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RINOE Journal-General Economics

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Support the international scientific community in its written production Science, Technology and Innovation in the Field of Social Sciences, in Subdisciplines of General Economics: Role of economics, Role of economists, Relation of economics to other disciplines, Relation of economics to social Values, sociology of economics; Teaching economics: Precollege, Undergraduate, Graduate.

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Presentation of the Content

In the first article we present, *The standardization of the processes of the Hotel Industry*, by RAMOS-ESTRADA, Ceclia, MORALES, Betzabeth Dafne and VICENTE-LÓPEZ, Evgueni Tadeo, with affiliation in the Universidad de Guanajuato, as the following article we present, *Theoretical review of the impact of Lean Manufacturing on Organizational Performance*, by CASTILLO-FLORES, Ángela Liliana, ESTRADA-CASTILLO, Francisco Javier, FERNÁNDEZ-GARCÍA, Luis Guillermo, with affiliation at the Universidad Tecnológica de Altamira, as the following article we present, *Proportionally deductible by the employer payments which in turn are exempt income in Mexico*, by HERNANDEZ-SANDOVAL, Rosa Hilda, NAHUAT-ARREGUIN, Juan Jesus, SUAREZ-RODRIGUEZ, Glenda Lilia and TORRES-HERNANDEZ, Eric Arturo, with affiliation at the Universidad Autónoma de Coahuila, as the last article we present, *Design the method for the implementation of the administrative process: Adaptation of the planning stage for administrative contribute to economic development of msme in Puebla Mixtec region*, by MERINO-VIAZCÁN, Janet, GUERRERO-MARTÍNEZ, Adulfa, SOLANO-PALAPA, Nathaly and ORTÍZ-RAMÍREZ, Carlos Artemio, with ascription in the Universidad Tecnológica de Izúcar de Matamoros.

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The standardization of the processes of the Hotel Industry

La estandarización de los procesos de la Industria Hotelera

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Abstract

The hotel industry are a key element Organizations in the economy of the places That are called "tourist", since there is an Influx of people at different times of the year make use of WHO products and services. This work Arises from the need to Identify the different variables to Obtain some type of recognition or distinctive of the Existing ones for this type of Organizations. The study was Conducted With three hotels in the State of Guanajuato, Where the manuals of procedures and instructions, Strengths, Opportunities, Weaknesses and Threats Were Analyzed, information Necessary to know the current situation of the company. The results of research esta allow us to identify identity Both the positive Characteristics That Have These Organizations and Their shortcomings. Keywords: Hotels, Process Management, Distinctive / Certifications.

Hotels, Process Management, Distinctive / Certifications

Resumen

Las organizaciones de la industria hotelera son pieza clave en la economía de los lugares que son denominados "turísticos", ya que surge una afluencia de personas en diferentes momentos del año que hacen uso de productos y servicios. Este trabajo surge de la necesidad de identificar las diferentes variables para obtener algún tipo de reconocimiento o distintivo de los existentes para este tipo de organizaciones. El estudio se realizó con tres hoteles del Estado de Guanajuato, en donde se analizaron los manuales de procedimientos e instructivos, las fortalezas, oportunidades, debilidades y amenazas, información necesaria para conocer la situación actual de la empresa. Los resultados de esta investigación permiten identificar tanto las características positivas que poseen estas organizaciones como sus carencias.

Hoteles, Gestión de procesos, Distintivos / Certificaciones

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Introduction

In this research a study of the distinctive and certifications issued by the Ministry of Tourism to lodging establishments is performed. In the hotel sector there are different variations in service, this depends on the category given by various agencies in that is located a hotel. The study was conducted with two hotels and one small micro state of Guanajuato, where the procedures manuals and instructions, strengths, weaknesses, opportunities and threats, information necessary to understand the current situation of the company were analyzed. As for distinctive hotels were taken as a basis tourist certifications issued by the Ministry of Tourism of the Federal Government as are the hallmark of quality collection point, Treasures of Mexico, Distinctive S, Distinctive H, Modernizes and Tourism Seal Incluyente. The results of this research to identify both the positive characteristics that these organizations have their shortcomings. Similarly different distinctive that you can access with their particular characteristics, which will give its customers the certainty of the quality of services offered by these companies were reviewed.

It is expected that the results of this research contribute to the improvement of activities in the cases studied and is benchmark for other organizations seeking to improve their services through obtaining distinctive and standardization of processes. The results of this research to identify both the positive characteristics that these organizations have their shortcomings. Similarly different distinctive that you can access with their particular characteristics, which will give its customers the certainty of the quality of services offered by these companies were reviewed. It is expected that the results of this research contribute to the improvement of activities in the cases studied and is benchmark for other organizations seeking to improve their services through obtaining distinctive and standardization of processes. The results of this research to identify both the positive characteristics that these organizations have their shortcomings. Similarly different distinctive that you can access with their particular characteristics, which will give its customers the certainty of the quality of services offered by these companies were reviewed.

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Process Management

At present there are a number of companies in the world that are engaged in different economic activities, most of these activities achieve their objectives through processes previously established by the company, but it is important to understand the concept of process. Thus, Carrasco in 2001 defined the process as "a unit that meets itself a complete objective activities cycle begins and ends with a client or an internal user" (p. 11). For its part Mallar (2010) mentions that "is a set of activities interrelated work, characterized by requiring certain inputs (inputs: products or services obtained from other suppliers) and specific activities that involve adding value to obtain certain results (outputs) "(p.7). start and end, carried out to achieve an objective conforming to requirements specific, including the constraints of time, cost and resources "(ISO 9000: 2015).

Understood by then process the set of activities that are established by the company and bound together, and serves the organization to determine whether the activities are being properly for the fulfillment of the objectives and customer satisfaction.

With the above one can say that processes play an important role within the organization, as these are divided into procedures and / or threads, handling a task specifically and as a whole are aimed at meeting the objectives of the company, and seek customer satisfaction, but if any of these processes fails or is obsolete, can generate negative results for the organization. Process management has become a trend in many organizations that use or have used the traditionalist method for carrying out its activities, this trend has taken hold for many reasons, the norm 9001-2008 was given a strong impetus to management by stating that "developing, implementing and improving the effectiveness of a quality management system, to enhance customer satisfaction by meeting the requirements" it is again quoted in the standard NMX-CC- processes 9001-2015 9001-2015.

It is noteworthy that process management is one of the seven principles of quality management ISO 9001-2015 established by: customer focus, leadership, involvement of people, process approach, improvement, decision-making based on evidence and relationship management. With the above it can be said that a desired result is obtained more efficiently when activities and related resources are managed as a process.

The quality management helps determine the objectives, processes and resources needed for the development of activities, the same form can identify the tasks that staff must carry out will be regularly activities are presented by way of description functions and sometimes, through mapping as mentioned by the Ministry of Public Works in 2005, enabling them to know clearly step by step graphical form for the development of the activity process, improving productivity and avoiding a margin of error within the activities, which in turn allows control of labor practices and establish the prioritization of tasks to achieve the objectives.

Process management not only benefits the organization as well as customer gives and provides guidance to make use of the products or services the company offers according to your needs. Through these processes can provide monitoring and control of the results, getting feedback about customer satisfaction, using the results as indicators for process improvement and quality planning.

Standardizing

The standard word, according to the Royal Spanish Academy (2018) refers to something "that serves as a type, model, standard or reference pattern". Standardization is highly related to the processes, according Harrington (1994) states that the standardization process is defining and matching procedures so that all people involved in it used consistently and permanently the same methods.

Standardization enables organizations to adapt to the global environment is constantly changing, and thereby have easier access to international consumer market, achieving stability and economic benefit.

Umeda (1997) points out that the lack of standards generated by different processes, bringing lower efficiency, standardization is linked to quality, productivity and competitive position of a company.

Rodriguez in 2010, states that benefits leading to the adoption of a management system that implements techniques and quality tools offered at companies of goods and services, the advantages mentioned by Rodriguez (2010) are:

- Facilitate the production
- Avoid costly duplication
- Improving Information
- Find standard solutions to recurring problems
- Saving time, money and duplication.

At the time, there have been various techniques to implement standardization processes, one of them is the time study and proposed by Taylor movements, defining it as a "technique developed to determine the pattern time ie the average time an employee takes to perform a certain task "(Chiavenato, 2001, p. 352).

This technique has as main objective to establish a standard time to perform a task or activity minimizing the time for execution of these, optimize resources and reduce costs by providing a product that is highly reliable and quality.

Because of all the above companies have chosen to implement standard systems that have had successful results in several of its activities, it is also important to mention that to be an accredited and certified by an organization such as ISO are required to meet certain parameters set by company the certifying entity.

Companies in the hotel industry can adopt management systems that carry certifications such as ISO 9001 that focuses on the quality management system providing improved performance and customers, also ISO 14001 talking about environmental management systems for the hotel is a socially responsible company with the environment, society and the rest of their environment.

Another certification is the ISO 18001 that deals with the safety and health management system, providing standards to avoid accidents at work and in turn offer safety to workers during the performance of their activities. These standards support the improvement of processes and procedures within the organization, generating standardized products and services. However, the focus of these is not specific to the hotel sector.

The ISO standards contribute to a clear process management for all the interested parties of the organization. But if the company intends a more specific approach to clients of the Tourism sector, this is found in the different badges offered through the Federal Tourism Secretariat or other government or international organizations, as is the case with the distinctive Diamond, awarded by the American Automobile Association (AAA) to hotels and restaurants in the United States, Canada, Mexico and the Caribbean. On its page, the company Travel by Mexico (2018) ensures that this certification guarantees that the accredited establishment offers the highest standards of luxury, quality and high level service.

Mexico has different badges, one of them is the H badge, which is granted by the Ministry of Health, to establishments that provide the service of beverages and food so that they comply with hygiene standards in their products and processes. In the case of hotels, have better opportunities in the market, since customers feel safe to stay in a company that meets the appropriate and accredited requirements to offer a good service.

Badges and certifications in hotels

In reference to the above, on the website of the Government of Mexico there are programs to certify different types of companies including hotels and tourism. Different possibilities of accreditation of continuous improvement activities and excellence in their services are offered, then some of these are mentioned:

Distinctive "S"

This badge according to the Federal Tourism Secretariat (2018), through the website of the Government of Mexico is about:

"A recognition of good sustainable practices in the development of tourism projects and the commitments of tourism companies operating in Mexico, under the global criteria of sustainability. Its objective is to generate the sustainable development of tourism activity and improve conditions in tourist destinations in Mexico. "

In this type of recognition, lodging establishments, restaurants, airports, golf course, tourist transport can participate.

In the same way, the S Distinction endorses the certifications issued by EarthCheck and Rainforest Alliance, companies recognized worldwide that promote the best sustainable practices, aligned to the global sustainability criteria, which are promoted by the World Tourism Organization and the Council. Global Sustainable Tourism (GSTC for its acronym in English) (Secretariat of Federal Tourism, 2018).

Mexico Treasures Quality Program

The Secretariat of Federal Tourism (2018) through the website of the Government of Mexico promotes this program where it states that: "Its main purpose is to promote the excellence of hotels and restaurants whose high standards of service, architectural and gastronomic characteristics, reflect and promote the richness of Mexican culture.

They are found in cities of great historical importance, surrounded by culture, tradition and authenticity, within a unique architecture, which, together with their refinement of decoration, allow visitors to experience the traditional and modern Mexican style at its best. "

To obtain this recognition, hotels and restaurants with high levels of quality in the service can participate, with facilities that have been carefully rescued and restored by their owners, who have printed a modern touch while preserving the original essence (Federal Tourism Secretariat, 2018).

