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Journal-Law and Economy

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Presentation of the content

In the first article we present, *Most recurrent actors used by MSMEs in the Municipality of Pénjamo, Guanajuato: a significant exploration*, by ARROYO, Ignacio, CONTRERAS, Cecilio and CORONADO, Janet Del Carmen, in the next article we present, *Vision of the entrepreneurs of the lagoon region regarding the labor inclusion of people with disabilities*, by VALENCIA-GARCÍA, Julieta, CARRILLO-ROBLES, Diana, ORTIZ-FAUDOA, María Argentina and GUERRERO-RANGEL, Serjio, with adscription in the Universidad Tecnológica de Torreón, in the next article we present, *Tax incorporation regime. Impact on taxpayer administration and finances*, by HERRERA-CHAIRES, María, GAMBOA-CERDA, Silvia and VAZQUEZ-VILLALPANDO, Ana, in the last article we present, *Predicting the influence of the hard vote on the null vote in a two-party democratic electoral system*, by TREJO-MARTÍNEZ, Alfredo, MARTÍNEZ-CRUZ, Miguel Ángel, VEGA-CRUZ, Ana Beatriz and JIMÉNEZ-JARQUIN, Valentín Inocente, with adscription in the Instituto Tecnológico de Estudios Superiores del Oriente del Estado de México, Instituto Politécnico Nacional and Universidad Autónoma del Estado de México.

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Most recurrent actors used by MSMEs in the Municipality of Pénjamo, Guanajuato: a significant exploration**La reingeniería en la gestión de los gobiernos locales: una propuesta para optimizar los resultado**

ARROYO, Ignacio*†, CONTRERAS, Cecilio and CORONADO, Janet del Carmen

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Abstract

The present investigation shows the results obtained from 159 MSMEs surveyed in the municipality of Pénjamo, Guanajuato during the month of December 2014. The most recurrent factors that businesses use to remain in the market are identified. The hypothesis raised is based on the factors: customer service, the quality of the product or service, and the customer's preference for the company. The results obtained set a precedent in the municipality on the subject of competitive factors, due to the lack of interest in the study of MSMEs in the region.

MSMEs, factors, competitiveness, Pénjamo, Guanajuato**Resumen**

La presente investigación muestra los resultados obtenidos de 159 MIPYMES encuestadas en el municipio de Pénjamo, Guanajuato durante el mes de diciembre de 2014. Se identifican los factores más recurrentes que utilizan los negocios para permanecer en el mercado. La hipótesis planteada se basa en los factores: servicio al cliente, la calidad del producto o servicio y la preferencia del cliente por la empresa. Los resultados obtenidos sientan un precedente en el municipio sobre el tema de los factores de competitividad, debido al poco interés en el estudio de las MIPYMES en la región.

MIPYMES, factores, competitividad, Pénjamo, Guanajuato

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† Researcher contributing as first author.

Introduction

The importance of MSMEs is relevant to the economy everywhere, due to their contribution to job creation and economic and social progress. They are even representative of some regions, due to the number of them and their quality.

Something that is evident is that each business is unique, since each one has different resources and a particular way of managing itself, a capacity to compete that arises from the combination of different factors that can be counted on at all times. It is important to pay attention to the above because, among other things, they are the ones that keep them in the market.

For Business Administration it is essential to know the organizations in their way of working, surviving and growing in a certain socioeconomic and demographic environment. This is where the case studies are of great importance, since they reveal stories, strategies and processes that have led them to success in the market or at least to survive in it.

Knowing the businesses of the region benefits us in the sense of being able to contextualize the multiple administrative and organizational development theories that exist, as well as generate future scenarios and viable strategies to help improve companies and make them more competitive.

In the municipality of Pénjamo, Guanajuato there are different types of MSMEs as in any other city. However, there are no in-depth studies or studies that contextualize the productive environment and the way in which these businesses compete in the market.

That is why it is necessary to start carrying out these studies that reveal, from an administrative point of view, the organization, planning, control, direction, processes and competitive factors that they have or will have.

Although the municipal government has databases on businesses in Pénjamo, we have realized that they are only basic records that do not provide relevant data for comparative studies or academic-investigative analysis.

As a university that offers a career in administration and management of SMEs, it is a great area of opportunity to contribute research, data and information on Mypimes in the region to society. What is learned from these small organizations will become knowledge that is disseminated and is taken as support or basis for works derived from it.

Pre-investigation question

What are the competitive factors that prevail in the businesses of the Municipality of Pénjamo, Guanajuato?

Research hypothesis

H: As it is a sector that cannot yet be associated with innovation and high technology, we can say that the factors they resort to the most are: customer service, product or service quality, and customer preference.

General objective

Know the way of operation of Mipymes in Pénjamo, Guanajuato to identify the main factors that keep them in the market.

Specific objectives

Survey a significant number of businesses in Pénjamo, Guanajuato for the development of a database through individual interviews.

Analyze the database through specific correlations that will help identify the factors and general aspects of each business in the city.

Theoretical arc SMEs

For Urbano & Toledano (2014), a company is an entity that, regardless of its legal form, is made up of human, technical and material resources, coordinated by one or more people who assume the responsibility of adopting the appropriate decisions, with the purpose of making a profit or providing services to the community.

Usually the perception of small businesses is that they are small economic entities, with obsolete technology, scarce financial resources and incipient administrative systems.

Although it is not easy to define the concept of family business, in a very simple way and in general terms, it could be defined for Urbano & Toledano (2014) as one in which decision-making is in the hands of a family or group. family. In this way, what characterizes a family business is that there is political, economic and management control in the business by family members. Also, the ownership and direction of the company are in the hands of the family, who, on many occasions, have governed the company for several generations.

During the early years, SMEs are often run by the founder(s); its business management structure can remain quite informal and decision-making power is concentrated in the hands of the founder(s). This management structure generally works well during the early stage of company development. A motivated and industrious founder or founders are often the main reason for the success of a family business at this stage (Gomez, 2007).

According to INEGI (2009) in almost every country in the world, more than 90% of companies are micro, small and medium. They generate more than half of the employment and a somewhat smaller fraction of the national product. In Latin America the figures range between 95 and 99% (including microenterprises), with microenterprises being the most important segment and representing between 60 and 90% of all economic units. Now, advanced countries as well as developing economies use different criteria to classify companies by strata, but there is a common element and it is the number of workers or number of employed persons, they are the main indicator. We know that there is worldwide heterogeneity in defining SMEs,

For legal and administrative purposes: here the criteria to be used to identify SMEs for this purpose are the variables of employed personnel, annual sales and the results of the annual balance sheet (Table 1).

For statistical purposes: It is a general criterion to classify, it contemplates only the total employed personnel that works in said establishments (Table 2).

The diversity of criteria to define SMEs worldwide must finally be verified with the political and economic characteristics of each nation.

| Tamaño de la empresa | Personal ocupado total | Ventas anuales (euros) | Balance anual (euros) |
|----------------------|------------------------|------------------------|-----------------------|
| Micro | 1 a 9 | Menor a 2 millones | Menor a 2 millones |
| Pequeña | 10 a 49 | Menor a 10 millones | Menor a 10 millones |
| Mediano | 50 a 249 | Menor a 50 millones | Menor a 43 millones |
| Grande | Más de 250 | Mayor a 50 millones | Mayor a 43 millones |

Table 1 Criteria recommended by the European Union and the OECD for legal and administrative purposes
Source: INEGI, 2009

| Institución | Tamaño de la empresa | Personal ocupado total |
|--|----------------------|------------------------|
| Instituto Nacional de Estadística y Estudios Económicos de Francia | Pequeña | De 50 a 250 |
| | Mediana | De 251 a 1000 |
| Small Business Administration (Estados Unidos) | Pequeña | Hasta 250 |
| | Mediana | De 251 a 500 |
| Comisión Económica para América Latina (CEPAL) | Pequeña | Entre 5 y 49 |
| | Mediana | De 50 a 250 |

Table 2 Various classifications of company size based on employed personnel
Source: INEGI, 2009

SMEs, their history in Mexico

The historical evolution of the company maintains a close relationship with that of the towns.

The various types of company over the centuries are the result of the economic and social needs of humanity in the various stages that constitute its route towards more adequate forms of progress (Rodríguez, 2001). It must be understood that the current economy faces a new dynamic that has modified the way of conceiving the interrelation between productive agents.

In Mexico, SMEs according to Castillo (2010), have a tradition that goes back to the 19th century and for. The industrialization was promoted in Mexico by presidents such as Manuel Ávila Camacho and Miguel Alemán. To the 19th century and during this period, sectors such as steel, glass, food and beverages, cement, textiles, among others, emerged, of which only a few companies have survived that are managed by the second or third generation family.

These and small Mexican companies that developed on the stage of protectionism from the 1950s and until the mid-eighties, which were characterized by entrepreneurs with little capital, and many an improvised, but with a lot of tenacity and dedication, faced at the end of the 20th century with wild business environments, methodologies, and strategies and innovations in business management and often found it very difficult to adapt to change. Its main challenges have been the open economy and the lack of productive articulation both with large companies and with support sectors, as was the case in the past before the opening of borders. These kinds of problems are making associations between companies of the same line of business or complementary activities more difficult. In general terms, in the last decade of the 20th century, the macroeconomic environment in which they operated the month and former one changed radically from 1982, a date that coincides with the implementation and the model and liberal in the country.

The Mexican government agreed to subject the Mexican economy to a radical restructuring pressured by its creditors through a letter of intent signed with the International Monetary Fund (Castillo, 2010).

The productive employment crisis at the end of the 20th century highlighted the role of small businesses in coping with the macroeconomic crisis and adjustment processes, as well as their ability to support the incorporation of Latin American economies into a process of Increasing globalization, in a flexibility scheme to create jobs, due to its lower capital and technology requirements, as well as lower demand for foreign currency to face the challenge of productive flexibility in an innovative way (Rodríguez, 2001).

Since 2007, Felipe Calderón assumed the presidency of the country, who promoted a policy of support for SMEs, managing to unify the federal government's support for this type of company and betting on job creation. Its public policy measures for development were reflected in the National Development Plan 2007-2012. Regardless of the prevailing economic policy of the federal government, little by little, especially in the last decade, some businessmen realized the advantage that unite efforts to face the competition in common. This has not been easy, since the prevailing culture, especially in family SMEs, has been individual work with a view to surviving in their immediate environment. It has been the effect of the global economy.

At the beginning of the 21st century there is a new interest from the government according to Rodríguez (2001), civil society and higher education institutions for the potential of small and medium enterprises. Until the 1970s, this type of company was considered marginal in the development process. Two decades later (1980-1990) they were revalued for their benefits in contributing to the reorganization of production and, above all, for their impact on employment, gross domestic product and equity.

Gómez (2007) points out that as the company grows in size and its business operations become more complex, a decentralized decision-making process and a qualified business management body become necessary to address the complexity of the company and operations. more challenging routines. Unfortunately, many SMEs do not take into account the need to professionalize their companies. While many of these family members are skilled executives who add value to their company, they are often not qualified to perform such tasks. Even in cases where all family members are good managers, they may not have the skills and expertise that is required.

These SMEs have the widest range of productive lines, markets and services, and have a tendency to carry out autonomous activities that are related to the largest companies, and in this way, suffering the influence of these that usually submit them, minimizing their possibilities of development or establish an interdependence.

Despite being a very important source in the country's economy, SMEs do not have many of the necessary resources to develop fully and there are problems in the country that greatly affect them.

Among the problems of small and medium-sized companies, their investments for technology, infrastructure, security stand out, other elements are resistance to change, ignorance of information systems and lack of vision about the benefits that technology can bring to a company. company (Gomez, 2007).

The ability of SMEs to survive according to Urbano & Toledano (2014) is often attributed to their adaptability and the speed with which they are able to respond to changing environmental conditions. When most of the factors that surround companies are constantly changing, flexibility becomes a key factor.

From the macroeconomic point of view, according to Sanchis & Ribeiro (1999), the company represents one of the fundamental agents in the development of any economic system, performing a series of social and economic functions that contribute to the growth of said system. The economic system of a country or community is made up of three basic elements or agents: the company, the State and domestic economics.

The relationship with the domestic economies is produced based on the operations carried out in the markets of the productive factors (acquisition of raw materials and labor market (and the markets of goods and services). Therefore, the company acts as one of the primary economic agents that constitute the economic system, maintaining a constant interaction with the State and domestic economies through markets Sanchis & Ribeiro (1999), identify two functions performed by the company in relation to the market:

The function of income and savings that represents a double-flow monetary current that, on the one hand, is responsible for remunerating individuals, and on the other, encourages the accumulation of all kinds of resources among said individuals.

Capitalization function, by generating benefits derived from the realization of some investments throughout its economic cycle, assuming an economic and financial risk.

Business in Pénjamo, Guanajuato

One of the paradoxical states in Mexico is Guanajuato according to Contreras (2007), since it is one of those that has growth in various economic activities, such as commerce, although there is a social and cultural contradiction with the majority of its population, due in part to the unequal distribution of wealth and other capitals. What is contradictory is that companies with social responsibility are not only interested in the cheapness of their workforce, but also in their qualification in investment in school and technological capital, the standard of living and other factors. The maquilas and workshops that do not require skilled labor, but have not been the best proposal to attract investment. Much less with the new knowledge management trends in organizations, which require a whole social infrastructure.

The most recent data available on the number of businesses that exist in Pénjamo are given by INEGI as of 2008, in the region there are 1,609 businesses, 283 manufacturing companies, and a total of 3,003 economic units (INEGI, 2014). Of the economic units in Pénjamo, there is a record that 55 are SMEs, while the rest are micro-businesses (Directorate of Economic Development, 2013).

