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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 Business administration: Production management, Personnel management, Entrepreneurship, Corporate culture, Social responsibility; Business economics; Marketing and advertising; Accounting and Auditing; Personnel economics: Firm employment decisions, Promotions, Compensation and Compensation methods and their effects, Training, Labor management, Labor contracting: Outsourcing, Franchising.

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## **Presentation of the content**

In the first article we present *MSMEs in Zacatlán of the Manzanas facing the challenge of operational formalization* by SOSA-LARRAINZAR, Evelyn & BIVIANO-PÉREZ, Emma, Guadalupe with adscription in the Universidad Tecnológica de Puebla, in the next article *Situational diagnosis of typical stitching artisanal production in the Huasteca Hidalguense* by FLORES-LARA, Bernabé, GARCÍA-MORALES, Juana, MONTERRUBIO-LARA, Lorena and MARTINEZ-SORIA, Leonor with adscription in the Universidad Tecnológica de la Huasteca Hidalguense, in the next article *Degree of competitiveness of Mipymes of drinks and foods from Zihuatanejo, Guerrero* by GALEANA-ROSALES, Montserrat, BRAVO-GONZÁLEZ, José Guillermo, LÓPEZ-NÚÑEZ, Miriam Araceli and URUEÑA-BARRAGÁN, Carlos Minisak with adscription in the Universidad Tecnológica de la Costa Grande de Guerrero in the next article *Dining and foodservices: legal basis, social security and fiscal framework* by CABALLERO-KOH, Bertha Loreaire & GÓMEZ-GALAZ, Karla Gabriela with adscription in the Universidad Tecnológica Metropolitana.

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## MSMEs in Zacatlán of the Manzanas facing the challenge of operational formalization

### MiPyMes en Zacatlán de las Manzanas ante el desafío de la formalización operativa

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#### Abstract

The role of MSMEs established in the communities that are located in small municipalities that were selected to develop the Magic Towns Program in the State of Puebla, is of great importance to strengthen the economy not only local, but regional, as well as the well-being of its inhabitants, that is why a field investigation was carried out in which the main operating characteristics of these economic units were analyzed, detecting the empirical practice of the activities of the functional areas as the main weakness, that is why that in the present work the results derived from the work carried out in the municipality of Zacatlán de las Manzanas, Puebla will be presented. The effect that the deficiencies detected generate to the detriment of the development of the inhabitants of the region will be pointed out, likewise, a proposal is presented to strengthen the operative processes that correspond to it given their particular characteristics.

#### MSMEs, Operability, Formalization

#### Resumen

El papel de la MSMEs establecidas en las comunidades que se encuentran ubicadas en pequeños municipios que fueron seleccionados para desarrollar el Programa de Pueblos Mágicos en el Estado de Puebla, es de suma importancia para fortalecer la economía no solo local, sino regional, así como el bienestar de sus habitantes, es por ello que se realizó una investigación de campo en la que se analizaron las principales características de operación de estas unidades económicas, detectando como principal debilidad, la práctica empírica de las actividades propias de las áreas funcionales, es por ello que en el presente trabajo se presentarán los resultados derivados del trabajo realizado en el municipio de Zacatlán de las Manzanas, Puebla. Se puntualizará el efecto que las deficiencias detectadas generan en perjuicio del desarrollo de los habitantes de la región, así mismo, se presenta una propuesta para fortalecer los procesos operativos que le competen dadas sus características particulares.

#### MiPyMes, Operatividad, Formalización

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## Introduction

Companies in Mexico operate in informality during the first years of life, according to statistics, most economic units tend to disappear due to the lack of formalization in their structure, process, among others, so that the Government (at different levels) has been given the task of implementing actions and programs in favor of this business sector, mentioning the Magic Towns Program itself that "contributes to reassess a group of populations of the country that have always been in the collective imaginary of the nation as a whole and that represent fresh and different alternatives for national and foreign visitors "(SECTUR, 2016)

The results of the CENSUS 2014, in the tenor of the present investigation, showed the presence of 5 654 014 establishments, whose 99% of employed persons were mainly micro (up to 10 people occupied) and small (11 to 50), generating 4 of each 10 jobs (INEGI, 2015).

