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# **Journal-Law and Economy**

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## Presentation of the content

In the first article we present *Environmental responsibility as part of corporate social responsibility in Mexico*, by CARMONA-GARCÍA, Laura Georgina, AGUIRRE-RODRÍGUEZ, Jaime, HOLGUÍN- MAGALLANES, Karinna Idalia and BURCIAGA-SÁNCHEZ, Brenda Guadalupe, with adscription in the Universidad Autónoma de Chihuahua, in the next article we present, *NOM-037-STPS-2023 as a mixed work alternative for HEIs (Case of the Academic Unit of Accounting and Administration of the Universidad Autónoma de Nayarit)*, by NAVARRETE-MÉNDEZ, Adrián, GUZMÁN-PÉREZ, Mónica, NAVARRETE-ANDRADE, Héctor and CARRILLO-BELTRÁN, Julio César Cuauhtémoc, with adscription in Universidad Autónoma de Nayarit, in the next article we present *Theoretical approach to the Financial Impact on MSMEs in the San Martín Texmelucan region, Puebla, Mexico, in the application of the 2023 labor reforms*, by SOTO-RIVAS, Soledad, IRIGOYEN-ARROYO, Luis Ernesto, AGUILAR-PEREZ, Esmeralda and HERNÁNDEZ-HERNÁNDEZ, María Elena, with adscription in the Tecnológico Nacional de México, campus San Martín Texmelucan, in the last article we present, *Documentary analysis of the administration and delivery of municipal civic justice in Mexico*, by CARLOS-QUEZADA, Alberto, with adscription in the Universidad de Guadalajara.

Content

Article	Page
<b>Environmental responsibility as part of corporate social responsibility in Mexico</b> CARMONA-GARCÍA, Laura Georgina, AGUIRRE-RODRÍGUEZ, Jaime, HOLGUÍN-MAGALLANES, Karinna Idalia and BURCIAGA-SÁNCHEZ, Brenda Guadalupe <i>Universidad Autónoma de Chihuahua</i>	1-9
<b>NOM-037-STPS-2023 as a mixed work alternative for HEIs (Case of the Academic Unit of Accounting and Administration of the Universidad Autónoma de Nayarit)</b> NAVARRETE-MÉNDEZ, Adrián, GUZMÁN-PÉREZ, Mónica, NAVARRETE-ANDRADE, Héctor and CARRILLO-BELTRÁN, Julio César Cuauhtémoc <i>Universidad Autónoma de Nayarit</i>	10-20
<b>Theoretical approach to the Financial Impact on MSMEs in the San Martín Texmelucan region, Puebla, Mexico, in the application of the 2023 labor reforms</b> SOTO-RIVAS, Soledad, IRIGOYEN-ARROYO, Luis Ernesto, AGUILAR-PEREZ, Esmeralda and HERNÁNDEZ-HERNÁNDEZ, María Elena <i>Tecnológico Nacional de México, campus San Martín Texmelucan</i>	21-31
<b>Documentary analysis of the administration and delivery of municipal civic justice in Mexico</b> CARLOS-QUEZADA, Alberto <i>Universidad de Guadalajara</i>	32-37

**Environmental responsibility as part of corporate social responsibility in Mexico****La responsabilidad medioambiental como parte de la responsabilidad social de las empresas en México**

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**Abstract**

Corporate social responsibility (CSR) has become a crucial commitment for companies, reflecting their dedication to environmental care and sustainable development. This commitment involves a focus on preserving the planet and promoting practices that ensure respect for the natural environment, along with a balanced attention to the fundamental aspects of the economy and society. While Mexico has made significant progress in disclosing environmental financial information through the Bolsa Mexicana de Valores, there is a limitation in disseminating this information among smaller companies. This raises the question of whether corporate social responsibility could create an obligation to issue sustainable information and whether specific regulations are necessary to govern the disclosure of environmental financial information. To address these questions, a thorough investigation involving the careful review of representative documents, information issued by national and international organizations, and current legislation on the subject is essential. Therefore, it is crucial for Mexico to strengthen its efforts to ensure a better response to the need for transparency in environmental issues, and CSR is a valid tool to achieve this

**Resumen**

La responsabilidad social empresarial (RSE) se ha convertido en un compromiso crucial para las empresas, reflejando su dedicación al cuidado del medio ambiente y al desarrollo sostenible. Este compromiso implica un enfoque en la preservación del planeta y la promoción de prácticas que garanticen el respeto al entorno natural, junto con una atención equilibrada hacia aspectos fundamentales de la economía y la sociedad. Si bien México ha logrado progresos significativos en la presentación de información financiera ambiental a través de la Bolsa Mexicana de Valores, se observa una limitación en la divulgación de esta información entre las empresas de menor tamaño. Esto plantea la cuestión de si la responsabilidad social empresarial podría generar la obligación de emitir información sustentable, y si es necesaria una normativa específica para regular la divulgación de información financiera ambiental por lo que se logra abordar estas preguntas mediante una investigación minuciosa, que involucra la revisión cuidadosa de documentos representativos, información emitida de organismos nacionales e internacionales, y las legislaciones vigentes de la materia, por lo tanto es fundamental que México fortalezca sus esfuerzos para garantizar una mejor respuesta a la necesidad de transparencia en las cuestiones ambientales y la RSE es una herramienta válida para lograrlo

**Social responsibility, Environmental accounting, México, Sustainability**

**Responsabilidad social, Contabilidad ambiental, México, Sustentabilidad**

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**Introduction**

Corporate social responsibility is defined as the commitment of companies to caring for the planet, sustainable development, and sustainability, which implies a commitment to work with respect for the environment, and attention to the central aspects that are the economy, nature, and society. (RSyS Editorial, 2022), Corporate social responsibility (CSR) is defined as a priority, it seeks that companies work in the context of sustainability, this is the line to follow for global growth in harmony, sustainable development ensures the satisfaction of our current needs, without compromising the satisfaction of the needs of future generations, this being, the foundation laid in 1987 in the report entitled "Our Common Future" by the World Commission on Environment and Development (The United Nations, 2023)

Mexico, as part of the United Nations, signed the agreement of the 2030 Agenda for Sustainability, in which it commits to a series of actions to work towards the fulfillment of 17 sustainable development goals (The United Nations, 2023), in which environmental financial information plays a fundamental role.

Likewise, corporate social responsibility has several edges, since it is understood that actions for the benefit of society or in the area in which the company is developed, represent part of this CSR, however, it is of our interest to accentuate the importance of valuing the interaction of companies with the environment, whether seen as an asset or as a mean of promoting the environment, that the production is generated from land, water, or any element of nature, or the externality caused by the activities of the organization, be it pollution, erosion, to name a few. In view of this, the relationship between globalization, environmental wear, and economic growth has been repeatedly studied, which undoubtedly affects the world, but emerging countries have fewer tools to quantify these effects, consequently, information on this environmental wear and tear is indispensable. (Raihan et al., 2023)

Mexico has fulfilled its commitment to show the impact on the environment through the various activities that are generated in the country, it has implemented the System of National Accounts (INEGI, 2021), which makes it possible to quantify and economically value the interaction with the environment and its impact on it. However, when presenting green financial information, the companies obliged to disclose this data are those that work with the Mexican Stock Exchange (BMV) through its Sustainable Stock Exchange program, which determined in 2011 the obligation of issuing and non-issuing companies to declare their activities through the index of sustainable prices and quotations (IPC). The aim is to create an indicator of companies that are committed to caring for the environment. Undoubtedly, this information is valuable and important in the sustainable activity of the country, there are 29 companies for example, in 2020 to be followed by many more, which due to their size or activity do not appear in the BMV (Martínez Mesa, 2021), which brings us to reflect on a large number of medium and small companies that do not disclose this environmental information. Consequently, environmental accounting is limited to large organizations and the information is presented incompletely since the sustainable companies of the stock exchange do not represent a valid percentage of what happens in business and ecology in our country; this is where corporate social responsibility must induce all public and private actors to economically manifest the environmental impact of their activity, this generates the following research questions: Can the commitment to corporate social responsibility generate the obligation to issue sustainable information of companies? Is it necessary to have regulations about the issuance of environmental financial information? Is environmental accounting a determining tool to reflect the environmental impact of companies in Mexico as part of CSR?

**Methodology**

This research is descriptive and documentary, where the criteria of government entities, and international and national organizations are explored, looking for the focus on Corporate Social Responsibility, the points of view of the certifying bodies, analyzing the power that is attributed to the commitment of responsibility, so formal bibliography issued in the different continents was reviewed to make a valid comparison and establish the advances of this culture in our country, compared to the other nations that already comply, the various publications on the subject and its variables are rigorously researched to substantiate the findings and contribute to knowledge, giving guidelines to new research that allows progress to be made on the issue of transparency of environmental information through accounting. An accounting vision based on international accounting reporting standards, together with an economic and environmental vision, is printed. At the same time, it is a qualitative study, based on the review and analysis of academic, institutional, and regulatory sources. A theoretical framework is created for the presentation of environmental costs through environmental accounting in the various companies in Mexico.

**Corporate social responsibility**

Companies are immersed in constant changes that directly and indirectly affect their financial results, the maximization of profits for business success was always considered as a foundation, so it was necessary an excellent economic management in production, marketing, or service according to the line of business of the economic entity (Arrate Mera, 2014), but this also suffered changes over time. Well, there is a fundamental aspect to consider, it implies not only maximizing financial gain, it is reviewing the effect that the activity has on the environment, delving into the impact that the company has on its owners, employees, and society in which it operates, valuing this brand, to take actions with less environmental impact (Cajiga, 2022) and this is considered an integral business vision, corporate social responsibility.

Social responsibility has an antecedent in 1953 with the book "Social Responsibility of the Entrepreneur" by Howard Bowen, an American economist who used for the first time the term corporate social responsibility, referring to the obligations of entrepreneurs to comply with actions or policies aimed at the objectives and values of society, he has been considered for his contribution the father of modern CSR. (Barroso, 2023). This responsibility was understood individually, the owner of the company was the one who decided on his social contribution with respect to his employees rather than to society as a whole.

Over time and due to the actions carried out at the global level by global organizations such as the United Nations (UN), with various summits and agreements, the International Labor Organization (ILO), which also takes the issue of workers' well-being as a business commitment, among others, has had an impact on raising awareness of global well-being creating inertia of governmental, business and society actors in common to work in a dynamic and sustainable social framework, translating into a responsible interaction with the planet.

The topic of corporate social responsibility is classified as the social actions carried out by the company and benefit the society in which the business operates, so the term is analyzed to determine corporate social responsibility within the requirements that occur at a global level, specifically in sustainability and respect for the environment.

CSR in the world has acquired a relevant role, despite being an individual commitment that the company acquires willingly, it has been given relevance in big nations, in the European Union work has been done to create an identity of responsibility that will give added value to companies, work has been done on a Charter of Fundamental Rights (Commission of the European Communities, Brussels, 2001) through the Commission of the European Communities, which seeks to promote rights and fundamental values to be respected, allowing a large number of European companies to adopt CSR as a legitimation of their activities and considering it as their identity card, which translates into benefits for their collaborators, their owners and undoubtedly for the environment in which they operate.

The Commission of the European Communities considers CSR as an opportunity for nations to develop with ethical wealth, among its principles it watches over the social, labor, political, and environmental spheres internally and externally of companies (Commission of the European Communities, Brussels, 2001), which creates an obligatory union of companies to demand these policies in their operations, which generates an obligatory modification of those who are not yet in this tune.

