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Journal of Administration and Finance

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Presentation of Content

In the first article we present, *Self-employment and Entrepreneurship Profile*, by LIRA-MEJIA, María Carmen & GARCÍA-SANDOVAL, Evangelina, with ascription in the Universidad Tecnológica del Norte de Guanajuato, as next article we present, *Financial impact of foreign exchange entering the state of Guanajuato*, by GÓMEZ-BRAVO, María De La Luz, GOMEZ-BRAVO, Jessica Margarita, ANDRADE-OSEGUERA-Miguel Ángel and BARCENAS-PUENTE José Luis, with ascription in the Universidad Tecnológica del Suroeste de Guanajuato, as next article we present, *Proposal for a model for the development of medium sized urban solid waste Recycling companies*, in the municipality of Centro Tabasco, by MENDOZA-WILSON, Ángela del Carmen, PÉREZ-PÉREZ, Iris Cristel, ELISEO-DANTÉS, Hortensia and GARCÍA-REYES David Antonio, with ascription in the Instituto Tecnológico de Villahermosa, as next article we present, *Public Accounting as a profession in Mexico*, by PAREDES-BARRÓN, Adriana, SILVA-CONTRERAS, Juan and ANDRADE-OSEGUERA, Miguel Ángel, with ascription in the Universidad Tecnológica del Suroeste de Guanajuato.

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Self-employment and Entrepreneurship Profile

Autoempleo y el Perfil de emprendimiento

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Abstract

The current labor market is characterized by its complexity in the lack of sources of formal employment and added to it, the difficulty that young people, women, the disabled, immigrants and all those over 40 have to find a job stable in any part of our society seeing itself in the need of self-employment. Therefore, the self-employed person is the person who has decided to become their own boss, charging for what they work, generating income that goes directly to their pockets, allowing them not to have intermediaries or companies involved in taking their decisions that They allow you to fulfill all the responsibilities that this economic activity implies. Therefore, the purpose of this research is to identify the profile of entrepreneurship in individuals who are self-employed in order to obtain information that allows identifying, understanding and considering some action strategies that may contribute to the strengthening of self-employment in municipalities of San Luis de la Paz, Dolores Hidalgo and San Diego de la Unión belonging to the state of Guanajuato.

Self-employment, Business Vision, Business Profile

Resumen

El mercado laboral actual se caracteriza por su complejidad en la falta de fuentes de empleos formales y agregado a ello, la dificultad que tienen los jóvenes, las mujeres, los discapacitados, los inmigrantes y todas aquellas personas mayores de 40 años, para encontrar un empleo estable en cualquier parte de nuestra sociedad viéndose en la necesidad de autoemplearse. Es así como el autoempleado se convierte en la persona que ha decidido ser su propio jefe, cobrando por lo que trabaja, generando ingresos que van directamente a sus bolsillos, permitiéndole no tener intermediarios ni empresas de por medio que intervengan en la toma de sus decisiones, que a su vez le permiten cumplir con todas las responsabilidades que implica ésta actividad económica. La finalidad de la presente investigación, es identificar el perfil de emprendimiento en los individuos que se autoemplean con la finalidad de obtener información que permita identificar, entender y considerar algunas estrategias de acción que puedan contribuir en el fortalecimiento de los autoempleos en los municipios de San Luis de la Paz, Dolores Hidalgo y San Diego de la Unión pertenecientes al estado de Guanajuato.

Autoempleo, Visión empresarial, Perfil empresarial

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Introduction

Self-employment is considered as the work activity created by a person who works for herself, through a business of her own that generates income and that over time, not only created her self-employment and generated profits for herself, but also for more people (The 10 characteristics of the new self-employed, 2019). Therefore, self-employment demands effort and sacrifice, and can be seen as a future challenge in which the self-employed will not only participate with their capital but also with their ingenuity, enthusiasm and potential to develop their own business.

The origin of self-employment has a long historical period that covers many centuries, possibly the people who practiced it did not know that they were self-employed, since there were already tailors, merchants, craftsmen, farmers among many more trades to which they have dedicated.

One of the main reasons that motivate people to self-employment is that they can decide what to do, set their own schedules, live on their passions, allowing them to develop at a professional and personal level, taking on new challenges or simply to obtain greater economic benefits.

The International Labor Organization (ILO) defines self-employment as a sector composed of all those who work in economic units of their own that they manage (Youth, 2019).

Among the work carried out by the state of Guanajuato to promote self-employment are various support programs, another state agency that promotes and promotes this activity is the Secretariat of Agrifood and Rural Development (SDAyR), in one of its publications on the internet reports what next: The SDAyR received 3,754 applications for the rural women, youth self-employment and transformation programs, the representative of the institution highlighted the participation of women, since they made at least 2,976 applications in the municipality of Celaya. The purpose of this is that they can access the programs Boosting Women in the Rural Economy, Youth Self-Employment in the Rural Sector and Promoting the Transformation of Agricultural Production in the Rural Sector.

Likewise, it was pointed out that most of the applications were received for the Rural Women's Economy Boost program, which indicates the interest women have in actively participating in the economic revival of their families and communities. "Only for the Rural Women program, women are interested in undertaking productive projects that generate a very valuable extra income for their families, and at the same time benefit their communities because they bring them products and services, so which becomes a chain of benefits to revive rural areas," said the state official.

Likewise, the head of the SDAyR informed that 574 applications were received for the Youth Self-Employment program, which provides young people with support in equipment and machinery that allow them to provide services to their communities, whether they are trades or professional services for the case. of young professionals. And for the Agricultural Production Transformation program, 204 applications were received; This aims to provide support for the creation and consolidation of companies in the rural sector (Rural, 2018).

In the present year, 13 property assets were delivered for an amount exceeding 225 thousand pesos to self-employment initiatives and the 2019 Self-Employment Promotion program started in the municipalities of Celaya, Irapuato, Juventino Rosas, Comonfort, Cortazar, Apaseo el Grande and Uriangato. The program is available for the 46 municipalities of the state and for all those who intend to start their own business.

The head of the Ministry of Sustainable Economic Development (SDES), Mauricio Usabiaga Díaz Barriga said that they will be promoted and continue the programs that have been successful, so they will be updated according to current needs. "We see that many programs have been successful in the past, but it is time to renew, it is time to really put the essence, to update us and this is one of the projects that we are really going to benefit, we are not going to put them aside, we want to complement them because we see a lot of future in them, to support everything that they are trades (...), that is what we intend to do," he said.

He added that he will work in a coordinated manner with the municipalities, local deputies, senators, society and the private initiative to take advantage of economic development opportunities in Guanajuato. On the other hand, the Undersecretary of Employment and Labor Training, Juan José Álvarez Brunel explained that through the delivery of furniture, equipment and tools, the program 'Fomento al Autoempleo' serves people with the potential to start their own business to generate their own business or allow the consolidation of decent and sustainable jobs. In a first stage, the beneficiaries are given the assets under guarantee, after one year of dedicating themselves to the same activity, they are given ownership of them, he explained.

