarios de competencias y como evaluarlas por grados o niveles. La parte relacionada a las entrevistas por competencias se complementó con la metodología propuestas por Hackett (1995). La metodología para diseñar, aplicar y evaluar competencias a través de un Assessment Center se tomó de la propuesta de Rupp y Thornton (2006). Todas las definiciones conceptos y metodologías para trabajar y abordar la gestión y evaluación del desempeño se hizo tomando los aportes y propuestas de Atehortúa, Ortíz y Rendón (2014).

Para la propuesta del modelo de gestión como una derivación del *Balanced Scorecard*, se tomó la teoría y propuestas de Kaplan y Norton (2004 y 2009) como los autores de esta herramienta. Asimismo se tomaron elementos de gestión estratégica y medición de resultados propuestos por Dess, Eisner y Lumpkin (2010). Como referente de procedimientos y fórmulas matemáticas para hacer la composición de funciones, integrales y multiplicadores de LaGrange se tomó como referencia Stewart (2010). Anteriormente se han propuesto otros modelos matemáticos que tienen como fin apoyar a las empresas en la toma de decisiones financieras como el propuesto por Estrada (2017) donde utiliza el análisis envolvente de datos para evaluar financieramente las empresas, calculando la eficiencia y productividad financiera. De igual manera Castellanos y Orozco (2014) proponen una estructura financiera ideal para una empresa del sector de estudio que relaciona la importancia de la evaluación financiera para la toma de decisiones gerenciales y a partir de esta proponer la arquitectura organizacional que respalde la gestión de los cambios y resultados esperados.

METODOLOGÍA

El desarrollo de la investigación se realizó por fases, las cuales respondieron a cada uno de los objetivos específicos y productos esperados de la investigación. Los resultados por fases fueron los siguientes:

FASE I: En la fase I de investigación, se definieron las empresas de estudio que contribuyeron con la realización de la presente investigación, seleccionando así, a cinco empresas en total, tres en la ciudad de Pereira, Colombia y dos en la ciudad de Asunción, Paraguay.

Tabla 1: Muestra de Empresas del Sector de Transporte Público de Pasajeros en las Ciudades de Pereira – Colombia y Asunción – Paraguay.

Ciudad	Empresas Existentes	Empresas Entrevistadas	Muestra Estadística	Muestra Conveniencia
Asunción	11	7	2	2
Pereira	13	9	3	3
Total Empresas	24	16	5	5

En esta tabla se describe cuál es la población de empresas que tienen como actividad económica principal el transporte público de pasajeros en las ciudades de Pereira – Colombia y Asunción – Paraguay, con cuantas de estas empresas se pudo tener comunicación sobre la investigación, cuál es la muestra estadística asumiendo que la población sigue una distribución estadística t, con un nivel de confianza del 95% y cuantas empresas se tomaron como muestra por el método de muestreo por conveniencia. Fuente: Elaboración Propia.

El proceso realizado para seleccionar las empresas de estudio para la investigación, consistió en tomar la cantidad de empresas halladas por medio de la muestra estadística y seleccionar a conveniencia entre la población de empresas por ciudad, esa misma cantidad. El criterio utilizado para la conveniencia, fue básicamente las empresas que estuvieran dispuestas a compartir los estados financieros y otra información confidencial requerida para esta investigación. Con las empresas de estudio se realizaron las siguientes actividades:

Se dio a conocer en las empresas pilotos, en que consiste la investigación, la importancia de ésta para el fortalecimiento y crecimiento del sector, asimismo los beneficios de su participación.

Se solicitó y organizó la información financiera requerida para realizar los análisis correspondientes.

Se aplicó y analizo los resultados de herramientas de análisis financiero convencional como razones financieras de liquidez, endeudamiento y rentabilidad, EBITDA, *Economic Valued Added* y *Free Cash Flow*.

Se realizó entrevistas a los directivos de la empresa para conocer las herramientas de gestión administrativa y financiera, que utilizan para la planeación y direccionamiento de sus respectivas organizaciones.
Se estructuró un diagnóstico integral de las organizaciones, para identificar la manera en que realizan su gestión y evaluación financiera, y como esto influye en los resultados obtenidos.

FASE II: En la fase II de investigación se construyó el diccionario y manual de competencias cardinales, generales y específicas para el cargo de dirigente financiero. Esta fase se llevó a cabo de la siguiente manera:
Se realizó un panel de expertos con líderes y gerentes financieros en ambas ciudades, de las cuales se pudieron establecer cuáles son las competencias, conocimientos y comportamientos requeridos para dirigir exitosamente un área financiera en una organización.

Se realizó una entrevista a profundidad a través de un psicólogo especialista en psicología organizacional, a los mismos asistentes del panel de expertos, con lo cual el psicólogo logro identificar competencias y comportamientos que potencialmente pueden caracterizar a una persona que desempeñe este tipo de cargos.
Se realizó un Assessment Center con otros líderes y gerentes financieros que contribuyeron con la investigación, para validar y evaluar en una prueba vivencial, las competencias resultantes de los pasos anteriores.

Se aplicó la prueba psicotécnica Molton Disc a los participantes del proceso anterior.
Se diseñó el manual de procesos y procedimientos del área financiera propuesta.
Se diseñó el manual de funciones del cargo dirigente financiero.
Se diseñó el diccionario de competencias cardinales, generales y específicas para el cargo de dirigente financiero propuesto.
Se diseñó el manual de competencias cardinales, generales y específicas para el área financiera propuesta.

FASE III: En la fase III de investigación, se diseñó un modelo de gestión y evaluación financiera por competencias, con el objetivo de brindar estas empresas herramientas completas de planeación estratégica en estos ejes de aplicación y propender por la permanencia y sostenibilidad a largo plazo. Esta fase se llevó a cabo de la siguiente manera:

Se diseñó un modelo de evaluación financiera, el cual dio como resultado unas ecuaciones matemáticas que describen el comportamiento de las cuatro variables financieras básicas, sobre las cuales se debe de gestionar una empresa. Estas variables son Liquidez - L, Endeudamiento - E, Rentabilidad - R y Creación de Valor - V. Las ecuaciones resultantes se generaron de relacionar entre sí según su afinidad los indicadores tradicionales utilizados para la evaluación financiera de las empresas, expresadas en función del tiempo; se asume que las variables se deben de expresar en relación al tiempo, debido a que el tiempo es el que permite que se genere un cambio en una variable (Ejemplo: La empresa subió su valor en ventas, porque paso un periodo de tiempo en el que se presentó una variación positiva). Las ecuaciones resultantes fueron las siguientes (1), (2), (3) y (4):

$$Liquidez(t) = \frac{Activo\ Corriente - Reductor\ de\ liquidez}{Pasivo\ Corriente} + \frac{EBITDA}{Ventas} + \frac{KTNO}{Capital} \quad (1)$$

Donde:

Activo corriente: Cantidad de activos que tiene la empresa en el momento t, que puede convertir rápidamente en dinero en efectivo.

Reductor de liquidez: Son aquellos activos que a pesar de ser activos corrientes, son más difíciles de convertir en efectivo, por lo tanto reducen la liquidez general como los inventarios, inversiones a corto plazo y algunas cuentas por cobrar.

Pasivo corriente: Son las obligaciones o deudas que debe de pagar la empresa en el corto plazo.

EBITDA: Ganancias antes de intereses, impuestos, depreciaciones y amortizaciones.

Ventas: Ventas generadas por la entidad en el periodo.

KTNO: Capital de trabajo neto operativo.

Capital: Es el total de activos de la entidad menos los activos no operacionales y la deuda gratuita.

$$Endeudamiento(t) = \frac{Pasivo\ Corriente}{Capital} + \frac{Pasivo\ de\ largo\ plazo}{Capital} \quad (2)$$

Donde:

Pasivo corriente: Son las obligaciones o deudas que debe de pagar la empresa en el corto plazo.

Capital: Es el total de activos de la entidad menos los activos no operacionales y la deuda gratuita.

Pasivo de Largo plazo: Son las obligaciones o deudas que debe de pagar la empresa en el largo plazo.

$$Rentabilidad(t) = \frac{Nopat}{Capital} \quad (3)$$

Donde:

Nopat: Ganancia operacional después de impuestos.

Capital: Es el total de activos de la entidad menos los activos no operacionales y la deuda gratuita.

$$Creación\ de\ valor(t) = \frac{EVA}{Capital} + \frac{FCL}{Ventas} \quad (4)$$

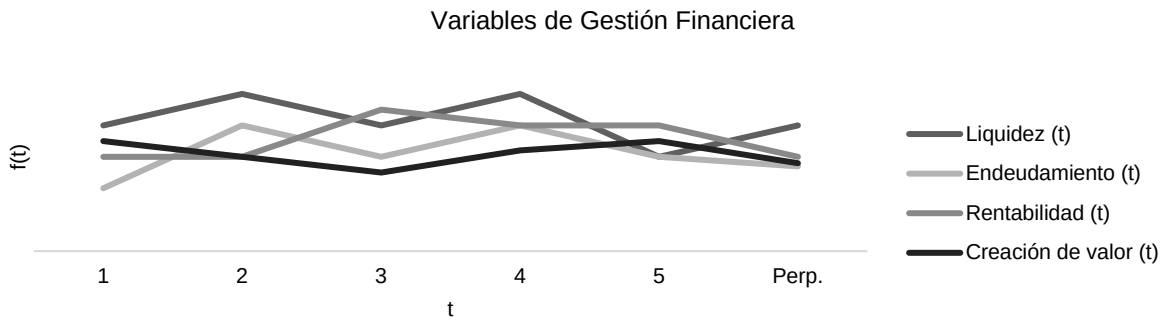
Donde:

EVA: Valor económico agregado para el periodo.

Capital: Es el total de activos de la entidad menos los activos no operacionales y la deuda gratuita.

FCL: Flujo de Caja Libre generado para el periodo.

Figura 1: Comportamiento de las Variables Básicas de Gestión Financiera (Liquidez, Endeudamiento, Rentabilidad y Creación de Valor) en Función del Tiempo Para una de las Empresas Muestra de la Investigación.



En la figura 1 se representan gráficamente como es el comportamiento de las cuatro variables de gestión financiera en función del tiempo, durante 5 periodos y asumiendo un último periodo a perpetuidad. En la gráfica se puede ver que al graficar para una de las empresas de muestra, cada ecuación generada para cada variable, tienden a tener un comportamiento similar, por lo cual se concluyó que hay una ecuación que describe el comportamiento de las cuatro variables al mismo tiempo. Fuente: Elaboración propia.

Luego de ver la similitud de los comportamientos de estas variables se realizó una composición de funciones para crear una sola ecuación que describa el comportamiento de las cuatro variables, esta nueva ecuación se llama "Gestión Financiera Evaluación - GFE".

$$GFE = L(t)\ o\ E(t)\ o\ R(t)\ o\ V(t) \tag{5}$$

Donde:

L(t): Función de liquidez con respecto al tiempo.
E(t): Función de endeudamiento con respecto al tiempo.
R(t): Función de rentabilidad con respecto al tiempo.
V(t): Función de valor con respecto al tiempo.
o: Símbolo matemático que entre dos funciones representa una composición entre las mismas.