Part of this CSR is the critical awareness of large companies to negotiate with those who have environmental responsibility, and clean processes in the responsible use of their inputs, mentions Matias Ehr Gott and Reimann. ( Ehr Gott et al., 2011) this selection of suppliers, observing their environmental compliance, will bring great progress for those who are interested in a global market, especially in emerging economies.

Being part of the business policy of these large organizations, coercion is generated towards the companies that interact, which will result in those companies that are not even located in the European region wanting to interact commercially at a global level having to adhere to this CSR, to be suppliers of those who have already adopted this regulation. (Commission of the European Communities, Brussels, 2001)

Not only in the European region has CSR been adopted, but in the rest of the planet this social awareness has been created, in Latin America there are several countries that are rebounding in their socially responsible activities, Argentina, Colombia, Chile, Mexico, there are several that have joined CSR, which in a totally different context from the European one, they seek to fulfill this responsibility from their borders, since the conditions and needs that have to be met are very different. (Vives & Peinado, 2011)

For Latin American countries, participation in international treaties is a reason to adhere to CSR taking into account all the characteristics established in the countries with which it participates, which means that laws or situations have to be adapted to be on par with their traffickers. (Vives & Peinado, 2011)

Nowadays corporate social responsibility has great value, in Mexico, it was developed over time as classified in the following table, perceiving inclusion in the Mexican business environment, so that today it is almost mandatory.

History of corporate social responsibility in Mexico

Year	Event
1945-1965	Large companies such as Grupo Modelo and Fundación Azteca carried out activities of social benefit and began to invest in the country's education and culture. In 1953, the Mexican Institute of Social Security was created, providing social assistance and medical care services to workers.
1960-1970	At this time, Mexican companies began to recognize the importance of their role in society. However, CSR practices were quite limited and focused on charitable donations, sponsorship of events, and benefits for their workers by giving them training and education, companies such as CEMEX implemented benefit programs for their employees
1980-1990	With Mexico's economic opening in the 1980s, companies began to face increased pressure to adopt more advanced CSR practices. Increasing globalization and the arrival of foreign companies also played a role in raising awareness of CSR. Environmental laws and regulations are created, and companies and organizations specialized in sustainability are born. In 1988, the Ministry of Environment and Natural Resources (SEMARNAT) was created, which was responsible for regulating and protecting the environment in Mexico.
2000-2010	In this period, CSR in Mexico began to gain more acceptance. Organizations and networks were created, such as the Mexican Center for Philanthropy (CEMEFI) and the Global Compact Mexico, which promoted socially responsible business practices. Mexican companies began to adopt more comprehensive CSR policies, including sustainable practices, education and health programs, and community projects for vulnerable communities.
2010 - 2020	In recent years, CSR in Mexico has continued to evolve. Companies have become more aware of the environmental impact of their operations and have implemented measures to reduce their ecological footprint. In addition, initiatives have emerged to promote social inclusion and diversity in the workplace, focusing on innovation and sustainable technology. In 2018, the Mexican Standard on Social Responsibility (NMX-R-025-SCFI-2015) was implemented by the government, which establishes the implementation of socially responsible practices in Mexican companies
2020	Corporate Social Responsibility has a strong boom with the COVID-19 pandemic, since benefits are sought by employers for workers, communities, and society in general, these actions are identified as a certification for the company in the social sense.

Table 1  
Source: Own creation from (Ballesteros, 2023)

In order to guarantee their ability to participate in the various international trade agreements, Mexican companies have adapted to the requirements or at least have carried out the actions within their reach, and the government has done its part, generating a series of regulations and policies in relation to CSR, which are mentioned below:

- Official Mexican Standard NOM-035-STPS-2018, deals with psychosocial risk factors at work and seeks the identification, analysis, and prevention of risks in relation to the well-being of workers.
- The voluntary emissions market in Mexico is an emissions trading system, it is a market mechanism to reduce greenhouse gas emissions in the most beneficial way for the company and the environment. (Mexico2, 2023)
- The General Law for the Prevention and General Management of Waste (LGPGIR) (Procuraduría Federal de Protección al Ambiente, 2016), is a Mexican law, its purpose is to guarantee the right of every person to a healthy environment and to promote sustainable development through the correct management and comprehensive management of waste, prevention of environmental pollution and correction of the externalities caused by this pollution. It establishes foresight in the management of waste, and its assessment to determine its management and disposal, in the same way it determines a general policy for the management of these.
- The General Law on Climate Change (The United Nations Organization, 2012) is a Mexican law that aims to establish provisions to address the adverse effects of climate change and regulate actions for the mitigation and adaptation of this effect in Mexico. Among its main objectives is to reduce greenhouse gas emissions in the country, to have a national policy on climate change issues, to prevent the emissions caused by this change, and in the same way it seeks to encourage and promote scientific research and technological development in the field of climate change. Among the most important issues to work on in this law is the obligation of transparency of information, since it obliges entities to report the levels of pollutants and changes that are generated; and seeks to strengthen international cooperation on climate change. (The United Nations, 2012)

- General Law of Climate Change, in Spanish, Ley General del cambio climático (LGCC) establishes provisions to work on this effect of change that affects the world, it is a complex law that requires the participation of all sectors of society for its effective implementation. The law represents an important step in Mexico's commitment to the fight against climate change. (The United Nations Organization, 2012)

Compliance with these legislations guarantees the correct operation of the company and compliance exempts those obliged from sanctions.

CSR encompasses various areas, such as social, labor, and environmental, among others, and within this corporate social responsibility, emphasis is placed on the sustainability part, since within that responsibility is not only the compensation of damages, but also the obligation to quantify the footprint caused by the company's operations in its natural environment, this corporate social commitment present these costs when its financial information is generated, not only because of the obligation to carry it out as a requirement to operate in the Bolsa Mexicana de Valores (Martínez & Mesa, 2021), those who participate in it, but because of this CSR that falls on companies in general, it is given de fact, and in turn guarantees clear and real information of what is presented today in a biased way.

Within CSR, there is the commitment to operate in a commercial environment and adapt to the ordinances to make synergy with the business regulations of that commercial context, and that is where ISO 26000 (ISO 26000, 2010) is relevant, as it is an international standard that provides guidance on how organizations of all kinds can be more socially responsible

The standard covers a wide range of topics, from human rights and the environment to labor and consumption, it is not a certifiable standard, but organizations can use it to assess their social responsibility performance and identify areas for improvement.

The benefits of implementing ISO 26000 include:

- Improve reputation and stakeholder trust.
- Reduce costs and risks.
- Generate new business opportunities. (ISO, 2010)

Mexico has the regulations and structure to carry out corporate responsibility at the level required worldwide, companies are working on it and are empathizing with this compliance, seeking the care of the environment and its interaction with the planet, the damage or ecological footprint generated by business operations is carried out through environmental accounting, which makes it possible to give an economic value to this externality.

### **Environmental accounting**

Environmental accounting is the way to make visible and quantifiable the ecological use generated by companies (González et al., 2019) which has an impact today because one of the characteristics of companies in the 21st century is globalization, it is a transcendental moment in which all activities are involved at a global level. From the commercial aspect such as the purchase of products of foreign origin, to the primary activity that can benefit from the technological advances implemented, it is a requirement to present clear and accurate accounting information in all aspects and this is generated through environmental accounting.

This inertia of participating in globalization responds to current demands, to immediate global communication and interaction, which has benefited growing countries such as Mexico since it has access to support and trade agreements that bring with them requirements that have to be met and that these have an impact on Mexican companies. They have to be in tune with the accreditations, policies, and follow-ups demanded by the government as part of these commitments. (Vives & Peinado, 2011)

Companies have responded positively to the conditions that adhere to the current situation, including the environment, this is one of the greatest concerns of the world, therefore work has been done over time, in response to events that have affected the environment, climate change, pandemics, meteorological disasters, to mention a few, that is why prevention is imminent, decisions can be made based on environmental accounting information. (The United Nations, 2021)

For Aguilar and García (M. A. Aguilar & García, 2019), environmental accounting focuses on documenting the environmental repercussions derived from positive or negative actions carried out by companies or other entities. Over time, its importance has increased and many organizations have adopted this form of accounting for the purpose of promoting the responsible use of natural resources. Measures have also been implemented globally to encourage organizations to improve their environmental conservation practices.

According to De la Rosa (De la Rosa, 2019), environmental accounting is indispensable and adequate to validate the credibility of entities, however, the current conceptual framework of the Financial Reporting Standards and the level of progress of the corporate culture in environmental management restrict its progress, application and development in Mexico. This situation generates skepticism in the professional field in relation to environmental accounting and places Mexican accounting regulations in an initial stage of reflection.

According to Pizarro (Pizarro, 2022) climate change, represents one of the greatest global concerns of this century. Addressing this challenge effectively and consistently demands the support of evidence-based information regarding the drivers, pressures, effects, and government responses to climate change. In this context, the System of Environmental and Economic Accounting (SEEA) emerges as a comprehensive and organized approach to evidence-backed climate policy. (The United Nations, 2021)

Mexico has time to promote and establish additional efforts to ensure the permanence of our vast biodiversity, which in turn is reflected in a better capacity to adapt and mitigate climate change and a better quality of life. (Lacy, y otros, 2017)

Aguilar and García (M. A. Aguilar & García, 2019), in their research on the use of accounting, mention that there are already several countries, some in Latin America, that have created accounting systems that allow information to be standardized in an economic way, giving value to activities, such as the use of water, land as assets from which a profit is obtained. But without a doubt, these goods that were considered renewable, today it is known that it is necessary to take care of them, their efficient use, a correct value must be given in production, which allows obtaining resources from there to take actions for their care, conservation, and correct use. (M. A. Aguilar & García, 2019)

## Conclusion

Responding to the commitments as a country, and responsibly complying with the requirements already established worldwide, cannot fall solely on the government, Mexico is a country with a Gross Domestic Product generated by its industrial, commercial, and service activity, so a transparency response cannot be expected only from government entities, that in the same way, the Government declares the information provided by the agencies that collect the information of the companies that are obliged to this transparency, that due to their activity or interaction with the secretaries and agencies they have to issue such information, however, they are a minimum percentage when talking about the ecological footprint, it is known that every company generates this environmental effect, for which there is no information, it is necessary that through corporate social responsibility (CSR) such information is generated.

Companies have an important role in social sustainability, so in response to the inertia generated by CSR, it is necessary to work on a campaign or public policy that, beyond a new law, generates a culture of environmental transparency of the effects of business activity on nature. An awareness of the ecological damage and the willingness to create a line item or savings to compensate for the damage done, since with clear information it will allow the company to generate or redirect activities towards a viability that is healthier for the entity as well as for nature.

Some nations have made progress in the declaration of this information, it is important that Mexico works to reconcile those environmental accounts that are already being registered at the international level and to be able to have a broader overview of the environmental impact of economic activity worldwide, this allows actions to be done to compensate for the damage, prevent irreversible ecological damage and would be working objectively on the restoration of the planet.

This would be ideal, that, based on real, timely, and economically proven information, accurate and effective decisions can be made in favor of sustainability and in turn allow Mexico to be in compliance with the agendas and commitments made worldwide.