The 'Self-Employment Promotion' program opens up opportunities for job seekers who have greater difficulties in being hired in the production plant such as: older adults, people with disabilities, entrepreneurs, among others. The objective is to take advantage of the experience acquired in labor practice, so that people who have the ability to transform raw material into finished product and add value can generate their own employment (Sustainable, 2019).

The Federal government and the different instances of the state of Guanajuato through their different support programs boost self-employment in order to strengthen the economy and reduce unemployment rates. The Mexican Youth Institute (IMJUVE) is an entity of the Federal Government, whose job is to make public policies in favor of Mexican youth to grant them the necessary tools in education, health, employment and social participation (Youth, 2019).

Created in 1999, IMJUVE works for young people by recognizing them with the National Youth Award to those young people who stand out in academia, community work, in human rights or in favor of the environment. Year after year, IMJUVE supports young entrepreneurs with the delivery of financial support to the best business creation projects (Youth, 2019).

Problem Statement

Despite the efforts, the current labor market is characterized by its complexity in the lack of sources of formal employment and the difficulty of young people, women, the disabled, immigrants, and people over 40 to Find a stable job. Likewise, graduates of universities or students who are still in professional training once they finish their studies, are not able to get a first job opportunity immediately. Given this situation, awareness must be taken of all those involved that self-employment may be an opportunity to develop the knowledge that has been acquired throughout their training, as well as to put into practice the skills obtained to perform a trade, launching a business initiative that can become an important source of job creation in the future.

In the country, the labor market began to be more vulnerable due to the international environment since the 1980s, when the government promoted a series of structural reforms that led to economic liberation and, in turn, flexible labor relations, as well as the reduction of labor market regulations. The main purpose was to achieve greater competitiveness against the international market, however, this soon contributed to the creation of labor inequalities in the country (Sustainable, 2019).

Unemployment is not the only problem that characterizes the Mexican labor market. There are other negative conditions that have been part of it for some time and that seems to accentuate to this day. The transition to the neoliberal model, implanted in the country since the 1980s, led to the reduction of social security, the cancellation of food price control and transportation, as well as a relaxation of labor legislation (Rural, 2018).

However, despite the efforts made by government institutions to support self-employment, entrepreneurs are required that the step towards self-employment is not so simple and the difficulties that can be encountered can be many, know each other to himself and knowing that the basic qualities of the entrepreneur are fulfilled, such as passion, perseverance, ingenuity and creativity, is the first step to self-employment.

Objective

Identify entrepreneurship profile of people who have generated their own self-employment in the cities of San Luis de la Paz, Dolores Hidalgo and San Diego de la Unión, municipalities of the state of Guanajuato.

Justification

One of the main reasons for self-employment is to obtain economic benefits, work for oneself and without bosses; Self-employment is a good way out of unemployment and even to develop professionally. A good self-employed person can hire other people to perform complementary tasks to their own, without ever replacing their position.

The self-employed can earn money, obtain an economic benefit and profitability and increase the personal and company assets. It contributes to development in a region and puts into practice its creative and innovative capacity. In another area you can feel self-realized, gain prestige and social recognition.

Likewise, self-employed will work much more than he expected, but a special feature is that he will work for himself and at his own pace. He will be able to develop his abilities and experience with his professional interests and even seeing it from the personal point of view he will have a better balance between his professional and family life, despite working harder, since he will be the one who controls and modulates his work, since it will be his own boss. Although you should never forget that your bosses will be your customers.

Finally, when it is time to retire, it will be the same who decides when to do so, as most people do not retire, "they withdraw".

Methodology

A conclusive quantitative, qualitative and field investigation was carried out in the cities of San Luis de la Paz, Dolores Hidalgo and San Diego de la Unión, municipalities of the state of Guanajuato. Applying a survey, using the questionnaire as an instrument to a sample of 317 people, with a confidence level of 95% and an estimation error of 5%, likewise the stratified probabilistic sampling was used, considering the number of inhabitants in each of the locations.

Theoretical framework

Self-employment implies conducting a business or professional activity at your own risk. Linked directly to this term is the word undertake, which consists of undertaking and starting a work, a business or a project. The union of these two concepts is reflected when we understand SELF-EMPLOYMENT as UNDERTAKING an activity carried out on its own, with the final objective of creating a profitable business unit (Professional, 2019).

On the other hand, the business vision is the ability to project the future of a company. It is a statement that indicates where the company is headed in the long term, or what it is that it intends to become in the future. Its importance is that in addition to being a source of inspiration, it also promotes innovative ideas for moments of difficulties (Moreno, 2015).

The business vision can become an innate quality of certain individuals, but many times you have to create it, develop it and for that you have to take into account some characteristics of it (Moreno, 2015):

1. The individual must be clear where he wants to go.
2. When sharing the idea, you should promote the sense of identification and commitment of all members of the company.
3. It must be consistent with the values, principles and culture of the organization.

The business vision is often the promoter of innovative ideas. It is also the one that can sustain companies in times of difficulty. The identification and understanding on the part of everyone involved in the company, is what will make the whole team feel committed to fighting so that the purposes are fulfilled (Moreno, 2015). Likewise, the business profile is one of the most important parts of any business in development. The company profile allows you to announce the details of your services, objectives and experience to potential customers, and is responsible for creating a good first impression to those interested. A business profile can be used on websites or in business directories to help give potential customers a clearer idea of the type of company being managed (Sonia, 2015).

Results

According to the results obtained in the field research, the following findings were found: 53% of the population is female and 47% is male. Of these 25% have an age of 16 to 25 years, 25% of 26 to 35 years, 24% of 36 to 45 years, 17% of 46 to 55 years and 9% are over 56 years.

Regarding the level of education, 27% have completed high school, 25% have finished high school, 14% have completed primary school, 12% have truncated secondary school, 11% have truncated secondary school, 6% have high school High school truncates and 5% have another type of study level, represented as follows: 55% study at the university, 20% do not have studies, 10% are technical, 10% do not answer and 5% are university senior technician.

The place of residence of the respondents, indicates 36% living in communities, 32% in colonies, 30% in municipal headwaters (central areas) and 2% in other places. According to the results obtained in the field research, the following findings were found: 53% of the population is female and 47% is male. Of these 25% have an age of 16 to 25 years, 25% of 26 to 35 years, 24% of 36 to 45 years, 17% of 46 to 55 years and 9% are over 56 years.