Learning the business

Currently it is difficult to know the number of businesses in Pénjamo, however, the commercial activity continues and the way they operate on a day-to-day basis is an important aspect for the development of the region. Businesses that arise constantly do so depending on the need of the area or the idea that arises from the entrepreneur. These economic units learn the business in one way or another, whether by imitation, curiosity, or market research. For González (2003), learning is the process of cognitive acquisition that explains the enrichment and transformation of internal structures, of the individual's potential to understand and act on their environment, of the levels of development that contain specific degrees of potentiality.

Social learning is the acquisition of patterns of behavior and knowledge related to social relations, it is a form of behavior typical of culture, which we acquire implicitly in our daily interaction with other people.

The learning of procedures is related to the acquisition and improvement of our abilities and skills or strategies to do specific things: a result which is generically called a procedure.

Saco & Mazza (2004) point out that economic needs, the desire for autonomy and self-realization or difficulties in promoting oneself professionally are some of the reasons that most often drive the desire to open their own business.

For earlier will give a fairly approximate image of the degree of development of the business idea and will allow preventive action, facing the first obstacles with knowledge of the facts. They also provide a list of situations prior to the definition or maturation of the business idea, which are:

- I want to open a business, but I don't know what, not in what sector.
- I am a specialist in "x" and, as it is what I know the most, I am going to base my business on it.
- I have inherited a family business and, although I don't like to work as a freelancer, I have decided to continue the tradition.
- I have a business idea and I want to put it into practice.

It is important to know what the reason behind the entrepreneurial initiative is, since it is not the same as deciding to create a company as a sometimes desperate alternative to unemployment or considering it in a thoughtful and calculated way as a desired professional option.

The adverse particularities do not constitute a reason to give up the initiative of opening your own business, as a solution to a problematic personal or work situation, although it is necessary to take them into account when defining the strategies for creating the company (Saco & Maza, 2004).

For Pinson & Jinnett (1998), a business can be created from a particular interest.

Exeundermining hobbies, experiences and recreational activities. Any specialized knowledge or skill can be turned into a business. In the same way, many businesses have been started by individuals who take advantage of skills acquired in their salaried employment, or perhaps feel a desire to explore an idea that represents something new for the person, in this case it is necessary to take classes, work as an apprentice or get a job in an area related to the new field of interest.

Also Pinson & Jinnett (1998) point out that most entrepreneurs do not have adequate preparation to enter business, although they have the motivation and desire to own one, many people have not taken the time to properly investigate their capabilities. and your business ideas. This is where a careful assessment of skills, interests, and personal qualities will help determine which business is most suitable.

Now, Pacheco, Thullen & Seijo (2003) speak of the fact that it is common for microenterprise entrepreneurs, when starting or continuing a business, to do so empirically, without observing the minimum legal provisions required by municipal authorities. , state and federal, a situation that over time becomes a problem of lack of growth, expansion of operations and in the end in the definitive closure of the business.

Pacheco, Thullen & Seijo (2003) have observed that the life cycle of micro-enterprises is very short and not because the product or service provided is also short, but because when the micro-enterprise begins to grow, the environment itself the one that develops, customers, suppliers, employees, neighbors and authorities, begin to require the microenterprise.

Compliance with legal aspects in their contracts, in their invoicing, in their relations with the staff and that by not having them in order, make compliance with the legal operating regulations, they have to dedicate most of their time to saving and try to fix this situation and that in many cases, will lead to having to close the business, as the least expensive strategy, given the situation of legal insecurity in which it was already placed.

Galindo (2007) comments that to create a company it is necessary to know if there is a segment of the demand that is unsatisfied, an entrepreneur can generate one or more business ideas, but must choose the one that provides greater profitability, growth opportunity in the market, projection of the company, minimization of costs, a volume of sales in accordance with the expectations of the business, among others. An entrepreneur may have several ideas of products or services to launch on the market and make them a reality, but within the selection and decision-making process, the following parameters must be taken into account:

- Type of product or service offered.
- Characteristics of the product or service.
- What is the market niche to which the product or service is directed.
- What kind of consumer needs does our product satisfy?
- Investment level.

Methodology

For this work, non-experimental research of the descriptive transectional type will be used. Sample selection:

- Population: MSMEs from Pénjamo, Guanajuato, Mexico.
- Temporality: December 2014
- Sample: 159 randomly elected businesses. Note: The sample calculation was not performed due to the lack of knowledge of the total population.

Data collection

- Data collection instrument: Questionnaire.
- The questionnaire is made up of 32 reagents.

Statistical data analysis

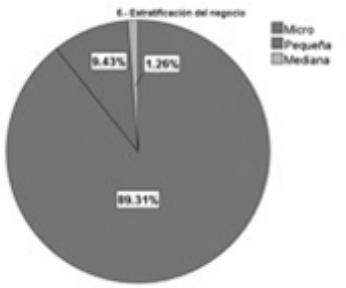
Quantitative analysis technique:

The data that will be obtained will be worked with the Software Statistical Package for the Social Sciences (SPSS) with version 18.

Results

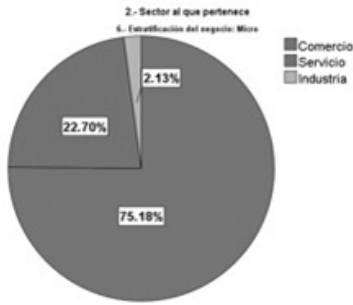
As a result of the analysis of the applied surveys, the following information was obtained:

Stratification



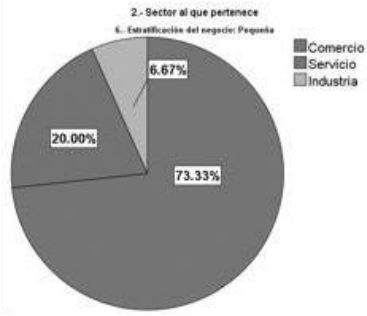
Graphic 1 Stratification

Microenterprises



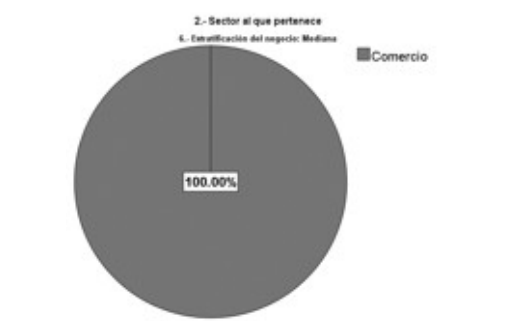
Graphic 2 Microenterprise sector

Pesmall companies



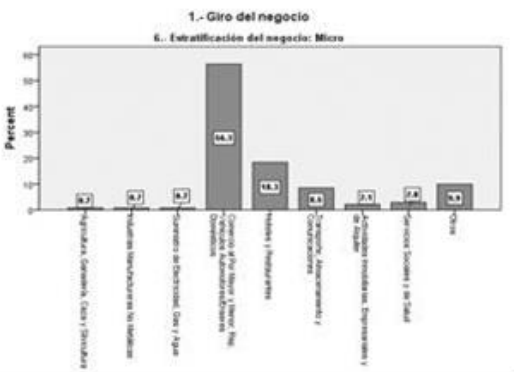
Graphic 3 Small business sector

Targets companies



Graphic 4 Medium business sector

Microenterprises: Business turn



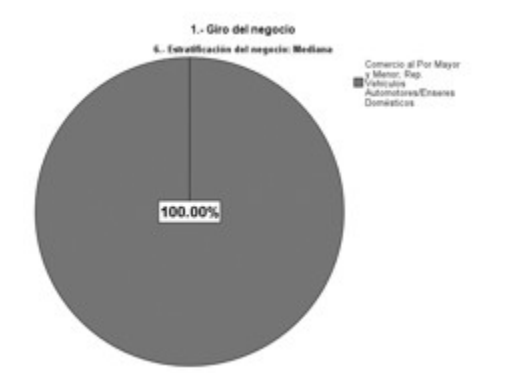
Graphic 5 Turn of the business of microenterprises

Small companies: turn of business



Graphic 6 Small Business turn of business

Targets companies: Turn of business



Graphic 7 Turn of business of medium-sized companies

Frequency of MSME factors

Reviewing the I know from nough, use we find the following:

| Estratificación: | Factor | Frecuencia | | | | |
|------------------|---|------------|-------------|--------------|--------------|---------|
| | | Nunca | Pocas Veces | Regularmente | Muchas veces | Siempre |
| Microempresas | Precio (mejor precio) | 11 | 25 | 35 | 31 | 40 |
| | Servicio al cliente (trato hacia ellos) | 1 | 7 | 12 | 31 | 91 |
| | Calidad del producto/servicio | 2 | 4 | 17 | 31 | 88 |
| | Imagen del negocio | 4 | 21 | 27 | 40 | 50 |
| | Manejo y ahorro en los Costos (CV y CF) | 9 | 14 | 38 | 34 | 49 |
| | Personal capacitado | 17 | 24 | 32 | 26 | 43 |
| | Salario | 19 | 14 | 39 | 33 | 37 |
| | Organización (¿cómo vender?) | 11 | 16 | 34 | 34 | 47 |
| | Planeación (estrategias para vender) | 20 | 29 | 33 | 27 | 33 |
| | Innovación | 14 | 32 | 37 | 22 | 37 |
| | Nicho de mercado | 32 | 27 | 31 | 23 | 29 |
| | Promociones | 39 | 37 | 32 | 14 | 20 |
| | Logística | 44 | 25 | 30 | 23 | 20 |
| | Apoyo del Gobierno | 120 | 14 | 5 | 1 | 2 |
| | Plus en la venta (dar un extra en la venta) | 46 | 36 | 22 | 19 | 19 |
| | Ubicación del negocio | 7 | 17 | 29 | 32 | 57 |

| | | | | | | |
|--|---|----|----|----|----|----|
| | Ofrecer producto/servicio difíciles y/o escasos de conseguir en Pénjamo | 52 | 29 | 26 | 14 | 21 |
| | Alianzas con otros negocios | 96 | 15 | 19 | 4 | 8 |
| | Ser proveedor de otros negocios o instituciones | 84 | 27 | 8 | 11 | 12 |
| | Servicio a domicilio | 77 | 17 | 12 | 14 | 22 |
| | Devolución de producto por inconformidad. | 70 | 45 | 5 | 11 | 11 |
| | Devolución del dinero por inconformidad | 94 | 29 | 5 | 7 | 7 |
| | Facilidades de pago | 49 | 38 | 15 | 13 | 27 |
| | Prestigio | 11 | 12 | 29 | 22 | 68 |
| | Productos y/o servicios sustitutos | 57 | 29 | 26 | 12 | 18 |

Table 3 Frequency of factors in microenterprises

| Estratificación: | Factor | Frecuencia | | | | |
|-------------------|---|------------|-------------|--------------|--------------|---------|
| | | Nunca | Pocas Veces | Regularmente | Muchas veces | Siempre |
| Pequeñas Empresas | Precio (mejor precio) | 0 | 4 | 5 | 1 | 5 |
| | Servicio al cliente (trato hacia ellos) | 0 | 1 | 3 | 4 | 7 |
| | Calidad del producto/servicio | 1 | 1 | 1 | 4 | 8 |
| | Imagen del negocio | 0 | 1 | 3 | 4 | 7 |
| | Manejo y ahorro en los Costos (CV y CF) | 1 | 1 | 5 | 4 | 4 |

| | | | | | | |
|--|---|----|---|---|---|---|
| | Personal capacitado | 2 | 1 | 5 | 3 | 4 |
| | Salario | 1 | 1 | 7 | 2 | 4 |
| | Organización (¿cómo vender?) | 0 | 3 | 5 | 3 | 4 |
| | Planeación (estrategias para vender) | 1 | 1 | 8 | 2 | 3 |
| | Innovación | 1 | 2 | 3 | 4 | 5 |
| | Nicho de mercado | 2 | 5 | 3 | 3 | 2 |
| | Promociones | 2 | 6 | 1 | 3 | 3 |
| | Logística | 5 | 3 | 4 | 2 | 1 |
| | Apoyo del Gobierno | 11 | 2 | 1 | 0 | 1 |
| | Plus en la venta (dar un extra en la venta) | 2 | 7 | 6 | 0 | 0 |
| | Ubicación del negocio | 1 | 3 | 2 | 4 | 5 |
| | Preferencia del cliente | 1 | 0 | 3 | 3 | 8 |
| | Ofrecer producto/servicio difíciles y/o escasos de conseguir en Pénjamo | 5 | 2 | 2 | 4 | 2 |
| | Alianzas con otros negocios | 7 | 5 | 1 | 2 | 0 |
| | Ser proveedor de otros negocios o instituciones | 10 | 2 | 0 | 2 | 1 |
| | Servicio a domicilio | 6 | 5 | 1 | 0 | 3 |
| | Devolución de producto por inconformidad. | 6 | 6 | 2 | 0 | 1 |
| | Devolución del dinero por inconformidad | 11 | 3 | 0 | 1 | 0 |
| | Facilidades de pago | 3 | 5 | 1 | 0 | 6 |
| | Prestigio | 1 | 1 | 2 | 5 | 6 |
| | Productos y/o servicios sustitutos | 5 | 3 | 3 | 2 | 2 |

