

Environmental responsibility as part of corporate social responsibility in Mexico**La responsabilidad medioambiental como parte de la responsabilidad social de las empresas en México**

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DOI: 10.35429/JLE.2023.13.7.1.9

Received July 10, 2023; Accepted December 30, 2023

Abstract

Corporate social responsibility (CSR) has become a crucial commitment for companies, reflecting their dedication to environmental care and sustainable development. This commitment involves a focus on preserving the planet and promoting practices that ensure respect for the natural environment, along with a balanced attention to the fundamental aspects of the economy and society. While Mexico has made significant progress in disclosing environmental financial information through the Bolsa Mexicana de Valores, there is a limitation in disseminating this information among smaller companies. This raises the question of whether corporate social responsibility could create an obligation to issue sustainable information and whether specific regulations are necessary to govern the disclosure of environmental financial information. To address these questions, a thorough investigation involving the careful review of representative documents, information issued by national and international organizations, and current legislation on the subject is essential. Therefore, it is crucial for Mexico to strengthen its efforts to ensure a better response to the need for transparency in environmental issues, and CSR is a valid tool to achieve this

Resumen

La responsabilidad social empresarial (RSE) se ha convertido en un compromiso crucial para las empresas, reflejando su dedicación al cuidado del medio ambiente y al desarrollo sostenible. Este compromiso implica un enfoque en la preservación del planeta y la promoción de prácticas que garanticen el respeto al entorno natural, junto con una atención equilibrada hacia aspectos fundamentales de la economía y la sociedad. Si bien México ha logrado progresos significativos en la presentación de información financiera ambiental a través de la Bolsa Mexicana de Valores, se observa una limitación en la divulgación de esta información entre las empresas de menor tamaño. Esto plantea la cuestión de si la responsabilidad social empresarial podría generar la obligación de emitir información sustentable, y si es necesaria una normativa específica para regular la divulgación de información financiera ambiental por lo que se logra abordar estas preguntas mediante una investigación minuciosa, que involucra la revisión cuidadosa de documentos representativos, información emitida de organismos nacionales e internacionales, y las legislaciones vigentes de la materia, por lo tanto es fundamental que México fortalezca sus esfuerzos para garantizar una mejor respuesta a la necesidad de transparencia en las cuestiones ambientales y la RSE es una herramienta válida para lograrlo

Social responsibility, Environmental accounting, México, Sustainability

Responsabilidad social, Contabilidad ambiental, México, Sustentabilidad

Citation: CARMONA-GARCÍA, Laura Georgina, AGUIRRE-RODRÍGUEZ, Jaime, HOLGUÍN-MAGALLANES, Karinna Idalia and BURCIAGA-SÁNCHEZ, Brenda Guadalupe. Environmental responsibility as part of corporate social responsibility in Mexico. *Journal-Law and Economy*. 2023. 7-13:1-9.

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Introduction

Corporate social responsibility is defined as the commitment of companies to caring for the planet, sustainable development, and sustainability, which implies a commitment to work with respect for the environment, and attention to the central aspects that are the economy, nature, and society. (RSyS Editorial, 2022), Corporate social responsibility (CSR) is defined as a priority, it seeks that companies work in the context of sustainability, this is the line to follow for global growth in harmony, sustainable development ensures the satisfaction of our current needs, without compromising the satisfaction of the needs of future generations, this being, the foundation laid in 1987 in the report entitled "Our Common Future" by the World Commission on Environment and Development (The United Nations, 2023)

Mexico, as part of the United Nations, signed the agreement of the 2030 Agenda for Sustainability, in which it commits to a series of actions to work towards the fulfillment of 17 sustainable development goals (The United Nations, 2023), in which environmental financial information plays a fundamental role.

