

## Commitment of the Companies with the International Sustainability Agreements and their Compliance in Mexico

### Compromiso de las Empresas con los Acuerdos Internacionales de Sustentabilidad y su Cumplimiento en México

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#### Abstract

Companies are the engine that drive the economy of Mexico, so it is important that they contemplate the financial panorama that comes as a result of the sustainability agreements signed worldwide, such as the 2030 Agenda for Sustainable Development, The Agenda Addis Ababa and the Paris Agreement signed in 2015; all in a sense of respect for the environment, in aid for humanity, the fight against hunger and malnutrition, among others with an equality agreement between countries with common but differentiated responsibility, the member countries of the United Nations, in collaborative work over a period with the participation of civil society, the private sector and academia, managed to reach consensus on these agreements, which are intended to be fulfilled by 2030. Plus, the emergence of the SAR-Cov-2/ pandemic COVID-19, which is why the entire context of the planned sustainable actions was moved; economies were damaged, health systems collapsed, countries almost frozen 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 to the demands for sustainability, inclusion and social responsibility that are mandatory today. These being the circular economy, environmental accounting and Standard 035.

Sustainable Development, SAR-Cov-2, COVID-19

#### Resumen

Las empresas son el motor que impulsa la economía de México, por lo que es importante que contemplen el panorama financiero que viene como resultado de los acuerdos de sustentabilidad firmados a nivel mundial, como la Agenda 2030 para el Desarrollo Sostenible, La Agenda Addis Abeba y el Acuerdo de París firmado en 2015; todo en un sentido de respeto al medio ambiente, en ayuda a la humanidad, la lucha contra el hambre y la desnutrición, entre otros con un acuerdo de igualdad entre países con responsabilidad común pero diferenciada, los países miembros de las Naciones Unidas, en un trabajo colaborativo durante un periodo con la participación de la sociedad civil, el sector privado y la academia, lograron consensuar estos acuerdos, que se pretenden cumplir para el 2030. Además, la aparición de la SAR-Cov-2/ pandemia COVID-19, por lo que todo el contexto de las acciones sostenibles previstas se movió; las economías se vieron dañadas, los sistemas de salud colapsados, los países casi congelados en sus operaciones económicas, lo que ha generado un estado crítico en la economía privada. Son las empresas las que hoy comienzan a trabajar y revisar el alcance, por lo que en este trabajo se buscó determinar tres acciones a través del método netnográfico, que ayuden tanto a empresas públicas como privadas, en el desarrollo de sus actividades, atendiendo a las demandas de sustentabilidad, inclusión y responsabilidad social que hoy son obligatorias. Siendo estas la economía circular, la contabilidad ambiental y la Norma 035.

Desarrollo Sustentable, SAR-Cov-2, COVID-19

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## Introduction

The objective of this work was to determine relevant 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 guidelines of world order, which today govern this type of commercial transactions and services. A significant date has been set, which is the year 2030, which undoubtedly does not limit compliance on this date, but rather is a dynamic to reach compliance in said year.

A netnographic investigation was carried out (Turpo, G.O, 2008) which is a new methodology to analyze what happens in social media, since it enriches the information with the collection of data found on the network and are analyzed in such way that can be of quantitative or qualitative quality. Documentary research was used, since data from official pages such as the United Nations Organization, the Agency for Economic Cooperation and Development (OECD), the International Labor Organization (ILO), the National Commission Human Rights (CNDH), the National Institute of Statistics and Geography (INEGI) among many others.

The objective is that through a large collection of data, which were organized to give value to the conclusions and interpret the dynamism of the system based on the changes that are occurring and that imply external conditions that companies must observe, point out the guidelines to follow to ensure socially responsible participation and in full compliance with the rules through the circular economy, environmental accounting and Standard 035.

## Theoretical foundation

The constant changes within the economy worldwide today are significant and especially for countries that are considered to have an emerging economy such as Mexico. (EAE Business School, 2020), Mexico is considered a privileged place due to its biodiversity, in the same way it has been mentioned economically as the second power in Latin America and number fourteen in economic terms in the world in 2016 by the World Bank (Bank World (s.f), 2018), which is why the global agreements that Mexico participates, such as the 2030 Agenda.