Regarding the level of education, 27% have completed high school, 25% have completed high school, 14% have completed primary school, 12% have truncated secondary school, 11% have truncated secondary school, 6% have high school High school truncates and 5% have another type of study level, represented as follows: 55% study at the university, 20% do not have studies, 10% are technical, 10% do not answer and 5% are university senior technician They count, 32% mention that they have another type of business to which they were mentioned, 19% are dedicated to food, 13% are resellers of clothing, 10% sell fried foods, 5% are fruit sellers, 4%

They are resellers of footwear, 4% are snow sellers, 4% are sellers of plants, 4% are sellers of household appliances, 4% are sellers of chickpeas and 1 %% are snow sellers. Considering those who work in other businesses, 20% have grocery stores, 4% sell scrapes, 3% have stationery, 3% sell mechanical tools, 3% sell phones, 3% repair mobile devices, 3% sell tupperware, 2% sell balloons, 2% sell flowers, 2% sell hamburgers, 2% sell toys, 2% have a bakery, 2% have a music band, 2% sell juices , 2% sell perfumes, 2% sell handicrafts, 2% do not answer, 1% have a cyber, 1% have a laundry, 1% sell agricultural products, 1% sell seeds, 1% have a carnitas stand, 1% is a hammock seller, 1% sells pork rinds, 1% sells seafood, 1% sells crafts, 1% sells parts, 1% sells cakes, 1% is bolero, 1% sells corn, 1% sells ice cream, 1% sells sweet apples, 1% repairs shoes, 1% sells jewelry, 1% sells tortillas, 1% is a blacksmith, 1% is a seller of so Wives, 1% have a greengrocer, 1% is a bricklayer, 1% sells Herbalife, 1% sells by catalog, 1% is a merchant, 1% sells naturopathic medicines, 1% sells nopales, 1% sells jellies, 1% sells smoothies, 1% sells handbags, 1% says it is a producer, 1% is a radio technician, 1% sells accessories for women, 1% sells beauty products, 1% sells medicinal plants, 1% sells mobile devices, 1% sells caps, 1% has an aesthetic, 1% sells peppers and 1% has a coffee shop.

The number of employees being the same family members: 88% have 1 to 3 people, 10% 3 to 5 people and 2% 5 to 10 people (the latter percentage hires people outside the family).

The product is directed according to 81% of respondents, to the general public, 8% to young people, 7% to adults and 4% to children. Who goes more to buy your product and / or service, 37% are women, 36% are children, 18% are men and 9% are children.

97% believe that their business generates profits and 3% does not.

The reason for self-employment: 59% like the idea of entrepreneurship, 21% because the previous job did not allow them to pay their expenses, 12% because they do not like receiving orders and 8% for another reason, which indicate 17% have not found a good job, 17% for having extra earnings.

17% for necessity, 13% because it is a family inherited business, 8% for helping the family, 8% for family reasons, 4% for having a truncated education, 4% for all those mentioned in the question (likes to undertake, does not want to receive orders and wants extra income), 4% for disability and 4% for dismissal.

92% would like their business, pointing out: 42% having more customers, 37% with a larger establishment, 18% with more equipment and 3% with other support, that is 43% with more team and a larger establishment, 38% with a local, 10% with more equipment, larger establishment and with an increase in its customers, 7% with more product and 2% with all those indicated. And 8% would not like to grow.

Conclusions

Nowadays there are more and more self-employed people although with low salaries. Companies have increased their levels of productivity and the use of technology, which has led to the dismissal of workers who in turn have dedicated themselves to seeking employment options.

The existence of programs that have launched the different levels of government to combat the problem of lack of employment in Mexico, have provided economic support and training to develop self-employment, considering the potential and level of importance in the economy of families and therefore in society.

With the results obtained, the following profile can be identified in the self-employed: the number of employees who support the self-employed is 3 people, their market is the general public, however women and children go to establishments more frequently. He has been motivated by the pleasure to undertake, because he has not found a good job, he wants to have extra earnings and out of necessity. In your business vision you would like your business to grow, having more customers, with a larger establishment and with more equipment to work.

It is important to highlight that young people can develop in their own municipalities and not everyone has to emigrate to the big cities, since they generally self-employ, considering the areas of opportunity they observe in their own communities or municipalities, thus creating sources of employment in each region.

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Financial impact of foreign exchange entering the state of Guanajuato

Impacto financiero por la entrada de divisas al estado de Guanajuato

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Abstract

This work is focused on the financial impact that the state of Guanajuato has for the dozens of families that depend on the currencies sent by their relatives who are in the United States of America since these are the ones that reactivate the economy of the 46 municipalities of the state, the Currencies are almost 90% of the sources of income for families in the state. The Bank of Mexico reported that in the first half of the year more than One Thousand Two Hundred million dollars arrived, then approximately 600 million dollars are arriving in the state per quarter, this money that is sent by migrants has been destined to the basic needs of their relatives a 70% is used in food the other 30% is used in health and housing modifications. This places the state of Guanajuato in 3rd place of migrants to the neighboring country, the currencies for the state represent 6% of the Gross Domestic Product GDP of the state

Resumen

Este trabajo está enfocado al impacto financiero que tiene el estado de Guanajuato por las decenas de familias que dependen de las divisas que mandan sus familiares que se encuentran en Estados Unidos de America, ya que estas son las que reactivan la economía de los 46 municipios del estado, las divisas son casi un 90% de las fuentes de ingresos para las familias del estado. El banco de México informo que en el primer semestre del año llegaron más de Mil Doscientos millones de dólares entonces aproximadamente por trimestre están llegando 600 millones de dólares al estado, este dinero que es enviado por migrantes se ha destinado a necesidades básicas de sus familiares un 70% se utiliza en comida el otro 30% se utiliza en salud y modificaciones de vivienda. Esto ubica al estado de Guanajuato en 3er lugar de personas migrantes al país vecino, las divisas para el estado representan un 6% del Producto Interno Bruto PIB del estado

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Introduction

The objective of this work is to know the financial impact of the entry of foreign currency in the state of Guanajuato, how one of the main economic inputs becomes and what is the effect of the people who receive it. In the country, the migratory phenomenon has very particular characteristics, as in the state of Guanajuato, all of them are from communities and with very low resources, as well as their level of education.

The strongest economic power is the United States of America and this has led to the flow of people in search of a better job since the salary is 8 times more than in our country. There are three states with more currency reception and among those is the state of Guanajuato in 3rd place of currency reception.

The Bank of Mexico mentions that they have come to represent the reception of foreign currency the second source of income in the state and this has been a source to combat poverty. The increase in remittance income in the state has been 8.8% of the peso against the dollar of 20.7%, which marks an increase of 31.3%.

On average, the state of Guanajuato has more than \$ 2,414 million foreign exchange. Currencies can have a positive effect on the state in the checking account for transfers that are handled that are foreign income. The negative impact that it can have is the increase that exists on imports since the national product is consumed and economic growth becomes null.

The entry of foreign currency into the state of Guanajuato has exceeded private companies in their economic and labor movement. So far this year, the Bank of Mexico reports that the state of Guanajuato has reached more than one thousand two hundred million dollars in the first quarter of the year per quarter, the amount of 600 million dollars is estimated.

The state of Guanajuato is the third state in the republic with the highest reception of foreign exchange from the United States and other countries. Migration for several decades is a main source of research since knowing the amount they are paid per hour of work or how much they are paid the hour of work, what are the jobs they perform etc.

The state of Guanajuato is taking the work-export model by placing the foreign exchange input used to support the political economy and this is to support the large transnational corporations that are coming to the state.

Today in the United States it has 320.37 million inhabitants and of that number 36.18 million inhabitants are of Mexican origin and approximately 1 million 11 thousand are Guanajuato in the neighboring country. 84.6 of the migrants in the neighboring country are men at an average age of 29 years and older as soon as they realize there is no job and another economic entry is needed.

