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Presentation of Content

In the first article we present, *The Strategic Administration of the MSMEs*, by CANTERA, Erika Emilia, LIMÓN-HERNÁNDEZ, Martha Eugenia and PECINA-RIVAS, Erika María, with ascription in the Tecnológico de Estudios Superiores de Cuautitlán Izcalli, as next article we present, *Impact of the Prospera program in Oaxaca, Veracruz and Istmo based on autonomous income*, by VÁZQUEZ-ELORZA, Ariel, CASTAÑEDA-BERNAL, Xóchitl Yolanda, ACEVES-JIMÉNEZ, Sandra Goreti, with ascription in the Centro de Investigación y Asistencia en Tecnología y Diseño del Estado de Jalisco A.C., as next article we present *The company and its responsibility in the national and international context*, by SANROMÁN-ARANDA, Roberto, with ascription in the Universidad Autónoma del Estado de México, as next article we present, *Corporate Social Responsibility from an environmental approach, relations with the community and exploratory factors in companies of the manufacture sector of the northeast region of Saltillo, Coahuila, Mexico*, by MONTALVO-MORALES, Jesús Alberto, CERVANTES-AVILA, Yazmin Guadalupe, MOLINA-ROMEEO, Víctor Pedro, MORENO-CEPEDA, Reimundo and DUQUE-RETIZ, José Refugio, with ascription in the Universidad Autónoma de Coahuila.

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The strategic administration of the MSMEs

La administración estratégica de las MSMEs

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Abstract

The current market is aimed at companies being vulnerable to various external factors positively or negatively as economic, technological, political, environmental, demographic or social conditions and therefore must adapt and respond to the global environment. MSMEs face a greater number of problems, because they not only face the external factors mentioned above, but also their own limitations and weaknesses, of their company, so they must make a greater effort to compete against the Products or services that have a greater technological and marketing impact. This paper refers to a study of micro and small enterprises belonging to the State of Mexico, whose objective is to study their operational management and identify the main threats and weaknesses that they face in a competitive market.

Resumen

El mercado actual está encaminado para que las empresas sean vulnerables a varios factores externos de forma positiva o negativa como son las condiciones económicas, tecnológicas, políticas, ambientales, demográficas o sociales por lo que debe adecuarse y responder al entorno global. Las MSMEs se enfrentan a un mayor número de problemas, debido a que no solo se enfrentan a los factores externos antes mencionados, sino a sus propias limitaciones y debilidades, de su empresa, por lo que deben hacer un mayor esfuerzo para competir frente a los productos o servicios competentes que tienen un mayor impacto tecnológico y mercadológico. El presente trabajo, hace referencia a un estudio de las micro y pequeñas empresas pertenecientes al Estado de México, cuyo objetivo es estudiar su gestión operativa e identificar los principales amenazas y debilidades a las que se enfrentan en un mercado competitivo.

Strategic Management, Micro and small businesses

Administración estratégica, Micro y pequeñas empresas

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Introduction

Micro, small and medium-sized companies are of great importance in the country's economy, not only because they provide the largest number of units, they also employ the largest number of people, however, they have various external problems to adapt to the such a changing and internal market due to its management of operating (Cantera 2019).

The present work shows the results of questions asked to micro-entrepreneurs and small companies about the management of operating their business, regarding their Planning and the areas of their personnel, marketing of their product or service and their finance. The years of operating with respect to the business range from 1 to 5 years in the market.

Developing

The strategic management process, dynamic in nature, is made up of the set of commitments, decisions and acts that the company needs to carry out to achieve strategic competitiveness and obtain above-average profits.

It is defined as the art and science of formulating, implementing and evaluating multidisciplinary decisions that allow a company to achieve its objectives. As this definition suggests, strategic management focuses on integrating management, marketing, finance and accounting, production and operations, research and development, and information systems, to achieve the success of an organization. (Barjas, F., 2011).

In the results of the 2014 Economic Census applied by INEGI, the private and parastatal sector companies considered for the purpose of the analysis add up to 4 230 745, 98.6% focusing on the services, commerce and manufacturing sector; and according to the number of employees from 0 to 10 people, they represented two thousand thirteen 95.4% for the year, located in micro and small companies.

MSMEs in Mexico, as in developed countries, play an extremely important role in job creation and in the number of economic units. Therefore, influencing the growth of these companies implies affecting the overall behavior of the national economy.

The situation that is worrying is the figure for gross production. The INEGI data show that despite being the largest number of companies and generating almost three quarters of total employment, in production the MSMEs only generate together 35% of the total product in a grouped manner. Even if only micro companies are considered for analysis purposes, it is obtained that 95% of the existing companies generate just over 8% of the total national gross production, but create almost four out of every ten jobs (Hernández, 2009).

In the article called the management processes and the SMES problem, he points out that small and medium-sized enterprises (SMES) in Mexico are of great importance since they help the Mexican economy by employing almost 72% of the population and contributing with approximately 52% of the Gross Domestic Product (GDP). Currently, in addition to contributing to economic growth, it also supports job creation and regional and local development. Despite being very important for the economy, SMEs do not have the necessary resources to fully develop, they are now facing a bigger problem, globalization, which is the large-scale process of information, technologies, cost reduction and transportation, ensuring that companies establish themselves in other countries while being even more competitive and that obstacles to international trade are removed (Palomo, 2005).

The generic strategies of any company must focus on one of the three most significant, such as: cost leadership, differentiation and targeting. So the strategic map to design for the specific sector of analysis should mainly point to one of the three strategies mentioned above. To follow a cost leadership strategy, technological improvements must be implemented that allow us to be competitive with high levels of quality, strategic integration with suppliers and customers, and risk reduction and cost distribution with the competition.

Therefore, the management model must monitor work activity on all fronts: coordinated work between the MSMEs in the cluster, with other companies in related clusters, government entities and end customers. (Porter. 1998).

Methodology to develop

This work shows the second part of the study of twenty-five micro and small companies of different types, twelve manufacturing, three commercial and ten services, according to the size and number of employees twenty are micro-companies and five are small, 40% of them have been in the market for five years, 25% four years and the rest from one to three years; a questionnaire was applied to the owner or manager who knew the operation of the operational management, the assimilated companies are located in the municipality of Cuautitlán Izcalli and nearby and were chosen after reviewing that they would answer all the items and that they were in the micro range and small businesses.

The questionnaire used for the collection of information consists of twenty questions and five demographic information, which included closed-ended questions related to strategic planning as a primary part of the future of any organization, and three functional areas of the companies: Personnel Administration, Marketing Management and Financial Administration.

Results

In the diagnosis of the micro and small companies studied, in Table 1, it is observed that they do not have formal practices regarding Personnel Administration, they do not look for people outside the business, their recruitment is internal through relatives or acquaintances, therefore, neither do they use the various selection techniques (Cantera *et.al.*, 2016), such as skills, knowledge or psychometric tests. Once working, the manager or owner performs performance evaluation through observation and supervision, there being other techniques to determine their performance, therefore, it is difficult for their employees to be replaced if they are poorly evaluated.

Personal

Elements that were considered in Personnel Administration	% of companies that do it	% of companies that do not carry out
Recruitment	5%	95%
Selection	12%	88%
Training	76%	24%
Motivation	80%	20%
Performance evaluation	88%	12%
Feedback	76%	24%
Total	56.1%	43.9%

Table 1 Result of Personnel Administration

Strategic Planning refers to the set of commitments, decisions and acts that every company needs to carry out to achieve competitiveness (Hitt, cited by Torres, 2014), in Table 2, it is observed that 57% of the companies surveyed, they do not carry out strategic planning, despite the fact that 82% take into account their vision of what they want to become, their decisions are few, or they only do it reactively, rather than proactively.

In another study on the administrative process of micro and small companies, they lead to the same result (Villalobos & Trejo, 2016), a deficiency in the planning phase despite being essential for risk reduction and taking advantage of opportunities.

Strategic planning

Elements that were considered in Personnel Administration	% of companies that do it	% of companies that do not carry out
Vision	82%	18%
Written goals	53%	47%
Written policies and rules	11%	89%
Joint decision-making	26%	74%
Total	43%	57%

Table 2 Strategic Planning Result

Marketing (Kotler, 2012), tries to identify and satisfy human and social needs in a profitable way for the company, through communication, delivery and exchange towards consumers.

In the result of the study, it is observed in Table 3, that on average 56.75% consider marketing management, know the needs of their clients and even offer promotions or discounts, however, they do not use advertising media, Despite the fact that advertising is the effective way to disseminate messages to create brand, product or service preference (Kotler, 2012), for example, large companies, despite being possessed in the market, always allocate a percentage to advertising, which which should take into account the MSMEs.

Marketing Management

Elements that were considered in Personnel Administration	% of companies that do it	% of companies that do not carry out
Customer needs	82%	18%
Print advertising media	35%	65%
Electronic advertising media	45%	55%
Promotion or discounts	65%	35%
Total	56.75%	43.25%

Table 3 Marketing Management Result

Finance is currently a fundamental part of companies and the proper use of resources, their forms of financing and good control of the accounting process. In Table 4, it is observed that only 12% make use of financial credits, 53% have the capacity to cover working capital expenses and cover their needs for inputs, raw materials or labor.

Financial administration

Elements that were considered in Personnel Administration	% of companies that do it	% of companies that do not carry out
Financial credit	12%	88%
Working capital	53%	47%
Information systems	62%	38%
Total	42.3%	57.7%

Table 4 Financial Management Result

Of the people surveyed, their profile of each leader was also determined, where the male sex obtained 56% and 44% are women, and 45% of them have a bachelor's degree. 40% a profession and 15% secondary; Regarding age, the percentage with the highest incidence is between 41 and 50 years with 50%, between 31 and 40 years they represent 31% and between 21 and 30 years it was 6%.

Conclusions

The MSMEs represent an important percentage for the contribution of the national economy and as personnel employers, even the micro companies with less than ten people for their operation, represents 95.4% according to the National Institute of Statistics and Geography (INEGI, 2014). However, various studies, including the present one, show the lack of knowledge and skills or the use of customs to adapt to the current market.

Even though a considerable percentage of owners or managers have a profession, the results show that, because they are family businesses and that the employees are familiar or well-known, they do not use tools and techniques typical of Personnel Administration, nor the use of advertising. as part of marketing. In addition, their lack of decision-making causes them to have working capital problems and to consider credits or external financing.

Currently various public or private organizations support the MSMEs sector for its growth and development; the federal or state governments through various instances offer advisory or economic support for their growth, the entrepreneurs themselves seek consultancies or information from secondary sources for the resolution of the problem and training. However, techniques or tools such as information systems must be adapted to the characteristics of a company with less than thirty workers, make a collaboration between the same micro and small companies, and create a competitive advantage over larger companies, as of any must align with the trends imposed by the management of the XXI century.

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Impact of the Prospera program in Oaxaca, Veracruz and Istmo based on autonomous income

Impacto del programa Prospera en Oaxaca, Veracruz e Istmo basado en el ingreso autónomo

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Abstract

Mexico concentrates the marginalization in the southeastern states, to counteract this problem the federal government implemented several universal social programs, including Prospera. This research analyzes the impact generated among the beneficiaries of the Prospera Program based on income from work, and the variables of education, health, food security, both at the state level in Veracruz and Oaxaca and in the Istmo region that integrate both states. The Propensity Score Matching method was used to assess the impacts on labor inclusion that have those who receive the program, in contrast, with those who do not receive federal support. In addition, through the Analysis of Main Components, we related the productive and marginalization variables to find the characteristics of the study population. The results show that the Prospera program does not have a significant impact on the per capita income of the head of household. However, quintiles two and five have greater negative effects for the population from the Istmo. It is essential to revalue the Prospera Program strategy and incorporate more rigorous administration to have a positive impact for the rural population dedicated to agricultural activities.

Resumen

La marginación en México se concentra en los estados del sureste, para contrarrestar esta problemática el gobierno federal implementó diversos programas sociales universales, entre ellos, Prospera. La presente investigación analiza el impacto generado entre los beneficiarios del Programa Prospera sobre la base del ingreso por concepto de trabajo, y las variables de educación, salud, seguridad alimentaria, tanto a nivel estatal en Veracruz y Oaxaca como en la región del Istmo que integran ambos estados. Se utilizó la metodología Propensity Score Matching para evaluar los impactos en materia de inclusión laboral que tienen quienes reciben el programa, en contraste, con aquellos que no reciben el apoyo federal. Además, mediante el Análisis de Componentes Principales se relacionaron las variables productivas y de marginación para identificar las características de la población en estudio. Los resultados evidencian que el programa Prospera no tiene un impacto significativo en los ingresos per cápita del jefe de hogar. No obstante, los quintiles dos y cinco presentan mayores efectos negativos para la población beneficiada en el Istmo. Resulta fundamental revalorizar la estrategia del Programa Prospera e incorporar elementos de administración y eficiencia más rigurosos para obtener impactos positivos para la población rural dedicada a las actividades agrícolas.