The Addis Ababa Agenda and the Paris Agreement, all signed in 2015 (Cepei Knowledge from the Global South, 2020), marked the way forward for the Country, but it is not limited to the government, these agreements involve the private sector, companies and citizens, which is why detecting tools and regulations for companies will be a success, because there is no date that is not met as it is the year 2030.

It is well known that the Brundland Report (World Commission on Environment and Development, 1987) brings knowledge of Sustainable Development for the first time since the eighties, and from there the OECD begins a series of meetings and summits, to be arranged in July of 2015 the signing of what has been considered the largest international consensus of this kind (Cepei Knowledge from the Global South, 2020). 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, that are intended to be achieved by 2030, and jointly define how they would be implemented by defining a scheme for compliance and an examination (ibid.), which is why in certain years a recount is made on compliance with the countries that participate and the question that makes this a priority to meet these goals.

Agreement	Place and date of Concertation	Contents
2030 Agenda for Sustainable Development	New York, September 25, 2015	Action plan in favor of people, the planet and prosperity, to strengthen universal peace and access to justice
Agenda Addis Abeba	Ethiopia, July 15-16, 2015	Promotes Sustainable Development generating investments that promote the 2030 Agenda, as well as an agreement to broaden the tax base, avoiding evasion and illicit financial flows from participating countries.
Paris Agreement	Paris, April 22, 2016	United Nations Agreement for the Reduction of Greenhouse Gas Emissions

**Table 1** International Agreements on Sustainability  
Source: Own creation based on UN information

Likewise, the Addis Ababa Agenda (ONU, 2020) is signed, this has a different purpose, it was signed in the same year in the country of Ethiopia in its capital city Addis Ababa, which is where the name of the Agenda is determined ( Cepei Knowledge from the Global South, 2020) is an agreement in economic terms for the financing of actions for Sustainable Development, whether public, private, National or International, and seven points are determined on which the agreements should focus ( UN, 2020):

1. Social Protection and Public Services for All
2. Expand efforts to combat hunger and malnutrition
3. Address infrastructure deficiencies
4. Promotion of Industrialization and inclusive and sustainable production
5. Generation of full and productive employment, and decent work for all, encouraging micro, small and medium-sized enterprises
6. Protection of ecosystems
7. Promote peaceful and inclusive societies

All of them are the framework of action to have access to this financing, with extreme attention to international cooperation, tax systems, the indebtedness of nations, as well as the governance of all those who participate in the agreement; This agenda is important since one of the principles is that all benefits reach everyone without any discrimination, and that is why companies must enter into this dynamic, so that the country in turn complies with these demands, and it is certainly a widespread obligation.

The Paris Agreement is not an agenda, it is a reinforcement for compliance with sustainability, it is a "United Nations Convention on Climate Change", to keep the world temperature in this century below two degrees Celsius above pre-industrial levels (Ibid.). It promotes sustainability and proposes to improve the actions at the international level of all those involved to face climate change and its consequences. According to (UNU, 2020) Sustainable development requires concentrated efforts to build an inclusive, sustainable and resilient future for people and the planet, to achieve it, it is essential to harmonize three basic elements: economic growth, social inclusion and protection environment.

These elements are interrelated and are all essential for the well-being of individuals and societies; The eradication of poverty in all its forms and dimensions is necessary, it is an essential condition to achieve sustainability, for this purpose, sustainable, inclusive and equitable economic growth must be promoted, which creates greater opportunities for all, that reduces inequalities, improve basic living standards, foster equitable and inclusive social development, and promote integrated and sustainable management of natural resources and ecosystems.

Mexico has worked permanently on this commitment, just nine years after the fulfillment of the Agenda, efforts have been redoubled, we are experiencing catastrophic consequences of this global neglect of nature and its resources, we exceeded the use of natural resources, we did not think it is possible to supply the demanded consumption and its natural cycle has been altered to generate more production, and these alterations have brought tsunamis, earthquakes and pandemics such as COVID-19, which could not be controlled generating changes in the way of producing, working and to interrelate with the population.

