

Foundations for the design of values in business management

Fundamentos para el diseño de los valores en la gestión empresarial

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Abstract

Aspects to be considered such as justice, kindness, equity, mercy and piety are not common in the business world, especially when the market is perceived as a jungle where the law of the strongest prevails, where what is pursued is to obtain a larger share of the market at any cost, with immoral practices affecting employees, suppliers and customers. There are few, or perhaps none, when an organization is managed considering these values. Therefore, the present study aims to review the bibliography of some values contrasting them with some biblical passages obtained from the Latin American Catholic Bible, addressing moral aspects that can be applied in organizations, whether for-profit or not, with the intention of improving their performance that allows them to remain in highly competitive markets or serve their customers in an assertive and empathetic way.

Equity, Piety, Mercy, Perception, Aims

Resumen

Aspectos a considerar como la justicia, la bondad, la equidad, la piedad y la misericordia, no son algo común en el mundo empresarial, sobre todo cuando se percibe al mercado como una selva en la que la ley del más fuerte es la que prevalece, donde lo que se persigue es la obtención de una mayor porción del mercado a costa de lo que sea, con prácticas inmorales afectando a sus empleados, proveedores y clientes. Son pocas las veces, o quizás nulas, cuando se administra una organización considerando dichos valores. Por ello, el presente estudio tiene por objetivo el revisar la bibliográfica de algunos valores contrastándolos con algunos pasajes bíblicos obtenidos de la Biblia Católica Latinoamericana, abordando aspectos morales que puedan ser aplicados en las organizaciones, ya sea con fines de lucro o sin ellos, con la intención de mejorar su desempeño que les permita permanecer en mercados altamente competidos o atender a sus clientes de forma asertiva y empática.

Equidad, Piedad, Misericordia, Percepción, Objetivos

1. Introduction

Aspects to be considered such as justice, kindness, equity, mercy and mercy are not common in the business world, especially when the market is perceived as a jungle where the law of the strongest prevails, where what is pursued is to obtain a larger share of the market at any cost, with immoral practices affecting employees, suppliers and customers. There are few, or perhaps none, when an organization is managed considering these values.

Therefore, the present study aims to review the bibliography of some values contrasting them with some biblical passages obtained from the Latin American Catholic Bible, addressing moral aspects that can be applied in organizations, whether for profit or not for profit, with the intention of improving their performance that allows them to remain in highly competitive markets or serve their customers in an assertive and empathetic way. Therefore, this paper highlights some important aspects in the business environment such as foresight, work, days of rest, poverty and equality and organizational values from a theoretical perspective, contrasting them with some biblical verses obtained from the above-mentioned document.

2. Provision

The issue of foresight in the economic-administrative and social sciences is not specific to their development, but has been mentioned before as a way of avoiding risks and losses with the intention of preserving or maintaining a situation into the future; without it having been necessary to have an academic background related to these disciplines.

The principle of foresight refers to the act of preventing an event or fact that will not necessarily bring unpleasant consequences. For Campos (2018) the concept of foresight used in liability can be understood as "the conduct aimed at anticipating the damages that may come from a behavior or an event, in the face of future but normal contingencies that should have been forewarned".

In the economic-administrative sciences, the term forecasting has a great deal of usability, since emphasis is continually being placed, for example, on the forecasting of the exchange rate, which is one of the most frequently dealt with topics in financial research, due to its importance in international economic activity. Due to the complexity of the problem of predicting the behavior of exchange rates and with the objective of obtaining the best results (De la Oliva de Con, Molina Fernández, & Díaz Rodríguez, 2022).

The truth is that economists are often identified with the magic of knowledge, that is, with the fear of the unknown. They are also often linked to the nuclei of greater power within social organizations. Consequently, they are asked to look into the crystal ball to divine the future, especially in times of crisis. That is precisely where the problem arises, because the economy has hardly any predictive capacity (Nieto Solís, 2016).