Marginalization, impact assessment, Istmo region

Marginación, evaluación de impacto, región del Istmo

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Introduction

The south-southeast region of the United Mexican States (Mexico) is characterized by maintaining high levels of marginalization and social backwardness, concentrating on the states of Veracruz, Oaxaca, Guerrero and Chiapas according to the poverty and social assessment reports of the National Evaluation Council. of the Social Development Policy (CONEVAL, 2018a). Paradoxically, these states also concentrate the greatest natural wealth of national flora and fauna. In the case of Veracruz and Oaxaca, there is a region surrounded by great cultural, gastronomic and social traditions that is called the Isthmus, made up of 78 municipalities from both states. In addition to the above, it is also relevant to note that a project related to the modernization and construction of a trans-isthmian route (maritime and land) in the Atlantic Ocean and the Gulf of Mexico has been visualized by the federal government. For this reason, in 2017 a National Project called "Logistics Platform as a trigger for development in the Isthmus of Tehuantepec" was presented, where the Center for Research in Geography, among other institutions attached to the National Council of Science and Technology (CONACYT), participates and Geomatica (CENTROGEO) and, the Center for Research and Assistance in Technology and Design of the State of Jalisco (CIATEJ).

From this perspective, it is essential to generate key information that shows whether the social programs implemented by the federal government have really had benefits in society. In addition, it is necessary to pay for elements that help to focus the design and implementation of public policies for the social and economic development of a population. In this case, the Isthmus region is characterized by achieving poor human and socioeconomic development indicators, well below the national average. The socioeconomic particularities in the population as a whole present cultural, productive and idiosyncratic similarities and, inland, highlight the differences between localities, rural and urban populations; to cite an example: between 67.61% and 84.50% of the population receive income below 2 minimum wages, predominantly territories inhabited by indigenous populations of Olmec, Tuxtla and Sierra Norte origin.

Most of the population engaged in agricultural activities are subsistence, distinguishing between livestock production on the coasts of both states (Veracruz and Oaxaca) and, the agricultural sector concentrating towards the ends of the Isthmus territory, although in a more distributed. Let us consider some figures to account for the situation of the population, the average percentage of the population aged 15 years or over is illiterate, which represented 14.31% in 2015, in the same way 14.89% are occupants of houses without piped water service, according to data from the National Population Council (CONAPO, 2015b).

Referential framework

There are countries in Latin America that have undertaken social actions and programs to tackle poverty, highlighting Argentina, Brazil, Chile, Costa Rica, among others. (Raczynski, 1995), carried out a study on social programs in the four countries and highlighted eight general criteria that still prevail today. Next, two that govern the research context of this work are described, which are:

"The strategy to fight poverty is not improvised nor can it consist of a sum of isolated social programs." "Poverty reduction is a long-term task that requires adequate economic policies geared towards growth and the creation of productive employment opportunities, a national tradition of investment in basic social services (health, nutrition, education) and specific targeted social programs to particularly vulnerable localities (geographical areas) and / or social sectors and in which the welfare approach (direct transfer of income to people) is rather an exception than the rule" (Raczynski, 1995: 34-35).

According to the United Nations Organization (Ramcharan 2004, pp 5-10), in general, the concept of poverty refers to the limited possibilities of obtaining well-being, that is, to the restricted abilities to access a good state physical, derived from the lack of disposition of economic resources that play a role in the causal chain that leads to a low level of well-being. Furthermore, it is explained that from a "capacity" approach, poverty can be defined as the lack or insufficiency of the realization of certain basic freedoms, such as the freedoms to avoid hunger, disease, illiteracy, etc. (Ramcharan, 2004).

Regarding the provisions of the World Bank (World Bank, 2018b, 2018a), he points out that to understand poverty, it is necessary to consider a multidimensional perspective that allows integrating not only lack of income and consumption; It is necessary to consider the educational level, the unsatisfactory results in health and nutrition issues, the lack of access to basic services, as well as the knowledge of the environment (identified or not as dangerous).

At the national level, CONEVAL¹ establishes that the concept of poverty in its broadest sense refers to living conditions that violate people's dignity, limiting their fundamental rights and freedoms, also preventing the satisfaction of their basic needs and making it impossible its full social integration (CONEVAL 2018b: 23). From a multidimensional perspective, it is established that the term "poverty" is related to a series of deprivations defined in multiple domains; such as the lack of opportunities to participate in collective decisions, the lack of resource appropriation mechanisms or the ownership of rights that allow access to physical, human or social capital, among others.

Considering a multidimensional perspective, Mexico through CONEVAL established since 2009 a methodology to measure poverty levels at the national level, based on the nine basic indicators established in article 36 of the General Law of Social Development: I) Income per capita current; II). Average educational backwardness at home; III). Access to health services; IV). Access to social security; V). Quality and spaces of decent and decent housing; SAW). Access to basic services in decent and decent housing; VII). Access to nutritious and quality food; VIII). Degree of social cohesion, and IX). Degree of accessibility to paved road (Chamber of Deputies 2004; CONEVAL 2018b; Gonzalo, Jiménez, and Fiorella 2018).

For Gonzalo, Jiménez, and Fiorella (2018: 12), the set of the nine indicators have allowed the identification of three relevant analytical aspects for the study of poverty; the first is associated with well-being, based on the satisfactors that can be acquired through the monetary resources of the population; the second to the fundamental rights of people in matters of social development, and the third to relational and community aspects that are expressed territorially. According to what is established on its official website, the results presented by CONEVAL, on a biennial basis, represent an information base on which decisions can be made to face the situation of poverty in the nation (CONEVAL, 2016). However, in this situation it is essential that the beneficiaries of the Program internalize the need to generate and find work opportunities endowed with decent income, so that the delivery of support does not become a habit or dependency.

Despite the good intentions that national governments have to eradicate poverty, it has been shown that the impacts have not yet managed to reduce it in a generalized and sustained manner. In this context, this research work aims to demonstrate that despite the effort of the federal government in the implementation of public policies of the Prospera program², it has not been possible to increase the level of autonomous income, much less improve the standard of living of the population, mainly in the states of Oaxaca, Veracruz and the Isthmus region of both states.

² This Program began on August 8, 1997 with the name of Education, Health and Food Program (PROGRESA). During 2002, it was transformed into Oportunidades with coverage to the 32 states of the country. Subsequently, on September 5, 2014, it was strengthened and transformed into PROSPERA (Social Inclusion Program), in the Secretariat of Social Development, now the Secretariat of Well-being. On Prospera's official website, it is stated that "it is a program [...], which, through two schemes: with co-responsibility and without co-responsibility, provides resources to almost 7 million Mexican families to strengthen their diet, health and education" At the same time, the Program "links [...] with productive projects, labor options and financial services" (Secretaria del Bienestar, 2019).

¹ Decentralized public body of the Federal Public Administration, with autonomy and technical capacity to generate the measurement of poverty in Mexico.

Methodology

The present investigation analyzes the impact generated among the beneficiaries of the Program considering the income from the concept of work, and the variables of education, health, and food security, both at the state level in Veracruz and Oaxaca and in the Isthmus region that make up both states.

It is important to highlight that for the development of this study, the studies carried out (Ceron and Hernández, 2017) who analyzed whether Prospera (formerly Opportunities) “promote the creation of income from productive activities that contribute to overcoming state of poverty and vulnerability in which millions of families live” (Ceron and Hernández, 2017: 406).

The territories under study have high levels of poverty and marginalization, in addition to high levels of economic, social and environmental vulnerability, according to the results of the National Water Commission (CONAGUA, 2015) and the National Population Council (CONAPO, 2015a). For this reason, it was decided to contrast both states (Oaxaca and Veracruz) with the Isthmus region that includes 78 municipalities.

The Propensity Score Matching (PSM)³ technique evaluates the impacts on job inclusion that those who receive the program have, in contrast to those who do not receive federal support. It is intended to demonstrate that despite the effort of the federal government in the implementation of public policies of the Social Program (Prospera) it has not been possible to fundamentally increase the level of labor income, much less improve the population's standard of living.

Database

The investigation considered different official sources with open access in Mexico. Firstly, for the descriptive analyzes, the marginalization indices of the National Population Council, the Agro-Food and Fisheries System of the Ministry of Agriculture and Rural Development, the National Water Commission were used. Secondly, for the empirical study to measure the impact of the Prospera Program in the territories, the National Household Income and Expenditure Survey (INEGI-ENIGH, 2016) was used, which “contributes to the development of the country, since it allows the authorities and representatives of the various sectors to have a better knowledge of reality to inform their decisions, as well as to evaluate the results of their performance” (INEGI-ENIGH, 2016: 8). This survey generates various databases, of which the following were combined: households, population, jobs, income and concentrate, following the study by Cerón & Hernández (2017).

Propensity Score Matching (PSM) Econometric Model

The PMS “is the conditional probability of allocation to a particular treatment given a vector of observed covariates” (Rosenbaum & Rubin, 1983, 1984: 41). This technique allows capturing the effects of different observed covariates (X) on the participation of an index, in this case, it helps to analyze the impact that Prospera has contributed to the population as an approximation to the problem of estimating the distribution of labor income between the beneficiaries of the Program (control group), in contrast, with those who do not receive it (treatment group), fundamentally distinguishing the level both in the states of Veracruz and Oaxaca, specifically in the Isthmus regions. There are important outstanding works that explain the methodology to measure the impact of social programs, such as: Cameron & Trivedi, 2005; Cerón & Hernández, 2017; Chen et al., 2006; Jalan & Ravallion, 2003; Rosenbaum & Rubin, 1983a, 1983b. For the development of the methodology, the majority will be based on the conceptual basis developed by the latter authors, as they are considered very consistent with the study of the Program in the Mexican case.

³ The PSM technique is one of the methodologies that the World Bank recommends for conducting social impact assessment studies.

Rosenbaum & Rubin (1983a: 2) point out in the study that they carried out that, "the N units are seen as a simple random sample of some population, and the quantity to be estimated is the average effect of the treatment, defined as:

$$E(r1) - E(r0) \quad (1)$$

Where $E(\cdot)$ denotes expectation in the population.

On the other hand, Cerulli (2015: 78), citing Rosenbaum & Rubin (1983a, 1984), determine that "the propensity score is the conditional probability of receiving the treatment, given the variables x of confusion. Curiously, since D is binary", in this case those who receive the Program (one), unlike those who do not receive it (zero), the following equality applies:

$$p(x) = Pr(D = 1|x) = E(D|x) \quad (2)$$

For their part, Cerón & Hernández (2017: 71) mention that "the average estimate of the results of a program is shown by equation 3, where π_i is the result of comparisons of the causal effects.

$$\pi_i = E\left[\frac{Y_i(1)}{T_i=1}\right] - \left[\frac{Y_i(0)}{T_i=0}\right] \quad (3)$$

The determination of the average effect, in this case, has the complication that an individual cannot be evaluated before and after, since he only owns the Program at a moment of time in the ENIGH, therefore, the selection process is carried out including variables x with observable characteristics.

$$E[Y_i(0) - Y_i(1)] = E[Y_i(0)|T_i = 0, x] - E[Y_i(1)|T_i = 1, x] \quad (4)$$

Cerón & Hernández (2017: 71) establish that "the hypothesis that an individual or family has the same probability of being located in any of the groups, defined as conditional independence", whose equation is represented as follows:

$$E[Y_i(0), Y_i(1)|T_i, x] = E[Y_i(0)|T_i = 0, x] = E[Y_i(1)|T_i = 1, x] \quad (5)$$

Cerulli (2015: 78), indicates that The PSM "has two important properties that account for its attractiveness: the balancing and non-confounding properties".

a) Rolling properties. The author points out that the "Balance of confounding variables, given the propensity score: if $p(x)$ is the propensity score [...] which implies that, conditionally on $p(x)$, the treatment and the observables are independent", so:

$$D \perp x | p(x) \quad (6)$$

For their part, Cerón & Hernández (2017: 72) describe that "for each estimated probability for individuals in the treatment group, there is a similar probability in the control group".

$$E[Y_i(0), Y_i(1)|T_i, x] = E[Y_i(0)|T_i = 0, x] = E[Y_i(1)|T_i = 1, x] \quad (7)$$

b) Conditional independence. According to Khandker et al., (2009: 55) "Conditional independence establishes that, given a set of observable covariates X that are not affected by treatment, the potential results Y are independent of treatment allocation T ." Therefore, Y_i^T represents the results for the participants and Y_i^C the results of for the non-participants, conditional independence implies:

$$(Y_i^T, Y_i^C) \perp T | x_i \quad (8)$$

In this way it is possible to calculate the average impact of the treatment. Following Cerón & Hernández (2017: 72), equation 7 "shows the average effect of the treatment obtained by the difference between the average result of the treatment group and the control group".

$$ATE = E\{E[Y_i(1)|T_i = 1, p(x_i)] - E[Y_i(0)|T_i = 0, p(x_i)]\} \quad (9)$$

According to Abadie et al., (2004: 301) the coincidence estimator: average treatment effect for the weighting matrix treated with inverse variance (SAAT) is expressed as follows⁴:

$$\hat{v}^{sample,t} = \frac{1}{N_1^2} \sum_{i=1}^N \{W_i - (1 - W_i)K_M(i)\}^2 \hat{\sigma}_{W_i}^2(X_i)$$

⁴ For more detailed information use the text: Implementing matching estimators for average treatment effects in Stata (Abadie et al., 2004).

Treatment variable. To estimate the impact, a dummy variable was considered where the Heads of Household benefited Y_i (1) and Heads of Household not benefited Y_i (0). The scope of the analysis is focused on the states of Veracruz and Oaxaca and, the Isthmus region between both federal entities. In addition, the population that was analyzed corresponds to the territories indicated in Annex 1, also indicating households with an expansion factor.

Explanatory variables. They were obtained after making correlations of those indicators that responded to the objective of this research and correspond to the following: heads of households who make expenses without a prescription, head of household, head of household, total number of female residents, ethnicity, education without primary education complete, complete primary, number of hours of work per week, food security, light food insecurity, moderate food insecurity, severe food insecurity, estimation of food expenses, first cause of disability due to illness.