Table 4 Frequency of factors in small rights

| Estratificación: | Factor | Frecuencia | | | | |
|-------------------|---|------------|-------------|--------------|--------------|---------|
| | | Nunca | Pocas Veces | Regularmente | Muchas veces | Siempre |
| Medianas Empresas | Precio (mejor precio) | 0 | 1 | 1 | 0 | 0 |
| | Servicio al cliente (trato hacia ellos) | 0 | 0 | 0 | 1 | 1 |
| | Calidad del producto/servicio | 0 | 0 | 0 | 0 | 2 |
| | Imagen del negocio | 0 | 0 | 1 | 0 | 1 |
| | Manejo y ahorro en los Costos (CV y CF) | 0 | 1 | 0 | 0 | 1 |
| | Personal capacitado | 0 | 1 | 0 | 0 | 1 |
| | Salario | 0 | 1 | 0 | 0 | 1 |
| | Organización (¿cómo vender?) | 0 | 0 | 1 | 0 | 1 |
| | Planeación (estrategias para vender) | 0 | 2 | 0 | 0 | 0 |
| | Innovación | 0 | 1 | 0 | 0 | 1 |
| | Nicho de mercado | 0 | 1 | 0 | 0 | 1 |
| | Promociones | 0 | 0 | 2 | 0 | 0 |
| | Logística | 0 | 1 | 1 | 0 | 0 |
| | Apoyo del Gobierno | 2 | 0 | 0 | 0 | 0 |
| | Plus en la venta (dar un extra en la venta) | 0 | 1 | 0 | 1 | 0 |
| | Ubicación del negocio | 0 | 0 | 0 | 0 | 2 |
| | Preferencia del cliente | 0 | 0 | 0 | 1 | 1 |
| | Ofrecer producto/servicio difíciles y/o escasos de conseguir en Pénjamo | 1 | 0 | 0 | 0 | 1 |
| | Alianzas con otros negocios | 1 | 1 | 0 | 0 | 0 |
| | Ser proveedor de otros negocios o instituciones | 0 | 1 | 0 | 1 | 0 |
| | Servicio a domicilio | 1 | 1 | 0 | 0 | 0 |

| | | | | | |
|---|---|---|---|---|---|
| Devolución de producto por inconformidad. | 2 | 0 | 0 | 0 | 0 |
| Devolución del dinero por inconformidad | 2 | 0 | 0 | 0 | 0 |
| Facilidades de pago | 2 | 0 | 0 | 0 | 0 |
| Prestigio | 0 | 0 | 0 | 1 | 1 |
| Productos y/o servicios sustitutos | 0 | 1 | 0 | 0 | 1 |

Table 5 Frequency of factors in medians emprights

Of the most recurrent factors we can identify:

| Factor | Microempresas | Pequeñas Empresas | Medianas Empresas |
|-------------------------------|---------------|-------------------|-------------------|
| Servicio al cliente | X | X | X |
| Calidad del producto/servicio | X | X | X |
| Ubicación del negocio | X | | X |
| Preferencia del cliente | X | X | X |
| Prestigio | X | X | X |
| Imagen del negocio | | X | |

Table 6 Most recurrent factors of Mipymes

Conclusions

This project contextualizes in a clear and simple way how Mipymes work in the municipality of Pénjamo, Guanajuato.

And above all, what factors do they use to be competitive and survive in the market. During the investigation, the fact that the majority are micro-enterprises in the commerce sector stands out, as well as the wholesale and retail trade, vehicle repair and household goods.

With the information that was generated, we can also observe how due to the development of the region it is from some logical point of view to find a large number of businesses dedicated to wholesale and child trade.

Being the turn of the wholesale and retail trade, it is understood that the most recurrent factors are: customer service, product quality or and service, imagen from the negleisure, customer preference, location and prestige. With these results we can say that our hypothesis has been accepted. However, as indicated in previous lines, there are two factors that were not considered (business image and prestige) because in the city it can be seen that there are few businesses that manage an outstanding or showy image to the public, in this if we compare them with businesses in large cities. Similarly, taking from reference to these cities, considering prestige as one of the factors was perceived as something that would not yet be given in the municipality for the level of development of it. For us that we study and investigate these companies, this research provides information and knowledge necessary to design viable business models in the region, as well as, generate strategies that help them survive, improve and grow in the market.

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Vision of the entrepreneurs of the lagoon region regarding the labor inclusion of people with disabilities

Visión de los empresarios de la región lagunera respecto a la inclusión laboral de las personas con discapacidad

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Abstract

The rights that people with disabilities have in Mexico is something that should be known and applied by all, each one of us being the ones responsible for applying those rights. Before it is important to publicize them and make it a basic requirement in each one of the environments, be aware that there are rules and laws that support these people and that it is even more important to enforce them at all times. The labor inclusion for people with disabilities should be a topic of general interest, in terms of a social and legal point of view, which enables personal, economic, and social development. The objective of this research is to observe the number of businesses that have knowledge about the laws and regulations regarding the integration of people with disabilities and how much willingness they have or exists in this environment for recruitment.

Labor inclusion, Laws, Discrimination, Opening, Willingness

Resumen

Los derechos que tienen las personas con discapacidad en México es algo que debe ser conocido y aplicado por todos, siendo cada uno de nosotros los responsables de aplicar esos derechos. Antes que nada es importante darlos a conocer y hacerlos un requisito básico en cada uno de los entornos, ser conscientes de que existen normas y leyes que apoyan a estas personas y que es aún más importante hacerlas cumplir en todo momento. La inclusión laboral de las personas con discapacidad debe ser un tema de interés general, desde el punto de vista social y legal, que permita el desarrollo personal, económico y social. El objetivo de esta investigación es observar el número de empresas que tienen conocimiento sobre las leyes y reglamentos relativos a la integración de las personas con discapacidad y el grado de disposición que tienen o existe en este entorno para la contratación.

Inclusión laboral, Leyes, Discriminación, Apertura, Disposición

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Introduction

Above discrimination, unemployment is considered by people with disabilities as the main problem they face, reveals the National Institute of Statistics and Geography (INEGI).

There are currently around 5 million people with some type of disability in Mexico, equivalent to 5.1 percent of the country's total population. Almost half (48 percent) are older adults, while children and adolescents represent 20 percent, and the main causes of their condition are diseases and age.

The rate of economic participation among people with disabilities is lower than in the population without disabilities, 30 percent versus 54 percent, respectively, specifies the Inegi in information released on the occasion of the International Day of Persons with Disabilities, which This December 3 turns 20 years since it was established by the United Nations Organization in 1992.

To the question what do you think is the main problem of people in your condition in Mexico today?, 27.4 percent of the interviewed disabled people answered that unemployment, according to data obtained by INEGI from the national survey on discrimination in Mexico, which applied in 2010.

In second place was discrimination, with 20.4 percent of the total, followed by the problem of being self-sufficient, with 15.6 percent. Another 6.3 percent expressed that their main problem is obtaining government support, 5.5 percent expressed that health, 3.7 percent move easily, 3.6 percent get rehabilitation devices, 3.4 percent lack of special public transport 0.7 percent respect their rights, 1.2 percent lack of special public spaces and 0.2 percent considered insecurity.

The census of two years ago revealed that the most frequent disability is related to mobility, since 58 percent of this population group presents it. Another 27 percent suffer from limitations to see and 12 percent to hear, while mental disability affects 8.5 percent of the group, speaking or communication 8.3 percent, attending to personal care 5.5 percent and difficulty learning 4.4 percent. hundred.

The INEGI highlights that "age plays an important role in the distribution of the limitation. In the younger population with disabilities (children from 0 to 14 years of age and young people from 15 to 29 years of age), difficulties in speaking or communicating, paying attention or learning, and mental limitation are higher than in older people. (INEGI 2012)

The objective of this work is to demonstrate the lack of knowledge of the generality of those involved in the business sector, regarding the issue of labor inclusion for people with disabilities, laws, regulations and agreements that exist in Mexico to facilitate the insertion of people with disabilities. labor areas, in addition to the benefit that companies that hire people with disabilities can have, in the same way there is a general ignorance regarding the types of disabilities that exist, in addition to collecting some opinions on the subject.

The following work is developed in the following way: first provide information on the subject, generation of hypotheses, results and conclusions (G., 2012).

Previous next**Literature review**

Throughout history, the social treatment offered to people with disabilities has evolved considerably, passing schematically from being based on a model of "disregard" to another of a "rehabilitative" nature, to conclude, at present, in a model of a social nature, which receives a letter of nature in the International Convention on the Rights of Persons with Disabilities of 2006 and which this book analyzes in detail. The first of these models is based on the religious consideration of the origin of the disability and/or on the assessment of these people as unnecessary. Based on these premises, society tends to do without these people, either by applying eugenic policies or by including them among the marginal classes. The second model is based on a different assessment of the origin of the disability, attributing it to reasons of a scientific nature and promotes the adoption of rehabilitative measures in order to achieve the highest degree of normalization of the people affected. The incidence of social factors in the notion of the very phenomenon of disability opens the door to the introduction of the third model, the so-called social model.

This last model - still in the process of being implemented, at least among us - considers that the foundations on which disability is based are, predominantly, of a social nature, and bases its policies on principles such as independent living, non-discrimination, universal accessibility, normalization of the environment and civil dialogue, among others. attributing it to reasons of a scientific nature and promotes the adoption of rehabilitative measures in order to achieve the highest degree of normalization of the affected people. The incidence of social factors in the notion of the very phenomenon of disability opens the door to the introduction of the third model, the so-called social model. This last model - still in the process of being implemented, at least among us - considers that the foundations on which disability is based are, predominantly, of a social nature, and bases its policies on principles such as independent living, non-discrimination, universal accessibility, normalization of the environment and civil dialogue, among others. attributing it to reasons of a scientific nature and promotes the adoption of rehabilitative measures in order to achieve the highest degree of normalization of the affected people. The incidence of social factors in the notion of the very phenomenon of disability opens the door to the introduction of the third model, the so-called social model. This last model - still in the process of being implemented, at least among us - considers that the foundations on which disability is based are, predominantly, of a social nature, and bases its policies on principles such as independent living, non-discrimination, universal accessibility, normalization of the environment and civil dialogue, among others.

Unlike the previous model, focused on individual rehabilitation, the new model ultimately advocates the rehabilitation or normalization of a society that must be conceived and designed with the ultimate goal of meeting the needs of all people, whatever your situation. Based on these premises, the model proposes the highest possible degree of deinstitutionality and, in terms of means of subsistence, advocates the suitability of social security and ordinary work, only accepting protected work on an exceptional basis. (AF Palaces, 2007)

There are two types of regulations:

Technical standards are the rules that serve the person for the material realization of an object, they are not mandatory, they simply belong to the duty to be and obey the will of man.

Ethical Standards that are a set of rules that have to be respected and allow certain behaviors or activities to be adjusted.

Among the ethical standards we find:

- Religious norms.
- Social norms.
- Legal norms.

Normative arc on human rights and disability

The National Program for the Development and Inclusion of Persons with Disabilities meets international and national provisions on the human rights of persons with disabilities.

International Human Rights Law for Persons with Disabilities

Mexico recognizes the "Convention on the Rights of Persons with Disabilities",⁽¹⁾ and the Millennium Development Goals in favor of persons with disabilities,⁽²⁾ and observes the recommendations of the "World Report on Disability",⁽³⁾ of the "State of the World's Children",⁽⁴⁾ and of the UN Human Rights Council.

The Convention on the Rights of Persons with Disabilities (CRPD)

It is the most important international treaty on the human rights of people with disabilities (PWD) of the 21st century, which Mexico recognizes in its Magna Carta from the constitutional reform of June 11, 2011.

The Mexican State, in accordance with article 4o. of the Convention, it is obliged to adopt all legislative, administrative and other measures that are pertinent to make effective the rights of persons with disabilities. Likewise, it is obliged that in the elaboration and application of legislation and policies to make the Convention effective, and in other decision-making processes on issues related to persons with disabilities, it will hold close consultations and actively collaborate with persons with disabilities. , including children with disabilities, through the organizations that represent them, and finally, it is important to highlight that the provisions of the Convention apply to all parts of the Mexican State without limitations or exceptions.

The Millennium Development Goals for Persons with Disabilities (MDGs)

The United Nations Organization, held on September 23, 2013 the High-level Meeting of the General Assembly on the achievement of the Millennium Development Goals and other internationally agreed development goals for persons with disabilities: The way forward : a disability-inclusive development agenda for 2015 and beyond. The General Assembly approved, through resolution A/68/L.1, a series of commitments that the member states must fulfill for the full inclusion of the population with disabilities.

The World Report on Disability

Produced by the World Health Organization and the World Bank in 2011, it provides up-to-date, available information on disability, with the aim of improving the lives of people with disabilities and facilitating the implementation of the Convention. (National Program for the Development and Inclusion of Persons with Disabilities, 2014)

All authorities, within the scope of their powers, have the obligation to promote, respect, protect and guarantee human rights in accordance with existing principles.

The main legal instruments in Mexico that favor people with disabilities are:

- 1 General law for the inclusion of people with disabilities.
- 2 Federal Civil Code.
- 3 Customs Law.
- 4 Airport Law.
- 5 Civil Aviation Law.
- 6 Income Tax Law.
- 7 Law of the Institute of Security and Social Service of State Workers.
- 8 General Health Law.
- 9 Social Assistance Law.
- 10 You from Public and services related to the same.

- 11 Federal Law to Prevent and Eliminate Discrimination
- 12 Official Mexican Standard NOM-001-SSA2-1993.
- 13 Agreement that establishes the guidelines for the accessibility of people with disabilities to federal real estate.
- 14 Federal Labor Law.

The state is responsible for ensuring the recognition, fulfillment and respect of the rights humans and from I know also randresponsible for violating them, by action or omission To refer to people with disabilities, one should not speak of disabled people, disabled people or people with different capacities. The tear my no too wned to name those who have a disability is: People with disabilities, and these can be: physical, intellectual, mental and sensory.

Exist orcho maincipios from
politics public that are:

- 1 Respect for inherent dignity, individual autonomy, including the freedom to make one's own decisions and the independence of people.
- 2 Non-discrimination.
- 3 Full and effective participation and inclusion in society.
- 4 Respect for difference and acceptance of people with disabilities as part of diversity and the human condition.
- 5 Equal opportunities.
- 6 Accessibility.
- 7 Equality between men and women.
- 8 Respect for the evolution of the faculties of children with disabilities and their right to preserve their identity.

Some of the rights of people with disabilities are:

- Protection against torture.
- Right to health.

- Freedom of expression.
- Education rights.
- Right to work.
- (You and federal to prevent and eliminate discrimination, 2003).
- (You and general for the inclusion of persons with disabilities 2013, 2011).