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**NOM-037-STPS-2023 as a mixed work alternative for HEIs (Case of the Academic Unit of Accounting and Administration of the Universidad Autónoma de Nayarit)**

**La NOM-037-STPS-2023 como alternativa de trabajo mixto para las IES (Caso Unidad Académica de Contaduría y Administración de la Universidad Autónoma de Nayarit)**

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**Abstract**

The following research paper aims to investigate the partial implementation of teleworking for the teachers in the Department of Accounting and Administration in accordance with NOM-037-STPS to offer an alternative solution for the lack of installed resources (furniture, equipment, and internet network). The situation of the Department of Accounting and Administration is no exception. On one hand, the institution demands an 8-hour workday and strict compliance with academic performance indicators; however, the institution does not have the necessary academic spaces to carry out these tasks. The total number of cubicles is insufficient to accommodate all the teaching staff in the morning, afternoon, and for semi-school shifts. In addition to the fact that these cubicles do not have computer equipment, very few have appropriate furniture, and the quality of the Internet is very unstable, especially when the university professors and students saturate the bandwidth. It is important to point out that the NOM-037 establishes as an obligation of the employer to provide their workers with all the necessary equipment to be able to do their work in the Telework modality, however; in this specific case the idea is to know if the self-employed teachers have the conditions to adhere to such modality of work.

**Alternative, University Professors, Shift, Modality, Remote Work**

**Resumen**

El presente trabajo de investigación pretende indagar sobre la implementación parcial del teletrabajo de acuerdo con la NOM-037-STPS en la jornada laboral de los docentes de la unidad académica de contaduría y administración como alternativa de solución a la falta de capacidad instalada (mobiliario, equipo y rede de internet). En el caso de la unidad académica de contaduría y administración no es la excepción, sin embargo; mientras por un lado la institución exige la permanencia de 8 horas de jornada laboral y el cumplimiento estricto de indicadores de desempeño académico, por otro lado, no existe en la institución la cantidad de espacios académicos necesarios para poder llevar a cabo estas tareas, el número total de cubículos es insuficiente para albergar a toda su planta docente tanto en el turno matutino, vespertino y semiescolarizado, además de que dichos cubículos no cuentan con equipo de cómputo, muy pocos cuentan con mobiliario ergonómico, y; en lo que se refiere a la calidad del internet, este es muy inestable, sobre todo cuando los docentes universitarios y la comunidad estudiantil saturan el ancho de banda. Es importante señalar que la NOM-037 establece como obligación del patrón dotar a sus trabajadores de todo el equipo necesario para poder hacer su trabajo en la modalidad de Teletrabajo, sin embargo; en este caso específico la idea es saber si los docentes por cuenta propia tienen las condiciones para apegarse a tal modalidad de trabajo.

**Alternativa, Docentes universitarios, Jornada Laboral, Modalidad, Teletrabajo**

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**Introduction**

Since 2014, the Autonomous University of Nayarit entered into one of its worst financial crises, which among many other factors is due to a recurrent deficit in recent years, as well as liabilities with institutional third parties (mainly with SAT, IMSS and INFONAVIT) for an amount higher than its income budget for a fiscal year. This has meant that the institution has not been able to cover the salaries and benefits of its staff towards the end of its fiscal years, and as a result the unions holding collective bargaining agreements (academic staff and administrative staff) have implemented various strategies to protest, to the extent of enforcing their right to strike in some cases.

Invariably, in order for the institution to overcome its recurrent end-of-year crises, it has had to receive extraordinary resources from both the federal and state governments; however, access to these extraordinary resources has been possible because it has signed agreements in which it has had to eliminate employment benefits for its academic and administrative staff, as well as tighten surveillance measures in terms of punctuality, attendance and permanence of all its staff, and; the establishment of very strict indicators for academic, research and liaison work, with the requirement of specific evidence to measure the performance of each employee, especially in the case of teachers.

The academic unit of accounting and administration is no exception, however; while on the one hand, the institution demands an 8-hour working day and strict compliance with academic performance indicators, on the other hand, there are not enough academic spaces in the institution to carry out these tasks, the total number of cubicles is insufficient to house the entire teaching staff in the morning, afternoon and semi-school shifts, in addition to the fact that these cubicles do not have computer equipment, very few of them have ergonomic furniture and, in terms of the quality of the teaching staff's work, there is a lack of space for the teaching staff; As far as the quality of the internet is concerned, it is very unstable, especially when the academic staff and the student community saturate the bandwidth.

This generates a climate of uncertainty, discomfort and stress among the teaching community, which has to comply with very demanding indicators, without having the appropriate conditions for this purpose.

With regard to computer equipment for work, a considerable group of teachers have been equipped under the Desirable Profile or PRODEP programme and the teachers who have not been beneficiaries of this programme work with their own equipment, which generates unease among the academic community for not having spaces, equipment, ergonomic furniture and quality internet service.

Recently, the NOM-037-STPS has just been approved, which aims to regulate telework, in order to regulate working from home in cases where the type of work and the circumstances allow it, in that sense, The objective of this work is to carry out an exploratory research to check if there are conditions for teachers of the accounting and administration unit of the Autonomous University of Nayarit to be able to do part of their work (especially activities that have to do with teaching management, research and liaison) from their homes and leave only and exclusively the hours in front of the group in a face-to-face manner. Therefore, the purpose of this study is to find out if the teachers of the academic unit of accounting and administration of the Autonomous University of Nayarit are aware of the NOM-037-STPS-2023, if they are willing to work a percentage of their working day in this modality and finally to check if they have the minimum necessary conditions according to the standard in question to do Telework or Home-office. It is important to point out that NOM-037 establishes as an obligation of the employer to provide their workers with all the necessary equipment to be able to do their work in the Telework modality, however; in this specific case, the idea is to know if the self-employed teachers have the conditions to adhere to this modality of work.

As a scope of this work, it is possible to establish the fact that this norm will only come into force in November and, as it is a recently created norm, it is necessary to continue researching the subject, mainly from a legal perspective.

The main objective of this research would be to find out whether it is feasible to establish, under an agreement, that the worker who demonstrates that he/she has the conditions for teleworking and the will to do so, can choose to work in this modality, without any equipment charge for the employer, in exchange for the institution authorising that part of his/her working day can be carried out through teleworking.

As a scope of this work, it is possible to establish the fact that this regulation will only come into force in November and, as it is a recently created regulation, it is necessary to continue researching on the subject, mainly from a legal perspective. The main objective of this would be to find out whether it is feasible to establish, under an agreement, that the worker who demonstrates that he/she has the conditions for teleworking and the will to do so, can choose to work in this modality, without any equipment charge for the employer, in exchange for the institution authorising that part of his/her working day can be carried out through teleworking.

## Background

This research work aims to analyse the feasibility of the partial use of Teleworking as an alternative solution to solve problems of lack of installed infrastructure capacity (furniture, equipment and quality internet service), compliance with the working hours of university teaching staff and improvement of the working environment.

As a result of the above, some questions arise as a way of posing the problem: How many university teachers are aware of NOM-037-STPS? How many teachers have an adequate and equipped space in their homes to carry out part of their working day in the teleworking modality according to the checklist established by NOM-037-STPS? How many teachers would be willing to have their own furniture, equipment and internet services to carry out part of their working day in the teleworking modality?

## Methodology

This research has been developed mainly with a qualitative and descriptive approach, oriented to know a phenomenon from the perspectives and approaches of the people involved, in the natural environment in which it occurs and in the context in which it is presented, this approach was chosen because of the novelty of the subject, since the standard is newly created and even its entry into force will be in November.

The sample is made up of 66 teachers from the academic unit of accounting and administration of the Autonomous University of Nayarit, out of a total of 131 active teachers, not including administrative staff.

The data were collected by means of surveys using a Google form, for which the checklist established in NOM-037-STPS2023 was used and questions were added to find out the type of contract of the teachers, gender, number of teachers with PRODEP desirable profile and members of the National System of Researchers SNI.

## Theoretical framework

It is said that, as civilisations have evolved, they have also modified their forms of organisation and relationships, proof of which is teleworking or telecommuting, which has been implemented by organisations in both the public and private sectors. Much of this evolution is due to information and communication technologies (ICT), which allow a significant part of the workforce to perform their work from a place other than their workplace, which has allowed and favoured the empowerment of individuals, organisations and countries for a better quality of life.

Even in countries where telework was not so advanced, the Covid-19 pandemic accelerated its implementation, testing private companies and public institutions to adapt their work activities to this new modality, which could be achieved in most cases thanks to the fact that people were able to work from home through ICTs.

There are different opinions about the origin of teleworking or telecommuting, however, several authors agree that the idea of teleworking dates back to 1957 and comes from the United States. Another aspect in which there is agreement on the part of those who perform their work in this modality is that, so that this can be done in the best way, it is essential to use ICTs, which can be summarised as the set of services, infrastructure, networks, software, computer applications and devices that have as purpose, facilitate the tasks and functions of teleworkers, as well as those required for the management and transformation of information, in particular the technological components that allow the creation, modification, storage, protection and retrieval of that information (according to the Official Journal of the Federation).

### Concept of telework

The definition of telework is not the same from one country to another and even among scholars, in this sense, the term can vary, acquiring different nomenclatures such as work at home, telecommuting or telework. However, as far as our object of study is concerned, which is teleworking, several authors agree that its definition has to do with the form of subordinate labour organisation, which consists of the performance of paid activities in places other than the workplace, so that the physical presence of the worker is not required, using information and communication technologies for contact and control between the worker and the employer.

The Royal Spanish Academy (RAE) defines it as "Work that is carried out from a place outside the company using telecommunication networks to fulfil the assigned workload" (RAE, 2022). Etymologically, the term telework comes from the union of the Greek word "tele" which means far away, and "work" which means to perform a physical or intellectual action that requires effort (Padilla, 1999).

There is also agreement that generally the place where telework is carried out is the worker's home. However, for (Martínez, 2010) telework can be carried out from any place where, with the support of information technologies, it is possible. Teleworking implies that staff use their homes as a new workplace and, many times, they make use of their "personal equipment, furniture, chairs, telephones, among other office items that are their property and even family use"(Cataño y Gómez, 2014).

It is important to highlight the following concept, because of the implications that derive from this, a Workplace is considered to be the place or places, such as buildings, premises, facilities and area, where activities of exploitation, exploitation, production, commercialisation, transport and storage or provision of services are carried out, in which people who are subject to an employment relationship concur.

### *Advantages and disadvantages of teleworking*

Among the advantages of teleworking for companies or public institutions, the following can be highlighted: Reduction of fixed and indirect costs (electricity, water, electricity, cleaning supplies, cafeteria, internet services, etc.), reduction of labour incidents (absenteeism, punctuality and attendance, etc.), reduction of labour conflicts, to mention a few. The benefits for the teleworker are as follows: Better organisation and optimisation of their work and personal time, time savings due to commuting, fuel savings due to commuting, savings in indirect expenses for food and care of their clothes, and; greater integration between their family and work life, i.e.; improvement of their quality of life.

There are scholars who claim that society itself benefits from telework, as summarised by (Gómez 2020) in his comparative study of telework, who states that this modality offers a solution to access the labour market, helps to alleviate road congestion at peak hours (which contributes to less environmental and social pollution), ease of work from rural areas and not least, the insertion of disabled people into the labour market.

However, there are also disadvantages: in the case of employers, conflicts can arise due to changes in administrative management, vulnerability in the handling and security of institutional information due to the use of public networks, deterioration in human relations between bosses and subordinates, and one of the most important, the control and supervision of personnel.

As far as teleworkers are concerned, the disadvantages that can be foreseen have to do with the feeling of isolation on the part of the teleworker, the loss of institutional identity, possible lack of motivation and possibly the most important, the lack of job security due to little or no labour regulation. And as far as society is concerned, disadvantages could arise in areas such as reduced social and collective life, non-compliance with labour legislation and issues related to social security.