Response variable. Monthly family income per capita as a product of employment from work (in pesos).

It is important to point out that the comparisons between the states of Oaxaca, Veracruz and the Isthmus were carried out with the state municipal representations and by 32 and the 78 municipalities in the Isthmus (INEGI-ENIGH, 2016).

Principal component analysis

It should be noted that in parallel to the analysis of the Prospera impact evaluation, those indicators related to human development, agricultural, livestock and forestry production were also analyzed in a multifactorial way, mainly for the 78 municipalities of the Isthmus. It is proposed to establish a new holistic vision among the regional characteristics of the population through the Principal Component Analysis with information bases of the National Population Council (CONAPO, 2015a) within the framework of the "Logistics Platform as a trigger for development in the Isthmus." With the direction of the Center for Research in Geography and Geomatics (CENTROGEO) and Center for Research and Assistance in technology and Design of the State of Jalisco (CIATEJ).

The works developed by Farrell et al., (1999: 6), cited by Echeverri et al., (2003), try to find an analysis methodology on territorial (rural) development; for its part, the strengthening of human capital is also identified in a country as growth trends (Barro, 1991; Hanushek & Kimko, 2000). The analyzed information was obtained from different official sources such as the National Population Council, the Agri-Food and Fisheries System of the Secretary of Agriculture and Rural Development, the United Nations Development Program and the National Institute of Statistics and Geography.

The principal component analysis model methodology was carried out as follows. The set and dimensionality of the information base referring to the agricultural, forestry sector was linked (correlated) with variables on marginalization, lag, income and HDI among the municipalities of the Isthmus by using the Principal Component Analysis (ACP) model to group strata with similarities between the municipalities and differentiated between them. Four components were obtained that explain 73.66% of the variability of the information. Chi-square hypotheses and their significance $p = 0.000$ were tested. Subsequently, using the stratification methodology of Dalenius & Hodges (1959), we explored minimizing the variance of the four components obtained. With this, heterogeneous groups are stratified between them and homogeneous among themselves. Subsequently, the components were correlated between the variables of the municipal territories to generate differentiated groups to group them.

When comparing the year 2016 on poverty in Mexico, a decrease in the population is observed with respect to the year 2014 that totaled 1.9 million Mexicans; however, in states such as Campeche, Colima, Chiapas, Oaxaca and Veracruz, an increase can be identified. In the states of Veracruz and Oaxaca it is evident that the average age of heads of household, of the general population, fluctuates between 44 and 48 years.

The first quintile⁵ in both states program beneficiaries receive an average per capita income of \$ 699.22 and the fifth quintile \$ 541.99 pesos quarterly; total per capita income of \$ 3,394.96 and \$ 19,713.13 pesos (current), respectively. In the case of the Isthmus region, the average age is between 43 and 47 years; Prosper per capita income for the first quintile is \$ 717.21 and the fifth quintile corresponds to \$ 571.02; total per capita income of \$ 2,621.97 and \$ 22,483.55 pesos (current), respectively (See Table 1).

Region	Quintile	Age	Prosper Income capita (pesos)	Total Per income capita (pesos)	Income per from work I Per capita (pesos)	Agricultura Total Incomehousehold (pesos)	Total members
of Heads household in Oaxaca and Veracruz	1	48.91	699.22	3,394.97	1,640.03	606.08	2.94
	2	45.10	640.27	4,694.98	2,896.85	809.74	3.57
	3	44.82	657.38	6,082.60	4,437.40	704.00	3.76
	4	45.54	673.03	8,110.93	6,191.71	1,354.93	4.00
	5	46.77	542.00	19,713.13	16,229.58	1,453.03	4.08
Heads household the Isthmus	1	45.74	717.21	2,621.97	1,437.37	652.09	2.90
	2	42.98	541.74	4,083.73	2,749.78	749.15	3.37
	3	45.49	590.20	5,154.34	4,304.22	957.59	3.86
	4	43.47	525.26	8,151.82	6,046.10	1,925.50	3.94
	5	47.30	571.03	22,483.55	19,119.63	2,419.48	4.05

Table 1 Characteristics of the income of the population in Oaxaca, Veracruz and Isthmus

Source: own elaboration based on data from INEGI-ENIGH (2016)

Table 2 shows the results of the estimates of the effect of the average treatment in the treated group using the closest neighbor coincidence in the case of the population benefiting from the Prospera program on total autonomous (labor) income per capita. The weights in the results (expansion factor) were used. In addition, the population was classified into quintiles considering the 2016 quarterly current income.

Zone	Indicator	Q1	Q2	Q3	Q4	Q5
Veracruz and Oaxaca	ATT	-826.188	-598.144	-847.441	-1,779.686	-3,267.333
	t	(t= -3.930)	(t= -1.776)	(t= -2.658)	(t= -3.782)	(t= -1.778)
	SAAT	-446.270	-1,174.493	-1,155.988	-1,593.721	-4,798.494
	Desv Std., P> z	(129.39) (0.001)*	(192.083) (0.000)*	(215.465) (0.000)*	(345.887) (0.000)*	(1,159.548) (0.000)*
	ATT	-603.183	-448.671	-1,169.931	-1,375.706	-1,466.117
Isthmus	t	(t, -0.970)	(t, -0.638)	(t, -1.125)	(t, -0.483)	(t, -0.224)
	SAAT	-42.135	-1,685.776	-1,059.066	-1,577.135	-4,937.681
	Desv Std., P> z	(467.883) (0.928)	(577.854) (0.004)*	(443.504) (0.017)*	(1102.912) (0.153)	(2049.092) (0.016)*

Table 2 Impact of the Prospera program on autonomous income in Veracruz, Oaxaca and Isthmus

Source: own elaboration based on the Propensity Score Matching (PSM) technique with data from the INEGI-ENIGH (2016)

The outputs show that the Prospera program does not have a significant impact on the per capita income of the head of household according to the closest neighbor matching method ($t = -3,930$), in the case of quintile 1 (Q1). The average treatment of treaties (ATT) in autonomous per capita income (labor) is reduced by -826,188 pesos with respect to those who are beneficiaries of the Prospera Program. On the other hand, it carried out the study of the coincidence estimator: average treatment effect for the weighting matrix treated with inverse variance (SAAT) whose results support the negative effect that Prospera beneficiaries have, in contrast, with that non-beneficiary population. It is observed that the Q2 and Q5 quintiles present greater negative effects for the beneficiary population in the Isthmus and whose values are statistically significant (-1,685,776 and -4,937,681, respectively). The results show that in general there are economic and, therefore, social costs in the population benefiting from the Prospera program in the states of Veracruz, Oaxaca and the Isthmus region. In this context, it is essential that the federal government stop not only evaluating social programs, but also operationalizing new actions for an efficient, effective, and social economy government and administration that really positively impacts society with its decisions.

The official and freely accessible information, referring to the 78 municipalities of the Isthmus region, on general socioeconomic issues is presented in Table 3. An important percentage of the population living in rural areas is evident, 61.88% on average; the population without education and without piped water combined 14% although with a standard deviation of 6.1% and 13.93% respectively.

⁵ The classification of quintiles was generated on the basis of the current income that sums income from work, those from rents, transfers, rental estimation and other income INEGI-ENIGH (2016).

Analysis variable	Mean	Standard deviation
% of Population aged 15 years or more illiterate (2015)	14.31	6.51
% Occupants in dwellings without drainage or toilets (2015)	3.96	4.42
% Occupants in homes without electricity (2015)	2.71	2.78
% Occupants in houses without piped water (2015)	14.89	13.93
% Occupants in houses with dirt floors (2015)	8.62	9.43
% Population in localities with less than 5,000 inhabitants (2015)	61.88	36.08
% Employed population with income of up to 2 minimum wages (2015)	56.22	13.69
Annual per capita income (PPP dollars) 2010	8,232.61	3,950.72
Education Index (2010)	0.55	0.10
Income index (2010)	0.62	0.07
Health index (2010)	0.83	0.06
% of Poverty (2010)	68.73	16.96
Forest activity area (2016)	597.28	1,684.74
Total value of Agricultural production (2017)	30,084,441.70	82,642,946.92
Total value of livestock production (2017)	373,003.39	783,596.40
Note: The value of the agricultural sector is made up of the main analysis crops: mango, lemon, sorghum, orange, coffee, papaya, sesame, agave, watermelon, meat, wax, cattle, egg, plate, milk, honey from the region of the Isthmus.		

Table 3 Descriptors of the variables under study in the municipalities of the Isthmus

Source: own elaboration based on data from CONAPO (2015b), INEGI (2015), UNDP (2015), SADER-SIAP (2018)

Table 4 shows the relevance of productive activities and income on the regions that comprise the Isthmus region. In particular, in the livestock sector the Olmec, Isthmus and Papaloapan regions stand out, as well as in the agricultural and forestry sector. On the other hand, in terms of income, on average, the Olmec region presents the highest level, followed by the Isthmus and the Mountains.

Sub regions of Isthmus	Annual per capita income (PPP dollars) 2010	Forest activity area (ha) 2017	Agricultural sector value in thousands of pesos 2017	Livestock sector value in thousands of pesos 2017
Isthmus	Mean 8,275.21	326.37	34,037,287.06	86,024.25
	Sum	13,381.34	1,395,528,769.51	3,526,994.17
The mountains	Mean 7,931.80	-	13,495,520.00	229,644.45
	Sum	-	13,495,520.00	229,644.45
The Tuxtlas	Mean 7,145.08	381.26	13,108,926.00	376,829.24
	Sum	1,525.03	52,435,703.99	1,507,316.97
Olmec	Mean 8,943.32	935.63	9,439,163.21	857,697.23
	Sum	23,390.85	235,979,080.17	21,442,430.83
Papaloapan	Mean 6,604.65	900.98	124,097,523.14	472,698.22
	Sum	4,504.88	620,487,615.70	2,363,491.08
Sierra Norte	Mean 4,870.72	1,892.70	14,329,881.43	12,193.46
	Sum	3,785.39	28,659,762.85	24,386.93

Table 4 Descriptors of the variables under study in the municipalities of the Isthmus

Source: Own elaboration based on INEGI (2015), SADER-SIAP (2018)

Even though the socioeconomic characteristics of the population as a whole, between the different demarcations (subregions) that make up the Isthmus, present cultural, productive and idiosyncratic similarities, there are elements towards the interior and exterior that develop differences for each one of the localities, populations rural and urban. Therefore, it is considered essential to link the indicators in Table 2 with the distribution of the employed population with at least 2 minimum wages (PO2SM) in the Isthmus demarcations. The population that is between a range of 67.61% and 84.50% with incomes less than 2 minimum wages is distributed among the regions of the Isthmus, Olmeca, Los Tuxtlas, Sierra Norte. On the other hand, livestock productions are located mainly on the coasts of both states (Veracruz and Oaxaca) of the region under study.

Four components were obtained that explain 73.66% of the variability of the information. On the other hand, with a Chi-square value and 105 degrees of freedom and a significance of $p = 0.000$, it is evident that it is not an identity matrix and the ACP study can be carried out with the variables established in Table 3; Furthermore, the Kaiser-Mayer-Olkin (KMO) value corresponds to 0.819 and therefore the model can be considered as acceptable.

Subsequently, using the stratification methodology of Dalenius and Hodges (1959), whose technique explores minimizing the variance, in this case, of the four components obtained.

With this, heterogeneous groups are stratified between them and homogeneous among themselves. Table 5 shows the results of correlating the components between the variables of the municipal territories and the components.

Table 5 shows the correlations between the four main components generated and the variables under study. In this way it was possible to group those variables with high levels of correlations, both positive and negative. The first component is directly related positively to the illiterate population, occupied with 2 or less minimum wages and poverty; as the above increases, the levels of per capita income and education decrease. For this reason it has been called CP1 "Stratum with poverty, marginality and lag".

Variables	Components			
	01	02	03	04
% of Population aged 15 years or	.829**	0.129	-0.102	0.082
% Occupants in houses without	0.000	0.261	0.374	0.475
% Occupants in homes without	.294**	.881**	-0.073	-0.048
% Occupants in houses without	0.009	0.000	0.525	0.677
% Occupants in houses with dirt	0.194	.817**	.287*	0.202
% Population in localities with less	0.089	0.000	0.011	0.077
% Employed population with	0.063	.313**	.760**	-0.080
Annual per capita income (PPP)	0.583	0.005	0.000	0.485
Education Index 2010	.225*	.782**	0.049	-0.015
Income index 2010	0.047	0.000	0.671	0.898
2010 health index	.466**	0.116	0.085	.605**
Poverty% 2010	0.000	0.313	0.459	0.000
Forest activity area 2016	.827**	0.221	0.196	0.102
Total agricultural value 2017	0.000	0.052	0.085	0.374
Total livestock value 2017	-.922**	-.250*	-0.127	-0.040
	0.000	0.027	0.270	0.725
	-.919**	-.264*	-0.135	0.042
	0.000	0.020	0.238	0.716
	-.902**	-.306**	-0.152	-0.085
	0.000	0.006	0.185	0.462
	-.293**	-.661**	-0.087	0.001
	0.009	0.000	0.451	0.991
	.885**	.279*	0.186	-0.074
	0.000	0.014	0.103	0.517
	0.200	0.018	.772**	0.034
	0.080	0.874	0.000	0.770
	0.040	-0.162	.364**	.402**
	0.728	0.156	0.001	0.000
	0.112	-0.078	0.123	-
	0.328	0.497	0.282	0.000

Table 5 Correlations between the components of the ACP model

Source: Own elaboration based on CONAPO (2015b), INEGI (2015), SADER-SIAP (2018)

Pearson correlation. Sig. (Bilateral)* <0.001, ** <0.05

Subsequently, the variables positively correlated in the second component are that population with houses without drainage or toilets, without electricity and with a dirt floor. As these increase, the health index decreases; therefore, CP2 "Stratum with housing and health deficiencies" would be identified. Regarding the third component, the positively related variables are the occupants without piped water and also land areas with forestry activity, that is, CP3 "Stratum with lack of water and forestry sector". Finally, the fourth component groups a positive relationship between the population living in rural areas and agricultural production, on the contrary, as these increase the value of livestock production decreases. This will be called CP4 "Stratum with activities in the livestock, agricultural and rural sectors".