Even though there are many MSMEs and strategies have been implemented to keep them in the market, today they present issues to endure in the face of an increasingly latent competitiveness considering their conception and limitations of operability as well as resources. The present work is divided into three sections: Business concept-MSME, operability and formalization, which are the central themes of this research, whose object of study were the small and medium-sized economic units of the municipality of Zacatlán de las Manzanitas, Puebla.

## Development

### Company and MSME concept

Suarez (1991) defines the company "as a set of coordinated factors of production, whose function is to produce and whose purpose has traditionally been to obtain the maximum benefit or profit". Bueno (2002) conceptualizes the company as the economic unit that combines a set of human, technical and financial elements, located in one or several spatial physical and technical units, ordered according to a determined structure of organization and directed based on a certain ownership relationship. and control, with the aim of achieving certain objectives.

Regardless of the objective pursued by the company: participation and increase in the market, improvement in productivity, cost reduction, maximum benefit, etc., the concept is analyzed to understand the MSMEs

SME will be understood as an organization that is mostly self-employed, of a reduced size with qualitatively different financing and management than those associated with large ones, and that entrepreneurs with the available resources control them through informal mechanisms (Suárez, 2001)

Micro, small and medium enterprises (MSMEs in Mexico) create an impact in the generation of jobs and national production. These data indicate that in Mexico approximately 4, 031,789 companies of this type operate in the country. 99.6% are SMEs and correspond to 52% of the Gross Domestic Product and 72% of employment in the country (INEGI, INADEM, BANCOMEXT, 2016)

Small and medium-sized enterprises (SMES) have now recovered an important weight in the debate on the economic development and competitiveness of regions and nations in the context of globalization, as well as in new forms and instruments of economic policy. An important national and international consensus has been generated regarding its significance with respect to GDP growth, employment generation, learning processes, knowledge diffusion and socio-economic embeddedness, among many others. (Dussel Peters, 2001)

### Operativity

According to Sosa (2014), management is key to the permanence, development and success of a business, understanding that it works with human beings and not with elements for work; continue with a business without the application of management techniques and making decisions as the events occur, results in being the product of the circumstances and not of sound decisions, being vulnerable to the market and competition. There is a question about whether the rules, procedures, etc. they have to be established in writing for an organization to be considered "formalized". (Pugh, Hickson, Hinnings, & Turner, 1968) used the terms "formalization" and "standardization" in their work.

The two concepts are, in fact, highly correlated. Formalization refers to "the extent to which rules, procedures, instructions and communications are written" (Pugh, Hickson, Hinnings, & Turner, 1968), the concept was put into practice by measuring the degree to which a organization had written documentation such as policies and procedures, job descriptions, organizational charts and final manuals for employees.

Standardization, on the other hand, refers to events that occurred regularly and were legitimized by organizations but not committed to the written form.

Hage & Aiken (1970) used the term "formalization" to include both written and unwritten rules, by dividing the formalization into two elements: labor coding (that is, how many rules a worker must follow) and observing rules (how close are the workers must comply with these rules). For their work they used both the official documents and the employees' perceptions as formalization measures. As Hall (1982) points out, the use of informal procedures in an organization, something that can not be obtained only from official records (Slack & Parent, 2006)

### Formalization

The World Bank distinguishes four types of informality: 1) Informal labor, workers do not have social security, low wages and labor, without benefits that reflect the working conditions; 2) Informality in the products which are not registered or without a license, due to the procedures in preserves and procedures for the registration of the companies; 3) Informality of the land: unsafe and expensive property registration, the acquisition of land for informal companies is not possible since they do not have access to financing for small and small businesses; 4) Tax evasion: avoiding taxes leads to more informality, forcing governments to collect taxes from an increasingly smaller formal sector (Palmade & Anayiotos, 2005)

Informality is "the result of the pressure exerted by the surplus supply of labor and the insufficient creation of employment, in particular of good jobs" (Tokman, 2011).