Reference Framework

The financial impact that the state of Guanajuato has for the entry of currencies is very strong since 82% of migrants are from the state, therefore, it is estimated that 1 in 3 households is related to migration and logically It has currency reception.

The state of Guanajuato is located in the third place in the states of the republic with more foreign exchange. Since currencies are a financial impact for the 46 municipalities of Guanajuato.

The Bank of Mexico has reported in these months of the year have reached the state of Guanajuato more than 200 billion dollars so the quarterly average is 600 million and has been approximated or semiannual increase of 7% of the currencies that enter to the state The population of the state of Guanajuato in its entirety is 5,486,372 people, of which 51.9% are women and 48.1% men according to the last census that was conducted, and 70% are from urban areas, our educational level is below of the national index since the state has a high level of illiteracy, so this is because the majority of the population goes abroad to work.

According to the figures of INEGI and the Secretary of Economy in the last census, the state of Guanajuato attracted a foreign investment of 531.2 million dollars, which represented a large economic percentage for the state.

Regarding remittances, Guanajuato reached a total of 1.708.3 million dollars during the period January-September 2015p /, which meant a growth of 6.9% with respect to the same period of the previous year. It ranked 2nd in the country, as it concentrated 9.2% of the national total.

This year has been very difficult for people who are abroad with the new deportation law by the neighboring country.

An analyst at the research and budgetary center warned that with that number of deportations, a negative effect on the currencies that reach the state will begin to be felt.

A possible fall in foreign exchange that may come from abroad may be due to its president, but those that could be most affected are the border crossing daily and sending money to their families.

Developing

Currencies are one of the main economic entrances of the state of Guanajuato as well as tourism, but the big difference that exists is that currencies are used to feed and dress families. Over 11 million Mexicans abroad and of these millions a very strong percentage is from Guanajuatenses.

Currency growth has been in very real terms, much favored by the international context, as unemployment rates continue to be presented abroad, as in the state of Guanajuato.

According to analyst David Cervantes, the main source of foreign currency in the United States is Mexico with 94.3% in total of the first quarters of the current year.

And one of the most prominent entities is the state of Guanajuato since each quarter has a 10% growth in foreign exchange.

During the first quarters of the year, one of the main means of sending were electronic transfers with 97.8% but also shipments in effect or kind 1.7% and finally the payment orders 0.5%.

The national survey of Demographic dynamics that was carried out that is the study carried out by INEGI tells us that 66 thousand Guanajuatenses left the state and the country abroad, being the United States the destination country to find a better economic situation for their family. The percentage of Guanajuatenses is 97.1 inhabitants in different states of the United States, nationally this is the fourth highest percentage of migrants in the neighboring country behind the state of Guanajuato are the states of Michoacán, Guerrero and Nayarit.

INEGI reported this year that the tendency of migrants from Guanajuato to go to the neighboring country has decreased since now only 86.3% receive migrants since the percentage of migrants to countries such as Canada and Spain has increased.

The main cause of embarking on a trip abroad for men is to be able to change their family's economic situation and because of the unemployment that exists in Mexico, it is not possible that they go in search of the American dream.

The nature of the migratory flow of a community also generates different effects; In this regard, studies have highlighted the effects of remittances on the welfare of migrants, their families and their communities, mainly rural.

Guanajuato is a traditionally migratory entity, since after three generations of emigrants still inhabitants of the various communities leave labor to the United States.

Initially, the migratory flow consisted of agricultural workers, although the presence of new forms of incorporation of emigrants into the labor market abroad meant that this flow is already integrated with workers who work in construction and people who work in others. services. The migratory flow no longer only includes migrants, but also merchants and service providers.

The migratory flow may be apparently similar, but each community builds its own, which first and foremost places the established family and social networks of each place of departure as a priority. For example, communities in the municipalities of southern Guanajuato report California as their main destination.

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Seasonal flows of migrant labor are those that leave in March and April or in November and December, it depends a lot on their immigration status: since those who have documents return every six months or every year and those who lack them do so every two years or more.

The main reason for emigration to the neighboring country is to find work, the reason given by the married and even more single people. They point out that now there is less "need" and more to improve the living conditions of families through a well-paid job that allows them to remit money with certain constancy and periodicity.

The departure of the first emigrants had the purpose of saving and returning to their place of origin; then with the improvement of its economic situation, migration appears as the only alternative to work. Thus, migration is presented as a structural, dialectical and long-term process.

Currencies have received special attention in these years for being the easiest way to measure non-commercial exchanges and relations with the communities of origin.

The practical aspect, the Currencies have contributed in an important way to the support of the families, since it is the first reason of the sending of money, but also they have been useful to solve some urgency, to improve or to buy house and to realize some type of investment.

The amount of the Currencies depends on the family member who is in the neighboring country, and the number of inhabitants of the family, the needs they have and the conditions in which the emigrant joins the US market.

Guanajuato emigrants have a wide variety of experiences, which are reflected in the currencies they send. In his homes are his wife and a son under three years of age, who must send a good amount of currency to support his family in good condition.

Guanajuato: Number of emigrants by migratory mode

Percentage	
Labor and return	111 315 55.1
Labor only (ML)	77131 38.2
Return Only (MRT)	13593 6.7
Total Migrants	202 039 100.0

In the various jobs have been found or that temporary emigrants are found they carry money for their trip back to Mexico this is known as "pocket transfer".

But for this it is necessary to know the form of return of the temporary emigrant, since the proportion of those who make shipments, the average of dollars sent per month and the part of emigrants who make pocket transfers and their amount (Corona)

Methodology

It will be Qualitative since data collection without numerical measurement is used to discover or refine research questions in the interpretation process, Qualitative studies can develop questions and hypotheses before, during or after data collection and analysis.

Qualitative data make detailed descriptions of situations, events, people, interactions, observed behaviors and their manifestations. The qualitative approach mainly seeks "dispersion or expansion" of data and information, reflection is the bridge that links the researcher.

The qualitative approach studies the various subjective realities constructed in the investigation, which vary in their form and content among individuals, groups and cultures, the reality if it changes by observations and data collection, describes and interprets the phenomena through perceptions and meanings produced by the experience of the participants.

The qualitative approach provides depth to the data contextualization of the environment or environment and unique experiences, as well as provides a "fresh, natural and holistic" view of the phenomena, as well as flexibility.

The orientation towards the description prediction and explanation is directed towards measurable or observable data.

The goal of mixed research is not to replace quantitative and qualitative research, but to use the strengths of both types of inquiry by combining them and trying to minimize their potential weaknesses.

The mixed methods represent a set of systematic, empirical and critical research processes and involves the collection and analysis of qualitative and quantitative data, as well as their integration and joint discussion to make inferences as a result of all information collected and achieve their greater understanding of the phenomenon under study.

They are the systematic integration of qualitative and quantitative methods in a single study to obtain a more complete picture of the phenomenon, these can be combined in such a way that qualitative and quantitative approaches retain their original structure and procedures.

Conclusion

The early age of the first departure of men to the United States affects two social processes: 1) it increases the desertion of men in secondary school 2) the opportunities for women to marry significantly decrease.