Inclusive Tourism Seal

For the Federal Tourism Secretariat (2018) this recognition is granted to:

"Those tourist companies that not only have knowledge in the field of attention to people with disabilities, but also have the exterior and interior facilities, signage and adequate information services to provide a quality service to this market segment".

It is aimed at travel agencies, hotels, restaurants, museums, convention centers or meetings, tourist guides, hospitals, theme parks and tourist transportation, among others (Secretariat of Federal Tourism, 2018).

Clean point quality seal

The Seal of Quality "Punto Limpio" according to the Federal Tourism Secretariat in 2018 is:

"A recognition granted by the Ministry of Tourism, to the Micro, Small and Medium Enterprises of the Tourism Sector (restaurants, hotels, cafeterias, travel agencies, car leasing, diving operators, leisure and entertainment centers, among others.) , for having implemented the methodology developed by SECTUR and applied by specialized consultants, registered with the Secretariat in order to obtain the Quality Seal ". To obtain this recognition, all micro, small and medium enterprises of the tourism sector can participate in the following business units: reception, lobby, lounges (for events), swimming pools, rooms, restaurant area, diners area, terraces, playground, gym, spa, cold food preparation area, hot food preparation area, business area (Secretaría de Turismo Federal, 2018).

Distinctive "H"

The Distinctive H, is a recognition granted by the Ministry of Tourism and the Ministry of Health through the Federal Government page, with the fundamental purpose of reducing the incidence of foodborne diseases in domestic and foreign tourists and improve the image of Mexico worldwide with respect to food security (Secretariat of Federal Tourism, 2018). The points that must be corrected and implemented by the establishment interested in the area of food and beverages of the businesses are the following: food reception, storage, handling of chemical substances, refrigeration and freezing, kitchen area, water and ice, sanitary services for employees, garbage management, pest control, personnel, bar.

The Quality Program Modernizes

The Secretariat of Federal Tourism in 2018 through the federal government page stated that the Moderniza Quality program refers to:

"A system for the improvement of quality through which tourism companies can stimulate their employees and increase their profitability and competitiveness indexes, based on a modern way of managing and managing a tourism company, conditions that will allow them to satisfy expectations of your customers "

The program is aimed at owners and managers of Micro, Small and Medium Tourist Companies legally constituted in the following tours preferably: hotels from 1 to 4 stars, restaurants, travel agencies, receptive tourism operators, ecotourism, car leasing, tourist motor transports , marine, among others. (Secretariat of Federal Tourism, 2018). This is how service companies, specifically hotels, can obtain some of these recognitions. In the Annexes section there is Table 1 with the comparative of badges.

For companies to obtain recognition, it is necessary that they are legally constituted and that they mainly have a service turn specifically in hotels.

One of the first requirements that are mentioned in the table is through the creation of environmental policies, since many of the standards have a commitment to the environment and is a way to contribute to sustainable development, however, there are distinctive in which is not a basic requirement as is the case of Treasures of Mexico, because it seeks the preservation of real estate and Mexican culture, high standards of service quality, among many other aspects.

In all the badges it is important to communicate the social commitment to the collaborators, because they are the main factor by which the company works, as well as having a culture oriented to good personalized service, because that adds value and gives greater importance to the client.

On the other hand there are requirements that are not necessary for some but basic for others, as is the distinctive Treasures of Mexico that was mentioned previously, this is one of the recognitions with more necessary aspects to fulfill, among which is to offer the service If the hotel does not have this area, they should offer basic food services such as a simple sandwich or some other easy-to-prepare snack that satisfies the guest's need. The parking is also another important aspect for this badge because the objective of this is to give the client all the possible comforts, however, there are hotels like it is in the state of Guanajuato, where due to its architecture it does not allow you to have your own parking lot. what is necessary to have an agreement with some parking or look for a specific space to provide such service.

Treasures of Mexico and modernizes distinctive agree that hotel rooms should have offered comfort and service and adhere to the concept that is handled by hotel as they seek to obtain quality in all aspects.

Most companies should have knowledge of care for people with disabilities (through courses taught by SECTUR) and installations facilitating the free movement thereof, because it is a human aspect that no one is exempt and it is not only focused for guest use, but also for the same company employees. This is important for the distinctive Treasures of Mexico, Tourism Incluyente, Clean Point and modernizes requirement.

Hygiene in hotels mainly provides security for hosted customers as it does: keeping floors, ceilings and walls in good condition, check the status of raw materials, delivering products in advance, have an area for storing cleaning, among many others. The above requirements one of many for several awards, mainly for the distinctive Clean Point, which is responsible for providing safety and hygienic quality is met.

Most companies do not have acknowledgments that do not meet any of the requirements referred to in the table, however, there are many others that have these, according as discussed above, the distinctive Treasures of Mexico is the most difficult to obtain for your requirements, you must have a specific location, have special services, have a high standard of service among many others, followed by the distinctive Moderniza, however, there are flags that can be obtained more easily, as Tourism is inclusive as most of the hotels in its facilities have at least one handicapped ramp and signage, also the distinctive H that adheres to health standards like Clean Point, to obtain badges that you need to take a course held by the SECTUR.

Context analysis

Mexico is one of the countries with most tourist destinations across the entire national territory, which is why so many domestic and foreign tourists visit the different states, one of them and the most popular is the state of Guanajuato, famous for its architecture, alleys, tunnels, history and one of the sites declared as World Heritage by UNESCO in 1988.

According to statistics from the Oteg (Tourism Observatory of the State of Guanajuato) 2017, annually reach Guanajuato more than 2 million people, where 53% are women and 47% men, these come mostly from other states Republic, the state and abroad. 52% comes usually know the culture, 33% for pleasure and entertainment and moreover 6% for gastronomy.

The Oteg in 2017, said the state capital of Guanajuato has 194 establishments of food and beverages as well as 147 hotels with a capacity of 3 thousand 675 rooms, according to the data collected, guests average staying 1.22 days.

Not all tourists choose to rent a hotel room, according to the profile of visitors to Guanajuato 2017 only 35% make a reservation of this type, 8% are staying with family and friends and 3% prefer to spend the night in a guest or use another platform like Airbnb, having an economic impact of \$ 6,000 715 MDP annually, making hotel occupancy represents 43% of the economy in capital Guanajuato, according to statistical data Oteg 2017 .

With all this we can say that tourism plays an important role in the economy of the state capital, both for micro, small and medium enterprises, as tourists consume local products like food, souvenirs, and more products, and of course they make use of services such as tours are offered by some local tourism businesses, among some other services. So it is important to ensure that the tourism sector emphasizes provide security for those visiting the state, as this will attract more people for the freedom to walk the streets also offer products and quality services, giving consumer confidence that they are consuming.

Independent industrial zone where is located the state of Guanajuato, tourism over time has been one of the main factors so the state has had a great economic development.

Case Study

In this paper the review of 3 hotels in the capital of Guanajuato was, is trying to service companies that in turn are classified as micro-enterprises by having a smaller number of workers to ten in accordance with the provisions of the Secretariat economy (2018). The case number one is a company that has seven employees and 16 rooms, has several distinctive as mattresses Cleaned (ORANGE), Alta Health Quality of Goods and Services and distinctive Moderniza Program. The case number two, has eight employees and 15 rooms, with Distintivo Moderniza, Hotel H20 (water dedicated to the care hotel), Tripadvisor and Mattresses Cleaned (ORANGE).

The third and final case has N and N persons rooms, currently has Distinctive Boutique Hotel. Analysis of the processes and procedures in light of ISO 9001-2015.

The companies participating in this study were reviewed in their documentation and implementation of its quality management system, resulting in, those shown in Table 2, in the section of annexes.

In the three cases studied, according to the revised documentation (in this case the organization manuals), it was found that they do have clear philosophy of the organization as they have defined their goals, mission, vision and policies. Similarly feature SWOT analysis (Table 3 in the annex section) that allows them to know how is the hotel from different angles, ie, what are the strengths that the company has, the opportunities that can be accessed for having these strengths, internal weaknesses too and finally threats to competition and the market in general.

All hotels have studied the protocols and instructions necessary for the exit process and also has roles and responsibilities well defined through the organizational chart, job descriptions and all procedures involved. However, an irregularity was detected in the study of these manuals, the three hotels only two indicators of performance through customer evaluation were determined, and only one of them the instrument used to obtain such shows information. Despite comply with all other requirements and carry the same structure, it is important that an instrument to facilitate measuring hotel performance to improve processes, detect errors and shortcomings, and in turn raise the quality standards applied.

In the first case, shown is a hotel with a lot of experience, attitude of workers and different accreditations / certifications, including the distinctive Moderniza which aims to encourage its partners modern way to run and manage a business, increasing levels of productivity and profitability in effect. This hotel has the opportunity to expand in the future if it chooses because it has few rooms despite being in a good location.

Among the major shortcomings that the company is that it does not have a restaurant or parking service, considering that prices per night are considerable and the service should be offered would be more complete.

The second case is located in the downtown area making it easy for tourists to visit places more comfortably because of the proximity, in addition to agreements with tourism companies that offer tours in the city and provide the parking guests through pension in charge of the shelter and care of their vehicles. However, the hotel does not have service restaurant but does offer this service through an agreement with another hotel, because it is necessary for guests to move to another place outside the hotel so it may prove to be uncomfortable because the cost per night is higher compared to the first case, in addition to just have a bellboy in the hotel, causing a shortage of staff. This hotel has some accreditations / certifications, among the most important distinctive Moderniza, Tripadvisor, among others. However, you can gain greater recognition as the distinctive S proposing policies that contribute to environmental protection, seal Inclusive Tourism for the disabled, Clean Point for common areas, etc. The distinctive Treasures of Mexico and H could not get at the moment, despite its good location as input does not have its own restaurant service.

The third and final case study is a hotel with excellent location and also has distinctive Boutique Hotel, so the guest service is more personalized. This hotel has a demand of 70% throughout the year, has few rooms, lacks an elevator, have its own restaurant but due to the size fails to meet the demand of the guests, does not have its own parking and high seasons lacks staff. Because the services offered, you can get various accreditations / different certifications which currently owns, as is the distinctive S, Inclusive Tourism Spot clean, distinctive H for having a service own restaurant Quality program Moderniza among many others . No doubt this hotel could also get the distinctive Treasures of Mexico,

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Annexes

Requirements	Distinctive					
	S	Treasures of Mexico	Inclusive tourism	Clean point	H	Modernizes
Be legally established tourist company						
Belong to any of the following orders: Travel agency, hotels, restaurants, museums, convention centers or meetings, tour guides, Hospitals, theme parks and tourist captivity, among others.						
Develop and document a Sustainable Social and Environmental Policy which addresses the scope of company operations						
Develop a Risk Assessment Action Plan and Environmental Management Systems to manage and improve social and environmental performance						
Communicate your environmental and social commitment, objectives and goals for all 'stakeholders' key						

Meet all the requirements and laws						
Quality culture oriented personalized service and excellence						
Hotels that do not have a restaurant, as part of the value proposition must offer food service to guests						
The establishment shall provide parking solution						
That is located in downtown area or historical or heritage value: At least 60% of the total construction is identified as authentic work						
The hotel rooms will provide comfort, breadth and consistency with the concept of establishment and the minimum area should be 25 m2						
The menu design must integrate elements of Mexican cuisine, highlighting identifiable personality own image and flavor of the cuisine						
Knowledge of care for people with disabilities						
Indoor and outdoor facilities, signage and appropriate services to provide quality service to this market segment information.						
Committed to completing the full training program SECTUR: - Approve the program with at least 390 points, contemplating a maximum of 420 points						
Hygienic conditions for receiving food: - Floors, walls and ceilings are easy to clean and in good condition - check the status of raw materials - Product delivery is planned in advance and inspected						
Handling chemicals Storing cleaning products, disinfectants and other chemicals in a designated place						
Cooling area: Clean and well maintained equipment. (Doors, gaskets, shelves and components)						
Unabridged food, clean closed containers in accordance with regulations Appendix						
KITCHEN AREA Stoves, ovens, grills, salamanders, fryers, kettles, steamers, tables, hot, etc., clean in all its parts, without cochambre and in good condition.						
Trash cans have plastic bag and are covered when not in continuous use						
PERSONAL Clean uniform and complete The staff has training from an instructor with current registration to SECTUR.						