#### *Conditions to be met by teleworking*

After consulting different authors, it can be concluded that there must be some conditions for the employment relationship to be considered as telework, the first being the physical place where the work activity takes place, in that sense for Belzunagui (2001) the workplace must have a different location from the headquarters of the company, being able to be in the worker's home or in an environment close to it.

A second condition could be the use of ICTs (Information and Communication Technologies), in that sense this condition further restricts the definition of telework, clearly indicating that manual or piecework should not be considered as telework, even if it is carried out at the worker's home. A third condition would be the performance of telework as an essential element of the worker's life and not just as a sporadic activity.

#### *The skills that the teleworker must have*

(Guzmán, A, P. and Abreo, C.A. 2017) establish that the teleworker must have certain skills in order to be competitive, for this they establish that the adoption of Information and Communication Technologies (ICT) in organizations favors business competitiveness, in their research article they expose telework as a recruitment mechanism through the use of ICT and the need to raise the skills related to the activities of the teleworker, in the results show that in the recruitment of teleworkers are required to establish bonds of trust and the development of skills that go beyond their computer skills. In that sense, employers show that teleworkers must be responsible, creative, innovative, do their duty, and develop skills related to communication, time management and literacy to improve business competitiveness.

#### *Labour Legislation for Telework*

However, in our country due to the health contingency it had to be adopted as an option to avoid stopping working life, due to its multiple benefits for companies, public institutions and teleworkers themselves, nowadays it is a very viable option to be applied in those economic activities in which it is feasible, but undoubtedly it is necessary to have a greater legal and normative regulation.

A review of the literature showed that in countries such as Iceland, Finland, Norway and the United States there is evidence of successful cases of teleworking; in Latin America, Argentina, Chile, Ecuador and Colombia stand out. Nowadays, the Mexican government is also starting to address the issue through different initiatives to create or modify legal regulations that give greater certainty to this new work option, in these initiatives the formal adoption of this work modality is promoted and they try to disseminate its benefits.

### *Labour Legislation for Telework in Mexico*

According to the Legislative Information System (SIL) (Gómez 2022), eight reform initiatives to secondary laws containing the word "telework" have been presented; it is worth noting that, in the LXIV Legislature in 2018 and 2019, only two initiatives of this nature were presented. However, as of 24 March 2020 and up to 20 July 2020, six telework reform initiatives have been presented. Most of them propose reforms or additions to the Federal Labour Law, and two of them to the Federal Law of Workers in the Service of the State, which regulates paragraph B) of Article 123 of the Constitution. All these initiatives are currently under review.

However, on 6 March of this year, the NOM-037-STPS-2023, teleworking-conditions of safety and health at work, was approved and published in the Official Journal of the Federation, which will enter into force on 5 November of this year and whose objective is to establish the conditions of safety and health at work in the places where workers under the modality of teleworking perform their activities, in order to prevent accidents and illnesses, as well as; promote a safe and healthy environment in their work environment, whose application according to the project is the present Mexican Official Standard that governs throughout the Mexican Republic and applies to all workplaces that have workers under the modality of teleworking.

NOM-037-STPS-2023-STPS-2023 also establishes, among other things, the field of application, references, definitions, obligations of the employer, obligations of workers under this modality, training and education, safety and health conditions at work, conformity assessment bodies and the procedure for conformity assessment. In the field of application, this standard is applicable throughout the Mexican Republic and applies to all workplaces with workers under this modality.

The employer's obligations include the fact that the employer must have an updated list of those who work under this modality, which must include the worker's general data such as name, gender, marital status, activities to be carried out, job name and profile, time (in percentage) of the working relationship to be used for teleworking, contact telephone number, address, proposed workplaces agreed with the employer, as well as a list of the computer and ergonomic equipment provided to the worker.

The workplaces proposed for carrying out the work must comply with the following conditions: To have connectivity for the use and management of Information and Communication Technologies, to have safety and health conditions at work, with emphasis on the good state of the electrical installations; in addition to having adequate lighting, ventilation and ergonomic conditions.

In addition to the above, a teleworking policy should be implemented, maintained and disseminated that complies with the provisions of the collective bargaining agreement or the internal work regulations, as applicable, in addition to promoting a culture of prevention of occupational hazards, and establishing mechanisms for remote communication and dissemination for teleworkers. Contact mechanisms and rules should also be indicated, provided that the right to privacy of teleworkers is guaranteed and that such mechanisms or rules do not interfere with the work-family relationship.

Establish the duration of the agreed working hours, and/or the agreed distribution of working hours, provided that they do not exceed the legal and contractual maximums, including the right to rest breaks and to disconnection (including disconnection from ICTs digitally) at the end of the working day, during non-working hours, holidays, leave and leave of absence.

NOM-037- STPS-2023 establishes that the rights of workers under this modality may not be inferior to those who work in the workplace, as well as to promote the gender perspective, determine the hours within the working day for working mothers under the Teleworking modality during breastfeeding period.

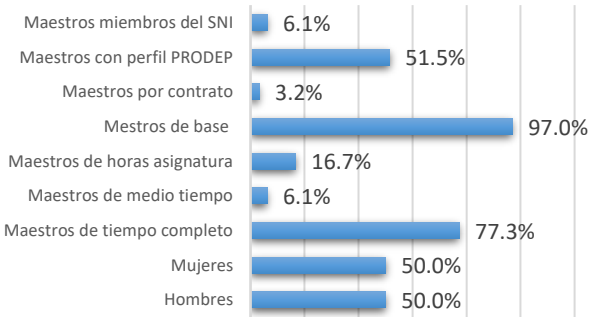
Regarding the work policy, the following can be read in the regulation: Inform teleworkers and the health and safety committee of the workplace about the risks related to teleworking and the possible exposure of teleworkers to agents and risk factors (ergonomic and psychosocial). Have a checklist of health and safety conditions in telework and comply with the health and safety measures in the workplace that have been established by the Health and Safety Commission. Provide facilities for the Health and Safety Commission to validate the Telework Health and Safety Checklist (including photographic or video evidence).

Obligations of Telework workers to provide the Health and Safety Commission, if agreed by the worker, with written facilities for a physical verification of the health and safety conditions at the workplace for Telework activities, inform the employer and the Health and Safety Commission of any alteration in the health and safety conditions at work, safeguard and keep in good condition the equipment (including computer equipment), materials, tools and ergonomic furniture that the employer may provide them with in accordance with the needs of their position or activity in order to carry out teleworking at their workplace. Comply with the policies and mechanisms for the protection of data and information established by the employer in the performance of their activities, as well as the restrictions on their use and storage.

Inform the employer in writing and in advance of any permanent or temporary change of address, participate in the risk information processes related to their telework activities and training provided by the employer, as well as in face-to-face or virtual meetings organised to avoid social isolation and notify the employer and the Health and Safety Commission of any occupational hazards suffered.

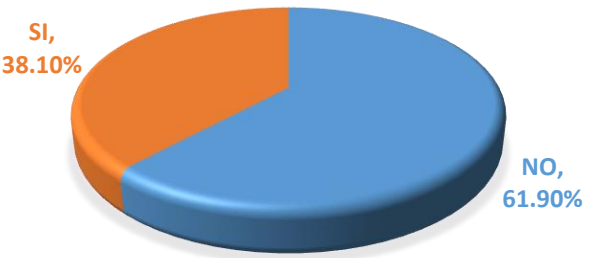
Analysis of results

The research instrument was sent to all teachers of the academic unit of accounting and administration of the Autonomous University of Nayarit, through the Google form application, of which 66 out of a total of 131 answered, with the following composition:



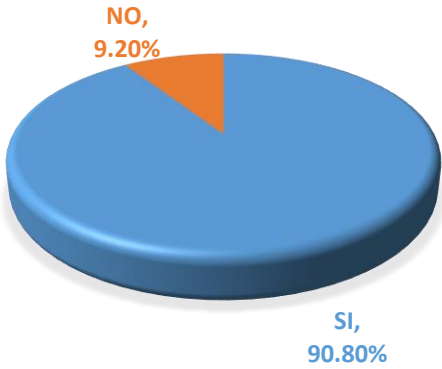
Graphic 1 Composition of teachers who participated in the survey  
Source: Own elaboration

Regarding the first specific objective, which has to do with knowledge of NOM-037-STPS2023, 61.9% of respondents answered that they were not aware of this standard and only 38.1% said they were aware of it.



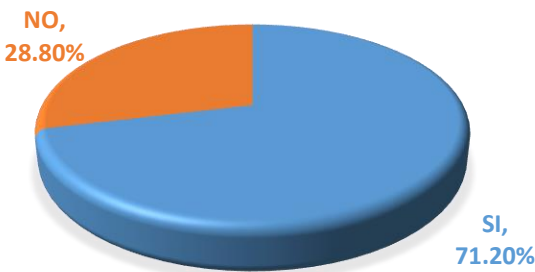
Garphic 2 Do you know or have you heard about NOM-037-STPS2023?  
Source: Own elaboration

With regard to the second specific objective, which has to do with identifying the number of teachers who would be willing to work a percentage of their working day in the Telework or Home office modality, it was found that 90.8% would be willing to work in these terms, as shown in the following table.



Graphic 3 Would you be willing to have your own furniture, equipment and internet services to carry out part of your working day in teleworking mode?  
Source: Own elaboration

Regarding the third specific objective concerning the number of teachers who would be willing to have their own furniture, equipment and internet services to carry out part of their working day in the teleworking modality, it turned out that 71.2% of the teachers would be willing to agree with the institution to work in this modality with their own furniture, equipment and internet service, as shown in the following chart.

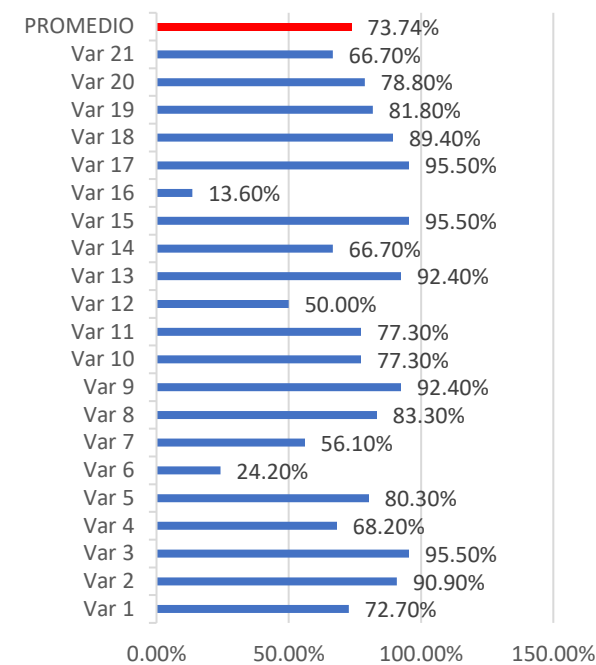


**Graphic 4** Does teleworking require the employer to provide you with furniture and equipment or could you work with your own equipment?  
*Source: Own elaboration*

In general it is perceived that 70% or more of the teaching staff of the Academic Unit of Accounting and Administration are willing to agree with the institution to work with their own equipment and internet service, that they consider that they can meet their academic goals without major problems, that the family does not represent an obstacle to develop their substantive and adjective activities in the modality of Telework and that in addition this form of work at home would not interfere with the times of attention to their family. Likewise, they show willingness to go to their work centres during teleworking hours when required by the educational institution, and regarding the supervision of their activities in this work modality, 84% think that they could be supervised under performance indicators (academic, research and academic management goals) or with minimum supervision.

However, it is worth noting that 36.40% of the teachers think that there are minors, older adults or people with disabilities who require their attention.