Returning emigrants invest in Guanajuato, as many are "partners" of the American employer, who disburses the money and the former immigrant serves as the company's administrator.

The importance of foreign exchange has led the state government to carry out a financial and a productive program. The first one intends to establish a joint investment fund between the currencies and the state government support and that for every dollar remitted by the emigrants, the state government will put two, this will give rise to a development fund for the communities of origin of the emigrants who will enter the program

Currency is a source of support for family consumption, home improvement and basic urban services and in cases they have productive effects when they are used for investment. This depends on the degree reached by the localities on the economic ties between the members of the communities and the importance of the Currencies with respect to the other income of the community.

Migration has downplayed the labor market mainly in young people and this constitutes a loss of human capital, as people leave at an economically active and productive age; That is why the investment of Mexican society in education, health and social infrastructure will have to be added.

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Proposal for a model for the development of medium sized urban solid waste Recycling companies, in the municipality of Centro Tabasco

Propuesta de un modelo de desarrollo de las medianas empresas recicladoras de residuos sólidos urbanos, en el municipio de centro Tabasco

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Abstract

The valuation of urban solid waste consists of the specific transformation of waste considered as waste, through prior treatment, into reusable resources. In this way, the valuation of Urban Solid Waste is achieved through the processes of reuse, reduction and recycling as well as the collection of them, to transform the traditional management of this waste into integrated systems in a sustainable and friendly way with environment. This document presents an overview of the reality experienced by companies engaged in collection and recycling in the municipality of Centro in the state of Tabasco, to perform a comprehensive analysis of productivity in the current reality that allows obtaining a proposal for development that may be applicable to increase productivity in accordance with the current context, observing in detail the current conditions and taking a prospective of the expected situation in the near future of these companies in the municipality of Centro

Urban Solid Waste, Productivity, Model

Resumen

La valorización de los residuos sólidos urbanos consiste en la transformación específica de los residuos considerados como desechos, mediante un tratamiento previo, en recursos reutilizables. De esta manera la valorización de los Residuos Sólidos Urbanos, se alcanza a través de los procesos de reutilización, reducción y reciclaje así como de la recolección de los mismos, para transformar la gestión tradicional de estos residuos en sistemas integrados de forma sustentable y amigable con el medio ambiente. En este documento se presenta un panorama general de la realidad que viven las empresas dedicadas a la recolección y recicladoras en el municipio de Centro en el estado de Tabasco, para realizar un análisis integral de la productividad en la realidad actual que permitan obtener una propuesta de desarrollo que pueda ser aplicable para incrementar la productividad de acuerdo con el contexto actual, observando con detalle las condiciones actuales y tomando una perspectiva de la situación esperada en el futuro cercano de estas empresas en el municipio de Centro.

Residuos Sólidos Urbanos, Productividad, Modelo

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Introduction

The valuation of MSW covers the entire stage of its life cycle and takes into account environmental benefits, economic optimization and social agreement within a practical and sustainable system. It will also combine a series of options such as the reuse, recovery and classification of recyclable materials, composting of the organic fraction, biogasification, energy recovery and controlled landfills used only for the final disposal of that fraction of the MSW that cannot be recovered by The above mentioned methods.

The participation of the community in the process of valuing urban waste is of paramount importance for the success of this task. The Municipal Governments working jointly with the Non-Governmental Organizations can organize this participation.

The problem facing our country in the area of solid waste, is of great social, economic and health impact since it includes the insufficiency of economic and human resources as well as the deficit in functional structures of operation, lack of understanding of the problem with a integral approach; absence of environmental education and training programs, in addition to the lack of adequate infrastructure and technology among other factors.

In Mexico, the management of MSW is carried out at the municipal level in a traditional way, without this having the best financial, legal, physical and technical infrastructure of human resources. For this reason it is considered that the traditional management of MSW in Mexico is not optimal and requires a rapid incorporation of priority activities such as minimization and recycling.

Method Description

Generalities

Integral Solid Waste Management (GIRS) is a methodology (Tchobanoglous, 1994), where solid waste is handled for its reduction, recycling, transformation and disposal, as well as the systematic and determined control of functional elements such as its generation, handling, collection, separation, processing and transformation, transfer, transport, discharge and recovery of land postclause landfill.

Study area

The research is carried out in the municipality of the Center in the state of Tabasco, capital of the state.

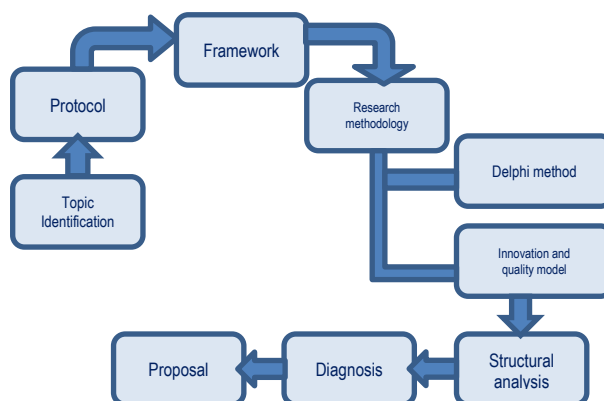


Figure 1 Research methodology

Source: Researcher

Method

The methodology used figure no. 1, it is observed that different tools were used during the development of this research that were: a) information search and retrieval, used to gather information about the elements that integrate the context of the study area; b) exploratory, its application contributed to the location and knowledge of resources; c) multicriteria analysis, its methodological phases allowed to obtain the perception of the actors involved, of the companies and of the authorities, about the local viability of the recycling companies; d) Survey, through the application of randomly semi-structured questionnaires, statistical data were obtained about the different wastes generated in the entity and their possible use. As seen in figure no. two.

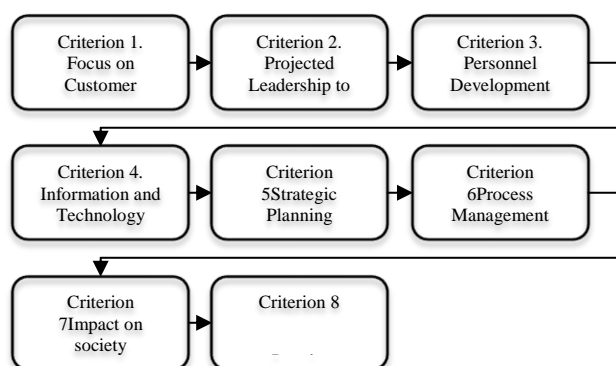


Figure 2 Proposed productivity model

Source: Researcher

Focus on customer satisfaction

In this criterion, the system used to know and anticipate the needs of customers during the sale and after sale is examined to meet the objective of customer loyalty.

Leadership projected to competitiveness

This module examines the impact of senior management participation mainly in the process of continuous improvement towards total quality, as well as its vision, commitment in the way it designs and inspires the inclusion of staff and long-term projections.

Staff development and intellectual capital management

This point is essential as it examines the systems and practices used by the organization to enhance the skills and attitudes of staff through training to develop intellectual capital, as well as job design, incentive systems and recognition for motivation. together as health and wellness promotion.