Likewise, it is observed that as the level of the stratum increases, social problems increase, that is, the population that lives with deprivation of poverty, marginality and social backwardness increases according to the territories with social vulnerability. It is clear that the relationship between more illiteracy and lower income per salary shows a relationship in reduction of the well-being of families and the human development index of the region. In short, a small number of municipalities with characteristics with low levels of marginalization problems are observed (See Annex 2).

Conclusions

Prospera is an ambitious federal government program whose purpose is to fight poverty head-on, seeking to improve food and nutrition; health and self-care; education and support with scholarships for young people; financial, labor and productive inclusion; social participation; right of audience; empowerment in the female sector, mainly. However, in light of the methodology used, it can be inferred that not all the good intentions established in the Social Program are necessarily fulfilled.

The results of the PSM model demonstrate that the Prospera Program shows a weakness in the generation of autonomous (labor) income for the states of Veracruz, Oaxaca in the Isthmus region.

This reality shows an important weakness of the Program since in these territories it has not been possible to meet its general objective. In this context, the need for government entities (federal, state and municipal) to establish open and transparent dialogues to establish formal commitments that help to generate cross-sectional and multidisciplinary information related to the beneficiaries of the program is essential, in order to reorient the efforts. It is pertinent to develop a critical analysis of prospecting, design and implementation of public policy linking academia, companies, the government sector and international institutions dedicated to social development.

Government actions and programs must integrate social, environmental, economic (labor), cultural, and political aspects, among others, into the design; in such a way that the Program is accompanied by strategies to promote added value to local productive activities, establishing synergies for gender empowerment and incubation of paid jobs that allow generating well-being in society. Likewise, it is required to prepare technological route maps to prospect innovative development among the beneficiary population and in their territories, fundamentally in the Isthmus region and to reverse, where appropriate, the economic dependence on the monetary support of the Program that may be operating in the region, that is, reduce incentives that have adverse effects on the Program objective.

In addition, it is essential to strengthen the activities of targeting and management of social policies that are built and developed from the Secretary now called "Secretariat of Well-being", previously Secretary of Social Development, using all the account information on the most vulnerable population. In short, it is essential to generate debates for the construction in the design of public policies operated in the Prospera program, which will allow us to reconsider its sustainability and comprehensive socioeconomic development, allowing the beneficiaries to obtain better living conditions, as well as promoting greater integration. Social.

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The company and its responsibility in the national and international context

La empresa y su responsabilidad en el contexto nacional e internacional

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Abstract

The company as an economic activity is immersed from the economic, legal, administrative and even often social point of view. When having the need to offer quality goods and services is forced to have different controls and different mechanisms that make it a socially responsible company and that have an impact in the international context, especially in the exchange of goods and services. they offer by technological and electronic means what reverberates throughout the world in a massive and vertiginous way. The company is responsible for the damage caused by its activity, often without the intention of causing such damage, simply by the dynamism it performs, which may have repercussions within the national territory or outside, depending on the execution of its business activity.

Resumen

La empresa como actividad económica se ve inmersa desde el punto de vista económico, jurídico, administrativo e incluso muchas veces en lo social. Al tener la necesidad de ofrecer bienes y servicios de calidad se ve obligada a contar con distintos controles y mecanismos que la hacen ser una empresa socialmente responsable y que repercuten en el contexto internacional, sobre todo en el intercambio de los bienes y servicios que se ofrecen por medios tecnológicos y electrónicos lo que repercute en todo el mundo de un modo masivo y vertiginoso. La empresa se hace responsable de los daños que cause por su actividad, muchas veces sin intención de causar dicho daño, sencillamente por el dinamismo que desempeña, que puede tener repercusiones dentro del territorio nacional o fuera, dependiendo de la ejecución de su actividad empresarial.

Social responsibility, Company, National and international context, Damage

Responsabilidad social, Empresa, Contexto nacional e internacional, Daño

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Introduction

In this research we will talk about the company and its social responsibility that it has had in relation to the community to which it is owed, in the satisfaction of the goods and services that must be of quality and also how they often cause damage and damages for their lack of control in the care of the production or in the provision of the service and that said damages can be caused both nationally and internationally.

It will be mentioned about how important it is to be aware of both public and private institutions, in the prevention of damages that may be caused by bad products or services offered through different means such as the case of technological.

It will talk about the strategic decisions that the employer must consider and that affect the groups or people of interest that can be found in their environment.

The question should be asked: Will the compensation established by law and established by the judges for damages from the company, both nationally and internationally, be sufficient? How far does corporate social responsibility go in the international context? These questions and others that we can ask will be given possible answers, this does not mean that there are not a greater number of questions and solutions in this regard that can be addressed by other investigations.

The company and its business development

The company was born as a social need addressed to the group of consumers with the production and distribution of goods and services, historically it is stated that: "Companies emerged as a consequence of the Industrial Revolution, which not only changed the structure of production, but also of the social organization and distribution of work; in such a way that the master craftsman was replaced by the businessman; the small workshop by the factory or company, later; and the artisans for the employees."⁶

This event, which was generated at an important stage in history, had an international impact that has reverberated in all countries, both socially, legally, culturally and economically. The industrial revolution marked companies from different points of view, including also in the workplace, regulating accidents of workers, working hours, among other aspects and environmental, since with the appearance of machining, damage and regulation are also caused of ecosystems, that is, of nature and its environment.

The company as an activity, be it of a legal, economic or administrative nature, has very important subjective elements, the businessman and the worker or employee, which are necessary for its development, companies are fundamental in the development of a country, in some way, to the extent that they are productive, both goods and the provision of services will serve to measure the well-being of a nation; Business progress affects the national and international context in general, this is also due to the effect brought by the globalization of countries, with the exchange of goods and services that are in a massive way and, as we know in the international arena, can be give positive as well as negative questions. Vgr.

In the massive importation of products that displace the national industry, this situation has a negative effect on the country in its production of said goods, bringing serious damage to the Mexican company that is mainly affected by said event of an economic nature.

It must be borne in mind that "The preservation of a certain harmony between the different economic entities that participate in the market translates into great benefits for those who consume, since they can choose between different kinds of fruits and enjoy better prices and new products. On the other hand, companies, in a free and clean market, will find an engine that encourages them to increase their efficiency and improve their quality. (...)

⁶ Mendizábal Bermúdez. Gabriela "Analysis of Corporate Responsibility in Mexico in front of workers." Institute of Legal Research UNAM. Mexico. P. 126. In. <https://revistas.juridicas.unam.mx/index.php/derecho-social/article/download> Consulted on February 15, 2019.

Those who provide services and offer goods must be careful that their commercialization and production are carried out in optimal conditions, so that they do not harm the health or safety of consumers and users, in which case the companies that caused the damage⁷. The free participation of economic entities in the production of goods and services is essential in a market so that it is prosperous and for the benefit of the community and society to which said production is directed, which must be offered quality, informed on the composition of the content of products and in accordance with the needs of consumers.

On the other hand, nowadays the term responsibility has been widely used, in previous decades it began to be used in relation to the environment, however with the passage of time companies took it, to apply it to their daily actions, as a productive company, it is important, since to the extent that a company is responsible for the development of its activities, it contributes to social welfare by giving collective benefits, such as good corporate practices, compliance with its quality standards in the products or services it offers, preserving the environment as a right and a good, among many aspects that also impact the exterior of a nation, as another of them could be the environment and its ecosystems.

It is important to know the origin of the word responsibility, since to that extent we will know how to limit ourselves to the term, reason why "Etymologically the term responsibility comes from the word "respond", which is derived from the Latin I will respond, defined as "promise to your future, promise or pay in turn, correspond to, keep the debt in proportion to one thing with another, be in agreement, agree, answer the accusations, reject them, debate them" (...) also refers to guarantor, to assume something, to commit to something before someone."⁸

The responsibility, despite being a term widely used since ancient times, has had great use in modern times, in search of the existence of social harmony, of making us aware of our activities that we carry out on a day-to-day basis that impact on the both national and international context, in the constant human and logically business relationships that is the central theme of the present investigation. There is also talk of "social responsibility, the analysis must start from understanding it as an ethical-moral commitment of individuals, groups, entities, organisms and institutions with society."⁹

The company in its beginnings is developed with the family, known as a family business, as it grows, strangers or third partners enter the same family with whom they progress in a national and international context, so due to their expansion they become in true impersonal companies and that many are currently listed on the stock exchange, which have a social and corporate impact throughout the world.

Undoubtedly, companies seek to penetrate international markets, often merging with others and creating gigantic corporations, so that as their responsibilities increase, efforts are made to satisfy the needs of the community, which must be socially responsible and the so-called ethical company, understanding it as: "A) Co-responsibility within the company does not mean that all the people who work in it are at the same level; it simply means that each one is in charge of the work that corresponds to him according to his capacities and is completely responsible for that part. (...) B) The company is no longer exclusively a machine to produce merely economic benefits, since it is conceived more as an organization endowed with culture. (...) C) The corporate culture is inclusive of its components. Now, this does not mean that there must be an instrumentalization of values to achieve a better exploitation of human resources. (...) D) The social balance represents "the effort to describe in internal or external reports as much data as possible about the benefits and costs that the business activity brings — or can bring — to society in a given period of time" (...).

⁷ Pabón Mantilla Ana Patricia, Javier Orlando Aguirre Román and Mónica Cristina Puentes Celis. "Corporate Social Responsibility: The Perspective of Constitutional Jurisprudence" *Juridical Criterion Santiago de Cali* V. 9, No. 2 pp. 163 and 164 Consulted on October 21, 2019 at: <https://core.ac.uk/download/pdf/52201928.pdf>

⁸ Elva Esther Vargas Martínez. (2015) "Corporate social responsibility and environmental management in the hotel sector." Edited by UAEM. Mexico 2015. Page 47.

⁹ Torres, J. B., & Alemán, L. S. (2020). The social responsibility of the state company in the full exercise of the rights of workers in the state company in Cuba *IUS MAGAZINE*, 14 (45) Page 57.

E) We can speak not only of an ethic of disinterest, but also of the common interest; not only of conviction, but also of responsibility; not only of a personal ethic, but also of social activities, institutions and organizations”.¹⁰ As can be seen, the company is not only an isolated economic entity that seeks profit but has an influence on the development of society. We must remember that the progress and wealth of a country is measured by the production of goods and services, but these are influenced by the different factors in the company, which we mentioned in the preceding paragraph.

As is known, the word responsibility implies being responsible for our actions, to the extent that we cause any damage or have a certain commitment to third parties, whether physical or moral. In addition, we must also respond to situations that are beyond our reach, which is known as strict liability, which is regulated in the Federal Civil Code and which provides in its article 1913: “When a person uses mechanisms, instruments, devices or dangerous substances by themselves, by the speed they develop, by their explosive or flammable nature, by the energy of the electric current they conduct or by other analogous causes, is obliged to answer for the damage it causes, although not act unlawfully, unless it demonstrates that the damage was caused by the fault or inexcusable negligence of the victim.” From the above, it follows that both a natural and a moral person must answer for the handling of their devices, substances, equipment, machinery, etc., regardless of the fact that there is no intention to cause any damage, so as you can see, the responsibility has vast effects and is important in the world of the human being and especially in the subject of the company that is the aspect that corresponds to us due to the importance that it has in the social environment.

The aforementioned reflects how important and broad is the responsibility that a person may incur. For the assumption that concerns us about social responsibility, the situation can arise in which the company, in order to achieve its activities, must be aware of complying with the damages that it may cause and as has already been said, even without being at fault.

As well as this assumption, there are many more, such as the responsibility to have quality control in companies, to respond to the pollution they cause to the environment, to take care that their waste does not cause damage to the environment, to offer services with care, ethical and quality values, among other responsibilities.

In principle, the responsibility of the company is regulated in the different laws, regulations, agreements, however there are others contained in the different international treaties such as the commercial ones to which Mexico is a party. There is also responsibility on the part of companies in the international arena, regardless of whether they have signed said treaty; It could be the case that your products are marketed in other countries and cause some damage, or that your waste contaminates other places, although these situations will not be provided for in a certain international treaty, in any case you must respond according to the international reciprocity that exist with the different nations in the world and the responsibility that exists for having caused damage and going against international principles or international rules that can significantly affect countries that live in a globalized world in the international context, since there must be a harmony between the States and an international peace that strengthens them in acting in the context in which they move in their multiple relationships and commercial exchanges.

The company must seek the well-being of its members, be they partners or employees, as well as the community, which is the focus of its efforts to deliver quality products or services at affordable prices to the population to whom they are intended. “According to the World Bank, when speaking of Corporate (or corporate) Social Responsibility in its simplest form, reference is made to the activity of “doing business based on ethical principles and in accordance with the law”, since the company (not the entrepreneur) has a role before society and before the environment in which it operates, which has a positive or negative impact, depending on its performance.