Table 1 Comparison of badges
Source: Self made

HOTEL	CASE 1	CASE 2	CASE 3
Leadership and commitment: - Mission - View - Values - policies			
Context analysis information (SWOT)			
Scope of Quality Management System. Defined processes: - Address - Reception - chambermaid - Maintenance			
And instructional procedures: - Output protocols process			
Indicators of performance: - Customer rating		PENDING	
Roles and organizational responsibilities: - Organization chart - Job descriptions - Procedures involved.			

Table 2 Comparison of the management system and processes

Source: Self made

Hotel	Strengths	Opportunities	Weaknesses	Threats
Case 1	Experienced by workers. Quality service. Variety of services. Highly trained staff. Employee attitude. affordable prices. Certifications. It has a policy of liability insurance well-defined policies.	Room expansion. Size of the company. Obtaining an ISO 9000-2015. Obtaining distinctive diamond.	Size hotel. Few rooms, only has 16 rooms available. Understaffed, currently it has 7 employees. Location. Not meet the needs of the host	direct competition from other hotels that offer guests breakfast service. direct competition close to restaurants. High demand for rooms in high season.
case 2	appropriate to the service offered prices. Trained staff. clean place. Living area with coffee included. friendly and respectful treatment. Central place. Pleasant atmosphere. Elevator Overlooking downtown. Agreements with city tours and banks in downtown areas. Agreements with pensions to save the cars of guests.	Putting restaurant (food areas). Uniforms for workers, to improve image. Put air conditioning in the rooms. Establishment dedicated to business. Preservation of certificates. Keep improving the facilities. Events offer unique services.	No restaurant inside the hotel. No parking. Understaffed in the area of chambermaids. They have only one bellboy. Not meet the needs of the host. settled down. Do not know how to solve unforeseen problems.	Competition nearby hotels. Lose quality services.
case 3	Excellent tourist location strategy It has multifunctional staff It offers a more personalized service It gives guests a more intimate and family stay They offer an affordable rate according to occupational unit	In the future hotel chain can extend or expand The atmosphere is offered to the guest enjoys peace and quiet They are aware of continuous improvement No constant turnover, so you do not need to waste time and money in training new	The hotel has few rooms No lift The area consumption is small Lack of parking Insufficient staff in high season	High-hotel competition You can not create new customers, if they are no rooms available and Slow development of business strategy

Table 3 SWOT Analysis by hotel

Source: Self made

Theoretical review of the impact of Lean Manufacturing on Organizational Performance

Revisión teórica del impacto del Lean Manufacturing en el Desempeño organizacional

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Abstract

One of the traditional measures of performance or performance in the financial dimension. However, these measures are not enough, since sometimes these measures do not support investment in new technologies and markets (Yacuzzi, 2006, Eccles, 2004, Lee, Kim and Lee, 2011); neither do they show the performance in processes and social responsibility (Molina, Martínez and Torlo, 2011); nowadays, the companies recognized to the successful companies not only because of their financial results, but also to how they act and the influence they have regarding the environment such as employees, society, laws and the environment. (Arévalo, Urgal, and Quintás 2013; Said, Hassab Elnaby and Wier, 2003). This work theoretically analyzes the concept of multidimensional performance in the company, as well as the impact that this has by applying the Lean Production System in companies.

Performance, Lean production system, Impact

Resumen

Una de las medidas tradicionales del rendimiento o desempeño es la dimensión financiera. Sin embargo estas medidas por sí solas no son suficientes, ya que algunas veces estas medidas no apoyan la inversión en nuevas tecnologías y mercados (Yacuzzi, 2006; Eccles, 2004; Lee, Kim, and Lee, 2011); tampoco manifiestan el desempeño en los procesos y la responsabilidad social (Molina, Martínez y Torlo, 2011); ya que actualmente, las sociedades reconocen a las empresas exitosas no solo a raíz de sus resultados financieros sino además de cómo actúan y la influencia que éstas tienen con respecto al entorno como son los empleados, la sociedad, las regulaciones, y el medio ambiente. (Arévalo, Urgal & Quintás 2013; Said, HassabElnaby and Wier, 2003). Este trabajo analiza teóricamente el concepto de Desempeño Organizacional de forma multidimensional en la empresa, así como indaga el impacto que éste tiene aplicando el Sistema de Producción Esbelta en las empresas.

Desempeño, Sistema de producción Esbelto, Impacto

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Introduction

One of the traditional measures of performance or performance is the financial dimension. However, these measures alone are not enough, since sometimes these measures do not support investment in new technologies and markets (Yacuzzi, 2006, Eccles, 2004, Lee, Kim, and Lee, 2011); neither do they show the performance in processes and social responsibility (Molina, Martínez and Torlo, 2011); since currently, companies recognize successful companies not only because of its financial results but also how they act and influence they have with respect to the environment and employees are, society, regulations, and the average ambient. (Arévalo, Urgal, & Quintás 2013; Said, Hassab Elnaby, and Wier, 2003). Yacuzzi (2006) points out that performance measures many concepts in addition to productivity, such as the degree of fulfillment of customer expectations by the firm, the quality of their working life and the quality of their products and services. It defines that performance measurement is "the process of quantifying action, where measurement is the process of quantification and action leads to performance". Thus, a performance measurement system is then a set of metrics used to quantify the action and this must be in harmony with the policies of the firm and must be applied consistently so that it carries out its strategy.

Currently Organizational Performance is a construct where today there is no consensus among the authors regarding the factors, dimensions and indicators involved in its domain (Camiso Zornoza and Cruz Ros, 2008, Falshaw, Glaister and Tatoglu, 2006). Although there are multiple works that consider this construct, the way to operationalize it is considered difficult to choose the appropriate measures for the company (Mbengue & Ouakouak, 2011).

In this work the performance is studied as a multidimensional concept (Camisón Zornoza & Cruz Ros, 2008) Considering the accounting framework and nominated the Triple Bottom Line (TBL for its acronym in English) designed by John Elkinton, to assess sustainability within the performance in organizations, going beyond the traditional measures of economic benefits (Swamidass, 2007) and incorporating the environmental and social dimensions in its proposed framework.

Operational performance will also be considered for organizational performance, since there is empirical evidence that the slender production system has a substantial impact on it (Shah and Ward, 2003, 2007, Fullerton, McWatters, and Fawson, 2003; Maskell, 2008)

Organizational performance can be measured qualitatively and quantitatively. (Rodríguez, Retamal, Lizana, & Cornejo, 2008). Traditionally at a quantitative level, financial economic measures stand out, such as return on investment (ROI), return on assets (ROA), return on sales (ROS) Return on capital (ROE), profitability, among others; also in the literature are measures of positioning and adaptation to changes in the market, growth in sales (Gupta and Govindarajan, 1984, Sánchez and Aragón, 2003, Carpenter and Sanders, 2002, Hill and Jones, 2005, Kangis & Williams, 2000, Fullerton, & Wempe, 2009, Swamidass, 2007, Modi & Thakkar 2014). There is currently a trend in the measurement of performance and performance called Aggregate Economic Value (EVA) This measure considers the interests of shareholders and managers (Cuevas Villegas, 2001; Young, O'byrne, Young, Young, & O'Byrne, 2000)

At a qualitative level, the satisfaction of stakeholders (shareholders, employees, customers, the community), environmental responsibility (Funk, 2003), among other intangible measures (Mbengue & Ouakouak, 2011; Ong and Teh, 2009; Amato, 2014). Other authors have studied performance based on efficiency and effectiveness indicators. (Rodríguez, Retamal, Lizana, & Cornejo, 2011, Fullerton, & Wempe, 2009).

However, companies that compete globally are increasingly required to commit and report on the overall performance of sustainability in the organization, which implies incorporating the objectives of sustainable development, that is, social equity, economic efficiency and environmental performance in the operating practices of a company (Labuschagne, Brent, & Van Erck, 2005; Hajmohammad, Vachon, Klassen & Gavronski, 2013).

Financial performance

Traditionally literature on lean principles reveals the positive impact on the strategies of lean production system re SOB organizational performance. There empirical evidence ca the impact of pract i cas of Lean in the financial and economic benefits (Abreu, et al, 2017. Ohno, 2018; Bergenwall, Chen, & White, 2012; Monge, 2014; Carvalho, Azevedo, S. & Cruz-Machado, 2010, Epstein & Roy, 2001, Swamidass, 2007, Inkpen, 1998, Modi & Thakkar, 2014).

Operational Performance

The system of lean production or lean manufacturing, associates the aggregation of values and efficiency in operational terms, among other issues helps to minimize resources and waste; improvements in the quality of the products, reliable deliveries, flexible processes, etc. (Ohno, 2018; Monge, 2014; Carvalho, Azevedo, & Cruz-Machado 2010, Abreu, et. al, 2017; Kumar, Kumar, & Singh 2017 ; Shah and Ward, 2003, 2007; Fullerton, McWatters, and Fawson, 2003; Cooper and Maskell, 2008; Karlsson and Ahlstrom, 1996; Manotas & Rivera 2007; Swamidass, 2007; Lillrank, 1995 ; Swamidass, 2007 ; Inkpen, 1998; Modi & Thakkar 2014).

There is empirical evidence that shows that Lean contributes substantially to the operational performance of the plants. (Shah and Ward, 2003, 2007, Fullerton, McWatters, and Fawson, 2003 , Modi & Thakkar, 2014). Among other operational indicators are improvements in : lead times of one week, deliveries in time of 90%, reduction of inventories in 80%, increase in capacity between 36 and 48%, achieving substantial improvement in operational efficiency through: improvements in the quality and delivery on time, cost reduction, delivery speed, cycle times, increase in productivity per employee and improvement of plant capacity without increasing personnel, positively impacting financial results (Monge, 2015)

Environmental Performance

From an environmental perspective, Lean strategies coincide in benefit of the environment, there is empirical evidence that shows a positive relationship between the application of the slender production system and environmental performance of a company, there is strong evidence that production positively affects production. the reduction of environmental waste and the environmental impact (Ruiz-Benitez, López, & Real, 2017; Abreu, Alves & Moreira, 2017; Sal vador, Piekarski, & Francisco, 2017 ; Piercy & Rich, 2015; Monge, 2014; Galeazzo, Furlan & Vinelli, 2014; Hajmohammad, Vachon, Klassen & Gavronski, 2013; Carvalho, Azevedo, S. & Cruz-Machado, 2010 ; Bergmiller & McCright, 2009; Bergenwall, Chen, & White, 2012; Kidwell, 2006 ; Epstein & Roy, 2001). minimizing environmental waste and thus helping to improve environmental performance by reducing waste products to the environment (Yang, Hong & Modi, 2011) ; reducing the consumption of natural resources (Folinas, Aidonis, Malindretos, Voulgarakis, & Triantafillou, 2014); reducing energy consumption (Hernandez, 2010), reducing emissions to the environment (Rothenberg, Pil, & Maxwell, 2001 ; Vachon & Mao, 2008). Even T here is evidence that several plants that adopt lean practices promoted also adopt environmental management practices and / or commit to reducing their waste and pollutants (Rothenberg, Pil, & Maxwell, 2001; King & Lenox, 200 1; Yang, Lin, Chan, Sheu, 2010).