Robin (Naidoo, 2020), a scientist from the World Wide Fund for Nature (WWF), clarifies that the pandemic has brought challenges to the economy and the health system worldwide, which has generated devastating situations for many, such as job losses, or the closure of companies and talks about the importance of taking into account the objectives of the 2030 Agenda, to review the scope of the pandemic, with joint actions of the various economic sectors worldwide. In the same way, it ensures that the success of this agenda would depend on sustained economic growth and globalization, which have been cut short by the virus pandemic, since many actions have become obsolete, such as mobilization in collective transport, a situation that puts endanger the lives of users.

*Participation of companies in the Mexican economy*

*Companies are one of the important sectors in the Mexican economy. According to the (RAE, 2020). Company is the organizational unit dedicated to industrial, commercial activities or provision of services for profit.*

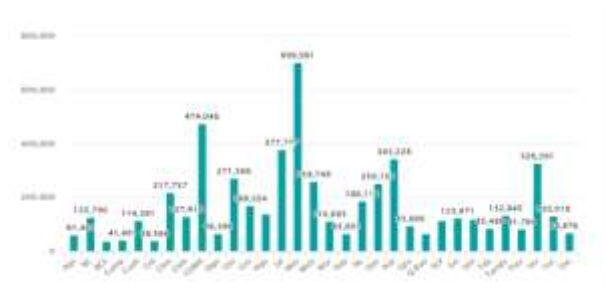
*The quarterly Gross Domestic Product (GDP) offers, in the short term, a timely, complete and coherent vision of the evolution of the country's economic activities, providing timely and updated information to support decision-making; showing in the following table the data of the value in the national GDP by economic activity.*

*The National Institute of Statistics and Geography (INEGI) presents the results of (GDP), that indicates an increase of 1.5% in real terms with respect to the previous year. (INEGI, 2021)*

Concept	Variations % compared to the previous quarter	Variations % compared to the same quarter of the previous year
PIB Total	1.5	19.5
Primary activities	0.8	6.8
Secondary activities	0.3	27.9
Tertiary activities	2.0	16.9

**Table 2** Gross Domestic Product by Economic Activity  
Source: Own elaboration based on INEGI (2021)

The National Statistical Directory of Economic Units (DENU) provides data on the identification, location, economic activity and size of active businesses in the national territory, updated mainly in the segment of large establishments. (INEGI, 2021)



**Figure 1** Economic units by state  
Source: Taken from INEGI 2021

The information shown allows detecting the importance that companies have according to the activities in the fulfillment of the objectives, since they are the economic engine of Mexico.

## 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 an ideal tool to produce within the regulations and classify itself as a socially and sustainable company.

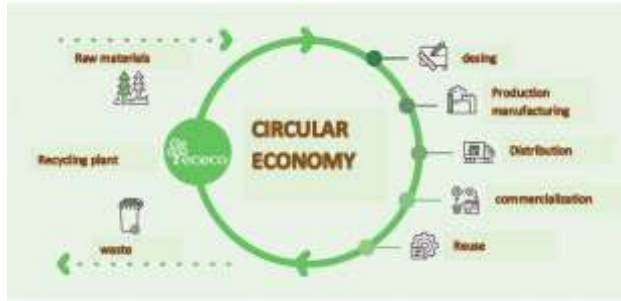
### Circular economy in companies

According to a study carried out on the circular economy as a sustainable alternative (Martínez & Porcelli, 2019), they conclude that in order to start the transition towards the circular economy, it is essential to establish a regulatory framework for extended producer responsibility, the management of plastic, electrical and electronic waste, which obliges the manufacturer and producer to always incorporate a part of recycled material in each product. In addition, it is necessary to formulate public policies that promote the collaborative economy and penalize linearity in production processes.

Without forgetting ecological labeling, eco-design, the construction of sustainable buildings, as well as working on environmental, creative and entrepreneurial education for change to happen.