¹⁰ Pabón Mantilla Ana Patricia Op. Cit. P. 169 and 170.

In this sense, the international entity clarifies that being socially responsible does not imply acts of philanthropy or charity, but rather has to do with the position that organizations must adopt vis-à-vis the actions of their productive activity and the impact they produce. ; a position that must be active and with a high degree of responsibility”¹¹ Of the above, it should also be mentioned that the company's activity affects the economic progress of a country, in accordance with the principles of good commercial and corporate practices that must prevail harmoniously in the business world in different relationships, both national and international, so in the global context there must prevail a harmony between companies, operate with solid foundations and institutional values in pursuit of global well-being and logically an economic and social benefit , which will contribute to the economic growth of the countries and quality of life for the people who make them up.

The company must seek a benefit for its workers or employees, comply with the development of quality products, seek its environment will be favored with its activities, both for consumers and those who are not the child, such as interest groups stories such as settler associations, NGOs (Non-Governmental Organizations), business organizations, residents of the area in which they settle, unions, among others; In some way, a social benefit must be sought above the private good of the company.

It must be considered that within the business environment, the decisions made by companies may affect third parties, there are individuals or organizations, whether they are customers, employees, the community in general, among others, that can impact them, economically, socially, labor or environmental, so it must always be borne in mind that no harm is caused to said groups or persons of interest who are in the environment of the company, in which they carry out activities to achieve their fines, companies or corporations .

Therefore, when making strategic or vital decisions for the company and society, the entrepreneur must consider these groups or people and must not only seek economic gain, but a good for consumers and the community, which is their reason for exist and this constitutes a social responsibility that has the duty to fulfill and that owes it to the society in which it develops, in the corporate world.

Considerations of the damages that companies can cause at the national and international level

The company, by carrying out its activities, is no stranger to causing damages to the community that have an important impact on the world of consumers, even more so the effect of globalization gives greater magnitude to said problem, since while its sphere of action is broader, the consequences will be greater, since the impact will not only be for the country internally but with other nations with which different businesses or commercial activities were carried out. When using the term globalize, it involves many aspects, such as cultural, technological, economic, to name a few. To the extent that companies comply with their obligations, in the delivery of quality products, complying with the agreed conditions, in terms of time and form, they will not generate harm, that is: “Contracting an obligation and fulfilling it does not imply that you are giving a responsibility, since this occurs as a consequence of not complying with any obligation, so that damage is caused, and therefore the person responsible will have to pay the damages caused to the victim who suffers them.”¹² There are different ways of marketing or distributing goods and services, so it is important to mention that currently they are offered through technology, which brings a massive exchange, not only internally in the country, but in international exchange, so mechanisms must be sought to control commercial malpractices, which are regulated in the various international treaties, - such as the recently updated and signed free trade agreement between Mexico, Canada and the United States, in which the exchanges of goods and services between the three countries are regulated.

¹¹ Retrieved on February 15, 2019 in: <https://revistadelogistica.com/actualidad/4871/>

¹² Sanromán Aranda Roberto. "Law of Obligations" 4th Edition Tirant Lo Blanch Editorial. Mexico 2018. Page 254.

However, there must also be preventive measures, such as legends contained in technological means, as there are already reflected in some products that clarify the harmful effects they may cause, eg. the case of the consumption of cigarettes, alcohol, in which the legend appears, that the consumption of such products may be harmful to health, among other goods, in addition to this, the final recipients must be alerted to defects that may contain the products or services offered by companies, whether national or transnational. Even in the Federal Consumer Prosecutor's Office there is a magazine that publishes the prices, qualities, among other aspects offered by the various companies, so that the consumer knows them and acquires them with the best conditions of the products offered, they contain them.

Even in the Federal Law on Consumer Protection, the payment of damages when caused to the consumer is established: in accordance with the following articles of the Law in question: "Art 41 says: When it comes to products or services that in accordance with the applicable provisions, they are considered potentially dangerous for the consumer or harmful to the environment or when their dangerousness is foreseeable, the supplier must include instructions that warn about their harmful characteristics and clearly explain the recommended use or destination and the possible effects of its use, application or destination outside the recommended guidelines. The provider shall be liable for the damages caused to the consumer by the violation of this provision, without prejudice to the provisions of article 92 TER of this law.

Article 92.- Consumers will have the right, at their choice, to the replacement of the product or to the refund of the amount paid, against the delivery of the purchased product, and in any case, to a bonus, in the following cases:

I. When the net content of a product or the quantity delivered is less than that indicated on the container, container, or when measuring instruments that do not comply with the applicable provisions are used, considering the tolerance limits allowed by the regulations;

II. If the good does not correspond to the quality, brand, or specifications and other substantial elements under which it has been offered or does not comply with the official Mexican standards;

III. If the repaired good is not in adequate condition for its use or destination, within the warranty period, and

IV. In the other cases provided by this law.

In the case of devices, units and goods that due to their characteristics warrant technical knowledge, it will be at the judgment of experts or verification in duly accredited laboratories.

In the case of fraction III, if the consumer chooses to replace the product, it must be new. If, due to the verification, the attorney general's office detects non-compliance with any of the assumptions set forth in this provision, it may order that consumers be informed about the irregularities detected, in accordance with the provisions of article 98 Bis, for the effect of that they can demand from the supplier the corresponding bonus.

Article 92 BIS.- Consumers will be entitled to the bonus or compensation when the provision of a service is deficient, is not provided or provided for reasons attributable to the provider, or for other cases provided by law. Article 92 TER.- The bonus referred to in articles 92 and 92 Bis may not be less than twenty percent of the price paid. The payment of said bonus will be made without prejudice to the corresponding compensation for damages.

For the determination of the payment of damages, the judicial authority will consider the payment of the bonus that the supplier would have made in his case.

The corresponding discount in the case of non-compliance referred to in article 92, section I, may be made by the consumer directly to the supplier presenting his receipt or payment receipt of the day in which the violation was detected by the Office of the Attorney General and may not be less to twenty percent of the price paid."

More abundantly, "The Consumer Magazine has a YouTube channel, where you will find all the programs of the Consumer Magazine TV. In addition to the issues of the Webcast Consumer Magazine; as well as the programs of the Saucy Prophecy Saucer, the Profeco Domestic Technology and the Quality Studies."¹³. "As can be noted, being published in print and also by technological means, it can be seen in different parts of the Mexican Republic and the world, so that its contents can be taken into account by consumers from other countries, in which the offer of the products of the different suppliers or companies are shown, be they national or transnational as the case may be. "

Companies, like people, have their own image that is perceived by those with whom they interact. In this sense, organizations that have a good reputation, enjoy credibility with their clients, an invaluable capital when seeking high productivity rates."¹⁴

From the aforementioned, it should be noted that the repair of damages caused by the supplier, or rather the company, be it manufacturer or merchant, is often not significant the amount delivered to the affected consumer, but if we take Keep in mind that the image and reputation of the merchant or the company can mean greater pressure for the compensation of the affected party, so that in many cases the arrangements or conciliations between consumer and merchant or suppliers are faster, without the need to reach a process before the same Federal Consumer Prosecutor's Office or any court, in some way the companies that usually have an excess of complaints before PROFECO or lawsuits in the courts lose credibility with the public of consumers, since they can disable their positive image that they have acquired over the years with their effort to penetrate markets, both nationally and internationally.

Undoubtedly, companies prefer to reach agreements without having to undergo procedures that may imply higher expenses and social repercussions for the consuming public, which may cause a decrease in sales due to their bad reputation or image, since this is considered an important intangible asset, and having a solid prestige and recognized business status or position in the commercial environment benefits you with your consumers, for the corporate world in which you move and carry out your commercial activity.

Currently, companies should avoid as much as possible the litigation, or lawsuits that are excessively onerous, and that harm their image, and the saying goes well: "A bad settlement is better than a good lawsuit."

Prevention, - according to what the expression says: prevention is better than regret, - is a very useful measure for corporations, so that working correctly with all of the law, and that their businesses are in order, represents an advance for the culture of the entrepreneur, who must keep in mind in his way of working, the terms: win - win¹⁵ in every exchange of goods and services.

The State as a moral person must seek welfare for the community and above all a social justice; For the development of its activities, it has the support of different moral or physical persons, among which companies, whether public or private, stand out, who contribute to that social prosperity with the satisfaction of needs through the delivery of goods or services that must be of quality for the consuming public that lives in a globalized world with rapid and versatile changes.

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¹³ Retrieved on February 15, 2019, in: <https://www.gob.mx/profeco/articulos/revista-del-consumidor?idiom=es>

¹⁴ Idem.

¹⁵ It is a theory of negotiation that was born in the late 70s and early 80s was originated and compiled by the Harvard University School of Law. It is a compilation of the best trading practices of various renowned executives. This style of negotiation bases its success on letting both parties give in, so that both win. This theory should focus on the interests of the parties, not on positions or power.

Conclusions

- The company to fulfil its task carries out administrative, economic, legal activities, among other.
- The company has a social responsibility, facing the national and international context, depending on where its activities are carried out, as well as the impact of its stakeholders.
- All social responsibility of the company must make the company responsible for the damages that it causes to third parties, observing a correct conduct will bring positive things, both in national and foreign companies and vice versa with dishonesty,
- The credibility of the companies constitutes an invaluable intangible capital in the productivity of the same, both in the production of goods and in the provision of services, even many times it has greater value than a tangible one, such as a property.
- The company must seek the well-being of its members, be they partners or employees, - the human resource must be treated with dignity, - as well as the community, which is the one to whom its efforts are directed to deliver quality products or services at affordable prices. for the final consumer, whether national or foreign.
- The damages caused by companies must be covered to safeguard the rights of final consumers and in some way, by repairing the damage, the social responsibility of companies is fulfilled, both nationally and internationally.
- The image that companies have with respect to their brands and trade names, have a significant impact on the quick compensation for damages that may be caused to the consuming public, since they take care of their prestige and seek quick compensation so as not to be discredited.
- Globalization has both positive and negative consequences, as the latter may be the case of damages that companies may cause in the provision of goods and services to the community, both internally and externally. When using the term globalize, it involves many aspects, such as cultural, technological, economic, to name a few.
- The company, by carrying out its activities, is no stranger to causing damages to the community that have an important impact on the world of consumers, even more so the effect of globalization gives greater magnitude to said problem, since while its sphere of action is broader, the consequences will be greater since they will impact the international context.
- The company must seek a benefit for its workers, - humane and dignified treatment, - complying with the development of quality products, seeking that its environment be benefited by its activities, both for consumers and those who are not, such as interest groups such as settler associations, NGOs, business organizations, residents of the area in which they settle, unions, among others, in some way you have to seek a social benefit rather than a private good.
- When making strategic decisions, the employer must consider the groups or people of interest and not only seek economic gain, but a good for the community, which is their reason for existing and this constitutes a social responsibility.
- Entrepreneur prevention is a very useful measure for corporations, so working correctly with all of the law, and that their businesses are in order, represents an advance for the culture of the company, as well as growth in its image and national and international competitiveness.

- The company is not only an isolated economic entity that seeks profit, but has an influence on the development of society. It must be remembered that the progress and wealth of a country is measured by the production of goods and services, but these are influenced by different factors in the company, such as culture, co-responsibility of those who work, socially responsible ethics, description transparent reporting both internal and external.

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Corporate Social Responsibility from an environmental approach, relations with the community and exploratory factors in companies of the manufacture sector of the northeast region of Saltillo, Coahuila, Mexico

La Responsabilidad Social Empresarial desde un enfoque medioambiental, relaciones con la comunidad y factores exploratorios en empresas del sector manufactura de la región noreste de Saltillo, Coahuila, México

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Abstract

Corporate Social Responsibility ((CSR)) linked to Business Management (BM) in small and medium-sized enterprises (SMEs) is a topic that is becoming increasingly important due to the importance they have for the national economy. The objective of the work was to determine the state of the (CSR) from an approach of environmental management and relations with the local community in a group of medium-sized companies in an industrial sector of Saltillo, Coahuila, as well as the influence of antiquity the structure of property and the gender of the Director/Manager with the development of these practices. The empirical investigation had an exploratory character and included a sample of 43 SMEs from the manufacturing sector that contribute to the growth and competitiveness of the region. The research instrument incorporated questions focused on the level of SMEs regarding risks, safety and health at work, environment and quality management. For its evaluation, contingency tables and the Mann Whitney U test were used. The results reflected an adequate work dedicated to the care, health and permanence in the position of its employees, while it was detected that there is poor environmental management and relations with the community. It is concluded that (CSR) is generally oriented to the interior of the company; the low use of this practice prevails in its business management, although an adequate approach to the client is highlighted.

Corporate Social Responsibility, Environment, Local Community / Society, Exploratory Factors

Resumen

La Responsabilidad Social Empresarial (RSE) ligada a la Gestión Empresarial (BM) en las pequeñas y medianas empresas (PYME) es un tema que cada día toma mayor relevancia por la importancia que tienen estas para la economía nacional. El objetivo del trabajo fue determinar el estado de la RSE desde un enfoque de gestión medioambiental y relaciones con la comunidad local en un grupo de medianas empresas de un sector industrial de Saltillo, Coahuila, así como la influencia que tienen factores como la antigüedad, la estructura de la propiedad y el género del Director/Gerente con el desarrollo de estas prácticas. La indagación empírica tuvo un carácter exploratorio y abarcó una muestra de 43 PYME del sector de manufactura que dan aporte al crecimiento y competitividad de la región. El instrumento de investigación incorporó preguntas enfocadas al nivel de las PYME referentes a riesgos, seguridad y salud en el trabajo, medio ambiente y gestión de calidad. Para su evaluación se emplearon tablas de contingencia y el estadístico U de Mann Whitney. Los resultados, reflejaron un adecuado trabajo dedicado al cuidado, la salud y la permanencia en el puesto de sus empleados, mientras que se detectó que se adolece de gestión medioambiental y relaciones con la comunidad. Se concluye que la RSE está orientada por lo general al interior de la empresa, prevalece poca utilización de esta práctica en su gestión empresarial, aunque se destaca un adecuado enfoque al cliente.