Likewise, corporate social responsibility has several edges, since it is understood that actions for the benefit of society or in the area in which the company is developed, represent part of this CSR, however, it is of our interest to accentuate the importance of valuing the interaction of companies with the environment, whether seen as an asset or as a mean of promoting the environment, that the production is generated from land, water, or any element of nature, or the externality caused by the activities of the organization, be it pollution, erosion, to name a few. In view of this, the relationship between globalization, environmental wear, and economic growth has been repeatedly studied, which undoubtedly affects the world, but emerging countries have fewer tools to quantify these effects, consequently, information on this environmental wear and tear is indispensable. (Raihan et al., 2023)

Mexico has fulfilled its commitment to show the impact on the environment through the various activities that are generated in the country, it has implemented the System of National Accounts (INEGI, 2021), which makes it possible to quantify and economically value the interaction with the environment and its impact on it. However, when presenting green financial information, the companies obliged to disclose this data are those that work with the Mexican Stock Exchange (BMV) through its Sustainable Stock Exchange program, which determined in 2011 the obligation of issuing and non-issuing companies to declare their activities through the index of sustainable prices and quotations (IPC). The aim is to create an indicator of companies that are committed to caring for the environment. Undoubtedly, this information is valuable and important in the sustainable activity of the country, there are 29 companies for example, in 2020 to be followed by many more, which due to their size or activity do not appear in the BMV (Martínez Mesa, 2021), which brings us to reflect on a large number of medium and small companies that do not disclose this environmental information. Consequently, environmental accounting is limited to large organizations and the information is presented incompletely since the sustainable companies of the stock exchange do not represent a valid percentage of what happens in business and ecology in our country; this is where corporate social responsibility must induce all public and private actors to economically manifest the environmental impact of their activity, this generates the following research questions: Can the commitment to corporate social responsibility generate the obligation to issue sustainable information of companies? Is it necessary to have regulations about the issuance of environmental financial information? Is environmental accounting a determining tool to reflect the environmental impact of companies in Mexico as part of CSR?

Methodology

This research is descriptive and documentary, where the criteria of government entities, and international and national organizations are explored, looking for the focus on Corporate Social Responsibility, the points of view of the certifying bodies, analyzing the power that is attributed to the commitment of responsibility, so formal bibliography issued in the different continents was reviewed to make a valid comparison and establish the advances of this culture in our country, compared to the other nations that already comply, the various publications on the subject and its variables are rigorously researched to substantiate the findings and contribute to knowledge, giving guidelines to new research that allows progress to be made on the issue of transparency of environmental information through accounting. An accounting vision based on international accounting reporting standards, together with an economic and environmental vision, is printed. At the same time, it is a qualitative study, based on the review and analysis of academic, institutional, and regulatory sources. A theoretical framework is created for the presentation of environmental costs through environmental accounting in the various companies in Mexico.

Corporate social responsibility

Companies are immersed in constant changes that directly and indirectly affect their financial results, the maximization of profits for business success was always considered as a foundation, so it was necessary an excellent economic management in production, marketing, or service according to the line of business of the economic entity (Arrate Mera, 2014), but this also suffered changes over time. Well, there is a fundamental aspect to consider, it implies not only maximizing financial gain, it is reviewing the effect that the activity has on the environment, delving into the impact that the company has on its owners, employees, and society in which it operates, valuing this brand, to take actions with less environmental impact (Cajiga, 2022) and this is considered an integral business vision, corporate social responsibility.

Social responsibility has an antecedent in 1953 with the book "Social Responsibility of the Entrepreneur" by Howard Bowen, an American economist who used for the first time the term corporate social responsibility, referring to the obligations of entrepreneurs to comply with actions or policies aimed at the objectives and values of society, he has been considered for his contribution the father of modern CSR. (Barroso, 2023). This responsibility was understood individually, the owner of the company was the one who decided on his social contribution with respect to his employees rather than to society as a whole.

Over time and due to the actions carried out at the global level by global organizations such as the United Nations (UN), with various summits and agreements, the International Labor Organization (ILO), which also takes the issue of workers' well-being as a business commitment, among others, has had an impact on raising awareness of global well-being creating inertia of governmental, business and society actors in common to work in a dynamic and sustainable social framework, translating into a responsible interaction with the planet.

The topic of corporate social responsibility is classified as the social actions carried out by the company and benefit the society in which the business operates, so the term is analyzed to determine corporate social responsibility within the requirements that occur at a global level, specifically in sustainability and respect for the environment.