In the first book of the Bible, Genesis, there is an allusion to foresight, in chapter 41, verses 34 to 36: it points out:

Let Pharaoh appoint, moreover, intendants throughout the land, to collect the fifth part of the harvest during these seven years of plenty. They shall collect all the provisions of these seven years of plenty, and shall store the grain in the cities, where they shall keep it under Pharaoh's authority. In this way there will be reserves in the country for the seven years of scarcity that will affect Egypt, and the people will not die of hunger.

Therefore, this divine recommendation has been valid for more than three thousand years when considering that it is good to save, recommending here the fifth part of the product of the good years to face the periods of scarcity that could occur in the future. In this biblical passage, it must be emphasized that what should be saved from the good years for possible future years of scarcity is the product of human labor, not what could come providentially, by chance or stolen, such as an inheritance, a draw, a robbery, etc.

So to make provision for the future with the fruit of labor is good, but to do so with gifts or not stolen.

3. Work

Thus, the means to obtain fruit or wealth is work, understood as the process of transforming nature. For Cristancho Giraldo (2022), work is considered as "an activity that allows man to produce goods and services to satisfy his material needs. Therefore, it is a means to obtain utility and well-being at the same time, without necessarily considering work exclusively as paid work; work in the community is also contemplated".

Work, the provision of productive labor, has always constituted a factor of opposition or conflict in any form of society: masters and slaves, lords and serfs, employers and workers, have been protagonists and assumed in their respective historical contexts opposing statuses in relation to the binomial provision of work-appropriation of the fruits or results thereof (Palomeque & Manuel, 2022, p. 46).

On the other hand, the Mexican General Labor Law (2023) states that decent work should be understood as: work in which the human dignity of the worker is fully respected; there is no discrimination based on ethnic or national origin, gender, age, disability, social status, health conditions, religion, migratory status, opinions, sexual preferences or marital status; there is access to social security and a remunerative salary; continuous training is received to increase productivity with shared benefits, and there are optimal safety and hygiene conditions to prevent occupational hazards. That is to say that all human effort, whether paid or unpaid is called work, this is not new since the following biblical passage states the following in the book of Exodus chapter 20, verses 9 and 10:

Work six days, and in them do all your work. But the seventh day is a day of rest, holy to the LORD your God. Let no one work: neither you, nor your sons, nor your daughters, nor your male and female servants, nor your female servants, nor your animals, nor the strangers who live in your country.

Or as noted in the book of Ecclesiastes, chapter 3, verses 12 and 13: I saw then that your true good is joy and doing good during your life. If one can eat and drink, if he finds happiness in his work, that is a gift from God. Likewise, in the Book of Acts, chapter 20, verses 34 and 35: Look at my hands: by them I have obtained what is necessary for myself and for my companions, as you well know. By this example I have clearly taught you that you must work hard to help the weak. Remember the words of the Lord Jesus: 'It is more blessed to give than to receive. Or as stated in Proverbs chapter 14, verse 23: Every labor has its reward, but that which remains in words leads to misery.

In this way, if the means for man to obtain the satisfactions for his life is given through physical effort where they do all their work; that after that, it is pointed out as having to keep periodically a day of rest or rest, which serves to replenish and recover the energies. In this way the rest or rest is also necessary for the man who works.

4. Days of rest or vacation

Nowadays it seems that the failure to heed this mandate leads people to stress and the problems that this evil brings, so it is also necessary to heed this biblical recommendation.

For Castaño (2022), work entailed in itself a destabilizing potential tied to the frenzy of daily activities and the needs of survival, concentration, intensity, physical and mental demands. Tranquility, happiness and exercise were erected as suitable bastions to protect against the harmful effects of work discipline. Rest was established as an imperative conquered through a system of continuous learning, respecting the rhythms and cycles of the body and mind. This imperative was established in the midst of a national context characterized by a labor legislation relatively favorable to these spaces of rest.