Esta última función se gráfica en un mismo plano que la "Gestión financiera ideal – GFI" a la cual se llega a través del mismo tratamiento que GFE solo que no toma como *inputs* los datos de la empresa evaluada, sino los estándares ideales de gestión que propone la literatura sobre las cuatro variables financieras básicas; lo anterior, muestra gráficamente una región de mejora, la cual se llama "Área de Mejora Financiera – AMF". Esta región de mejora se calcula con la siguiente ecuación:

$$AMF = \int_a^b f_{GFI}(\mathrm{t})\ \mathrm{dt}\ - \int_a^b f_{GFE}(\mathrm{t})\ \mathrm{dt} \tag{6}$$

Donde:

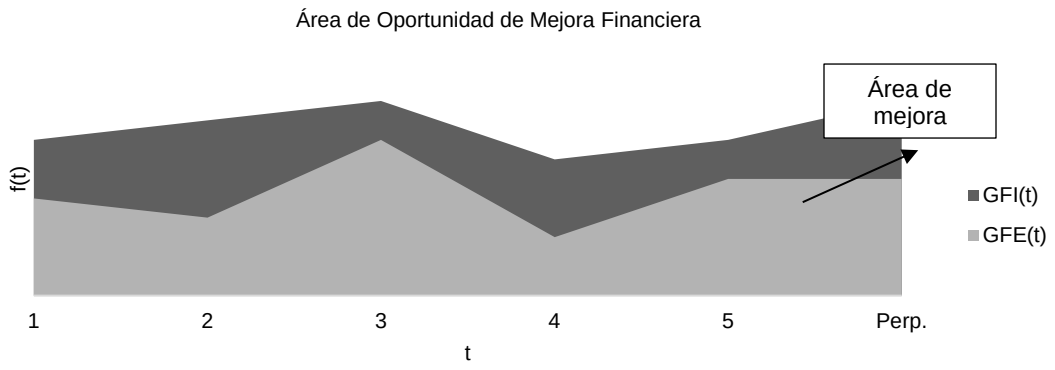
∫: Símbolo matemático para una integral, la cual permite hallar el área bajo una curva o función.
a: Momento de tiempo en el que se inicia la evaluación.
b: Momento de tiempo en el que se termina la evaluación.
f: Función.
GFI: Gestión Financiera Ideal.

GFE: Gestión Financiera Evaluación.

dt: Diferencial de integración con respecto al tiempo.

t: Tiempo.

Figura 2: Región de Oportunidad de Mejora Financiera Para una Organización.



La anterior figura muestra la gráfica de las funciones GFI (Gestión Financiera Ideal, la cual parte de la ecuación (5), en la cual se remplazan para cada periodo, los valores ideales sugeridos por la literatura para estas variables, en una empresa en condiciones normales, de igual manera, se puede tomar como ideal la meta que tenga la empresa en estas variables para cada periodo) y GFE (Gestión financiera Evaluación, la cual parte de la ecuación (5), en la cual se reemplazan para cada periodo, los valores presentados por la empresa en su información financiera), las cuales evidencias un área de diferencia entre las dos funciones que se aprecia de color gris, esta área es la oportunidad de mejora que tiene la empresa, de pasar de su situación actual a la ideal o la que ellos esperan llegar. Fuente: Elaboración propia.

Se planteó una ecuación matemática como propuesta de cómo integrar la evaluación, gestión y desarrollo de competencias al modelo de gestión y evaluación financiera, la cual se denominó "Evaluación Financiera por Competencias – EFC". Está ecuación está fundamentada como un problema de optimización, debido a que el modelo busca encontrar un valor o razón de cambio de competencias para la cual la empresa experimente un cambio en su situación financiera actual a una ideal o meta, por lo tanto se plantea estas ecuaciones bajo la metodología de Multiplicadores de LaGrange, proponiendo maximizar la ecuación 5, la cual da los valores de la GFI y GFE, pero poniéndole como restricción la ecuación 8, la cual describe el comportamiento del desarrollo de competencias; de esta manera se puede encontrar cual es la gestión máxima que puede alcanzar la empresa teniendo en cuenta el cambio que presenten las competencias:

$$Max\ EFC = L(t)\ o\ E(t)\ o\ R(t)\ o\ V(t) \tag{7}$$

$$Sujeto\ a: E_{com} - 0.625t + EP = 0 \tag{8}$$

$$EFC = f(L, E, R, V) = L(t)\ o\ E(t)\ o\ R(t)\ o\ V(t) \tag{9}$$

$$Sujeto\ a: f(E_{com}, t) = E_{com} - 0.625t + EP = 0 \tag{10}$$

$$\nabla f = \nabla EFC = \langle \frac{\partial f}{\partial L}, \frac{\partial f}{\partial E}, \frac{\partial f}{\partial R}, \frac{\partial f}{\partial V} \rangle \tag{11}$$

$$k\nabla g = k\,\langle \frac{\partial f}{\partial E_{com}}, \frac{\partial f}{\partial t}, 0{,}0 \rangle \tag{12}$$

Donde:

Max: Maximización de la ecuación relacionada.
L(t): Función de liquidez con respecto al tiempo.
E(t): Función de endeudamiento con respecto al tiempo.
R(t): Función de rentabilidad con respecto al tiempo.
V(t): Función de valor con respecto al tiempo.
o: Símbolo matemático que entre dos funciones representa una composición entre las mismas.
Ecom: Evaluación de Competencias.
t: Tiempo.
EP: Evaluación promedio de competencias.
∇: Gradiente de una función.
∂: Derivada parcial de una variable.
f= Función
k: Razón de cambio en la evaluación de competencias en un lapso de tiempo.
g: Función de restricción (sujeto a).

Se diseñó un plan de gestión, como variación al *Balanced Scorecard*, el cual permite tomar los resultados obtenidos en la evaluación financiera y la evaluación por competencias, para plantear objetivos, estrategias e indicadores, que garanticen haya una gestión por parte de la gerencia, para mejorar la situación de la empresa, llevándola a su estado ideal, y de igual manera mejorar el grado de desarrollo de competencias del dirigente financiero.

RESULTADOS

Siguiendo la metodología descrita anteriormente, al aplicar el modelo de gestión y evaluación financiera por competencias, enfocado en el dirigente financiero, para la toma de decisiones asertivas en las empresas del sector de transporte público de pasajeros diseñado en las empresas de estudio en las ciudades de Pereira Colombia y Asunción – Paraguay, con sus respectivas áreas metropolitanas, se llegaron a los siguientes resultados:

Al realizar la evaluación financiera de las empresas de estudio aplicando las ecuaciones (5) y (6) para los resultados financieros presentados por estas organizaciones en el año 2017, se llegó a los siguientes resultados:

Tabla 2: Evaluación Financiera de las Empresas de Estudio Bajo el Modelo Propuesto

NÚM	CIUDAD	EMPRESA	GFI	GFE	AMF	% AMF
1	Asunción	TTL S.A.	10	3.5	6.5	65%
2	Asunción	ES S.A.	10	5.4	4.6	46%
3	Pereira	COOCHOFERES	10	6.3	3.7	37%
4	Pereira	SERVILUJO S.A.	10	7.8	2.2	22%
5	Pereira	LINEAS PEREIRANAS S.A.	10	6.1	3.9	39%

La anterior tabla relaciona los resultados obtenidos al aplicar el modelo de evaluación financiera propuesto en la presente investigación. GFI significa Gestión Financiera Ideal, en este caso se estableció una escala de 0 a 10, siendo diez el valor ideal que debería tener cada organización, el cual fue calculado con los estándares propuestos por la literaria en este ámbito. GFE, es Gestión Financiera Evaluación, la cual es el resultado de evaluar bajo el modelo las empresas de estudio, este valor se calculó con la ecuación 5. ÁMF, es el área de mejora financiera que se genera al contrastar la GFI con GFE, este valor se calculó con la ecuación 6. %AMF es el Área de Mejora Financiera expresada en término de porcentaje con respecto a la GFI. Fuente: Elaboración propia.

Al realizar la evaluación de competencias de los dirigentes financieros de las empresas de estudio, conforme a las competencias identificadas en la fase II del desarrollo de la investigación y comparándolos con el grado de desarrollo de competencias ideal, se llegó a los siguientes resultados: Se identificaron, estructuraron y documentaron 9 competencias que se consideran relevantes para que una persona que aspire o desempeñe el cargo de dirigente financiero en una organización presente desempeño; Estas competencias son las siguiente: 1- Liderazgo e influencia, 2- Planeación estratégica, 3- Visión global del proceso, 4- Organización y metodología, 5- Enfoque a resultados, 6- Análisis y síntesis, 7- Comunicación e *Insight*, 8- Trabajo en equipo y 9- Cardinales (con competencias cardinales se hace referencia a los principios o valores organizacionales que debe de tener toda persona que trabaje en dicha empresa ej: Justicia, Responsabilidad, Integridad, Prudencia, entre otras).

Tabla 3: Evaluación de Competencias de los Dirigentes Financieros Por Empresa de Estudio.

Núm	Ciudad	Empresa	1	2	3	4	5	6	7	8	9	Epc	Gdci	Odm
1	Asunción	ttl s.a.	28%	19%	45%	32%	26%	12%	20%	16%	43%	26.78%	60%	33.22 %
2	Asunción	es s.a.	15%	28%	17%	33%	42%	44%	38%	7%	36%	31.11%	60%	28.89 %
3	Pereira	coochoferes	41%	31%	15%	21%	29%	46%	19%	18%	23%	27.00%	60%	33.00 %
4	Pereira	servilujo s.a.	39%	29%	11%	13%	34%	40%	49%	23%	27%	29.44%	60%	30.56 %
5	Pereira	lineas pereiranas s.a.	44%	27%	31%	20%	43%	39%	44%	48%	34%	36.67%	60%	23.33 %

En la anterior tabla se relacionan los valores de la evaluación realizada a los dirigentes financieros de las empresas de estudio, cada valor que corresponde a cada competencia relacionada en el texto anterior, fueron evaluadas en una escala de 0% a 60%, debido a que en la fase II de la investigación se encontró que un dirigente financiero, idealmente debe de tener desarrolladas esas competencias al 60%, valores por encima a ese nivel, indicarían que dicha persona, tiene las competencias para ser promovido al cargo siguiente en jerarquía, en este caso sería para gerente financiero con un promedio de competencias igual o superior al 70%. El resto de niveles de promoción se relacionan en la investigación completa. EPC significa Evaluación Promedio de Competencias, GDCI significa Grado de desarrollo de competencias ideal que como se mencionó anteriormente para este cargo es del 60% y ODM significa la oportunidad de mejora que tiene cada dirigente por empresa. Fuente: Elaboración propia.

Al aplicar el modelo de gestión y evaluación por competencias propuesto, se llegó a los siguientes resultados:

Tabla 4: Evaluación de la Empresa – Dirigente Financiero a Través del Modelo de Evaluación y Gestión Por Competencias Propuesto.