Hypothesis 1: Ignorance of labor inclusion for people with disabilities influences the unemployment of these people.

Employment and disability in Mexico

Since 1944, the International Labor Organization (ILO) has established that workers with disabilities should receive opportunities, rehabilitation, specialized professional advice, training, professional retraining and employment in useful work.

According to the UN, employment offers opportunities for social participation, such as independence, the formation of a family and the feeling that one contributes to the national economy, however it comments that people with disabilities face difficulties in accessing the world of work.

The CNDH points out the right to work of all people, however, the results of the first survey on discrimination in Mexico 2005, indicate that of people with disabilities, almost 40% have received a lower salary than the rest, 42% They have been denied a job due to their condition, more than 50% have not had their rights respected, while 50% of people with disabilities do not feel capable of having an important role in society.

Linkage and strategic alliances

In order for programs for the inclusion of people with disabilities to be successful, it is necessary and important to establish links and alliances that make it possible to streamline processes or provide joint services that have the same purpose, in this case, to provide better care for people with disabilities. disability.

Only 5% of Mexican companies hire disabled people.

The lack of organizational culture of many companies in Mexico means that most of them are not willing to hire people with disabilities. Faced with such a problem, experts say that it is essential to combat the educational gap faced by this sector of the population. They also reveal employment alternatives for disabled people.

Despite the fact that policies have been implemented for a decade that aim to encourage companies to incorporate people with disabilities into their workforces, the reality is that only 5% of Mexican companies are willing to hire these most vulnerable people, explains Mercedes de la Maza, director of the Manpower Foundation.

Do why? The specialist pointed out that many firms do not dare to incorporate these people because the country still does not have an organizational culture that effectively integrates them into the work and productive environment.

Likewise, another great obstacle for this sector of the population is that they are usually victims of educational lag or lack of skills such as handling a second language, which is why it is essential that educational centers can offer the resources they require. , for example: Braille books, sign interpreter, among others. (Link: Universia México Source: 20 minutes Author: Employment Portal).

Hypothesis 2: The lack of organizational culture of the company has to do with the lack of openness towards the occupation of people with disabilities.

You and income tax: (Last reform published DOF 11-12-2013).

Employers who hire people with disabilities may deduct from their income an amount equivalent to 100% of the income tax of these workers.

Article 34, section XII: 100% for adaptations made to facilities that involve additions or improvements to fixed assets, provided that said adaptations are intended to facilitate people with disabilities referred to in article 186 of this Law, access or use of taxpayer facilities.

Article 186: The employer who hires people who suffer from a motor disability and who, in order to overcome it, require the permanent use of prostheses, crutches or wheelchairs; mental; hearing or language, in eighty percent or more of the normal capacity or in the case of blind people, I will be able to deduct from their income an amount equivalent to 100% of the income tax of these workers withheld and paid in accordance with Chapter I of Title IV of this Law, as long as the employer is complying with respect to said workers with the obligation contained in article 12 of the Social Security Law and also obtains the worker's disability certificate from the Mexican Institute of Social Security. (Income Tax Law, 2013)

Hypothesis 3: Employers are unaware of the tax benefits in hiring personnel with disabilities.

National development

The aspect related to the proper and correct planning of the activities of the Ministry of Labor and Social Welfare (STPS), which are incorporated into the National Program of Labor and Employment for Persons with Disabilities 2014-2018 (PNTEPD).

It finds its legal basis in the Political Constitution of the United Mexican States, in which Article 26, paragraph A, states that the State will organize a system of democratic planning for national development, which imprints solidity, dynamism, competitiveness, permanence and equity in growth. of the economy for the independence and political, social and cultural democratization of the nation.

In accordance with the aforementioned constitutional provision, the Planning Law, in its article 3, defines as national development planning, the rational and systematic ordering of actions that, according to the exercise of the powers of the Federal Executive in matters of regulation and promotion economic, social, political, cultural, environmental protection and rational use of natural resources, has as its purpose the transformation of the reality of the country, in accordance with the rules, principles and objectives that the Constitution itself and the Law establish.

The planning that is required in both legal systems, has as its immediate purpose that, through it, objectives, goals, strategies and priorities are set, resources, responsibilities and execution times are assigned, actions are coordinated and results are evaluated, with the purpose of making all government actions more efficient, for the benefit of citizens.

Compliance with the Plan and the programs, including special ones, that are incorporated into or form part of the National Planning System, shall be mandatory for all agencies and entities of the Federal Public Administration, as specified in the Planning Law in its article 32.

It is necessary to emphasize that National Planning does not derive from a unilateral act of the State, but rather, as stipulated in article 20 of the Planning Law, within the scope of the National System of Democratic Planning, it will not only be essential, but that must necessarily take place, the participation and consultation of the various social groups, with the purpose that the population expresses its opinions for the elaboration, updating and execution of the Plan and the programs.

That is why, due to the activity that the State must carry out for the benefit of its citizens, the STPS organized various forums in which it collected the needs and aspirations of society that were finally incorporated into the National Development Plan 2013-2018 (PND), whose sectoral aspects, specifically referring to the matter that is the responsibility of this Secretariat, were duly incorporated into the Sectoral Program. However, on the subject of the work of people with disabilities, it was necessary to prepare this Special Program to allow for the specific needs of this group to be met.

The objectives that make up the public labor policy of this document, find their legal support in Article 123 of the Political Constitution of the United Mexican States, and in various provisions that specify and determine the dispatch of the entrusted matters and that are competence of this Secretariat, contained both in article 40 of the Organic Law of the Federal Public Administration, as well as in the Internal Regulations of the STPS.

In the same way, article 26 of the Planning Law, indicates that the special programs that are broadcast.

They will refer to the country's comprehensive development priorities established in the PND or to activities related to two or more sector coordinating agencies. (National Work and Employment Program for Persons with Disabilities 2014-2018., 2014)

Hypothesis 4: Labor inclusion is important for people with disabilities in social development

The National Human Rights Commission points out the right to work of all people, however the results of the first survey on discrimination in Mexico 2005, indicate that of people with disabilities, almost 40% have received a lower salary for performing a job. similar work, 42% have been denied a job due to their condition, more than 50% have not had their rights respected, while 50% of people with disabilities do not feel capable of having an important role in society. While an exploratory study carried out by the Technical Secretariat of CONADIS in 2008 revealed that less than 1% of the employees of central units of the Federal Public Administration are people with disabilities; CONADIS also presents the results of the National Survey on the Perception of Discrimination in Mexico (ENPDIS 2010), which indicates that 80% of the general population considers that people with disabilities are not treated equally, only 28.2 % of the country's population believes that the rights of persons with disabilities are respected, 34% believe that they are not respected and 36.6% believe that they are only partially respected; while in relation to people with disabilities, 10.8% who have looked for a job have been denied because of their disability, and 80% perceive that there is inequality in wages for the same job. 2% of the country's population believes that the rights of persons with disabilities are respected, 34% believe that they are not respected and 36.6% believe that they are only partially respected; while in relation to people with disabilities, 10.8% who have looked for a job have been denied because of their disability, and 80% perceive that there is inequality in wages for the same job. 2% of the country's population believes that the rights of persons with disabilities are respected, 34% believe that they are not respected and 36.6% believe that they are only partially respected.

While in relation to people with disabilities, 10.8% who have looked for a job have been denied because of their disability, and 80% perceive that there is inequality in wages for the same job.

Hypothesis 5: There is no provision in hiring people with disabilities

National Council to Prevent Discrimination (CONAPRED)

It is a State body created by the Federal Law to Prevent and Eliminate Discrimination, approved on April 29, 2003, and published in the Official Gazette of the Federation (DOF) on June 11 of the same year. The council is the governing institution for promoting policies and measures aimed at contributing to cultural and social development and advancing social inclusion and guaranteeing the right to equality, which is the first of the fundamental rights in the Federal Constitution. CONAPRED is also responsible for receiving and resolving claims and complaints for alleged discriminatory acts committed by individuals or by federal authorities in the exercise of their functions.

Likewise, it develops actions to protect all citizens from any distinction or exclusion based on ethnic or national origin, sex, age, disability, social or economic condition, health conditions, pregnancy, language, religion, opinions, sexual preferences, marital status or any other, which prevents or annuls the recognition or exercise of the rights and real equality of opportunities of people. (Youand Federal Law to Prevent Discrimination, 2003)

Hypothesis 6: The appearance of the worker is important for companies.

Agreements and alliances

Types of Alliance

There are different types of instances that can develop actions to promote the inclusion of people with disabilities, these can be: Government

- Civil organizations.
- Foundations.
- International organizations.

Labor Inclusion

Labor inclusion is understood as any attempt at an autonomous life that goes through the development of a job that provides the economic means for the subsistence of oneself and one's family; In this way, people with disabilities will be able to exercise their duty as citizens, their rights and obligations.

Requirements for labor inclusion

In Mexico, an employment relationship is understood as: employment relationship, whatever the act that originated it; the provision of personal work subordinated to a person, through the payment of a minimum wage.

Inclusive work centers are those that equalize opportunities, evaluating the abilities of all candidates for a position in an impartial manner and that are willing to make adjustments that allow the integration, coexistence and participation of people with disabilities.

Different inclusion strategies can be developed, for example:

Raise awareness in companies and the workplace.

Strengthen and articulate social support networks Disseminate, replicate and diffused good practices and inclusion practices.

Some applicable concepts in labor inclusion are (Lagoon, 2006):

- Professional reconversion.
- Labor rehabilitation.
- Return to work.
- Adaptations to jobs for people with disabilities.
- Reasonable adjustments.
- Equality of opportunities.
- Equality of working conditions.
- Job analysis for people with disabilities.
- Job definition for people with disabilities.

Hypothesis 7: Lack of knowledge regarding laws and agreements regarding people with disabilities.

You and Public Works and Related Services (Last reform published DOF 04-09-2012)

Every public facility must ensure accessibility, evacuation, free transit without architectural barriers, for all people; and they must comply with the design and signaling standards that are issued.

And facilities, circulations, health services and other similar facilities for people with disabilities.

Article 21: Dependencies and entities according to the characteristics, complexity and magnitude of the works will formulate their annual programs of public works and services related to them and those that cover more than one budget year, as well as their respective budgets, considering: Fraction XV: Every public facility must ensure accessibility, evacuation, free transit without architectural barriers, for all people; and they must comply with the design and signaling standards that are issued, in facilities, circulations, health services and other similar facilities for people with disabilities.

Article 38: The dependencies and entities to make the evaluation of the proposals must verify that they meet the requirements requested in the call for bids for this purpose, the convener must establish clear and detailed procedures and criteria to determine the solvency of the proposals, depending on the characteristics, complexity and magnitude of the work to be carried out. Taking into account the characteristics of each work or service, it will be possible to determine the convenience of using the mechanism of points and percentages to evaluate the proposals. In the procedures in which the use of said mechanism is chosen, a weighting must be established for people with disabilities in at least five percent of the total number of employees.

Whose registration in the mandatory regime of the Mexican Institute of Social Security has been given six months prior to the act of presentation and opening of proposals, which will be verified with the corresponding registration notice. (You and Public Works and Related Services, 2012)

Hypothesis 8: Few companies have adequate infrastructure for hiring personnel with disabilities.

buildings publicas Y privadas
parto people with disabilities

Article 17: Conditions of public and private buildings

These programs include the construction of accessible housing for people with disabilities.

Article 19. Accessible parking. Public and private parking lots, including the parking areas of public and private establishments, have reserved spaces for vehicles driven by people with disabilities or that transport them. The National Police of Peru and the municipalities supervise and control the fulfillment of this obligation and the accessibility conditions of the parking lots, in accordance with Law 28084, Law that regulates the special parking for vehicles occupied by people with disabilities.

Private companies that provide or offer services to the public must have accessible environments and routes to allow the free movement and care of the person with disabilities under equal conditions as others, in accordance with the technical standards of accessibility for people with disabilities.

17.2 The owners, administrators, promoters or organizers who carry out public activities and shows enable and prepare entrances, areas, environments and hygienic services for the use of persons with disabilities, as well as the corresponding signage.

Article 18. Housing for people with disabilities

The Ministry of Housing, Construction and Sanitation promotes and regulates the preferential access of persons with disabilities to the public housing programs under their responsibility, granting them a discount of public land passenger transport have accessible units for people with disabilities and older adults. The Ministry of Transport and Communications regulates the progressive introduction of these vehicles.

20.2 Vehicles that provide land passenger transport services reserve seats and preferential spaces with easy access, duly marked, for the use of people with disabilities. The municipalities and the National Police of Peru supervise and supervise compliance with this obligation.

20.3 Vehicles that provide passenger ground transportation services will use a certain volume of sound inside the vehicle, which does not disturb people with disabilities, protecting passengers from annoying noises.

Article 21. Accessibility in communication.

21.1 The State guarantees the person with disabilities access and freedom of choice regarding the different formats and means that can be used for their communication. These include sign language, braille, tactile communication, large print, text displays, multimedia devices, written language, auditory systems, plain language, digitized speech media, and other augmentative modes and media. or alternatives of communication.

21.2 LA person with a disability has the right to use sign language, the Braille system and other formats or augmentative or alternative means of communication in judicial proceedings and in the administrative procedures that he or she follows before the public administration and public service providers. To this end, these entities provide the person with disabilities, free of charge and progressively, the interpreter service when required.

21.3 These public entities, public service providers, pension fund administrators and banking, financial and insurance entities send information, receipts and account statements in means and formats accessible to users with disabilities who request it. (Regulation of the General Law for the Inclusion of Persons with Disabilities, 2012)

Hypothesis 9: The adaptation of facilities for the hiring of personnel with disabilities means high costs for companies.

The Convention does not explicitly define the term “disability”; Moreover, the Preamble to the Convention recognizes that “disability” is an evolving concept, accepting the fact that society, and the opinions that its members hold.

