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RINOE Journal-Public Economy

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Support the international scientific community in its written production Science, Technology and Innovation in the Field of Social Sciences, in Subdisciplines of Structure and scope of government; Taxation, Subsidies, and Revenue: Efficiency, Optimal taxation, Incidence, Externalities redistributive effects, Environmental taxes and subsidies, Personal income and other Nonbusiness Taxes and subsidies, Business taxes and subsidies, Tax evasion; Fiscal policies and behavior of Economic Agents: Household, Firm; Publicly provided goods: Public goods, Publicly provided private goods, Project evaluation, Social discount rate; National government expenditures and related policies: Government expenditures and health, Government expenditures and education, Government expenditures and welfare programs, Infrastructures, Social security and public pensions, National security and war, Procurement; National budget, Deficit, and Debt: Budget, Budget systems, Deficit, Surplus, Debt, Debt management; State and local government; Intergovernmental relations: State and local taxation, Subsidies, and Revenue, State and Local budget and expenditures, Interjurisdictional Differentials and their effects, State and Local Borrowing, Intergovernmental relations, Federalism; Miscellaneous issues: Governmental loans and credits, Governmental property, International fiscal issues.

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Presentation of the content

In the first article we present *Innovation in the MSEs of municipality of Puebla* by HERRERA-SÁNCHEZ, Gustavo, MORÁN-BRAVO, Luz del Carmen, GALLARDO-NAVARRO, José Luis and DE SAMPEDRO-POBLANO, Héctor with adscription in the Universidad Tecnológica de Puebla, in the next article *Implementation of procedures of internal control per the COSO model in the MyPYMES of the Municipality of Huejutla, Hgo* by TERÁN-CASTELÁN, Héctor, MIRANDA-SERNA, Carlos, MENDOZA-ALVARADO, Víctor and HERRERO-VÁZQUEZ, Laura with adscription in the Universidad Tecnológica de la Huasteca Hidalguense, in the next article *Public policies for the strengthening, Mipyme, Puebla-Tlaxcala Region* by SALGADO-GARCÍA, Lorenzo & ORTEGA-PÉREZ, Elizabeth with adscription in the Benemérita Universidad Autónoma de Puebla in the next article *Public policies for sustainable development. A critical review of background, concepts and perspectives* by VÁZQUEZ-GUZMÁN, Olga, CARRILLO-HUERTA, Mario and FLORES-GONZÁLEZ, Sergio with adscription in the Benemérita Universidad Autónoma de Puebla.

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Innovation in the MSEs of municipality of Puebla

La innovación en las MSEs del municipio de Puebla

HERRERA-SÁNCHEZ, Gustavo†, MORÁN-BRAVO, Luz del Carmen, GALLARDO-NAVARRO, José Luis and DE SAMPEDRO-POBLANO, Héctor

Universidad Tecnológica de Puebla, Antiguo Camino a La Resurrección 1002 - A, Zona Industrial, 72300 Puebla, Puebla

ID 1st Author: *Gustavo, Herrera-Sánchez* / **ORC ID:** 0000-0001-5276-5062, **Researcher ID Thomson:** F-6595-2018, **arXiv Author ID:** herreraagh, **CVU CONACYT ID:** 459805

ID 1st Coauthor: *Luz del Carmen, Morán-Bravo* / **ORC ID:** 0000-0002-7096-2075, **Researcher ID Thomson:** G-2686-2018, **arXiv Author ID:** XVRUS3-JP9XUY, **CVU CONACYT ID:** 75419

ID 2nd Coauthor: *José Luis, Gallardo-Navarro* / **ORC ID:** 0000-0001-7954-4905, **Researcher ID Thomson:** F-8798-2018, **arXiv Author ID:** GALLARDO#1, **CVU CONACYT ID:** 529796

ID 3rd Coauthor: *Héctor, De Sampedro-Poblano* / **ORC ID:** 0000-0002-9235-9007, **Researcher ID Thomson:** Q-8174-2018, **arXiv Author ID:** V9HG4K-7ZVVF3

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Abstract

Innovation is a tool for organizations to be competitive in a globalized world. Innovating means introducing modifications in the way of doing things, to improve the final result. Then, an innovation can be from an action on the price of an article to conquer a market, to the improvement of a product or the discovery of a new use for an existing product, as well as in its internal processes. The MSEs have an area of opportunity in their markets through creativity and innovation in their products and services. As these are an important part of the economic development of the countries, both nationally and internationally, as a consequence, governments at all levels and non-governmental organizations seek to strengthen the process of creativity and innovation in the MSEs. The purpose of the study is to describe how the MSEs in the municipality of Puebla apply innovation in their substantive processes as a competitiveness strategy. For this purpose, 359 MSEs companies were surveyed in a period from February to March 2016; with this we have a picture of the innovation of the MSEs in the municipality of Puebla.

Innovation, MSEs, Puebla’s municipality

Resumen

La innovación es una herramienta para que las organizaciones sean competitivas en un mundo globalizado. Si innovar significa introducir modificaciones en la manera de hacer las cosas, para mejorar el resultado final. Así, una innovación puede ser desde una acción sobre el precio de un artículo para conquistar un mercado, hasta la mejora de un producto antiguo o el descubrimiento de un nuevo uso para un producto ya existente. Luego entonces, las MSEs tienen un área de oportunidad en sus mercados mediante la creatividad e innovación en sus productos y servicios, así como en sus procesos internos. Siendo éstas parte importante del desarrollo económico de los países, tanto a nivel nacional como internacional, en consecuencia, los gobiernos en todos los niveles y organismos no gubernamentales buscan fortalecer el proceso de creatividad e innovación en la MSEs. El estudio tiene como propósito describir como las MSEs en el municipio de Puebla aplican la innovación en sus procesos sustantivos como una estrategia de competitividad. Para ello se encuestaron 359 MSEs empresas en un periodo de febrero a marzo 2016, con esto se tiene una radiografía de la innovación de la MSEs en el municipio de Puebla.

Innovación, MSEs, Municipio de Puebla

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† Researcher contributing as first author.

Introduction

The objective of this research is to analyze through an exploration of how the MSEs of the municipality of Puebla apply innovation in their businesses as a tool to improve their competitiveness. Innovation is one of the main tools for the development of humanity in different fields such as society, technology and science, economics, among others. The word innovation is continuously associated as a synonym of progress, technological development, job creation, improvement of living conditions, etc. There is talk of innovation in the economic, education and social spheres. The etymology of innovation comes from the Latin innovation and is innovative "make new" or "renew", and is formed by in "in and novus "new".

There are different definitions of innovation, for the Royal Spanish Academy is the creation and modification of a product and its introduction into the market. From the economic point of view, Joseph Schumpeter (1961) who introduced this concept in his "theory of innovations", and defines it as the establishment of a new production function.

That is, it is a process of creative destruction, which allows the economy and economic agents to evolve; It is also the way in which the company manages its resources over time and develops competencies that influence its competitiveness. It suggests that inventions and innovations are the key to economic growth, and those who implement this change in a practical way are the entrepreneurs.

Subsequently, based on Schumpeter's definition of innovation, the Oslo Manual (OCD, 2005) states that an innovation is the introduction of a new, or significantly improved product (good or service), of a process, of a new method of marketing or a new organizational method to the market and society. From here arises the question of how Micro and Small Enterprises (MSEs) in the municipality of Puebla promote innovation in their products and services.

Thus, innovation is a key element for other economic and social factors to be renewed. Some of them are productivity, competitiveness, gross domestic product (GDP), wealth, health and well-being in nations.

Those responsible for innovation are, among others, companies from micro to large companies. According to the European Business and Innovation Center (CEEI, 2007): "Innovation can be considered as the commercial application of an idea in such a way that new or improved products, processes or services are created, allowing business profits to be generated. As vital as innovation, it is the diffusion and commercialization that allow to give utility to the generated idea. "In our study we are interested in knowing how micro and small companies lead to participate in the innovation process. In this context, companies have played a central role in the processes of development, introduction and dissemination of innovations to the market. In this regard, Porter (1990) states that the innovation process can not be separated from the strategic and competitive context of a company. In agreement with the above, Drucker (2005, p.64) argues that "systematic innovation consists in the search, organized and with an objective, of changes and in the systematic analysis of the opportunities that they can offer for social innovation or economic".

In our country, the Mexican Institute for Competitiveness A.C. (IMCO) provides information about the State and Municipal Budget Index, the State Competitiveness Index, the Urban Competitiveness Index, and so on. With this information, both national and local, the trajectory of the municipality of Puebla has been known (the index includes the Puebla-Tlaxcala cities). According to the Urban Competitiveness Index; the zone of Puebla Tlaxcala has had the following results: 17°-2010; 7th-2012; 11th-2014. Regarding innovation, Puebla Tlaxcala area is located in position 23 in 2014 and in 2012 in fourth place. Thus, the word Innovation appears continuously as a synonym of progress, technological development, job creation, improvement of living conditions.

There is talk of innovation in the economic areas (technological innovation in companies) and social (health, leisure, working conditions, transport, etc.). The Oslo Manual; "OECD Proposed Guidelines for Collecting and Interpreting Innovation Data - Oslo Manual" (OECD, 1997a) defines as technological process and product innovations the implementation of technologically new processes and products, as well as the significant technological improvements made in processes and products.

An innovation implemented is one that has been introduced into the market (product innovation) or used in a production process (process innovation). Innovation involves a series of scientific, technological, organizational, financial and commercial activities.

For the European Commission in its Green Paper on Innovation (1995), Innovation is considered as a synonym to produce, assimilate and successfully exploit a novelty, in the economic and social spheres, in a way that provides unprecedented solutions to problems and allows thus respond to the needs of people and society. The OECD, too, in its Frascati Manual (2002) defines innovation as the transformation of an idea into a marketable product or service, a new or improved operational or manufacturing procedure, or a new method of providing a social service. In this case, the concept is clearly linked to business innovation. There are many definitions and explanations of the term innovation, linked to the economic, sociological, etc., but ultimately all imply that: "Innovate means to introduce changes in the way things are done, to improve the final result. Thus, an innovation can be from an action on the price of an article to conquer a market, to the improvement of an old product or the discovery of a new use for an existing product "(Ferrer Salat, 1984). On the other hand, according to Benavides (1998) innovation can be classified according to three criteria, see table 1.

Innovation Classes	
By its nature or object	– Product
	– Process
	– Methods or marketing techniques
	– Methods or management techniques
	– Organizational
Por su grado de novedad	– Radical or ruptura
	– Incrementals
	– Adaptive
Because of its economic impact	– Basic
	– Improvement

Table 1 Typology of Innovation
Source: Benavides (1998)

The Oslo Manual of the Organization for Economic Cooperation and Development (OECD), which is the reference with the highest consensus regarding innovation, defines up to five axes in which a company can innovate (Everis, 2013):

- The products and services
- The processes
- The way to organize
- The way of relating
- The marketing method

Companies like Google have increased the number of new products that arise from the ideas of their employees, creating work environments that stimulate creativity and allowing them to devote part of their time to developing their own projects. Innovation is one of the main sources of competitiveness and improvement of economic performance for companies and countries. Focusing on the innovation-company binomial, we can consider that at present, in advanced industrial societies, it seems clear that economic growth and employment depend fundamentally on the competitiveness of companies and this in turn, is intimately related to the capacity innovative business sector.

According to the Bogotá Manual (Jaramillo, 2001) "Standardization of Indicators of Technological Innovation in Latin America and the Caribbean" technological innovation is important for competitiveness in a globalized world where the rapid obsolescence of processes and products that characterizes. The current competitive scenario and the increasing weight that differentiated goods are occupying in international trade (especially in the exchange between the most developed economies) have spread and popularized the idea that technological innovation is the master key to the success of firms industrial. At the national level, in turn, having innovative firms implies not only greater competitiveness of the economy as a whole, but also the generation of spillovers or technological spillovers towards the remaining economic agents. On the other hand, Porter (1990) in his definition of the competitive advantages of nations: conditions of the factors, conditions of the demand, companies related horizontally and vertically, and the structure and rivalry of the industries, that form the diamond of Porter, plus two complementary government variables and causal facts are strongly linked to innovation.

Innovation is a key element to achieve these competitive advantages, for example, factor conditions will be a competitive advantage when governments and industries promote and encourage innovation through the creation of advanced and specialized factors.

Likewise, for French-Davies (1988): "The markets of differentiated goods, where the obsolescence of processes and products is increasingly fast, demand active technological behavior on the part of firms and a permanent disposition and aptitude for change. On the other hand, they offer the possibility of maintaining more stable trade relations, of taking advantage of the greater dynamism that characterizes these markets, of avoiding any disadvantages in terms of wage costs and of making advantages of an endogenous nature prevail (own capacities of companies), whose expansion in the future does not, in principle, face limitations or barriers outside the company, if the exogenous factors (macroeconomic context, infrastructure, regulations) have a favorable effect. "That is, innovation will allow differentiation as a strategy and supports what has been said by Porter.

Innovation is not alien to productivity. Productivity is a key element for the development and sustainability of MSEs. However, in Mexico it has been decreasing over the years, according to Gabriela Ramos, director of the Cabinet of the Organization of Trade and Economic Development (OECD), this was reduced by 1.4% on average between 2000 and 2014.

In the State of Puebla, in the last four months of 2015, labor productivity decreased by 0.9% in the manufacturing industry, in the commerce sector, wholesale companies grew by 2.8% and retail sales 3.4%, according to INEGI data. In the municipality of Puebla, various strategies have been developed according to the syndic in turn. For example, Mayor Eduardo Rivera Pérez (2011 - 2014) in the Municipal Development Plan considers the guiding axis "Integral Economic Development" generates different strategies to boost competitiveness and therefore productivity. On the other hand, Antonio Gali Fayad, Municipal President (2014 - 2018) establishes different strategies to boost productivity, such as the "Market Intelligence Platform" project together with CONACyT and the National Development Plan (2013 - 2018) necessary mechanisms to facilitate the creation and maturation process to the MSEs, to increase their chances of success and contribute to the permanence of the generated employment with the objective of increasing the productivity of the established companies.