Núm	Ciudad	Empresa	Gfe	Ep	Gfi	Mejora Requerida En Competencias	Mejora Competencias	Mejora Empresa
1	Asunción	ttl s.a.	3.5	26.78%	8	49.78%	23.00%	128.57%
2	Asunción	es s.a.	5.4	31.11%	8	47.44%	16.33%	48.15%
3	Pereira	coochoferes	6.3	27.00%	8	42.16%	15.16%	26.98%
4	Pereira	servilujo s.a.	7.8	29.44%	8	32.22%	2.78%	2.56%
5	Pereira	lineas pereiranas s.a.	6.1	36.67%	8	48.03%	11.37%	31.15%

En la anterior tabla se presentan los resultados obtenidos al aplicar el modelo de evaluación y gestión por competencias propuesto, utilizando las ecuaciones 7, 8, 9, 10, 11 y 12. Se supuso un punto máximo al que se quiere llegar, en este caso una Gestión financiera ideal de 8 (Se eligió 8, para mostrar la funcionalidad del modelo, porque sí se hubiera puesto 10, las competencias tendían a dar 60% como el valor ideal de las competencias, debido a que se relacionó en el modelo que se esperaría que una GFI de 10 esté relacionada a una EP de competencias de 60%). GFE es la Gestión Financiera Evaluación que obtuvo como resultado cada empresa. EP es evaluación promedio de competencias encontradas para cada dirigente financiero de cada respectiva empresa. GFI es la Gestión Financiera Ideal que la empresa espera alcanzar. Mejora requerida de competencias, indica a que nivel de desarrollo deben de llegar las competencias del dirigente financiero para que permita llegar a la empresa a la GFI. MEJORA DE COMPETENCIAS indica en forma de porcentaje cuanto deben de mejorar sus competencias con base a la mejora requerida en competencias y la EP. MEJORA EMPRESA, indica cuando mejora la empresa con base a la GFE y la GFI sí se presenta esa mejora de competencias del dirigente financiero. Fuente: Elaboración propia.

A partir de los resultados encontrados anteriormente, se procedió a utilizar el modelo de gestión el cual se planteó como una variación al *Balanced Scorecard* el cual permitió plantear objetivos, estrategias e indicadores para gestionar los cambios requeridos en la organización, que permita ir cerrando paulatinamente las brechas de desempeño identificadas en la evaluación financiera de la empresa, así, como en la evaluación de competencias del dirigente financiero.

CONCLUSIONES

Al aplicar el modelo en las empresas de estudio se pudo validar la funcionalidad completa del modelo, el cual permitió evaluar en cada organización su situación financiera en un periodo de tiempo propuesto, se comparó con su estado ideal, asimismo se calculó la oportunidad de mejora que tiene cada empresa para ese periodo según los datos calculados anteriormente; las empresas pudieron ver de forma cuantitativa cual es la brecha en su performance financiero, con ese valor plantear estrategias y planes de trabajo para ir cerrando paulatinamente esa oportunidad de mejora identificada. Luego de plantear el perfil ideal de un dirigente financiero, con su respectivo manual y diccionario de competencias, se evaluó el perfil de los dirigentes financieros, se calculó la brecha que tienen, comparados con el perfil ideal propuesto, con lo cual la organización tiene la información necesaria para armar planes de capacitación, incentivos, promoción y re estructuración de arquitectura corporativa. Al cruzar estas dos evaluaciones, se conoció como puede mejorar la empresa en su performance financiera al mejorar el perfil de competencias del dirigente financiero; se verificó que la mejora en competencias del cargo, tiene un efecto de apalancamiento con respecto a la performance financiera.

BIBLIOGRAFIA

Alles, M. (2004). Dirección estratégica de recursos Humanos: Gestión por competencias. Buenos Aires, Argentina: Ediciones Granica S.A.

Alles, M. (2005). Diccionario de comportamientos: Gestión por competencias. Buenos Aires, Argentina: Ediciones Granica S.A.

Alles, M. (2007). Diccionario de preguntas: Gestión por competencias. Buenos Aires, Argentina: Ediciones Granica S.A.

Atehortúa, J, Ortiz, J y Rendón, C. (2014). Score de Competencias: modelo para el desarrollo humano y organizacional. 2da ed. Bogotá, Colombia: McGraw-Hill Education.

Castellanos, D y Orozco, K. (2014) Estructuración del área financiera para la Cooperativa Integral Choferes de Pereira. Pereira, 2014. Trabajo de grado. Universidad Tecnológica de Pereira.

Damodaran, A. (2012). Investment Valuation. 3ra ed. Hoboken, NJ: John Wiley & Sons, Inc.

Dess, G, Eisner, A and Lumpkin G. (2010). Strategic Management. 5th ed. New York, NY: The McGraw-Hill Companies, Inc.

Estrada, S. (2017) Diseño de un modelo de gestión y evaluación financiera para las cooperativas de transporte público en la ciudad de Pereira. Investigación. Universidad Tecnológica de Pereira.

Hackett, P. (1995). The Selection Interview. 1st ed. New York, NY: Chartered Institute of Personnel & Development.

Higgins, R. (2016). Analysis for Financial Management. 11ra ed. 2 Penn Plaza, NY: McGraw-Hill Education.

Kaplan, R and Norton, D. (2004). Strategy Maps. 1st ed. Boston, Massachusetts: Harvard Business School Publishing Corporation.

Kaplan, R y Norton, D. (2009). The Strategy Focused Organization. 2nd ed. Boston, Massachusetts: Harvard Business School Publishing Corporation.

Ortiz, H. (2018). Análisis Financiero Aplicado bajo NIIF. 16ava ed. Bogotá, Colombia: U. Externado de Colombia.

Roca, F y Rojas J. (2014). Evaluación de Proyectos para Emprendedores. 2da ed. New York, NY: Amazon.

Roca, F. (2012). Finanzas para Emprendedores. 3ra ed. New York, NY: Amazon.

Rupp, D and Thornton, G. (2006). Assessment Centers in Human Resource Management: Strategies for prediction, diagnosis and development. 1ra ed. New York, NY: Psychology Press, Taylor & Francis Group.

Stewart, J. (2010). Cálculo Multivariable. 8va ed. Boston, Massachusetts: Cengage Learning.

BIOGRAFIA

Daniel Steven Castellanos Sánchez es Ingeniero Industrial, estudiante de la Maestría en Administración Económica y Financiera en la Universidad Tecnológica de Pereira, trabaja hace 6 años en empresas nacionales y multinacionales en el área financiera, es consultor de varias organizaciones del sector transporte y confecciones. Se puede contactar en la Facultad de Ingeniería Industrial, oficina 5-209, Universidad Tecnológica de Pereira, Pereira

SISTEMA INTEGRADO DE GESTION PARA CIUDADES INTELIGENTES

Mateo Jaramillo Restrepo, Universidad nacional de Colombia
Gerson Santiago García Sánchez, Universidad Nacional de Colombia
Joaquín Urrea Arbeláez, Universidad Nacional de Colombia

RESUMEN

El principal reto de las dimensiones de la sociedad: Ambiental, Calidad de Vida, Personas y Educación, Economía, Gobierno y Movilidad Inteligente es adaptarse de forma innovadora a la rápida evolución de las tecnologías de la información. En este ámbito innovador, surgen las ciudades inteligentes y, como consecuencia, la necesidad de que dichas dimensiones estén interconectadas entre sí. Este artículo tiene como propósito presentar una propuesta teórica que describe un Sistema Integrado de Gestión Inteligente para ciudades inteligentes. Este sistema de gestión relaciona los modelos Fog Computing y Adaptabilidad de Sistemas SCADA, con los ámbitos de la ciudad inteligente.

PALABRAS CLAVE: Big Data, Computación en la niebla, Internet de las cosas, Ciudades inteligentes.

INTEGRATED MANAGEMENT SYSTEM FOR SMART CITIES

ABSTRACT

The main challenge of the dimensions of society: Environmental, Quality of Life, People and Education, Economy, Government and Intelligent Mobility is adapting in an innovative way to the rapid evolution of information technologies. In this innovative area, smart cities emerge and, as a consequence, the need for these dimensions to be interconnected. The purpose of this article is to present a theoretical proposal that describes an Integrated Intelligent Management System for smart cities. This management system relates the Fog Computing and Adaptation of SCADA Systems models to the areas of the smart city.

JEL: M00, M15, O1, O4

KEYWORDS: Big Data, Fog Computing, Internet Of things, Smart Cities.

INTRODUCCION

El Big Data o grandes flujos de datos, se entiende como las nuevas tecnologías que albergan un gran volumen, gran variedad y a una gran velocidad de datos recogidos de las actuaciones cotidianas de los usuarios finales, de dispositivos con conexión a la red en el día a día. El desarrollo de esta tecnología a través del tiempo ha permitido que diferentes tipos de procesamiento de datos, mas agiles y cercanos al usuario final como el Fog Computing, tomen una fuerza determinante, para mejorar las condiciones de interacción de los sistemas y los usuarios. Esto es posible, gracias a la acción del Internet de las Cosas, IoT, ya que la presencia de los sensores como dispositivos móviles en nuestro medio, facilita la integración de estos factores, lo que permite dar cabida a procesos mucho más amplios dentro del contexto de las tecnologías de información. Bajo esta estructura Se pretende brindar a las ciudades inteligentes, o por lo menos propuestas de estas, la capacidad de generar un proceso de optimo de interaccion con los usuarios finales de las ciudades, permitiendo mayor velocidad de transmisión de datos, mayor exactitud y mucha más transparencia en la información brindada.

Dentro de este contexto, el propósito de este documento es presentar una propuesta teórica que describe un Sistema Integrado de Gestión Inteligente para ciudades inteligentes. Este sistema de gestión relaciona los modelos Fog Computing y Adaptabilidad de Sistemas SCADA, con los ámbitos de la ciudad inteligente. El presente artículo está estructurado de la siguiente manera: 2. Revisión de la literatura, 3. Propuesta teórica, 4. Recomendaciones Futuras. 5. Conslusiones.

REVISION DE LA LITERATURA

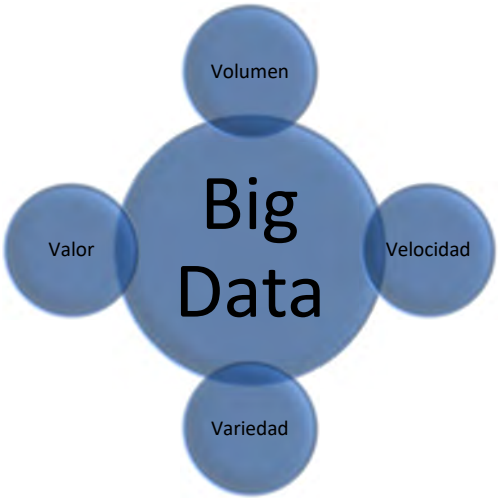
Big Data

El término "Big Data" ha suscitado, a través de los años, una innumerable cantidad de discusiones a la hora de definir de manera concreta su significado. Por primera vez Mashey (1998) menciona el término y lo define como "el crecimiento del almacenamiento de datos cada vez más grande y con mayor velocidad" lo cual estipula un precedente para hablar acerca del "Big Data".

Existe una definición con la cual concuerdan la mayoría de los autores, y proviene de una de las empresas más prestigiosas de consultorías de TI (Gartner, n.d.) "*Big Data son activos de información de gran volumen, alta velocidad y alta variedad que demandan formas de procesamiento de información innovadoras y rentables, que permitan una mejor comprensión, toma de decisiones y automatización de procesos"*, ya que plantea la visión del concepto desde las perspectivas de utilización, así como mostrar sus inherentes características *y* principales beneficios.

Su definición depende en gran medida de las características que los diferentes textos plantean: Volumen, Velocidad y variedad, estas 3 Vs comprenden la definición del "Big Data" por lo que se hace pertinente su definición; sin embargo, se tratara una cuarta característica que en diferentes trabajos se pone en consideración y el *valor* de los datos. En la Figura 1 se ilustran de qué manera están organizadas las diferentes características de los datos.

Figura 1: Características de Los datos



Las 4 Características, V´s, de los datos

Para comprender de una manera más amplia que es el Big Data, es necesario definir cada una de las características que les brindan a los datos una condición especial.