Responsabilidad Social Empresarial, Medio Ambiente, Comunidad Local/Sociedad, Factores Exploratorios

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Introduction

Corporate Social Responsibility ((CSR)) and Business Management (BM) in the world today and mainly in Mexico are one of the most important issues related to production and development in general, cannot be separated from other industrial activities that sustain the nation.

(CSR) is the voluntary integration, by companies, of social and environmental concerns in their business operations and their relationships with their partners. Being socially responsible does not only mean fully complying with legal obligations, but also going beyond compliance by investing more in human capital, the environment and relationships with the interlocutors (Correa Jaramillo, 2017, p. 94).

There are many reasons that explain why it should be applied ((CSR)) in contemporary organizations. The criteria that support it largely come from the economic model, such as economic convenience, aimed at strengthening the good name of the organization and by that way utility or profit, also political reasons. Organizations are part of a global whole, therefore, the decisions they make affect the rest of the world. (Diaz Ortiz, 2013, p. 122).

Organizations apply (CSR) when they take an interest in the way in which Stakeholders who interact with them behave by evaluating the participation of these parties in a strategic way to achieve competitive advantages, positive interaction between partners, employees, local communities, Suppliers, customers and the environment is the way to achieve better stability, management and business development.

The importance of SMEs as an economic link is reflected in the work of (Herrera Madueño, 2016) when it states that:

However, this individual success and the achievement of a sustainable and socially responsible economy does not only go through the application of good social, economic and environmental practices in the context of large corporations, but also through the involvement of one of the most organizational groups blurred and with the greatest possible impact on any type of region or country: small and medium enterprises. (p. 32).

The (CSR) linked to the BM in manufacturing SMEs in the northwestern region of Saltillo is something that has been thoroughly investigated without knowing the level of development of these practices at present. There are multiple conditions that halt the development of these practices at the country level, influenced by a number of factors.

The works of (Contreras Soto, López Salazar, & López Mateo, 2013) show us the evolution of (CSR) practices in Mexico and the factors that impede their development when they express that:

...in Mexico, few companies have successfully oriented their management actions on Corporate Social Responsibility ((CSR)). Perhaps it is due to multiple factors such as: a) predominance of the macroeconomic approach whose interest is focused on obtaining economic benefits where the responsibility is only with the shareholders; b) the micro, small and medium enterprises (MSMEs) only have resources to maintain their operations and survive (according to the testimonies presented); c) ignorance of companies about the meaning and implications of (CSR); and, d) compensations and sanctions are few to establish a (CSR) regime. (p.103).

In this regard, the authors explain that there are no laws that reward or punish the behavior of SMEs as for its responsible development.

The study particularizes in exploratory factors that have been present in the life of SMEs such as the familiarity, seniority and sex of the Director / Manager to see if these factors make a certain difference that serves to assess the influence on the practices of the (CSR) and BM in these small and medium manufacturing companies.

At the same time, the intrinsic peculiarities of these SMEs are not known exactly, hence the work focused on the search for characteristics that are common in the regional context in order to be able to more accurately assess the development of (CSR) and BM practices. If you evaluate the organizational characteristics of SMEs, you can see a more common-centered task with respect to management and sustainability practices, as shown in the studies of (Baumann-Pauly, Wickert, Spence, & Scherer, 2013) at verify that SMEs "... have several organizational characteristics that could promote the integration of (CSR)-related practices in basic business functions, while large multinational corporations have several features that improve communication and (CSR) reports" (p.693).

The review of the status of (CSR) in SMEs of the already pronounced local manufacturing industry is of vital importance. The depth with which they carry some responsible practice impacting the communities where they are settled and seeing this as an economic, social and environmental improvement for a sustainable development of this industry is an imperative need for the future development of the region, many of the studies of this topic shows that "... although SMEs are aware that their social and environmental practices can have economic results, they hardly distinguish the extent to which each of these practices contributes to business success" (Murillo & Lozano, 2006, p. 227).

Literature review

Like large corporations, SMEs interacts in a broader environment, developing within a local community and having to consider the incidence of external elements to the development of their main activity and their (CSR) practices.

The work of (Fitzgerald, Haynes, Schrank, & Danes, 2010) shows that the social and economic climate of the local environment in which an SMEs operates contributes to the realization of responsible actions and is commonly accompanied by the desire to solve problems existing in their community, provided that these SMEs have the necessary resources in terms of human, social and financial capital to be able to face them.

For the review in SMEs of issues related to risks, occupational safety and health and quality management principles, the ISO 26000 standard was used, which manages (CSR) and provides the basis for the sustainable development of companies, the bases underpinning the norm are transparency, society and its relationship with the company in the community order, the laws and rights of a country referred to these issues, environmental impacts, health, corruption rates and violation of laws business, among others. The different areas in which (CSR) should act, based on this ISO regulation are shown in Table 1.

The ISO 26000 Standard acts in different fields, such as:		
1	Social Ambit	The fulfillment of human rights must be taken into account, analyzing the degree of influence of these rights with our business activity, the country where we are located and the regulations of the United Nations.
2	Labor Sphere	It requires the fulfillment of labor rights (non-discrimination, prohibition of forced labor, prohibition of child labor and freedom of association).
3	Environment	It consists of complying with the legal regulations regarding the sustained consumption of resources in the company.
4	Consumer Protection	It is necessary to respond to the principles that protect the consumer.
5	Health	Business functions must be developed under conditions that guarantee an adequate environment for their performance in terms of physical or psychological problems and risks of workers.
6	Corruption	It obliges financial transparency and even to pass external audits of this aspect.

Table 1 Areas of action of ISO 26 000
Source: (ISOTools Excellence, 2017)

In the manufacturing industry, the quality of the final product, the safety of the workers and the correct evaluation of the risks linked to an efficient and close relationship with the stakeholders are vital, being these the bases to support their permanence in the business and for the creation of advantages over the competition.

If we refer to the issue of the social impact of these organizations, we can evaluate the previous works cited by (Ochoa Jiménez, Jacobo Hernández, Leyva Osuna, & López Figueroa, 2014) who affirm that "... individualistic identity predominates in these organizations, that is to say, that the concern is more focused on them, on their benefit; to a lesser extent in people and community" (p. 75). The objective of the work is to determine the status of (CSR) from an approach of environmental management and relations with the local community in a group of medium-sized companies in the manufacturing sector of Saltillo, Coahuila, as well as the influence that antiquity has, the structure of the ownership and gender of the Director / Manager in the development of (CSR) practices.

Influence of the environmental factor in (CSR)

Environmental management represents a major challenge for small businesses, and previous research has shown that, in general, "they are less committed to environmental problems than their larger counterparts" (Brammer, Hoejmoose, & Marchant, 2012, p. 423).

Social responsibility has become a new way of managing and doing business, in which the company takes care that its operations are sustainable in the economic, social and environmental, recognizing the interests of the different groups with which it is related and looking for the preservation of the environment and the sustainability of future generations. (ISOTools Excellence, 2017).

There is little research on the development of environmental management practices in Mexican SMEs, normally small and medium enterprises are more committed to working with customers, employees and less committed to mitigating environmental impacts and applying responsible practices and sustainable.

(Benjamin, 2013) states that within the environmental initiatives:

SMEs begin to worry about the environment by designing products or production processes that respect the environment, applying energy savings, efficient use of resources to minimize waste, reduce pollution, etc. This marks a humble start that is likely to see SMEs carry out large-scale environmentally responsible practices. (p. 128).

The shift to a new energy model involves a series of global measures of efficiency and energy savings, as well as the implementation and increasing use of renewable energies, such as wind, characterized by being inexhaustible and environmentally friendly. Variables such as direct energy consumption or initiatives of an ecological and sustainable nature constitute specific indicators and objectives of the level of environmental responsibility of companies. (ISOTools Excellence, 2017).

Corporate social responsibility depending on the environmental factor is directly associated with the actions that SMEs carry out in the production chains, in the efficient use of energy sources, raw materials and the impact that their finished productions have on the environment.

SMEs must increasingly focus on water saving, energy saving, recycling and reducing the impact of their productions. The basis of everything is to achieve sustainable development meeting the needs of the present without the commitment of future generations.

Companies that want to implement (CSR) actions must overcome the legal requirements of environmental protection applicable to their sector of activity through the implementation of appropriate strategies focused on improving the results in key indicators such as: elimination of fines for non-compliance of environmental regulations and increased investment in environmental improvements (ISOTools Excellence, 2017).

Influence of relations with the local community in (CSR)

In addition to taking care of the international projection, all companies develop their activity in one or several local contexts. If you can create a strong link with the local community and manage it correctly, you can achieve added value for the organization of great importance. (ISOTools Excellence, 2017).

(López Regalado, Alberto Perusquia Velasco, & Valladares Icedo, 2015) state that:

In the company, three stages are identified that show the transition of its actions towards the implementation of a sustained (CSR); the first, when through this concept they denote a tool to improve processes, sell and even position their products and services; the second, when through it they try to generate a state of trust in both internal, (workers), and external (suppliers and customers) among others, and third, through which they seek to improve the quality of life for the society located in the context in which they interact. (p. 56).

In documents cited by (Jui-Ling & Cheng Cheng, 2012) it is stated that:

Personal values, morality and the support of managers are boosters of (CSR), but also that the current corporate culture consistent with (CSR) and the corporate image that fits well with the concept of Corporate Social Responsibility ((CSR)) will encourage greater use of (CSR). On the contrary, complexity has a negative impact, which means that social compliance costs, time and lack of guidance or benchmarks are considered as a barrier for SMEs to implement (CSR).

It is important for SMEs to have a good image in the community where they are located, this translates into having greater commitments, better commercial returns and greater customer loyalty, the SMEs community approach provides greater business stability. The dialogue with the parties involved fosters shared values and mutual trust, and therefore greater integration of the supply chain and competitive advantage. (ISOTools Excellence, 2017).

The purpose of an organization's activity must be the satisfaction of the needs of a society by providing services to the community, providing its members with personal satisfaction and realization of their capabilities, and achieving legitimacy, all this within a framework of values that promote the common good and dignity of human beings. For this activity to take place, cooperation is required, since companies are cooperative forms of pursuit of the human good: instituted interactions between human beings around the resolution of social needs and the guarantee of basic freedoms and rights.

Influence of Antiquity on (CSR)

To support this hypothesis, we rely on the study developed by (Niehm, Swinney, & Miller, 2008) which studied 221 family businesses in the US in locations with less than 10,000 inhabitants, maintaining that "... three dimensions, the commitment to the community, community support and the sense of community represent 43 percent of the variation in (CSR) of family business operators" (p.331).

The studies carried out by (Herrera Madueño, Larrán Jorge, & Martínez-Martínez, 2013) takes into consideration "... five demographic characteristics identified in the literature on small family businesses: the age of the manager, his academic level, his place of residence, the size of the company and the sector" (page 51). At the same time, they condition that for the competitive success of SMEs it is very important to evaluate the seniority because the first years of business management in them are very convulsive.

On the other hand, works carried out by (Blackburn, Hart, & Wainwright, 2013) through the application of logistic regression models to 360 SMEs in which between 5 and 249 workers work showed as the main finding that the business performance of these businesses is determined, In the first place, due to their size and age, influencing to a greater degree than the manager's studies and business strategy.

In their studies of SMEs behavior (Ates, Garengo, Cocca, & Bititci, 2013) state that:

SMEs studies suggest that they do not behave the same over time. SMEs participate in a four-stage performance management process, although there are some gaps between their practice and the entire process as recommended in the literature. SMEs seem to be more focused on internal planning and in the short term, while paying less attention to long-term planning. The main challenge to make performance management more effective lies in an appropriate and balanced use of strategic and operational practices and relevant measures. Therefore, management activities such as the development of vision, mission and values, internal and external communication, change management and horizons scanning represent recommended areas for improvement. (p. 28). There are 6 stages of development of an SMEs cited by (Penacini, 2012) in these stages the SMEs develops and matures not existing the same conditions over time given this it is logical to evaluate the development of the BM and (CSR) based on the antiquity.

The idea is to check if, as time passes and SMEs survive their first convulsive years, they are structured and consolidated to formalize management systems and to apply the precepts of corporate social responsibility underpin the first exploratory factor under study.

Influence of the character of the property on (CSR)

In the works of (Malfavón Arroyo, 2012) it is said that family businesses and their management are new subjects of study at the continental level. In the case of Latin America, the study of family businesses is particularly important due to the great influence of the family on the company, since the vast majority of companies are controlled by families. This study shows that SMEs represent between 70% and 90% of all companies in the country and produce between 40 and 50% of the Gross Domestic Product representing 40% of the active labor force.

Family businesses in any country constitute an important source of wealth in their economies, but also in most cases (when they are micro, small and medium enterprises) they have less economic and technical capacity, making efforts to design or modify their model of business.

And beyond the pressure exerted by society, civil organizations and the laws imposed by the government, these types of companies are consciously aware of their impact on society and the environment.