These benefits were incorporated into the legislations of the countries of the world despite the fact that it was already a divine recommendation disclosed more than two thousand years ago. And that now, as a result of not paying attention to this mandate is reflected in the detriment of human health represented by occupational stress, which is defined in Cruz-Zúñiga, Alonso, Armendáriz-García & Lima (2022) as:

Result of the relationship between the individual, the work environment and the individual perception of threatening factors derived from work, which endangers physical, psychological and social well-being and increases the probability of alcohol consumption. Reflected in the set of worries, mortifications and nervousness that the worker has as a result of the high demands of his job, the work environment, job insecurity and the worker's ability to respond to the demands or requirements of his job.

The situation seems new, but in the biblical wisdom of more than two thousand years ago, at least one day of rest was already recommended, but nowadays this is not the case since many people carry out work activities at home on their days off and even during vacation periods, which causes an imbalance in human health.

5. Poverty and equality

The human being seeks a utopia in relation to the distribution of goods, it always seems a search to achieve equality or balance among human beings in such a way that the distribution of wealth in the world seems equitable; however, the Bible points out that this is not possible, therefore, although it is an end that humanity pursues, it will not be achieved. In Matthew chapter 26, verses 6 to 11

"Jesus was in Bethany, in the house of Simon the leper. A woman came to him while he was at table with a precious marble jar filled with very expensive perfume, and poured it on his head. Seeing this, the disciples protested, 'Why so much waste?' This perfume could have been sold very dearly to help the poor. Jesus noticed this and said to them, 'Why do you trouble this woman? What she has done with me is really a good deed. You will always have the poor with you, but you will not always have me.

However, human beings aim to end poverty and inequality as noted in Henriquez (2018):

A theory of justice is that part of the philosophy of law whose purpose is to study the problems concerning the fair distribution of goods, rights, duties or burdens among the members of a community. Following Bobbio's reflections, justice refers to a harmonious or balanced order in which each party is assigned that which corresponds to him, for which equality appears as a condition for the preservation and achievement of this state. It is for this reason that the concept of equality is closely linked to justice. Since equality is a concept that, in order to make sense, must be expressed in relational terms, that is, between two or more subjects with reference to something, the various theories have constructed arguments aimed at justifying that which is to be equalized, although they have differed in nature. Thus equality has been postulated in relation to goods, rights, income, freedoms, resources, opportunities, results, welfare or capabilities. It is the problem of the object of distribution.

In another of the books of the Bible it is pointed out how in a divine way the product of human labor was distributed, as it is pointed out in the Book of Genesis chapter 47, verses 23 to 26:

Then Joseph said to the people, 'You see, I have bought you and your land for Pharaoh. Here is seed for you: sow the land. When the time of harvest comes, you shall give the fifth part to Pharaoh, and the other four parts shall be for yourselves, as seed for sowing, and as food for you, your family, and those in your household. They replied, 'Since you have saved our lives, please accept us as Pharaoh's slaves. Thus Joseph imposed as a law, that the fifth part of the produce of the land of Egypt should be given to Pharaoh, and that rule endures to this day. Only the land of the priests did not pass into Pharaoh's possession.

With this it is biblically patented that there will never be equality in the distribution and distribution of wealth and consequently the end of poverty is an unattainable utopia as the concept of distributive justice that is "a more equitable and complete access to the fruits of economic growth" (Sandel, 2020, p. 209), which before the Bible can be pointed out that until today it lacks support.

6. Organizational values

Every organization in operation determines its values that allow it to comply with a set of statutes that it calls values that it sets when it implements and consolidates a business proposal; however, how they arise or how they are determined. Thus, those who lead or participate in an organization, have the need to design a framework of values that should be part of its corporate image, which includes the mission, vision and organizational values. As organizations and companies consolidate, they also generate a framework of values that govern their internal and external performance; that is to say, all the actors where the company has influence must reflect those values. But how they are designed, what they are based on or what is the basis for their development, is unknown or unclear.

At present, the determination of these corporate values has no legal, let alone moral, basis.