Volumen: Se refiere principalmente a la diferente gran cantidad de tipos de datos que son generados a partir de diversas fuentes y en continua expansión (Hashem et al., 2015) .

Velocidad: Hace referencia a la velocidad de transferencia de los datos y la velocidad en la cual deberían ser analizados (Gandomi & Haider, 2015).

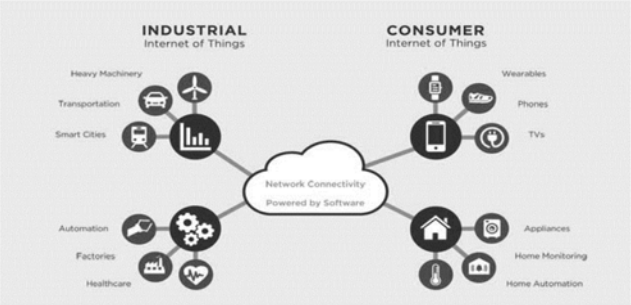
Variedad: Comprende los diferentes tipos de datos pero en su mayoría se refiere a los datos estructurados o no estructurados (Katal, Wazid, & Goudar, 2013). Cabe destacar que en la actualidad el 90% de los datos hacen parte del conjunto de datos no estructurados (Sivarajah, Kamal, Irani, & Weerakkody, 2017).

*Valor***:** Es la característica que más importa y no se menciona de manera general, ya que los datos deben ser clasificados como valiosos o no antes de ser procesados con varios tipos de rápida generación (Gandomi & Haider, 2015).

Internet de las cosas (IoT)

Después de la incursión del Big Data, grandes volúmenes de información se han generado a partir de la utilización de los dispositivos móviles, además de las RFID que son pequeños chips que la mayoría de los aparatos electrónicos o electrodomésticos poseen. A partir del uso de estas redes nace la llamada Internet of Things o internet de las cosas, la cual alberga a la mayor cantidad de dispositivos con RFID en todo el mundo (Bonomi, Milito, Natarajan, & Zhu, 2014). La Figura 2 ilustra la manera como interactúan los diferentes sensores y equipos que hacen parte del IoT.

Figura 2: Internet de las Cosas



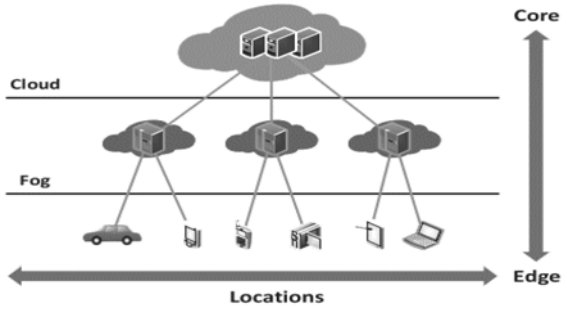
Se estima que para el año 2020 en el mundo existirán cerca de 30 mil millones de dispositivos de RFID según las proyecciones realizadas por Cisco Systems (2015).

Fog computing o computación en la niebla.

Con el desarrollo del Big Data, han surgido un gran número de tecnologías que complementan las labores que las maquinas tradicionales de almacenamiento, procesamiento y análisis de datos poseen; mejorando la velocidad de adquisición, y valor de estos (Bonomi et al., 2014).

El concepto de Fog Computing; nace como un tipo de computación y procesamiento más cerca del usuario final, mediante dispositivos móviles y puertos de comunicación desde las centrales de datos. Cisco Systems (2015) define el *Fog Computing o Computacion en la niebla)* como: "Una extensión de la nube, que permite estar más cerca de los dispositivos que producen datos y actúan en el IoT (Internet of things). *Esos dispositivos llamados nodos de niebla pueden ser desplegados en cualquier lugar con una conexión a la red"*. En la Figura 3 se explica de manera gráfica como se entiende la computación en la niebla.

Figura 3. Computación en la niebla-Tomado de: (Stojmenovic & Wen, 2014)



La computación en la niebla brinda a la tecnología nuevos caminos, dotándola de capacidades inimaginables a la hora de almacenar información, su velocidad de almacenamiento y su tiempo de respuesta al usuario final o usuario interesado (Lee, 2016; Wen et al., 2017).

De esta manera posee una característica que lo hace diferente de los demás tipos de almacenamiento y computación de datos:

Latencia reducida: Mediante la utilización de este tipo de compilación de datos, la espera de respuesta se ve reducida, ya que la información no debe viajar hasta la nube o almacén de datos, sino que se procesa directamente en el nodo de neblina, por lo cual la solicitud que el usuario haga será más eficiente (Wen et al., 2017).

Smart City o Ciudad inteligente

Los comienzos del siglo XXI marcaron el comienzo de una nueva era repleta de tecnología. Con ella vinieron los nuevos retos, para la sociedad en general, las empresas y la preservación del medio ambiente. A partir de conceptos como desarrollo sostenible y sustentable, para la sociedad y para las empresas se empezaron a desarrollar nuevos paradigmas que dieron lugar a una serie de oportunidades para la tecnología (Yannuzzi et al., 2017).

Hacia el año 2011 IBM bautizaría estas ciudades digitales como “Smart City”, ya que, hacia el año 2004 se da la primera iniciativa de ciudad digital en España; de este modo IBM comenzaría a emprender proyectos dentro de las ciudades en busca de una gestión más adecuada e integrada para las necesidades actuales.

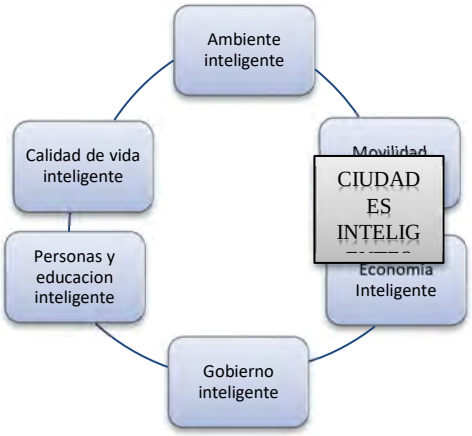
La definición que mejor se amolda a las perspectivas de ciudad inteligente es la de (Harrison et al., 2010) y se refiere a la ciudad inteligente como: “La conexión de la infraestructura física, la infraestructura de TI, la infraestructura social y la infraestructura empresarial en busca del apalancamiento de la inteligencia colectiva de la ciudad”. Cabe destacar que la presente definición la brindan los autores en medio de una investigación para IBM.

La estructura mediante la cual se generan las ciudades inteligentes, están creadas a partir de las bases que la sociedad estima como fundamentales, así es que la economía, ambiente, movilidad, calidad de vida, las personas, gobierno y educación hacen parte de los ámbitos o dimensiones más necesarias dentro de cualquier ciudad.

Ámbitos de las Ciudades inteligentes

Para lograr comprender las ciudades inteligentes es necesario poseer una visión holística-estructural de los ámbitos que confluyen dentro de una ciudad actual. Para esto se hace necesario definir todas estas estructuras que comprenden una sociedad y cuál podría ser el impacto de la utilización de cada aplicación en cada ámbito por separado. En la Figura 4 se describen de qué manera se debe articular las dimensiones de la ciudad inteligente.

Figura 4. Ciudades Inteligentes



*Ambiente inteligente***:** Este ámbito responde sustancialmente a la necesidad de las ciudades por preservar la sostenibilidad ambiental mediante el control del consumo de agua, la medición de contaminación y su mitigación, así como la optimización y racionalización de la energía.

Movilidad inteligente: Pretende buscar alternativas de movilidad en las ciudades, poniendo al servicio de la infraestructura y los sistemas logísticos la tecnología, de manera que se pueda mitigar el impacto ambiental mejorar el alcance y cobertura del mismo (Ellison, Ellison, Greaves, & Sampaio, 2017).

Calidad de vida inteligente: Principalmente hace referencia a la necesidad de las ciudades por hacer una gestión integrada en contra de desastres, mediante la eficacia en la actuación, además de proponer desarrollo en la generación de espacios públicos y privados seguros (Wang & Sinnott, 2017).

Personas y educación inteligente: Este apartado hace referencia a la necesidad que posee el individuo por ser educado en las nuevas tecnologías, la implementación de herramientas que permitan facilitar el aprendizaje y tele aprendizaje, así como la generación de ciudadanos más creativos y orientados como personas inteligentes (Liqin & Mengmeng, 2016).
Economía inteligente: Las empresas deben ampliar sus canales de distribución y migrar en parte a conceptos como e-commerce y m-commerce, con lo cual vendría desarrollo de infraestructura tecnológica que soporte el negocio tanto a nivel virtual como físico, además de promover el desarrollo de nuevas formas de producción y logística que permita disminuir el impacto ambiental y optimizar a nivel económico (Finogeev, Parygin, & Finogeev, 2017);

Gobierno inteligente: Sobre todas las cosas el gobierno debe velar por mostrar total transparencia con la gestión de su información, así como flexibilizar la política de datos haciéndola accesible para todo público; este fenómeno se denomina como open data (Bonomi et al., 2014).

El desarrollo de las diferentes TI ha impulsado a las grandes empresas del campo a colaborar con las ciudades para generar espacios sobre los cuales se pueda promover la potencialización de estas nuevas TI. Proyectos consolidados como SmartSantander y FIWARE han buscado desarrollar este modelo de ciudad inteligente a través de ecosistemas especialmente diseñados para soportar las necesidades de TI. Además de los anteriormente mencionados otros proyectos se han desarrollado en Songdo (Corea del sur), Masdar City (Abu Dhabi, Emiratos árabes unidos), Paredes (Portugal), Manchester (UK), Boston (US), Tianjin (China) y Singapur (Al Nuaimi, Al Neyadi, Mohamed, & Al-Jaroodi, 2015).

PROPUESTA TEORICA

Previamente se observaron diferentes definiciones que brindan una perspectiva más amplia del contexto del Big Data, diferentes sistemas surgidos a partir del Big data, y modelos de control que implican una optimización sustancial a la hora de realizar procesos.

A pesar que grandes empresas han desarrollado trabajos con ciudades tipo, encaminadas a buscar una mejora en la creación de infraestructuras tecnológicas adecuadas para un entorno tecnológico, aun son incipientes los hallazgos generados en el sector, entendiendo que aún se trabaja con grandes estructuras de Big Data que buscan a través de algoritmos disminuir el volumen de datos por procesar a mayor velocidad (Taylor, Cowls, Schroeder, & Meyer, 2014). Esto se encuentra insuficiente, entendiendo que la mayor necesidad, tanto de los intermediarios como consumidores finales es la velocidad de transmisión de la información y el tiempo de respuesta que cada vez esperan los clientes sea menor (Cuzzocrea, 2015).

Adaptación de las Ciudades Inteligentes a la Computación en la Niebla

Son diversos los estudios que se han hecho dentro del marco de ciudades inteligentes y su desarrollo dentro de un marco de Big data, aprovechando sus características y virtudes. Sin embargo se ha dejado de lado aspectos importantes dentro de la computación mediante Big Data como la velocidad de transmisión, la velocidad de retroalimentación, la seguridad y el valor de los datos e información (Finogeev et al., 2017).

La computación en la niebla nace, por la capacidad de las nuevas tecnologías de almacenar un volumen mayor de datos en los dispositivos de retransmisión, o mejor conocidos como nodos de niebla, y la necesidad de interconexión de mayor velocidad y verídica por parte de los usuarios, ya sean intermedios o finales. La computación en la niebla cierra brechas de asimetría de la información, ya que se pretende enlazar de una manera más directa los datos con su usuario final.