Among the good things that this type of economy highlights is the possibility of keeping products, components and materials running for as long as possible, that is, with greater utility and value, so that when they are discarded, they can be regenerated to another good or input that can continue to contribute to the cycle of the company.

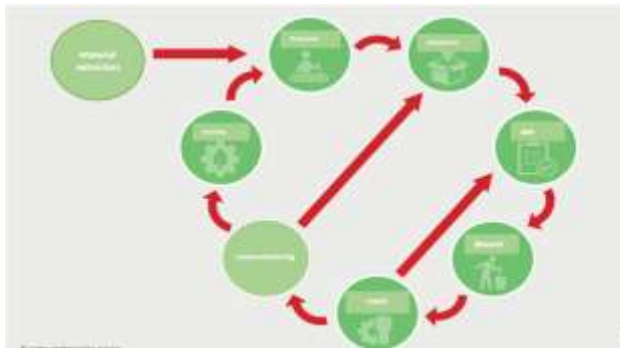
In fact, it is expected that the world population will reach 9 billion people by the year 2030 and in 2019 more resources were being used than the planet itself can provide, an incentive given this overpopulation and lack of control of the uses of natural resources, is this type of economy, because it is unlimited and adaptable to any company. (Ecological Recycling, 2019)



**Figure 2** How the circular economy applies to companies  
 Source: Taken from RECECO 2019

### The circular economy as a new business model

(Rovira, Stefanu, & Valdivia, 2018) They mention that during the last two decades, knowledge of the effects of environmental degradation on people's health has increased significantly in society, which has led to greater concern for the preservation of a healthy environment and has had an impact on consumers' decision-making to purchase products and services. The companies that have detected these changes and have integrated improvement systems in the production processes have achieved an increase in production efficiency, a decrease in costs and a better brand positioning.



**Figure 3** Where is the company located within the circular economy?

Source: Taken from Harvard Deusto Marketing and sales (2018)

### 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, technological and innovation changes are generating substantial changes in the different types of economic entities.

They face guidelines and demands that had not been generated, since they were seen as not immediate and they were not adept at all types of companies, which today is seen as a trend towards market globalization regardless of size, type of industry or commerce, since they are guidelines at a national and international level. International operations have generated that countries have to create accounting guidelines, in which a benefit is seen for all, previously it was understood that the main function of companies was to create an economic profit, in the same way it is understood that this economic production is significant for the country where the company operates, likewise in the maximization of profits a chain reaction is understood, which implies the greatest efficiency in the use of resources (INEGI, 1996). Therefore, accounting is an important tool to add value to the record of environmental operations.

Mexico, as part of this ambitious international project, in its Third Voluntary National Report (The United Nations, 2021), emphasizes the importance of compliance with the actions, and likewise reported the installation of a Special National Commission in the Senate of the Republic and a working group in the Chamber of Deputies, this has generated the issuance of legal guidelines delimiting the various obligations that must be met by those involved, to date we can mention within these the General Law of Sustainable Development (2018), General Law for Ecological Balance and Environmental Protection (1988), National Water Law (1992), General Law for Sustainable Forest Development (2018), General Law for Wildlife (2000), Law for Sustainable Rural Development (2001), Law for the Promotion and Development of Bioenergetics (2008), Federal Law on Environmental Responsibility and General Law on Climate Change (2013), the laws observe limitations of the activities to preserve the environment and promote the sustainability of business activities and of any kind and also the sanctions for those who fail to comply with these regulations. (Chamber of Deputies LXV Legislature, 2021)

The companies have to make these changes, since they are forced and of immediate application, that is where the importance of accounting lies, which has been defined as the technique to classify, order and record the operations that economically affect an entity and which is, in turn, issues financial information that is useful for decision-making (Ramírez, 2018) for what is considered to be the clear way to record formal data, giving them an economic value, for the same reason we understand that environmental accounting or sustainable accounting, is one that seeks to measure the financial and non-financial effects that a company has when making responsible use of natural resources in its processes and/or operations. (Ibid, p.135)

Companies need to comply with the requirements of the various environmental laws, with national and international guidelines, and these are focused on the care and preservation of the environment, as it has already been defined that these laws determine the compliance of companies to compensate wear and tear. of the environment due to commercial and industrial activities, that is why the importance of environmental accounting, which allows clear accounts of these actions.