Increase productivity in the municipalities is not only the task of federal, state and municipal governments. It is a task that involves other sectors such as chambers of commerce, private institutions, education institutions, among others. The productivity defined as a mathematical relation of outputs / entries, is not so simple, since different factors intervene. One of them the businessman, in our studio the owner of an MSEs. Throughout this framework we seek to increase competitiveness and productivity. A negative consequence is stress, which is defined as a set of emotional, cognitive, physiological and behavioral reactions to certain adverse or harmful aspects of the content, organization or work environment, Herrera, et al (2016).

According to the Yearbook of Global Competitiveness 2018 (Economist, 2018), prepared by the Institute for Management Development (IMD, for its acronym in English), based in Switzerland, Mexico fell three positions, from 48 to 51 It is the lowest position the country has had since 1997, when it was included in this classification. This fact indicates that our country needs to continue developing strategies to be more competitive. One of the strategies is innovation in the processes of the MSEs:

Material and methods

Next, the municipal context of Puebla will be described, this one has a population of 1,539,819 inhabitants that represents 26.6% of the population of the entity (INEGI, 2015), half of the population, is 27 years old; for every 100 people of productive age (15 to 64 years) there are 48 in the age of economic dependence (under 15 years or over 64), the average number of inhabitants per household is 3.8; 3.8% of the population does not have educational instruction, 44.6% basic education, 0.6% primary completed, 21.9% higher mean, 28.6% higher. The economically active population is 55.3% and the non-active population is 44.3% (INEGI, 2011). The municipality has 90,179 economic units of which 89,079 are MSEs, representing 98.7% (INEGI, 2016).

The present investigation is approached from the quantitative method with a correlational scope, since this study has the purpose of knowing the relationship between the variables in a particular context (Hernández Sampieri, et al 2010).

The design is transversal of correlational - causal type. In this study, primary data were obtained through the completion of questionnaires applied to micro-entrepreneurs in the municipality of Puebla. The secondary sources used are those related to information about innovation, competitiveness and productivity at the international, national and regional levels.

Kinnear and Taylor (1998) define the population as the set of all the elements defined before the selection of the sample. They also define the element as the unit about which information is requested. In this investigation the elements are the owners or responsible of the MSEs and the sampling units are the economic units MSEs.

To perform a sampling, consider whether to use random or non-random sampling. Random sampling considers that each element of the population has the same possibility of being selected for the sample (Kinnear and Taylor, 1998).

For this there are different methods such as simple, systematic, stratified and conglomerate random. In non-random sampling, the choice of an element of the population that is part of the sample is based on certain criteria of the researcher.

There are different methods such as quotas, intentional or convenience, snowball and discretionary.

For this study, non-random sampling is used for convenience, where the element is self-selected or selected due to its easy availability (Kinnear and Taylor, 1998), that is, it is selected based on the convenience of the researcher. For the collection of information, questionnaires were applied, for which 156 students were trained to apply the instrument and then captured on a platform over the Internet. The director of the participating company did not capture directly on the Internet to avoid a bias in favor of companies that had access to the network. It was held from March 31 to April 26, 2016.

The equation (1) used to determine the sample size is:

$$n = \frac{N * z_{\alpha}^2 * p * q}{E^2 * (N - 1) + (z_{\alpha}^2 * p * q)} \quad (1)$$

Where the minimum sample size should be 383 MSEs, given a population of 89,079 economic units in the municipality of Puebla (National Institute of Statistics and Geography, 2016) with an error of 5% and the proportion of success of 50% with a 95% confidence level. 359 micro and small businesses were surveyed in a period from February to March 2016. An instrument designed by Posadas, et al (2016) of the Technological University of San Juan del Río was used. The questionnaire was designed to be self-administered on paper; however, the questionnaires could be read by the interviewers depending on the level of education of the respondent.

For the application of the questionnaires, students from the Technological University of Puebla (UTP) participated in the courses of Advanced University Technician in Administration, in Industrial Area Maintenance and in Information and Communication Technologies, these being 156. Each participant student was responsible for capturing their data in an online platform created for the research, a training was given to the students according to the design of Posadas, et al (2016). The instrument was made up of 219 items in its entirety. For the present study, only 5 items are considered for innovation with a Likert scale of 5 points and for productivity, 4 perception items 3 are considered with a Likert scale of 5 points and an item with a question closed at intervals on the rate of profits of the company among the number of workers. From the questionnaire (Posadas V., Aguilar R., & Peña, 2016) "Systemic analysis of micro and small enterprises" the responses of the innovation section were analyzed. The questions corresponding to innovation are the following:

- 37a. I encourage employees to propose changes in my products, services and processes.
- 37b. I frequently offer new products or services based on suggestions from my clients.
- 37c. I focus a lot on offering innovative products or services that distinguish my company
- 37d. Development or payment to innovate my production or distribution processes.
- 37e. Development or payment to innovate the products or services that I offer.

- 37f. Development or payment to innovate the way in which I sell my product or service.
- (design, packaging, promotion, form of quotation, etc.)
- 37g. Development or payment to innovate the way in which I organize the company.
- 37h I attend fairs, courses, congresses, or other activities related to the business.

For the statistical validation of the questionnaire, the MINITAB software was used to execute a factorial analysis, obtaining the following results shown in table 2:

Variable	Total	Average	Deviation standard
37a	390	2.97	1.52
37b	390	3.554	1.363
37c	390	3.554	1.378
37d	390	2.921	1.484
37e	390	2.962	1.492
37f	390	2.869	1.509
37g	390	2.838	1.461
37h	390	2.762	1.496

Table 2 Factorial analysis of the instrument used
Source: Own Elaboration

The factorial analysis showed a value of Cronbach's alpha of 0.991 (George & Mallery, 2003), this means that the questionnaire used is statistically reliable and for each question its statistical validation and consistency between the items is shown in table 3.

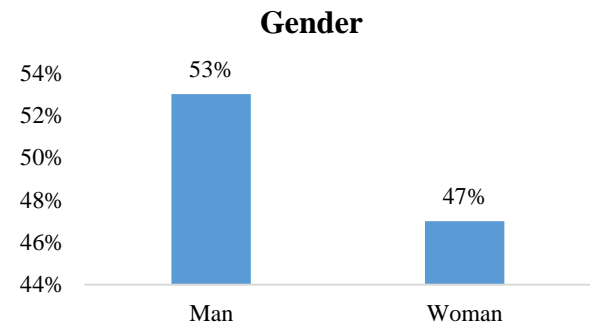
Variable	Alpha
37a	0.9889
37b	0.9923
37c	0.9924
37d	0.9888
37e	0.9888
37f	0.9891
37g	0.9891
37h	0.9897

Table 3 Cronbach's alpha for each question
Source: Own Elaboration

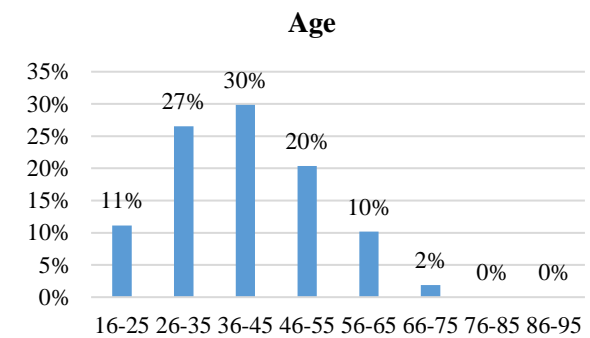
Results

The profile of entrepreneurs of MSEs in the municipality of Puebla is described below. Figure 1 shows that 53 percent of the directors or managers of the MSEs are male and 47% are women in the sample. 30% of the respondents have an age of 36 to 45 years, being in the second place the interval of 26 to 35 years with a percentage of 27%, graph 2.

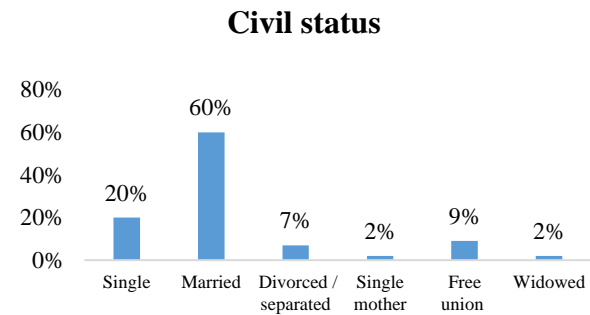
Continuing with its sociodemographic characteristics, 60% marital status is married, followed by singles with 20%, graph 3. For the characteristic of degree of study, see graph 4, entrepreneurs of the municipality of Puebla, 29% concluded their baccalaureate or are technicians, 23% finished secondary education and 18% studied a bachelor's degree.



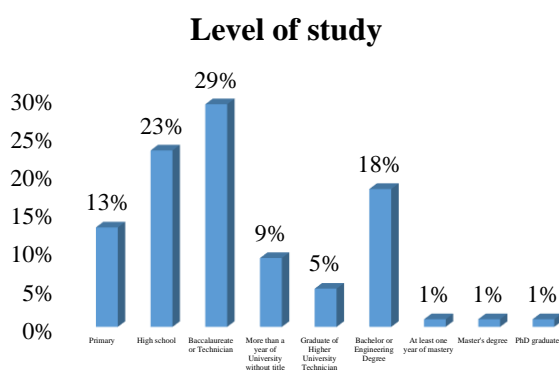
Graphic 1 Sociodemographic characteristics of the entrepreneurs of the municipality of Puebla
Source: Self Madz



Graphic 2 Sociodemographic characteristics of the entrepreneurs of the municipality of Puebla
Source: Self Made



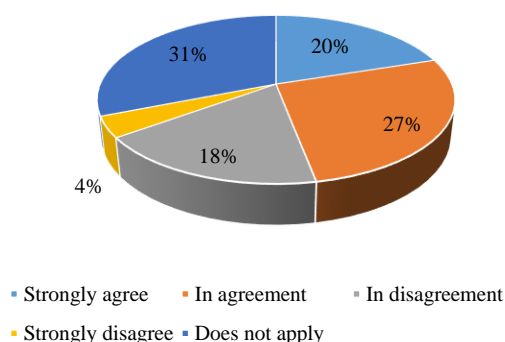
Graphic 3 Sociodemographic characteristics of the entrepreneurs of the municipality of Puebla
Source: Self Made



Graphic 4 Sociodemographic characteristics of the entrepreneurs of the municipality of Puebla

Source: Self Made

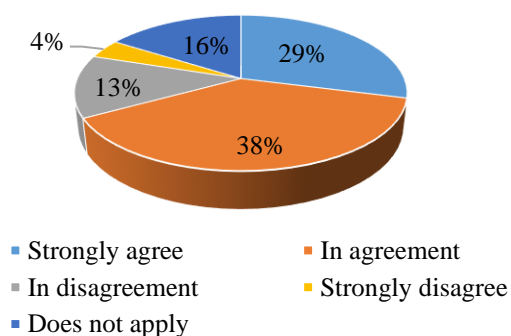
According to the questions asked to entrepreneurs regarding innovation, in Figure 5, it is observed that 47% promote that their employees participate in the innovation of their processes, services and changes in order to improve.



Graphic 5 Participation of employees in the innovation of products, services and processes of the MSEs

Source: Self Made

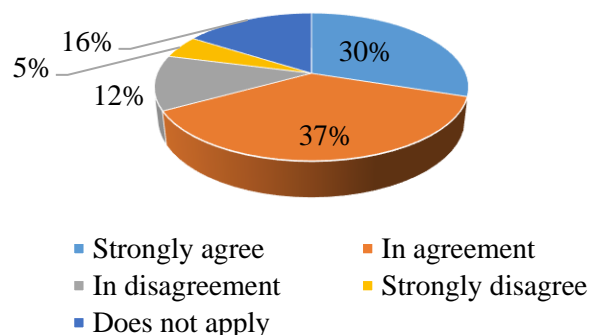
47% of MSEs often offer new products or services based on suggestions from their clients, 18% do not agree to offer new products and 31% do not consider that this activity should be developed to increase their participation in the market, as shown in Figure 6.



Graphic 6 The MSEs offer new products at the suggestion of their clients

Source: Self Made

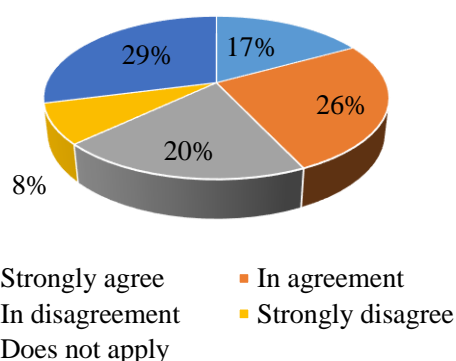
For 30% of MSEs it is important to offer innovative products or services that distinguish your company from its competitors, 37% agree to carry out this practice of innovating in their products or services, 17% do not consider innovation as important and 16% say it does not apply to your company, see graph 7.



Graphic 7 The innovation of products or services of the MSEs

Source: Self Made

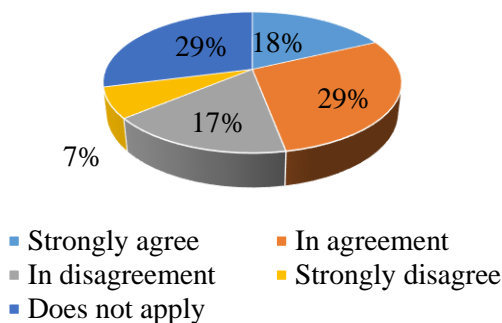
17% of MSEs consider the development of their production or distribution processes vital through innovation, 26% agree on the development of their production or distribution processes applying innovation, 28% make a payment for innovation of its production and distribution processes and 29% does not consider it important the innovation of its production or distribution processes, see graphic 8.