La computación en la niebla permitirá a las ciudades inteligentes implementar infraestructuras más agiles y compactas, con almacenes de datos más reducidos, pero con capacidad instalada para el procesamiento de la información en los nodos de niebla. Esta tendencia agilizaría de manera gigantesca los procesos demandados dentro de un sistema de gestión integrado de ciudad, por lo cual, obtener datos en tiempo real, con validez será una tarea más sencilla (Hu, Wen, Chua, & Li, 2014; Katal et al., 2013).

Debido a la tecnología instalada en los servidores que albergan el Fog la transmisión de datos desde cada uno de los ámbitos de las ciudades, los datos se demoran menos tiempo en ser procesados, por lo tanto, tarda menos tiempo el sistema en devolver información como output. La computación en la niebla permitirá gestionar de manera más veloz y eficiente recursos de todo tipo que se utilicen dentro de las ciudades inteligentes

En la Figura 6 se puede observar el comportamiento de un modelo de gestión integrado mediante el uso de la computación en la niebla.

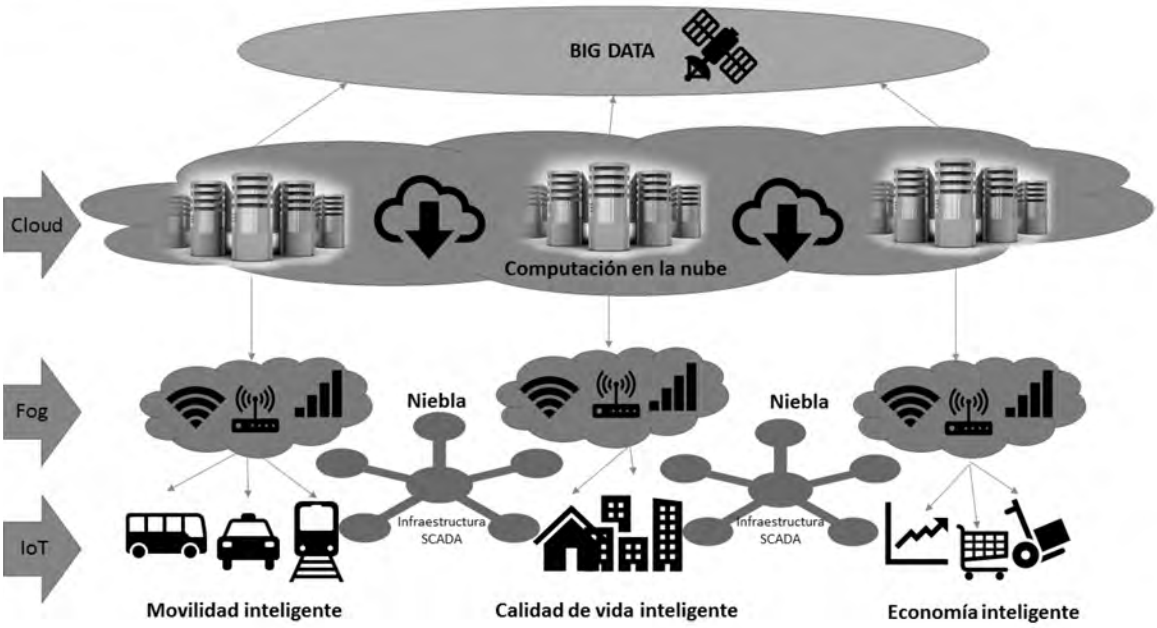


Fig 5. Sistema Integrado de Gestion para Ciudades Inteligentes

Observando más detenidamente la computación en la niebla requiere de sistemas de enlace, entre los servidores que alojan la información, o la nube y los dispositivos móviles.

Implementación de modelo SCADA en el marco de un modelo de gestión integrado con base en computación en la niebla

El control en los sistemas de gestión que se plantean desde la perspectivas de otras ciudades utilizan diferentes metodologías para crear una infraestructura de ciudades inteligentes (Yannuzzi et al., 2017), sin embargo, ninguna metodología utilizo el encadenamiento.

Este sistema permite encadenar procesos de manera sistemática, de tal manera que mediante nodos SCADA, para el caso nodos de niebla, se permita realizar una continua retroalimentación del sistema, permitiendo a los tomadores de decisiones estar permanente informados acerca de novedades y acontecimientos que dentro del sistema se puedan presentar.

Junto con la computación en la niebla, el SCADA se convierte en una estructura óptima para el desarrollo de los diferentes ámbitos de la ciudad inteligente, permitiendo, respuestas en tiempo real, menos brechas de seguridad debido al sistema de lazo cerrado que plantea, y lo más importante información veraz que permite en gran medida mejorar el proceso de toma de decisiones para los responsables de esto.

Un sistema integrado “Inteligente” de gestión para ciudades inteligentes

No existe un sistema integrado perfecto, sin embargo, pueden existir sistemas integrados inteligentes, basado principalmente en el argumento de la sostenibilidad y sustentabilidad, con potencial de desarrollo económico y de alto impacto dentro de la sociedad. El sistema integrado inteligente brinda información a cada uno de los ámbitos de la ciudad inteligente, y mediante su constante retroalimentación se logra garantizar una disminución de problemáticas. En resumen, el sistema integrado inteligente de gestión abre posibilidades a un ya muy abierto mundo de posibilidades dentro de las ciudades inteligentes; una gestión más seria, consciente, creativa e innovadora (Caragliu, Bo, Kourtit, & Nijkamp, 2015), a todo esto es a lo que apunta el SIGCI.

APRECIACIONES FUTURAS

Entendiendo la necesidad de estar cada vez más interconectados, y que todos los temas tratados en el presente texto se encuentran a la vanguardia, se recomienda para futuros trabajos continuar con la investigación de una manera más profunda, buscando subsanar las limitaciones anteriormente descritas, así como aplicar la teoría al contexto de las ciudades Capitales Latinoamericanas, proponiendo una ciudad inteligente con un sistema de gestión integrado que funcione de manera óptima.

Adicionalmente es importante considerar buscar un modelo de sistema integrado de gestión que permita administrar de manera eficiente cada uno de los ámbitos que en el presente documento fueron descritos.

CONCLUSIONES

Las infraestructuras de TI deben estar constantemente en renovación, debido a la carrera de tecnología de las grandes empresas y gobiernos, deben buscar el bien común sobre el individual y perseverar por la utilización eficiente de los datos y la información. De esta manera se encuentra pertinente la implementación de una cultura orientada a los datos.

La agilidad con la que el mundo actual se está desarrollando, convierte las ideas en simple realidad, debido a las necesidades crecientes que el ser humano está teniendo durante los últimos años. Con esta necesidad, nacen las posibilidades de desarrollar nuevas tendencias tecnológicas, así como propuestas que inviten a desarrollar cada vez más los conceptos de ciudad inteligente.

Concretamente el desarrollo económico, social, ambiental y cultural está ligado a las infraestructuras tecnológicas que brindan ventajas significativas, por lo cual se antoja necesaria la creación de infraestructuras que dinamicen cada vez más el desarrollo sostenible y sustentable en las ciudades inteligentes.

Las tecnologías deben seguir estando a la vanguardia de las exigencias del mercado y la sociedad, por lo cual es importante resaltar la labor fundamental que poseen dos características fundamentales de los datos: La velocidad de transmisión, y el valor de los datos; comprendiendo estas dos dimensiones de los datos es posible analizar muchos fenómenos que se han presentado de manera reiterativa por la tecnología.

Las ciudades inteligentes son cada vez más una tendencia en ascenso, que busca generar a partir de la unión de las infraestructuras socialmente más importantes, una colaboración entre lo público y lo privado para generar mejores ideas, explotar de manera más eficiente los recursos.

REFERENCIAS

Al Nuaimi, E., Al Neyadi, H., Mohamed, N., & Al-Jaroodi, J. (2015). Applications of big data to smart cities. *Journal of Internet Services and Applications*, *6*(1), 25. https://doi.org/10.1186/s13174-015-0041-5

Bonomi, F., Milito, R., Natarajan, P., & Zhu, J. (2014). *Big Data and Internet of Things: A Roadmap for Smart Environments*. *Studies in Computational Intelligence* (Vol. 546). https://doi.org/10.1007/978-3-319-05029-4

Caragliu, A., Bo, C. D., Kourtit, K., & Nijkamp, P. (2015). Smart Cities: Transformación digital de las ciudades. *International Encyclopedia of the Social & Behavioral Sciences (Second Edition)*, 113–117. https://doi.org/http://dx.doi.org/10.1016/B978-0-08-097086-8.74017-7

Cisco Systems. (2015). Fog Computing and the Internet of Things: Extend the Cloud to Where the Things Are. *Www.Cisco.Com*, 6. Retrieved from http://www.cisco.com/c/dam/en_us/solutions/trends/iot/docs/computing-overview.pdf

Cuzzocrea, A. (2015). Provenance research issues and challenges in the big data era. *Proceedings - International Computer Software and Applications Conference*, *3*, 684–686. https://doi.org/10.1109/COMPSAC.2015.345

Ellison, R. B. ., Ellison, A. B. ., Greaves, S. P. ., & Sampaio, B. . (2017). Electronic ticketing systems as a mechanism for travel behaviour change? Evidence from Sydney's Opal card. *Transportation Research Part A: Policy and Practice*, *99*, 80–93. https://doi.org/10.1016/j.tra.2017.03.004

Finogeev, A. G., Parygin, D. S., & Finogeev, A. A. (2017). The convergence computing model for big sensor data mining and knowledge discovery. *Human-Centric Computing and Information Sciences*, 1–16. https://doi.org/10.1186/s13673-017-0092-7

Gandomi, A., & Haider, M. (2015). Beyond the hype: Big data concepts, methods, and analytics. *International Journal of Information Management*, *35*(2), 137–144. https://doi.org/10.1016/j.ijinfomgt.2014.10.007

Gartner. (n.d.). Big Data. Retrieved from http://www.gartner.com/it-glossary/big-data/
Harrison, C. ., Eckman, B. ., Hamilton, R. ., Hartswick, P. ., Kalagnanam, J. ., Paraszczak, J. ., &

Williams, P. . (2010). Foundations for Smarter Cities. *IBM Journal of Research and Development*, *54*(4). https://doi.org/10.1147/JRD.2010.2048257

Hashem, I. A. T., Yaqoob, I., Anuar, N. B., Mokhtar, S., Gani, A., & Ullah Khan, S. (2015). The rise of "big data" on cloud computing: Review and open research issues. *Information Systems*, *47*, 98–115. https://doi.org/10.1016/j.is.2014.07.006

Hu, H., Wen, Y., Chua, T. S., & Li, X. (2014). Toward scalable systems for big data analytics: A technology tutorial. *IEEE Access*, *2*, 652–687. https://doi.org/10.1109/ACCESS.2014.2332453
Katal, A., Wazid, M., & Goudar, R. H. (2013). Big data: Issues, challenges, tools and Good practices. *2013 6th International Conference on Contemporary Computing, IC3 2013*, 404–409. https://doi.org/10.1109/IC3.2013.6612229

Lee, E.-K. (2016). Development of Crowd Monitoring and Informing System using Fog Computing Model. *International Journal of Multimedia and Ubiquitous Engineering*, *11*(11), 81–96. https://doi.org/10.14257/ijmue.2016.11.11.07