Likewise, 15% of the teachers surveyed require additional equipment other than an electronic device and internet service in order to carry out their work adequately under this modality. And 40% of the teachers surveyed stated that they required more than 40% of their working time for teleworking.



Var 1	Are willing to use their own equipment
Var 2	They have a space of 2 x 2.5 m for teleworking.
Var 3	Have natural or artificial lighting
Var 4	They have LED lamps
Var 5	The workplace is ventilated
Var 6	The space has air conditioning
Var 7	No a/c or fan required
Var 8	No noise from outside
Var 9	No noise from inside
Var 10	Your telework centre is insulated by doors, walls and windows
Var 11	Their Telework space is clear of objects that could cause accidents
Var 12	They have a first aid kit.
Var 13	There is no furniture that could pose a risk to physical integrity.
Var 14	They have a telephone directory with emergency numbers.
Var 15	Adequate electrical installations
Var 16	There is a fire extinguisher near the teleworking place.
Var 17	No odours of chemical substances can be perceived
Var 18	No smoking inside the teleworking site
Var 19	No odours from cooking food are concentrated in the telework place.
Var 20	They have a comfortable chair for teleworking.
Var 21	They have a table or desk with a minimum size of 72 cm to 76 cm.

**Graphic 5** Technical requirements to be able to carry out teleworking  
*Source: Own elaboration*

As can be seen in the graph, of the total number of teachers surveyed, on average over 70% have the conditions and technical requirements established in the checklist of NOM-037-STPS2023, as they have Internet equipment and services, adequate physical space and natural or artificial lighting. Likewise, the spaces that could be used for this type of work have adequate temperature or the means to maintain it, are isolated from internal or external noises that could interfere with their work activities, as well as from toxic or unpleasant odours. Their spaces are insulated by doors, walls and/or windows that provide privacy, have adequate electrical installations, comfortable chairs and spaces free of objects or furniture that could endanger their physical integrity or pose a serious threat.

It is very important to highlight the technical variables with the lowest evaluation and therefore the ones that should be paid attention to if we intend to implement this type of work, among them, first of all, there is a perceived deficit in the use of LED lamps, which should be taken into account, but does not really imply a complicated situation to solve. However, the variables that are considered to be a priority and which were given low percentages were the lack of a first aid kit and directory of emergency numbers, not having a fire extinguisher at hand and the fact that their desk or work table does not have the minimum acceptable measurements to carry out their work comfortably and safely.

## Conclusions

The objective of this proposal is to offer an alternative solution for public HEIs that have difficulties in strictly enforcing their regulations regarding the attendance and permanence of their teaching staff and, above all, the fulfilment of their substantive and administrative functions, with high standards of quality and competitiveness, in a working environment that is conducive to the physical and mental health of their academic staff, even when these institutions are financially unable to provide sufficient furniture, equipment and high quality internet service for all their staff.

This proposal is considered feasible due to technological advances, which are a fundamental basis for teleworking, especially in this type of work activities such as teaching, research and academic management at the higher level. The benefits for both teleworkers and the educational institutions themselves clearly demonstrate this possibility.

However, in this specific case we can highlight greater advantages for both, for example; for the teleworker we can highlight greater job opportunities, since there are no geographical limitations to access the work and on the other hand generates greater possibilities of family life associated with the flexibility of teleworking, less travel to work, which translates into savings in transportation costs; less discomfort and stress, ability to choose the work environment, ability to decide the working hours and work patterns, better combination of work and non-work demands, better quality of life and solid personal development, as well as; a favourable financial impact on their economy due to savings and time invested in the transfer that in no case is computed as effective working time, savings in fuel, savings in food for those who cover a continuous eight-hour working day, to highlight a few.

Regarding the benefits for public HEIs, it is considered that this option can contribute to making institutions more agile and flexible, in order to be able to respond to the labour, academic and administrative challenges they are currently facing, as a result of having staff who are prepared and committed to the institution, which translates into a better working climate and environment and thus in the generation of a better and more competitive service to the student community, the university and society.

Financially, this labour option represents a lower cost due to the existence of a lower need for infrastructure, technology, furniture and equipment, as it does not require physical spaces equipped and adequate to house all teachers at the same time; this apart from the cost savings derived from the decrease in absenteeism rates, reduction of labour conflicts, increase in productivity, identity and institutional commitment.

In order to avoid possible conflicts of motivation and identity caused by isolation from the workplace, it is considered that this can be avoided since the proposal from the NOM-037-STPS2023 considers a maximum of 40% of the working day in this modality and the rest, which makes up most of the working day, would be face-to-face, which favours academic and collegiate work.

Regarding the profile that people should have in order to be able to carry out part of their work in the teleworking modality, it is considered that in this case it is perfectly fulfilled, since higher level teachers are considered to be responsible, autonomous and self-motivated people, with maturity and with skills in the use of communication technologies.

With regard to the objectives of this research, it can be concluded that the subject is new and therefore few people know about it, even the teachers surveyed themselves, since only 38% said they knew about the norm, but once the subject was explained, 90% said they were willing to work part of their working day under this modality.

It is worth mentioning that when applying the checklist established by NOM-037, it was found that only 70% of the teaching staff met the requirements and conditions to be able to carry out part of their activities in this modality. However, if it was decided to opt for this option, the institution and the teachers concerned would have to ensure the implementation of LED lamps, a first aid kit, a fire extinguisher and an emergency call directory, as these were the variables that came out lowest in the verification. Finally, it is important to point out that as this is a relatively recent topic in our country and with important legal implications, it requires an in-depth study and analysis from the legal-labour point of view, and in another order of ideas, no less important, it is important to point out that this is a labour option based on trust, which can be considered as the greatest challenge for its implementation from the point of view of organisational culture.

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**Theoretical approach to the Financial Impact on MSMEs in the San Martín Texmelucan region, Puebla, Mexico, in the application of the 2023 labor reforms**

**Acercamiento teórico al Impacto Financiero en las MIPYMES de la región de San Martín Texmelucan, Puebla, México, en la aplicación de las reformas laborales del 2023**

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**Abstract**

The labor reforms established in 2023 include modifications in social benefits such as an increase in vacations, a greater integration factor in the calculation of the base contribution salary and the increase in unemployment rates in advanced age and old age at the expense of employers. . Although this represents progress in workers' rights, the increase in quotas and vacation days causes companies to have to adapt their strategies for business productivity and competitiveness.

**Financial impact, MYPIMES, Business productivity, Labor Reforms, Corporate Social Responsibility**

**Resumen**

Las reformas laborales establecidas en 2023 incluyen modificaciones en los beneficios sociales como un aumento de las vacaciones, un mayor factor de integración en el cálculo del salario base de cotización y el aumento de las tasas de desempleo en edad avanzada y vejez a costa de los empleadores. Si bien esto supone un avance en derechos de los trabajadores, el aumento de cuotas y días de vacaciones provoca que las empresas tengan que adaptar sus estrategias de productividad y competitividad empresarial

**Impacto financiero, MYPIMES, Productividad empresarial, Reformas Laborales, Responsabilidad Social Empresarial**

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## Introduction

The Mexican government, with the implementation of labour reforms in 2023, seeks to generate benefits for workers and for society in general, by reforming articles 76 and 78 of the Federal Labour Law, as well as with the gradual increase in employer contributions following the modification of the Old Age Unemployment and Old Age Insurance.

Following the implementation of these labour reforms, it is essential to analyse the challenges faced by SMEs in terms of the doubling of minimum holiday days for workers and the increase in employer contributions in the field of severance at advanced age, since protecting workers' rights and providing better access to labour justice, for SMEs a new need is created to analyse and make changes in their labour strategies, "and incorporate into it those issues that could represent important effects for the organisation, especially in terms of adjustments in payroll, compensation and compliance, among others" (Hernández, 2022). In addition, it is necessary for SMEs to be aware of the fiscal and accounting changes that the implementation of the reform implies, since with the increase in holidays and the minimum wage in 2023, the integration factor for the calculation of the base contribution wage increases, and with it, an increase in employer contributions to social security.

This research is developed in the body in consolidation called Strategic management, innovation and education for the competitive development of the organisations of the Tecnológico Nacional de México, campus San Martín Texmelucan, ITSSMT. This research is in the phase of the theoretical approach to the financial impact of the 2023 labour reform on companies in the study region.

## Description of the method

The research is hermeneutic in the interpretation of labour legislation applicable to workers and employers in the business sector of San Martín Texmelucan Puebla. The research is in the phase of compiling the applicable labour legislation, which is why this article identifies the substantial knots in the application of the labour reform.

The study was conducted in the region of San Martín Texmelucan, the following data show a diagnosis of the main economic and social factors that shape it. According to the Intercensal Survey 2015 conducted by INEGI, the region has an employed population of 139,423 people, of this employed population, 31.4% are women and 68.6% are men. This indicates a clear gender disparity in terms of employment in the region, with men predominating in the labour market.

Regarding the economic sectors in which the employed population of the area is employed, 22.4% work in the primary sector, 30.4% in the secondary sector and 47.1% in the tertiary sector. This indicates that the tertiary sector has the largest presence in the region, which means that the majority of the employed population is involved in activities related to providing a service.

## MSMEs

García and Mendoza (2023) refer to the importance of an ethical culture in companies, regardless of their size. The study focused on MSMEs. SMEs, according to Lizarazo (2023), are companies with no more than 250 employees in total, a moderate turnover and less access to resources or tools compared to large companies or franchises. Despite the fact that they have fewer administrative tools, the ethical work must be constant in order to achieve a common benefit for the different stakeholders involved in the enterprises under study.

The participation of MSMEs in the Mexican economy, as well as the different productive chains in a global world, requires the accounting of economic censuses. Such is the case of the National Institute of Statistics and Geography (INEGI) (2019), which states that these types of companies "represent the segment of the economy that contributes the largest number of economic units and employed personnel worldwide".

To stratify SMEs it is necessary to consider the following: the range of number of workers, the amount of sales in millions of pesos, and the maximum combined ceiling. The latter is determined by the following formula:  $\text{Company Score} = (\text{Number of workers}) \times 10\% + (\text{Annual Sales Amount}) \times 90\%$ , which must be equal to or less than the Combined Ceiling of its category.

Based on the stratification established by the Ministry, in agreement with the Ministry of Finance and Public Credit and published in the DOF on 30 June 2009, MSMEs are classified as follows:

Size	Sector	Range of number of workers	Range of annual sales amount (mdp)	Combined ceiling
Micro	All	Up to 10	Up to \$4.00	4.6
Small	Trade	From 11 to 30	From \$4.01 to \$100	93
	Industry and services	From 11 to 50		95
Medium	Trade	From 31 to 100	From \$100.01 to \$250	235
	Services	From 51 to 100		
	Industry	From 51 to 250		250

**Table 0** Classification of MSMEs  
Source: DOF (2009)

*Competitiveness of SMEs*

It is important to consider the competitiveness of SMEs, as Aguilera, González and Rodríguez (2010) point out that various factors make up the positioning of companies in the market, emphasising competitiveness as an important factor in their economic life.

In Mexico, the Law for the Development of Competitiveness of Micro, Small and Medium Enterprises in article three, section IV, refers to it as "the quality of the economic and institutional environment for the sustainable and sustainable development of private activities and increased productivity; and at the enterprise level, the ability to maintain and strengthen their profitability and participation of MSMEs in the markets, based on advantages associated with their products or services, as well as the conditions under which they offer them".

Competitiveness is a key concept in SME business management, which is defined as the ability of SMEs to remain profitable in the market through the creation and implementation of competitive strategies that allow them to stand out from other enterprises offering similar products or services.