CSR in the world has acquired a relevant role, despite being an individual commitment that the company acquires willingly, it has been given relevance in big nations, in the European Union work has been done to create an identity of responsibility that will give added value to companies, work has been done on a Charter of Fundamental Rights (Commission of the European Communities, Brussels, 2001) through the Commission of the European Communities, which seeks to promote rights and fundamental values to be respected, allowing a large number of European companies to adopt CSR as a legitimation of their activities and considering it as their identity card, which translates into benefits for their collaborators, their owners and undoubtedly for the environment in which they operate.

The Commission of the European Communities considers CSR as an opportunity for nations to develop with ethical wealth, among its principles it watches over the social, labor, political, and environmental spheres internally and externally of companies (Commission of the European Communities, Brussels, 2001), which creates an obligatory union of companies to demand these policies in their operations, which generates an obligatory modification of those who are not yet in this tune.

Part of this CSR is the critical awareness of large companies to negotiate with those who have environmental responsibility, and clean processes in the responsible use of their inputs, mentions Matias Ehr Gott and Reimann. (Ehr Gott et al., 2011) this selection of suppliers, observing their environmental compliance, will bring great progress for those who are interested in a global market, especially in emerging economies.

Being part of the business policy of these large organizations, coercion is generated towards the companies that interact, which will result in those companies that are not even located in the European region wanting to interact commercially at a global level having to adhere to this CSR, to be suppliers of those who have already adopted this regulation. (Commission of the European Communities, Brussels, 2001)

Not only in the European region has CSR been adopted, but in the rest of the planet this social awareness has been created, in Latin America there are several countries that are rebounding in their socially responsible activities, Argentina, Colombia, Chile, Mexico, there are several that have joined CSR, which in a totally different context from the European one, they seek to fulfill this responsibility from their borders, since the conditions and needs that have to be met are very different. (Vives & Peinado, 2011)

For Latin American countries, participation in international treaties is a reason to adhere to CSR taking into account all the characteristics established in the countries with which it participates, which means that laws or situations have to be adapted to be on par with their traffickers. (Vives & Peinado, 2011)

Nowadays corporate social responsibility has great value, in Mexico, it was developed over time as classified in the following table, perceiving inclusion in the Mexican business environment, so that today it is almost mandatory.

History of corporate social responsibility in Mexico

Year	Event
1945-1965	Large companies such as Grupo Modelo and Fundación Azteca carried out activities of social benefit and began to invest in the country's education and culture. In 1953, the Mexican Institute of Social Security was created, providing social assistance and medical care services to workers.
1960-1970	At this time, Mexican companies began to recognize the importance of their role in society. However, CSR practices were quite limited and focused on charitable donations, sponsorship of events, and benefits for their workers by giving them training and education, companies such as CEMEX implemented benefit programs for their employees
1980-1990	With Mexico's economic opening in the 1980s, companies began to face increased pressure to adopt more advanced CSR practices. Increasing globalization and the arrival of foreign companies also played a role in raising awareness of CSR. Environmental laws and regulations are created, and companies and organizations specialized in sustainability are born. In 1988, the Ministry of Environment and Natural Resources (SEMARNAT) was created, which was responsible for regulating and protecting the environment in Mexico.
2000-2010	In this period, CSR in Mexico began to gain more acceptance. Organizations and networks were created, such as the Mexican Center for Philanthropy (CEMEFI) and the Global Compact Mexico, which promoted socially responsible business practices. Mexican companies began to adopt more comprehensive CSR policies, including sustainable practices, education and health programs, and community projects for vulnerable communities.
2010 - 2020	In recent years, CSR in Mexico has continued to evolve. Companies have become more aware of the environmental impact of their operations and have implemented measures to reduce their ecological footprint. In addition, initiatives have emerged to promote social inclusion and diversity in the workplace, focusing on innovation and sustainable technology. In 2018, the Mexican Standard on Social Responsibility (NMX-R-025-SCFI-2015) was implemented by the government, which establishes the implementation of socially responsible practices in Mexican companies
2020	Corporate Social Responsibility has a strong boom with the COVID-19 pandemic, since benefits are sought by employers for workers, communities, and society in general, these actions are identified as a certification for the company in the social sense.