Graphic 8 MSEs develop or pay to innovate their production and distribution processes

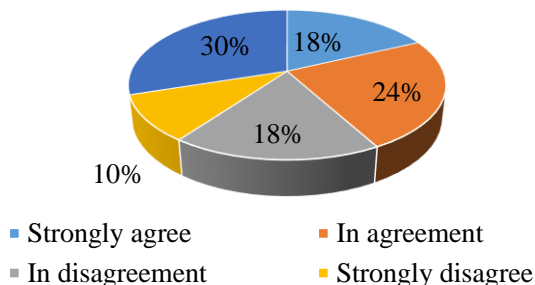
Source: Self Made

Figure 9 shows that, 18% of MSEs consider innovation in the development of their products and / or services paramount, 29% agree to apply innovation in developing their products and / or services, for 24 % is better to pay to innovate your products and / or services and 29% do not consider innovation as a means to develop their products and / or services.



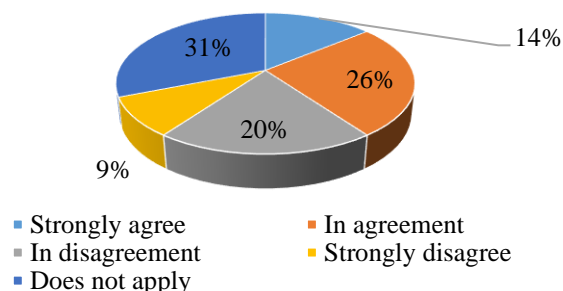
Graphic 9 MSEs develop or pay to innovate their products and / or services
Source: Self Made

For 18% of MSEs, it is important to develop through innovation the way in which they sell their product and / or service design, packaging, promotion, form of contribution, etc.), 24% agree to innovate the development of the sale of your product and / or service, 18% pay for the innovation of the sale of your product and / or service and 30% do not consider innovating the sale of your product and / or service, see graphic 10.



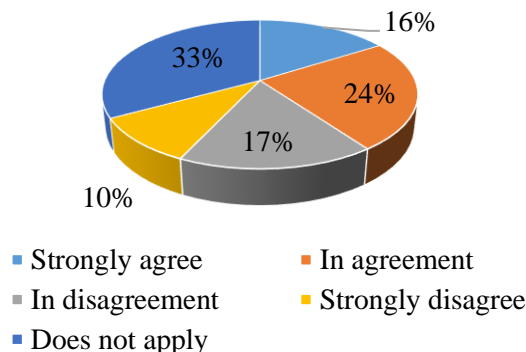
Graphic 10 The MSEs develop or pay to innovate their means of sale
Source: Self Made

In figure 11, it is indicated that 14% of MSEs innovate the way in which they organize their company as their priority and 26% agree to innovate the organization of their company, 20% of them make a payment for the organization of the company and 31% do not believe that the organization of your company must be paid or developed.



Graphic 11 The MSEs develop or pay to innovate the organization of their company
Source: Self Made

16% of MSEs prefer to attend fairs, courses, congresses or other activities related to the business, 24% agree to attend activities related to their business, 275 do not attend activities related to their business and 33% do not see it as something that has to be done, see graphic 12.



Graphic 12 Assistance of MSEs to fairs, courses, congresses or other activities related to your business
Source: Self Made

Discussion

It has been observed that less than 50% of MSEs consider that the participation of their employees is important for the innovation of their products or services, it should be a strategy that employees participate actively in the innovation of products or services, since They know the processes and the clients, as Salas (2013) comments: It is a myth that the best ideas for companies come from investment in Research and Development, since only 8% come from this source while 71% arise of the employees. Hence the importance of employees actively intervening.

On the other hand, MSEs are listening to their customers for the improvement of their products, since 57% innovate their products by suggestions from them.

If the customer is the reason for the MSEs, it is convenient to develop new products or services with the participation of customers, for example, Dell, Starbucks, Peugeot, Nespresso, Muji and Fluevog (Cid, 2009). In this sense, only 30% of the MSEs consider the innovation of their products or services very important.

If there is no change in this thinking, the MSEs will not be able to survive in the long and medium term.

In terms of who should develop their production and distribution processes, as well as their products or services, 17% and 18% respectively, do it internally through innovation, this is interesting if it correlates with employee participation and innovation of the substantive processes of the companies. The fact that there is an outsourcing for innovation can be a strategy that contributes to the achievement of the company's objectives. Outsourcing has become a taboo subject among small businesses before the myths surrounding this business practice. Employees are the first to fear the term because they consider that, in some way, their rights as workers are violated. However, the experts explain that far from this idea, this practice is intended to delegate responsibilities to experts to provide more efficient resources of the company (Mendoza Escamilla, 2011). In such a way that, 29% of the MSEs perform outsourcing for the organizational structure against 40% that does it itself.

Innovation requires information and research, MSEs hardly have departments or areas of Research and Development (R & D), however, attendance at fairs, courses, congresses or seminars related to the business to which they are dedicated are a valuable source for generate new products or services. Studies from Costa Rica and Peru (Ponce R & Zevallos, 2015) show that innovation in MSEs is possible. However, to achieve innovations that contribute to the sustainability of business, it is necessary to develop a "culture of innovation" in companies, which involves a change in organizational paradigms and new practices of interrelation between them.

Conclusion

The need to improve substantive processes and gain more market segment are objectives of large, medium, small and microenterprise organizations. This will ensure that they generate wealth for themselves, society and countries. In general, the MSEs must continue to develop innovation and creativity in their products, services, production processes, distribution channels and other areas so that they can be economically and socially successful. For this it is essential that a culture of innovation be created with its employees and with the commitment of the owners or managers.

This culture must be permanent, as is the technological changes in this era of globalization. There are different instruments, both public and private that support the development of MSEs.

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Implementation of procedures of internal control per the COSO model in the MyPYMES of the Municipality of Huejutla, Hgo

Implementación de procedimientos de control interno por el modelo COSO en las MyPYMES del Municipio de Huejutla, Hgo

TERÁN-CASTELÁN, Héctor†*, MIRANDA-SERNA, Carlos, MENDOZA-ALVARADO, Víctor and HERRERO-VÁZQUEZ, Laura

Universidad Tecnológica de la Huasteca Hidalguense, Licenciatura en Contaduría, Carretera Huejutla - Chalahuiyapa S/N Col. Tepoxteco, 43000 Huejutla, Hidalgo. México

ID 1st Author: Héctor Adrián, Terán-Castelán / ORC ID: 0000-0001-5320-2181, Researcher ID Thomson: Q-9741-2018, CVU CONACYT ID: 344736

ID 1st Coauthor: Carlos Enrique, Miranda-Serna / ORC ID: 0000-0003-0921-8420, Researcher ID Thomson: Q-9751-2018, CVU CONACYT ID: 784598

ID 2nd Coauthor: Víctor Hugo, Mendoza-Alvarado / ORC ID: 0000-0003-4351-2180, Researcher ID Thomson: Q-9788-2018, CVU CONACYT ID: 474309

ID 3rd Coauthor: Laura Leticia, Herrero-Vázquez / ORC ID: 0000-0002-4891-0092, Researcher ID Thomson: Q-9835-2018, CVU CONACYT ID 34168

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Abstract

This project was developed in order to identify different weaknesses within internal control by Micro, Small and Medium-sized Enterprises from Huejutla, Hidalgo. It limited the ability to protect their assets and verify the accuracy and reliability of financial information, to subsequently design procedures that favor their development and the fulfillment of objectives. MIPYMES are of great importance for the country economy as they generate revenue that are equivalent to 23% of the gross domestic product (PIB) in addition to the creation of direct and indirect jobs. Despite this, historically in the State of Hidalgo, such enterprises lack many skills, abilities, tools and even financial resources enabling them to improve their position in the market. This is why it is necessary to identify different areas of opportunity within her processes, through the design and implementation of a diagnostic of the instrument based on the principles of internal control established by the COSO model, whose results allow identifying weaknesses in the control of its operations. In order to establish administrative procedures that contributes to improve the performance of the company in its daily operations.

COSO, Internal Control, Procedures, Diagnosis, MiPyMES

Resumen

El presente proyecto se elaboró con la finalidad de identificar las distintas debilidades dentro del control interno de las Micro, Pequeñas y Medianas Empresas de la ciudad de Huejutla Hgo., que limitan su capacidad de proteger sus activos y verificar la exactitud y confiabilidad de su información financiera, para posteriormente diseñar procedimientos que favorezcan a su desarrollo y el cumplimiento de objetivos. Las MiPyMES son de gran importancia para la economía del país ya que generan ingresos que equivalen al 23% del Producto Interno Bruto (PIB) además de la creación de empleos directos e indirectos (INEGI, 2015); a pesar de esto, históricamente en el estado de Hidalgo este tipo de empresas carecen en su mayoría de habilidades, capacidades, herramientas e incluso recursos financieros que les permitan mejorar su posición en el mercado. Es por esto que se consideró necesario identificar las distintas áreas de oportunidad dentro de sus procesos, mediante el diseño y la aplicación de un instrumento diagnóstico basado en los principios de control interno establecidos por el modelo COSO, cuyos resultados permitieron identificar las debilidades en el control de sus operaciones con el propósito de establecer procedimientos administrativos que contribuyan a mejorar el funcionamiento de la empresa en sus operaciones cotidianas.

COSO, Control Interno, Procedimientos, Diagnostico, MiPyMES

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* Correspondence to Author (email: hector.teran@uthh.edu.mx)

† Researcher contributing as first author

Introduction

This study is developed in the city of Huejutla de Reyes, Hgo and arises from the need to contribute to the development of local MSMEs through improvements in their administrative processes.

As part of this collaboration between the Technological University of Huasteca and local entrepreneurs, the project "Implementation of the COSO Model in the MyPYMES of the municipality of Huejutla, Hgo.", Which aims to implement an internal control system in These companies, based on the components of said model, that allow efficiency and effectiveness in the operation of the business, reliability of financial information and compliance with laws, regulations and standards.

This document is composed of the following sections. Point number one includes the bibliographic background that supports the project, as well as how the diagnostic instrument is integrated, which was applied in three companies in the city of Huejutla to identify the different areas of opportunity.

In section number two we show the results obtained through the application of the diagnosis, identifying the omissions within the control procedures established in the companies analyzed with the purpose of designing the strategies that allow to diminish the risks presented by said omissions.

Theoretical revision

According to what is established in the International Auditing Standards (NIA, 2015), internal control is the process designed and carried out by those in charge of corporate governance, administration and other personnel to provide reasonable assurance about the achievement of the entity's objectives regarding the reliability of financial information, effectiveness and efficiency of operations and compliance with applicable laws and regulations (NIA, 315. 2015). In all the companies it is necessary to have an adequate internal control, because thanks to this risks and frauds are avoided, the assets and the interests of the companies are protected and taken care of, as well as evaluating the efficiency of the same in terms of your organization.

It must be taken into account that good administration is an important factor for the success or failure of a company, in this sense it is intended to develop a proposal for improvement in the control system of companies, since the internal control is importance for the accounting administrative structure of a company.

It is considered that an adequate internal control is necessary to improve the financial, administrative and legal situation of any company, since it includes the organization plan and all the coordinated methods and measures adopted within a company in order to safeguard their assets, verify the reliability and correctness of accounting data, promote operational efficiency and encourage adherence to prescribed administrative policies. (Schuster, 1992)

According to (IMCP 2012) the majority of the MiPymes in Mexico do not have adequate internal control, since they are usually family members, and within their staff do not have professional people who determine the elements to consider in their design and implementation. In most MSMEs, family members who do not have much idea in the management of the company are working; also do not consider necessary to take into account such an important point as it is internal control, and so, intentionally or not, it falls into errors that represent losses, lack of formality, misuse of resources, losses among other impacts generated mainly due to the absence of an adequate organization, the absence of procedural manuals and the absence of policies that are known to all members of the company.

Design and Application of a Diagnostic Instrument

To diagnose the current situation of internal control, an instrument was designed to identify possible areas of opportunity within the procedures established by the company's management. This tool was developed, considering the guidelines established in the COSO Model, which aims to define a new conceptual framework of internal control, able to unify the different criteria, definitions and concepts that had been used.

This instrument consists of a questionnaire divided into five.

Control Environment. It is the set of circumstances and behaviors that make up the actions of a company from the point of view of internal control. It is made up of the integrity, the values, the commitment and the management mentality and style of operation. In this item, the following points are considered:

- Values and code of ethics
- Organizational structure
- Assignment of Authority and Responsibility
- Human Resources Administration
- Staff Competency and Performance Evaluation
- Internal Accountability or responsibility

Risks evaluation. It includes the analysis and management of events or actions that may adversely affect the objectives established in internal control, mainly in the registration, processing and reporting of information. In this item, the following points are considered:

- Global objectives of the company
- Specific objectives
- Potential risks for the company
- Management for change

Control activities. These are the control procedures performed by the management, management and other personnel of the organization to carry out their assigned activities on a daily basis. In this item, the following points are considered:

- Address analysis
- Processes to generate information
- Performance indicators

Information and communication. It is essential to be able to control a company and make appropriate decisions, to have the appropriate and timely information among the participants of the processes. In this item, the following points are considered:

- Information
- Communication

Supervision and monitoring. It corresponds to the management of the company, the existence of an adequate and efficient internal control structure as well as its periodic revision and update that allows it to guarantee its proper functioning over time. In this item, the following points are considered:

- Continuous Activities
- Specific Activities

The instrument was applied in three companies of the municipality, which were chosen for their size, considering those of local administration that have a greater number of employees according to INEGI information. In this way, three businesses were selected, which showed their willingness to perform the diagnosis.

The items that it contains correspond to dichotomous approaches, where the value of their answers is 1, 0; 1 in case of answering yes and 0 in answering no.

With the above, the maximum scores to obtain in each item are established.

Methodology

Next, the steps that were followed in the investigation are listed:

1. Design an instrument that evaluates the Internal Control to the company.
2. Analyze the results obtained in the application of the instrument.
3. Identify and document the processes and their respective objectives.
4. Evaluate the level of compliance with COSO model criteria.
5. Design the applicable procedures.
6. Apply the designed procedures.
7. Carry out a follow-up every six months once the COSO model is implemented.
8. Evaluate the improvement levels presented in the companies.