There may be 500 ways of shopping and even more, but 500 ways of conceptualizing the term family, confronts us with the eclipse of family education, by the very fact that it is justified to understand 500 ways of conceptualizing the construct "parents". The company itself would eclipse its strategies if each individual is left to express his ethical conduct as he sees fit, and the word corruption, theft, bribery and fraud, would have a thousand ways of justified conceptualization and no one would be able to sanction it if it were simply a matter of tolerating everyone expressing their subjectivity in such a monstrous way.

And yet the company is not safe if the moral values of the household are destroyed in a million little crystals..... This is a strong signal that morality cannot also be diluted into a million justified behaviors because it simply represents the free expression of each person, even if this sounds out of tune with a natural culture. And in order to have firm and strong values that build civilization and stop this tide of worldliness, it is necessary to return to God, symbol of unity and strength and not of dispersion and weakness. Another alternative confronts us with cultural destruction, the essence and strength of civilization, and also the expression of successful business conduct (Santos Gutiérrez, 2016).

The foundation for the design of business values should be the Bible, concepts such as piety and mercy are not considered; generally, when an organization is created, it is assumed that it intends to address a problem or a need identified in a market. Therefore, the answer through the proposal should be based on organizational values. However, most of the time they arise from merely empty concepts, without background and much less foundation, which leads to operate pursuing money and wealth, without paying attention to them; that is to say that wealth becomes an end to achieve, when what organizations should focus on achieving are the satisfaction of their customers, employees and society.

This leads organizations to various situations that go against morality such as offering products or services of lower quality than they claim to have, selling products and services deceiving those who buy them, promising to deliver them that do not fulfill what was promised; in short, defrauding, hiding defects, errors or vices.

The source of values must be based on concepts such as piety, mercy, among others, concepts that are little considered in business organizations. But what is piety, Rousakis (2022) exposes that Euthyphro identifies piety with that which pleases the gods and is loved by them. Socrates accepts that piousness is something loved by them, but objects that it is not pious because it is loved. Similarly, he tries to show that the pious is a part of the just, but that not all justice coincides with piety, just as respect does not coincide with all fear, although all respect presupposes a certain fear. As respect is part of fear, and when there is fear there need not be respect, so when there is justice there need not be piety, because piety is part of justice.

Thus piety has a part of justice, but not everything that is just is pious, in this sense to carry out an entrepreneurial venture within the framework of the law, can be just, but not pious.

In "Man and the Divine", Maria Zambrano writes that piety is "that which deals with the unjust and the just". In her words, it is "knowing how to deal adequately with the other". Dealing adequately with the other in situations of injustice refers to a commitment to coexistence in the symbolic order of the mother. In fact, representations of women embodying this figure are frequent and piety has been and is a universal sexed in feminine (Yago Alonso, 2014, p. 38).

In the dictionary of the Royal Spanish Academy, piety is defined with several meanings, which in the order they are presented are the following:

- a) Virtue that inspires, for love of God, tender devotion to holy things, for love of neighbor, acts of love and compassion.
- b) Intimate love that is devoted to parents and venerated objects.
- c) Pity, mercy, commiseration.
- d) Representation in painting or sculpture of the pain of the Virgin Mary when holding the corpse of Jesus Christ descended from the cross (Real Academia de la Lengua Española, 2023).

Mercy is defined as a virtue that inclines the spirit to sympathize with the sufferings and miseries of others. Following St. Thomas, one has mercy when the subject considers the misery of others as his own; hence the proper act of this virtue is to remove the misery of others (Zamora, 2017, p. 298).

Mercy "expresses God's behavior towards the sinner, offering him one more possibility of repentance, convert and believe" (Maceratini, 2017, p. 68).

In this way, mercy is a verb in action, it is an experience full of joy, as an action detached and carried out in absolute freedom to accentuate the attitude of compassion that a person should feel towards another. Finally, every attitude of human mercy has its foundation in the mercy of God, since he is the subject of the passive verb (Zúñiga, 2019).

In the same way as defined by the Royal Academy of the Spanish Language, mercy is defined as:

- a) Virtue that inclines the spirit to sympathize with the sufferings and miseries of others.