Finally, the measurement of the "informal sector" is used as the representative of the size of the company and the form of organization of work, followed by the absence of formality features in business or employment: the absence of social health security in workers. (Tokman, 2011)

According to Osorio (2016) In terms of welfare it is important to mention that the municipality of Zacatlan de las Manzanas has economic indicators with a low social and economic impact, since; According to data from the DENU (2014), there are around 5360 people employed in MyPIMES who receive a total of 52 million 321 thousand pesos, with a proportion destined for this item of the total reported income of 4.37% only, a value that It allows to observe low economic sustainability before a minimum proportion of income destined to the payment of salaries and benefits in compliance with the law. (Osorio & Osorio, 2017)

### *Zacatlán de las Manzanas*

Zacatlán is located 130 kilometers north of the capital, in the socioeconomic and physiographic region called Sierra Norte de Puebla, occupying the 7th place as the municipality with the greatest territorial extension in the State of Puebla, with an area of 820.26 square kilometers. The word Zacatlán is of Nahuatl origin and means "place where the grass abounds". (Zacatlán, 2015)

It borders to the north with the municipalities of Ahuazotepec, Huachinango, Chiconcuaotla and Ahuacatlán; to the east with Ahuacatlán, Tepetzintla and Tetela de Ocampo; to the south with Tetela de Ocampo, Aquixtla and Chignahuapan; to the West with Chignahuapan, the State of Hidalgo and the municipality of Ahuazotepec. (Zacatlán, 2015)

The main economic activity is commerce and services with an employed population that represents 51.3% of the population.

The economic participation rate is not high, but has increased in the last five years, in 2010 above that of the state (50.85) (Zacatlán, 2015)

**Methodology**

The results presented are derived from qualitative exploratory, descriptive research, using a random sampling for convenience and the collection of data in situ to 260 economic units (among micro, small and medium enterprises) and establishing as analysis variables; the aspects that apply in the operation and formalization of their activities. That is why it is necessary to identify, what is the level of operation and formalization in the SMEs of the municipality of Zacatlán? From obtaining data and information about variables related to the spheres, labor, commercial and tax liability. Considering the diversity of study variables, three research hypotheses are proposed, which are focused on validating the compliance of the operation, formalization and the company concept studied.

Hi1 = The proportion of workers who lack social security ranges between 50% and 70%.

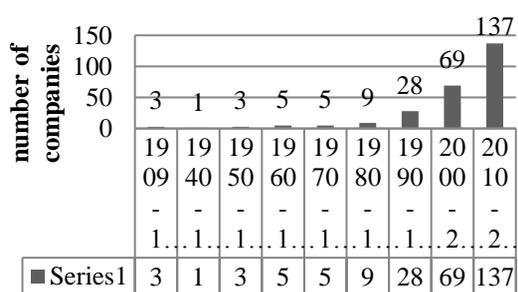
Hi2 = Regarding taxation and tax obligations, between 50% and 70% of companies lack the technological tools to perform billing properly.

Hi3 = In the commercial field, between 50% and 70% of the economic units make efforts for the projection and analysis of sales for a correct decision making.

**Results**

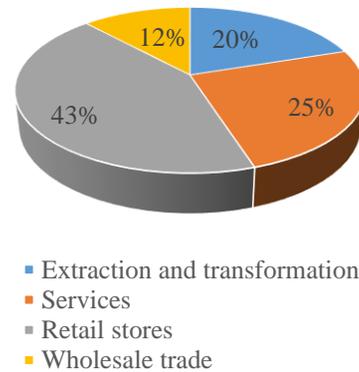
**Company and MSMEs**

A study was conducted on the behavior of the MSMEs established in the municipality under study, obtaining results that refer to year of beginning of operations, economic sector, information regarding employees: social security, training, safety and hygiene policies, among others.



**Graphic 1** Start year of the company  
Source: Prepared by the Authors 2018

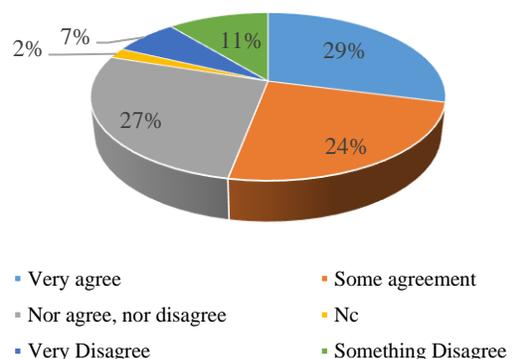
According to the data, the MSMEs under study show that 37% have been operating for at least a little over two decades, it can be concluded that the enterprise has increased in the last three decades, whose benefit is for the community in general.