In the research, the techniques used were:

- Data collection in government institutions
- Application of surveys to the sample obtained
- Field visits to selected MSMEs

The tools:

- Descriptive statistics for the selection and size of the sample as well as for the data analysis
- Work table for the joint design of the procedures to be implemented.

- Training workshops on the use of the implanted model

Population and sample

For the present study, the small and medium-sized companies of Huejutla of the three economic sectors were considered as the study universe, where by the year 2015 there are 1184 (INEGI, 2013). As a sample it was determined that this was intentional because of the agreement that the university has with these five companies.

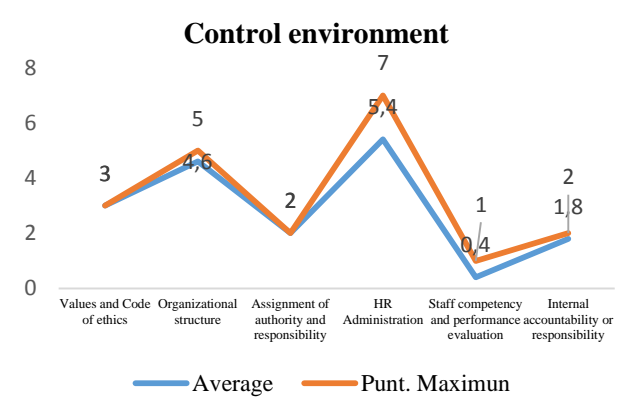
Results

After applying the diagnostic instrument in the selected companies, the following results were obtained, which are presented classified according to the five elements of the COSO, and in the divisions presented previously.

Control Environment							
Features to evaluate	E1	E2	E3	E4	E5	Average	Punt. Maximun
Values and Code of Ethics	3	3	3	3	3	3	3
Organizational structure	4	5	4	5	5	4.6	5
Assignment of Authority and Responsibility	2	2	2	2	2	2	2
Human Resources Administration	4	5	5	6	7	5.4	7
Staff Competency and Performance Evaluation	0	0	0	1	1	0.4	1
Internal Accountability or Responsibilities	1	2	2	2	2	1.8	2
Total	14	17	16	19	20	17.2	20

Note: E = Company

Table 1 Elements evaluated in the control environment category
Source: Self Made



Graphic 1 Control environment results
Source: Self Made

Graph 1 shows the maximum score to be achieved in red, with respect to the one obtained by the companies, which are shown in blue. In the case of the control environment, it can be observed that the most significant weakness is the human resources area, in general it is observed that they are at a minimum distance.

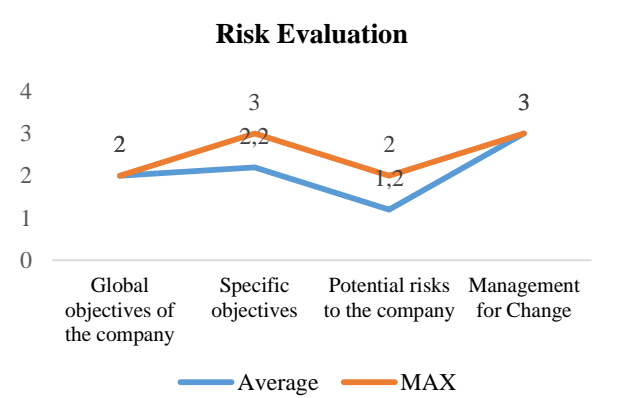
The application of the instrument allowed us to identify that within the organizational structure of the companies evaluated, there is no written assignment of the positions. Likewise, it indicates that, according to what has been stated by the RHHH administration, there is no process established for the selection of new employees, rotation of personnel and they do not reach written contracts for these.

In addition, most of them do not have a process to evaluate the performance of their workers or written regulations about their behavior, but they say they have guidelines that are communicated verbally to all participants, which hinders their correct application.

Risk Evaluation							
Features to evaluate	E1	E2	E3	E4	E5	Average	Punt. Maximu n
Global Objectives of the Company	2	2	2	2	2	2	2
Specific objectives	2	2	3	3	1	2.2	3
Potential Risks for the Company	1	1	1	2	1	1.2	2
Management for Change	3	3	3	3	3	3	3
Total	14	17	16	19	20	17.2	20

Note: E = Company

Table 2 Elements evaluated in the risk assessment category
Source: Self Made



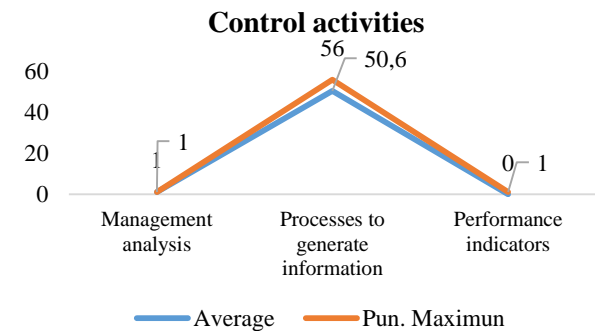
Graphic 2 Results of risk assessment
Source: Self Made

It was detected that in most of the evaluated companies there are no specific objectives for each of the areas that comprise them, despite having a general objective, this may represent a problem when not knowing individually the course of each department or the contribution that each one of them has to the correct development of the company. In addition, omissions were identified in the risk detection processes, which is a fundamental process to avoid future problems that limit their growth.

Control Activities							
Features To Evaluate	E1	E2	E3	E4	E5	Average	Punt. Maximun
Management Analysis	1	1	1	1	1	1	1
Procesos para Generar Información	48	55	54	43	53	50.6	56
Indicadores de Rendimiento	0	0	0	0	0	0	1
Total	14	17	16	19	20	17.2	20

Note: E = Company

Table 3 Items evaluated in the control activities category
Source: Self Made



Graphic 3 Results of control activities
Source: Self Made

Within this area, the instrument allows us to identify the following points:

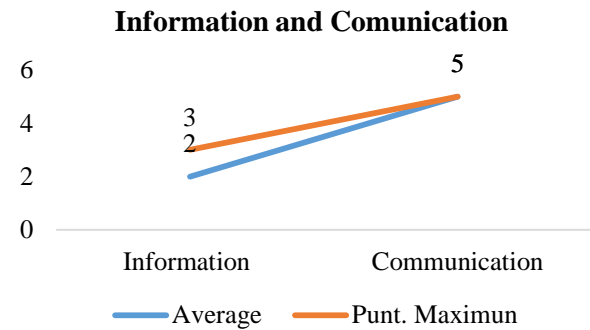
- In the area of cash and cash equivalents, there is no procedure to identify short-term investment returns.
- In some cases cash flows are not made that help to better control cash
- For the income and accounts receivable, it was detected that there are no written procedures for the granting of credits, which may represent doubts on the part of the personnel at the moment of carrying out this activity.

- There is no person assigned to verify the expiration of said account
- There are no orders for registering the estimates presented
- Another point in which there are observations is the inventory and cost of sales where there is no process manual that indicates how the activities in winery should be handled
- Performance indicators are not designed for company processes.

Information and Communication							
Features To Evaluate	To	E1	E2	E3	E4	E5	Ave age Punt. Maximun
information		2	2	2	2	2	3
Communication		5	5	5	5	5	5
Total		14	17	16	19	20	17.2

Note: E = Company

Table 4 Elements evaluated in the category information and communication
Source: Self Made



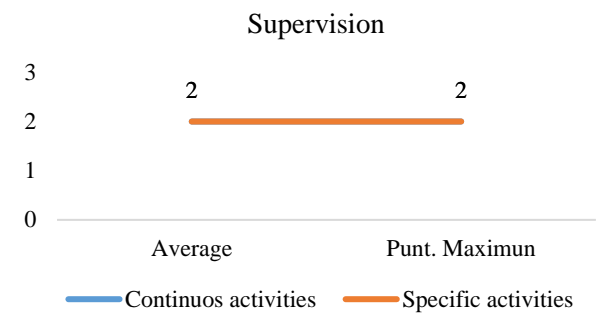
Graphic 4 Information and communication results
Source: Self Made

It was found that in some of the case studies there are no written regulations and manuals that allow the staff to know their functions and the manner in which they should address themselves when carrying out their activities. On the other hand it is stated that information flows constantly within institutions, which facilitates the development of their processes.

Supervision							
Features To Evaluate	E1	E2	E3	E4	E5	Average	Punt. Maximun
Continuous Activities	2	2	2	2	2	2	2
Specific Activities	2	2	2	2	2	2	2
Total	14	17	16	19	20	17.2	20

Note: E = Company

Table 5 Items evaluated in the Supervision category
Source: Self Made



Graphic 5 Supervision results
Source: Self Made

According to the results obtained in the instrument, no disagreement was found in the evaluated companies.

Discussion

A good internal control contributes significantly to the development of a company, it is essential to maintain order in the development of their activities to be able to optimize their capabilities and achieve the fulfillment of their objectives.

According to the provisions of Axis 2 of the 2011-2016 state development plan, the micro, small and medium enterprises located in the state of Hidalgo lack most of their skills, capabilities, tools and even financial resources that allow them to improve their position in the market; For this reason most of these companies demand consultancy and business services that respect their level of development, solve short and long-term problems and build strategies that improve their productivity, in order to privilege their roots in the state and their contribution to the Hidalgo's economy. The contribution to the economy made by this group of companies is really significant since they represent approximately 99.94% of the total of the companies in the state according to INEGI data, that is why it is very important to provide them with an accompaniment that allows them to improve their processes and favor the optimization of your results.

In order to contribute to this development it is necessary to know in detail their needs, related to internal control, which is why an evaluation instrument was designed based on an existing methodology that would support research. That is why it was decided to use the COSO model for internal control through which it is intended to establish and design the necessary procedures for internal control of selected companies.

Conclusions

Through the application of the instrument, different areas of opportunity were detected within the companies studied and allowing the implementation of continuous improvement strategies that contribute to the reduction of risks within their processes.

It is recommended to use the formats developed with the purpose of establishing controls in the detected procedures. The constant review of the activities favors the timely detection of possible omissions in the procedures, allowing their correction in order to achieve the objectives set.

The willingness to change by the administration facilitates the adaptation of strategies that favor their development and allow obtaining better results.

Some of the omissions in internal control are mainly focused on the following areas:

- There are no procedures to evaluate the performance of the members of the company.
- There is no established process for the selection of new employees, rotation of personnel and, finally, it does not reach written contracts for these.
- There are some omissions in the processes to generate information, especially in the management of accounts receivable, specifically in their allocation and collection. As well as in the management of inventories.
- It is necessary to communicate to all areas of the company, the objectives set as well as the strategies to reach them. This will allow all workers to know the importance of their activities and their contribution to the welfare of the company.
- There is provision on the part of the administration to take advantage of all the contributions that can be provided to them.

It is important to note that the procedure continues with the periodic monitoring of the activities implemented as well as the measurement of the results obtained.

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Public polices for the strengthening, Mipyme, Puebla-Tlaxcala Region

Las políticas públicas para el fortalecimiento de la Mipyme en la región Puebla – Tlaxcala

SALGADO-GARCÍA, Lorenzo†* & ORTEGA-PÉREZ, Elizabeth

Benemérita Universidad Autónoma de Puebla, Facultad de economía, 4 Sur 104 Centro Histórico, CP72570, Puebla, Puebla, México.

Universidad Tecnológica de Huejotzingo, Calle camino Real a San Mateo s/n, Santa Ana Xalmimilulco, Huejotzingo, CP74169, Puebla, Puebla, México.

ID 1st Author: *Lorenzo, Salgado-García* / ORC ID: 0000-0003-4024-9532, Researcher ID Thomson: R-4777-2018, CVU CONACYT ID: 51987

ID 1st Coauthor: *Elizabeth, Ortega-Pérez* / ORC ID: 0000-0003-2842-2777, Researcher ID Thomson: 0000-1135, CVU CONACYT ID: 822296

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Abstract

Mexico passes through one of the most complex problems as the unbalanced regional development between several regions that make up the political and economic geography of the country and the Puebla – Tlaxcala region. The phenomenon moves to the micro-regions or isolated regions of the Mega Regions, as it is the case of the seven economic regions of the State of Puebla. It is intended to articulate and integrate the productive sectors to strengthen the economic development of the zones. It is required of an accurate diagnosis of the regional development in Mexico, in specific Puebla and its metropolitan area, defined by municipalities of Tlaxcala and Puebla, among the most important are San Pablo del Monte, Puebla, Cholula. The goal is to define the public policies to implement, that strengthen the Mipyme and make them competitive in the face of the global changes. At present, there is a little interest from the Government to strengthen the Mipyme in the region and in the center of the country, it is of great disparity in terms of economic development, it can be reduced by taking advantage of its physical resources, generating greater wealth, stable and dignified jobs, as well as to raise the living standards of its inhabitants in a perspective of regional development.

Public Polices for the strengthening, Mipyme, Puebla-Tlaxcala Region

Resumen

México pasa por uno de los problemas más complejos como el desarrollo regional desequilibrado entre las diversas regiones que integran la geografía política y económica del país y la región Puebla- Tlaxcala. El fenómeno se traslada a las microrregiones o regiones aisladas de las mega regiones, como es el caso de las siete regiones económicas del Estado Puebla. Se pretende articular e integrar a los sectores productivos para fortalecer el desarrollo económico de las localidades. Se requiere de un diagnóstico certero de las dimensiones del desarrollo regional en México, en específico Puebla y su zona metropolitana, definida por municipios de Tlaxcala y Puebla; entre los mas importantes, se encuentran San Pablo del monte, Puebla, Cholula. El objetivo es definir las políticas públicas a instrumentar, que fortalezcan la Mipyme y hacerlas competitivas ante los cambios globales. En la actualidad, existe poco interés del Gobierno por fortalecer la Mipyme en la región y centro, es de gran disparidad en términos de desarrollo económico, se puede reducir mediante el aprovechamiento de sus recursos físicos, generando mayor riqueza, empleos estables y dignos, así como elevar los niveles de vida de sus habitantes en una perspectiva de desarrollo regional.