Or are they static? Consequently, the convention does not impose a rigid concept of “disability” but instead adopts a dynamic approach that allows adaptations over time and in diverse socioeconomic settings.

The Convention's approach to disability also emphasizes the significant effects that attitudes and physical obstacles in society can have on the enjoyment of human rights by persons with disabilities.

In other words, a wheelchair user may have difficulty using public transport or finding a job, not because of their condition, but because there are environmental obstacles, such as inaccessible buses or stairs in the workplace that prevent them from the access.

In the same way, a child with an intellectual disability may have difficulties in school due to the attitudes of teachers and possibly parents, who cannot adapt to students with different learning possibilities. Therefore, it is vitally important to change attitudes and environments. (Reform Bill, 2007)

Hypothesis 10 Most have some information regarding the different types of disabilities.

Metodology

This research has the purpose of analyzing the lack of knowledge that those involved in the business sector have regarding the issue of labor inclusion for people with disabilities in the Lagunera Region.

This research is of an exploratory and descriptive type, information was collected from secondary sources and the primary information was obtained through the use of surveys through the structured questionnaire instrument, composed of 10 variables using a Likert scale, said surveys that were applied to entrepreneurs from different turns in the different sectors of this region.

This research arises as a concern to know existing figures on the subject after having started an online inclusion Diploma at the Technological University of Santa Catarina, so together with some fellow teachers who took an inclusion course, we took on the task of see different points of view on it.

Dependent variables

In this research, two variables are used: one of them is labor inclusion for people with disabilities Labor Inclusion (Labor inclusion is understood as any attempt at autonomous life that involves the development of a job that provides the economic means for the subsistence of oneself and their family; in this way, people with disabilities will be able to exercise their duty as citizens, their rights and obligations.)

And the second is: the legal regulations for labor inclusion of people with disabilities (The regulations are the right and compliance with it, the duty is the obligation that every person has to fulfill to carry out a mandate, in other words, it is the do or not do a certain behavior, otherwise a sanction will be applied, on the other hand the law regulates the conduct of man in society, which is sanctioned by the state.)

Results

According to the results obtained with respect to the surveys, it is obtained that Hypothesis 1: Ignorance of labor inclusion for people with disabilities influences the unemployment of these people.

Only 44.4% of the companies surveyed are regularly aware of the term labor inclusion, 25.9% quite a bit about the subject, 14.8% a lot and 3.7% not at all about the subject.

According to the results obtained with respect to the surveys, it is obtained that Hypothesis 2: The lack of organizational culture of the company has to do with the little openness towards the occupation of people with disabilities.

Only 33.3% of the companies are very open to labor inclusion, 25.9% quite, in the same way 25.9% regular and 7.4% little or no openness to labor inclusion.

According to the results obtained with respect to the surveys, Hypothesis 3 is obtained: Employers are unaware of the tax benefits in hiring personnel with disabilities.

40.7% of the entrepreneurs know little about the tax benefits, 33.3% know nothing, 14.8% regular, 3.7% quite a bit and only 7.4% know a lot about the tax benefits offered to the employer.

According to the results obtained with respect to the surveys, it is obtained that Hypothesis 4: Labor inclusion is important for people with disabilities in social development.

51.9% consider labor inclusion very important, 40.7% and only 3.7% do not consider labor inclusion important in social development.

According to the results obtained with respect to the surveys, it is obtained that Hypothesis 5: There is no provision in the hiring of people with disabilities.

37% of companies are very willing to hire people with disabilities, 33.3% quite willing, 18.5% regular and only 11.1% are not at all willing to hire staff with disabilities.

According to the results obtained with respect to the surveys, it is obtained that Hypothesis 6: The appearance of the worker is important for companies.

40.7% consider that the appearance of the worker is very important, 25.9% regular, 22.2% quite a lot, 7.4% little and only 3.7% believe that the appearance of the worker in the company is not important at all.

According to the results obtained with respect to the surveys, it is obtained that Hypothesis 7: Lack of knowledge regarding laws and agreements regarding people with disabilities.

55.6% knew about regulating the existence of laws, 22.2% little, 14.8 a lot, 22.2% little and 3.7% nothing about the existence of laws that prevent and eliminate discrimination.

According to the results obtained with respect to the surveys, Hypothesis 8 is obtained: Few companies have adequate infrastructure for hiring personnel with disabilities.

37% have few adequate facilities, 33.3% nothing, 11.1 enough, 7.4% regular and only 7.4% have adequate facilities for hiring people with disabilities.

According to the results obtained with respect to the surveys, it is obtained that Hypothesis 9: The adaptation of facilities for the hiring of personnel with disabilities means high costs for companies.

33.3% consider the importance of the cost to be regular, 25.9% very important, 22.2% quite a bit, 11.1% little and 7.4% not at all important the cost that can be generated for adjustments in the company for people with disabilities.

According to the results obtained with respect to the surveys, it is obtained that Hypothesis 10 Most have some information regarding the different types of disabilities.

66.7% know the different types of disability, 22.2% regular, 7.4% a lot and 3.7% little about the different types of disability: visual, auditory, motor, intellectual, sensory mental.

Conclusion

In this research, a quantitative analysis has been presented regarding the lack of knowledge of the implicit concepts in labor inclusion within the business sector of La Laguna, corresponding to companies of different types of business.

The results indicate that the lack of knowledge of the term labor inclusion (Labor inclusion is understood as any attempt at autonomous life that goes through the development of a job that provides the economic means for the subsistence of oneself and his family) for people with disabilities influences the unemployment of these people.

Only 15% of companies know the term labor inclusion for people with disabilities. 5% of companies in Mexico according to CNDH are inclusive companies

Only a third of employers are open to labor inclusion for people with disabilities. The lack of organizational culture of many companies in Mexico means that most of them are not willing to hire people with disabilities.

Employers are unaware of the tax benefits offered to the employer for hiring people with disabilities, through the different laws, which generates the unemployment of people with disabilities because they are at a disadvantage compared to the rest of the workers.

Most employers consider labor inclusion important in social development, however, on the other hand, they are not so willing to hire people with disabilities.

Only a little more than a third of employers are willing to hire people with disabilities, however they do not have adequate facilities for hiring them.

Most employers consider the appearance of the worker important in their company since they consider that they are the image of the company.

A little more than half of those surveyed have regular, but not extensive, knowledge of the laws that prevent and eliminate discrimination.

A small part of the employers have few facilities for hiring people with disabilities, this means that they do not comply with the corresponding regulations regarding construction and adaptations.

Entrepreneurs consider the cost that can be generated by adaptations in their facilities for people with disabilities to be of regular importance.

The majority of employers know the different types of disabilities: visual, auditory, motor, intellectual, sensory mental.

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Tax incorporation regime. Impact on taxpayer administration and finances**Régimen de incorporación fiscal. Impacto en la administración y finanzas de los contribuyentes**

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Abstract

The interest of this work is based on the approach of the 2015 Tax Reform and adjustments for 2016; analyze the impact caused by the implementation and application of the applicable tax provisions of 2014. The work begins with an analysis with a brief reference to the evolution of REPECO and the Intermediate, as well as some provisions of the Treasury Reform that affect the RIF. Subsequently, important aspects of the RIF approved in the 2014 reform where this Regime was implemented in the ISR Law are described. Afterwards, advantages and disadvantages of the taxpayer are compared when migrating and paying taxes under the REPECO, the Intermediate Regime and briefly address some provisions of the tax reform of the New Simplified System of the RIF for 2016. And finally, Indicate the conclusions of this comparison seeking to answer the basic questions that the taxpayer of this regime faces, such as: Why is it important to register the individual with the Federal Taxpayer Registry and not remain in the informal economy? the taxpayer when migrating from REPECO and Intermediate to the RIF? and What are the strengths and weaknesses of the RIF for the economic, administrative and financial benefit of the taxpayer? What benefits does the taxpayer have when migrating from REPECO and Intermediate to the RIF? and What are the strengths and weaknesses of the RIF for the economic, administrative and financial benefit of the taxpayer? What benefits does the taxpayer have when migrating from REPECO and Intermediate to the RIF? and What are the strengths and weaknesses of the RIF for the economic, administrative and financial benefit of the taxpayer?

Tax incorporation regime, Tax regimes, Tax reform, simplified system of the tax incorporation regime

Resumen

El interés de este trabajo se basa en el planteamiento de la Reforma Hacendaria de 2015 y los ajustes para 2016; analizar el impacto causado por la implementación y aplicación de las disposiciones fiscales aplicables de 2014. El trabajo comienza con un análisis con una breve referencia a la evolución del REPECO y el Intermedio, así como algunas disposiciones de la Reforma Hacendaria que afectan al RIF. Posteriormente, se describen aspectos importantes del RIF aprobados en la reforma de 2014 donde se implementó este Régimen en la Ley del ISR. Posteriormente, se comparan las ventajas y desventajas del contribuyente al migrar y tributar bajo el REPECO, el Régimen Intermedio y se abordan brevemente algunas disposiciones de la reforma fiscal del Nuevo Régimen Simplificado del RIF para 2016. Y por último, indicar las conclusiones de este comparativo buscando responder a las preguntas básicas que enfrenta el contribuyente de este régimen, tales como: ¿Por qué es importante inscribir a la persona física en el Registro Federal de Contribuyentes y no permanecer en la informalidad? el contribuyente al migrar del REPECO e Intermedio al RIF? y ¿Cuáles son las fortalezas y debilidades del RIF para el beneficio económico, administrativo y financiero del contribuyente? ¿Qué beneficios tiene el contribuyente al migrar de REPECO e Intermedio al RIF? y ¿Cuáles son las fortalezas y debilidades del RIF para el beneficio económico, administrativo y financiero del contribuyente? ¿Qué beneficios tiene el contribuyente al migrar de REPECO e Intermedio al RIF? y ¿Cuáles son las fortalezas y debilidades del RIF para el beneficio económico, administrativo y financiero del contribuyente?

Régimen de incorporación Fiscal, Regímenes tributarios, reforma fiscal, Régimen simplificado del régimen de incorporación fiscal

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Introduction

The creation of the Tax Incorporation Regime (RIF) establishes an entry point to formality, in the tax aspect and it is intended that it also do so in the social security aspect. This will help combat informality, promoting faster productivity growth. Additionally, the RIF will allow the tax authority to complete the verification chain and tax information, by having records on the operations of the participants with their suppliers and customers.

The RIF will prepare taxpayers for eventual inclusion in the general regime for tax and social security purposes. To this end, taxpayers who pay taxes under this regime will receive discounts on the payment of their taxes and their social security contributions during the first years, in exchange for compliance with reporting obligations. The facility and the compliance with the payment of taxes represents an essential factor so that the businesses that are being created in an economy, particularly those with smaller scale, are immediately incorporated into the formality in the tax sphere. The Tax Reform proposed by the Federal Government you as an objective and social welfare, "Any measure of economic policy has as its first effect winners and losers, therefore this game must take into account the interests of society" (Equihua, 1999, p. 17). The Tax Reform approved for the 2014 financial year, it seems that its main and sole objective is to increase tax collection and the last thing that is contemplated is social welfare. One of the effects of the Reform is the disappearance of Regimes:

Intermediate and Small Taxpayers, better known as REPECO, the latter was never given the importance it should have, since this regime grouped close to 15 million taxpayers and it is worth mentioning that it generates 90% of direct jobs in the country. It can be said that the disappearance of the Regime has been a project that has been worked on for years, but there was no sustainable basis for carrying out said decree and, furthermore, it was not very clear what the handling would be for the taxpayers who were in that regime, until it became known that they would become part of a new regime.

The impact of the Tax Reform by disappearing the REPECOS and the Intermediate Regime and including them within a new regime called Incorporation, has some benefits but at the same time, it has damages for said taxpayers.

Tax incorporation regime

Opinion and Approval by the Chamber of Deputies and Senators.

Thes modifications made to the Decree that issues the new LISR in relation to the Tax Incorporation Regime, in the Opinion of the Treasury and Public Credit Commission of the H. Chamber of Deputies, were the following:

The established income limit was increased, from one to two million, to be able to access this Regime, in order to include all taxpayers who pay taxes in REPECOS.

The term to remain in this Regime is extended from six to ten years, so that in the eleventh year the taxpayers will be incorporated into the general regime, without the possibility of paying taxes again in the Incorporation Regime.

The taxpayers of this regime, will make final bimonthly payments, a discount is granted in the ISR of 100% of the payment, during the first year, which will gradually decrease over the following ten years, to pay the entire ISR from the eleventh year.

Taxpayers who live in towns or rural areas, without internet services, will be freed from complying with the obligation to present a declaration, and register their operations through the Internet or electronic means, provided that they meet the requirements that the tax authorities indicate. by general rules.

When the information returns are not filed, on two consecutive occasions or on five non-consecutive occasions in six years, the taxpayer will stop paying taxes in the RIF.

They will present the payment declarations corresponding to VAT and IEPS on a bimonthly basis, without being obliged to present the informative declarations related to said taxes, but instead, they will have to present an informative information on clients and suppliers of the ISR. The aforementioned legislative process had as a consequence that the legal framework of the RIF, was located in the LISR in force as of 2014, in Title IV Of Natural Persons, Chapter II Of Income from Business and Professional Activities, Section II Regime of Tax Incorporation, in articles 111 to 113.

Subjects

The Incorporation Regime will only be applicable to natural persons who carry out only business activities.

Who dispose of goods or provide services for which a professional title is not required, and who have annual income of up to two million pesos.

Therefore, all taxpayers who paid taxes in REPECOS and in the Intermediate Regime were placed in the Fiscal Incorporation, if they generate income of less than two million pesos per year, otherwise they will have to emigrate to the General Regime.

With the aforementioned regime, it is intended that the incorporation into formality essentially attracts those who today already carry out a business activity, dispose of goods or provide services and do not comply with their tax obligations, creating an entry point to formality for those who are in informality.

