



Title: Commitment of Companies with International Sustainability Agreements and their Compliance in Mexico

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INTRODUCTION

Companies are the engine that moves the economy of Mexico, reason for the sustainability agreements signed worldwide, such as the 2030 Agenda for Sustainable Development, the Addis Ababa Agenda and the Paris Agreement signed in 2015 which, they are intended to be fulfilled by 2030. Plus the emergence of the SAR-Cov-2/COVID-19 pandemic, which is why the entire context of planned sustainable actions was moved: economies, collapsed health systems, almost frozen countries in economic operations, which has generated a critical state in the private economy. It is the companies that today begin to work and review the scope, so in this work we sought to determine three actions through the netnographic method, which help both public and private companies, in the development of their activities, attending the demands for sustainability, inclusion and social responsibility that are required today, these being the circular economy, environmental accounting and Standard 035.

OBJECTIVE

The objective of this work was to determine important tools for companies, where importance is given to international agreements in which Mexico is involved, that in the same way the economic growth of any company at a national and international level is affected by the world order guidelines, which today govern this type of commercial and service transactions. A significant date has been set, which is the year 2030, which undoubtedly does not limit compliance to this date, but rather is a dynamic to reach compliance in that year.

METHODOLOGY

A netnographic investigation was carried out, which is a new methodology to analyze what happens in social networks, since it enriches the information with the collection of data that are found in the network and are analyzed in such a way that they can be of quantitative quality or qualitative. Documentary research was used, since data from official pages were reviewed, such as that of the United Nations Organization, the Agency for Economic Cooperation and Development (OECD), the International Labor Organization (ILO), the National Commission of Human Rights (CNDH), the National Institute of Statistics and Geography (INEGI) among others

DEVELOPING

2030 Agenda The 2030 Agenda for Sustainable Development manages 17 objectives that are summarized in the phrase of the World Commission on Environment and Development: "Development that meets the needs of the present generation without compromising the ability of future generations to meet their own needs"; These objectives encompass 169 goals, which are intended to be achieved by 2030, and jointly define how they would be implemented, defining a scheme for compliance and an examination. These elements used in the development of the activity are three: Circular Economy environmental accounting Rule 035

CIRCULAR ECONOMY

The circular economy is a method generated from the model of nature, and in Europe it has been welcomed by several nations, just as multinational companies have outlined themselves to implement the model in their activities, which is why it is considered a ideal tool to produce within the regulations and classify itself as a socially and sustainable company. According to a study on the circular economy as a sustainable alternative (Martínez & Porcelli, 2019), they conclude that in order to start the transition to the circular economy, the institution of a regulatory regulatory framework for extended producer responsibility is essential.

ENVIRONMENTAL ACCOUNTING

The competitive environment to which companies are subject has changed, globalization has brought a series of guidelines and certifications that make companies continually reinvent themselves. Companies need to comply with the requirements of various environmental laws, with guidelines at the national and international level, and these are focused on the care and preservation of the environment. Companies have to make these changes, since they are forced and of immediate application, that is where the importance of accounting lies.

ENVIRONMENTAL ACCOUNTING

Environmental accounting or sustainable accounting is one that seeks to measure the financial and non-financial effects that a company has by making responsible use of natural resources in its processes and/or operations. Companies need to comply with the requirements of the various environmental laws, with national and international guidelines, Environmental Accounting from the administrative point of view will determine the costs that are prevention costs, detection costs, costs for internal cans, and costs for external failures.

RULE 035

The International Labor Organization (ILO) and Standard 035 consider that there are occupational risks, so the application according to national and international standards and regulations there are psychosocial factors in the workplace, and mentions that due to the degree of each one of the activities The ILO points out that in Latin America and the Caribbean it is estimated that each year 317 million workers are victims of occupational accidents and establishes that worldwide there are around 2.34 million who die due to accidents or occupational diseases. The purpose of this is that companies manage to reduce their costs due to a health consequence, either due to an accident at work or due to an illness.

RULE 035

It is therefore essential that the standard be applicable in all work centers and that its objective is to establish the elements to identify, analyze and prevent psychosocial risk factors, as well as to promote a favorable organizational environment. The fines that will be paid in the non-application of the norm as mentioned to the respective fine would be 422 million pesos, as well as those who violate the work risks

CONCLUSIONS

Companies are a primary economic source in Mexico, who hold more than 50% of the country's finances, it could be said, and are a fundamental base in the fulfillment of the agreements signed by the Nation, so their participation in the attention to changes that have been generated worldwide, is essential. The circular economy comes to play an important role in compliance with international treaties, and it is precisely through companies that this can be possible, since through investment in the innovation of production mechanisms, and recycling , they can contribute to caring for the environment towards the year 2030, which, although it can be seen as far away.

CONCLUSIONS

The regulations created by international organizations are in charge of supervising public and private entities in the development of activities in relation to labor aspects, creating principles and rights with the aim of guaranteeing that workers have a decent job within of the operational scheme in companies. In this way, the ILO and NOM-035 combine the concepts that are applied in labor interactions, as well as monitor the means of work in conjunction with the Secretary of Labor and Social Welfare in order that the worker is in a climate favorable employment, covering their physical and emotional health needs, resulting in job performance.



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