Table 1

Source: Own creation from (Ballesteros, 2023)

In order to guarantee their ability to participate in the various international trade agreements, Mexican companies have adapted to the requirements or at least have carried out the actions within their reach, and the government has done its part, generating a series of regulations and policies in relation to CSR, which are mentioned below:

- Official Mexican Standard NOM-035-STPS-2018, deals with psychosocial risk factors at work and seeks the identification, analysis, and prevention of risks in relation to the well-being of workers.
 - The voluntary emissions market in Mexico is an emissions trading system, it is a market mechanism to reduce greenhouse gas emissions in the most beneficial way for the company and the environment. (Mexico2, 2023)
 - The General Law for the Prevention and General Management of Waste (LGPGIR) (Procuraduría Federal de Protección al Ambiente, 2016), is a Mexican law, its purpose is to guarantee the right of every person to a healthy environment and to promote sustainable development through the correct management and comprehensive management of waste, prevention of environmental pollution and correction of the externalities caused by this pollution. It establishes foresight in the management of waste, and its assessment to determine its management and disposal, in the same way it determines a general policy for the management of these.
 - The General Law on Climate Change (The United Nations Organization, 2012) is a Mexican law that aims to establish provisions to address the adverse effects of climate change and regulate actions for the mitigation and adaptation of this effect in Mexico. Among its main objectives is to reduce greenhouse gas emissions in the country, to have a national policy on climate change issues, to prevent the emissions caused by this change, and in the same way it seeks to encourage and promote scientific research and technological development in the field of climate change. Among the most important issues to work on in this law is the obligation of transparency of information, since it obliges entities to report the levels of pollutants and changes that are generated; and seeks to strengthen international cooperation on climate change. (The United Nations, 2012)
 - General Law of Climate Change, in Spanish, Ley General del cambio climático (LGCC) establishes provisions to work on this effect of change that affects the world, it is a complex law that requires the participation of all sectors of society for its effective implementation. The law represents an important step in Mexico's commitment to the fight against climate change.(The United Nations Organization, 2012)
- Compliance with these legislations guarantees the correct operation of the company and compliance exempts those obliged from sanctions.
- CSR encompasses various areas, such as social, labor, and environmental, among others, and within this corporate social responsibility, emphasis is placed on the sustainability part, since within that responsibility is not only the compensation of damages, but also the obligation to quantify the footprint caused by the company's operations in its natural environment, this corporate social commitment present these costs when its financial information is generated, not only because of the obligation to carry it out as a requirement to operate in the Bolsa Mexicana de Valores (Martínez & Mesa, 2021), those who participate in it, but because of this CSR that falls on companies in general, it is given de fact, and in turn guarantees clear and real information of what is presented today in a biased way.
- Within CSR, there is the commitment to operate in a commercial environment and adapt to the ordinances to make synergy with the business regulations of that commercial context, and that is where ISO 26000 (ISO 26000, 2010) is relevant, as it is an international standard that provides guidance on how organizations of all kinds can be more socially responsible
- The standard covers a wide range of topics, from human rights and the environment to labor and consumption, it is not a certifiable standard, but organizations can use it to assess their social responsibility performance and identify areas for improvement.

The benefits of implementing ISO 26000 include:

- Improve reputation and stakeholder trust.
- Reduce costs and risks.
- Generate new business opportunities. (ISO, 2010)

Mexico has the regulations and structure to carry out corporate responsibility at the level required worldwide, companies are working on it and are empathizing with this compliance, seeking the care of the environment and its interaction with the planet, the damage or ecological footprint generated by business operations is carried out through environmental accounting, which makes it possible to give an economic value to this externality.

Environmental accounting

Environmental accounting is the way to make visible and quantifiable the ecological use generated by companies (González et al., 2019) which has an impact today because one of the characteristics of companies in the 21st century is globalization, it is a transcendental moment in which all activities are involved at a global level. From the commercial aspect such as the purchase of products of foreign origin, to the primary activity that can benefit from the technological advances implemented, it is a requirement to present clear and accurate accounting information in all aspects and this is generated through environmental accounting.