Liqin, Z., & Mengmeng, W. (2016). The Training Research of Information Technology Application Ability for Normal School Students under the ICT-CFT. In *Proceedings - 2016 International Conference on Smart City and Systems Engineering, ICSCSE 2016* (pp. 257–261). https://doi.org/10.1109/ICSCSE.2016.0076

Mashey, J. (1998). Big Data and the Next Wave of InfraStress. Retrieved from http://static.usenix.org/event/usenix99/invited_talks/mashey.pdf

Sivarajah, U., Kamal, M. M., Irani, Z., & Weerakkody, V. (2017). Critical analysis of Big Data challenges and analytical methods. *Journal of Business Research*, *70*, 263–286. https://doi.org/10.1016/j.jbusres.2016.08.001

Stojmenovic, I., & Wen, S. (2014). The Fog Computing Paradigm: Scenarios and Security Issues. *Proceedings of the 2014 Federated Conference on Computer Science and Information Systems*, *2*, 1–8. https://doi.org/10.15439/2014F503

Taylor, L., Cowls, J., Schroeder, R., & Meyer, E. T. (2014). Big Data and Positive Change in the Developing World. *Policy & Internet*, *6*(4), 418–444. https://doi.org/10.1002/1944-2866.POI378

Wang, S., & Sinnott, R. O. (2017). Protecting personal trajectories of social media users through differential privacy. *Computers and Security*, *67*, 142–163. https://doi.org/10.1016/j.cose.2017.02.002

Wen, Z., Yang, R., Garraghan, P., Lin, T., Xu, J., & Rovatsos, M. (2017). Fog Orchestration for Internet of Things Services. *IEEE Internet Computing*, *21*(2), 16–24. https://doi.org/10.1109/MIC.2017.36

Yannuzzi, M., Van Lingen, F., Jain, A., Parellada, O. L., Flores, M. M., Carrera, D., … Olive, A. (2017). A new era for cities with fog computing. *IEEE Internet Computing*, *21*(2). https://doi.org/10.1109/MIC.2017.25

LOS FACTORES DE COMPETITIVIDAD PARA LAS MICROEMPRESAS ARTESANALES DEL VALLE DEL MEZQUILTAL, ESTADO DE HIDALGO, MÉXICO

Ruth Flores Jiménez, Universidad Autónoma del Estado de Hidalgo
Ivette Flores Jiménez, Universidad Autónoma del Estado de Hidalgo
María Guadalupe Castillo Tapia, Universidad Autónoma del Estado de Hidalgo
Noemi Vega Lugo, Universidad Autónoma del Estado de Hidalgo
Luis Enrique Ata Ximello, Universidad Autónoma del Estado de Hidalgo
Sergio Rodríguez Martínez, Universidad Autónoma del Estado de Hidalgo

RESUMEN

En la actualidad, los países desarrollados y los que se encuentran en proceso de desarrollo o los que simplemente están subdesarrollados, guardan un gran paralelismo histórico en la composición de sus estructuras económicas productivas. Existen los macro o grandes empresarios, pero también los medianos, pequeños y microempresarios, que se dedican a actividades cada vez más diversificadas.

PALABRAS CLAVE: Artesanos, Micro Empresas, Competitividad

COMPETITIVENESS FACTORS SMALL ARTISAN BUSINESS IN THE MEZQUILTAL VALLEY, HIDALGO STATE, MEXICO

ABSTRACT

At present, developed and developing countries have a great historical parallelism in the composition of their productive economic structures. There are macros or big businesses, but also medium, small and micro-entrepreneurs, who are engaged in increasingly diversified activities. This study analysis the competitive factors for small artisan business in the Valley of Mezquiltal.

JEL: M00

KEYWORDS: Small Business, Artisan, Competitiveness.

INTRODUCCIÓN

En la actualidad, los países desarrollados y los que se encuentran en proceso de desarrollo o los que simplemente están subdesarrollados, guardan un gran paralelismo histórico en la composición de sus estructuras económicas productivas. Existen los macro o grandes empresarios, pero también los medianos, pequeños y microempresarios, que se dedican a actividades cada vez más diversificadas.

Las micro, pequeñas y medianas empresas presentan la tendencia a realizar actividades autónomas, pero con relación forzoso con los núcleos sociales de su entorno, sufriendo la influencia de las empresas mayores, que por lo general tienden a someterlas, minimizando sus posibilidades de desarrollo, o en su defecto, a establecer una interdependencia que puede llegar a ser benéfica, dependiendo del marco jurídico que las regule.

Entre los problemas más importantes relativos a éstas se encuentran los siguientes:

Inadecuada articulación de nuestro sistema económico, que favorece, casi prioritariamente, a las grandes y muy grandes empresas y corporaciones.
Políticas gubernamentales inadecuadas.
Corrupción administrativa de funcionarios del sector público
Falta de financiamiento o carestía del mismo.
Inapropiada infraestructura técnico-productiva
Carencia de recursos tecnológicos.
Aplicación de sistemas adecuados de planificación empresarial, casi nula.
Competencia desleal del comercio informal.
Globalización y prácticas desleales a nivel internacional.
En general, la carencia de una cultura empresarial de los microempresarios mexicanos.

La definición de empresa sin importar su tamaño, ni su lugar de origen, es igual en cualquier parte del mundo, como definición puede aceptarse la siguiente:

Las Ventajas y Desventajas Comparativas y Competitivas de PYMES

Las ventajas de las pequeñas empresas se caracterizan por su facilidad administrativa, además de:
Capacidad de generación de empleos (absorben una parte importante de la PEA).
Asimilación y adaptación de tecnología.
Producción local y de consumo básico.
Contribuyen al desarrollo regional (por su establecimiento en diversas regiones).
Flexibilidad al tamaño de mercado (aumento o disminución de su oferta cuando se hace necesario).
Fácil conocimiento de empleados y trabajadores, facilitando resolver los problemas que se presentan (por la baja ocupación de personal).
La planeación y organización no requiere de mucho capital.
Mantiene una unidad de mando permitiendo una adecuada vinculación entre las funciones administrativas y operativas.
Producen y venden artículos a precios competitivos (ya que sus gastos no son muy grandes y sus ganancias no son excesivas). (http://www.eumed.net/eve/resumen/07-enero/alb.htm)

Sus desventajas, se debe a razones de tipo económico y financiero, por lo tanto se les dificulta crecer, estas mismas razones ponen en peligro su existencia, además de:

Les afecta con mayor facilidad los problemas que se suscitan en el entorno económico como la inflación y la devaluación.
Viven al día y no pueden soportar períodos largos de crisis en los cuales disminuyen las ventas.
Son más vulnerables a la fiscalización y control gubernamental, siempre se encuentran temerosos de las visitas de los inspectores.
La falta de recursos financieros los limita, ya que no tienen fácil acceso a las fuentes de financiamiento.
Tienen pocas o nulas posibilidades de fusionarse o absorber a otras empresas; es muy difícil que pasen al rango de medianas empresas.
Mantienen una gran tensión política ya que los grandes empresarios tratan por todos los medios de eliminar a estas empresas, por lo que la libre competencia se limita o de plano desaparece.
Su administración no es especializada, es empírica y por lo general la levan a cabo los propios dueños.
Por la propia inexperiencia administrativa del dueño, éste dedica un número mayor de horas al trabajo, aunque su rendimiento no es muy alto.

Definición De Artesano

"Artesano es el individuo hábil y creador, generalmente poco instruido, que sólo en compañía de más integrantes de su familia u otros compañeros, elabora manualmente, con el auxilio de herramientas y técnicas tradicionales, objetos utilitarios, ornamentales o religiosos" (Barrera Vázquez, Alfredo. Historia de las Artesanías en México, Primera edición, México, 1972, pp. 56). Lo anterior con la finalidad de satisfacer necesidades de tipo económico, religioso, estético o el conjunto de ellas.

Planteamiento Del Problema

La región del Mezquital y occidente del estado de Hidalgo, con una geografía y un ambiente social tan antagónico, puede inspirar a los artesanos a crear esas delicadas miniaturas que adquieren la forma de instrumentos musicales: violines, guitarras, arpas y, a pesar de su tamaño, hacerlas caber en minúsculas cajitas de madera, o bien en los llamados trofeos.

Un alfarero de la comunidad de San Pedro, Valle de Tulancingo, termina de moldear a mano una cazuela y le aplica un baño de chapopote para darle consistencia
Una tejedora del espíritu, del valle del mezquital, hila la ultima puntada de un ayate fino, hecho con fibra de maguey.
Un carpintero otomi de la Pechuga, allá en los límites de la Sierra Gorda, observa un banquito de tres patas, trabajado en madera de pino, que ha de llevar en un tianguis de cabecera.
Un pirotécnico de Jaltocan, que esta en la Huasca, revisa la estructura de un carrizo del torito que acaba de instalar para la feria.
Induce al artesano a producir objetos para el cambio, y por tanto, la obtención de recursos para sobrevivir.
El artesano impregna de subjetividad los objetos que producen, aun el más rudimentario es portador de las vivencias del pasado histórico, el grupo étnico, la clase social y símbolos de la cultura.

La producción artesanal

La producción artesanal se diferencia de la industrial fundamentalmente porque en la primera, el hombre interviene esencialmente en todo el proceso de elaboración del objeto y emplea instrumentos sólo como auxilio de su trabajo manual; mientras que en la producción industrial, la máquina estandariza la producción y no es único y diferencial.

Algunas características de la producción artesanal son:

Horario regular
Iniciativa propia
Culminación de la obra
Conocimiento diversificado
Actividad individual
Responsabilidad en el producto acabado
Creatividad
Producción variable

Se produce con la ayuda de máquinas y herramientas.

La Microempresa Artesanal

Todo taller artesano es una empresa, incluso los familiares, y están sujetos a los problemas que tiene toda empresa. La empresa artesana se diferencia de la empresa industrial, principalmente, en que los productos están realizados a mano, con un propósito de calidad artística y con aplicación de una tecnología apropiada.

MARCO TEÓRICO

El Estado de Hidalgo es rico en costumbres y tradiciones; en él se encuentra gran variedad de étnias, cada una con características propias según el lugar en donde se localizan, y por lo tanto, con una diversidad de expresiones populares de indescriptible belleza. La artesanía, como una expresión netamente indígena, plasma en sus objetos pasajes cotidianos o vivenciales, pero también permite dar rienda suelta a la ávida imaginación de quienes la crean.

Figuras prehispánicas de barro, piedra, resina y yeso.
Productos utilitarios de bronce y cobre.
Textiles, hilados, tejidos y blancos.
Artículos de piel para uso personal.
Cestería de fibras vegetales de vara.
Sombreros de fibras vegetales de mimbre.
Instrumento musical de carrizo.
Alimento, de miel natural.

METODOLOGÍA

El diagnóstico permitió, establecer los fines que se desean alcanzar, identificar diversas alternativas, seleccionarlas, evaluarlas e implantarlas para maximizar sus capacidades de oficio" (HIDARTE. Casa de las artesanías. Estado de Hidalgo. Compro Arte, 2002).

El principal valor cultural es el aprendizaje heredado de generación en generación, por tal motivo, es sumamente difícil encontrar artesanos que apliquen una planeación, organización, dirección, control, comercialización y base legal para la comercialización de sus artesanías.