Information and technology management

This criterion examines the tools used to safeguard information and design systems for information management of technology and security measures.

Strategic planning

This criterion examines the planning process and the objectives that are established as well as the strategies for achieving them and if they fulfill the task of raising the organization's performance and its competitive position.

Management and process improvement

In this criterion, the key elements of the quality management system are examined, such as the design, planning, improvement and standardization of essential and support processes and their evaluation.

Impact on society

This criterion examines how the organization implements its responsibility with society by making continuous improvement efforts in its locality contributing to other organizations develop quality programs.

Results

This module analyzes the interrelation between the fundamental indicators of the organization and the value created by maturity as the quality of its processes and systems; employees and suppliers in the internal value chain and for their clients, the sectors of influence and society, in their social value chain.

Productivity

For decades and nowadays, what is most settled are the profound changes in the economic environment, mainly due to structural changes in the economic, technological, political and therefore in society sectors.

As a consequence of these changes: globalization and the free market and as a counterpart the productivity that has emerged along with these changes and that seems to be a determining factor to succeed in the free market. Productivity began to be present from the time of classical economists such as Adam Smith (1776) and David Ricardo (1817), who emphasized producing at low costs and the differences between the production conditions of the countries and in the differentiated position of production factors, this theorist considered international trade always beneficial for the country that had production costs were lower than the other country with which it is traded.

On the other hand, in more recent times we have Bordas (1993). For this author, productivity is the ability to achieve their objectives, in a way that is higher than the average of the reference sector and in a sustainable way, that is; ability to obtain returns on investments above average, reasonably and ability to do so with low social and environmental costs. Productivity must be addressed beyond competition, as it is not only about imposing itself, but about doing it with superior qualities. This competitive superiority will depend on the peculiarities of each particular industry; of the structure of the market and of the general conditions of the environment in which the companies operate.

Dependent variable

The productivity of the organization of medium-sized recycling companies in the municipality of Centro, Tabasco.

Independent variables

The variables that were analyzed during the investigation are: technological, political, social, environmental, cultural and economic to specify the factors that affect the productivity of the recycling companies in the municipality of El Centro, Tabasco.

Leadership

The business sectors are in a very complex time when it is required to be interdependent and interconnected. Companies are most in need of a vision and a goal, the vision makes us know who we are (the purpose), where we are going (our ideal future) and what motivates our trip (values), is where leadership begins to make sense.

According to Ken Blanchard's definition, leadership is the ability to influence people and organizations to unlock their full potential and this results in greater good for all.

Characteristics of Business Leadership:

- Good communication skills
- Good team motivation
- Charisma
- Enthusiasm
- Resolution capacity
- Organization and ability to manage resources
- Future vision
- Bargaining power
- Creativity
- Discipline
- Active listening
- Honesty
- Strategy
- Ability to make decisions

Organizational culture

Today's organizations are increasingly betting on being an inclusive organization by making their members feel part of it sharing the same culture. The importance of culture is based on the fact that this is the set of values, beliefs, knowledge and ways of thinking that guide, that the members of the organization share and that are transmitted from generation to generation.

On the other hand, values are the basis of organizational culture, define success in concrete terms for workers and set standards for the organization. They inspire the *raison d'être* of each organization, the objectives to be pursued and the goals to be achieved.

Manuel Gross defines the organizational culture as the set of perceptions, feelings, attitudes, habits, beliefs, values, traditions and forms of interaction within and between existing groups in all organizations.

Culture is transmitted over time and adapts according to external influences and internal pressures resulting from organizational dynamics.

Organizational climate

The "work environment" is the human and physical environment in which daily work takes place. It influences satisfaction and therefore productivity. Within that context, the organizational climate refers to the set of characteristics of the work environment perceived by the employees and assumed as the main factor influencing their behavior.

Climate factors strongly suggest the way in which the management process is developed in the company as it is a variable that affects its results; Thus, productivity, quality, creativity and people's satisfaction have to do with the weather. The work environment is key to the success of a company because it conditions the attitudes and behavior of its workers.

Learning Organizations

The concept of organization they learn is increasing given the increasing complexity and uncertainty of the organizational environment, as Peter Senge himself (1990) points out: "The proportion to which organizations learn can become the only sustainable source of competitive advantage".

Strategic Planning

The main concept of the strategic planning process is the vision: a mental representation of the strategy that exists in the leader's mind and serves as an inspiration or idea that guides what the entire organization should do.

The CEO or general manager of the organization must lead the visionary process of strategy formulation. He must act as a true internal entrepreneur, who works with subjective aspects, such as intuition, judgment, experience and some personal criteria.

Corporate social responsibility

When we talk about Corporate Social Responsibility we are going to find a great abundance of concepts, however, regardless of what is adopted, they all agree on the need to promote ethical and responsible behavior, in the face of society and stakeholders.

Below are some of the mostly accepted concepts

“CSR refers to a business vision that incorporates respect for ethical values, people, communities and the environment. CSR is a broad set of policies, practices and programs integrated in the business operation that support the decision-making process and are rewarded by the administration”. Forum of Business and Social Responsibility in the Americas.

Summary of Results

The results of the evaluation of the most representative materials of the MSW present in the study area, the following are observed: fast fermentation residues with 24.4%, fine residue with 14.6%, disposable diaper with 12.0%, plastics with 11.5%, paper and cardboard with 11.4%, others with 9.8%, metals with 4.6% and the rest considered trivial with 11.7%. In contrast, the composition of the MSW by volume corresponds to plastics with 45.6%, paper and cardboard with 20%, disposable diaper with 5.8%, others with 5.1%, metals with 5%, fast fermentation residues with 3.8%, fine waste with 2.2%, vegetable fiber with 2.0% and trivial with 10.5%.

Conclusions

The deficiency of the economic resources destined to the collection and clean service significantly affects the Management of Urban Solid Waste in the study area, since it causes the population (29%) to resort to their incineration. It is important to take into account the socioeconomic and cultural situation of the area, since this will define the level of management that can be achieved in this place.

Therefore, the productivity potential of the companies under study is very high considering the elements mentioned during the study. With what we can conclude that productivity in these types of companies can be significantly increased in the medium and long term.

Although the population claims to be willing to separate recyclable materials, the lack of proper handling of them by the city council weakens this possibility in the short term. The study area presents the characteristics of a traditional solid waste management, a situation that is no longer convenient at present because of the problem it represents in all aspects. Therefore, the hierarchy in the integral management of MSW of the minimization and recycling processes is necessary. Certainly in each environment there are different possibilities and limitations, so it is important to have an orderly and complete vision of the alternatives. From it you can plan efficiently towards viable solutions.

It is recommended that, according to the socio-economic and cultural characteristics of the study area, a comprehensive management of shared MSW between municipalities, that is, regional under the hierarchy of minimization, is managed, it is also important to consider the installation of a common landfill with its respective transfer stations, and paper and PET collection centers.