**Graphic 2** Economic sector  
Source: Own Elaboration 2018

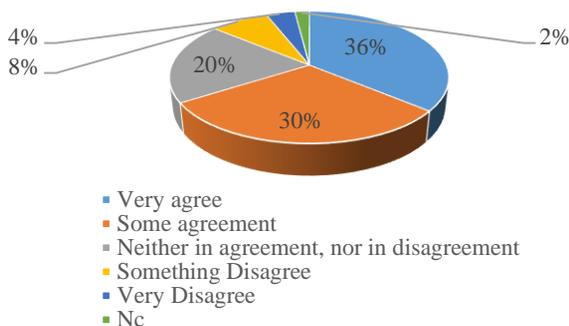
Within the economic sector, figure 2, there are several items that confirm what the main activity of the respondents is and, given the characteristics of the area, it focuses on retail trade (43%), with importance of tourism to the municipality.

**Operativity**



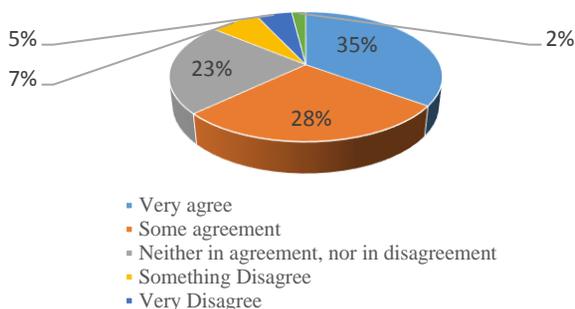
**Graphic 3** The company or business have mission and vision  
Source: Own Elaboration 2018

The mission and vision (graph 3) have a positive relationship in the performance of a company, so 53% declares this strength, however, a high percentage does not count or does not know the mission and vision of the companies for which they work or created (47%), although there are studies that differ on the benefits of having these elements, the emotional link between the company and the worker is not ruled out when (mission and vision) are declared.



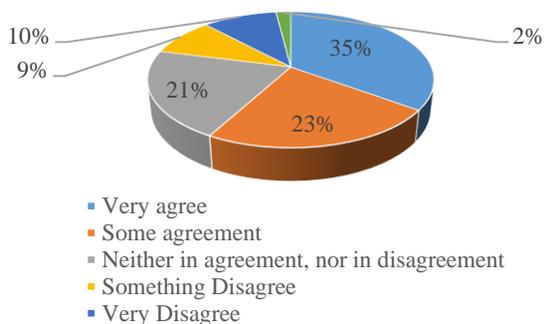
**Graphic 4** Analysis of suppliers optimizing costs and services  
Source: Own Elaboration 2018

As Figure 4 shows, 66% of the respondents do an analysis of the suppliers, benefiting them in cost and services, so the remaining 34% must implement this to obtain benefits and that these are reflected in quantitative figures: economic and time.



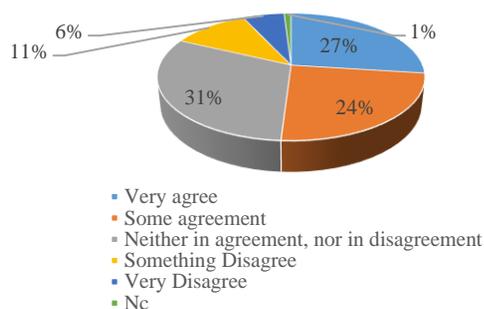
**Graphic 5** Purchase programming  
Source: Own Elaboration 2018

Schedule purchases, figure 5, translates into time and costs, so 63% puts it into practice, strengthening the operations of both production and service / sale. So there are opportunities in economic units that do not perform them.



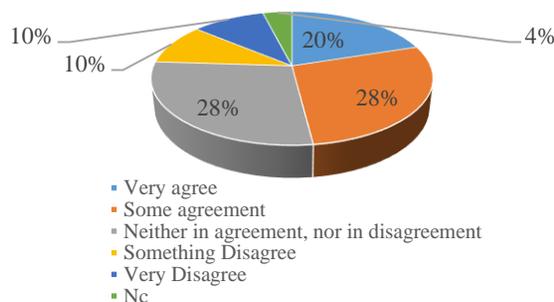
**Graphic 6** Sales programming  
Source: Own Elaboration 2018

Regarding the sales schedule, figure 6, 58% put this activity into practice, however a high percentage (42%) does not carry it out, which is why an area of opportunity is detected in this aspect, which is significant, since sales or services is what returns the investment and profits and without these are not scheduled can stop being in front of the demand.