To achieve competitiveness, SMEs must focus on several factors, both internal and external. External factors include the levels of investment in the country and public policies. On the other hand, internal factors include employee training and education, product or service innovation, digitalisation of processes, among others. The ability of SMEs to adapt and respond quickly to changes in the market and consumer demands is also key to maintaining their competitiveness.

The State Competitiveness Index 2022, generated by the Mexican Institute for Competitiveness (IMCO) identifies the state of Puebla in 22nd position nationally, with a medium-low level of competitiveness. These indicators identify areas of opportunity or risk in which action should be taken to raise the level of competitiveness in the state.

*SME Productivity*

In the context of SMEs, productivity is a fundamental aspect for business success. It represents a management index that allows the efficiency and effectiveness of a given process to be evaluated, making it possible to relate the resources invested and the results obtained. The capacity to generate quality products or services in less time and at a lower cost can be the difference between a company that stays in the market and one that does not.

Transposed to human resources, this indicator establishes the efficiency of human talent in the production process of goods and services with respect to the use of resources to carry out the activity (Palacios, 2021).

For their part, Baltodano-García & Leyva (2020) refer to labour productivity as "the relationship between the production obtained for a given period of work and is quantified by relating production, income or sales between the hours worked or number of workers performed during a given time INEGI (2016). Therefore, if increases are observed in the volume of production or in the amount of sales made and the labour input remains stable, average productivity increases, otherwise the production process will be lower".

Labour productivity within SMEs is related to the management of business resources, which translates into an increase in efficiency and, therefore, an improvement in financial results in a holistic manner.

Employee motivation is an important factor in improving labour productivity. Motivated employees are more productive and more committed to their work. This can be achieved through a variety of measures, such as recognition of a job well done, constant feedback and the setting of clear and achievable goals.

Training and motivation are key to improving labour productivity. When employees are trained in the skills and knowledge necessary to perform their jobs effectively, they can complete tasks faster and with higher quality.

#### *San Martin Texmelucan Region*

San Martin Texmelucan is a city located in the central western part of the state of Puebla, which has a population of 155,738 inhabitants (48.1% men and 51.9% women).

According to the article "Puebla, fourth place with the highest number of companies", during the month of May 2022, the State of Puebla occupied the fourth place at national level with the highest number of companies, since according to INEGI data, it has 328,340 micro businesses; 12,774 small businesses; 2,062 medium-sized businesses; and 403 large businesses, the municipalities with the highest number of businesses being the capital, San Pedro Cholula, San Andrés Cholula, Tehuacán, Huejotzingo, San Martín Texmelucan and Cuautlancingo (Zambrano, 2022).

San Martin Texmelucan is one of the municipalities of Puebla with the highest number of businesses, mainly due to the economic activity of the region, which is centred on commerce. The city is renowned for having one of the largest tianguis in Latin America, which takes place every week and attracts thousands of visitors from all over the region. This tianguis generates thousands of direct and indirect jobs in the region, making it one of the main sources of employment in the city. In addition to commerce, manufacturing is also an important activity in the region, especially in the production of textiles.

Together, these economic activities have contributed to the growth and development of the city, generating new employment opportunities and fostering business development in the region.

#### *Important economic sectors*

According to data from INEGI, in the 2019 Economic Census, the economic sectors that concentrated the most economic units in San Martin Texmelucan were: retail trade (5,166 units), other services except government activities (1,349 units) and manufacturing industries (1,088 units).

The economic sectors with the highest total income in the municipality were: manufacturing industries (\$12,244M MX), retail trade (\$6,568M MX) and wholesale trade (\$2,840M MX), according to data from the same census.

In addition, the economic sectors with the highest concentration of employees dependent on the economic unit in San Martin Texmelucan were retail trade (10,156 employees), manufacturing industries (7,627 employees) and temporary accommodation and food and beverage preparation services (2,748 employees).

Public policies applied to the municipalities are important guidelines that frame the development of the region, an example being the regional programmes. Thus, the Regional Programme of San Martin Texmelucan is an initiative that seeks to address the needs and problems of the region, with the objective of contributing to the fulfilment of the objectives and goals established in the State Development Plan 2019-2024.

In particular, theme 3 "Economic development of the San Martin Texmelucan region for all" aims to promote sustainable economic growth in the region through various strategies. Strategy 1 "Promoting productive chains and attracting investment for job creation" includes different lines of action that directly benefit SMEs:

- Promote entrepreneurship with social responsibility to enhance the productive vocations of the region.

- Promote the generation and consolidation of MSMEs to increase their productivity and competitiveness with a sustainable approach and a gender perspective.

While in strategy 2 "Strengthen decent work to boost productivity and well-being" we can find lines of action related to the objective of the 2023 labour reforms, where the aim is for workers to have access to decent and well-paid work:

- Promote mechanisms for the comprehensive development of the workforce as an essential element that dignifies work.
- Provide legal certainty and labour justice to generate labour stability.

#### *Federal Labour Law*

The Federal Labour Law (LFT) is the regulatory legal provision of article 123 of the Constitution, which regulates labour relations in our country. The current LFT was published in the Official Journal of the Federation (DOF) on April 1, 1970, and has been amended several times over the years, the last one on December 27, 2022.

The LFT is composed of 1010 articles divided into 16 titles, which establish the rights and obligations of employers and workers, as well as procedures, responsibilities and sanctions. The thematic titles are as follows:

- General Principles (Article 1 - Article 19).

This title highlights the importance given to the right to dignified or decent work in the second article, where it is defined as that in which the human dignity of the worker is respected, without discrimination, with access to social security, obtaining a remunerative salary, continuous training and optimal conditions of safety and hygiene to prevent occupational hazards.

Arteaga (2028) conceives decent work as "that productive occupation that is fairly remunerated and that is carried out in conditions of freedom, equity, security and respect for human dignity. To better understand this concept, it is essential to know what human dignity is and how it influences decent work.

For Aparisi, "when it is argued that man is a dignified being, it is necessary to show that he is a person and can never be objectified, or used as a mere instrument, at the service of ends that are alien to him" (Arteaga 2018).

The importance of the concept of dignified work in the workplace lies in the fact that workers should not be considered as mere productive resources, but as people capable of contributing to the growth of the company with their skills, talents and dedication. Management must take the necessary measures to offer decent work to employees, based on the provisions of the laws that protect labour rights. This fosters a positive organisational culture and contributes to the motivation, satisfaction and commitment of employees, which is reflected in their productivity and the success of the company. Corporate social responsibility is committed to respect for workers' rights and awareness of employers' obligations.

As part of an ethical business culture, there must be knowledge of the rights based on the Federal Labour Law, and this research summarises the key points of the LFT:

- Individual labour relations (Article 20 - Article 55).
- Working conditions (Article 56 - Article 131).

Within Chapter IV called "Vacations", there is a set of provisions that regulate the right of workers to enjoy a period of paid rest known as holidays. This chapter is of vital importance to guarantee the well-being and occupational health of employees, establishing the days to which each employee is entitled according to his or her seniority, as well as the manner in which this right must be granted in the form and time required by the employee.

- Rights and obligations of workers and employers (Article 132 - Article 163).
- Women's Work (Article 164 - Article 172)
- Work of Minors (Article 173 - Article 180)
- Special Employment (Article 181 - Article 353-U)
- Collective Labour Relations (Article 354 - Article 439)

- Strikes (Article 440 - Article 471)
- Occupational Hazards (Article 472 - Article 515)
- Statute of limitations (Article 516 - Article 522)
- Labour and social service authorities (Article 523 - Article 624)
- Legal staff of conciliation and arbitration boards. (Article 625 - Article 647)
- Workers' and Employers' Representatives (Article 648 - Article 684)
- Labour Procedural Law (Article 685 - Article 938)
- Enforcement procedures (Article 939 - Article 991bis)
- Liabilities and penalties (Article 992 - Article 1010)

#### *Employer's rights and obligations*

According to Article 10 of the LFT, the employer is the natural or legal person who uses the services of one or more workers. This occurs through an employment relationship, which according to Article 20 of this law, is the provision of subordinate personal work to a person, through the payment of a salary.

Employer obligations are regulated in Article 132 of the same law, among which the following are highlighted for the purposes of this investigation:

- Comply with the provisions of the labour regulations applicable to their companies or establishments;
- Pay wages and compensation to workers in accordance with the regulations in force in the company or establishment.

It is important to note that these employer obligations are fundamental to guarantee workers' labour rights and compliance with applicable labour standards. Employers must comply with these obligations to protect the employment stability and quality of life of their employees.

#### *Labour rights and obligations*

According to article eight of the LFT, a worker is defined as a natural person who performs subordinate personal work for another natural or legal person, where work is understood as any human, intellectual or material activity, regardless of the degree of technical preparation required for each profession or trade.

The obligations of workers are regulated in Article 134 of the same law, among which the following are highlighted for the purposes of this research:

- Comply with the provisions of the labour regulations applicable to them;
- Observe the provisions contained in the regulations and official Mexican standards on safety, health and the working environment, as well as those indicated by the employers for their personal safety and protection;
- Perform the work with the appropriate intensity, care and attention, and in the manner, time and place agreed upon.

Among the most important labour rights are: a living wage, a working day with a maximum duration of eight hours, rest days, holidays, holiday bonus and Christmas bonus.

Despite the fact that labour rights are protected in various laws such as the Political Constitution of the United Mexican States in its article 123, in the LFT and in the Social Security Law (LSS), according to the National Council for the Evaluation of Social Development Policy (CONEVAL) in its Study Diagnosis of the Right to Work 2018, refers that "the first deficit of the sectoral policy regarding the right to decent work is the lack of plural participation of society in the design, implementation and evaluation of the sectoral policy, which would be a necessary condition (not sufficient) to review the objectives and instruments of that policy with the purpose of closing the gaps and ensuring access to decent work, by taking into account the right to decent work, taking into account the right to work, the right to work and the right to social security.

*Decent work, taking into account the needs of all workers"*

On the other hand, the informal economy is yet another problem faced by workers, as "labour informality is one of the main problems of the Mexican labour market: almost 31 million workers have informal occupations, which implies that they face greater vulnerability in terms of access to basic labour rights" (García, 2022). CONEVAL (2018) points out that "labour informality is a product of social inequality in Latin America. This situation arises from an impact on social gaps that produce exclusion from the social system of people of productive age, especially in the labour sphere, who find themselves without the opportunity to access formal employment".

*Minimum benefits under the Federal Labour Law*

According to Rodríguez (2022), legal benefits in Mexico are those benefits that you have when you enter into an employment relationship. The minimum benefits are those that cannot be evaded or modified, and that must be provided to employees on a mandatory basis. In the LFT of labour we can find the following:

- Article 87.- Workers shall be entitled to an annual Christmas bonus that must be paid before the twentieth day of December, equivalent to at least fifteen days of salary.
- Article 76.- Workers with more than one year of service shall enjoy an annual period of paid holidays, which in no case may be less than twelve working days, and which shall increase by two working days, until reaching twenty, for each subsequent year of service. As of the sixth year, the holiday period shall increase by two days for every five days of service.
- Article 80.- Workers shall be entitled to a bonus of not less than twenty-five percent of their wages during the holiday period.
- Article 71.- Workers who render services on Sundays shall be entitled to an additional bonus of at least twenty-five

percent over the salary for ordinary working days.

