

Proposal for the organizational diagnosis of civil associations of professionals in Mexico

Propuesta para el diagnóstico organizacional de asociaciones civiles de profesionistas en México

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Abstract

Proposal for the organizational diagnosis of civil associations of professionals. The present work aimed to design a proposal to determine the status of a Civil Association of professionals with respect to the following areas: (a) the structure, (b) finances and (c) the Statute, to contribute to the assurance of its continuity through the optimization of its functions and resources. Was a procedure which consisted of: literature review, recovery of the approach to socio-economic management of enterprises and organizations, the assessment of control procedures to ensure the reliability of the information in accordance with the financial reporting standards; and legislative technique. This helped raise a proposal of diagnosis organizational associations of professionals in Mexico, designed within the framework of the Management Sciences.

Resumen

Propuesta para el Diagnóstico Organizacional de Asociaciones Civiles de Profesionistas en México. El presente trabajo tuvo como objetivo diseñar una propuesta para determinar la situación de una Asociación Civil de Profesionistas con respecto a los siguientes rubros: (a) la estructura, (b) las finanzas y (c) el estatuto, para contribuir al aseguramiento de su continuidad por medio de la optimización de sus funciones y recursos. Se realizó un procedimiento que consistió en: revisión de literatura, recuperación del enfoque gestión socioeconómica de las empresas y organizaciones, de la evaluación de procedimientos de control para asegurar la confiabilidad en la información de acuerdo con las Normas de Información Financiera; y de la Técnica Legislativa. Lo anterior contribuyó a plantear una propuesta de diagnóstico organizacional de Asociaciones Civiles de Profesionistas en México, diseñada en el marco de las ciencias de la gestión.

Evaluation, Management, Civil Associations, Profession

Evaluación, Gestión, Asociaciones Civiles, Profesión

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Introduction

Currently, the complexity of social change conditions the involvement of different professions from all disciplinary fields in promoting management based on knowledge, values, expectations and human resources. Among the values associated with any profession, it is considered necessary to include mutual trust, autonomy, rational deliberation, accountability, altruism, compassion, commitment to service, self-regulation and social responsibility (Jovell, 2011).

In this framework, today's professional has the challenge of assuming values as a reference model. This is specified in developing a series of professional roles that demonstrate good practice and that should be constantly accredited. Consequently, the assumption of a new model of training, learning and updating is necessary. Likewise, professions in general require the development of specific competencies which focus on the one hand, the integration of knowledge, and on the other, the particularity of the profession in question.

To assume these values, professionals in each area are associated with the purpose of strengthening themselves and becoming a fundamental reference to determine the autonomy and social recognition of their profession (Fernández, 2001). However, once the association is constituted it is necessary to evaluate its operation to ensure its continuity, growth and consolidation before the society that frames it. For this reason, this document describes a proposal to carry out the evaluation process of civil associations of professionals in Mexico.

Literature review

According to Hernández, Fernández and Baptista (2010), the literature review consists of: “detecting, obtaining and consulting the bibliography and other materials that are useful for the purposes of the study” (p. 65). Consistent with this definition, the conceptualizations of: a) profession, b) civil associations of professionals, (c) evaluation and (d) organizational diagnosis are considered. Profession. From a historical analysis of the different conceptualizations of the profession, it is concluded that the concept of profession is dynamic and is closely linked to the social development in which it is framed.

It is precisely social development that is demanding that the professions, through the creation and adoption of mechanisms of various kinds to develop and adopt the different processes, distinguish between them (Fernández, 2001).

The term profession comes from the Latin *professio*, -onis, which means action and effect of professing. Commonly the word is understood as a job, faculty or trade that each one has and exercises publicly; protest or public confession of something. In general terms, the profession has been defined as an occupation that monopolizes a series of private activities on the basis of a large stock of abstract knowledge, which allows the person who performs it considerable freedom of action and which has important social consequences (Fernández, 2001).