This inertia of participating in globalization responds to current demands, to immediate global communication and interaction, which has benefited growing countries such as Mexico since it has access to support and trade agreements that bring with them requirements that have to be met and that these have an impact on Mexican companies. They have to be in tune with the accreditations, policies, and follow-ups demanded by the government as part of these commitments. (Vives & Peinado, 2011)

Companies have responded positively to the conditions that adhere to the current situation, including the environment, this is one of the greatest concerns of the world, therefore work has been done over time, in response to events that have affected the environment, climate change, pandemics, meteorological disasters, to mention a few, that is why prevention is imminent, decisions can be made based on environmental accounting information. (The United Nations, 2021)

For Aguilar and García (M. A. Aguilar & García, 2019), environmental accounting focuses on documenting the environmental repercussions derived from positive or negative actions carried out by companies or other entities. Over time, its importance has increased and many organizations have adopted this form of accounting for the purpose of promoting the responsible use of natural resources. Measures have also been implemented globally to encourage organizations to improve their environmental conservation practices.

According to De la Rosa (De la Rosa, 2019), environmental accounting is indispensable and adequate to validate the credibility of entities, however, the current conceptual framework of the Financial Reporting Standards and the level of progress of the corporate culture in environmental management restrict its progress, application and development in Mexico. This situation generates skepticism in the professional field in relation to environmental accounting and places Mexican accounting regulations in an initial stage of reflection.

According to Pizarro (Pizarro, 2022) climate change, represents one of the greatest global concerns of this century. Addressing this challenge effectively and consistently demands the support of evidence-based information regarding the drivers, pressures, effects, and government responses to climate change. In this context, the System of Environmental and Economic Accounting (SEEA) emerges as a comprehensive and organized approach to evidence-backed climate policy. (The United Nations, 2021)

Mexico has time to promote and establish additional efforts to ensure the permanence of our vast biodiversity, which in turn is reflected in a better capacity to adapt and mitigate climate change and a better quality of life. (Lacy, y otros, 2017)

Aguilar and García (M. A. Aguilar & García, 2019), in their research on the use of accounting, mention that there are already several countries, some in Latin America, that have created accounting systems that allow information to be standardized in an economic way, giving value to activities, such as the use of water, land as assets from which a profit is obtained. But without a doubt, these goods that were considered renewable, today it is known that it is necessary to take care of them, their efficient use, a correct value must be given in production, which allows obtaining resources from there to take actions for their care, conservation, and correct use. (M. A. Aguilar & García, 2019)

Conclusion

Responding to the commitments as a country, and responsibly complying with the requirements already established worldwide, cannot fall solely on the government, Mexico is a country with a Gross Domestic Product generated by its industrial, commercial, and service activity, so a transparency response cannot be expected only from government entities, that in the same way, the Government declares the information provided by the agencies that collect the information of the companies that are obliged to this transparency, that due to their activity or interaction with the secretaries and agencies they have to issue such information, however, they are a minimum percentage when talking about the ecological footprint, it is known that every company generates this environmental effect, for which there is no information, it is necessary that through corporate social responsibility (CSR) such information is generated.

Companies have an important role in social sustainability, so in response to the inertia generated by CSR, it is necessary to work on a campaign or public policy that, beyond a new law, generates a culture of environmental transparency of the effects of business activity on nature. An awareness of the ecological damage and the willingness to create a line item or savings to compensate for the damage done, since with clear information it will allow the company to generate or redirect activities towards a viability that is healthier for the entity as well as for nature.

Some nations have made progress in the declaration of this information, it is important that Mexico works to reconcile those environmental accounts that are already being registered at the international level and to be able to have a broader overview of the environmental impact of economic activity worldwide, this allows actions to be done to compensate for the damage, prevent irreversible ecological damage and would be working objectively on the restoration of the planet.

This would be ideal, that, based on real, timely, and economically proven information, accurate and effective decisions can be made in favor of sustainability and in turn allow Mexico to be in compliance with the agendas and commitments made worldwide.

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