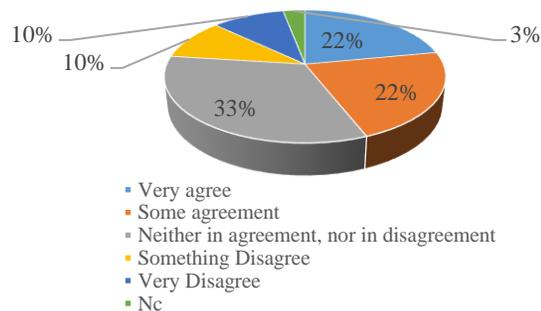
**Graphic 7** The inhabitants of the community are considered primarily for hiring  
Source: Own Elaboration 2018

Regarding the consideration of hiring the inhabitants of the community to cover the company's personnel, figure 7, 51% of the respondents answered affirmatively, so training and / or preparation should be reinforced so that the inhabitants of the municipality of Zacatlán de las Manzanas are used as the first option by employers, since the remaining 49% employ inhabitants of other communities, which translates into employment which impacts on indicators at the regional and state level.



**Graphic 8** The company provides growth opportunities to its employees  
Source: Own Elaboration 2018

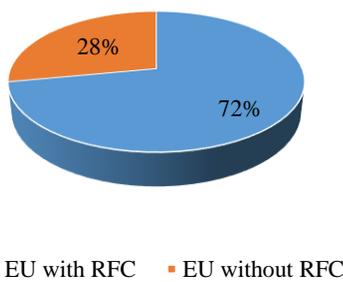
Regarding opportunities for growth by the company to its employees, figure 8, the percentage that applies or develops this is lower than the average (48%), so with the establishment of the mission and vision, figure 4, human resources must be considered as a key factor in the company's operations.



**Graphic 9** Policies are in place to promote the training and professional development of workers  
Source: Own Elaboration 2018

Regarding the operational formalization, this research includes human resources, so Figure 9 analyzes the economic units that have policies that promote training and professional development of workers, and the results are that 44% account with this, being a minority, so they should be established independently according to law, but for mutual benefit, considering that entrepreneurship should consider the worker with professional growth parallel to the company.

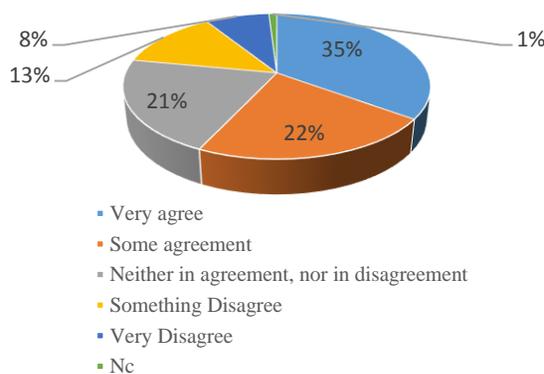
**Formalization**



**Graphic 10** Degree of formalization of the Economic Units  
Source: Own Elaboration 2018

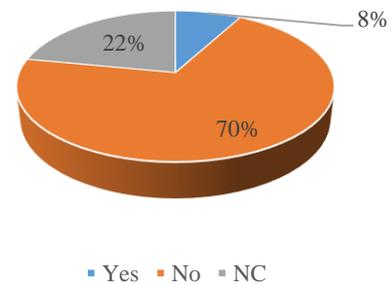
According to figure 10, it was identified that most of these organizations are in a 72% tax regime (individuals with business activity, constituted as a company, company with RFC), a significant minority (28%) does not have some fiscal regime, what is interpreted that the fiscal and labor obligations are not fulfilled according to the established norms and therefore are considered informal businesses.

In an interview a concern is the customer billing requirement, which implies: space, technological implementation and training in it.



**Graphic 11** There are health and safety policies and practices for workers  
Source: Own Elaboration 2018

Regarding the existence of policies and practices that address worker safety and hygiene, figure 11, the result of 56% is an indicator of the interest of employers in this area, however, 43% do not consider it, so Efforts aimed at safety by the employee / worker must be established both for the common good (employer-employee) as well as by law.



**Graphic 12** Employees have Social Security  
Source: Own Elaboration 2018

The fact that employees have Social Security indicates that the employer abides by the legal provisions in the field of social welfare: social protection or coverage of socially recognized needs, such as health, old age or disabilities. Figure 12 shows that 70% of respondents do not have social security, which results in an impact for both the worker and the employer.