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Public Accounting as a profession in Mexico

La Contaduría Pública como Profesión en México

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Abstract

Every profession has a function of responsibility to society, which implies dedication, compliance and permanent updating, credibility and, above all, appropriating their ideals, making them part of their being, with certain ideas, ethical compliance, values and practices that characterize him as a professional. Exercising the profession of Public Accountant implies a sense of social responsibility, of acting with integrity of values and ethics, if one takes into account that society demands such compliance, in addition to a behavior of honesty and certainty. In Mexico, the Public Accountant has different areas of specialization in which professionals can find work cavity today. The main objective of this article is to analyze and identify the functions of a future professional in Public Accounting as well as the work areas to be carried out. The background, essential characteristics, challenges and fields of action of the profession in Mexico are included, thus contributing to the election of career for university futures.

Responsibility, Ethics, Honesty and Certainty

Resumen

Toda profesión tiene una función de responsabilidad ante la sociedad, la cual implica dedicación, cumplimiento y actualización permanente, credibilidad y, sobre todo, apropiarse de sus ideales, haciendo que estos sean parte de su ser, con ideas ciertas, de cumplimiento ético, de valores y prácticas que lo caractericen como profesional. Ejercer la profesión de Contador Público conlleva un sentido de responsabilidad social, de actuación con integridad de valores y de ética, si se tiene en cuenta que la sociedad exige dicho cumplimiento, además de un comportamiento de honestidad y certidumbre. En México, la Contaduría Pública tiene diferentes áreas de especialización en la que hoy los profesionales pueden encontrar cavidad laboral. El principal objetivo de este artículo es analizar e identificar las funciones de un futuro profesional en Contaduría Pública así como las áreas laborales a desempeñar. Se incluyen antecedentes, características esenciales, retos y campos de actuación de la profesión en México contribuyendo así en la elección de carrera para futuros universitarios.

Responsabilidad, Ético, Honestidad y Certidumbre

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Introduction

Since ancient times it has been the need of any society to obtain information from the surrounding environment. In a company, it is necessary to have information that serves to make decisions as well as to comply with fiscal obligations. This information is provided by the accounting. The social need that satisfies this profession is the universal and constant requirement that people and financial information entities have to make decisions and comply with fiscal obligations.

The history of Public Accounting in Mexico begins on May 25, 1907, when Mr. Fernando Diez Barroso receives the first title of Accountant of Commerce that is issued in Mexico, and who years later proposes changes to the curricula, so that the title granted changes to Public Accountant. Since then, there have been several generations of young people who have found in this profession the ideal space to develop and contribute to the country's progress, whose history is not conceived without the numerous contributions of women and men, who have dedicated themselves to cultivating this discipline and Teach it in university classrooms.

In Mexico, the Public Accountant has different areas of specialization in which professionals can find work cavity today. The Public Accountant is not only dedicated to the position and payment, but is also dedicated to the Fiscal, Audit, Costs, Finance and Administration part as good successful entrepreneurs in the Companies.

Justification

The purpose of this article is to expand knowledge about the characteristics, qualities and functions of the areas in which the future Public Accounting professional can perform.

Problem

The fear of being replaced by technology caused a drop in enrollment in this profession: in 2016 722,466 people were registered. However, for the following year, the figure rose to 735, 611 professionals, according to data from the Labor Observatory.

Hypothesis

In Mexico, accounting is one of the most requested and indispensable professions within an organization. Accountants will remain relevant as long as people and businesses exist.

Objetives

General objective

Analyze and identify the functions of a future Public Accounting professional as well as the work areas to perform.

Specific objectives

- Define the characteristics of Public Accounting in Mexico.
- Identify the needs it meets.
- Determine the fields of action and sectors it serves.

Theoretical framework

What is a profession?

Profession, from the Latin *professio*, is the action and effect of professing (exercising a trade, a science or an art). The profession, therefore, is the employment or work that someone exercises and for which he receives an economic compensation. (Definition of profession, what it is, meaning and concept, 2019)

Essential characteristics of every profession

- **Specialized preparation.** Every profession implies a humanistic, scientific, specialized and qualified preparation that must be reflected in the theoretical and specialized knowledge.
- **Service to others.** The professional puts his knowledge and skills at the service of those who need that competence in exchange for recognition.
- **Economic Renumbering** The exercise of a profession brings a reward, this is economical that will allow the subsistence of the professional.
- **Loyalty.** It is the fidelity with himself and the users that must be manifested in the execution of actions inherent to his profession.

- **Spirit of self-denial.** The professional must worry about providing a good service taking care of human, economic and natural resources.
- **Tolerance practice.** The professional should not make absurd distinctions of nationality, race, sex, religion, color, political opinion or social status because all users deserve respect.
- **Empathy.** Consider colleagues with the same rights and duties as himself to understand emotions, feelings and expectations.
- **Objectivity in the acts.** You must see reality with objectivity and understand that reality has objective character.

Accounting Profession in Mexico

Definition

The Public Accountant is understood as the natural person who, by means of the registration that proves his professional competence in the terms of this, is empowered to give public evidence of facts specific to the scope of his profession, to rule on financial statements and to carry out the other activities related to Accounting science in general. (The Public Accounting, 2006)

Public Accounting Requirements as a profession

- **Academics** The professional must take a baccalaureate, vocational or equivalent; approve the subjects of the corresponding curriculum; cover the corresponding social service and obtain a professional title and certificate once the professional exam is passed.
- **Legal** To exercise this profession requires a professional degree with official validity.
- **Social.** In order to make decisions, society needs reliable financial control and information of the economic entities and to promote it is the function of a Public Accountant.
- **Personal and intellectual.** The professional requires logical reasoning skills to solve accounting and financial problems as well as making accurate decisions as well as possessing human quality, good customs and honesty. (The Public Accounting, 2006)

Background

In Mexico, when the Spanish conquerors arrived in the Valley of Mexico, the country was divided into several independent kingdoms, the Aztec people standing out for their dynamism, discipline and cruelty. In the Great Tenochtitlan there was a large market of goods and, logically, there was accounting practice (until now little explored), legal regulations, order and discipline in trade practices.

Soon, these practices were replaced by the uses and customs of the Spaniards. In public order, the practice of Accounting was similar to that carried out in Spain, under the Ordinances of Burgos and Bilbao, of 1494 and 1538, which were applied in Mexico for more than 300 years.

Accounting was learned in commercial establishments, only until 1845 are the Commercial Schools founded; in the "Commercial Institute" the commercial uses were learned in rules related to trade. The effort of these professions was crowned with a diploma of "Bookkeeper", later of "Accountant of Commerce".

When Mexico made its Political Independence from Spain, at the beginning of the 19th century, the country was fundamentally agricultural, livestock, mining and commercial. Sugar farming in "trapi-ches", and mining were the only ones that used specialized machinery and labor in an incipient way.

The beginning of a manufacturing industry began to grow in the last third of the nineteenth century. Hence the Mexican Stock Exchange was founded in 1894, almost when the new century arrived, when Mexico was already an incipiently industrial country, in which the accounting technique and the profession of Commerce Accountant, which was then Public, gave foot in 1906 the foreign office of Price Water House was founded in the country. The companies that were listed on the Exchange needed, since always, the support of financial statements signed by Independent Public Accountants.