Políticas públicas, Mipyme, Región y Puebla-Tlaxcala

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* Correspondence to Author (email: economiasalgado@yahoo.com.mx)

† Researcher contributing as first author

Introduction

Globalization is a trend that began in the 50's, but it is in recent years where its pace has increased so much that its consideration has become a priority for the survival of many capitalist companies. There are at least two forms of manifestation: a) The international commercialization of goods and services; b) Direct investment abroad that has maintained steady growth since the Second World War to the present.

Therefore, it is essential that local governments implement public policies aimed at strengthening MSMEs at the regional level and thus avoid constant bankruptcies due to the effects of recurrent crises, which are characteristic of the capitalist system in a market economy.

Thus, it has become necessary for companies to improve their production levels and increase their competitiveness in the market through a series of international accrediting mechanisms that make them important in the market. With the development of ISO 9001/2000 and subsequent standards, conditions were created for the development and implementation of reference standards for companies in the production processes; This allowed us to compare what our companies do in relation to internationally recognized best practices. Such has been the impact of these standards that today is a requirement to export products that must be certified by the different international standards (rating agencies).

These Rules at all times, were a variant of solution to the problems of MSMEs in terms of quality and competitiveness at the national, regional and local levels.

The standard grants a kind of fundamental business status to compete in the market; where the companies of higher hierarchy demand their suppliers to join this growing business fashion to be able to provide their services. In this way, productive chains or large-scale services are developed, where certification becomes the common denominator to achieve the competitiveness of MSMEs.

The purpose of this study is to conduct an analysis of how public policies can strengthen MSMEs in the State of Puebla - Tlaxcala; given that sometimes the certification of companies is not a guarantee of the existence of quality and competitiveness in the region, given that policies are subject to the pace of the current neoliberal market.

Theoretical considerations and economic expansion of MSMEs in the region

When talking about public policies Gómez, (2017, page 147), he cites (Merino, 2013) that he defines them as "A deliberate intervention by the State to correct or modify a social or economic situation that has been recognized as a public problem". According to Cortina (2018) "the role of policies is considered relevant to address the imbalances of economies; The process of adjustment requires economic intervention, insofar as it is recommended that the main macroeconomic imbalances be addressed from appropriate levels of production, investment and defense of human freedoms, within the framework of the preservation of resources for human rights. future generations and sustainable development, as expressed by the Institute for Economic Freedom and Opportunity (Miller and Kim, 2016)."

Another important aspect is globalization, which is considered a complex phenomenon that particularly affects small and medium-sized companies that lack strategy, technological and administrative strength to face the challenges of competitiveness.

It subjects them to a high level of rivalry and pushes them to internationalization where they finally cannot withstand the costs, quality and organization; but also, it acts on the governments, since the greater interdependence of the national economies imposes restrictions on the neoliberal economic policies and leaves out of control many macroeconomic variables that in the past controlled the State.

It also has repercussions on the population as members of the labor market and, as such, they suffer the vagaries of the decisions of the capacity of employment, as well as consumers of a greater offer or that varies according to the conditions of the market of goods and services.

Therefore, it is dedicated to the elimination of all barriers to competitive economic exchange.

Due to the primacy of the profit motive, all social, cultural, environmental, ethical-legal, financial, and political limits become secondary, in view of the expansion of multinational corporate power of business organizations. All products, services, resources, artifacts and national ideas are increasingly forced to compete in the world market based on their social costs of production and the efficiency of their economic, political and social systems, which include the reduction of social support, to maximize production. Human rights, wages for living, safe working conditions and environmental protection are seen as added costs that reduce competitiveness.

The primary values that emerge from these processes are those that support international competition, a race for the bottom, and the economic superiority of some over others, all of which can be translated into an impulse for efficiency, reduction of wages and environmental costs, and profitability. Human values, social needs, economic sustainability, natural ecology, craftsmanship and cultural survival become secondary to the maximization of economic exchange and the ability to generate profits.

This reflection exposed in the work "The end of Management" (Kenneth, 1997). It shows the irrational, chaotic and dehumanized that shows the neoliberal conception of capitalist development where everything is bet for those with higher income in detriment of lower income as the working class. For this reason, there is a crucial need at the global level to create new forms of economic organization that, at the same time, are based on values, are productively efficient, and capable of producing competitive products of high quality without destroying the planet, degrading the human life, or disfigure indigenous cultures.

These forms reflect the same essential values: the satisfaction of human needs without undermining other forms of human satisfaction. To create sustainable forms of economic development, we need to determine when and where economic development will refrain from invading human values. There will never be enough.

The process of globalization is irreversible in the Mexican economy and, according to the Russian economist Kondratieff, this process is characterized by the slowdown in the growth of production and possibly the decline in global per capita production as seen in the economic and financial crisis, which it marks the rise in the unemployment rate of active salaried workers, displacement of relative points of benefits, indebtedness of the State, increase in military expenditures, expansion of the informal economy, decline in the production of low-cost food, increasing illegalization of the internal migration. As can be seen, it is a complex crossroads that must be faced in the national strategic projection.

The ideologues of globalization such as Alvin Toffler have presaged what will come after "industrialism". They say that the industry is going to disappear and with it the industrial worker, you can ask the following questions to these "inquisitors of the future": Did humanity cease to use fire? Iron and bronze every time you diversified your production and added new materials and knowledge? He did not do it, since his development was always carried out on the development of previous conquests; he adapted them, modified them, and created others that were even more important. He always built from his cultural heritage. And consequently, it modified the social organization and the forms of production.

Throughout this process, the quality of the processes, of the articles, of the materials used, of human knowledge and with it of life itself has been modified qualitatively and in the context of the capitalist market in which we have been developing for more than of 180 years the competition has been influencing significantly in the own evolution that the capitalism has presented / displayed in its diverse phases, until this moment of high level of globalization and competitiveness that the companies have arrived.

Thus, MSMEs have the challenge of competing and developing their activities evolving from a domestic micro-focused economy, to consider an integrating vision on a world scale as part of a public policy. In this sense we are talking about four phases in moving towards globalization. (Canals, 1994: 107)

In the last thirty years, it has been raised how to achieve a certain level of business competitiveness. This topic has been at the root of economic thought from classics such as Adam Smith and David Ricardo, through Keynes to the arrival of the neoliberal model inspired by the approaches of neoclassical theory.

For Smith, the absolute comparative advantage between producer nations resides in the producers of that country that have the lowest possible cost. In contrast, for David Ricardo, market forces allocate the resources of a nation to those sectors where the advantage is relatively more productive. In the twentieth century these theses continued in force in the study of the problems of competitiveness. In this period, the study of competitive advantage, a different approach in the search for competitiveness in emerging economies with neoliberal economic models takes force. For his part, the contributions of Professor Michael Porter, from Harvard University, have constituted a substantial leap in the development of the concept of competitive advantage which, in his opinion, "lies in the many discrete activities that a company performs in the design, production, marketing, delivery and support of your products. Each of these activities can contribute to the relative cost position of the company and create a basis for differentiation. "Thus, Loredó (2006), identifies it as the capacity of a public or private organization, lucrative or not, to systematically maintain comparative advantages that allow it to reach, sustain and improve a certain position in the socioeconomic environment.

For his part, Garay sees competitiveness as "the degree to which it can be produced under free market conditions, goods and services that satisfy the test of international markets, and simultaneously increase the real income of its citizens. National competitiveness is based on superior productivity performance ". In Lesca's opinion, "a company is competitive when it is capable of remaining durable and voluntarist, in a competitive and evolving market, obtaining a margin of sufficient self-financing to ensure its financial independence and the means of its adaptation". In this sense, Peter Drucker argues that competitiveness, "is a strategy that results from combining entrepreneurship with the ability to learn continuously".

All these considerations on competitiveness, when taken to MSMEs present deformations derived largely from a simple reproduction orientation (to cover their expenses with their income and the basic expenses of family support only) without great possibilities of investing in extensions of the referred company as part of a public policy. For Bertagnini "sustainable competitiveness is one that reaches four fronts (economic, commercial, organizational and social) and is achieved through interrelated results in terms of operational effectiveness, strategic innovation and creation of entrepreneurial value".

Likewise, Avocena states that it is "the capacity of the company to produce goods and services, obtaining benefits and satisfying upward demand in a way that guarantees sustained economic growth. Competitiveness is directly linked to productivity levels, understood as the relationship between what is produced and what is invested to produce it, in terms of type of work, financial resources and material inputs ". Some authors refer to competitiveness by identifying the requirements and conditions to achieve competitiveness. Flaubert and Fourou consider that "companies that succeed are those that have known how to adapt, transform quickly under the rigor of the times, which have managed to find in the skein of possible solutions, the thread of survival, that of life". In this sense, Drucker believes that "no institution [...] can hope to survive, much less prosper, unless it is up to the standards set by the leaders of its field anywhere in the world".

Also, and according to Messner, "companies become competitive when two fundamental requirements are met:

First, to be subject to competitive pressure that forces them to deploy sustained efforts to improve their products and their productive efficiency. Second, be inserted into articulated networks within which the efforts of each company are supported by a whole series of externalities, services and institutions. Both requirements are conditioned in turn by factors located at the macro and microeconomic levels.

The explorations carried out in the framework of MSMEs in Mexico highlight a multiplicity of factors that intervene in the diverse problems that arise in these organizations.

Despite the differences in criteria, a triad can be identified where the fundamental contradictions that limit the competitiveness levels of MSMEs in Mexico are present: The non-use of technological knowledge that increases productivity; the absence of public policies that protect and strengthen the national producer; the presence of a productive economic structure based on individual production isolated in territories to increase competition.

However, it is possible to significantly increase the levels of competitiveness even in small-scale production companies when its basis lies in the quality and cohesion of the work team in terms of doing everything well. In general, all these concepts and ideas present a priority focus on competitiveness as an end and not as a means of development, very oriented towards the conquest of the market.

The survival, success and competitiveness of MSMEs in Mexico is not currently determined by their size but by the dynamism of this and the government support policy, that is, their ability to adapt, learn and change, respectively. Given this dynamism, the generation and application of contemporary administrative theory is inevitable. A competitiveness model associated with the requirements that today's globalized society demands can be seen as normal for contemporary administration.

An element that has been developed in different universities is the one referred to the processes of Incubation of companies, where the creation of a small company is done assisted by an institution with the necessary capacity to be able to guide in the first moments (crucial and decisive for the life of a company that is born) the steps to follow in order to form possible productive chains that from their genesis allow a certain market.

Also in this sense, training processes are developed that are very focused on the specific aspects of the creation of a correct and well-structured business portfolio with a cost and benefit analysis, as well as the determination of equilibrium points that identify levels of realization that justify their existence. To all this, the possibility of receiving certain financial aid by the agencies and the Government involved in these policies is added.

Thus, maintain comparative advantages; increase productivity; stay in a dynamic and evolutionary market; Developing entrepreneurship and the ability to learn continuously are not the features that characterize family micro-enterprises as regularity in Mexico.

The development of MSMEs or Certification for development in Mexico

This section begins with a question that is resolved throughout the text. Really the established norms do a good time, must be the ones that trace the guidelines in the development and operation of the MSMEs in Mexico and in any other country. The problem lies in the fact that, due to their status as standard standards, they cannot be differentiated since their presence guarantees universal compliance with own procedures in the different management processes that are carried out in organizations. For example, it can be pointed out that, *<inventory control of a warehouse obeys the same principles in the context of associated processes in a hospital as in a university or a marketing company>*.

It is public knowledge that, in Mexico approximately every year more than four million micro businesses or small businesses arise with a foundation essentially of family insurance, rather than business or future business. It is also known that, according to INEGI statistics, more than 60% of these businesses fail in their six months of life, converting more families into poverty than those who manage to survive these conditions, this is due to little financing that exists on the part of the Government and by the banking institutions. Being people can receive some service of professional orientation on the levels of feasibility that the existence of the new MSMEs that propose to open presents. And the cost must be minimal because in that sense another dilemma is saved that currently persists in higher level institutions and is the practical activity of professionals in recent years in various careers that have coincided with the aforementioned feasibility study.

This confirms that everything is not lost, that there are variants that can significantly improve the current situation and perspective of these organizations that also give employment to an important part of the Mexican population.

Currently there is no corporate organizational culture in Mexico, rather it presents a family relationship between employees or business owners that hinders the fundamental aspects of business formation with a business perspective. Operational levels involve the routine of work and do not reveal coherent strategic thinking.

Entrepreneurial training is almost nil, which limits the growth of the staff as professionals or simple specialists in what they do, reducing the levels of competitiveness to the minimum knowledge of learning and being able to raise the level of competitiveness.

The conception does not exist in many cases that the initial income must be oriented to the accumulation of capital and not to the family consumption. For example, a newborn child requires expenses and investments to grow strong and healthy once that first year has passed. In this sense, in order to carry out this evaluation, the following should be available:

Map of the processes: Personnel with in-depth knowledge of the requirements of the ISO 9001: 2000 Standards, with knowledge of the audit techniques and procedures that are carried out in the organization.

Current documentation identified: But in particular the members of the MSMEs must be identified with the following aspects:

Commitments to quality: The concept of quality is related to the satisfaction of the client's needs in the shortest time and with the lowest possible expense, in order to achieve them, expectations and the level of customer satisfaction must be clear. Involves all the members of the organization. Commitments to quality are achieved by the company's top management with well-defined objectives that enrich the work climate.

The integration: It is achieved when there is the interaction of people to achieve a more complex objective, when they join efforts until reaching the final goal. When there is a work team where the individual capacities are given importance without making hierarchical distinctions, the lower levels have greater influence in the decisions.

The leadership: It is determined by individual characteristics that allow to manage effectively, mobilize people to meet a previously outlined goal. It is the authority in a certain social structure regardless of the position it occupies. The leader persuades the collective, motivates him in the search for initiatives to solve problems, facilitates unity, commitment to quality and leads to success.

The interpersonal relationships: They are defining in the success of the organization, they are based on the way in which the manager organizes the joint activity, where the exchange of information takes place, the mutual stimulation, the control, the correction of the actions. People relate through language, communication presupposes interaction, exchange, orientations.

Professional competence: Set of knowledge, skills and abilities to perform a task or perform a job effectively and ensure the quality of results.