Likewise, people who start a small business or company may choose to pay taxes under the Incorporation Regime, in such a way that once the taxpayer in the development of his economic activity has reached maturity and stability, he transitions to the General Regime applicable to all taxpayers.

Obligations

Taxpayers who choose to pay taxes under the Tax Incorporation Regime will have the following obligations:

Request your registration in the Federal Taxpayer Registry.

Issue tax receipts through the free electronic invoice generation service (CFDI) found on the SAT page and deliver them to your clients, and only keep them when a tax receipt has not been issued for the operation.

Those who carry out operations with the general public, for which they do not issue an electronic invoice, must issue a "simplified" receipt which will not be deductible nor will its taxes be credited to the recipient.

In addition to these "simplified" receipts, there is an obligation to make a global electronic invoice for the sales referred to above. This global invoice must include the total amounts of sales for the period to which it corresponds, using the generic code of RFC XAXX-010101-000.

In this global invoice, the VAT of the operations must be broken down when applicable.

These global electronic invoices can be made daily, weekly, monthly or bimonthly.

Regarding the payroll CFDI, the taxpayers of this regime are relieved of generating them for the period January to March 2014. As of April 1, they must issue CFDI for the payments of salaries and similar concepts that they make.

Register in the electronic means or systems the income, expenses, investments and deductions of the corresponding fiscal year; which constitutes a simplified way of keeping accounts.

Make the payment of the expenses related to your purchases and investments, whose amount is greater than \$2,000.00 (Two thousand pesos 00/100 MN.), by check, credit, debit or service card. Taxpayers will be released from this obligation when the disbursements are made in towns or in rural areas that do not have financial services.

Present, no later than the 17th day of the month immediately following the one to which the payment corresponds, bimonthly declarations in which the ISR will be determined and paid, the bimonthly payments will be definitive.

Make withholdings for the payment of wages to your workers and your entire ISR will be made together with the aforementioned bimonthly declaration.

Submit bimonthly informative declarations of the operations with its suppliers. Pay PTU to their workers.

Taxpayers in rural areas without internet.

The taxpayers who pay taxes in this Section, and who have a fiscal domicile in towns or rural areas, without internet services, may be released from complying with the obligations and register the registration of their operations through the internet or in electronic means, provided that meet the requirements that the tax authorities indicate through general rules, must comply with the following form:

- Go to any ASLC.
- By telephone to the number 018004636728 (INFOSAT), in accordance with the procedure sheet 83/ISR contained in Annex 1-A.
- In the Federal entity corresponding to their fiscal domicile, when they sign the annex to the Administrative Collaboration Agreement in Federal Fiscal Matters.

Thes Localities without internet are those rural ones that, according to INEGI criteria, have more than 2,500 inhabitants and in which all of its registered inhabitants have confirmed the absence of this service.

Accounting and Declarations

The accounting of the taxpayers of the Fiscal Incorporation Regime, will be made up of the income obtained, expenditures made, including investments and deductions for the year, said accounting must be registered through the SAT website, in accordance with the general rules issued by the same Tax Administration System.

To declare the tax, it will be through the same internet page on a bimonthly basis in which the income, expenses, deductions must be recorded and provide the information of the operations with its suppliers in the immediately preceding bimester.

The RIF taxpayers are obliged to register in electronic media or systems the income, expenses, investments and deductions of the corresponding fiscal year, for these purposes, they are obliged to use the SAT platform called "My accounts", through which, they may issue electronic invoice for free.

It may be released from the requirement to keep accounts electronically when the taxpayer has his fiscal domicile in a town or in a rural area without internet service.

Calculation and integer of the tax

The calculation and whole of the tax will be made bimonthly, with the payments being definitive, so you are not required to file an annual return.

Taxpayers who are in this regime to determine the tax to pay will use a cash flow system.

Based on the tax, it will be the fiscal utility obtained by subtracting from the total income in cash, goods or services for the two months actually collected, the strictly essential deductions, the effective expenditures (fixed assets, expenses or deferred charges) and the participation of workers in company profits (PTU) paid in the year (Table 1).

In this way, the bimonthly profit is obtained, as illustrated below:

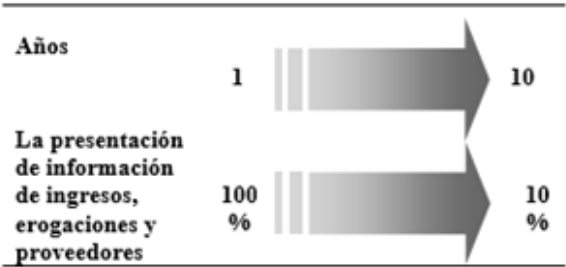


Table 1 Bimonthly utility

When the income is less than the deductions, the amount that results from subtracting that income minus the deductions, may be deducted in the following two-month periods.

Once the bimonthly fiscal utility is obtained, a bimonthly rate will be applied.

Advantages

factIt allows taxpayers to start their own business or grow the one they already have.

When registering for the new Tax Incorporation Regime, they will not pay Income Tax the first year, they will pay 10% in the second and each year a similar percentage will be added until reaching 100%, in 10 years (Table 2).

They may make their expenses deductible, the general deduction requirements must be observed, such as:

- a) These Purchases and investments, the amount of which will be greater than \$2,000, must be paid by check, credit card, debit card or service card. The authority may waive this requirement when there are no financial services in the population.
- b) Payments that are exempt income for the worker are deductible up to 47%. They may be deductible by 53% when the exempt benefits in the fiscal year in question do not decrease with respect to those granted in the immediately preceding fiscal year.

They will have the opportunity to be suppliers of larger companies and offer additional services in their business.

Your statements will continue to be bimonthly.

Immediate deduction of fixed assets in the period in which they are paid.

Waiver of the obligation to present the Informative Declaration of Operations with Third Parties (DIOT), provided that the supplier information of the previous two-month period is presented.

You can deduct the workers' participation in the profits paid in the year.

Waiver of the obligation to submit informative IEPS tax returns, except for the declaration of the prices of processed tobacco, provided that the supplier information for the previous two-month period is submitted.

They will have access to loans with better conditions.

The incentives include financing and training schemes, as well as facilities for the payment of fees to IMSS, and are, among others, the following:

- a) Funding. Through the network of intermediaries of Nacional Financiera, through the special program aimed at small businesses that are taxed under the Tax Incorporation Regime.

- b) Support through the National Entrepreneur Institute (INADEM). The resources will be aimed at fostering an entrepreneurial culture, and should be used for administrative training programs and the acquisition of information and communication technologies. Nacional Financiera and INADEM will announce the terms and conditions that taxpayers must meet to have access to credits or resources.
- c) Training given by the SAT. In order to promote the tax culture and tax education, to the general public, to the federal entities, to public and private institutions, to chambers and groups, and tax education programs with universities that teach subjects aimed at people likely to join this regimen.
- d) Fees to IMSS. Facilities for the payment of employer-employee contributions to individuals who are taxed under the Tax Incorporation Regime and to their workers.

Disadvantages

Adhere to the conditions of a new regime called Fiscal Incorporation for a period of ten years, after which, they will pass to the General Regime for Individuals.

If they have workers or employees they will have to make the corresponding withholdings.

Issuance of Electronic Invoice, since the majority of small merchants are adults with a low level of schooling and little knowledge of electronic media.

Disappearance of tax benefits, they will pay the corresponding part of the VAT because they will have to invoice.

Insufficient income to hire a professional to handle all tax operations and give you advice to comply with your tax obligations.

It can trigger informality since there is the possibility that, due to fear of the tax burden, businesses will be closed due to not being able to comply with any of the requirements of the new scheme.

Treatment of tax losses

When the deductions are greater than the income, a loss will be generated that will have the character of a deduction in the following periods.

Additionally, individuals who as of 2014 choose to pay tax under the RIF who, prior to 2014, had suffered tax losses that could not have been reduced in full, may reduce the balance of tax losses pending reduction in the RIF.

New provisions applicable to the year 2016

President Enrique Peña Nieto in the Decree of March 11, 2015, by which the tax benefits are extended to taxpayers of the Tax Incorporation Regime, affirms that the results of said regime during the first year of its existence, were extremely encouraging with the registration of 899 thousand taxpayers, which implied an increase of 23.1% with respect to the register of the abrogated Small Taxpayers Regime.

In order to continue promoting the incorporation of smaller businesses into formality, encourage it, strengthen the ease in determining and paying taxes, as well as business growth as fundamental elements to achieve a general increase in productivity, It is considered appropriate that the discounts received by taxpayers who joined the RIF in 2014 in their income tax payments.

The added and special value on production and services, remain at 100% during the second year of taxation in the RIF, instead of the 90% originally contemplated. As of the third year of taxation, the discounts applicable to said taxpayers will correspond to the percentages established in the aforementioned regime and for such purposes, the first year of taxation in said regime will be understood as the year in which they are allowed to apply the 100% again. % reduction.

Also with regard to the discount on social security contributions obtained by the owners of participating businesses and their workers who joined the RIF during 2014, through the 50% Social Security Incorporation Regime planned for 2025, extend during 2016. As of 2017, the discount will drop to 40% and will be reduced by 10 percentage points every time the business completes two years of participating in the RIF, for such purposes it will be considered as the first year of taxation in said regime. the year of 2015.

In the opinion of Mario Alberto Verduzco in a journalistic article in El Universal, "Although the Tax Incorporation Regime (RIF) has managed to reduce the levels of informality in the country, in some states, mainly the less developed ones, the problem has not subsided and even has grown."

According to the National Institute of Statistics and Geography (INEGI), the labor informality rate in Mexico went from 58.8% at the end of 2013 to 57.8% in the first half of 2014, that is to say, that of 29.5 million people who were in activities not formal the figure dropped to 28.7 million. However, these benefits generated by the RIF were not general, since Guerrero, Chiapas, Colima, Querétaro, Tlaxcala, Veracruz and Campeche present today a higher level of informality than they had before the entry of the new fiscal scheme for taxpayers.

The director of the Institute for Industrial Development and Economic Growth (IDIC), José Luis de la Cruz, explained that the heterogeneity of the Mexican economy is what explains why informality persists in some states despite the mechanisms used by the federal government. for his fight. "Where we can see that there is greater complexity in incorporating workers into formality is in those entities where there is greater social pressure, poverty and inequality. "It is difficult to track businesses in entities such as Chiapas or Guerrero, since most of them are very small economic units or where there is not enough infrastructure to register them," he explained.

The General Director of Public Intelligence, Marco Cancino, explained that there are entities where high rates of informality persist and that the problem has not diminished despite the entry into force of the RIF. "They are entities with institutional weakness in administrative and fiscal aspects, and this is reflected in the high level of informality that prevails." The analysts considered that as long as the authorities do not make a greater effort to demonstrate the use of efficient payment of taxes, people will continue to be reluctant to contribute and therefore it will prevail to remain in the informal economy.

For this reason, they considered it essential that local authorities make public spending of higher quality in order to demonstrate the benefits of being in the formal economy.

According to the National Statistical Directory of Economic Units, from INEGI, there are 975,760 retail grocery businesses in the country. The number could be increasing every day if you consider that opening your own business is the dream of 56% of Mexicans, according to the Amway Global Entrepreneurs Report.

However, the tax reform that came into force in January implies changes that will impact the operation of these small businesses and translate, in some cases, into the choice of adapting or not surviving.

New Simplified RIF System

This System will enter into force as of January 1, 2016. It is automatically understood that as a result of the entry into force of the new RIF decree published on March 11, 2015, that the Simplified System will begin until January 1, 2016, and that in general terms is that if annual income of 100,000 pesos is not exceeded in 2015, no VAT or IEPS will be paid on sales made to the general public.

In case of issuing individual invoices, the corresponding VAT will be paid proportionally as indicated by the SAT. This if there are no new changes during the 2015 financial year.

Summary of the new obligations for Taxpayers of the Tax Incorporation Regime as of January 1, 2016.

The Decree published on September 10, 2014 and March 11, 2015, establishes the following classification for the RIF:

Taxpayers of the Tax Incorporation Regime "Simplified System"

They are those taxpayers whose total income from the sale of goods or the provision of services does not exceed \$100,000 pesos per year, who work with the general public and who do not issue invoices for their operations only, sales notes (eventually they could issue invoices).

Fiscal obligations

They will be the same as those applied for the year 2014.- They will only pay the Income Tax gradually.

They will not pay VAT or IEPS, for operations carried out with the general public.

In case of issuing invoices sporadically, they will calculate the tax (VAT and IEPS) according to the mechanisms established by the SAT.

Taxpayers of the Tax Incorporation Regime.

They are those taxpayers whose total income from the sale of goods or the provision of services is in the range of more than \$100 thousand pesos and up to the amount of \$2 million pesos per year.

Fiscal obligations

In the case of ISR, they will be the same as those applied for the year 2014.- They will only pay ISR gradually.

In case of issuing invoices, they will calculate the tax (VAT and IEPS) according to the mechanisms established by the SAT.

Por sales to the General Public

They will pay VAT, multiplying the percentage corresponding to each activity by the total amount of bimonthly income without any accreditation.

They will pay the IEPS by multiplying the total amount of sales of each type of product by the percentage established for each of them without any accreditation.

President Enrique Peña Nieto announced the strategy "Let's grow together", with the aim of incorporating the 28.6 million Mexicans who are in the informal economy into formality. To reverse this situation, Peña Nieto pointed out that "Let's grow together" will seek benefits for taxpayers who register or are already in this regime. For his part, the Secretary of the Treasury, Luis Videgaray, reported that the strategy is based on three fundamental premises: combat informality, innovate against informality, and a communication strategy to discover benefits.

Scope of the new Tax Incorporation Regime (RIF): benefits, damages and presumptions of the Mexican Tax System

Metodology

Based on the study presented in Scope of the new Fiscal Incorporation Regime (Sanjuanero; 2014), it proposes a real study surveying one hundred taxpayers who were paying taxes within the REPECO regime and a few who had been paying taxes in the intermediate regime, this as a sample for research and likewise have concrete and real data.