There are various terms that imply having an environmental accounting vision, which allows determining an eco-efficiency in the company, this will allow its financial statements to reflect through these accounts the processes that are carried out, take into account the applicable guidelines and reflect them in the accounting processes, these actions in the company will allow a better financial performance together with the ecological effort of the company, it is to take into account all the activities and give them a value with respect to environmental wear or quality standards, this type of action goes beyond a mere social responsibility, this leads to growth in terms of competitiveness. Perhaps it is important to take into account that in 2030, these will be the companies that can apply for international operations, or have access to incentives or credits that promote economic growth and sustainable development, which is an obligation that had been postponed and we have seen the cost in the wear and tear of the planet or the pandemic situation that exists today.

Environmental accounting involves two types of accounting branches, such as administrative accounting (ibidem), that is a record and the issuance of internal reports, as well as Financial Accounting, which is the one that issues information for the determination of profits and the entire tax.

Environmental Accounting from the administrative point of view will determine the environmental costs that according to Ramírez Padilla (Ibíd., 136) are divided into the following categories:

**a) Prevention costs**

These contemplate the registration of the cost of the activities carried out so that production is sustainable and environmental, that is, everything that implies avoiding emitting pollutants, waste and everything that affects nature.

**b) Detection costs**

It is the record of all those actions carried out to identify processes or materials that damage or are detrimental according to legal guidelines.

**c) Costs due to internal failures**

They are those that are detected in production that have not yet reached the final process and are discarded for not complying with the sustainability parameters.

**d) Costs due to external failures**

They are those that were generated at the end of production and have damaged the environment. They can be divided into realized (those that are financially covered by the company) and unrealized (referred to as costs that harm the population and the environment, but are absorbed by the function of the government, that is, they are covered by the Country). (ibid. 136)

It is considered important within these accounts, which are not limiting, but important, the creation of reserves for environmental contingencies, or however they are designated.



It is also considered relevant to include this section that will allow the company to compensate the damages generated in nature, as in the case of clearing forests to produce wood, this provision or reserve would be contemplated to remedy erosion and loss of soil quality, an expense that affects the generation of utility and this allows the value determined is the real one, and in this same way the company will be socially and sustainably responsible.

### The OIT and Standard 035 as a labor prevention measure

It would be inconceivable to think of compliance as socially responsible companies without reflecting this sustainability in labor relations, which is not only an environmental issue, but as well defined in the 2030 agenda, which consolidates the agreement of the member states, seeking sustained economic growth. and integration, social inclusion and environmental protection, all this in an environment of peace and cooperation (United Nations System Staff College, 2020), in this aspect the 2030 Agenda contemplates the universal principles that are shown in the following figure.

Fundamental Principles	
Leave no one behind	It has universal scope and entrusts its compliance without any distinction
Universality	Implies a benefit for all, reaching the most marginalized
Interconnectedness and Indivisibility	The 17 Goals are individual, they must be addressed as a whole
Incorporation	It calls on the entire society to contribute to its compliance
Multi-stakeholder partnership	Calls for building partnerships between stakeholders for knowledge mobilization and sharing

**Table 3** Principles on which the 2030 Agenda is based  
Source: Own creation from (United Nations System Staff College, 2020)

Based on these principles, according to the UNU (ibid), five dimensions are considered that are the foundation for the Development Goals of the Agenda, being people, prosperity, planet, collective participation and peace; where social inclusion has a large area of action, in which work has been done in Mexico, concluding in the creation of Standard 035-STPS-2018, in response to these international demands.

The International Labor Organization (OIT) and Standard 035 consider that there are occupational risks, so that the application according to national and international standards and regulations exist psychosocial factors in the workplace, and mentions that due to the degree of each one of the activities are becoming more complex and difficult to understand, which can lead to negative health problems where organizations will be affected either positively or negatively.