The communication factors, integrate the language and physical space. Language, as the material envelope of thought and its dialectical interrelation with it, is of vital importance, since its essential function is communication and this, whether by verbal or non-verbal expression, is a reflection of feelings and emotions, closely related to values and acquired standards.

The ways of smiling, of looking, of greeting, gesturing, the tone of the voice and the silences mark or transmit culture.

Therefore, Schein (1980, 23) considered productivity as a cultural phenomenon par excellence and emphasized that a weak culture causes stagnation and decline of companies, causing phenomena such as demotivation, job dissatisfaction, fluctuations in personnel, and, unproductive companies.

The traditional concepts such as: cost competitiveness, product competitiveness, structural competitiveness, based on factors such as the nature of the product, producer reliability, brand image or sale price, financing and marketing conditions are losing their weight as they become more and more couples in the current design of the global environment.

In modern times, the conditions of the globalized environment facilitate access to markets, information technologies and specifically Tics (understood as the sum of know-how and having the tools with what to do) of advanced and information, so that the economic-social organizations have less and less the exclusive or privileged domain of an external agent to differentiate themselves from the others. On the other hand, the factors related to the human beings that shape them determine each day more their ability to maintain competitive advantages sustained over time.

The organization that is evaluated can be found in one of the three conditions stated: The organization can be evaluated by the ISO Standard of the 1994 version. The organization has a quality management system implemented, but not yet certified. It has not yet implemented a quality management system. The result of this evaluation must show the deficiencies or deviations identified in relation to what is established by the ISO 9001: 2000 norms and what must be done to overcome it. It will be necessary to define in advance the documents that will be worked on and prepare the people who will participate in this process, which will ensure uniformity in the precise interpretation and save time and failures.

The documents that must be considered for the development of MSMEs:

Documents that describe the policies, objectives and purposes of an organization.

Documents that provide information on the Quality Management System of the organization (quality manuals, process maps, etc.).

Documents describing information related to specific activities such as (processes, procedures, work instructions, plans, etc.).

Documents describing how the Quality Management system is applied to specific projects or contracts (quality plans, inspection point plans).

Documents that provide effective evidence of the activities carried out or results obtained (records, minutes, check lists).

Let's see the link between some requirements that demonstrate the compatibility between the ISO 9001: 2000 Standard and the organizational systems.

This analysis demonstrates a profound analogy between the requirements associated with ISO 9001: 2000 and public policies for the development of the region; some of the requirements associated with the University Model of Management of the Quality of Higher Education that has been taken as reference. Evaluators not only need methods to communicate feedback, but ways to support the recipient to change. Heinz von Foerster suggests that this leads to a powerful mutation in the normed managerial mandate: "You should", changing it in the declaration of self-direction, "I shall". When both parties open up for honest feedback, they become equal members of a team. When team members give each other honest feedback, they stop being irresponsible employees and become leaders of themselves or owners of their businesses. Thus, it could change the business culture in the XXI century for the case of Mexico and take off the endogenous economic development, which is very necessary for the Mexican economy to achieve constant economic growth rates different from those currently experienced at the regional level.

Conclusions

Small and medium-sized enterprises as the engine of economic and social development in Mexico and the region have been affected by an accelerated global process of the world economy since the 1970s in Mexico.

The MSMEs, are one of the most important sources of labor occupation (generating jobs) and are an angular piece in the social mobility and income distribution of Mexican families and the region of Puebla-Tlaxcala. The macroeconomic turbulence of the eighties, the economic stabilization programs and the external opening process impacted SMEs in Mexico, which was expressed in the breakdown of companies such as: metalworking, textiles, clothing, leather goods, footwear, furniture, etc. The economic development policies implemented by the Government of Mexico since the 1950s have shown their interest in supporting SMEs to improve their status in the market and be part of public policies to strengthen MSMEs in the region.

After these decades of the seventies it was a stage where visions of the industrial economic development prevailed that led to the search and adoption of policies favorable to the development of specific industrial sectors and to the promotion of the MSMEs, in the 80s deprives a develop mentalist and industrializing vision with a distancing from the state as a producer but that drives industrial reconversion, but it promotes openness in a traditional way in the search for export promotion. For the decade of the 90's, public policy seeks the stability of the economy, rewarding speculators and financiers more than producers and entrepreneurs, accentuated the problem for SMEs based on competencies.

In Mexico, the MSMEs represent 99.8% of economic units or companies in the country's economy, contributing with a contribution of 71% of the country's jobs. As of 2003, a rebound is reflected in response to market stimuli and government programs aimed at supporting MSMEs with greater profitability. Therefore, a first conclusion is that the full certification of micro-enterprises is not a guarantee of being more competitive, it is really about selling more and better quantities of service or product image. What is required is a public policy to support MSMEs and to trigger economic development.

Recommendations

With the understanding that public policies are a mechanism or instrument of Government for direct action with society and the environment that integrates it as the set of public and private companies in the country. Thus, the Government must be a manager of the economic resources to improve the development and strengthen the productive life of the MSMEs, which constantly seek competitiveness between them and with the rest of the companies that make up the business conglomerate in Mexico.

Therefore, it is necessary to establish some recommendations that are derived from the study presented:

First. The usefulness of the theoretical work carried out, as a source of analytical and prospective information for further investigations carried out in the subject and that become a line of research for other states of the country.

Second. The possibility of incorporating a methodological procedure proposal used to characterize and analyze public policies that strengthen the development of MSMEs in Mexico and the Puebla - Tlaxcala region has been supported, with the aim that, in the future, it can be determined the degree of competitiveness of the MSMEs with other regions of the country.

Third. Place in the hands of the political and business authorities the strengthening of the development of the MSMEs in order that they are competitively incorporated into the market and that they are taken into account in the design of public policies that privilege the labor market situation of Puebla- Tlaxcala, based on the analyzes carried out.

Fourth. Continue research on this subject, with the purpose of studying the possible changes and / or trends that may arise given the prolonged global economic crisis situation worldwide and its repercussion in Mexico and regionally and by federal entity with greater depth.

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Public policies for sustainable development. A critical review of background, concepts and perspectives

Las políticas públicas para el desarrollo sostenible. Una revisión crítica de antecedentes, conceptos y perspectivas

VÁZQUEZ-GUZMÁN, Olga †*, CARRILLO-HUERTA, Mario and FLORES-GONZÁLEZ, Sergio

Benemérita Universidad Autónoma de Puebla

ID 1st Author: *Olga, Vázquez-Guzmán* / ORC ID: 0000-0001-9967-0773, Researcher ID Thomson: R-2553-2018, CVU CONACYT ID: 169176

ID 1st Coauthor: *Mario Miguel, Carrillo-Huerta* / ORC ID: 0000-0003-1159-9509, Researcher ID Thomson: R-2940-2018, CVU CONACYT ID: 5902

ID 2nd Coauthor: *Sergio, Flores-González* / ORC ID: 0000-0002-3984-3748, Researcher ID Thomson: R-2931-2018, CVU CONACYT ID: 11242

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Abstract

This paper's main objective is to realize an analytical review of the concept of public policy and its relationship with sustainability. Thus, its background is revised and it is argued that there have been, in recent decades, three dominating paradigms which conditioned its design and application: a neoclassical one, another one associated with ECLA (UN Economic Commission for Latin America) and a monetarist. The definitions of public policy proposed by different authors during the period 1972-2008 are analyzed, and a critique of their scopes is advanced, with the result of the identification of aspects such as the lack of a consensus among them about the design of an ideal model of public policy, as well as a lack of continuity and lags in the application of international recommendations, un-coordination among public entities and a lack of rigorous follow-up and evaluation. It is emphasized that up to nowadays, the agenda for such public policies do not take into account basic elements such as the betterment of the quality of life, gender equality, en inclusive society, resilience, and sustainable safe cities. It is concluded that there still exists the need to establish a structural relationship between public policy with sustainability, and that it is important to impact strategies and actions of different realms of government in order to improve the levels of social wellbeing.

Public policies, Sustainability, Quality of life, Development, Models

Resumen

El objetivo del presente trabajo es realizar una revisión y análisis del concepto de políticas públicas y su relación con la sostenibilidad; se exponen sus antecedentes y se afirma que ha habido, en decenios recientes, tres paradigmas dominantes que condicionaron su diseño y aplicación: el neoclásico, el cepalino y el monetarista. Se analizan las definiciones de política pública propuestas por diversos autores en los años recientes y se formula una crítica a sus alcances, llegando a identificar aspectos tales como la falta de consenso entre los estudiosos del tema para la formulación de un modelo ideal de políticas públicas, la falta de continuidad, el desfase en la aplicación de recomendaciones internacionales, la descoordinación entre entidades del sector público y la falta de rigor en su seguimiento y evaluación. Se hace énfasis en que las agendas públicas, producto de esas políticas, no toman en cuenta, hasta ahora, elementos básicos como el mejoramiento de la calidad de vida, la equidad de género, las sociedades incluyentes, la resiliencia, las ciudades sostenibles y las ciudades seguras. Se concluye que aún falta mayor elaboración conceptual y operativa para establecer una relación estructural entre ambos ejes, políticas públicas con sostenibilidad, y que es importante que ello impacte estrategias y acciones en los distintos ámbitos de gobierno, mejorando, en esencia, los niveles de bienestar social.

Políticas públicas, Sostenibilidad, Calidad de vida, Desarrollo, Modelos

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* Correspondence to Author (email: vazguzol@gmail.com)

† Researcher contributing as first author

Introduction

At the end of the second decade of the 21st century, we observe a series of phenomena that require the attention of all sectors, and especially those who design, apply, modify and evaluate public policies in the world.

A total population that is above the 7,300 million inhabitants, with contrasting economic growth rates in the various regions of the world; a revision of the neoliberal model due to the high costs it generates in terms of social backwardness, marginalization and poverty, and; revision of protectionism schemes for economies and high economic-population concentration in cities and their regions.

This contrasts with the threat to human health from global warming, water scarcity, the threat also of a food crisis and the sharpening of environmental phenomena. (PNUD, 2015).

The objective of this work is to perform a critical analysis of the evolution of concepts related to public policies and sustainable development, in the perspective of locating areas of opportunity where planning processes can be improved in decision making.

The document consists of this section and four more. In the second section, we review the impact of the dominant paradigms between the Second World War and the beginning of the seventies: neoclassical, ECLAC and monetarist. In this section, public policy is defined as the intervention of the state to modify a given situation in matters of economic and social development.

A review is made of contributions generated by authors such as Thomas R. Dye, Houlet and Ramesh (Parsons, 2007) and the proposal related to various elements of public policy (Olavarría, 2007). This section also deals with how, since 1987, the concept of sustainable development and recent international meetings have been proposed, which seek to incorporate into the public agendas the recommendations issued by the UN regarding the Sustainable Development Goals, the meeting of COP21 and the most recent Habitat III, carried out in Quito, Ecuador.

In the third section, the contributions of various authors in recent decades are exposed; their proposals on the concept of public policies and the main elements that they must contain are exposed and discussed; the ideal model of public policy proposed by Laswell is analyzed and the different recommendations exposed by authors such as Hugh Hecló, Hogwood B.W. and Gunn, L.A., William Jenkins, Omar Guerrero, Dunbning, Thomas R. Dye, and David Easton (Parsons, 2007).

At the end of this section, reference is made to the legitimacy, implementation and results and social impact of public policies.

In the fourth section, the recent international environment is presented with economic, demographic and social indicators that deal with the current world problems.

Some phenomena related to environmental and territorial issues are analyzed and the criticism of the scope of public policy is grouped into five main sections, among which stand out: lack of continuity in public policy, lag in the application of international recommendations on matters of sustainability and public policies, lack of coordination between public sector entities and the application of these policies, lack of rigor in the follow-up and evaluation of these recommendations and absence of interdisciplinary teams that address these problems.

At the end of that section, emphasis is placed on the effects of cyclical and recurrent economic crises, as well as the decision of public agents to address the urgent and immediate and to set aside the important and transcendent aspects of public life.

Regarding the final section, of conclusions and recommendations, reference is made to the fact that the lag in the application of the policies emanating, among others, from the international forums of the UN, COP 21 and Habitat III, is generating a vacuum in the public agendas on issues related to sustainability, education for sustainability, science, technology and innovation as factors that can support the takeoff to development. In this section it is also pointed out that there is an indisputable richness in the contributions of the concepts of public policies and sustainability.

However, it is concluded that there are no structural links between both axes of action in modern national states. It is also concluded that there is no ideal model of public policies proposed by Laswell and retaken by Parsons and Velásquez; there is a wealth that can be valued and rescued, but only in terms of public policies, leaving behind the axis related to sustainability. In relation to the recommendations, it is suggested to translate, in strategies and actions, the guidelines issued at the international level of the UN fora, to incorporate them into government agendas, prospective planning and programs that impact directly, in the elevation of social welfare levels. In that sense, it is suggested to address, in a better way and with greater coverage, the challenges that emanate from local development and strengthen the idea of serving, not only the urban regions, but also the rural ones that have historically been lagging behind.

Epistemic framework: relationship between Development, Public Policies and Sustainability

In recent decades, especially at the end of the Second World War, there was an international environment characterized by two major phenomena: 1) The interest of the World Bank and the International Monetary Fund to carry out programs and actions to promote development and, 2) Organizations linked to the Organization of the United Nations, concerned about the integration of economic policies in a direct manner, to promote industrialization in Latin America and the Caribbean. As previously mentioned, there are, at least, three major paradigms that influence, in a decisive way, the new environment for the Latin American region: the neoclassical approach, the ECLAC paradigm and the monetary policy approach. These three paradigms extend, practically, until the decade of the eighties. (Gutiérrez, 2007). The neoclassical approach refers to the interpretation of economic growth based on the proposal of Robert Solow, in the fifties of the twentieth century, which part of transforming society, from a traditional state, characterized by stagnation and subsistence, to a society capitalist dynamics based on the entrepreneurial sector. This paradigm includes several authors such as W. Arthur Lewis, who points out the existence of two sectors: the modern capitalist sector linked to industry and the traditional pre-capitalist sector associated with agriculture.¹

Here also the contributions of Walt Whitman Rostow, who deals with the stages of economic growth and adds that the countries, with less development, are in a situation of transitory delay that is part of a historical process within each society. Rostow points out five common stages of this block of countries: i) traditional society (subsistence agriculture), ii) creation of pre-start conditions; iii) takeoff (depending on whether the investment rate exceeds the population rate); iv) path to maturity (approximately six decades), and: v) stage of mass consumption. This proposal was widely disseminated and accepted in the neoclassical paradigm because it is based on the postulates of international trade theory. (Rostow, 1960).