In 1917 the Mexican Institute of Public Accountants was created, whose founding members were distinguished professionals.

In 1921, the Centennial Law was promulgated - from the Income Tax -; That same year, the Bank of Mexico was founded, the governing body issuing the currency. Porfirio Díaz received power with only one railroad: Veracruz-Mexico, in 1877; at the end of his government, there were 19 thousand kilometers of railways.

Fernando Diez Barroso - who was born in 1887 and died in October 1930 - had to live that Mexico that managed to transform Porfirio Díaz, during more than 30 years of government, where there was "Law and Order". Ten Barroso was born in an agricultural country and lived the road to industrialization. He and his generation were exemplary nationalists and generous citizens in their public life, that is, committed to the country.

Fernando Diez Barroso was the first to receive the title of Public Accountant. In his person is the symbol of a modern accounting profession that contributed significantly to forging the country in which we live today. (IMCP.ORG.MX, s.f.)

Accounting Challenges in Mexico

The great dynamics of today's world requires that any career be constantly updated and different challenges arise that are met by its actors. Counter Resa considers that within the series of challenges facing the Accounting is learning to anticipate, as much as possible, in the way of doing business and the problems that the growth of them. "You must be aware that there are increasing risks in terms of services that lend themselves to society, that is, every day more trust is entrusted at the counter as a financial guide, which will demand in subsequent years moral quality and preparation".

For the above -he points out-, educational institutions must be ready to develop curricula that contribute to forge more effective counters, who not only have knowledge, but also values. "This is what makes the difference in a service, the core values".

The great challenge is the constant update, because with the global competition between companies, to achieve better market positions and shares, more professionals are required.

You have to be in constant innovation and remember that financial challenges translate into challenges for the accountant, "concludes Don Manuel Resa García. (IMCP.ORG.MX, s.f.)

Fields of action served by a graduate in public accounting

Fiscal

In essence, the main job of the accountant is to support the taxpayer to fulfill his obligations before the treasury; that is to say, he is in many occasions the one in charge of carrying out all the paperwork, from the opening and discharge in hacienda to the liquidation, to determine the contributions and to promote the good fiscal practices, for the fiscal accountant life is not easy, he has to deal with with the authorities (IMSS, State Finance, SAT, INFONAVIT, etc.) and also deal with their clients.

General counter

He is in charge of keeping the accounting books of a company, obviously, the general accountant has to be very complete, because among his responsibilities is, verify that the company is financially sound, be aware of compliance with tax obligations, prepare financial statements and develop an internal control.

Cost accountant

The cost counter's job is to determine the cost of production; that is, determine how much it costs to make a product and from there determine its price.

In the words of Accountant Ruben Arceo López "I provide my services as a cost analyst for one of the best brands in clothing for national and transnational women, my main job is to propose the solution to inventory valuations contribute to dominate the production cost of the product finished, analyzing direct and indirect expenses for determining competitive prices to the public, analyzing and budgeting degrees of production, in this company we also work with the technologies of implementing physical inventory procedures with the help of systems such as ERP, SAP and GREAT PLAINS Microsoft also contribute and strengthen the work with my experience in Microsoft Office moving forward we work as a team to achieve our projects and work purposes. (López, 2015)

Auditor of Financial Statements

He is in charge of reviewing the correct management of the accounting of a financial entity, it is up to him to validate that what his specialized colleagues in other areas have done is well done, his work is very important. When this work is done well, it can support correcting mistakes and amending unfavorable situations, when it is done badly or unethically. (The accountant's labor field, 2014)

Manager

In the content of the undergraduate programs of Public Accounting, in addition to the subjects of the career, some related to humanities, economics, statistics, calculation, administration and project management are generally included, which allow the accountant to adopt a role leader, identify opportunities in the market and serve as manager or administrator of different types of business. Additionally, for his technical knowledge in finance, control, costs and auditing, he is one step ahead to be selected in management positions.

Teacher

After having a mastery of the accounting exercise in everyday life, of the concepts and technical principles that frame the profession, and of aspects related to ethics and public faith, exercising as a teacher can be a work, as well as satisfactory, very enriching. It should be noted that, in order to be a good teacher, these conditions are not enough, a quota of discipline, vocation, innovation and pedagogy is also required. It is necessary for the public accountant to have a background in education, interpersonal relations and information technologies, if you wish to practice as a teacher.

Investigator

Due to the time that must be spent in consulting, consolidating, interpreting and applying the regulations issued by government entities every day for the exercise of the public accountant, training through articles, books, conferences, magazines, research papers, infographics, formats, among others, that serve to support this exercise, is well received by users.

That is why different publishing houses, universities and web portals contract with accounting professionals who have the ability to interpret and design different printed and digital products for accountants and taxpayers. The accounting professional who acts as a researcher must possess, in addition to the technical knowledge of the profession, skills to communicate assertively, write and discern what the user requires. (Areas where accountants can perform, 2018)

Conclusions

Today, the accountant's career has diversified in such a way that it is not enough just to have tax, accounting or financial knowledge. It should be clear that the function of the accountant is the correct operation at the financial level of a company; He is in charge of knowing all the financial information in detail, and in that sense it is essential that he knows how to correctly handle financial reasons, legal practices and thus be able to issue whether the company or organization is profitable or not.

There are currently thousands of companies that have the idea of "I think it will be fine", but the success of the companies not only lies in a simple hunch, it is necessary to be able to see with the numbers and not with the eyes and before that the accountant must be quite skilled. The vocation is very necessary, and so it is that every public accountant is a primary resource of any company, although companies do not even know it.

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www.monografias.com.mx

(Areas en que pueden desempeñarse contadores, 2018)

(La Contaduría Pública, 2006)

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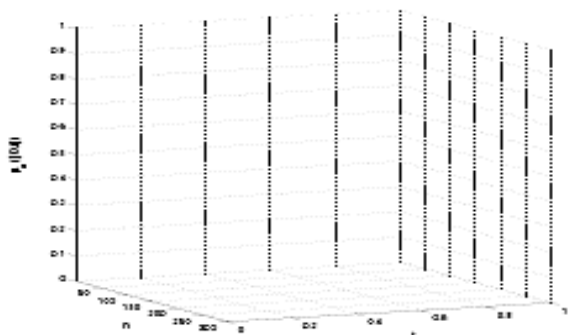
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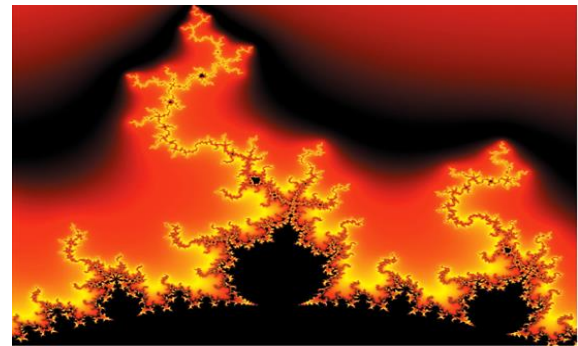


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