On the other hand, Finn (1953) pointed out that professions must have a series of minimum characteristics to be considered as such. The features pointed out by this author were:

1. An intellectual technique (Burrage and Torstendahl, 1990; Freidson, 1985 and Cleaves, 1985).
2. An application of this technique to the solution of humanity's problems. (Gómez and Tenti, 1989 and Burrage and Torstendahl, 1990).
3. The need for a long period of education and training before practicing the profession (Burrage and Torstendahl, 1990; Starr, 1982 and Cleaves, 1985)
4. A series of standards and statements of ethics to comply with (Starr, 1982, Dingwall, 1996 and Cleaves, 1985).
5. A body of intellectual theory constantly growing through research (Dingwall, 1996 and Starr, 1982)
6. An association of those who practice the profession integrated into a group with a very close relationship and with a high quality of communication between them (Fernández, 2001, Gómez and Tenti, 1989; Freidson, 1985 and Jhonson, 1977).

According to Fernández (2001), there are other important elements of the profession such as its intrinsic legitimation, its validity and its function, which are framed by the historical characteristics of the society in which it has emerged and has developed. Its specific modes of formation, reproduction, exclusion, certification and evaluation depend on the conditions in which it arises, on the interests of those who promote it, and on the political power of its members.

Civil Associations of Professionals. Historically, men formed small groups because of the need they had to organize to survive. In this context, associating means making a responsible commitment to work and defend the interests of the group. Professionally, the importance of associating represents for any union, having the possibility of raising its voice to formulate its goals, protect its interests and find approaches and solutions to certain problems (Verdugo, 1991).

In this sense, civil associations of non-profit professionals follow the model established for centuries by European trade associations characterized by defending and regulating the fulfillment of private interests and exercising a public authority, assuming themselves as a group of people who they share common interests in relation to a trade, occupation and profession, and seek to access certain rights of a private and public nature (Pontón, as cited in Pacheco and Díaz, 1997).

According to Fernández (2001), there are two models of professional association, one of them represented by the Anglo-Saxon countries, the United States and England, where the groups are independent of the State; and another that is developed under the protection of this, such as the case of Mexico, in which professionals have adopted various forms of organization, one of which is the colleges of civil professionals. Some of the purposes of the colleges would be to ensure the interests of the profession, promote the legislation that will regulate it, promote the development of its members and determine who may or may not exercise it, among other non-profit activities.

Evaluation. The concept of evaluation, according to Cuevas-Salazar (2007), is part of the activities carried out to achieve a goal. In this sense, evaluation is inherent in life itself, since it is constantly necessary to face situations and solve them; and to solve them in the best way it is necessary to judge the greatest number of possibilities. According to Ruíz (2008), evaluation, from a general perspective, is an evaluative and methodical reflection on the development and result of the actions carried out. This author also pointed out that evaluation is an unavoidable phase of all processes.

Organizational diagnosis. The diagnosis in an organization is understood as the analysis that is made to evaluate the situation of the company or organization, its problems, potentialities and possible development routes (Valenzuela, Ramírez, González and Celaya, 2010). Likewise, Rodríguez (1999) specified that the diagnosis allows to pose a problem of knowledge that helps to determine epistemological considerations, which are necessary to establish the operation of the organization and consequently recommend the pertinent changes.

Procedure for the design of the proposal

The procedure consisted of the recovery of the following referents:

(a) the socioeconomic management of companies and organizations (Savall, Zardet and Bonnet, 2008), (b) the evaluation of control procedures to ensure the reliability of the information in accordance with the Financial Information Standards (Mexican Council of Standards of Financial Information, 2014); and (c) of the Legislative Technique (López, 2000).

Proposal for the organizational diagnosis of civil associations of professionals

The proposal is made up of the following sections:

(a) objective, (b) background and ethical-legal aspects, (c) analysis of the organizational structure, (d) financial analysis and (e) statutory analysis. Each of the sections that make up this proposal is described below.

Goal of the proposal

Determine the situation of a Civil Association of Professionals with respect to the following areas: (a) the structure, (b) finances and (c) the statute, to contribute to the assurance of its continuity through the optimization of its functions and means.

Background and ethical-legal aspects of the organization

This section should include in detail:

(a) the historical background of the association: (b) date of incorporation, (c) founders, (d) ethical aspects of the profession and (e) laws, regulations and / or regulations that govern the profession.