Through this survey, it was possible to observe the real scope of the RIF in terms of the aforementioned criteria (citizen perception of the system, collection effectiveness, citizen perception of the long-term benefit).

Based on the previous questions, the results are shown:

We can see through the graphs that citizens have a negative aspect with respect to the RIF, in the sense that they are unaware of the fundamental objective of the new regime (that is, to increase revenue to increase social spending). (Table 3).



Table 3

Comparing REPECO with the RIF, citizens consider that REPECO was a better system than the new regime (which, in a way, makes sense: if citizens do not see the results of social spending as tangible, they will not see the importance of giving higher taxes either).). (Table 4)

As we can see (Table 4), the majority of citizens (77% of 100 respondents) consider that in a certain way the transfer to this new incorporation regime was difficult, this really because of the changes that this new way of paying taxes implied, since that in itself, the transfer of REPECO or intermediate to the new regime was automatic.



Table 4



Table 5

We can see that the taxpayer's perception of their profits with the new regime (Table 5) is negative, this is due to the fact that they obviously already have more precise control with respect to the tax obligations that they had previously been handling.

As we can see (Table 6) it is shown that the citizens believe that the government programs, which are supported with funds from the taxes that they themselves pay, are not correctly applied. This could have a negative effect on the tax payment, since if a correct application of the expense is not perceived, the taxpayer will have a negative reaction to the payment of its obligations.



Table 6

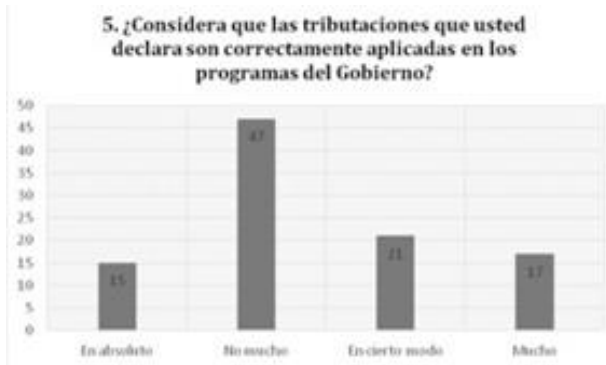


Table 7

Respondents report as “not applicable” to the SAT counseling question. There could be several causes, perhaps there was a lack of direct and close campaigns with the companies, instead of merely advertising spots on the subject. (Table 7).



Table 8

The sample had slight additional expenses on the change from RIF to REPECO (Table 8). Again, there could be several causes, probably the increased service with accountants, spending on new control stationery, and probably a higher tax payment (Table 9).

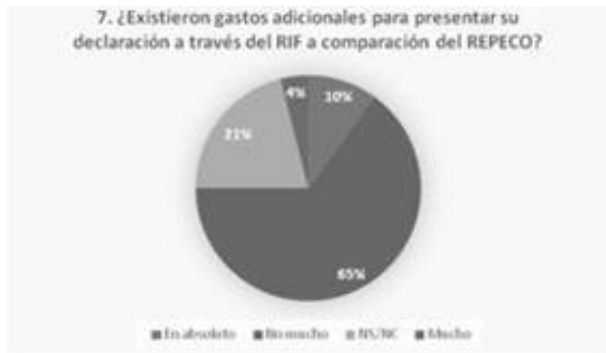


Table 9

It is observed that the majority of citizens (57%) have a good expectation regarding the benefits that the country will have by having these new tax impositions (Table 10).

But it should be noted that the other 43%, which represents almost half of those surveyed, has little optimism regarding the benefits that the country will receive.



Table 10

Respondents report, in question nine, that the RIF has in some way helped them obtain benefits that formal businesses enjoy, which is good: it can be felt that there are benefits to being part of the formal market. (Table 11)

Question ten shows us a surreptitious truth: the taxpayer is willing to pay more taxes if they are correctly applied.

This response was emphatic with respect to the other options, although it might be thought that people would no longer be willing to pay more (Table 12).

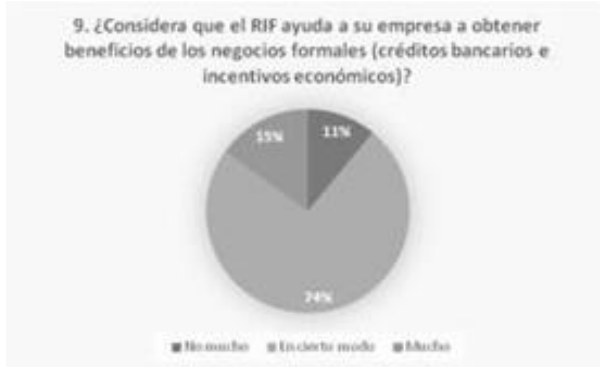


Table 11



Table 12

Question eleven shows us something extremely important; Citizens believe that the Government does not have a feedback or evaluation system for effective spending, which could be harmful in the future (who watches the watchman?). (Table 13)

Finally, if we ask the respondents how comfortable they are with the new regime, we can see that more than half are dissatisfied, while 21% seem indifferent.

As can be seen in the application of the previous questions, in general there is some disagreement in some way with the new Tax Incorporation Regime, but it is also observed that there is a slight tendency to accept it, as long as the tax that you have to find out if it is reflected in public spending (Table 14).

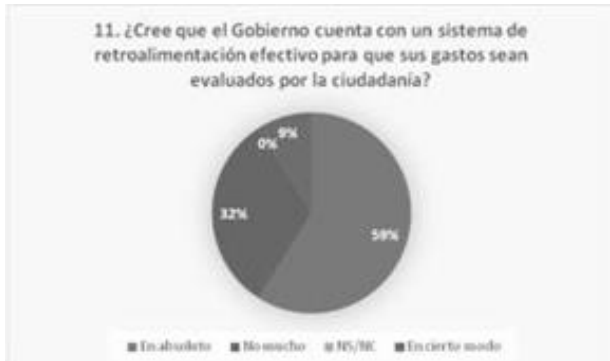


Table 13



Table 14

Conclusions

In the absence of a tax culture, the informal economy and the technical difficulty of the legal framework do not make it easy to pay taxes, which means that the country has a tax collection problem. With the creation of the Tax Incorporation Regime (RIF) it is intended to provide a solution to the problem of informality by providing facilities, but it is not possible to avoid tax avoidance, no more will be collected and there is no administrative simplification.

To the fact that the strategies, where companies are split up and are now incorporated into this regime, to avoid paying Income Tax, will not end, it will be even worse, the people who are in informality will continue in it, since they are ill informed and there is no clear campaign, in addition to the fact that the people who supposedly will be able to fill out their tax returns are not even informed of all the procedures, forms and obligations that they must carry out, to comply with the Income Tax Law and other legislations in coexistence with an accounting that they are already obliged to keep.

The Tax Incorporation Regime is a Regime subject to the payment of taxes in a different way, with facilities to tax and pay taxes but even so, it has disadvantages that affect the taxpayer's economy and raise its administrative cost and, in addition, there is still uncertainty by the taxpayer. The fact that a New Tax Incorporation Regime was created, which includes the REPECOS and the Intermediate Regime, does not mean that the collection will be higher, here it is worth mentioning that the main objective when creating this regime and the subsequent changes of the Previous regimes, is to have greater control of large taxpayers.

In my opinion, tax evasion continues and, speaking of the small taxpayer regime and most of the intermediate regime, the contributions collected went directly to the coffers of the states (which had a collaboration agreement), and now the states will have to do oversight work to access these resources, and as is known, the states are the most arbitrary people in the application of the laws, and they will continue to use fiscal terrorism.

From my point of view, the state was armed with a host of laws, which are related, and will interact with each other, if people are not well informed and advised by professionals, they can suffer ordeals that range from administrative to criminal, and , as the principle says, ignorance of the law does not exempt compliance with it.

It is better to comply on time now, before it is too late, he sounds threatening, but this is minimal to the consequences he will suffer if he does not do something about it.

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Predicting the influence of the hard vote on the null vote in a two-party democratic electoral system

Predicción de la influencia del voto duro sobre el voto nulo en un sistema electoral democrático de dos partidos

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Abstract

In this work we analyze the possible effect that the core vote might have on the null vote in a two-party system, by introducing an opinion network with active agents (nodes) uniformly distributed in their initial state with a value called spin $s=+1$, $s=-1$, and $s=0$. The first two values, called core votes, represent staunch supporters of a chosen political current; the last value represents inactive or undecided voters which might change to $s=+1$ or $s=-1$ due to the interactions with their four closest acquaintances, also known as 4-neighbors. We conducted three studies, first we analyzed the relationship between the final concentration of active agents and the initial proportion of active agents, then we observed the final proportion of inactive agents with respect to the initial proportion of active agents, and finally,

Resumen

En este trabajo analizamos el posible efecto que el voto central puede tener sobre el voto nulo en un sistema bipartidista, introduciendo una red de opinión con agentes activos (nodos) uniformemente distribuidos en su estado inicial con un valor denominado spin $s=+1$, $s=-1$, y $s=0$. Los dos primeros valores, denominados votos centrales, representan a los partidarios acérrimos de una corriente política elegida; el último valor representa a los votantes inactivos o indecisos que podrían cambiar a $s=+1$ o $s=-1$ debido a las interacciones con sus cuatro conocidos más cercanos, también conocidos como 4-vecinos. Realizamos tres estudios, primero analizamos la relación entre la concentración final de agentes activos y la proporción inicial de agentes activos, luego observamos la proporción final de agentes inactivos con respecto a la proporción inicial de agentes activos, y finalmente,

Opinion network, Simulation, Model, Spin network, Core vote, Null vote

Red de opinión, Simulación, Modelo, Red de giro, Voto central, Voto nulo

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† Researcher contributing as first author.

Introduction

The vote is a manifestation of the will or opinion on a subject of a person or a group of people and regulated by some entity; This statement is issued in a regulated manner, without explicit justification and aimed at a collective decision. A vote implies the existence of a group of people qualified to vote and of a previously delimited matter on which the will of the members of the group will be expressed. The vote can be secret or public; direct or indirect; simple (one voter, one vote), plural (one voter, several votes) or cumulative (as many votes as there are candidates to elect). When you vote for one of the options that is given to choose, we call it an active vote.

According to Sirvent and Delgadillo (1997), various empirical studies on the behavior of the electorate in modern democracies have shown that there are segments of the population with considerable stability in their preferences, which indicates an individual vote with high predictability in their political behavior over time. over time. Hence, there is talk of stable party identification or also known as a hard vote, which means that political parties have a stable electoral clientele derived from the conditions of a party's structure. At the other extreme we find abstentionism and null voting. Both focused on the voter's manifestation of disagreement or indifference to the ideas of the proposed candidates. On the one hand, in abstention, the voter decides not to exercise their right to vote,

In democratic political systems there are campaigns for the annulment of the vote, where one of the main reasons for the annulment is the claim of the voters for their disagreement with the ideas of the proposed participants. Finally, the voter makes a considered political criticism and many opt for the annulment of the vote intentionally. There is an unintentional annulment of the vote, which is not considered in this investigation.

On the other hand, we have that many of the characteristics of social systems are independent of the particular opinions of each individual and the details of the social interactions they have. This allows the tools of statistical physics to be used when modeling global behavior.

The assumptions of opinion models are based on the social observation that people tend to make when exchanging their opinions, and it is these interactions that cause the change of opinion towards a consensus among the whole society (Wilheim G., 2000; S. Wasserman et al., 1994). In this way, stochastic spin network models are widely used to study the general characteristics of social opinion formation (Travieso G. et al., 2006; Toivonen Riitta et al., 2009, Pabjan B and Pekalski A., 2008).).

In general, spin models are made up of active agents that are fixed at the vertices of the network, and each agent can assume some state and its evolution is governed by a particular dynamic. In the specific case of our work, each spin can have one of the following states $s = +1$ or $s = -1$, which corresponds to voters with opposite opinions, $s = 0$, which determines a neutral state or an undecided voter, in addition, the system evolves according to a specific dynamic which causes it to tend towards a stabilization between the groups where no other voter can change their opinion.

One of the most popular models is the majority rule model (Regenwetter M., 2002). Different properties of the majority rule are treated by Regenwetter M., (2002), Adrian Miroiu, (2004), Chen P. and S. Redner S., (2005), Tideman TN, (1986), among others.

In the developed model of stable opinion dynamics with three states, when a spin interacts with its neighbors, only the selected spin changes state. While in the majority rule model the selected spin along with its neighbors change to the same state.

The majority domain model was first used in a simple geometric statistical model showing a continuous phase transition (Tsallis C., 1982). In the context of opinion formation, majority rule was originally used in a simple model that describes voting behavior within a hierarchical society (Galam S., 1999). In addition, it was found that the dynamics of the majority rule models is dependent on the topology of the network. Most of the models of voting behavior are considered to be unbalanced models, in two dimensions. And the regular mesh applied to systems belongs to the same universality as that of the Ising equilibrium model, due to the up-down symmetry (Vilela et al. 2009).

Recently, it was shown that the existence of well-structured societies within a social network can drastically affect the dynamics of opinion formation (Huang G. et. al., 2008; Lambiotte R. et. al., 2007). In this work, societies are characterized by different conditions on the connectivity of the agents that are inside or outside of it.

Also, we study the effects of the initial concentration of active and inactive agents on the dynamics of opinion formation.

Developing

To model the opinion dynamics, we use a square homogeneous network with N nodes connected only with their four neighbors of radius 1. Each node $n_i \in [1, N]$ can take one of the three states $i = +1, -1, 0$. In the context of social dynamics, a node with spin $n_i \neq 0$ is associated with active agents, that is, voters with some political preference, while nodes with zero spin $n_i = 0$ are associated with inactive agents or uncommitted or undecided voters.