Social performance

In terms of social equity, it can be observed that since the beginning of this production system in the Toyota company , this system stood out because of the respect it had in its staff, even today, this company considers its personnel as the most important asset. important. (Bergenwall, Chen, & White, 2012, Monge, 2014, Bergmiller & McCright, 2009, Abreu, et al, 2017 , Dibia & Onuh, 2010, Rajadell and Sánchez, 2010, Ohno, 2018 , Sugimori, Kusunoki, Cho, & Uchikawa, 1977).

Innovative Performance

In its third edition, the Oslo Manual (OECD, 2005), defines that a technological innovation includes new products, processes and significant technological changes of products and processes. Innovations therefore involve a series of scientific, technological, organizational activities, among others. The Oslo Manual (MO) also defines Innovation process as the adoption of new or improved methods of production significantly. These methods may involve changes in the production team and / or in the organization of production (Marins, Anlló, & Schaaper, 2012).

On the other hand Birkinshaw, Hamel & Mol (2008) define "innovation management: the invention and implementation of a management practice, process, structure or technique that is new in the state of the art and is aimed at organizational goals" used to examine the roles of key change agents in driving and shaping four processes, namely, how motivation, invention, implementation, and theorization and labeling would facilitate the overall management innovation process. Innovation in management can improve future productivity and incorporate an assessment of the intangible and intellectual assets of an organization (Vinodh and Balaji, 2011).

As an organization, the Lean Production System is one of the most outstanding systems that have been characterized by innovate by investing not only in research and development (Schuh, Lenders & Hieber, 2008), but also by investing in others. As well as design, integrating product production and design activities to improve competitive performance (Jayaram, Vickery & Droge, 2008), this system has also innovated through the management of human capital based on the learning and knowledge of their workers (Sehested, & Sonnenberg, 2011). Even the slender production system innovated by making strategic alliances within its productive chain (Jayaram, Vickery, & Droge, 2008, Inkpen, 1998).

However, Schuh, Lenders & Hieber (2008) argue that the implementation of lean thinking in the management of innovation is not observed to have been systematically applied, despite this they consider the Lean Production System as a value system. which defines, structures and prioritizes "values" and points out that in order to adapt a specific innovation project, the slender system is based on the company's strategy and culture, the latter considered as one of the key elements in innovation of the organizational system (Naranjo, Jiménez, & Sanz, 2012, Want 2003).

In terms of generating innovations, this lean production system was characterized as one of the most innovative systems of recent years; Among the outstanding innovations of the system were , some are named according to what is considered. Pot (2011), which states that the employees were the most important source of innovative ideas, followed by socios and commercial customers (tips). The Lean system was characterized by having a high level of skill and environment through its work system that promoted the use of workers' capabilities, basically what the system does is to treat workers as human beings. (Sugimori, Kusunoki, Cho & Uchikawa, 1977) . This system was also characterized by allowing a high degree of freedom of decision at work (autonomy). This is a work resource that allows employees to take advantage of an innovative learning environment at work (Fagerlind, Gustavsson, Johansson & Ekberg, 2013) .

Another innovative element was the design of their own tools that provide solutions to the problems that arise (Ohno, 2018 ; Liker & Rother , 2011) . Issues to collaboration and / or participation of employees is a very important component of the lean system and how this system manages and uses knowledge of the experiences of workers. This production system was also highlighted by a lot of inventions in the organization of work. (Ståhl, Gustavsson, Karlsson, Johansson, & Ekberg, 2015, Sehested, & Sonnenberg, 2011, Vega & Zarza, 2010, Jayaram, Vickery & Droge, 2008, Schuh, Lenders & Hieber, 2008, Inkpen, 1998, Behrouzi, & Wong, 2011, Lillrank, 1995, Hammer, M. 2004, Palma & Diego Sacristán 2013, Antolín & Gago 2004, Womack , Jones, Roos, & Chaparro 1992 , Angelis & Fernandes, 2012, Aoun & Hasnan, 2013).

The methodology applied to carry out this work on the impact of Lean Manufacturing on Organizational Performance was carried out through a systematic theoretical review as described in Machi and Mcevoy (2009). The steps of the literature review process are:

- 1) Choose the topic: Theoretical review of the impact of Lean Manufacturing on Organizational Performance (2)
- 2) Search in the literature: a vast review of the literature related to the study topics was carried out, the bibliographic sources include: Indexed journals, doctoral theses, scientific articles, books and the digital databases, among which are Scielo México, Springer and Elsevier, Google Scholar, among others;
- 3) develops the argument: Information was organized on the dimensions of organizational performance and the impact that the slender production system has had in this construct, has been added to the traditional dimension is the concept of innovation (4) to study the literature published by the concepts of Lean Manufacturing and Organizational Performance (5)
- 4) criticize the literature was analyzed in depth; and (6) the review was written.

Results

Table 1 shows the summary of the theoretical revision of the concept of Operational Performance.

Organizational Performance	Operative	Ohno, (2018)	
		Monge, 2014	
		Abreu, Alves & Moreira, (2017)	
		Carvalho, Azevedo, S. & Cruz-Machado (2010).	
		Kumar, Kumar, & Singh (2017).	
		Shah y Ward, 2003, 2007	
		Fullerton, McWatters, and Fawson, 2003	
		Cooper y Maskell, 2008	
		Abreu, Alves & Moreira, (2017)	
		Swamidass, 2007	
		Inkpen, (1998).	
		Modi & Thakkar (2014).	
		Karlsson and Ahlstrom, 1996	
		Lillrank, 1995	
		Bergenwall, Chen, & White, (2012).	
	Monge, 2014		
	Economic	Carvalho, Azevedo, S. & Cruz-Machado (2010).	
		Epstein & Roy, (2001).	
		Swamidass, 2007	
		Inkpen, (1998).	
		Modi, D. B., & Thakkar, H. (2014).	
		Abreu, et. al, 2017;	
		Ohno, 2018;	
		Environmental	Kidwell (2006)
			Piercy & Rich (2015)
			Bergenwall, Chen, & White, (2012).
	Monge, 2014		
	Ruiz-Benitez, López, & Real, (2017).		

		Carvalho, Azevedo, S. & Cruz-Machado (2010).	
		Bergmiller & McCright (2009)	
		Abreu, Alves & Moreira, (2017)	
		Galeazzo, Furlan, & Vinelli, (2014).	
		Salvador, Piekarski, & Francisco. (2017)	
		Hajmohammad, Vachon, Klassen., Gavronski. (2013)	
		Epstein & Roy (2001).	
		Ruiz-Benitez, López, & Real, 2017	
		Folinas, Aidonis, Malindretos, Voulgarakis, & Triantafyllou, 2014	
		Hernandez, 2010	
		Rothenberg, Pil, & Maxwell, 2001; Vachon & Mao, 2008	
		Yang, Lin, Chan, Sheu, 2010	
		Social	Bergenwall, Chen, & White, (2012).
			Sugimori, Kusunoki, Cho, & Uchikawa, 1977
			Rajadell y Sánchez, 2010
			Monge, 2014
			Dibia & Onuh, 2010
			Ohno (2018)
			Abreu, Alves & Moreira, (2017)
			Bergmiller & McCright (2009)
	Innovative		Ståhl, Gustavsson, Karlsson, Johansson, & Ekberg (2015)
			Angelis & Fernandes (2012)
		Jayaram, Vickery & Droge, 2008	
		Schuh, Lenders & Hieber, 2008	
		Aoun, M., & Hasnan, N. (2013)	
		Inkpen, (1998).	
		Naranjo, Jiménez, & Sanz, 2012; Want 2003	
		Ohno, 2018	
		Liker & Rother, 2011	
		Sehested, & Sonnenberg, 2011	
Vega & Zarza, 2010			
Vickery & Droge, 2008			
Behrouzi, & Wong, 2011; Lillrank, 1995			
Inkpen, 1998;			
Hammer, M. 2004;			
Antolín & Gago 2004;			
Womack, Jones, Roos, & Chaparro 1992)			
Palma & Diego Sacristán 2013;			

Conclusions

In this paper it was observed that the implementation of the lean production system has a positive impact on the operational performance of companies considered lean, although there is empirical international evidence to support these claims, not enough work is observed in Mexico to demonstrate the impact of these practices and / or management tools and the result in their performance considering the innovative, social and environmental dimension, this is why it is suggested to conduct research on this subject.

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Proportionally deductible by the employer payments which in turn are exempt income in Mexico

Deducibles proporcionalmente por el patrón los pagos que a su vez sean ingresos exentos en México

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Abstract

The present investigation was Conducted in the City of Monclova, Coahuila, in 2017, with the objective of analyzing the unconstitutionality of the proportional deductibility of the exempt income paid by the employer to workers based on Fraction XXX of Article 28 of the Law on Income Tax , the problem was born in 2014 With the reform, This expense is limited to the proportional deduction, but why? deduct proportionally, and as established by the procedure in rule 1.3.3.1.29. ACCORDING to section IV of Article 31 of the Constitution, the principle of legality is violated in Its modality of legal reserve by imposing a procedure on the basis of income tax, an essential element That must be provided by law in at a formal sense and material. A case study with a procedure ACCORDING TO FMR is presented. As a result, the unconstitutional is proven With tax,

Proportionality, Deductibility, Exempt

Resumen

La presente investigación, se realizó en la Ciudad de Monclova, Coahuila, en el año 2017, con el objetivo de analizar la inconstitucionalidad de la deducibilidad proporcional de los ingresos exentos pagados por el patrón a los trabajadores con base en la fracción XXX del Artículo 28 de la ley del Impuesto sobre la Renta, la problemática nació en el año 2014, con la reforma, este gasto está limitado a la deducción proporcional, pero por qué? deducir en forma proporcional, y como lo establece el procedimiento de la regla 1.3.3.1.29. De acuerdo a la fracción IV del Artículo 31 de la Constitución, se viola el principio de legalidad en su modalidad de reserva de ley al imponer un procedimiento a la base del impuesto sobre la renta, elemento esencial que debe estar previsto en ley en sentido formal y material. Se presenta caso práctico con procedimiento de acuerdo a RMF. Como resultado se demuestra la inconstitucional con leyes fiscales, Laborales, Constitucionales, Resolución Miscelanea Fiscal, Código Fiscal y Amparo.

Proporcionalidad, Deducibilidad, Exentos

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Introduction

This research is in order to analyze the unconstitutionality of proportional deductibility of exempt income paid by the employer to the workers.

Reason

The first of January 2014, entered into force a new law on income tax, which states in section XXX, Article 28, the partial deductibility which until 2013 was 100% deductible. From 2014 is limited the deductibility of payments which, in turn, are exempt income for the worker as: social welfare, savings banks and savings funds, annual bonus, overtime, Sunday bonus, among others, since which will be deductible up to the amount resulting from applying the factor 0.53 to the amount of payments or up to the amount resulting from applying the factor of 0.47 when benefits have decreased the previous fiscal year (Pachuca, 2018).

It is necessary that the taxpayer or pattern perform tax calculations immediately preceding exercise and exercise to compare the two years and identify the factor if it decreased the factor of exercise then the deductible portion be with the 0.47 and if the factor is higher than the immediate year then the factor is above 0.53, this factor is multiplied by the total exempt income paid to workers will result in deductible value.

Resolutions issued pursuant to this subsection g), fraction I of the Fiscal Code Federation Article 33 provides: regards subject, object, basic rate or rate not generate additional obligations or loads to those in own tax laws (Calvo & Montes, 2018). According to the Omnibus Tax 1.3.3.1.29, which establishes the procedure for determining the deductible and non-deductible part by imposing a procedure that is responsible to the tax laws rather than the rule as mentioned.