Analysis of the Organization Structure

The objective of this section is to identify organizational dysfunctions to accelerate the search for possible actions and trigger the generation of decisions and actions at the required pace of transformation of the organization in a competitive environment (Savall, Zardet & Bonnet, 2008). The fundamental hypothesis of the analysis of the organization's structure is that every actor can exercise unofficial power, either to accelerate or slow down the pace of change, which leads to a deficiency in the achievement of objectives and in the use of resources that are scarce. The purpose of this phase of the proposal is to identify and evaluate the following dysfunctions:

Working conditions. It refers to the conditions on the part of the workers who make up the office staff, who manifested stress factors and discontent derived from the uncertainty of job permanence due to the changes of managers every two years and their particularities in leadership and management style.

Organization of work. Deficiency in the set of tasks and activities carried out due to the absence of an organization chart of the office staff, where the functions, division of work, and organization of specific activities and procedures manual are defined.

Communication – Coordination – Agreement. Absence of mechanisms that refer to the three levels of information exchange. Communication refers to any exchange of information. Coordination concerns the exchange of information with professional character to carry out a certain activity. Concertation means that the actors agree to achieve a goal in a synchronized and programmed way.

Time management. It refers to the fact that a large part of the working time of the different actors involved in the activities of the organization is dedicated to carrying out routine tasks, instead of investing it in strategic activities. Such as the elaboration, realization and periodic evaluation of the actions that allow to achieve the internal and external strategic objectives. These actions are distributed vertically (hierarchy) and horizontally (by project), in a synchronized and efficient way. Carrying out this implementation requires the formulation and formalization of a coherent strategic plan and the guarantee of having the necessary means to carry it out, especially time.

Integrated training. The agency's actors have not received adequate training and qualification to adapt to the new administrative and management techniques.

Strategy implementation. The participants do not have clear ideas regarding the necessary tasks and strategic activity to be undertaken.

Bonuses. This component is linked to the performance of subordinate functions when the management, for example, carries out activities that could be delegated to its subordinates.

Overtimes. It refers to the cost of time spent by the agency to perform tasks that do not create added value. This loss of time carries a cost, where the association is seen to pay non-useful hours of work and wasting resources of time available for the use of infrastructure and equipment. It can also represent an opportunity cost, and this is what happens with the costs generated by a low activity if it is considered that this lost time could have been dedicated to carrying out, that is, activities with high potential creation, or to creating potential linked to strategic opportunities.

Overconsumption. It refers to the cost of dysfunction that is linked to differences in salary costs. Corresponds to an activity carried out by a person with higher qualifications and better paid than the person who should have or could have carried out the work in their place, such as the performance of subordinate or overqualified functions.

No production. It is a cost component that generates income losses for the agency, considering that it must continue paying its local fixed costs, equipment and even unproductive time of employees.

Risks They are the future costs caused by the current malfunctions. (Buono and Savall, 2007).

In general, identifying these dysfunctions allows an analysis of the organization's weaknesses, compared to its strengths, since the former are often underestimated by management and middle managers due to the fear generated by being affected by change. For the analysis of dysfunctions, an assessment instrument is used that is supported by the interview as the technique used to establish a list of dysfunctions. Also, direct observation is essential to analyze the consequences of dysfunctions.

Subsequently, the information is validated with two successive interviews. This validation contributes mainly if the dysfunctions and their consequences are recurrent or if they occur sporadically (Savall, Zardet, Bonnet, 2009). Finally, documents that allow identifying some of the causes of dysfunctions are analyzed. Once the information has been analyzed and validated, we proceed to the following.

Management and middle managers are invited to express their views on the malfunctions. Its objective is to achieve a "mirror effect" that allows social actors to understand the need to change their attitude and prevent dysfunctions instead of trying to solve them as they arise. The results are presented orally in an executive presentation to the organization to collect opinions and observations. This oral presentation makes it possible to draw attention to the serious threats to which the organization is exposed if it does not undertake actions to prevent dysfunctions.

Subsequently, it is concluded with a detailed and complete analysis of the causes that originate the dysfunctions. This stage is called "Expert opinion" and it helps the organization to determine the pertinent actions that allow it to act in depth on the dysfunctions. Finally, a report is presented to the organization, which constitutes an inventory of problems to be solved in the short, medium and long term.