- Article 69.- For every six days of work, the worker shall enjoy at least one day off with full pay.
- Article 74. Compulsory rest days are
  - I. January 1st;
  - II. The first Monday in February in commemoration of February 5th;
  - III. The third Monday in March in commemoration of 21 March;
  - IV. On the 1st of May;
  - V. 16th September;
  - VI. The third Monday in November in commemoration of 20 November;
  - VII. On 1 December of every six years, when it corresponds to the transfer of the Federal Executive Power;
  - VIII. On 25 December, and
  - IX. The date determined by federal and local electoral laws, in the case of ordinary elections, for the holding of Election Day.

Decent holidays

On 27 December 2022, amendments to Articles 76 and 78 of the LFT were published in the DOF to increase the vacation period to which workers are entitled from six to twelve days in their first year of service. The reform preserves the gradual increases based on seniority.

Years worked	Holidays 2022	Years worked	Holidays 2023
1 year	6 days	1 year	12 days
2 years	8 days	2 years	14 days
3 years	10 days	3 years	16 days
4 years	12 days	4 years	18 days
5 a 9 years	14 days	5 years	20 days
10 a 14 years	16 days	6 a 10 years	22 days
15 a 19 years	18 days	11 a 15 years	24 days
20 a 24 years	20 days	16 a 20 years	26 days
25 a 29 years	22 days	21 a 25 years	28 days
30 a 34 years	24 days	26 a 30 years	30 days
		31 a 35 years	32 days

**Table 1** Comparison of holiday days by years of work in 2022 and 2023  
*Source: Own elaboration (2023)*

The decent holiday reform has had a significant impact on the days of holiday granted to workers. The table above shows a comparison between the holiday days granted in 2022 and the holiday days in force in 2023.

It is important to mention that this reform seeks to guarantee workers' right to rest and recreation, as well as to promote productivity and competitiveness of companies. By granting workers more holiday days, they are given the opportunity to rest and recover their energy, which translates into better job performance and greater job satisfaction.

Similarly, the doubling of minimum holiday days can be a problem for companies, as they will have to find ways to cover workers' absences during this time so as not to affect their operation and productivity.

In addition, the proportional increase of the holiday bonus also represents a financial impact for SMEs. They will have to analyse how they will be able to cover the additional costs this will entail in order to avoid affecting their financial viability. It is important for companies to anticipate these changes and plan strategies to maintain productivity and profitability during their workers' holiday periods, while complying with the labour obligations established by law.

Wage integration

Article 84 of the LFT mentions that the wage is integrated with the payments made in cash for daily quota, bonuses, perceptions, room, bonuses, commissions, benefits in kind and any other amount or benefit that is given to the worker for his or her work.

This is also foreseen in article 27 of the LSS, where it also indicates which factors are excluded from integrating the salary, which are:

- I. Work instruments such as tools, clothing and other similar items;
- II. Savings, when they are made up of a weekly, fortnightly or monthly deposit of the same amount from the worker and the company; if they are made up in a different way or if the worker can withdraw them more than twice a year, they will not be included in the salary; nor will the amounts granted by the employer for social purposes of a trade union nature be taken into account;

III. The additional contributions that the employer agrees to grant in favour of his workers by way of retirement, advanced age severance and old age insurance contributions;

IV. The contributions that, under the terms of this Law, the employer must cover, the contributions to the National Workers' Housing Fund Institute (INFONAVIT), and the shares in the company's profits;

V. Food and housing when they are provided onerously to the workers; it is understood that these benefits are onerous when the worker pays for each of them at least twenty per cent of the general daily minimum wage in force in the Federal District;

VI. Allowances in kind or in cash, provided that their amount does not exceed forty percent of the general daily minimum wage in force in the Federal District;

VII. Attendance and punctuality bonuses, provided that the amount of each of these concepts does not exceed ten percent of the basic contribution salary;

VIII. The amounts contributed for social purposes, being considered as such those delivered to constitute funds of any pension plan established by the employer or derived from collective contracting. Pension plans shall only be those that meet the requirements established by the National Commission of the Retirement Savings System;

IX. Overtime within the margins indicated in the LFT.

With the minimum legal benefits and the minimum wage established for 2023 (\$207.44) the integration factors and the Integrated Daily Wage are as follows:

Years worked	Minimum wage	Bonus days	Holidays 2023	Vacation bonus	Integration factor	SDI
1 year	\$207.44	15	12	25%	1.0493	\$217.67
2 years			14		1.0506	\$217.95
3 years			16		1.0520	\$218.24
4 years			18		1.0534	\$218.52
5 years			20		1.0547	\$218.81
6 a 10 years			22		1.0561	\$219.09
11 a 15 years			24		1.0575	\$219.37
16 a 20 years			26		1.0589	\$219.66
21 a 25 years			28		1.0602	\$219.94
26 a 30 years			30		1.0616	\$220.23
31 a 35 years			32		1.0630	\$220.51

**Table 2** Integrated Daily Wage with minimum statutory benefits 2023  
*Source: Own elaboration (2023)*

When performing this same table with the minimum wage values of 2022 and with the holiday days before the reform of the LFT, we can find a significant difference in both the integration factors and the corresponding Integrated Daily Wages:

Years worked	Minimum wage	Bonus days	Holidays 2023	Vacation bonus	Integration factor	SDI
1 year	\$172.87	15	6	25%	1.0452	\$180.68
2 years			8		1.0466	\$180.92
3 years			10		1.0479	\$181.16
4 years			12		1.0493	\$181.40
5 a 9 years			14		1.0507	\$181.63
10 a 14 years			16		1.0521	\$181.87
15 a 19 years			18		1.0534	\$182.11
20 a 24 years			20		1.0548	\$182.34
25 a 29 years			22		1.0562	\$182.58
30 a 34 years			24		1.0575	\$182.82

**Table 3** Integrated Daily Wage with minimum legal benefits 2022  
*Source: Own elaboration (2023)*

Conclusions

Based on the results obtained in this research, it is concluded that the labour reforms and the modification of the quotas for Old Age Unemployment and Old Age (CEAV) have a significant financial, accounting and fiscal impact on SMEs in the region. However, the research suggests that SMEs are not prepared to face these effects, as most of them have not implemented any business strategy that would allow them to project and budget for the effects of these reforms on their finances and internal control.

In addition, there has been a worrying lack of information about tax issues and the benefits that the reform may bring to companies in terms of productivity and competitiveness. It has also revealed a tendency of SMEs towards commercial informality and the violation of workers' rights, in an effort to avoid the financial impacts that the labour reform brings with it. This situation is worrying and requires immediate attention.

It is therefore important that authorities and entrepreneurs work together to address these problems and ensure compliance with labour and tax laws, while providing adequate education to SMEs so that they are better prepared to face future challenges. Businesses need to take proactive measures to adapt to changes and minimise the risks associated with labour reforms. This may include implementing new business strategies, improving operational processes, optimising available resources, and using innovative tools and technologies.

In summary, it is crucial that SMEs recognise the importance of being informed and prepared to deal with the financial and fiscal impacts of labour reforms, and work together with authorities and experts to develop effective solutions to enable them to adapt and grow in a sustainable manner.

Recommendations and Input

As a result of this research project, it is essential to conduct an analysis of the economic situation in the region in order to understand the causes of employers' non-compliance with employer and tax obligations.

Once the main causes of commercial informality and the violation of labour rights have been identified, it is advisable to design information campaigns to orient employees about their labour rights and to inform them about the legal tools available to enforce them. These campaigns should also target employers, so that they are aware of the benefits of complying with their tax and labour obligations, such as access to credit and government programmes, strengthening their reputation and improving the working environment.

It is necessary to address this issue in a comprehensive manner, involving all relevant actors in the solution of the problem. Information, education and the promotion of a culture of formality are key tools to achieve this.

One way for SMEs to take advantage of regional policies is by modifying their business strategies to adapt to the initiatives and programmes promoted by local and state government. In particular, businesses can benefit from aligning their objectives with those of the Regional Programme of San Martín Texmelucan or the State Development Plan 2019-2024.

In addition, SMEs could consider implementing the VELAVO (Verificación Laboral Voluntaria) programme, which according to the Ministry of Labour and Social Welfare (2023), is a free digital platform where workplaces can declare compliance with labour regulations. The main advantages of this programme are that registered companies will not receive ordinary inspection visits for one year in the accredited areas, as well as being able to receive advice on how to improve labour compliance and facilitate the submission of their compliance reports.

Finally, it is essential that SMEs stay informed about future labour reforms, such as the proposal to reduce weekly working hours and provide two rest days for every five days worked. These reforms can have a significant impact on companies' operations and finances, so it is crucial to investigate their possible effects in order to develop business strategies to help minimise their accounting, tax and financial impact, as well as to take advantage of the potential benefits that may arise from these changes.

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**Documentary analysis of the administration and delivery of municipal civic justice in Mexico**

**Análisis documental de la administración e impartición de justicia cívica municipal en México**

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**Abstract**

Civic Justice plays a fundamental role in resolving disputes in the municipalities of Mexico, since it represents the first point of contact between the government and the community. This mechanism allows for the timely and efficient resolution of local and neighborhood conflicts, in an accessible and economical manner. However, the decentralization of the regulation of Civic Justice in the hands of municipalities has led to a disparity in its implementation and application. This disparity is aggravated due to the lack of material, structural, financial and human resources, as well as the lack of autonomy and adequate training for the personnel that make up these Municipal Courts. To achieve the full development of Civic Justice in Mexico, it is essential seek the approval of its procedures, regulations and police and good governance commands, this requires an update of its legal framework and implementation in those municipalities that have not yet done so, in addition to being necessary to make there a legal obligation that sanctions to municipalities that do not meet the minimum requirements in this area.

**Justice Municipal, Civic, Impartition**

**Resumen**

La Justicia Cívica desempeña un papel fundamental para la solución de controversias en los municipios de México, ya que representa el primer punto de contacto entre el gobierno y la comunidad. Este mecanismo permite la resolución oportuna y eficiente de conflictos locales y vecinales, de manera accesible y económica. Sin embargo, la descentralización de la regulación de la Justicia Cívica en manos de los municipios ha llevado a una disparidad en su implementación y aplicación. Esta disparidad se agrava debido a la carencia de recursos materiales, estructurales, financieros y humanos, así como a la falta de autonomía y capacitación adecuada para el personal que integra estos Juzgados Municipales Para lograr un desarrollo pleno de la Justicia Cívica en México, es indispensable buscar la homologación de sus procedimientos, reglamentos y mandos de policía y buen gobierno, esto requiere de una actualización de su marco legal y la implementación en aquellos municipios que aún no lo han hecho, además de ser necesario hacer que exista una obligatoriedad legal que sancione a los municipios que no cumplan con los requisitos mínimos en este ámbito.

**Justicia cívica, Impartición, Municipal**

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## Introduction

The existing need of the people to have a system that provides them with a prompt and accessible way to obtain justice in relation to simple matters that do not merely constitute a crime and that can be resolved in a practical way through mediation has led to the creation of the figure of the Civic Judge or Municipal Judge in the municipalities of Mexico, however these are specifically regulated by each of the municipalities, which allows them to develop as best suits them.

According to the Modelo Homologado de Justicia Cívica, Buen Gobierno y Cultura de la Legalidad para los Municipios de México (2017), civic justice is a set of procedures and instruments of good governance aimed at fostering a culture of legality and providing a prompt, transparent and expeditious solution to community conflicts generated by the daily coexistence of a democratic society. It aims to facilitate and improve coexistence in a community and prevent conflicts from escalating into criminal behaviour or acts of violence. This is done through different actions such as: promotion and dissemination of rules of coexistence, use of alternative dispute resolution mechanisms, attention and punishment of administrative offences; all of the above without prejudice to the uses and customs of indigenous peoples and their communities. (p.16).