Justification

This research will benefit businesses in Mexico that have workers, is a current topic relevant and applicable, provide knowledge and can solve a specific issue, because it has legal and constitutional fiscal support.

That he lacked the Lawgiver? it failed to analyze and harmonize labor law, RMF, Tax Code, Income tax, identify which are structural to achieve its purpose and even mandatory deductions labor law, ¿since when are deductible? since he was born the tribute, there is no reason to limit the total deductibility.

Problem

Until 31 December two thousand and thirteen, taxpayers or employers deducted 100%, expenditures for wages and salaries and exempt supplies, but from 2014 the XXX fraction of Article 28 of the Law on Income Tax was modified causing an injury to the employer to deduct proportionally approve salaries and benefits exempt up to 0.53 or 0.47, respectively.

Hypothesis

H1. If the taxpayer or income or exempt employer pays its employees benefits tax may deduct only a proportion either 0.53 or 0.47.

Ho. If the taxpayer or employer pays exempt income or benefits to their workers can fiscally deduct the total benefits exempt.

Goals

General objective and two specific objectives to determine the line to follow is presented.

Overall objective

Identify the unconstitutionality of proportional deductibility of exempt income to avoid limiting the deductibility.

Specific objectives

- Identify the proportionality of deductible and non-deductible exempt ingresos
- Analyze the unconstitutionality of proportional deductibility.

Brand Theorist

Background

I agree to the Political Constitution of the United Mexican States provides in Article 31, Section IV, the obligation to contribute to public expenditure in proportion and equitable. "Mexicans are liable to: contribute to public expenditure and the Federation and the Federal District or state and municipality of residence of the proportional and equitable manner provided by law."

Article 28, Section XXX of the Law of Income Tax, by providing that will not be fully deductible payments are considered exempt income for the worker violates the principle of tax proportionality in Article 31, section IV of the Constitution, because it encourages the quantification of a foreign tax on real taxable capacity of the deceased, to the extent not taken into expense account to consider structural deductions and are necessary and indispensable for the attainment of its objects, as well being required by the Constitution and the Federal Labor Law, without fiscal symmetry is a valid reason to justify limiting claimed.

Federal labor law

Now Article 80 of the Federal Labor Law LFT provides that workers are entitled to no less vinticinco percent premium over wages that apply during holiday period (Anaya, 2017).

As you can see from reading this article; premium can be increased through bilateral individual or collective bargaining; which is this article that the employer is required to pay the worker.

Article 87 also LFT, workers are entitled to an annual bonus to be paid before 20 December, equivalent to fifteen days' wages, at least (Anaya, 2017). When the worker has less than a year it must pay in proportionally according to the LFT itself.

Social Security Act IMSS

The salary contribution base is integrated with payments made in cash for daily fee, gratuity, perceptions, food, housing, bonuses, commissions, benefits in kind and any other cantidado of benefit provided to the worker for his work.

Some concepts according to the provisions of the Social Security Act in Article 27. As stated in article excludes benefits must be integrated either taxable or exempt as is the Christmas gift or gratuity, holiday bonuses including an obligation (LIMSS, 2018).

Law of income tax

According to fracc. I, Article 28 of the Law on Income Tax provides: as a requirement for deductions of being strictly necessary for the purposes of the activity of the taxpayer, unless it is not onerous donations or remunerative to meet the requirements of this law and the general rules for the purpose by the Tax Administration.

Disbursements of Fraction XXX of Article 28 Income Tax Law, considered structural deductions and lining feature essential and necessary for the collection of revenue and negatively affect gross profit manner and therefore its ability to contribute to that articles 82, 84 of the Federal Labor Law is concerned, the employer is required to pay their workers on the one hand and on the other the collective agreement or custom derivative (Martinez, 2013).

XXX fraction Article 28 Income Tax Law

Payments which in turn are exempt income for the worker, up to the amount resulting from applying the factor of 0.53 to the amount of such payments. The factor to this paragraph shall be 0.47 when the benefits provided by taxpayers for their employees which in turn are exempt income for these workers, in the exercise in question, not decrease with respect to those granted in the previous fiscal year, the concepts of exempt income (Figure 1) are presented.

Omnibus Tax 3.3.1.29.

Procedure to quantify the proportion of free to total revenue remuneration (RMF, 2017). For the purposes of Article 28, Section XXX of the Income Tax Law, to determine whether exercise decreased the benefits provided for workers who in turn are exempt income for these workers, for those granted in the fiscal year immediately above shall be subject to the following:

I. The quotient obtained by dividing the total remuneration and other benefits paid by the taxpayer to its workers and which in turn are exempt income for purposes of determining income tax of the latter, made during the year, the total will be obtained remuneration and benefits paid by the taxpayer to its employees in the exercise.

II. the quotient obtained by dividing the total remuneration and other benefits paid by the taxpayer to its workers and which in turn are exempt income for purposes of determining income tax of the latter, made in the immediately preceding year will be obtained from total wages and benefits paid by the taxpayer to its workers, made in the immediately preceding year.

III. When the determined ratio under Section I of this rule is less than the quotient resulting under Section II, it is understood that there was a decrease in the benefits provided by the taxpayer for workers who in turn are exempt income income tax for such workers and which may not be deducted 53% of payments which in turn are exempt income for the worker.

This rule violates the principle of tax law, in its standby mode constitutional law in Section IV of Article 31 of the Constitution, which requires a procedure on the basis of income tax, it affects an essential element that must be provided a law in the formal sense and not contain material fraction XXX procedure of Article 28 of law income tax. Who issues this procedure is the rule 1.3.3.1.29(Pardo, 2014).

Do not.	exempt supplies
1.	Wages and salaries.
2	Stripes and wages.
3.	Perks and bonuses.
4	Indemnifications.
5.	Holiday bonus.
6.	Prima Sunday.
7.	Awards for punctuality or attendance.
8.	OCT participation
9.	Life insurance.
10.	Medical expenses reimbursement, dental
11	Social Security.
12.	Medical insurance.
13.	Background and savings.
14.	Pantry vouchers, restaurant and petrol
15	Transport help.
16.	union fee paid by the employer.
17.	Pension fund contributions.
18.	Seniority premiums (contributions).
19.	Expenses year-end party and others.
20	Disability benefits.
21	Scholarships for workers and / or their children.

22.	Rental assistance, school and glasses.
2. 3.	It helps for funeral expenses.
24.	Subsidized interest loans.
25.	Extra hours.
26.	Retirements, pensions and assets.
27.	Contributions paid by the employer

Table 1 Concepts exempt benefits paid to workers by the employer according to the rule I.3.3.1.29, Fiscal Miscelane resolution.

Research Methodology

The procedure carried out by taxpayers at the Federal level to identify the proportion deductible and non-deductible presented, as required by the oft rule 1.3.3.1.29: Table 1: sets exempt concepts received by workers, and Table 2: determining the ratio of the current exercise with the previous financial year.

Data from the current year that is the year in which the calculation is performed is as follows: with the procedures laid down that rule, numeral case study as a replacement in Table 3 is presented. Total year-exempt income and total taxable and exempt income. Also in Table 4: determination of the quotient is free income between total taxable and exempt revenue equals the ratio is divided.

Table 5 and 6: procedmiento the same as the current exercise is performed, but data from the immediately preceding year. Once you have both quotients that is current and earlier, compares to identify if it exceeds the ratio of the current year is multiplied by the exempted income for the year is 0.53 as stated in Table 7: and the result will be the deductible portion. In the event of being a lower ratio the ratio of 0.47 is applied as deductible in the year.

quotient =	Total compensation and benefits paid to workers exempt
	Total compensation and benefits paid by the taxpayer
Yes Exercise ratio <ratio of the previous year = Ratio 0.53 nondeductible	
Yes Exercise ratio > or = ratio of the previous year = Ratio 0.47 nondeductible	

Table 2 Deductible proportion of exempt income. Table according to the proportion of free income established rule 1.3.3.1.29(Hernandez, 2017)

Those who do this procedure? precisely the economic companies with workers and pay their workers exempt income, this effect has national legal, labor presence, social security and tax, and legal protection. The procedure was performed according to the above rule, also the practical case.

Kind of investigation

This research is descriptive, considering the specific characteristics of taxpayers who have both workers and pay their workers exempt income and benefits.

A qualitative approach because documentary and tax laws, legal, labor, constitutional, Omnibus Tax and Amparo, magazines among other information was taken, to argue the unconstitutionality applies.

Results

Case study is presented in Table 3. The determination of the total that is taxed and exempt income paid exercise to determine the proportion, and in Table 4: the proportion was determined 0.0661 exercise. Table 5: determination of total revenue that is exempt taxed paid for the immediately preceding period to determine the proportion occurs, and logging 6: ratio that resulted from the immediately preceding year that resulted 0.0313 determined. Once the ratio of the current year is determined with the immediately preceding fiscal year compared to identify whether increased or decreased, in this case increased from 0.0313 to 0.0661 thus follows according to the case 0.53. Finally, in Table 7. deductible and non-deductible portion according to the proportion of the current year that was higher is determined and equals \$ 35,019.00, thus the annual process with oft rule is performed.

Concept	taxed	Exempt	Total
Salary	923.233.		923.233.
Seventh day	154.387.		154.387.
Holidays	31.240.		31.240.
Gratification	7,371.	33.169.	40.539.
Prima Vac.	4,770.	3,039.	7,810.
PTU paid	10.134.	29.866.	40,000.
Total	1131135.	66.074.	1197209.

Table 3 Case study data for the current year. numeral case study presents the Fracc. I FMR that the taxpayer must determine the total income and exempt income paid according to procedure.

Ratio = Exempted from total wages.
\$ 66.074 / \$ 1,197,209.00 = 0.066190

Table 4 Proportion of the current year. Which it is 0.66190, procedure: total exempt income between total total income that is taxed and exempted according to the procedure of RMF

Concept	taxed	Exempt	Total
Salary	931.923.		931.923.
Seventh day	152.807.		152.807.
Holidays	21.206.		21.206.
Gratification	7,591.	30.773.	38.364.
Prima Photos, Map		5,301.	5,302.
PTU paid		0.	
Total	1113527	36.074.	1149602.

Table 5 Case study data immediately preceding year. The Fracc, RMF II of the taxpayer must determine the total income and exempt income paid according to the procedure

Ratio = Exempted from total wages.
36.074. / 1149602 = 0.031379778

Table 6 To determine the proportion of the immediately preceding financial year is exempt total NCOME between total total income that is taxed and exempted according to the procedure of RMF

Concept	Quantity
Wages exempt supplies	\$ 66.074.
Percentage nondeductible	47.00%
Exempt non-deductible	\$ 31.055.
Wages exempt supplies	66.074.
deductible percentage	53.00%
exempted deductible	35,019.
Total Exempt income	\$ 66.074.

Table 7 Once the ratio of the current year is determined with the immediately preceding fiscal year compared to identify whether increase or decrease, in this case the ratio of the current year increased therefore follows according to the case 0.53

Conclusions

According to the tax law, in this case the rule contained in Article 28 XXX fraction Income Tax Law.violates the principle of tax law, in its standby mode constitutional law in Section IV of Article 31 of the Constitution, which requires a procedure on the basis of income tax, it affects an essential element that must be provided in a law in formal and material sense not contain the procedure. This means that the law must contain the procedure and lacks this, and oft rule emits a procedure relating to the tax base which is precisely where the principle of legality by not being competent is violated.

According to the Federal Labor Law is obliged to pay workers exempt income considered structural, solining the feature essential and necessary for obtaining income negatively affect gross profit manner and therefore its ability to pay referred to Articles 82, 84 of the LFT. So why proportionally deduct the exempt income?