**Acknowledgement**

The Program for Professional Teacher Development (PRODEP) is thanked for the financing provided for the realization of the research project; to the Municipality of Zacatlán de las Manzanas and to the Technological University of Puebla for all the other facilities.

**Conclusions**

Regarding the life cycle of micro-enterprises, the economic units of Zacatlán de las Manzanas, until the decade of 2010, remain at the average life expectancy of the same 7.7 life at birth (INEGI, 2015)

– This term is closely related to the degree to which the work of an organization is standardized, and in which the rules and procedures guide the behavior of employees (Robbins & Coulter, 2005), so the difference with the formalization

- The operational results to which the present research results are presented at the least 5 types of formal requirements: labor, tax, commercial and requirements for the operation and the growing environmental aspect (Howald, 2000) With regard to labor, it is concluded that they are lacking for the worker: social insurance (70%), do not provide growth opportunities (52%), lack of health and safety policies and practices (43%), little hiring of the inhabitants of the study municipality (49%), low training ( 56%).
- Regarding tax and operational issues, 28% lack this but 85% do not have computer equipment and the comment of the respondents is the issue of billing requested by customers.
- Commercial: consider aspects of supplier analysis (66%), purchase scheduling and sales (63% and 58% respectively), so this should be reinforced.
- Environmental: depending on the different sectors which may be: substitution of the original raw material (regulation), restructuring of the operations, etc., mainly for the handicraft or seasonal food employers and that do not imply a risk to the environment ambient.

That said, it is possible to accept the first hypothesis of research, since the percentage of workers lacking social security reaches 70%. With regard to the second working hypothesis, this is rejected, since the lack of technology for processes related to tax obligations such as invoicing exceeds 70% of the assumed parameters, reaching up to 85% in the observed results. With regard to the third hypothesis, it is observed that 58% of the economic units perform analysis and intelligence actions for making decisions regarding sales, so it is possible to accept this last assumption. The MSMEs in Mexico, although it is true that they have the support of programs such as TUEMPRESA.GOB.MX portal or "the influence of public policies", the scope is insufficient because although there are some that benefit them in Directly, they do not permeate enough and there is still a lot of volatility in the creation and development of these (Biviano, García, López, & Sosa, 2015)

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## Situational diagnosis of typical stitching artisanal production in the Huasteca Hidalguense

### Diagnóstico situacional de la producción artesanal de bordados típicos en la Huasteca Hidalguense

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#### Abstract

The project represents the results from the investigation about the problems shown in the typical artisanal embroidery in two communities from Hidalgo State: Huitzilingo Orizatlán and Jaltocán. The main objective was to identify the causes that originates the losing of the participation of female artisans from the Huasteca Hidalguense during the embroidery, as well as the competence in advantages, in order to improve in the future, the levels of productivity, development and expansion. The findings, shown a limited production because these people only work in their free time. The investment in raw material is scarce. The few sales incomes are destined to cover the basic necessities of their families. The selling price for each item is not object for analysis to study according to the production costs and the viability margin. The labor comes from the members of the families and a few experience to commercialize. Due to the previous situation, it has been worked in order to create common actions to attend the necessities in administration, commercialization and training matter.

**Artisan, Typical embroidery, Diagnostic, Production and Commercialization**

#### Resumen

El trabajo muestra los resultados de la investigación sobre la problemática que presenta la producción artesanal de bordados típicos en dos comunidades de Hidalgo: Huitzilingo Orizatlán y Jaltocán, cuyo objetivo fue el de identificar las causas que originan la pérdida de participación de las artesanas de la Huasteca Hidalguense, en la fabricación de bordados, así como las ventajas competitivas, con el fin de mejorar en un futuro, los niveles de productividad, desarrollo y expansión. Los hallazgos muestran que la producción es muy limitada debido a que trabajan en sus ratos libres, la inversión en materias primas es escasa, los pocos ingresos por venta los destinan para cubrir las necesidades básicas de la familia, el precio de venta de cada prenda no es objeto de análisis para fijarlo de acuerdo a costos de producción y margen de utilidad, la mano de obra proviene de los integrantes de la familia y poca experiencia para la comercialización. Ante la situación anterior se trabaja para crear acciones conjuntas para atender las necesidades en materia de administración, comercialización y capacitación.