Municipal civic justice in Mexico is an issue that currently has not achieved relevance within the justice delivery system, as it is not given due importance, although it is of great relevance for the whole system, as it is the means by which many of the conflicts that arise in society are resolved. The institutions in charge of enforcing people's rights are the ones that generally pay the first attention to all the problems that arise between the neighbours of a society, hence the importance of this type of justice being more visible in society and being given the importance it deserves.

In order to understand the current context of civic justice in Mexico, it is necessary to consider the following question: What is the current state of the administration and application of civic justice at the municipal level in Mexico?

Although an attempt has already been made to standardise the application of civic justice in Mexico's municipalities, no significant progress has been made, since it depends on the jurisdiction of the municipalities, which have the power to dictate their own regulations and all that the application of civic justice implies, and because municipal government administrations are in power for such short periods of time, municipal regulations are constantly changing according to the ideals of the group in power.

It is essential that for this type of justice to be functional, all people are treated equally, without preferences or favouritism of any kind, it must be done on equal terms, this equality means that, regardless of ethnic origin, sexual orientation or economic situation of a person, everyone has the right to seek and receive justice on equal terms, this also manifests itself as a primary way to safeguard human rights, their civil rights and to solve problems quickly, efficiently and economically.

The analysis of different points of view on the subject and the capacity to frame the research that concerns us, implies obtaining, reviewing and classifying information from different sources, both international and national, it is transcendental that within the search for information, we always seek to obtain concrete data, which are relevant and adequate to obtain information on the subject, In order to ensure that the information obtained is adequate for the research topic, several sources were reviewed and the most significant documents were chosen, those that can contribute useful information for the research, as well as information that is current and valid.

In the search and collection of information, a process of searching for scientific and academic documents was carried out, using the academic browsers Pro Quest, Google Scholar, Scielo and Dialnet, in which information filters were defined according to the characteristics of each of these search engines, Spanish was defined as the search language and results.

The information obtained was sought to be current and up to date, so only articles that were published within the last five years, i.e. from 2018 to the present were sought, with these filters the amount of information results is reduced, as it is very broad and several of these do not serve for the purpose intended in this research, according to each of the search engines used in the development of the research was as follows

Pro Quest; the keywords Civic Justice were entered, which generated a total of 2627 results, applying filters we have that 2099 are in Spanish, the documents are focused on different types of justice, of these results I only chose one that is the one that can be best related to the research.

Google academic; in this search engine I applied a first filter to search only for pages in Spanish, with a specific range of years from 2018 to 2023 and I searched for the keywords civic justice, which generated 15,800 results, of which I searched for academic and research documents, finally choosing the number of 5 documents that support the research.

Scielo; to search for information on this platform, we first performed an advanced search, where we defined the country as Mexico, filtered by years to obtain only results from the last five years, which generated only two results that could provide information for the research.

Dialnet; in this search engine I introduced the words civic justice which yielded 368 documents as a result, which when applying the filters that were defined for this work, observing the dates of publication of this content, only 10 files were chosen, which are the ones that have the greatest affinity to the topic that is being addressed.

The information on the subject is limited, as there are few authors interested in observing this problem, however, it was possible to recover very limited information, which for a better understanding and analysis is presented in the following way

Autor (s)	Title	Reasons for inclusion
Zaragoza José (2023)	Mexican Public Security	The importance of the procurement and administration of justice at all levels of government lies in the fact that the purpose of these institutions is to guarantee the protection of life, property, liberties and the integrity of people, in order to preserve public order and social peace. The new standardised model of civic justice cannot be functional if there is no change in the entire Mexican justice system.
Velázquez Margarito /Garza Dante (2019)	The Professionalisation Of Civic Justice In Mexico Through Alternative Methods Of Dispute Resolution And Its Link To Peacebuilding	It shows the need for the professionalisation of civic judges in Mexico's municipalities, and makes an interesting suggestion in this regard regarding the training of Municipal Judges in Alternative Methods of conflict resolution, which would allow them to have trained personnel to resolve issues and prevent conflicts from escalating to higher levels, to be efficient in resolving community conflicts, to improve coexistence, to promote a culture of legality and to reduce recidivism in administrative offences in order to preserve public order and peace.
Montero Carlos (2020)	Violence and crime prevention from the local level Civic Justice and Community Policing	Municipal governments are the first link in the application and delivery of justice, they are the first responder in all matters related to security, and the first contact between government and society, most of the actions of municipal police correspond to administrative infractions, which are risky behaviours for the offender and for the members of a population.

Sosa Carlos, Caballero Frida y Ramírez José (2021)	Knowledge management for the design of public policies and resilience building for violence prevention in Tampico, Tamaulipas.	It refers to the importance of establishing models of civic justice to facilitate and improve long-term coexistence in the community and prevent problems from escalating into criminal behaviour or acts of violence. It makes a study on the type of sanctions applied in Tampico in a certain period of time and determines that the civic justice model needs to be updated and the characteristics and purposes of this model need to be standardised, as the knowledge regarding this figure is dispersed.
Vallejo Mercedes (2019)	Municipal Justice and justiciability in Guadalajara (1821-1846). Functioning and scope of an institution of proximity in the transition period..	It presents the historical background in Guadalajara on the conflicts of society and Municipal Justice, where they sought to simplify and lower the costs of access to justice in non-judicial matters, and how justice must evolve as society evolves in order to ensure that those who are subject to justice can obtain effective solutions to their conflicts.
Comisionado Nacional de Seguridad Publica (2017)	Homologated Model of Civic Justice, Good Governance and Culture of Legality for Mexican Municipalities	It is important because this model has been implemented in the municipalities of Mexico, it defines the basic principles and concepts of civic justice, defines the characteristics and lays the foundations for the development of normative documents to support municipalities, however, it is not mandatory and only serves as a reference for its implementation at the national level, and although it seeks to unify and standardise concepts and procedures for the whole country by improving the efficiency, accessibility, consistency and transparency of the civic justice system, which in turn contributes to the strengthening of the rule of law and the protection of citizens' rights.

Cámara De Diputados Del H. Congreso De La Unió (2023)	Political Constitution of the United Mexican States	Article 17 mentions that the laws shall provide for alternative dispute resolution mechanisms. In 2017, Article 73 of the Constitution was amended to add section XXIX-X, which empowers the Congress of the Union to issue the General Law on Civic and Itinerant Justice.
Congreso Del Estado De Jalisco (2001)	Law on Municipal Government and Public Administration in the State of Jalisco	Article 40. The City Councils may issue, in accordance with the state laws on municipal matters: 12 I. Police and government ordinances; and II. Regulations, circulars and administrative provisions of general observance, within their respective jurisdictions, which regulate matters within their competence. Article 58. The powers of the municipal judges are as follows: I. To hear, qualify and impose the municipal administrative sanctions that may be applicable for misdemeanours or infractions of municipal ordinances, except those of a fiscal nature; II. To conciliate neighbours within their area in disputes that do not constitute a crime or fall within the jurisdiction of judicial bodies or other authorities; III. To keep a book of proceedings and report to the City Council on the performance of its functions; and IV. Any other duties attributed to him/her by the applicable municipal ordinances.

**Table 1** Contribution of the authors with respect to the research topic  
*Source: Own elaboration*

Give the meaning of the variables in linear wording and it is important to compare the criteria used. The correct administration of justice is essential for social peace and the correct functioning of a society, because through the implementation of municipal regulations it is possible to maintain order and guarantee that the human rights of the people who live in a given territory are respected.

However, the figure of the Municipal Judge has ceased to have the importance and the strict meaning it had in the past, which has led to less and less results in the use of civic justice and even in some municipalities of the country, municipal courts have had to be closed due to lack of work for them.

The personnel in charge of administering and imparting civic justice in most cases do not have the necessary resources and elements to perform in this area, which limits their functions. It is also very important to take into account the lack of professionalisation of municipal judges, because as mentioned by Velázquez F and Garza I, (2019) "It is the first administrative authority where citizens turn to for the solution of a common and daily conflict, despite this, there is no evidence of any public policy or professionalisation programme for civic judges" (p.10), this lack of professionalisation of municipal judges. (p.10), this lack of constant training is not surprising, because although a standardised system has begun to be created, it is not sufficient, since it is mainly focused on the professionalisation and training of public security forces.

Another of the main problems that we found in the research and that the authors address is the diversity of civic justice regulations that exist in the country because, as mentioned by the National Commissioner for Public Security (2017), "the main problem of civic justice is the heterogeneity in its delivery. This is due to the power to impart Civic Justice in the municipalities, which generates variation according to the capacities and characteristics of each municipality". (p.11), although it is important for municipalities to have this power due to custom and practice, it is not of much benefit as it generates a situation of disorder and ineffectiveness.

Currently, municipalities have begun to seek to standardise their regulations and procedures, however, after years of trying to have the same civic justice system in the country, this has not been achieved, as the ways in which they are seeking to standardise have been deficient.

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## Conclusions

Municipal courts are very important for the administration of justice at the local level, as they are the first contact between society and government. They are an indispensable element, as most of the conflicts that arise in the towns are resolved through them, and they are also a fundamental support for the judicial system, as they function as a filter, since most of the matters that reach these courts are resolved through mediation, thus avoiding the need for a trial and the saturation of the judicial system.

Civic justice is currently very limited in Mexico's municipalities because it has not been given the necessary importance, it lacks specific regulation, and although there is already a standardised model for civic justice, good governance and a culture of legality for Mexico's municipalities, it has not been implemented in the country's municipalities, and there is no law regulating this figure, as the proposals that have been made to regulate it have not been approved as law.

I believe that it is essential to strengthen the figure of civic judge, giving them greater powers, providing them with constant training, updating the regulatory framework and providing them with the infrastructure, personnel and budget necessary for the development of their activities, because in the model currently proposed, much emphasis is given to the police system and civic judges are left in the background where the figure is only superficially touched upon.

I have observed that as they depend directly on the municipality and its resources, their functioning is very limited. The power of the municipalities to self-regulate, generate their own regulations and install their Municipal Courts means that there is a lot of discrepancy at the national level regarding their functioning and that sometimes they do not function correctly, which is why it is necessary to legislate in this respect and to regulate them by authorities outside the municipality in order to grant them greater autonomy and better functionality.

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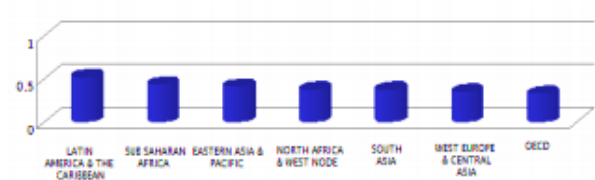
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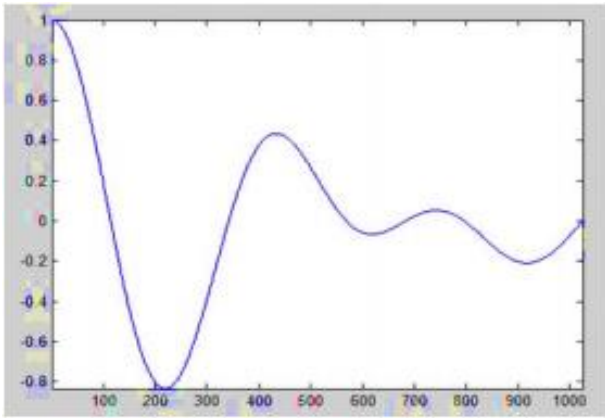


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Explanatory variable	Coefficient	Probability
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Unemployment	0.652732	0.0004
R <sup>2</sup> 0.281790		

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