For payments IMSS benefits including free are integrated into the base salary contribution as an obligation, this indicates that there harmonically obligation to pay the exempt income and they both integrate the wage increase quotas, ie this area affects entire labor sphere of the governed.

According to Article 33, Section I, paragraph g) of the Tax Code of the Federation is not required to generate additional to those in the law charges, less issue a procedure within its jurisdiction in this case the XXX fraction of article 28 Income Tax Law. and this is what caused(Calvo & Montes, 2018). As developed in the methodology and procedure in the case study led addition to those established in the law charges.

According to Article 77 of the Law on income tax, non-deductible amounts significantly affect that reduce the net tax profit UFIN therefore the CUFIN ie account, causes an injury to the involvement of tribute and the dividintos at the time of removal(Calvo & Montes, 2018).

According to Table 7. The deductible does not exempt the amount of \$ 31,055.00 concepts amount, the income tax increase to pay for the amount of: \$ 9,316.50 equivalent to 30% for purposes of corporations, and individuals physical what set the rate.

It is proposed

That the legislature amend the XXX fraction of article 28 of the Law on Income Tax to be considered deductible to one hundred percent as it was before 2014, since the methodological procedures and argument unconstitutional and the grievance was shown to cause the taxpayer proportional deduction and thus the legislator why not apply power.

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Design the method for the implementation of the administrative process: Adaptation of the planning stage for administrative contribute to economic development of msme in Puebla Mixtec region

Diseño del método para la implementación del proceso administrativo: Adecuación de la etapa planeación, para contribuir al desarrollo económico administrativo de las mipymes de la región mixteca poblana

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Abstract

The project "Design of the method for the implementation of the administrative process: Adaptation of the planning stage, to contribute to the economic administrative development of the MiPyMes of the Mixteca region of Puebla" has the purpose that the entrepreneurs implement each of the elements of the stages of the administrative process, will contribute to the professionalization of the companies, because in the region there is no culture, knowledge, and / or academic training on their part. In a first stage only the elements of planning are considered: mission, vision, values, policies, rules, objectives, strategies, budgets and programs. Its main contribution will facilitate the development of these, even without having technical knowledge of the subject. The design of the proposed method was adapted according to the needs detected by the Academic Body of Administration of the Technological University of Izúcar de Matamoros (UTIM), in previous projects that have been developed with Companies of the Mixteca Poblana Region, taking as reference different authors of the research in the area of Administration. There will be a workshop and support to entrepreneurs for the drafting of each of the proposed elements.

Design, Method, Planning, Development

Resumen

El proyecto "Diseño del método para la implementación del proceso administrativo: Adecuación de la etapa planeación, para contribuir al desarrollo económico administrativo de las MiPyMes de la región mixteca poblana" tiene la finalidad de que los empresarios implementen cada uno de los elementos de las etapas del proceso administrativo, contribuirá a la profesionalización de las empresas, debido a que en la región no se tiene la cultura, conocimientos, y/o formación académica por parte de ellos. En una primera etapa se consideran únicamente los elementos de la planeación: misión, visión, valores, políticas, reglas, objetivos, estrategias, presupuestos y programas. Tendrá como principal aporte facilitar el desarrollo de éstos, aún sin tener conocimientos técnicos del tema. El diseño del método propuesto se adecuó en función de las necesidades detectadas por el Cuerpo Académico de Administración de la Universidad Tecnológica de Izúcar de Matamoros (UTIM), en proyectos anteriores que se han desarrollado con Empresas de la Región Mixteca Poblana, tomando como referencia diferentes autores de la investigación en el área de la Administración. Se realizará un taller y acompañamiento a los empresarios para la redacción de cada uno de los elementos propuestos.

Diseño, Método, Planeación, Desarrollo

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Introduction

Rodríguez (2017) in his research in Mexico on executive productivity found that only 25% of executives consistently establish, in their strategic plan, measurable results to subsequently evaluate their level of productivity, 60% of managers set goals and plans, while 30% only fixes them at times, 44% of executives deem the achievement of objectives and plans deficient, only 48% of executives set the objectives and organizational plans in writing.

The Academic Body of Administration of the Technological University of Izúcar de Matamoros, has maintained a close relationship with the MiPyMes in different projects, this being part of an IES that has the commitment to contribute to the economic administrative development of the same, it is possible to take advantage of the link to propose a method that is suitable for the entrepreneurs of the MiPyMes of the Mixteca Poblana Region, to implement each of the elements of the different stages of the administrative process, in order to professionalize the companies, because in the region there is no has the culture, knowledge, and / or academic training on the part of the entrepreneurs, necessary to carry out said professionalization.

In his book *Administrative Process* Cipriano (2014) defines that the administration is classified in two stages, the mechanics that is integrated by the phases of planning and organization and the dynamics that is formed by the phases of direction and control.

For the development of the project, only the planning stage and its different elements are considered: mission, vision, values, policies, rules, objectives, strategies, budgets and programs.

The project "Design of the method for the implementation of the administrative process: Adaptation of the planning stage, to contribute to the economic and administrative development of the MiPyMes of the Mixtec region of Puebla" will have as main contribution to facilitate the development of the elements that make up the planning stage, even without having technical knowledge of the subject.

Cipriano (2014), argues that planning represents the beginning and the basis of the administrative process. Without this what is done in the organization, direction and control has no reason to be, since it would work without having determined the results pursued by any social organism and this would endanger its future.

It should be noted that the Academic Body of Administration of the Technological University of Izúcar de Matamoros (UTIM), will conduct a workshop and support to entrepreneurs for the drafting of each of the proposed elements.

What is planning?

For Cipriano (2014), planning determines what the company wants to be, where it will be established, when it will start operations and how it will achieve it.

George R. Terry (1999), defines that the planning is the selection and relation of facts, as well as the formulation and use of assumptions regarding the future in the visualization and formulation of the proposed activities that are believed to be necessary to achieve the desired results.

Münch and García (2010), mention that planning is the determination of the objectives and choice of courses of action to achieve them, based on research and development of a detailed scheme to be made in the future.

Planning for Montana and Charnov (2008), is to describe how to choose a destination, evaluate goals, alternatives and decide on a specific path.

Harold Koontz / Heinz Weihrich (2012)

Planning is the selection of missions, objectives, strategies, policies, programs and procedures to achieve them; decision making; selection of a course of action among several options.

Elements of planning

Mission

Münch and García (2015), defines the mission as it describes the activity or basic function of production or service developed by the company and that is the reason for its existence; exposes what the company is doing

A mission must contain at least the following points:

- Products or services. It is the definition of the line of products and services offered.
- Market. Place or concentration where he offers his products and services by type of clients, sales by geographical area or sales by distribution channels.
- Values. Expresses the fundamental values under which the company must operate.

The mission for Chiavenato (2010), literally means "duty", "obligation", "work to be performed. The mission of the organization is the declaration of its purpose and scope, in terms of products and markets.

The mission of the organization must be defined in terms of satisfying some need of the external environment and not in terms of the offer of a product or service.

The organizational mission should consider the following aspects:

- The *raison d'être* of the organization
- The role of the organization of society
- The nature of the organization's business
- The value that the organization creates for its stakeholders
- The types of activity in which the organization should concentrate its efforts in the future.

Fred. R. David (2013), mentions that the mission may vary in terms of extension, content format and specificity. Almost all professionals and academics of strategic management consider that an effective statement must take into account nine components, since the mission statement is usually the most visible and public part of the strategic management process, with the following nine components:

- **Customers.** Who are the customers of the company?
- **Products or services.** What are the main products or services offered by the company?
- **Market.** In geographical terms, where does the company compete?
- **Technology.** Is the company up to date from a technological point of view?
- **Concern for survival, growth and profitability.** Is the company committed to growth and financial strength?
- **Philosophy.** What are the beliefs, values, aspirations and basic ethical priorities of the company?
- **Selfconcept.** What is the distinctive competence or the most important competitive advantage of the company?
- **Concern about the public image.** Does the company respond to social, community and environmental concerns?
- **Concern for employees.** Are employees a valuable asset for the company.

Vision

Münch and García (2015), exposes in its book fundamentals of administration that in the business environment the term vision, expresses the future and fundamental aspirations of any type of company, in other words it is a projection to future.

For Chiavenato (2010), the vision literally means "an image", it can be the vision of the businesses, the organizational vision or even the vision of the future that is understood as the dream that the organization caresses.

It also considers some premises to elaborate the vision of the businesses:

1. **Adherence to the real facts:** the situations dreamed should be possible. Descriptions should be discarded as charming services, technology leadership or construction of a new society. It is not forbidden to dream, but if you do not know the organization and its desires, it would be a serious misunderstanding that would lead to developing business visions without any adherence.

2. **Concise but powerful description:** the business vision must have a defined focus. Enumerate several dimensions, such as preserving the environment, meeting the demands of customers, promoting a unique work environment, will lack value, as it dilutes efforts and loses focus.
3. **Balance of all the groups of interest:** the vision of the businesses must favor all the interest groups. The approach of being a leader in the sector is wise for executives and employees, but it does not interest the clients, unless that leadership offers them better technology or economies of scale.

Values

Galicia (2015) defines values as principles that characterize the behavior of people within the organization and the organization as a whole. They constitute the basis on which the philosophy of the organization is based and the true substrate of identity and cohesion among its members.

Classify the values into three types:

1. Organizational Legitimacy, honesty, respect, quality and social, ecological and economic commitment to the community.
2. Ethical Loyalty, honesty, justice, fairness, discretion, dignity and responsibility in performance.
3. Professionals. Punctuality, assistance, creativity, updating, professionalism, efficiency, cooperation, initiative, productivity, solidarity, spirit of service and tenacity.

Steiner (2006), refers that values are not only related to the purposes that a person considers preferable to another condition, but also with the preferable means to achieve it. Values are established habits of concern and attitudes towards events or phenomena; they are fundamental beliefs and ideas that an individual has; and they work as a criterion to choose between the alternatives.

Rodríguez (2000) mentions that having a clear and open conceptualization of strategic organizational values will help determine its importance and:

- Determine the tolerance and field of the company's efforts
- Establish in which businesses the company should intervene and in which
- Setting expectations and how to communicate them to others
- Integrate personnel that work efficiently in the company
- Determine how the company will be managed
- Set priorities with meaning

Policies

Koontz and Wehrich (2013) define policies as statements or general interpretations that guide the reflections for decision making.

Münch and García (2015), mention that the political word comes from the Greek politiké meaning "Art of governing a nation"; The dictionary points out that politics is the art or trace with which an issue is handled. In turn, trace means "plan to realize an end".

They also say that policies are provisions of administrative thinking that guide or regulate the conduct that must be followed in decision making, about actions or activities that are repeated over and over again within an organization. Policies are criteria that guide the correct action and decision of personnel in their activities.

The policies, according to the hierarchical level in which they are formulated and with the areas they cover, can be:

1. Strategic They are formulated at a senior management level and their function is to establish and issue guidelines that guide the company as an integrated unit.
2. Tactics They are specific guidelines that refer to each department
3. Operative They are applied mainly in the decisions that have to be executed in each of the units of which a department consists. Usually, they are assigned to lower levels.

They also comment that policies are essential for the success of the plan, given that:

- Facilitate the delegation of authority
- They motivate and stimulate the staff, by leaving certain decisions to their free will
- They avoid losses of time to superiors, by minimizing the unnecessary consultations that their subordinates can do
- They grant a margin of freedom to make decisions in certain activities
- Contribute to achieving the company's objectives
- They provide uniformity and stability in decisions
- They indicate to the staff how they should act in their operations
- They facilitate the induction of new personnel

Rules

Koontz and Wehrich (2013), mention that the rules establish actions or not specific actions necessary to avoid deviations. They are usually the simplest type of plan. "No smoking" is a rule that does not accept any deviation from a marked line of action. Its essence is that it reflects an administrative decision in the sense that some action must be taken or not. The rules do not allow any discretion in your application.