"En cuanto a su nivel escolar, el 8% de estos artesanos no tienen estudios; el 64% tiene nivel primaria; el 24%, instrucción secundaria: y el 4% restante, técnica, preparatoria y universidad, por tal motivo, los niveles de escolaridad bajos e insuficientes, y el desconocimiento total de lo que es la administración de una empresa son factores adversos para su eficiencia" (HIDARTE. Casa de las artesanías. Estado de Hidalgo. Compro Arte, 2002).

"En la organización administrativa, económica y financiera mantiene una posición precaria, en algunos casos marginales, con grandes dificultades para hacer frente a la producción, comercialización y promoción de sus productos, ya que solo el 20% vende en otros estados, y sólo el 2% en mercados extranjeros, ventas que realizan a través de terceras personas. El 88% no cuenta con ningún registro ante algún organismo o autoridad"(HIDARTE. Casa de las artesanías. Estado de Hidalgo. Compro Arte, 2002).

Preguntas de investigación
¿Los factores administrativos, como la planeación, organización, dirección, control y comercialización permiten a las microempresas artesanales del Valle del Mezquital, estado de Hidalgo, alcanzar un grado de competitividad?

Objetivo general: Proponer el proceso administrativo como una herramienta que permita, al microempresario artesanal hidalguense, sostener una posición competitiva y un beneficio económico en la región.

Objetivos específicos: Identificar las fortalezas de las microempresas artesanales como son: la habilidad, recursos disponibles, personales, capital, materiales, ideas y conocimientos, para crear ventajas comparativas.

Analizar cada una de las etapas de la administración en las microempresas artesanales del Valle del Mezquital, que les permitan un grado de competitividad.

Hipótesis: Si el proceso administrativo es un elemento vital en toda organización, y si las microempresas artesanales del Valle del Mezquital del estado de Hidalgo tienen la necesidad de aplicar herramientas para mejorar el manejo de sus operaciones, entonces, el uso adecuado de la planeación, la organización, la dirección, el control y la comercialización, proporcionan que dichas microempresas alcancen un grado de competitividad.

Esta investigación se llevó a cabo, considerando una población de 80 microempresarios artesanales del Valle del Mezquital y la parte occidente en el Estado de Hidalgo.

ALGUNOS RESULTADOS

Tabla 1: ¿Produce artesanías con…?

	BASE 57	**100%**
Las manos	33	58%
Manos y máquina	24	42%

Fuente: Elaboración propia, con datos del cuestionario aplicado en la región estudiada.

.
En la gráfica encontramos que el 58% de las artesanías son elaboradas a mano y el 42% de las artesanías se fabrican con las manos y utilizando algún tipo de máquina. El proceso de mecanización se encuentra en una etapa inicial.

Tabla 2: ¿Cuánto dinero le gustaría ganar por la venta de sus artesanías en un mes?

	BASE 57	**100%**
De $1,000 a $3,000	17	30%
De $3,000 a $6,000	24	42%
Más de $6,000	16	28%

Fuente: Elaboración propia, con datos del cuestionario aplicado en la región estudiada.

Análisis de Resultados

Los resultados que arroja el cuestionario aplicado, denotan las deficiencias que tienen los microempresarios artesanales del Valle del Mezquital y Occidente del estado de Hidalgo; existe un desconocimiento en un 88% de lo que es una misión, objetivos, presupuestos, pronósticos de venta, técnicas contables que les permitan registrar sus operaciones diarias, programas de producción, no existe un reglamento establecido que les permita respetar horas de entrada y horas de salida; es decir, jornadas de trabajo, días de trabajo semanales, esto se presenta en un 47%.

El 33% de estos microempresarios artesanales sólo trabajan, con tres personas como máximo. Por lo regular es el mismo el que produce, lo cual no les permite realizar una división de tareas, ni que existan líneas de autoridad, ni jerarquía.

En el 70% de los casos no existe una persona que dirija y guíe las actividades y se responsabilice de cumplir con los objetivos.

En cuanto a la comercialización, el 88% vende directamente sus artesanías, desconociendo que a través de los canales de distribución pueden incrementar en un porcentaje considerable sus ventas.

El 60% de estos artesanos realizan todas las actividades administrativas, no se de la especialización en las áreas funcionales de la microempresa.

El 82% de los artesanos trabaja con entre una y tres personas, esto se asemeja al 88% que nos da como resultado el cuestionario.

No existe un alto grado de mecanización, ya que el 58% de la población artesanal produce sus artesanías con las manos, comparado con la información de Artesanos de Hidalgo, HIDARTE, se confirma esa aseveración, esa gráfica indica que el 78% de los microempresarios artesanales no tiene esa mecanización. Este análisis comparativo permite ver aun más detalladamente la falta de conocimientos y herramientas administrativas en este sector artesanal del Valle del Mezquital y Occidente del estado de Hidalgo.

CONCLUSIONES

Durante el desarrollo de la investigación se comprobó la hipótesis, ya que la administración es un elemento de vital importancia en cualquier tipo de negocio, por lo tanto las microempresas artesanales del Valle del Mezquital y Occidente del estado de Hidalgo tiene la necesidad de aplicar el proceso administrativo para mejorar sus operaciones a través del uso adecuado de la planeación, organización, dirección y control de tal manera que dichas microempresas alcancen un grado de competitividad.

La mayoría de microempresarios tienen estudios básicos.
La gran mayoría de este tipo de empresarios son hombres.
Aproximadamente el 50% tiene rentado su lugar de trabajo.
Más del 50% no efectúa ningún medio publicitario para promover sus productos.
La mayoría de los micros y pequeños empresarios destinan sus ganancias a obtener materia prima.
La mayoría de estas microempresas son administradas por sus propios dueños.
Los principales problemas con el personal son ausentismos y rotación.
La mayoría de los administradores de este tipo de microempresas no tienen capacitación.
La mayoría de estas microempresas tienen obstáculos para la obtención de créditos.
Algunos aspectos que han limitado la elevación de productividad en este tipo de negocio son:

Limitaciones de capital y de acceso a créditos favorables, dadas la debilidad de nuestro sistema financiero y, en especial de la banca de desarrollo, para apoyar eficientemente a la planta productiva.
Dificultades para contar con recursos humanos calificados e imposibilidad para emprender programas de capacitación.

.

BIBLIOGRAFÍA

Acroff, Russell. Planificación de la Empresa del Futuro, Quinta edición, Limusa, México 2002.

Barrow, Colin. La Esencia de la Administración. Pequeñas y Medianas Empresas. Prentice Hall. Primera edición 2006

Bateman, Tomas S., Snell, Scout A. administración una Ventaja Comparativa, Quinta edición, Mc Graw Hill, 2004

Burnett, John. Promoción, conceptos y estrategias Primera edición 2000 Mc Graw Hill

Claudes S., George, Jr. Historia del Pensamiento Administrativo, Prentice Hall, 2002.

Chiavenato, Idalberto. Introducción a la Teoría General de la Administración. 2004.

Covey, Stephen R. Liderazgo Centrado en Principios. Paidos 2004

INDEX OF AUTHORS

Abdallah, Fatma 178
Acosta Quintana, María Paz Guadalupe 810
Aguilar Canseco, Elena 912
Aguilar Morales, Norma 601
Alfaro Calderón, Gerardo Gabriel 828
Alfaro García, Víctor Gerardo 828
Alonso-Ochoa, Jocelyn Daniela 268
Alvarez Cervantes, Caleb 422
Álvarez García, Jhovana 289
Amezcua Núñez, Juan Bernardo 717, 746
Anstine, Jeff 100
Araiza Garza, Zóchitl 375, 411
Arbelo-Alvarez, Antonio 699
Arbelo-Pérez, Marta 699
Arburn, Gregory 155, 165
Arellano Zepeda, Santiago Alejandro 690
Arenas Valdivieso, Diego Andrés 947
Argüelles Ma, Luis Alfredo 504, 601
Armenta Álvarez, Ángel Daniel 810
Armenta Enríquez, Hylda Vianey 392
Ata Ximello, Luis Enrique 999
Badillo Morales, Orlando Dariel 477
Benjamin, Michael 8
Blandón López, Alexander 322, 355
Boumediene, Emna 178
Boumediene, Salem Lotfi 178
Cano Olivos, Patricia 149
Carmona Guzmán, María Esther 912
Carpio-Mendoza, José Julio 514, 547
Carrera Mora, Oscar Yahevh 240, 260
Castañeda Gutiérrez, Jorge Luis 445, 489
Castellanos Sánchez, Daniel Steven 978
Castillo Tapia, María Guadalupe 999
Castro García, Yenisey 940
Castro López, Enrique 366
Catache-Mendoza, María del Carmen 563
Catache-Mendoza, María Del Carmen 930
Chávez Macías, Adriana Guadalupe 422, 428, 434, 440
Chávez Márquez, Irma Leticia 128
Chávez Zamora, Mario 859
Chong González, Elizabeth Guadalupe 836
Cornejo Serrano, Ma. Del Carmen 709
Corral Esquivel, Gilberto 804
Cortés Aguirre, Rosa 482
Covarrubias Cerda, Tahua Marvin 870
Covington, Sim Jonathan 14
Czanik, Ian 155
Davila, Alberto 106
De Ita-Valencia, Daniela Ximena 144
de La Garza de Luna, Jesús Roberto 294
De la Peña de León, Alicia 717, 746
De La Rosa Flores, Carlos Cristian 128
De Santos Pérez, María José 149
Déniz Guizar, Aurelio 619, 763
Deschênes, Sébastien 118
Díaz Biffano, José Luis Hugo 792, 797
Diaz Villarraga, John Milton 660
Diaz, Gustavo A. 171
Drogosiewicz, Peter 50
Duarte Duarte, Juan Benjamín 415
Ekanayake, E. M. 32, 37
Enríquez Gómez, María del Pilar 912
Escobar Olguín, Héctor Enrique 804, 821
Escobedo López, María Isabel 280
Espinosa Ayala, Enrique 211, 289
Fajardo, Mario Javier 601
Farinós Viñas, José Emilio 346
Fernández Navarrete, José Antonio 660
Fernández Ruíz, Silvestre 792, 797
Ferreira Jiménez, Camilo Alberto 783
Flores Jiménez, Ivette 999
Flores Jiménez, Ruth 999
Flores Morales, Carmen Romelia 128
Flórez Porras, Mario Alberto 415
Gallegos Cázares, Susana 783
Gámez Villegas, Cristian Gonzalo 733
Gaona Tamez, Laura Leticia 477, 955
Garcés Bautista, Jose Luis 947
Garcés Carreño, Laura Daniela 415
García Pérez, Alejandra 674
García Pérez, Sara Lilia 674
García Rincón, Francisco Javier 639
García Sánchez, Gerson Santiago 893, 989
García-González, María Alejandra 563
Garza Arroyo, Ma. Angélica 308
Gaxiola Meléndrez, Jesús Antonio 392
Godfrey, Michael 82
Gómez Baltazar, Ingrid Beatriz 680
Gómez Sabogal, Pedro 846