Financial analysis of the organization

For this analysis, the evaluation of the control procedures was considered to ensure the reliability of the information, in accordance with the Financial Information Standards (CINIF). Specifically, the evaluation is based on the review of documentary evidence in accordance with International Auditing Standard 315 (Mexican Council of Financial Information Standards, 2014), which consists of the identification and assessment of risks through knowledge of the entity and its environment. Evaluating the internal control of an organization implies knowing the relevant factors, the governance structure, the way it is financed, the application of decision-making policies, the management and application of financial resources, as well as the reliability of financial information, with the purpose of achieving the objectives set out in the statutes of the body.

Specifically, the internal control evaluation aims to know the degree of confidence that exists in the financial control procedures, the management and application of resources and to establish what are the procedures for reviewing the evidence of accounting information that supports the operations. carried out by a civil association considering in each case its particularities (Mexican Council of Financial Information Standards, 2014).

Likewise, the application of this proposal considers that the internal control objectives will allow evaluating the organization's structure, the functions of its board of directors, the methods for assigning authority and responsibility, as well as the administrative control methods to supervise and monitor compliance with the objectives established in the association's statutes.

On the other hand, in accordance with the Income Tax Law (LISR), Title III, of the Regime of non-profit legal entities, and in accordance with article 79 section IV, the Professional Associations and the organizations that Those grouped together are considered legal persons not taxpayers to income tax. The art. 86 establishes the various obligations, among which there will be an obligation to keep the accounting systems in accordance with the Fiscal Code of the Federation, its regulations and make records in them regarding their operations; issue and collect tax receipts, file an annual return, among others (Practiagenda Tributaria, 2015).

In this framework, the review of the accounting operations of an association, as part of the evaluation methodology, comprises two aspects, the first a review of the financial statements, mainly the statement of financial position, the income statement as well as the annual statement. . The purpose of this review is to identify the main transactions, as well as their verification in accordance with the financial information regulations and with the fiscal requirements established by the Income Tax Law. The result of this analysis allows to establish the financial situation of the organization as well as to support the observations and recommendations to establish an improvement proposal, for the optimization of functions and resources.

The second aspect is to randomly analyze a sample of vouchers that cover the assets, the main income and expenses, as well as their relevance to the objectives proposed in the association's bylaws and verify adherence to internal regulations and the LISR.

Statutory analysis of the organization

For the analysis of the statutory situation, the Legislative Technique was considered. The following describes what the aforementioned technique consists of.

Some specialists in the legislative field point out that the legislative technique is "the activity aimed at building a legal order well structured in its principles and integrated by correctly formulated norms" (López, 2000, p. 119).

The interest in it reflects the concern that we have today to improve a complex legal world in which the number and specialization of its normative sources proliferate, jeopardizing, among other things, the principle of legal certainty.

The legislative technique consists of a set of more or less artificial means and procedures destined to make the legal norm practical and effective in the social environment to which it is intended.

The technique converts the content and purposes of law into words, phrases and norms to which it gives a systematic architecture. It is the difference that exists between the idea and its realization, between the substance and the form. Scientific study and politics only give the raw material of the norm "the technique molds it, adapts it and transforms it to achieve the practical realization of those purposes" (López, 2000, p. 120).

According to specialists, it is important to correctly apply the rules of legislative technique when drafting laws, since not only their prompt approval will derive from them, but their compliance and application will always be well respected by the recipients. The purpose of the legislative technique is to improve the quality of the norms (López, 2000).

There are structural elements that make up the text of an initiative (López, 2000). For the purposes of this proposal, only the following were considered: (a) the explanatory memorandum and (b) the text of the proposed normative body, that is, the normative part.

Conclusions

It is concluded that to contribute to ensuring the continuity of civil associations of professionals, it is important to base the proposals for organizational improvement in Management Sciences with specialists from the disciplinary field. Likewise, these organizations must carry out strategic planning based on management tools in order to achieve the efficiency and effectiveness of the organization.

It is also concluded that consistency is necessary between financial budgets and statutory objectives based on indicators and expected results. Finally, it is important to carry out a diagnostic evaluation process to determine the actions to follow and thus contribute to the achievement of the objectives and mission of the organization.

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