- b) Piece in the seats of the choirs of the churches to rest disguisedly, half seated on it, when one should be standing.
- c) Attribute of God, by virtue of which he forgives the sins and miseries of his creatures.
- d) A small portion of something, as that which is usually given in charity or alms.

In both definitions, both of piety and mercy, it can be observed that they are a virtue and in both they are related to love and devotion to one's neighbor. In the Bible, it turns in relation to it, that it is necessary to consider in a business, of which some verses are quoted:

In the book of Exodus chapter 21, verses 33 and 34:

If one leaves a well open, or if he does not cover the well he is digging, and then an ox or a donkey falls into it, the owner of the well shall pay the owner of the animals the price in money, but the dead animal shall be his.

Although in this passage it seems that it does not have to do with mercy and mercy, love or devotion to one's neighbor is present; as well as justice among men: as in the book of Exodus chapter 23, verses 1 to 5, 8, 10 and 11:

Do not bear false witness or help the wicked by bearing unjust testimony. If you see the donkey of the one who is evil to you fallen with the burden, do not pass over him, but help him to lift him up. Receive no gifts, for gifts dazzle the prudent and harm the rights of the righteous. Six years thou shalt sow thy fields and bring forth their fruits; in the seventh year thou shalt not cultivate them and shalt let them rest. The poor of your people shall eat what they find there, and if there is any left over, the animals of the field shall eat it. You shall do the same with your vineyard and your olive grove.

Reference is also made to mercy and pity in the book of Leviticus chapter 19 verses 33 to 36; and in chapter 23, verse 22 of the same book:

When a stranger lives with you in your land, do not molest him. You shall regard the stranger who lives with you as one of your own, and you shall love him as yourself, for you also were strangers in Egypt: I am Yahweh your God. Do not commit injustice in judgments, nor in measures of length, weight, or capacity; use just scales, just weights, just measures, and just sextuaries: I am Yahweh, your God, who brought you out of the land of Egypt! When you reap the produce of your fields, you shall not reap to the edge of the fields, nor gather the stray ears, but leave them for the poor and for the stranger: I am Yahweh, your God.

Mercy, mercy and justice are evident in the book of Deuteronomy chapter 1, verses 16 and 17:

Then I gave the judges the following instructions: 'You shall hear the complaints of your brothers, and you shall decide, whether the dispute is between an Israelite and his brother, or between an Israelite and one of the foreigners who live among us. When they judge, they will not be influenced by anyone, but will listen to the poor and the rich, to the powerful and the weak, and will not be afraid of anyone, for judgment is God's business. If a problem is too difficult for them, they will pass it on to me, and I will see it.

Another important concept to consider for entrepreneurs is that of restitution, which is nothing more than returning what was asked for, used or wasted; the definition comes from the word restituir, which comes from the Latin word restituere and means "to return something to the one who had it before". Its lexical components are the prefix re- (backward) and statuere (to park, stop, place) (Diccionario Etimológico, 2023). It is in this sense that the word restitute in essence is to return something to the one who had it before, some testimonies of the restitutions will be able to shed light on the appropriations and not the other way around, because -as Lacan points out- "(...) the true original can only be the second by constituting the repetition that makes the first an act, since it introduces there the après-coup proper of the logical time". Thus, we will be able to enter into what is necessary to repair, to restore, even to heal for each one (Domínguez, 2019).

Thus restitution in the Bible appears in countless passages among them is in the book of Exodus chapter 6, verses 1 to 56:

If a thief, caught at night breaking into a house, is mortally wounded, the one who killed him will not be blamed. But if he does so at sunrise, he shall be blamed. If someone does not have to return what he has stolen, he shall be sold himself to pay for it. If what he has stolen is found alive in his possession, whether it is an ox, a donkey or a sheep, he must pay back twice as much. If one lets his cattle loose to graze in his field or in his vineyard, and the cattle graze in another's field, he shall return with the best of his own field or of his own vineyard. If a fire is set in the bushes and it spreads to fruit trees or crops in the field, the one who set the fire shall pay for the damage. When one gives to another money or jewels in deposit, so that he keeps them, and they are stolen from the house of this one, the thief, if found, will return double.