With regard to the ECLAC school, Raúl Prebisch, president of the Economic Commission for Latin America and the Caribbean of the United Nations Organization during the 1950s, formulated the center-periphery theory that laid the foundations of the so-called economic theory structuralist according to which, the world is characterized by "centers" with high industrial development, generators of technology and producers of goods, which export to developing countries and; the "periphery", which is constituted by countries with a preponderance of the agricultural sector and lags in technological innovation, receptors (importers) of industrial goods generated in developed countries (CEPAL, 1998).

After the military coup of 1973, in Chile, a current was created for the design and application of economic policies, which privileged the development, from the industry into the country and generated a control of inflation, promoting monetarist-type policies. A group of advisers from this government, from the so-called school of Chicago, laid the foundations to maintain high economic growth rates and control of inflation, with very high political and social costs.

In this international environment, for Latin America and the Caribbean, these three paradigms, although they were not the only ones, had a strong presence in the design, application and evaluation of public policy.

Public policy is the intervention of the State in a certain matter about which there is an idea that things do not go as desired.

This part of the precept that the State must intervene to change this situation, although it is recognized that not all social or economic issues should be subject to state intervention (Olavarría, 2007).

An idea of the environment through which there is an interrelation between problems, solutions and the intervention of public policies is shown in Figure 1.

There is a social base on which they rest, normally, a set of problems that become demands of all sectors of society. On the opposite side, are the solutions that are inscribed precisely in the so-called public policies, and at the top of the triangle are the decisions of the authorities. The geometric figure selected for this effect is a triangle that, traditionally, has been identified as a figure that maintains equilibrium, not only in the process of classical physics but, as it is the case, in matters of social and economic development.

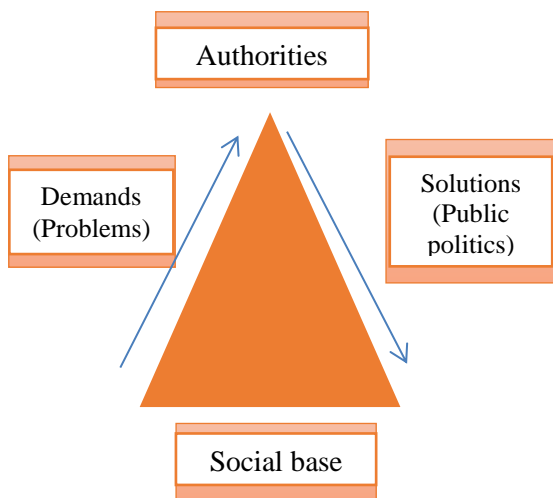


Figure1 Problem flow and solutions
Source: Olavarría Gambi, Mauricio (2007)

According to Olavarría (2007), there is a large number of authors who think about public policy. Kraft and Furlong (2004), establish that a public policy is an intervention of the State in response to social problems in which are reflected, in addition to the values of society, the conflict between these values and the priorities of a decision. Thomas Dye, points out that public policy is any decision that the State chooses to make or not. The State regulates conflicts in society and promotes an organization to face conflicts with other societies, and the taxes it receives are a form of reward to provide services to members of society.

Howlett and Ramesh point out that public policies are the result of government decisions, which may be aimed at maintaining or altering the *status quo*. Jenkins, states that a public policy refers to a set of interrelated decisions, taken by an actor or group of actors regarding the selection of goals and means to achieve them in a specific situation, for which, these decisions are within the scope of authority of those actors (Olavarría, 2007).

In general, public policies are directly linked to two research axes: i) The decisions of the government and its feasibility and ii) the design of a public agenda. Among the relevant characteristics of public policies are planning, budget programming and short, medium and long term goals. The role of social development planning is based on establishing achievable goals within defined periods, because that means the sum of efforts of human organizations and institutions to avoid contingencies and that unforeseen problems do not arise (Pamplona, 2000). The basic aspects of public policy are identified in four major elements: the first refers to the existence of a decision or set of decisions on a matter of a competent authority; the second, that this decision or set of decisions follows a formal process, that is, that there is an institutional procedure that leads to certain initiatives becoming public policy or not; The third element refers to the characterization of the problem and to the discussion on substantive aspects of public policy, and; the fourth element that, once the public policy has been defined, there is a political process in which various actors explain their interests (See Figure 2).

1st That for there to be a public policy there must be a decision or set of decisions on the same subject, of a competent authority.	2nd That decision or set of decisions follow a certain formal process. That is to say, there is a certain institutional procedure that leads certain initiatives to become public policy or not..
3rd The characterization of the problem and the discussion on the substantive aspects of public policy make necessary the contribution of the technical - rational approach.	4th That after the definition of a public policy there is a political process in which diverse actors explain their interests and fight because the concrete contents of the public policy incorporate and satisfy those interests.

Figure. 2 Elements of the notion or idea of public policy
Source: Own elaboration based on Olavarría Gambi, 2007

The concept of sustainable development emerged in 1987 when the report of the World Commission for Environment and Development of the UN. It is a genuine contribution to the theme of guaranteeing a balanced relationship between economic growth, natural resources, the environment, poverty, demographic growth and, implicitly, public policies. In fact, at the end of the second half of the decade of the eighties, the planet was facing strong threats that were combined to generate a global diagnosis, by that instance of the UN, but also to delineate guidelines and prevent trends natural phenomena will generate dramatic effects on the survival of the human species on the planet. Throughout the three recent decades, countless international forums have been developed to give continuity and concrete commitments of the international community to reduce and diminish the causes of this problem. Other events include the Habitat II meeting of the UN, in Istanbul, Turkey (1996), which analyzed aspects related to human settlements, economic growth and the environment; the signature of the Kyoto Protocol (1994), to curb and reduce the impacts of greenhouse gases in the world, and; the world meeting, convened by the UN in Johannesburg, Africa (2002), to analyze economic and social problems and their relationship with the environment.

In recent years, this effort by the international community has continued to address the structural relationship between economic growth, poverty, marginalization, natural resources and the environment. The General Assembly of the UN, in September 2015, approved the "2030 Agenda for Sustainable Development", in which it delineates substantive concepts for the planet as prosperity, alliances, human development and a world of peace. The new agenda arises from this declaration and seventeen Sustainable Development Goals are embodied (SDG) (UN, 2015). Of these seventeen SDGs, at least four are directly impacting on the design, restructuring, instrumentation and evaluation of public policies; they are:

Goal 5. Achieve gender equality and empower all women and girls.

Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable.

Goal 13. Adopt urgent measures to combat climate change and its effects.

It is considered that, at least, these four objectives are having a direct impact on public decision-making at the level of the international community, so that, in effect, the term has been very short (barely two years) between the adoption of these recommendations and their translation into public policies.

Evolution of concepts

In terms of the evolution of these two main areas of research that are: public policies and sustainable development it can be pointed out that, up to now and given the recent appearance of the international agreements indicated above, there are few elements to affirm that the international community is in a phase of direct application of sustainability as a way of life.

Several authors have addressed the issue of "the public and its problems", which means the way in which they conceive, construct and explain the political agenda and the public policy agenda. From the time of Max Weber until the 1970s, we have been analyzing the way in which governments adopt certain measures and why governments implement these actions. The relationship between the nature, causes and effects of public policies leads to a broader vision about the variety of approaches and disciplines to explain the problematization of society and public policies.

Figure 3 shows the way in which there is an ideal model generated by specialists in the subject of public policies. At the center of this figure is the orientation of public policies, which depends on factors such as the concern to draw a contextual map of processes, options and results of public policies and guidance to solve problems. On the other hand, highlights the integration of knowledge and the multidisciplinary approach that should be in this ideal model. The model is not complete, if different methods for the application and monitoring of public policies are not considered.

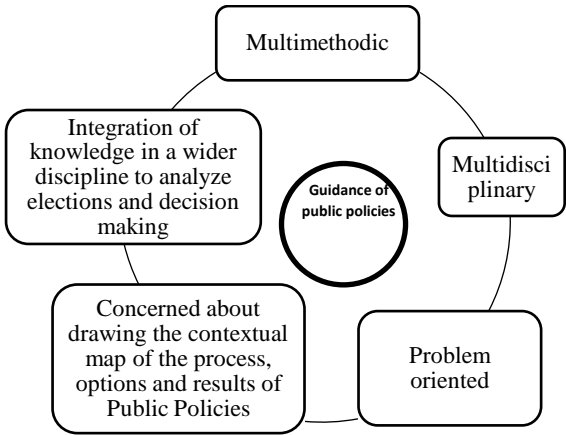


Figure 3 Ideal model of public policies according to Laswell
Source: Own elaboration based on: Parsons, W. (2007).

It can be said that, at the international level, the decade of the seventies marks the turning point through which public policies begin to formulate, apply, analyze, study and report in the field of social sciences.

A summarized form to identify the evolution of the concepts, the authors and the main elements that make up public policies, is found in Table 1.

Year	Definition	Author (s)	Main elements
1972	"Advanced course of action under the authority of governments".	Hugh Hecló.	-It allows the possible participation of individuals.
1984	"Any public policy is defined as such, and subjectively, by an observer and is usually perceived as the understanding of a series of decision guidelines to which many circumstances and personal, group and organizational influences have contributed."	Hogwood B.W.y Gunn, L.A.	-Goals -Construction of social situations.
1992	Public policy is the action program of a public authority. A public policy is the result of the activity of an authority vested with public power and governmental legitimacy. A policy is presented in the form of a set of practices and rules that emanate from one or more public actors. A public policy is presented in the form of a program of governmental action in a sector of society or in a geographical space: security, health, independent workers, the city of Paris, the European community, the Pacific Ocean, etc. .,	Ives Mény y J.C. Thoenig.	- Emphasis on authority -Government action linked to society.

Year	Definition	Author(s)	Main elements
1995	Set of interrelated decisions made by a political actor, or a group of actors, related to the selection of objectives and means to achieve those objectives within a specific situation where those decisions must, in principle, be within the power of the actors to be materialized.	William Jenkins.	-Political actor with power to make decisions.
1999	A type of government activity, one that aims to stimulate social collaboration or inhibit conflict.	Omar Guerrero	-Government activity -Colaboration social or inhibition of conflict
1999	... politics, then consists of making common decisions for a group, through the use of power (...) any act of politics can be seen from either of two perspectives, either as a cooperative search for an answer to common problems or as an act by which some members of a group impose their will on other members of the group.	W. Phillips Shively.	- Decision-making on focused objectives.
1999	Public policy is presented in the form of a program of action, typical of one or more public or governmental authorities.	Jean Claude Thoenig	-Decision making under an action program
2002	Process by which public action programs are elaborated and implemented, that is to say, political - administrative devices coordinated, in principle, around explicit objectives.	Pierre Muller y Ives Surel.	-Public action programs -Goals
2002	Set of decisions that are translated into actions, strategically selected (within a set of alternatives, according to a hierarchy of values and preference of the interested parties). Its size is public because of the size of the social aggregate, on which they have an impact, but above all because of its imperative nature, since it is covered with the legitimate and sovereign authority of the public power.	Maria das Gracas Rua.	- Public dimension - Legitimate legitimacy
2002	Public policy is constituted by government actions. What governments say and what they do in relation to a problem or a controversy.	Dunbning.	-Government actions
2002	A public policy is a government action aimed at achieving objectives outside of itself.	Hugo Hecló y Aaron Wildavsky	-Government action
2007	Course of governmental action or inaction in response to public problems.	Michael E. Kraft and Scott R. Furlong	-Actions of government
2008	What governments choose to do or not do.	Thomas R. Dye.	-Center in government
2008	Authoritative assignments of values for the whole society.	David Easton	-Authoritarianism
2008	Set of successive responses of the State to situations considered socially as problematic.	Carlos Salazar Vargas	-Response to problems

2010	"They are the decisions that are made. In politics they pursue social objectives, they bring together a set of government activities that are carried out in the different areas of Public Administration and make up a set of successive responses to different social situations. They are materialized through legal regulations and in a programmed manner through plans and programs established in government planning."	Georgina González	-Orientate the behavior of the actors. -The origin of a public policy or program, begins with a complaint or problem of such magnitude that it can change the agenda. - Policies can arise from the realm of power.
2011	"The public space condenses the intervention of governmental and non-governmental actors in the definition of public problems and solutions, which requires modifying the pattern of social conduct with the help of public policies."	Ricardo Uvalle	-By means of public policies, the government makes decisions and takes actions to solve the demands and public pressures.
2018	Public policies are government actions with public interest objectives that arise from decisions based on a process of diagnosis and feasibility analysis, for effective attention to specific public problems, where citizens participate in the definition of problems and solutions.	Julio Franco Corzo	- Search for objectives of public interest or benefit; - Being the result of a research process that involves the use of a method to ensure that the decision made is the best possible alternative to solve a specific public problem.

Table 1 Brief chronology of the evolution of the concept of Public Policies according to different actors (1972 - 2018)

Source: Adapted based on Velásquez, Raúl (2009) et al. and González, Georgina (2010), Uvalle, Ricardo (2011), Franco, Julio (2018)

As can be seen in this table, there are common order concepts that can be grouped into three main blocks: 1) legitimacy; 2) instrumentation, and; 3) results and social impact.

- 1) *Legitimacy.* Most of the authors referred to place in the legitimacy group concepts such as government, power, public actors and authority. It is, without a doubt, to maintain and improve the status quo, of any socioeconomic system.
- 2) *Naturally, institutional legal instruments are decisive.*
- 3) *Instrumentation.* In this second group, called instrumentation, most of the authors cited in the previous table refer to concepts such as planning, organization and budgeting.