The ILO points out that in Latin America and the Caribbean it is estimated that every year 317 million working people are victims of work-related accidents and establishes that around 2.34 million die worldwide due to occupational accidents or diseases and that these are regulated by the laws in Mexico; For this reason, it is essential that strategies be formulated to avoid accidents and illnesses and that they be reinforced by government institutions together with companies in a social dialogue that have regulations in conjunction with the appropriate business sector, that have national policies and health and safety programs at work, and that promote the coordinated action of the different entities that have to do with these issues. The need for an effective inspection system to ensure compliance with the standard has also been raised, which is key. (International Labor Organization, 2021)

Another important aspect that is taken into consideration is that organizations must have records through a report of each worker so that prevention is reflected with a database of work accidents and occupational diseases (IMSS, 2022), since by establishing the system, it allows companies to detect priorities and thus be able to make improvements in the design of strategies that should be considered essential, such as having better registration and notification systems for work accidents. This is when companies manage to reduce their costs due to a health consequence, either due to an accident at work or due to some disease.

It is therefore essential that the standard is applicable in all workplaces 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. (Official Gazette of the Federation, 2021)

## The Official Mexican Standard NOM-35-STPS-2018 and psychosocial risk factors at work their identification, analysis and prevention

The Official Mexican Standards are issued by the Secretary of Labor and Social Welfare, which determines the conditions regarding safety, health and the environment in the workplace. However, they are applied according to the number of workers, for which It can be measured through three levels, which are mentioned below:

- Work centers where 15 people work.
- Work centers where between 16 and 50 people work.
- Work centers where more than 50 people work.

It is determined according to the work center at which level it is located, so that once the number of workers is identified, it complies with the provisions and regulations that are used. This rule comes into force in two stages, the first stage is included as a preventive measure in the identification of the workplace with the number of workers exposed to severe traumatic events, and the dissemination of information, will come into force this year, on October 23, 2019; and the second stage is understood as a measure to identify and analyze psychosocial risk factors; the evaluation of the organizational environment; control measures and actions; the practice of medical examinations; and the registrations will go into effect on October 23, 2020.

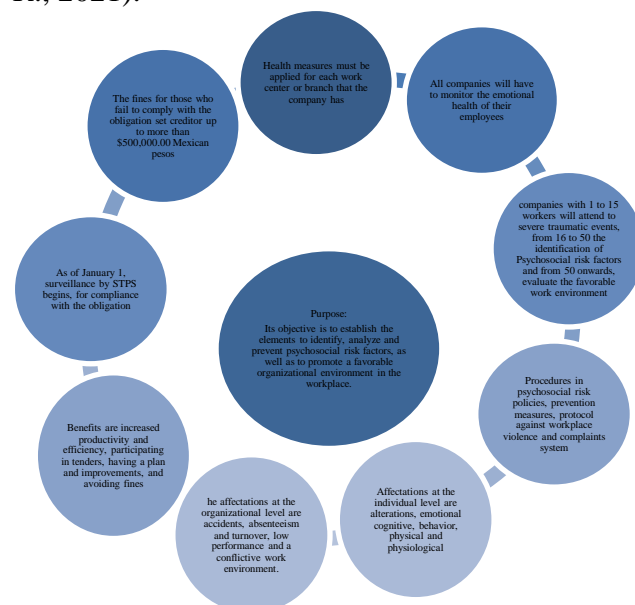
Employers have the obligation to establish and implement a psychosocial risk prevention policy that contains the following:

- a. The prevention of psychosocial risk factors.
- b. The prevention of workplace violence.
- c. The promotion of a favorable organizational environment.

Workers have the obligation to know and observe the prevention and control measures provided by the standard and which are implemented by the employer and which must be complied with by workers to control risk factors in the face of possible workplace violence. (Sky, 2021)

In organizations from the dates indicated regardless of their size, both public and private companies are required to apply, as well as the cost that it represents for micro and medium-sized companies and its cost is from 8,000.00 to 81,000.00 pesos and this It is according to the number of workers. For companies that have 15 workers, it costs 8,492.00 Mexican pesos; and for companies that have 16 to 50 workers, the cost is 81,744 Mexican pesos per year.