Münch and García (2015), define rules as precise mandates that determine the disposition, attitude or behavior to be followed or avoided in specific situations by company personnel. The rules are strict; they are rigid and determine very precise guidelines that must be met as specified; commonly, its non-compliance is sanctioned.

Objectives

For Cipriano (2014), the objectives are the ends towards which the activities of organizations and individuals are directed. They are considered as plans that have to do with future activities, require vision and imagination in their determination and are an integral part of the planning phase.

Münch and García (2015), mention that the objectives represent the results that the company expects to obtain, are goals to be achieved, established quantitatively and determined to be carried out after a specific time.

They consider that they must possess two fundamental characteristics that allow to differentiate them from any other stage of the planning:

- a) They are established at a specific time
- b) They are determined quantitatively

For Fred R. David (2013), the objectives are the specific results that an organization seeks to achieve by following its basic mission, it is important that the entrepreneur is clear about what this is, as mentioned by the author these are essential to achieve the success of all organization, as they help in evaluation, create synergy, reveal priorities, focus on coordination and establish a basis for planning, organizing, directing and controlling activities, they must be challenging, measurable, consistent, reasonable and clear.

It should be mentioned that Cipriano (2014) and Fred R. David (2013) agree that both the vision and the mission must be present in the writing of the objectives.

Classification of objectives according to several elements.

Types of objectives according to:			
The weather	Nature	The hierarchy	How are measure
Long-term goals	General objectives	Strategic Objectives	Quantitative Objectives
Medium term objectives	Specific objectives	Tactical Objectives	Qualitative Objectives
Short-term objectives		Operational objectives	

Table 1 Types of objectives, EmprendePyme.net

For purposes of the project referring to table 1, only the objectives will be defined according to the time they are established, being then, long, medium and short term objectives.

Long-term objectives: objectives that are formulated to be fulfilled within a period of 3-5 years.

Medium-term objectives: objectives formulated for a period between 1 and 3 years.

Short-term objectives: objectives set to be met in less than 1 year.

Rodríguez (2017), considers that the time factor depends more on the nature of the company. For example, in a company that varies rapidly like the design of high fashion ladies' suits, two to three years can be considered a long term. In contrast, for the tree-growing company, a long-term goal can be thirty to forty years.

Strategies

Rodríguez (2017), says that the formulation and implementation of a strategy for the organization constitute the fundamental administrative functions, this is a managerial administrative tool to achieve the objectives, since these are the ends and the strategy is the means to achieve them.

Fred. R. David (2013), defines strategies as the means through which long-term objectives will be achieved. Some business strategies are geographical expansion, diversification, acquisition, product development, market penetration, budget reductions, divestments, liquidation and joint ventures. They also mention that strategies are possible courses of action that require decisions by senior managers and large amounts of company resources. In addition, they affect the long-term prosperity of the organization, usually for a minimum of five years, and for that reason they are oriented towards the future. The strategies have multifunctional or multidivisional consequences and require consideration of the external and internal factors that the company faces.

Koontz and Weihrich (2013), mention that the strategy is defined as the way in which the basic long-term objectives of a company are determined and the adoption of lines of action, as well as the allocation of the necessary resources for the achievement of those goals.

Budget

Koontz and Weihrich (2013), define that a budget in numerical terms is the report of the expected results and can be considered a quantified plan, which can be expressed in financial terms, and in working hours, product units, machine hours or any other measurable term.

Instead Burbano (2005), mentions that Del Rio Gonzalez is scheduled for a systematic manner, of the operating conditions and results to be obtained by an organism in a given period, it should be clear that the employer intelligence must plan the size of their operations, revenues and expenses, with an eye on obtaining profits.

Importance of budgets:

1. They help minimize the risk in the operations of the organization.
2. The plan of operations of the company remains within reasonable limits.
3. They serve as a mechanism for reviewing policies and strategies of the company and route to what is truly looking for.
4. Facilitate members of the organization quantified in financial terms of the various components of the overall plan of action.
5. They serve as guidelines for the implementation of programs of personnel in a given period of time, and serve as a standard of comparison once they have completed their plans and programs.
6. They serve as means of communication between units and vertically between certain level executives another level.

To Münch and Garcia (2015), the budget is a written outline of general or specific type, which determines in advance, in quantitative terms (monetary and non-monetary) the origin and allocation of company resources for a specific period; Added to this are considered an essential element when making planning, since through them the resources needed to meet the goals of the company is displayed in quantized form.

Programs

Chiavenato (2001) considers that schedules are operational plans related to time. Basically consist of plans that correlate two variables: time and activities to be implemented. Münch and Garcia (2015) mentions that a program is a scheme where established: the sequence of specific activities to be undertaken to achieve the objectives, and the time required to perform each of its parts and all those events involved in the achievement. Each program has its own structure and may be an end in itself, or may be part of a series of activities within a more general program.

Existen diferentes herramientas para elaborar programas, en el proyecto se utilizará el diagrama de Gantt, el cual Render y Heizer (2017), mencionan que muestra anticipadamente de una manera simple las fechas de terminación de las diferentes actividades del proyecto en forma de barras graficadas con respecto al tiempo en el eje horizontal. Los tiempos reales de terminación se muestran mediante el sombreado de barras adecuadamente. Si se dibuja una línea vertical en una fecha determinada, usted podrá determinar qué componentes del proyecto están retrasadas o adelantadas. El diagrama de Gantt obliga al administrador del proyecto a desarrollar un plan con antelación y proporciona un vistazo rápido del avance del proyecto en un momento dado.

Metodología a desarrollar

Research is a qualitative type descriptive research design (survey study), as is to collect information independently of the different elements of the planning stage.

The population are MSMEs in the Mixteca Poblana region who are interested in participating in it, this being a non-experimental research field. For the project a method was designed by the adequacy of each of the elements of the planning stage, with reference to different expert authors in the investigation of the Administration.

Results

The project is presented:

"Design the method for implementing the administrative process: Adaptation of the planning stage, to contribute to the administrative economic development of MSMEs in the Mixteca Poblana "

For purposes of this method they are broken down each of the elements of the planning stage, in detail to the entrepreneur MiPyMes implement each.

Notably, the Academic Board of Directors of the Technological University of Matamoros Izúcar (UTIM), will hold a workshop and support to entrepreneurs for writing each of the proposed elements.

PLANNING

Mission: Reason for being and existence of a company

Consider for writing the following nine components proposed by the author Fred. David R. (2013), which can choose those that are related to rotation and organizational culture.

- Customers: Who are the customers of the company?

- Products or services. What are the main products or services offered by the company?

- Markets. Geographically, Where the company competes?

- Technology. Is the company a day from the technological point of view?

- Concern for survival, growth and profitability. Is the company committed to growth and financial soundness?

- Philosophy. What are the beliefs, values, aspirations and basic ethical business priorities?

- Selfconcept. What is the distinctive competence or the most important competitive advantage of the company?

- Concern for public image. Does the company responds to social, community and environmental concerns?

- Concern for employees. Do employees are a valuable asset to the company

Fred. David R. (2013), mentions relevant when developing a mission statement guidelines; it is considered appropriate that the employer determine proper to state the mission of your company:

1. I do not offer clothes. Offer Me an attractive appearance
2. I do not offer footwear. Provide comfort for my feet and the pleasure of walking
3. I do not offer a house. Offer Me safety, comfort and a place that is clean and happy
4. I do not offer books; Offer Me hours of pleasure and the benefits of knowledge

- 5. I do not offer tools. Offer Me the benefits and the pleasure that comes from doing beautiful things
- 6. I do not offer furniture. Offer Me comfort and quiet of a cozy place
- 7. I do not offer things; Offer Me ideas, emotions, environment, feelings and benefits

Here are some examples of mission of several companies that consider in drafting some of the nine components proposed by the author Fred is. David R. (2013).

Dell company

Being a producer of most successful computers (products or services) in the world (markets), providing the best customer experience in the markets we serve. In doing so, Dell will live up to the expectations of the highest quality, technology (technology), competitive prices, individual and corporate responsibility (philosophy), services and unbeatable support (self-concept), flexible capacity for custom manufacturing (self-concept), a high civic behavior of the company (concern for public image) and financial stability (concern for survival, growth and profitability).

Company L 'Oreal

We believe that commercial success enduring is based on ethical standards (philosophy) that lead to growth and genuine sense of responsibility for our employees (concern for employees), our customers, our environment and the communities in which we operate (concern for public image).

Write your business mission

Vision: It is what you want to achieve the company in a long-term future

Answer the following questions will help you formulate an achievable vision in the long term (three over)

What is the current situation of the company?

- They encompassing markets that are geographically (local, regional, national, international)
- Staff that counts
- Infrastructure (buildings, land, technology, furniture)
- Financial resources

Once you have identified your current situation, define an achievable aspiration for a longer period to three years

- What does it accomplish? You can succor of the following verbs

VERBOS		
Abastecer	Abarcar	Acreditar
Demostrar	Convertir	Aprovechar
Diseñar	Diseñar	Cimentar
Garantizar	Enriquecer	Consolidar
Inspirar	Evolucionar	Crear
Lograr	Generar	Crecer
Pretender	Liderar	Desarrollar
Producir	Pertenecer	Llegar a ser
Ser	Proveer	Promover
Servir	Transformar	Proyectar

Table 2 verbs, several authors

- How are you going to achieve? a list that can be considered according to their response in the previous question arises:

HOW TO ACHIEVE vision?		
Technology Team	Personal Quality	Products and services
Financial resources	markets Experience	Value added
materials providers	processes	Customer Support
		certification accreditation

Table 3 How to achieve the vision ?, Prepared

- In what time? It should preferably be increased to three years term.

View some examples of companies positioned in the market

IBM

"To be the company chosen by our innovation, solutions, products and services. It is recognized by the human and professional quality of our people and our contribution to the community "

LG

"To become a world leader in digital technology to ensure customer satisfaction through innovative products and superior service"

Yanacocha

"We will be recognized by our investors, employees and external stakeholders such as the mining company most valued and respected in South America"

Toyota

"He will lead the way to the future of mobility, enriching lives around the world with the safest and most responsible methods of mobilizing people"

Values: These are the principles that guide the behavior of individuals and define organizational culture

They suggested two ways to define the values of the company, preferably five to eight:

1. A consultation with staff about values that identify the actions of those who work in the company and become part of the organizational philosophy
2. Senior officers of the company identify and choose the values that form part of the organizational philosophy
3. Once identified values for your company, you must define

Examples:

Coca Cola

- Integrity: Be authentic
- Quality: What we do, we do well
- Responsibility: What happens depends on oneself
- Leadership: The courage to forge a better future
- Collaboration: Enhancing the collective talent

- Diversity as inclusive as our brands
- Passion: Committed to the heart and reason

Wal-Mart

- Respect for the individual: Value each associated and associated. We lead by example and we are open to feedback
- Pursuit of excellence: We own what we do and model positive examples while innovated. We anticipate changing conditions, plan for the future
- Customer service: We exist to serve the customer, we support each other to meet the needs of the client
- Integrity: We tell the truth, fulfill our promises, we are open and transparent, ask for help and say no when appropriate

Café Punta del Cielo

- Commitment. With our country, customers, ourselves, have a great responsibility to be ambassadors of Mexican coffee in the world.
- Passion. It is our motivator to always be better, with love for what we do, in every detail, the passion that leads to continued success.
- Quality. Here lies from perfection in coffee planting, harvesting, selection, roasting and packaging to innovation in implementing products for the customer always have the best.
- Customer Support. The most important part for us is that you enjoy the best care and warmth, completing the experience with delicious coffee 100% Mexican.
- Perfection. Through the development of each of our products and constantly training for baristas always deliver their best in every cup and unparalleled service.
- Teamwork. Getting the best from everyone in favor of the company and constantly improving synergy is reflected in customer service and product quality.