Family ties within a business have a direct influence on decision making and the development of (CSR) practices. It is unlikely that a non-family business will maintain closer relationships between customers, suppliers and the community than a family business, on the other hand, as family members are involved in the business activities of the family's concern for personal safety of its members, the evaluation of risks and the order in which they work in a positive way influence the development of family SMEs. (Cennamo, Berrone, Cruz, & Gómez-Mejía, 2012) tell us in their work that “family businesses are more likely to adopt proactive activities of stakeholder participation because doing so preserves and improves their socio-emotional wealth” (p. 1153).

Many works speak of the conservation power of family businesses due to the mere fact of the family's existence within the business, a term that they try to defend and value, works such as those of (Abdellatif, Amann, & Jaussaud, 2010) tell us that “In general, compared to non-family businesses, family owners feel a greater degree of identification of the organization and seek to preserve the company as a family inheritance for transmission to subsequent generations” (p.108). Intensifying, within its possibilities, (CSR) and management as the basis for that preservation. The family has a greater degree of commitment and dedication and are more motivated to develop and preserve the business. “Changes in family participation patterns in the business can influence several priorities of socio-emotional wealth and these in turn can shape the composition of the board required to improve survival. (Le Breton-Miller & Miller, 2013, p. 1391)”.

It is interesting the evaluation given by (Vidal, 2013) about Occupational Health and Safety (OSH) linked to family performance in SMEs, since it frames issues to be taken into account for their temporary development, something that these companies must take consider.

Health in the company becomes an important indicator of the surveillance of Public Health and its social determinants, to avoid health inequalities. Its development in the company must take into account the socio-economic context, social and health policies, norms and values, the social status of the worker, the education system, social cohesion, the biological and psychosocial factors that affect in the health care system and distribution to health and well-being. (p.55). Family business directors care more about the conditions in which their employees work than non-family businesses. The preservation of business, organization, community culture, united family work, motivation and responsibility for the lives of their family are factors that are taken into account and determine the degree of greater management and (CSR) in family SMEs.

Gender influence of the Director / Manager in (CSR)

The gender assessment of the Director / Manager in (CSR) practices is a social condition poorly evaluated in manufacturing SMEs, studies and research conducted in these types of companies by (Ahmad & Shen, 2010) tell us that:

The increase in the scrutiny of ethics and social responsibility has attracted a great debate about the prevalence of such practices in SMEs. Concomitantly, the emergence of women's participation in new businesses has aroused interest among researchers in examining gender variations in regards to ethical and social responsibility considerations in business given that there is evidence to suggest that women are generally more ethical than men. (p. 77).

In a study conducted in Mexico by (Traperoa Arredondo, Velázquez Sanchezby, & de la Garza García, 2013) an estimate is made that considers that management jobs in the country that are occupied by women are around 20% while men they occupy the rest, this issue frames the absence of an empowerment of women that allows them to naturally access management positions.

There has always been talk of the sensitivity of women to society, women managers are more likely to show characteristics that are more associated with the standards that support (CSR). (Traperoa Arredondo, Velázquez Sanchezby, & de la Garza García, 2013) comment on this issue, stating that:

In this sense, women tend to occupy roles that are more interpersonal oriented, such as compassion, kindness, care and sensitivity to the needs of others. In contrast, man tends to occupy task-oriented roles and shows traits such as aggressiveness, being decisive, independent and challenging, which are labeled as masculine traits. (p. 165).

Gender equality and the empowerment of women are topics that are being treated more and more in research projects, women are more sensitive to the changes that society suffers, they are more vigilant about the non-occurrence of environmental impacts and harmonize relations between stakeholders and the company. Men for their part care more about the less sensitive parts of the business and are more concerned about the economy and the generation of capital. The studies by Ibrahim and Angelidis (1994) and Bernardi and Threadgill (2010) cited by (Herrera Madueño, 2016) argue that “women have an orientation less directed to economic achievements and more focused on philanthropic aspects than men” (p. 35).

Hypothesis

From the review of the literature, the following null hypotheses are proposed:

H01. In SMEs in the manufacturing sector in the northwestern region of Saltillo, it is not possible to identify environmental management actions associated with (CSR).

H02. In SMEs in the manufacturing sector in the northwestern region of Saltillo, it is not possible to identify local community actions associated with (CSR).

H03. The level of development of (CSR) practices in SMEs in the manufacturing sector in the northwestern region of Saltillo does not depend on the nature of the property.

H04. The level of development of (CSR) practices in SMEs in the manufacturing sector in the northwestern region of Saltillo does not depend on the gender of the Director / Manager.

H05. The level of development of (CSR) practices in SMEs in the manufacturing sector in the northwestern region of Saltillo does not depend on the age of the organization.

Research model

The draft of this instrument, prepared by the authors, was developed based on key constructions adapted from the literature and aimed at identifying the (CSR) relationships that these SMEs have with their customers, suppliers, employees, society, the environment and the government corporate linking this analysis to business management issues that cannot be separated from (CSR) such as risk assessment, occupational health and safety and quality management; This draft was modified and enriched in a Focus Group carried out by specialists from the Autonomous University of Coahuila and businessmen from the city of Saltillo.

Its final design was made on Google Form and sent by email to the directors and supervisors of the intermediate industry or command who have knowledge of how the company should develop in terms of (CSR). The empirical inquiry was applied to a random sample of 43 economic establishments belonging to the basic metal industry subsectors (331); manufacture of metal products (332) and manufacture of machinery and equipment (333) in which 11 to 100 employees work in the city of Saltillo. These 43 establishments represent 49% of the medium-sized companies of these three subsectors according to information from the National Statistical Directory of Economic Units DENUE of INEGI.

The data obtained was processed by contingency tables and the Mann Whitney U statistic after previously validating their reliability using Cronbach's Alpha.

For the development of the survey, the Likert scale was used as well as dichotomous and open questions aimed directly at evaluating the objectives of this study.

Exploratory factors evaluated

In the evaluation of the exploratory factors it was taken into account to determine the age that the companies are young when they have less than 10 years of work in the manufacturing sector and mature when they already exceed that age. (García Pérez De Lema, 2004).

The concept of family business was taken from the investigation of (Esparza Aguilar, García Pérez de Lema, & Duréndez Gómez Guillamón, 2009) in his work it is expressed that a company is family “when more than 50% of the capital is owned by the family and management or management positions are filled by one of them” (p. 15). This ensures the existence of continuity in the business.

This same argument was taken into consideration to evaluate the character of the property in manufacturing companies, always taking into account the factors and ties that unite Mexican families, the study of the authors is framed in Mexican tourist SMEs hence the affinity as far as the concept of family is concerned.

In the hypothesis contrast, the frequency descriptions were used first, which are very useful in this type of work. It was also used for the contrast of the null hypothesis, to measure the possible association between the observed and expected frequencies, Pearson's Chi-square (Herrera Madueño, 2016) supported by evaluations of central tendency and dispersion of the data obtained.

In the comparison of regional factors, a non-parametric statistic was used, such as Mann Whitney's U because of the certainty of its use for small independent samples and for being this “specific test to compare two independent samples” (Rivas-Ruiz, Moreno-Palacios, & Talavera, 2013, p. 418).

Results

The descriptive analysis of the sample obtained can be seen in Table 2.

	How old is the company?			How big is the company?			Gender of the Director / Manager		
	Young	Mature	Total	Family	Valid Non-Familiar	Total	Man	Woman	Total
Percentage	53.3	46.7	100	56.7	43.3	100	60	40	100
Valid Percentage	53.3	46.7	100	56.7	43.3	100	60	40	100
Accumulated percentage	53.3	46.7	100	56.7	43.3	100	60	40	100

Table 2 Percentage analysis of the sample evaluated
Source: own elaboration

To verify the reliability of the scales used as a starting point to validate the sample obtained from the surveys, Cronbach's Alpha was used, the results of this statistical test can be observed in Table 3.

Case Processing Summary			
		N	%
Cases	Valid	43	100.0
	Excluded ^a	0	.0
	Total	43	100.0
a. The elimination by list is based on all the variables of the process			
Reliability Statics			
Cronbach's Alpha		N of Elements	
.936		39	

Table 3 Cronbach's Alpha values for the scales applied
Source: own elaboration

The results obtained show, based on the high value of Cronbach's Alpha, that the Likert scales used are highly correlated and have internal consistency.

The summary of these statistics and the frequencies in percent (%) can be observed in Table 4.

	Mean	s	Frequencies %				
			1	2	3	4	5
Customers							
V1. To what extent do you understand that what you offer to your customers meets their needs?	4.33	.711			13.3	40.0	46.7
V2. Is there a formal confidentiality policy, regarding private customer / consumer information?	4.03	1.273	3.3	13.3	16.7	10.0	56.7
V3. To what extent do you know or have identified customer complaints?	3.33	.884		13.3	53.3	20.0	13.3
Suppliers							
V4. Do you contract services with local suppliers?	3.23	.858	3.3	10.0	53.3	26.7	6.7
V5. Do you manage your purchases evaluating the guarantee of origin?	3.77	1.135	6.7	10.0	6.7	53.3	23.3
V6. Do you inform the suppliers of the changes of the Company?	3.30	1.317	3.3	36.7	13.3	20.0	26.7
V7. Does your purchase contracts integrate ethical, social and environmental criteria?	3.23	1.073	6.7	10	53.3	13.3	16.7
Employees							
V8. Do you train workers based on the needs of the job position?	3.40	1.192	3.3	20	36.7	13.3	26.7
V9. Is there excessive fluctuation and turnover of staff?	2.07	1.230	46.7	20.0	16.7	13.3	3.3
V10. Is the safety and health of workers in the workplace managed?	3.13	1.279	3.3	43.3	10.0	23.3	20.0
V11. Do workers have the necessary means of protection and individual security depending on the work they do?	3.50	1.106	3.3	10.0	46.7	13.3	26.7

V12. Is there an approach to the continuous motivation of workers?	3.13	1.332	6.7	33.3	26.7	6.7	26.7
V13. Is social benefits provided to full-time workers?	2.67	1.668	40.0	13.3	10.0	13.3	23.3
V14. Do you establish channels of dialogue with workers and their representatives?	4.00	1.287	6.7	6.7	20	13.3	53.3
V15. ¿ Do you grant autonomy to employees?	3.77	1.006		16.7	13.3	46.7	23.3
V16. Do you help your employees reconcile work and family life?	3.70	1.119	6.7	6.7	20	43.3	23.3
Quality management							
V17. Do you have documented procedures established to carry out the activities?	2.33	1.516	43.3	20.0	13.3	6.7	6.7
V18. Do you have certifications regarding the quality of products or services?	2.43	1.524	43.3	13.3	13.3	16.7	13.3
V19. Does it fulfill its commitments on quality and fair price?	3.90	.995	3.3	6.7	13.3	50.0	26.7
Environmental management							
V20. Does it apply technological innovation to reduce impacts?	3.10	.960	3.3	20.0	50.0	16.7	10.0
V21. ¿ Do you measure and control environmental variables?	1.77	1.165	56.7	26.7	6.7	3.3	6.7
V22. Do you reuse and recycle materials?	2.70	1.236	23.3	16.7	33.3	20.0	6.7
V23. Do you develop periodic internal campaigns to reduce water consumption?	1.80	1.157	53.3	30.0	6.7	3.3	6.7
V24. Do you make investments to save energy?	2.60	1.221	13.3	50.0	10.0	16.7	10
V25. Do you adopt alternative energy use programs?	1.87	1.074	46.7	33.3	10	6.7	3.3
V26. Do you know the environmental regulations?	2.87	.937	10	16.7	53.3	16.7	33
Local community/society							
V27. Are community interests incorporated into business decisions?	2.57	1.040	10.0	46.7	26.7	10.0	6.7
V28. Do you consider yourself part of the community and care about their development and stability?	3.40	1.070		26.6	23.3	33.3	16.7
V29. Does it include respect for human rights as a formal criterion in its decisions?	3.77	.971	3.3	3.3	30.0	40.0	23.3
V30. Do you support sports and cultural activities in your community?	2.33	1.213	33.3	23.3	23.3	16.7	3.3
V31. Do you have support programs for disadvantaged groups?	2.20	1.297	43.3	20.0	13.3	20.0	3.3
V32. Do you have a system of dissemination of the projects you support?	2.07	1.258	43.3	30.0	10.0	10.0	6.7
Corporate governance							
V33. ¿ Are interest groups represented in government bodies (employees, unions or other organizations)?	2.17	1.262	36.7	33.3	16.7	3.3	10.0
V34. Is the Mission, Vision and Values based on the principles of the C.S.R.?	3.10	1.062	6.7	16.7	50.0	13.3	13.3
V35. Does it balance the level of authority, responsibility and decision making in the Company?	3.33	.994	3.3	16.7	33.3	36.7	10.0
V36. Is compliance with the planned objectives reviewed?	3.33	.994		20.0	43.3	20.0	16.7
V37. Do you have a clear and formal sanction procedure for breaches of the code of ethics and / or conduct?	2.50	1.280	23.3	36.7	16.7	13.3	10.0
V38. Do you provide complete and accurate financial information?	3.23	1.104	6.7	13.3	46.7	16.7	16.7
V39. Do you join efforts with other government organizations and institutions that support respect for economic, social and cultural rights?	2.13	1.306	36.7	40.0	10.0		13.3

Table 4 Average values and frequencies observed in the survey
Source: own elaboration