The fines that will be applied in the non-application of the norm as mentioned by the Federal Labor Law in its article 994 section V that establishes from 250 to 5000 Units. Measurement and Update, and that in the application for the year 2019 the daily UMA It has a daily cost of 84.49 pesos, therefore the representative fine will be 422,000 pesos, as well as those who violate work risks (Pérez, J. & Fol, R., 2021).



**Figure 4** Mexican Government Regulations STPS NOM-035

Source: Government of Mexico STPS/2021 (CNDH, 2021)

## The National Human Rights Commission takes NOM-035 as a challenge

The application in times of pandemic and mentions that NOM-035 is a relevant instrument that is related to the promotion, protection, respect and guarantee of human rights in the national territory, gaining even more relevance in a context in which the labor relations are constantly changing. It is in light of this situation of challenges that come from the COVID-19 pandemic that we seek to find the path of public policy that allows its implementation to be widespread and effective for workers.



According to the CNDH, it is related that health is linked to a healthy environment, since people's health largely depends on their environment. The opposite, that is, a situation in which the environment is compromised, damages people's health in various ways, among which are waterborne diseases, diseases caused by dangerous chemical products, and pollution. and pollution of air, water and soil and work environments.

Work is a fundamental and essential right for the realization of other human rights and constitutes an inseparable and inherent part of human dignity, everyone has the right to work in order to live with dignity, therefore the right to work has three fundamental elements:

1. Freedom to exercise any legal profession without interference from any authority.
2. Right to have a job, which implies positive obligations for the State, in order to promote favorable circumstances to generate jobs.
3. Dignity, since the work must comply with a minimum of fair conditions. (CNDH, 2021)



**Figure 5** CNDH AND NOM-035

Source: Own creation based on the CNDH and NOM-035

## Materials and methods

The research was qualitative of a basic and documentary type, since it contributed to the generation of knowledge, it was non-experimental through an action research design, the information was collected through the collection of documents, it was possible to review a variety of publications scientific and bibliographies, which have studied the different topics covered in this document, mostly international sources specialized in the subject.

The testimonies printed in other investigations were analyzed, which allowed us to have a general panorama, which shows that there are similarities in the characteristics and problems detected in the countries of Latin America and the world to comply with international sustainability treaties in where companies play an important role.

## Results

In the importance of compliance with Mexico's commitments to sustainability and respect for the environment in all its extensions, companies are immersed in this context of said provisions, what has been studied becomes a palliative so that their inclusion is easier and more innovative, we are faced with mechanisms that allow the objective to be achieved and, in turn, benefit the entities in their development and growth.

Among the most important results, it was possible to detect the existence of three tools, these being the circular economy, environmental accounting and NOM-035, since they are essential in compliance with international treaties towards 2030, since each one has its own importance in the application of sustainability, complying with the provisions indicated by the International Bodies, for which it is recommended that companies put into operation the guidelines in the implementation of innovation in sustainable development as an aid to be included within the scheme and achieve the benefits of sustainability.

## Conclusion

Companies are a primary economic source in Mexico, which sustains more than 50% of the country's finances, it could be said, and they are a fundamental base in the fulfillment of the agreements signed by the Nation, for which their participation in the attention to the 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 may seem distant, is undoubtedly the right time for governments to undertake the corresponding actions, especially those that show a delay in this regard with respect to other countries;

This may be possible under strategies that involve, for example, fiscal stimuli, and in this way businessmen provide added value to production by encouraging recycling, which for some may mean waste, for nature it is a breather. Likewise, the accounting of those items that allow reflecting the management of sustainability should be considered basic, since these "green accounts" are the ones that recognize the advances or failures that are made within the company in the use of resources. Therefore, when reviewing the importance of environmental accounting, it is determined that it enables and identifies the information necessary for companies to be in favor of projects by 2030, since it is necessary to align the participation of the public sector and private in the signed Agendas.

### Agreements

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 decent work 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 monitoring the means of work in conjunction with the Secretary of Labor and Social Welfare in order for the worker to be in a climate favorable labor market, covering their physical and emotional health needs, obtaining work performance as a result

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