Within the simulation process in which the initial distribution of the active agents is set randomly, keeping a relationship defined by equation 1.

$$(n_0)_{\%s} = 1 - (n_{+1})_{\%s} - (n_{-1})_{\%s} \quad (1)$$

Donde:

$(n_0)_{\%s}$ Representa la proporción inicial de nodos con spin 0,

$(n_{+1})_{\%s}$ Representa la proporción inicial de nodos con spin +1,

$(n_{-1})_{\%s}$ Representa la proporción de nodos con spin -1, y

A subsequent update phase with respect to the initial distribution (cycle) is obtained when the N nodes of the network are selected randomly and without replacement; each node will only interact with its four neighbors and will be able to modify its preference state according to its initial state due to the majority neighborhood preference of the phase.

On the other hand, the stability of the system is achieved when no voter, when interacting with their neighbors, changes their opinion, allowing this to mathematically interpret the effect of the active vote on the null vote.

Figure 1 shows the initial distribution in a 50×50 network with 10% spins +1, in black, 10% spins -1, in white, and 80% neutral spins, in color. Gray.

Simulation process rules

In the initial state, the nodes are uniformly distributed, according to the emulated political current, all within a square network of varying size; in this state, the sum of all nodes is always less than or equal to 100% of the size of the network. . In a subsequent update phase, each node is selected randomly and without replacement, to analyze its possible change of state according to the predominant state among its 4 neighbors. This individual analysis defines an iteration and N iterations define a cycle C , when the first cycle is reached, the process starts again with conditions different from the initial ones, increasing the number of cycles n , this process evolves until reaching stability, that is , where there are no more possible iterations to perform.

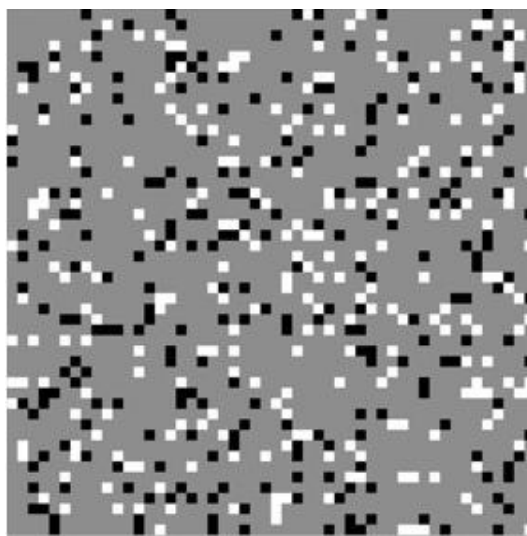


Figure 1 Initial state of a 50×50 network with 10% spins +1 (black), 10% spins -1 (white) and 80% inactive nodes (grey)

It is important to point out that the rule used prevents the dissolution of fringes, which consequently prevents slow kinetics and consensus. This marks the difference between our rule and the relative majority rule proposed by Galam S., (1999). Figure 2 shows the difference between the update when applying the proposed rule and when applying the majority rule, on a square network; a) shows the update in one cycle of a node applying the majority rule and b) shows the update in one cycle of a node considering its opinion and its 4 nearest neighbors, applying the proposed rule.

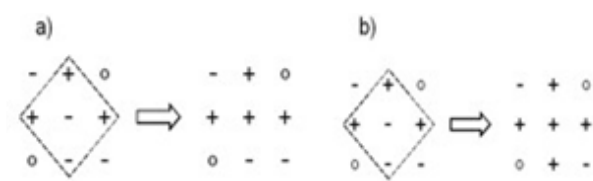


Figure 2 Illustration of the difference between the update of the application of the majority rule and the application of the proposed rule, on a square network.

The results presented in this paper were obtained after analyzing a master space of size 100, for different dimensions of the N network:

N = 400, 900, 1600, 2500, 3600, 4900, 6400, 81000, 10000, 12100, 14400 and 1000000.

And a sample is considered by letting the system evolve and reach its stability, that is, there are no more changes of state between the nodes.

The Figure 3, presents the final state of a network of 2500 nodes, that its initial state was defined by 10% of its size with nodes in a state of spins +1 (black), another 10% of the size of the network with nodes in spin state -1 (white) and the remaining 80% of the population with nodes with spin state neutral (grey).



Figure 3 Final state of a 50x50 network with an initial state of 10% spins +1 (black), 10% spins -1 (white) and 80% inactive nodes (grey)

Results

Active agent behavior

We first concentrate on the relationship of initial and final nodes with spin in state +1, performing various tests established by the initial proportion of nodes n_{+1} , that is, $\llbracket (n_{+1}) \rrbracket$ (%) in an interval of $[0,0.5]N\%$ and keeping fixed the initial proportion of nodes n_{-1} , symbolized as $\llbracket (n_{-1}) \rrbracket$ (%)=0.5N, for different values of N. The final spin ratio with state +1, denoted as $(\llbracket n_{+1} \rrbracket)$ (%f), is described by equation 2.

The Figure 4, which is on a logarithmic scale, describes a stable behavior of the heavy-tailed distribution with respect to $(\llbracket n_{+1} \rrbracket)$ (%f), in addition, this distribution is modeled by equation (2) , showing in turn that the behavior is preserved under different values of N.

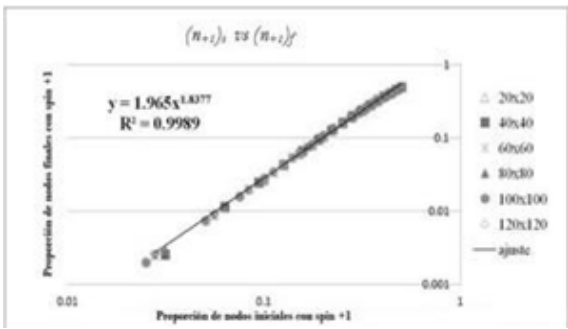


Figure 4 Final ratio of spins +1 with respect to their initial state in networks of different sizes

Subsequently, the initial variation of nodes (n_{+1}) (%) = $\llbracket (n_{-1}) \rrbracket$ was performed. $\llbracket (n_{-1}) \rrbracket$ (%)<= 0.5N and when applying the dynamics of the simulation model for a sample of various network sizes, it is concluded that both groups have the same probability of ending up with a greater number of active nodes.

Agent behavior

In the second analysis, the proportions of the nodes of the network are initially set as follows, proportion of spin with value -1, $\llbracket (n_{-1}) \rrbracket$ (%) equal to 0.5N%, and the spin ratio with value +1, (n_{+1}) (%) variable within the interval $[0,0.5]N\%$.

Based on and according to the evolution of the system reaching its stable state, it is shown that the proportion of abstainers or inactive spins $[(n_0)]_{\%f}$, in relation to the number $[(n_{+1})]_{\%s}$ is normally distributed, highlighting that at most 2.5% of the final total population remains inactive, a condition that is reached when $[(n_{+1})]_{\%s}=0.3N\%$, see Figure 5. It is noteworthy that the behavior shown is independent of the value assigned to the size of network.

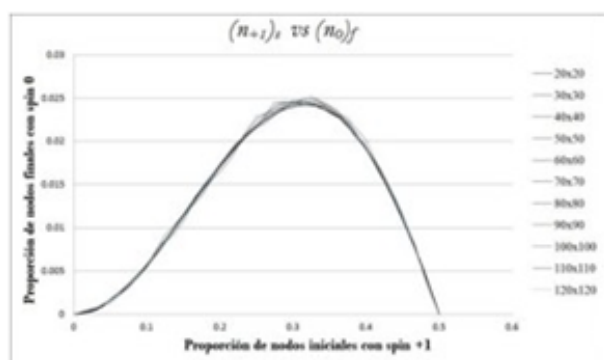


Figure 5 Distribution of the number of abstainers or inactive spins $(n_0)_{\%f}$ in relation to the number $[(n_{+1})]_{\%s}$

However, it should be noted that the proportion of final inactive nodes changes depending on the initial spatial distribution of nodes with spins -1 and $+1$. Figure 6 shows the graph of the final proportion of nodes $[(n_0)]_{\%s}$ in relation to the initial distribution of active spins, the latter being randomly distributed in a network of 3600 nodes. The dynamics of the initial distribution of the different active nodes consisted first of selecting a fixed value for $[(n_{+1})]_{\%s}$ within the set $\{0.1N\%, 0.2N\%, 0.3N\%, \dots, 0.9N\%\}$, subsequently the value $[(n_{+1})]_{\%s}$ was related $[(n_{-1})]_{\%s}$ relative to the value $[(n_{+1})]_{\%s}$ such that if $[(n_{+1})]_{\%s}=0.1N\%$ then $[(n_{-1})]_{\%s}=0.9N\%, 0.8N\%, 0.7N\%, \dots, 0.1N\%$, if $[(n_{+1})]_{\%s}=0.2N\%$ so $[(n_{-1})]_{\%s}=0.8N\%, 0.7N\%, \dots, 0.1N\%$, this assignment process ends when the values $[(n_{+1})]_{\%s}=0.9N\%$ and $[(n_{-1})]_{\%s}=0.1N\%$.

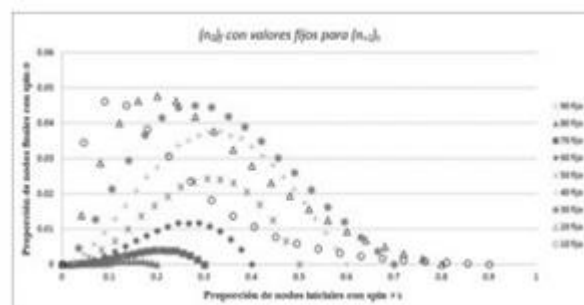


Figure 6 Final percentage of spins with state 0 with respect to the initial percentage of active spins, varying their respective proportions between them

According to the evolution of the system under the initial conditions mentioned and verifying Figure 6, we observe that the maximum value $[(n_0)]_{\%s}$ of local inactive agents reached is approximately 5% of the size N of the network, value that is reached by assigning $[(n_{+1})]_{\%s}=0.2N\%$ and $[(n_{-1})]_{\%s}=0.2N\%$.

This shows that the number of idle agents depends on the initial proportion of nodes with spin value -1 and $+1$. From Equation 1 and Figure 5, it can be inferred that this behavior is inherited for any network of size N .

Number of cycles that define the stability of the system

A system is considered to be stable when cycle n is reached such that by cycle $n+1$ it is no longer possible for any node to change its current state. The cycle n then defines the final cycles value C_f .

Figure 7 shows the number of cycles C_f to achieve stability for various systems with the variable N value and with a fixed initial distribution of $[(n_{+1})]_{\%s}$ to $0.5N\%$ and a variable value for $[(n_{-1})]_{\%s}$ within the set $\{0.05N\%, 0.1N\%, 0.15N\%, 0.2N\%, \dots, 0.5N\%\}$.

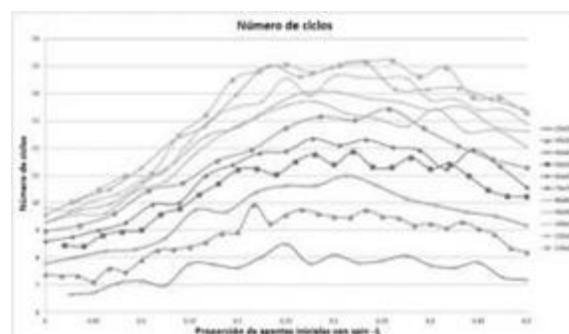


Figure 7 Number of cycles determining stability, in various networks

It can be seen from this behavior that the number of cycles to reach stability is proportional to the size of the network. This fact is reflected in equation 3.

$$C_f = 1.9329 \cdot \ln(N) - 3.3343 \quad (3)$$

Models of opinion formulation, such as those exposed by Chen and Redner (Chen P. and S. Redner S., 2005) report a large number of cycles to achieve stability, a fact that differs from what is stated in this work, as shown in the sample Figure 7.

Conclusions

The model presented shows a first approach to explain the behavior of the intentional invalid vote in electoral contests through active voting, based on a democratic electoral environment. Let us remember that there are different real variables on which the modeling depends; however, we are only simulating the interpretation of a model that considers the actual voting of a race. In this case, the participants with an active vote with a political preference affect the final concentration of voters with the same preference in a potential way (equation 2).

The affectation of the active vote with preference is explained by the number of cycles that define the stability in a system. An effect visualized during the evolution of the system and preserved for any size N , is the fact that some network agents do not show any preference, this is explained by the consequence generated by an agent surrounded equally by active agents of different preferences. , this is how the voter chooses to annul his vote, this is achieved more frequently when there is an initial spatial concentration of active voters with a preference of 20% for both sympathizers. On the other hand, the number of cycles is affected by the size of the network; however, the order of the maximum number of cycles that must pass in a system to make a decision is 2^4 (Figure 7).

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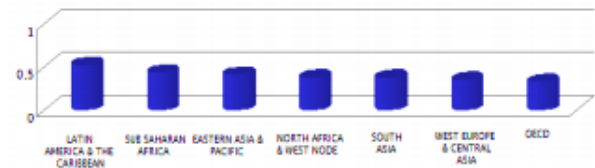
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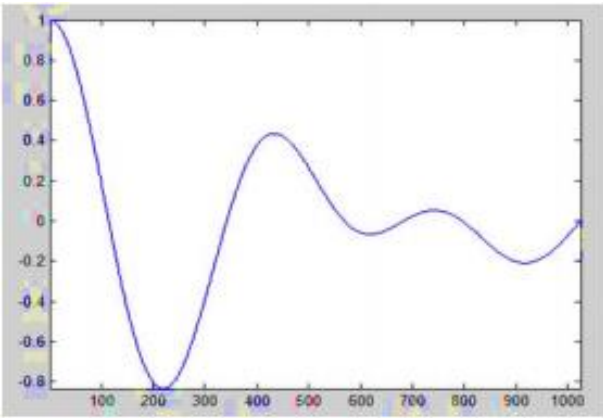


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