Undoubtedly, these concepts emanate from the first group that deals with legitimacy, without which it is not possible to think about instruments. In this section it is convenient to make the difference between legitimacy and legality. The first refers to a system based on a state of law that has the support and support of large social groups. Legality refers strictly to the prevalence of a legal-institutional regime without necessarily being legitimate, that is, having the support and support of society.

- 4) *Results and social impact.* This group deals with concepts presented by such authors such as: circumstances, norms and actions. To this last respect it is convenient to point out that most of the authors referred to (if not the whole) ignore concepts such as the improvement of the quality of life, natural resources and the environment, sustainability, human development or values with a strong component in world peace and well-being.

Undoubtedly, this review still has a long way to go in terms of placing sustainability not only as a lifestyle or as a development model, but, more importantly, as a socioeconomic system based on the generation of wealth, the redistribution of income, care and preservation of the environment, social welfare and factors that impact in the short term with a less unbalanced development from the sectoral, territorial and generational point of view (Carrillo, 1996).

A critique of the scope of concepts

As it was possible to confirm, the evolution of public policies has been recent, as has the adoption of recommendations by the governments of the international community, related to the international forums of the UN, in the area of sustainable development.

With the implementation of the neoliberal model, in the eighties, parallel paths were drawn: it highlights the establishment of the neoclassical paradigm of the economy, allowing a free market and the existence of conditions to promote economic growth, based on the theories of trade international.

More than three decades after implementing this model, the balances reported by organizations such as UNDP-UN are contrasting because, on the one hand, wealth continues to accumulate in the industrialized economies and, on the other, higher levels of poverty have been generated and marginalization in large regions of the world at the present time, including regions of sub-Saharan Africa, Southern Asia and Central America (UNDP, 2015).

It is also observed that there is no homogenous application of these international recommendations on sustainable policies: while some regions of the world such as the United States of America, Canada, East Asia and Europe continue to generate the largest volumes of carbon dioxide emissions up to the years recent, and some of them have already incorporated clean technologies, eco-technologies, reforestation programs as well as environmentally friendly mobility systems, others, especially in developing countries, although emit less carbon dioxide volumes, continue to use of traditional energy resources and marked lag in the application of clean technologies. This contrasting panorama generates concern, since the natural tendencies of these phenomena suggest that, by the year 2050, there will be a predominantly urban world with strong threats to the quality of life of the population settled in those regions (Inclán and Perlo, 2017).

Beginning in 2015 with the SDGs, with the agreements of the COP-21 Summit Meeting held in the city of Paris in December 2015, and the Habitat III-UN meeting held in the city of Quito, Ecuador, in October 2016, a continuity line of these recommendations is established, which are part of the New Urban Agenda. Among those recommendations are the purpose of building sustainable, safe, resilient cities, a strong component of gender equity in territorial policies, as well as the incorporation of innovative industry and technology. It is undoubtedly an "ideal" way to promote development, accompanied by well-being and care for the environment and natural resources.

This new international framework allows us to point out that the two axes treated throughout this document integrate structural factors that contribute to the understanding of the state of affairs up to now. Among other elements, the following stand out: 1) lack of continuity in public policies; 2) lag in the application of international recommendations on sustainability and public policies; 3) lack of coordination between entities of the public sector and the application of said policies; 4) lack of rigor in the follow-up and evaluation of these recommendations, and; 5) absence of interdisciplinary teams that address this problem.

1) *Lack of continuity in public policies*

Probably due to the changing economic and financial situation in the world, preeminence has been given to the factors that promote economic growth, industrialization, international trade, banking and financial development, privileging the accumulation of capital and generating, in a indirectly, the increase in social, territorial and economic inequalities. This has resulted in the lack of continuity in public policies that, on the one hand, have privileged the dominant global economic and financial system, and on the other, strategies and instruments that allow modern national states to place themselves at the center of the economy have been left aside vanguard in terms of promoting social development. The foregoing has generated an absence in the continuity of public policies as an instrument for such purposes.

2) *Delay in the application of international recommendations on sustainability and public policy*

Given that the central pivot that has guided the actions of governments, in recent decades, has been economic and financial development, there is a strong lag in terms of planning, legislation and regulation regarding sustainability as well as in relation to social policies that lessen the strong pressure generated by poverty and marginalization in the less developed regions. In this sense, there is also a considerable lag in terms of Education for Sustainability.¹

¹The United Nations Organization uses sustainability as a general paradigm to address various interrelated challenges (eg, poverty reduction, environmental protection, social justice and education for all.) See the report: What is it? sustainable development?). As part of this approach, Agenda 21 is the ISSN 2524-2016
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official document of the United Nations Conference on Environment and Development, also called the Earth Summit, held in Rio de Janeiro in 1992. Agenda 21 is a comprehensive blueprint for the actions that UN organizations, governments and the most important groups at the global, national and local levels VÁZQUEZ-GUZMÁN, Olga, CARRILLO-HUERTA, Mario and FLORES-GONZÁLEZ, Sergio. Public policies for sustainable development. A critical review of background, concepts and perspectives. Journal-Public Economy. 2018

This is relevant because there is no doubt that the education sector, science, technology and innovation can and should be sectors to which they are given greater attention and allocated greater economic and financial resources, which would result in a improvement in human capital and social capital.

3) *Discoordination between entities of the public sector and the application of said policies*

It is very likely that, due to the inertia to which the public sector is subject, the urgent is usually addressed and the important is left out. This is due to the fact that modern national states are subject to strong economic and financial pressures and also to the influence of harmful agents that have permeated their structures and have generated acute phenomena of dysfunction and corruption. It is notorious that different state secretariats, within the same territory, approach the same phenomenon from different perspectives, but without adequate coordination.

To this is added, usually, the ignorance or the scarce application of plans and development programs aimed at fulfilling the substantive tasks of the public sector.

4) *Lack of rigor in monitoring and evaluating these recommendations*

As mentioned before, it has been the three recent years in which the recommendations on sustainable development have been delineated by the international community. The three events that have had the greatest impact on international public policies have been: the SDG-UN, of the month of September 2015; the COP 21 meeting in Paris in December 2015, and; the international meeting of Habitat III-UN in October 2016 in Quito, Ecuador. It should not be forgotten that, even though these agreements and recommendations are very recent, the daily problems of low economic growth in developing countries, as well as environmental deterioration, global warming and social inequalities demand immediate attention.

To the foregoing, it must be added that, even before these international meetings, there was a lack of rigor in the design, implementation, monitoring and evaluation of public policies aimed at economic, social and environmental development.

5) *Absence of interdisciplinary teams that address this problem*

Of conventional form, the different regions and countries of the world, are conformed by three great sectors: public, social and deprived. Naturally, the greater responsibility, both from the legal and institutional point of view, corresponds to the national states. In this sense, the public sector is the repository of the trust that society gives it and that, due to its legal nature, can and should influence, in a central way, the criteria of an efficient, responsible and participative government and public administration.

However, it has been observed that, especially in developing countries, there is no adequate linkage between governments, research centers, universities and companies, which means that there are no interdisciplinary teams that address this problem. In terms of the review of the scope of these concepts, it has been detected that, at least, in the developing countries more attention and institutional weight has been given to public policies of a sectoral nature.

The economic processes in the world have been influenced by cyclical and recurrent crises that have conditioned the performance of the public sector, so that greater attention has been paid to macroeconomic policy phenomena, such as control of inflation, a better redistribution of income, fight against poverty and formulation and application of international trade instruments. This is the case of actions that, pressured by international circumstances, governments have promoted sectoral policies, leaving aside strategic sectors for development such as science and technology, education for sustainability, planning and territorial planning.

should take, declared the period from 2005 to 2014 as the Decade of Education for Development. Sustainable (DEDS). Education for sustainable development (ESD), in some parts of the world also called education for sustainability, is a key concept for education in the new millennium. ESD is a broad notion that provides a distinctive orientation to many important aspects of education as a whole, including access, relevance, equity and

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inclusion. ESD touches on all aspects of education, including planning, policy development, program implementation, funding, curricular programs, teaching, learning, assessments, and administration. The goal of ESD is to provide a coherent interaction between education, public awareness and training with a view to creating a more sustainable future (UNESCO, 2012).

VÁZQUEZ-GUZMÁN, Olga, CARRILLO-HUERTA, Mario and FLORES-GONZÁLEZ, Sergio. Public policies for sustainable development. A critical review of background, concepts and perspectives. Journal-Public Economy. 2018

Together with this problem, the solution of problems will be addressed depending on circumstances and circumstances that address the urgent and immediate, but not important and transcendent, as should be public policies for sustainable development.

Even more, these are public policies of a centralist nature, in which the regions or cities with the highest demographic concentration (megalopolises, metropolises and large cities) are privileged, in addition to the economic and financial sectors, not only due to the strong pressure social, towards the public sector, but to the recurrent electoral processes that, within the framework of political marketing, political parties consider with high electoral profitability.

These last characteristics lead us to the inference that there has not been a public policy that addresses the development of the local, keeping in the backward and the forgotten, the small communities, villages, agricultural areas and, in general, small and medium-sized cities in this countries.

In another sense, attention to problems in these small localities can only be observed in the discourse, but in practice, public policies are not applied properly and there is no real attention, neither institutional, nor economic, nor financial.

Conclusions

Throughout this work, the background that accompanied the emergence and the elements that make up public policy were followed up.

Likewise, the neuralgic aspects that have been discussed in international, governmental and academic forums were reviewed to the evolution of sustainability. Of the seventeen SDG of the UN, four were taken up that are directly related to the two research axes addressed here: public policies and sustainable development.

In a later section, the evolution of the concept of public policies from the decade of the seventies of the 20th century to the end of the second of the 21st century was analyzed, which results in a characterization of the elements that identify this common problem.

With regard to the critique of the scope of the concepts addressed, a set of considerations that address the lack of continuity in public policies, the gap in the implementation of international recommendations in terms of sustainability and policies are highlighted public, the lack of coordination between public sector entities and the application of these policies, the lack of rigor in the follow-up and evaluation of these recommendations; the absence of interdisciplinary teams that address this problem.

It is very likely that, in regions with a lower level of development in the world, these instruments will be applied in an outdated manner and, without a doubt, it will be observed that there is no integration with a broader concept such as the one referred to promotion of human development. In particular, for the Latin American and Caribbean region there is a considerable gap since, in comparative terms with other regions, it presents the most contrasting levels in terms of social and economic development. Several countries in this region share common origins and history; however, their levels of development are highly contrasting, and the lag in Central American and Caribbean countries is notorious.

On the other hand, there is no universal consensus on the scope of public policies to impact, directly, neither on levels of development nor on sustainability. The contribution of specialists in this field is relevant, but it can be concluded that there is not yet the "ideal model" that is being addressed by authors such as Laswell, Parsons and Velásquez.

This is possibly due to the different degrees of development of countries and regions. In the same way, the public agendas exhibited in development plans and programs observe a relative lag, because they hardly begin to mention, in such legal systems, relatively recent concepts such as resilient societies, sustainable, equitable and secure cities, just as they have just begun to incorporate new forms of relationship between political actors and society.

Also, little attention has been given to local development as a strategy to encourage "from below", policies and strategies of economic growth that impact on the improvement of the quality of life.

Probably due to the size of the population and the electoral political profitability, public agents are more interested and focus their attention and resources on the large human conglomerates, located in the new forms of territorial configuration expressed in metropolises and megalopolises. One situation is undeniable: there is consensus in the scientific community that the effects of global warming are severely affecting the levels of social welfare and human health and that, if we do not reduce the emission of greenhouse gases as well as incorporate, in a short time, sustainable mobility systems, as well as alternative energy systems that mitigate those threats, in a few decades the situation will become even more distressing.

Added to this scenario is the recurrent threat generated by the shortage of water resources (water stress), the generation of a global food crisis and the strong pressure that will continue to be exerted in urban areas on natural resources and the environment.

Recommendations

It is suggested to insist on modifying the public agendas and to convince the political actors to assume a greater responsibility, adopting a holistic and multidisciplinary vision on these phenomena, creating and operating teams of specialists in the areas of public policies, science and technology and sustainability.

Finally, it is necessary to incorporate, in these public agendas, the culture of prevention against the risks and social vulnerability generated by the great imbalances that the human species has created in natural resources and the environment.

This culture must invariably include a new code that privileges a high scale of human values and ethics that involves companies, corporations, banks, non-governmental organizations, universities and research centers, to act in a coordinated manner with the public sector. Only in this way will it be possible to translate, in actions, the true model of sustainability to plan, with a vision of the future, and act for the benefit of future generations.

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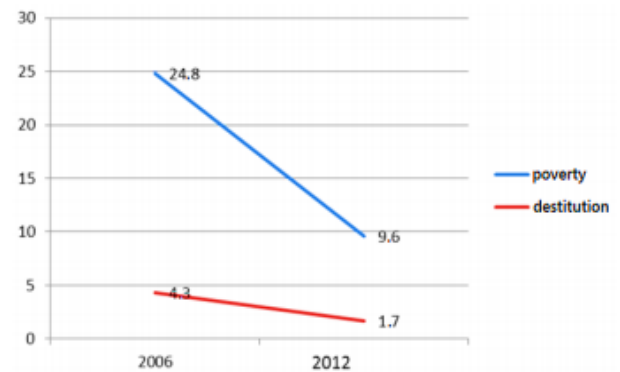
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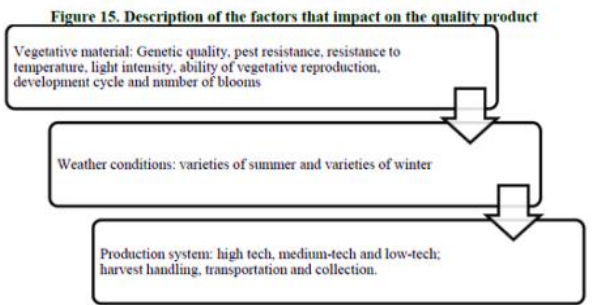


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