**Artesanía, Bordados típicos, Diagnóstico, Producción y Comercialización**

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## Introduction

Mexican artisans who still prevail in our country, transmit from father to son the cultural heritage of their ancestors, circumventing the problems involved in continuing with an activity that does not offer significant economic benefits, due to the massive attack of similar products in the market that put at risk the preservation and continuity of artisanal culture in our country. (Novelo, 2002). As antecedent of the present investigation it is exposed that the rescue of the artisanal culture is a priority for the state of Hidalgo since whole families take advantage of this potential to generate part of their income and in this way contribute to their economy, given the above, focuses on a group of artisans from the towns of Huitzitzilingo in the municipality of San Felipe Orizatlán and from the municipal capital of Jaltocán, both locations in the state of Hidalgo, in order to identify through a participatory diagnosis the problems presented by the event; economic activity does not offer great benefits that is caused, that the artisans of the region reduce the level of production, (Larragoiti 2014) the supply decreases and with this there is scope for the introduction of artisan products from other states (Novelo 2004).

## Problem to solve

Causes that cause the low productivity of handmade embroidery in the Huasteca Hidalguense

## Investigation questions

What are the factors that determine the loss of participation in the artisan manufacture of embroidery in the Huasteca region?

## Hypothesis

The embroidery artisans of the Huasteca region have decreased their production because this activity does not offer enough economic benefits, due to the low prices in the market due to the massive attack of similar products.

## Overall objective

Determine through a participatory diagnosis, the causes that cause the loss of participation of the artisans of the Huasteca Hidalguense, in the manufacture of embroideries, as well as the competitive advantages, in order to improve in the future, the levels of productivity, development and expansion

## Specific objectives

Identify the needs presented by the group of artisans of the Huasteca Hidalguense that allows them to improve the productivity of their economic activity.

Raise awareness about the competitive advantages of the group of artisans that will provide them with greater motivation and pride in preserving culture and artisanal rescue

Apply the participatory diagnostic methodology proposed by AGRODECO. Vichituni Foundation, which allows to identify the different areas of opportunity in the artisan group.

Disseminate the results of the participatory diagnosis to determine future improvement projects

## Materials and methods

For the present diagnosis, the methodology proposed by AGRODECO-Vichituni Foundation (Agroviz 2010) was followed up, which consists in first establishing the objectives of the diagnosis, then selecting and preparing the facilitator team, identifying the potential participants and proceeding to the search of the expectations of the participants, the next step is to discuss the information needs, as well as the research tools are selected and as a last phase, continue to design the diagnostic process; the above in order to identify what needs are presented in the group of artisans Huitzitzilingo San Felipe Orizatlan and Jaltocan Hgo., and in relation to this generate in the future, an action plan that allows proposing improvement strategies to achieve greater level of market share.

Participatory Diagnosis is a method that is used to determine, by members of a collaborative group, what activities can be done together to improve the conditions of a group.

With the guidance of external personnel, experts in the diagnostic process, a matrix of identification and prioritization of problems in which the group could participate is carried out and if the members accept the process of joint collaboration is initiated to select one or more activities that they want to improve.

To carry out the participatory diagnosis in the craft workshops of embroidered garments of the towns of Jaltocán, municipal seat, and Huitzitzilingo of the municipality of Orizatlán, both of the state of Hidalgo, the following steps recommended by AGRODECO- Fundación Vichituni, (Agroviz 2010) for the elaboration of a participatory rural diagnosis:

#### 1 Set the objective of the Diagnosis

The fundamental part for the work of a participatory rural diagnosis is the delineation of the objective of the diagnosis, for which a process of socialization and information of the benefits of the process was carried out, so that the working group could reason about the advantages of working with this method and was willing to participate and collaborate with contributions from all members of the group.

#### 2 Select and prepare the facilitating team

It was decided to form a team of women members of the embroidery craft workshops, of the communities of Jaltocán and Huitzitzilingo, that would integrate teams of specialists, with knowledge in the disciplines of elaboration and commercialization of the embroideries, as well as the anthropological aspects and the The importance of conserving their customs and traditions, guaranteeing an approach from different angles (technical, economic, anthropological)

#### 3 Identify potential participants

Participants of the collaborative work group with defined interests towards the different areas of study were identified.

#### 4 Identify the expectations of the participants in the diagnosis

Each participant of the artisan group has different expectations and expects to benefit in a different way; It is important that the diagnosis reveals in general the situation of the group and that it remains in the hands of the latter (without the information being biased by the facilitators of the process) as an instrument to provoke changes and manage improvement activities. guided the process to know the expectations of each one of the members of the artisan group of the two communities of Jaltocán and Huitzitzilingo, Hgo.