Gómez-Bull, Karla Gabriela 268, 274
González Hernández, Daniel.....726
González Rosas, Mónica Karina.....260
González Rubio, Janeth 322, 355
González-Trejo, Eli Samuel.....563, 930
Gopar Ávila, Jennifer Samantha.....467
Grajales Briscón, Blanca Estela.....783
Guevara Garza, Juanita Lizeth.....428
Gutiérrez Alva, Elías Eduardo 217, 228
Gutiérrez González, Leonor.....375, 955
Gutiérrez Ortiz, Ariel 619, 763
Hallo Alvear, Fernando.....876, 885
Haro-Zea, Karla Liliana 144
Harper, Laura 165
Harris, Peter 8
Hernández Ángel, Francisca 308
Hernández Bonilla, Alicia.....717, 746
Hernández Bonilla, Blanca Estela.....318
Hernández Castro, Nidia Estela 375, 411, 955
Hernández García, Pedro Abel.....211, 289
Hernández Mijares, Virginia.....411
Hernández Rodríguez, Juan Sergio.....639
Hernández Silva, Virginia.....280, 940
Hernández-Contreras, Rufina Georgina.....144
Herrera Aguado, Azucena Leticia.....106
Herrera Franco, Laura Verónica 240
Herrera González, Gracia Aida.....260
Herrero Piqueras, Begoña 346
Hills, Kenyatta 32
Hogan, Arthur M. B. 137
Huerta-Cerda, Zia Mirthala.....930
Huerta-Cerda, Zita Mirthala.....563
Ibarra Mejía, Gabriel.....274
Izagirre-Olaizola, Julen.....906
Jaramillo Restrepo, Mateo 989
Jaramillo Villavicencio, Fanny 72
Jaramillo, Mateo 893
Jásso Ibarra, Sandra Lilia.....294
Jiménez Nieto, Yara Anahí 240
Johnson Okhuysen, Francisco W. 2
Juárez Tepepa, María Tomasa 489
Koffi, Vivi.....118
Lagarda Leyva, Ernesto Alonso.....810
Lara Sánchez, Mara Patricia 211
Latorre Guillem, Miguel Ángel 346, 401
Ledgerwood, John R. 37
Livingston, Lynda S. 41
Londoño Aldana, Emperatriz.....926
Londoño Franco, Luis Fernando.....298
López Barbosa, Rutilio Rodolfo 763
López González, Guiselle Paola 717
López Saldaña, Cristina del Pilar.. 422, 428, 434, 440
Lozano Álvarez, Samatha Isabel 804
Luna González, Alicia 382, 456
Macias Ocampo, Miriam Judith 366
Magaña Medina, Deneb Elí 504
Magaña Sánchez, Pablo Adrián.....619
Manikas, Andrew.....82
Márquez Gómez, Blanca Fabiola 366
Marquez Molina, Ofelia.....289
Márquez Molina, Ofelia.....211
Martínez Fernández, Kimberly.....804
Martínez Flores, José Luís.....149
Martínez Helmes, Abraham..... 609, 752
Martínez Moreno, Omaira Cecilia.....922
Martínez-Valdez, Ruth Isela..... 563, 930
Mateus Tovar, Raul Francisco.....776
May Hernández, Francisco José 467, 554
Máynez-Guaderrama, Aurora Irma 268, 274
Medina Blum, Fernando 504
Medina-Hernández, Rosa María..... 144
Meléndez López, Edith Margoth 294
Méndez Guevara, Laura Cecilia 318
Mendoza Solano, Martha Mayra 609, 752
Mercader Pomarón, Víctor M. 588
Molina Garnica, Juan Antonio.....580
Montiel Huerta, Elizabeth.....482
Morales Carpinteyro, José Cruz 792, 797
Morales Serrano, Elizabeth Brenda 482
Morandeira-Arca, Jon.....906
Moreno Hernández, Daniela Kassandra 629
Moreno Neri, José de Jesús 690, 733
Morteo, Isabel.....112
Nahuat Arreguín, Juan Jesús.....477
Nakatani, Yasuo.....27
Naranjo Flores, Arnulfo Aurelio.....810
Navas Ríos, María Eugenia 926
Nickerson, David.....137
Obregón Angulo, María del Mar .. 580, 650, 690, 726, 739
Ochoa Hernández, Magda Lizet 308
Okech, Roselyne.....63
Ordóñez Parada, Ana Isabel 128
Orozco Montañez, Ilce Nallely..... 382, 456
Ortíz Muñoz, Andrea Francisca.....260
Padilla Monge, Elsa Lorena.....392
Pardo, Wilington.....965
Parra Perilla, Laura Victoria.....776
Pedraza Vega, Gerardo 322
Pedroza-Cantú, Gloria 563, 930
Pelayo Maciel, Jorge.....2

Peña Cárdenas, Maricela Carolina 422, 428, 434, 440
Peña Giraudo, Nicolás 572
Pérez Chavira, Seidi Iliana.....870
Pérez Peralta, Tania 655
Pérez-Gómez, Pilar 699
Perilla Ruiz, Lucila 524
Pinzón, José Victor 251
Pool Estrada, Farid Alfonso.....467, 554
Portugal Vásquez, Javier.....810
Prud'homme, Brigitte 118
Pulgarin Rocha, Alejandro.....498
Quijano García, Román Alberto 504, 601
Quintana Hernández, Pedro Alberto 709
Quintanilla Paulet, Patricio 532
Quintero Bastos, Tania Beatriz 912
Ramírez Cárdenas, Ernesto 810
Ramírez Castillo, Eric Amín.....609, 752
Ramírez Celestino, Mariel 382
Ramírez Cortés, Verónica 318
Ramírez Díaz, Luis Francisco 298
Ramírez Ramírez, Enrique 251
Rangel Enciso, Julián Alberto.....251
Rangel Lyne, Lucirene.....308
Rengifo Millán, Maritza.....774
Riojas Rodríguez, Guillermo 294
Rivera Flores, Karen Yaneth.....434, 440
Rivera Godoy, Jorge Alberto 326
Rodales Trujillo, Ma. Hilda 859
Rodríguez Esquivel, Angelica.....541
Rodríguez González, Martha Patricia 541
Rodríguez López, Alma Rosa 898
Rodríguez Lozada, Miguel Ángel.....445, 489
Rodríguez Márquez, Miguel Armando 355
Rodríguez Martínez, Sergio 999
Rodríguez Parada, Adolfo.....240
Rodríguez Sánchez, Pascual 547
Rodríguez Villanueva, Baltazar 639
Romero, Rafael F. 14, 60
Rosas Nicifore, José Rubén 650
Ruíz Andrade, José Gabriel 922
Ruíz Díaz, Fernando Miguel.....477
Ruiz González, Edgar Isaac 211
Ruiz Sánchez, María del Carmen.....524
Salazar Herrera, Marina Elizabeth 783
Salcedo Miranda, Joan Adrian.....335
Salinas Mendoza, Alfredo.....294
Salvador Tamayo, Estefanía 885
Sánchez Acosta, Luis Raúl 128
Sánchez Delgado, Lourdes Del Rocio 541
Sánchez Mendoza, Daffnia Isabel 739
Sánchez Partida, Diana 149
Sánchez Sánchez, Alejandro.....650, 870
Sánchez-Medina, Patricia S. 360
Sandoval Trujillo, Sendy Janet 318
Santa Ana Escobar, Martha Beatriz.....619, 763
Santamaria Mendoza, Elizabeth Adriana 217, 228
Sauceda Prado, Mara Patricia 746
Sauceda Zapata, Yesenia 375
Saucedo Soto, Juana María.....717, 746
Schobel, Kurt 50
Sesento García, Griselda.....898
Sesento García, Leticia 898
Tapia Esquivias, Moisés 382, 456
Tavera Ramírez, Flor de María.....280
Tenopala Hernández, Crisanto.....482
Tenorio-Martínez, José Francisco 144
Terán Varela, Omar Ernesto 211, 289
Torres Cuevas, María Elena 541, 629
Torres Guerrero, Claudia Artemisa 709
Torres Solá, Sergi 155
Trevera Juárez, José Adrián.....445, 489
Urciaga-García, José Isabel 514, 547
Urrea Arbeláez, Joaquín 989
Urrea, Joaquín.....893
Valadez Valdez, Azlhey 434
Valdez Gutiérrez, Martha Elena 541
Valdéz Gutiérrez, Martha Elena 629
Valenzo Jiménez, Marco 2
Vargas-Salgado, Marisela.....268, 274
Vásquez Mireles, Rosalva D.....639
Vázquez Arango, María de Lourdes.....609, 752
Vázquez López, Joé Antonio 456
Vega Lugo, Noemi 999
Velasco Aulcy, Lizzette.....580
Vergara Burgos, Mariana.....211
Verján Quiñones, Ricardo 922
Viera Romero, Michelle 72
Villalobos Oliver, Eloísa Bernardett.....709
Williams, Trenessa 32
Yañez Berber, Xochitl 445
Zavala Chacón, Liliana Patricia.....955
Zepeda Pineda, Arturo 912
Zuluaga Cadena, Violeta 660

PUBLICATION OPPORTUNITIES

The International Journal of Business and Finance Research ISSN 1931-0269

The International Journal of Business and Finance Research (IJBFR) publishes high-quality articles in all areas of finance, accounting and economics. Theoretical, empirical and applied manuscripts are welcome for publication consideration.

All papers submitted to the Journal are blind reviewed. Visit www.theibfr.com/journal.htm for distribution, listing and ranking information.

International Journal of Management and Marketing Research ISSN 1933-3153

The International Journal of Management and Marketing Research (IJMMR) publishes high-quality articles in all areas of management and marketing. Theoretical, empirical and applied manuscripts are welcome for publication consideration.

All papers submitted to the Journal are blind reviewed. Visit www.theibfr.com/journal.htm for distribution, listing and ranking information.

Global Journal of Business Research ISSN 1931-0277

The Global Journal of Business Research (GJBR) publishes high-quality articles in all areas of business. Theoretical, empirical and applied manuscripts are welcome for publication consideration.

All papers submitted to the Journal are blind reviewed. Visit www.theibfr.com/journal.htm for distribution, listing and ranking information.

Revista Internacional Administración y Finanzas ISSN 1933-608X

Revista Internacional Administracion y Finanzas (RIAF), a Spanish language Journal, publishes high-quality articles in all areas of business. Theoretical, empirical and applied manuscripts are welcome for publication consideration.

All papers submitted to the Journal are blind reviewed. Visit www.theibfr.com/journal.htm for distribution, listing and ranking information.

PUBLICATION OPPORTUNITIES

Review of Business & Finance Studies

Review of Business & Finance Studies (ISSN: 2150-3338 print and 2156-8081 online) publishes high-quality studies in all areas of business, finance and related fields. Empirical, and theoretical papers as well as case studies are welcome. Cases can be based on real-world or hypothetical situations.

All papers submitted to the Journal are blind reviewed. Visit www.theibfr.com/journal.htm for distribution, listing and ranking information.

Business Education & Accreditation (BEA)

Business Education & Accreditation publishes high-quality articles in all areas of business education, curriculum, educational methods, educational administration, advances in educational technology and accreditation. Theoretical, empirical and applied manuscripts are welcome for publication consideration.

All papers submitted to the Journal are blind reviewed. Visit www.theibfr.com/journal.htm for distribution, listing and ranking information.

Accounting & Taxation (AT)

Accounting and Taxation (AT) publishes high-quality articles in all areas of accounting, auditing, taxation and related areas. Theoretical, empirical and applied manuscripts are welcome for publication consideration.

All papers submitted to the Journal are blind reviewed. Visit www.theibfr.com/journal.htm for distribution, listing and ranking information.

Revista Global de Negocios

Revista Global de Negocis (RGN), a Spanish language Journal, publishes high-quality articles in all areas of business. Theoretical, empirical and applied manuscripts are welcome for publication consideration.

All papers submitted to the Journal are blind reviewed. Visit www.theibfr.com/journal.htm for distribution, listing and ranking information.