(CSR) practices associated with the environment and the community

	Gender of the Director / Manager				Antiquity				Character of the property			
	Mean Value		Sig.		Mean Value		Sig.		Mean Value		Sig.	
	M	W	X ²	MWU	Year	Matu	X ²	MWU	No	Pa	X ²	MWU
Customers												
V1. To what extent do you understand that what you offer to your customers meets their needs?	4.06	4.75	0.027**	0.008*	3.86	4.75	0.002*	0.001*	4.55	4.31	0.372	0.714
V2. Is there a formal confidentiality policy, regarding private customer / consumer information?	3.56	4.75	0.151	0.011**	3.94	4.14	0.229	0.982	4.47	3.46	0.112	0.021**
V3. To what extent do you know or have identified customer complaints?	3.00	3.56	0.098**	0.064**	3.38	3.29	0.999	0.750	3.29	3.38	0.216	0.964
Suppliers												
V5. Do you train your purchases evaluating the guarantee of origin?	3.56	4.08	0.017**	0.594	3.87	3.64	0.10**	0.767	3.46	4.00	0.066*	0.348
V6. Do you inform the suppliers of the changes of the Company?	3.78	2.58	0.008**	0.004**	2.81	3.86	0.022**	0.030**	2.65	4.15	0.030**	0.021**
Employees												
V8. Do you train workers based on the needs of the job position?	3.67	3.00	0.007**	0.140	3.38	3.43	0.960**	0.965	3.41	3.38	0.046**	0.931
V10. Is the safety and health of workers in the workplace managed?	3.72	2.25	0.014**	0.002*	2.81	3.50	0.020**	0.119	2.65	3.77	0.029**	0.015**
V11. Do workers have the necessary means of protection and individual security depending on the work they do?	3.83	3.00	0.006**	0.049**	3.43	3.56	0.093**	0.722	3.18	3.92	0.291	0.064
V12. Is there an approach to the continuous motivation of workers?	3.67	2.33	0.001**	0.005*	2.94	3.36	0.012**	0.280	2.76	3.62	0.008**	0.037**
V15. Do you grant autonomy to employees?	3.72	3.83	0.087**	1.00	4.13	3.36	0.004*	0.088**	3.94	3.54	0.306	0.409
V16. Do you help your employees reconcile work and family life?	3.56	3.92	0.053**	0.688	4.06	3.29	0.027**	0.125	3.76	3.62	0.177	0.551
Quality management												

V19. Does it fulfill its commitments on quality and fair price?	3.83	4.00	0.492	0.927	3.69	4.14	0.029**	0.079**	4.00	3.77	0.704	0.786
Corporate governance												
V35. Does it balance the level of authority, responsibility and decision making in the Company?	3.44	3.17	0.855	0.357	3.31	3.36	0.164	0.870	3.12	3.62	0.043**	0.087**
V36. Is compliance with the planned objectives reviewed?	3.50	3.08	0.186	0.274	2.94	3.79	0.058**	0.030**	3.00	3.77	0.070**	0.026**
V38. Do you provide complete and accurate financial information?	3.39	3.00	0.229	0.225	2.88	3.64	0.132	0.038**	2.88	3.69	0.078**	0.048**

*Chi square: 99%. Sig < 0.01. ** Chi square: 95%. Sig < 0.05. *** Chi square: 90%. Sig < 0.1.

Table 5 Evaluation of regional factors through Pearson's Chi square and Mann Whitney U (MWU)
Source: Own Elaboration

Environment

The hypothesis contrast leads us to retain the null hypothesis H01:

H01. In SMEs in the manufacturing sector in the northwestern region of Saltillo, it is not possible to identify environmental management actions associated with (CSR).

This becomes the weakest link in the chain of these SMEs of all interested parties, their work is not focused on a reduction of the environmental impacts that their respective companies produce from the most elementary principles and that, in many cases, support the economic and social improvement that is sought with (CSR). The lack of methods and campaigns for the saving of water and electricity, the non-reuse and recycling of materials, the lack of knowledge of environmental laws and regulations and the lack of any work tool that allows the control of the variables related to the environment They make us see that their efforts are not directed towards an improvement in this regard. This should be a concern for future research in this sector to determine the causes that cause this separation of SMEs with environmental social.

The hypothesis contrast leads us to retain the null hypothesis H02:

H02. In SMEs in the manufacturing sector in the northwestern region of Saltillo, it is not possible to identify local community actions associated with (CSR).

There is no marked identification of these SMEs with the community in which they live, despite responding that they are considered part of it, they do not show this community link with reliable results, there are no (CSR) development activities and programs within These companies, nor is there a clear order of what is the socially responsible contact with their community or the main issues that (CSR) supports in terms of social development, there is no clear definition of what they should do, nor is there a point of Departure where these organizations begin to see in the community that surrounds them some line of approach that makes them part of it, from supporting the most disadvantaged members to providing information on their future plans and challenges.

In general, companies in this sector are mostly focused on external parties (suppliers, customers) and internal parties (employees) disregarding environmental management and the community.

Assessment of exploratory factors under

Costumers

It was found that there is an adequate approach to the costumer based on the knowledge of their needs (86.7%) and in maintaining a consumer customer confidentiality policy (66.7%), while there is a lower identification of their complaints (33.3%), the communication channels between SMEs and clients are several reinforcing the process of constant communication.

The contrast of the hypotheses related to the exploratory factors shows us that women managers of mature companies understand to a greater extent than men the needs of their potential clients. Women managers, meanwhile, identify and know more clearly the complaints of customers than their counterpart, the male managers.

Suppliers

There is a low tendency to purchase with local suppliers, with a certain degree of knowledge of the guarantee of origin of the product purchased, these SMEs maintain their suppliers while they explore new suppliers that meet, in some cases, (CSR) regulations, the relationship reaches be strong to the extent of reporting the most important changes in the business (46.7%) and in the way of working within the company creating an important link between the supplier and the employee of the SMEs, this results in greater stability in the business and supports the basis for a responsible approach. In this case, there are differences between the way in which suppliers are viewed based on the exploratory factors, companies run by men, mature and family members inform the suppliers of the possible changes in their company, while in the management of the purchases evaluating the origin there are no significant differences.

Employees

Manufacturing SMEs show a concern for the state of life of their employees and at the same time worry that they work with a constant motivation being open to a communication channel between workers and representatives, the management of safety and health at work and use the means of protection while working are the main concerns for employees. Occupational safety is responsible for the major risk analysis evaluated, 66.7% of the companies that carry out risk analyzes are concerned about the safety of theirs, followed by commercial and legal problems (33.3%),

In the case of the exploratory factors that contrast the last 3 hypotheses, it can be seen that the male managers of mature family businesses are more concerned with the health and safety and motivation of the workers while there are no significant differences, due to issues related to the life and family of employees and the degree of authority in the business.

Corporate Governance

The SMEs-Government relationship are not developed, reaching values that obtain averages close to 3.33, based on the fulfillment of the planned objectives, on the balance of business authority and on providing accurate financial information and forgetting the basic principles of (CSR) that must part of the governance of SMEs such as the creation of interest groups in the governing bodies and to include (CSR) issues in the business mission and vision. In relation to the exploratory factors compared, it can be seen that mature and family businesses have a greater focus on this issue than young and non-family businesses, indicating that maturity in this type of companies evaluated is vital to create the necessary business-government links. Not influencing in this case the gender of the Director / Manager.

Conclusions

It was determined that an approach to environmental management and relations with the local community does not exist in a group of medium-sized companies in the manufacturing sector of Saltillo, Coahuila. This is seen throughout the discussion of this article and reflects the need for a subsequent study to understand the causes that cause this lack of focus on such important issues for sustainable development of the region. From the simple evaluation of the descriptions, a better development of the customer approach can be observed due to the average values of the variables V1, V2, V3, a certain linkage work with suppliers based on the (CSR) precepts seen in the variables V4, V6, V7 and V7 and a concern for employees working in this sector on issues related to their training (V8), their job security (V10, V11), motivation at work (V12) and other issues related to (CSR) that reinforce these stakeholders (V14-V16). Within the evaluation it can be verified that there is no high development of basic quality management, that does not include a direct certification by certain regulations, but that already incipiently allows the work with established and written procedures serving these as a direct guide for the work, the lack of certification in this sector can lead to errors in the productions, which derive in greater use of materials, energy and water by putting a simple example of basic points for the improvement of business management and that serve as the basis for a responsible approach.

As for the first worrying topic of the research, the non-existence of any environmental management development in these manufacturing SMEs, it is clearly seen, in the descriptive ones, that they do not apply any of the socially responsible issues that result in a low environmental impact, variables (V20-V26), a subsequent study will thoroughly review these results to investigate the causes of this action. Another subject evaluated, and that is still worrying, is the poor inclination to the community of these companies and there is no strong link between them and the surrounding society, the variables (V27, V30, V31 and V32) give a sample of this poor approach.

The hypothesis contrast of the issues related to environmental management and the local community-SMEs relationship make us retain both null hypotheses as the value is greater than 0.05, something that could already be seen from the frequencies and the average values obtained at from the measuring instrument.

Regarding the regional factors studied, it can be concluded that female Managers are more focused on the client than their counterparts (V1 and V3), while male Managers of mature and family businesses are more concerned with keeping suppliers informed (V6). Men in charge of family businesses are more concerned with the safety and health of workers (V10) and keep their workers more motivated (V12).

Mature companies on the other hand grant greater autonomy to employees (V15), fulfill their quality and price commitments (V19) to a greater extent and review the fulfillment of the planned objectives (V38) to a greater extent. For their part, family manufacturing SMEs have a greater focus on issues related to Corporate Governance by balancing authority in decision-making (V35), providing better financial information (V36) and reviewing compliance with the planned objectives. (V38)

The above makes us see that there are exploratory factors that determine the behavior of these SMEs, in some cases there are marked differences which makes us reject the null hypotheses H03, H04 and H05, maturity, property character and gender make a difference when making decisions, concerns about job security, motivation, information delivery and customer focus can be determining factors for the subsequent and necessary development of these SMEs, something that we will not stop studying and researching in the future because of the importance that this sector has for local development.

Conflicts of interest

The authors declare that there is no conflict of interest in the present investigation.

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Abstract (In English, 150-200 words)

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Indicate 3 keywords in Times New Roman and Bold No. 10

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* Correspondence to Author (example@example.org)

† Researcher contributing as first author.

Introduction

Text in Times New Roman No.12, single space.

General explanation of the subject and explain why it is important.

What is your added value with respect to other techniques?

Clearly focus each of its features

Clearly explain the problem to be solved and the central hypothesis.

Explanation of sections Article.

Development of headings and subheadings of the article with subsequent numbers

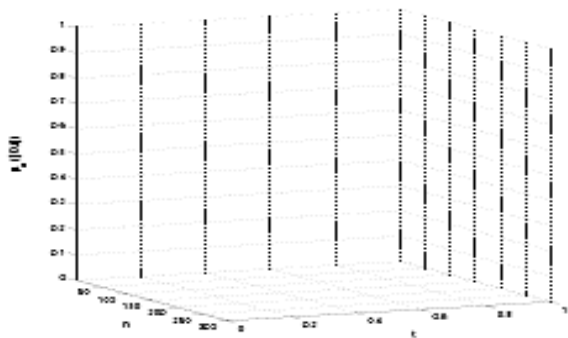
[Title No.12 in Times New Roman, single spaced and bold]

Products in development No.12 Times New Roman, single spaced.

Including graphs, figures and tables-Editable

In the article content any graphic, table and figure should be editable formats that can change size, type and number of letter, for the purposes of edition, these must be high quality, not pixelated and should be noticeable even reducing image scale.

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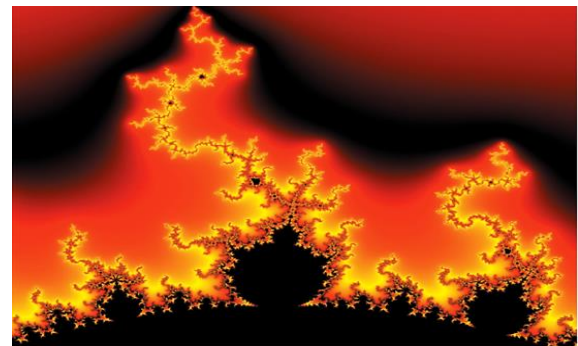


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Each article shall present separately in **3 folders**: a) Figures, b) Charts and c) Tables in .JPG format, indicating the number and sequential Bold Title.

For the use of equations, noted as follows:

$$Y_{ij} = \alpha + \sum_{h=1}^r \beta_h X_{hij} + u_j + e_{ij} \tag{1}$$

Must be editable and number aligned on the right side.

Methodology

Develop give the meaning of the variables in linear writing and important is the comparison of the used criteria.

Results

The results shall be by section of the article.

Annexes

Tables and adequate sources

Thanks

Indicate if they were financed by any institution, University or company.

Conclusions

Explain clearly the results and possibilities of improvement.

References

Use APA system. Should not be numbered, nor with bullets, however if necessary numbering will be because reference or mention is made somewhere in the Article.

Use Roman Alphabet, all references you have used must be in the Roman Alphabet, even if you have quoted an Article, book in any of the official languages of the United Nations (English, French, German, Chinese, Russian, Portuguese, Italian, Spanish, Arabic), you must write the reference in Roman script and not in any of the official languages.

Technical Specifications

Each article must submit your dates into a Word document (.docx):

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Abstract

Keywords

Article sections, for example:

1. Introduction

2. Description of the method

3. Analysis from the regression demand curve

4. Results

5. Thanks

6. Conclusions

7. References

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