VALUES		
Quality	Trust	Goodness
Commitment	Cooperation	Personal development
Communication	Empathy	Discipline
Courtesy	Spirit of service	Diversity
Creativity	Excellence	Enthusiasm
Ethics	reliability	Effort
Honesty	Generosity	Family
Initiative	Gratitude	Hygiene
Loyalty	Honesty	Humility
Freedom	Equality	Innovation
Perseverance	Justice	Integrity
Punctuality	Leadership	continuous improvement
Respect	Order	Passion
Responsibility	Originality	Cost effectiveness
Social responsibility	Simplicity	Respect for the environment
Solidarity	Tenacity	Security
Teamwork	Tolerance	Transparency

Table 4 Values Various Authors

Policies: These criteria, guidelines, guidelines that guide decision-making in everyday situations in the business

Consider the following guidelines for preparation:

- a) Establish them in writing and give validity
- b) Write them clearly, with precision and applicable to practice
- c) Make them known at all levels where they will interpret and apply
- d) Review them periodically
- e) Have some flexibility

It is suggested to draft the necessary policies that guide and guide decision making in your company, both general and specific, you can consider more important those that directly impact the main activity of your business.

Examples:

- The company will fulfill all agreements made with customers
- The staff will provide cordial treatment to all customers
- The personnel of the company must maintain a behavior attached to organizational values
- The responsible personnel will verify that the products or supplies meet all the quality standards
- New staff will attend an induction course
-

- The customer will be informed that in cash purchases the invoice will be issued at the time of delivery of the product; in case of purchases on credit, a sealed delivery note will be delivered and the invoice may be issued when covering the total amount of the purchase
- The head of personnel will give recognition to employees for good performance
- The responsible personnel will follow up on the suggestions and complaints made by the internal and external clients.
- The personnel with collaborators in their charge, should foster in them the spirit of work
- The development of any project in the company must comply with a planning process that guarantees its monitoring and control

Rules: They are precise mandates about what should or should not be done.

Examples:

- Food must be eaten in the area assigned for this purpose
- The phone company will be used only for labor issues
- The cell phone use will be measured and responsible manner, so as not to affect job performance
- The bombastic vocabulary in relation to your colleagues or clients should be avoided
- You are asked to respect the common areas regarding conversations, music, videos, air conditioning, etc.
- The assigned work area must remain orderly and clean
- Respects Check your work
- Avoid taking belongings, tools and team of your peers
- You must wear the uniform and proper equipment for your activities
- not be allowed access to the company under the influence of alcohol or drugs
- Respect the smoke-free areas
- It is suggested to draft the necessary rules governing staff conduct.

Objectives: Are the results the company expects to achieve after a specified time

Objectives should start drafting an infinitive verb form and shall state the purpose of it more clearly focused on achieving the mission vision. The objectives include:

Short term	From one day to one year
Medium term	From one year to three years
Long term	More than three years

Table 5 Classification of goals as time, Prepared

Suggested structure of writing an objective

Infinitive +	Object of study +	Weather
Calculate	the costs of different delivery routes	in the first quarter

Table 6 Writing an objective, processed

Strategies: These are actions carried out to achieve the objectives

Note: Objectives and strategies are fully linked, the first dictate the outcome expected and strategies set the how.

Below is a list of verbs that you can use for writing your goals is as follows:

VERBOS		
adapt	aperturar	Apply
Analyze	Communicate	Control
Calculate	To coordinate	Show
Qualify	To correct	Divide
Change	Develop	Enumerate
categorize	Describe	Specify
Compare	To diagnose	Evaluate
Compile	Lead	Expand
To compose	Estimate	Implement
Specify	Examine	Increase
To consider	Explain	To integrate
to contrast	Formulate	Achieve
Create	Fractionate	To size
Define	generate	To show
Establish	Identify	To motivate
Organize	Indicate	Guide
Budget	Infer	To plan
Reduce	Play	Perform
Remodel	Justify	Rebuild
Supervise	Program	answer
check	to register	play

Table 7 Verbs for writing an objective Various Authors

Examples of the direct relationship with the objectives and strategies are as follows:

Do not.	objective	Strategy
	Increase client base by 10% next year	Advertising campaigns Giving away promotional products to potential customers with the company logo Into new markets Find new distribution channels Training salespeople to improve their skills Grant commissions to sellers
	Specify seven tenders with municipalities in the period 2018-2024	Search contact with municipalities Meet each of the requirements set in the foundations and integration of the project file to tender
	Aperturar a new branch in the region in 2021	Conduct market Integrating all the necessary resources for the operation of the new branch Analyze the option of getting financing through a loan in different institutions
	Decreased by 8% decline for the production of tortillas in July	Calculate the total amount of inputs necessary to produce Review and make improvements in shipments of inputs in the operation Maintain equipment and machinery
	20% decrease in complaints claims in the first half of the year	Provide excellent service to our customers Train staff in customer service Obtain certification in customer service
	Export 15% of our production in 2019	Search distribution channels in the host country Review and comply with regulations of the destination country Certify production processes
	Increase sales by 35% of women's clothing at graduation season 2020	Make clothing for women according to seasonal trends, with the best materials
	Implement the five branches the accounting system at the latest at the end of 2019	Purchase accounting software licenses and computer equipment
	Reduce costs by 8% compared to 2017	Promote savings culture among staff Implement economies of scale (the higher production lower cost) Through financial analyzes reasons for decisions
	Having trained 100% on their own activities area staff in a period of one year	Conduct Training Needs Assessment Develop and implement the training plan
	Implement a quality management system in 2019	Hire a consultant to design a quality management system
	Increase company profits by 20% in fiscal 2020	Costs reduction Sales increase Implement economies of scale advertise Into new markets

Table 8 Examples of objectives and strategies, Prepared

Write your goals and strategies in the following table

Do not.	objective	Strategy

Budget: It is a diagram showing in monetary terms in advance the income and expenses of the company in a given period.

For purposes of the disclosed method, it is suggested that a budget of income and expenses. It is worth mentioning that there are several types of budgets that the company can make.

Below are the items that make up the budget of income and expenses are described below:

Initial cash balance: is the amount of money that started the first two months of the year. the balance of the previous two months were noted.

Cash inflows: Made up of cash sales, credit sales, contributions from partners and loans acquired in the short and long term.

Amount of cash available: is the sum of the initial cash balance plus the total of cash inflows.

Cash outlay: consisting of, payment to suppliers, salaries and wages, payment of fees, payment of loans acquired short- and long-term and general expenses (Payment service, maintenance, gasoline, vehicle maintenance, stationery, etc.).

Net cash flow: It is the cash that the company has at the end of the period, to meet the obligations in the short term and provides specific data on income and cash movements.

Identify and integrate your data in the following chart to know the available cash of the company.

	concepts	months						Total
		A	F	M	T	M	J	
		N			O			
		D						
	Initial cash balance							
	Cash inflows							
	Cash sales:							
	Portfolio							
	Recovery (credit sales):							
+	Contributions from partners:							
	Loans acquired in the short and long term:							
=	Amount of cash available	\$	\$	\$	\$	\$	\$	
	Cash outlay							
	Payments to suppliers							
	Payment of wages and salaries							
	Payment of fees (if applicable)							
	Payment of loans acquired short- and long-term							
	General expenses							
=	Net cash flow							

Programs: These are schemes in which the activities are reflected to an end and specific completion time for each of them.

For program development can be used different planning tools, we suggest using the Gantt chart because of its ease of development.

The Gantt chart is a low-cost where horizontal bars for each activity along a timeline and thus are drawn administrators ensure:

1. Plan all activities
2. Taking into account the order performance
3. Record time estimates by activity and
4. Developing the overall project time

The technical development of a program must adhere to the following procedure:

1. Identify and determine the activities included
2. in chronological order the implementation of activities
3. Interrelating activities. Ie determine which activity should be done before another, what activities occur simultaneously, and último, what activities should be carried out later
4. Assign each activity that unit duration time and the necessary resources

Example Gantt Chart

Do not.	Activity	MONTHS											
		A	N	F	M	T	O	M	J	J	J	J	J
one	Designing the product												
two	Packaging design												
3	Order and receive materials for the product												
4	Order and receive materials for packaging												
5	Make the product												
6	Manufacture packaging												
7	Packing the product												
8	Deliver to dealers												
Project data for the case of Sharp Company													

Identify a process or project that requires business plan and break it down into activities, use the following Gantt chart for the planning of it. It is worth mentioning that the time may be in months, weeks or hours depending on the scope and duration of the process or project.

Do not.	Activity	Months, weeks or hours											
one													
two													
.													
.													
Etc.													

Conclusions

The design of the proposed method was adapted based on the needs identified by the Academic Board of Directors of the UTIM in previous projects that have been developed with companies in the Mixteca Poblana region. elements of the planning stage of the administrative process presented, leading to the three remaining steps once it is implemented by the entrepreneurs of the region.

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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

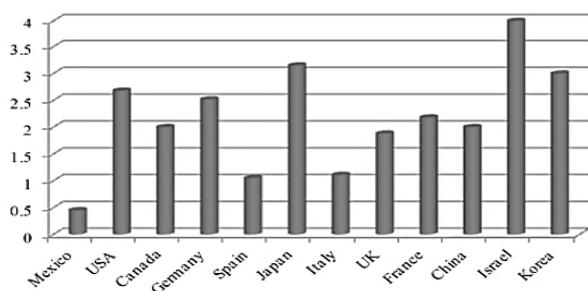
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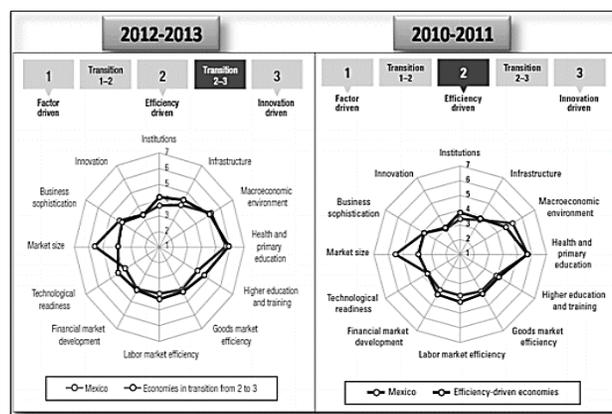


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Country	1 st Semester 2010	Total 2010	1 st Semester 2011	Variation 2011-2010 (1 st Semester)
Argentina	3,447	7,049	2,406	-30%
Bahamas	384	862	482	26%
Bolivia	194	622	319	64%
Brazil	17,153	48,438	44,085	157%
Chile	7,969	15,095	6,883	-14%
Colombia	3,661	6,915	7,008	91%
Costa Rica	730	1,466	1,057	45%
El Salvador	25	78	376	140%
Guatemala	314	687	485	54%
Honduras	423	799	486	15%
Mexico	12,988	19,627	10,601	-18%
Nicaragua	218	508	284	30%
Panama	1,210	2,363	1,416	17%
Paraguay	52	222	36	-31%
Peru	3,512	7,328	3,577	2%
Dominican Republic	731	1,626	947	30%
Uruguay	1,065	2,358	1,020	-4%
Venezuela	-325	-1,404	1,184	464%
TOTAL	53,751	114,639	82,652	54%

Table 1 Title and Source (in italics).

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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.

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

They 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 to indicate if they were funded by any institution, University or company.

Conclusions

Explain clearly the results and possibilities of improvement.

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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.

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