On the other hand, workers have the right to receive remuneration for the work performed, this is called salary, which is defined in Article 83 of the Federal Labor Law of Mexico as the remuneration to be paid by the employer to the worker for his work; it also states in Article 84 of said Law that the salary is made up of the payments made in cash for daily fees, bonuses, perceptions, housing, bonuses, commissions, benefits in kind and any other amount or benefit that is given to the worker for his work. Article 88 of this Law states that the terms for the payment of wages may never be longer than one week for people who perform material work and fifteen days for other workers (Justia México, 2023). From what is established in the law, it must be emphasized that most people work for a salary and that this salary must include all the benefits indicated at the time of the contract; likewise, that the term agreed upon for the payment of the salary in the contract must be complied with by the employer, never to the detriment of the worker.

In the Bible this is also established in a forceful manner as it is pointed out in the book of Deuteronomy chapter 24, verses 14 and 15:

You shall not exploit the lowly and poor day laborer, whether he be one of your brothers or a stranger in your land, in some of your cities. You shall pay him every day before sunset, because he is poor, and because he is watching for his wages. Lest he cry out to Yahweh against you, for you would bear a sin.

That is to say that the act of paying the salary to a person according to the agreed and worked is an act of justice, but not to do it besides being unjust is constituted in an act that demonstrates impiety and mercilessness; because undoubtedly every wage earner has the hope that at the end of the working day agreed to receive his salary, if it is not realized, he will be in a condition of urgency, because surely with it he will bring sustenance to his family. Not to do so is to not feel compassion for him.

In business, the common thing is to try to get the greatest advantage between the disbursements made, with respect to the price at which a product or service is sold, although it is never indicated if it should be in an environment of justice, but rather that in most of the times it is sought to reduce the costs when acquiring inputs of lower price, demeriting the quality of the final product or service, but the most serious thing happens when it is indicated to sell a quantity or quality and to deliver another demerited one to the consumer.

The Bible also makes reference to this in the book of Deuteronomy chapter 25, verses 13, 14 and 15:

Thou shalt not have in thy bag different weights, some greater and some lesser, neither shall there be in thy house one great measure and one lesser. You shall have a just and exact weight, and likewise a just and exact measure, that your days may be prolonged in the land which Yahweh your God gives you.

Undoubtedly, business owners or entrepreneurs do not follow this recommendation, since in many occasions we see practices in which they deliver less than the amount they say they give, that is to say that their saying does not support their actions when selling a product or service, that will sooner or later bring discredit to their business or enterprise. This is confirmed in the book of Proverbs, chapter 11, verse 1:

Yahweh hates false scales, he is pleased with just weights Proverbs chapter 20, verse 10:

Double weight and double measure: ¡two things that Yahweh hates!

Conclusions

Every organization has within its organizational or business culture the definition of values that allow its collaborators to act inside and outside the organization where they work. Many times these corporate values are designed without considering a solid foundation that allows their implementation and above all the objective for which they were formulated. Generally, their postulation comes from a review of the values of some representative companies in the sector or of some global organizations, which constitute entities to be followed, but which do not have any criteria for their implementation.

On the other hand, there is a moral foundation where human values are enunciated and founded from a biblical perspective, being this the main foundation of human values that exist. Among these values are justice, mercy, kindness, among others. However, when it comes to defining business values, they are totally disregarded in the business world.

Therefore, when identifying and formulating the values of an organization, it is recommended to follow the moral values coming from the Bible, despite the fact that in the business world competition, positioning, leadership and competitive advantage are promoted; instead of sharing, offering products and services without pursuing personal advantage and satisfaction, but as if they were for consumption or personal use.

Undoubtedly the basis in the definition and implementation of values in an organization or company considering biblical foundations, will lead to a better status to the company, since acting without consideration of these biblical values, failure will be the destiny in the medium or long term.

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