#### 5 Discuss information needs

It was discussed with the members of the embroidery workshop what data or specific information is needed for the elaboration of a new project or the reorientation of certain activities of the existing project.

The required information was selected through the dialogue between the facilitating team and the members of the participating group and, in general, was oriented towards the extraction of information related to:

- Identification of the reality of the group, its problems and needs
- Limiting and potential factors of the activity carried out by the group (technical, economic, environmental, etc.).
- The structure of work, its functioning and its influence on the welfare of the group

#### 6 Select research tools

Efforts were made to ensure that the women in the group had an influence in the diagnosis process, participating in the decision-making of priority issues, for example, scheduling activities, location of work meetings, tools to be used during diagnosis, in order to increase the participation.

The external members of the diagnostic team shared the information and results with the workshop members.

#### 7 Design the diagnosis process

To carry out the diagnostic process, it was necessary

- That the facilitating team knew the methodology and conducted the group of workshop members at all times in the process,
- That a programming for the participation of all the members of the workshop be defined in consensus.
- That the location of collaborative work for the diagnosis be defined
- That you will have the materials and information necessary to guide the process

Within the programming of the field work, it was necessary to select the tools to be used for the extraction of the information, to have a schedule or diagnostic plan that included the dates of each activity of the process, the techniques or type of intervention that were used, the expert participants who should be present during the process, the people in charge of the diagnostic team for its execution and the objectives of the meeting.

For the fieldwork it was necessary to consider the following three main steps:

- Present the team in charge of directing the diagnosis to the members of the craft workshop
- Start with the analysis of the current situation of the workshop and the group, with its problems, its strengths and potentialities and its limitations
- Deepen the problem, in order to find viable solutions.

Subsequently, the analysis and interpretation of the situation of the group was carried out, in order to have a better knowledge of its reality and its options for the future, this information was documented throughout the process until the final presentation of the results of the diagnosis and was presented to the members of the workshop, to select the activities with possibilities of being carried out and necessary for the improvement of the current situation of the group.

Subsequently, the results of the diagnosis were reviewed in the presence of the artisan workshops and complemented with more contributions.

For the presentation of the diagnosis, a final review was carried out by all the members of the working group. To be able to start with the group self-management process.

## Results

The participatory diagnosis was carried out in the craft workshops for the production and marketing of embroidered garments, located in the municipal capital of Jaltocán and in the town of Huitzitzilingo Orizatlán, both communities of the state of Hidalgo. The groups were chosen because they represent very own styles in the expression of their embroideries.

The embroideries are made in different garments, such as napkins, blouses, ladies' sets, cushion covers, tablecloths and bags; to work, the group of artisans, are organized according to their abilities, for example in the production of sets embroider strips that subsequently assemble in the skirt and blouse, for which it is necessary to go with a person who knows how to make machine seams and pay for their service, that is why when selling the garments the activity is not profitable and if it is added, that when buying, the customers haggle the price of the garments, it affects even more the income of the artisans.

With regard to the production of embroideries, the artisans use basic tools such as needles, threads, fabrics, ring to stretch the fabric, scissors, tape measure, hooks and sewing machines.

For the termination of a garment, depending on the type that it is, it is required to use a hoop, hold the blanket fabric, poplin or cuadrille depending on the case, with the hoop, within it the figures are drawn as flowers, fruits or animals, based on these, the respective embroidery is made using the needle to embroider the threads of attractive tonalities according to the seasons; Purple tones are embroidered in the Easter season, yellowish colors in the festivity of "Xantolo" representing the flower of "cempaxúchitl" and in the Christmas season we choose bright red tones referring to the flowers of Christmas Eve.

The artisans do the process in a simple way, which consists in acquiring the raw material as the fabric, this is achieved depending on the type of garment to which it will be destined and the threads are bought in different striking colors. These materials are obtained in local businesses, in addition in these same establishments, the basic tools are bought for the execution of the embroidery as: needles, hoops, scissors, ribbons and hooks.

The preparation of each garment has its process, the production process of napkins, tablecloths and covers consists of buying the fabric with the respective figure already painted and with the size according to the preference of the clients, the artisans mention that they are attractive figures of flowers, fruteros, funny and comic characters; then the embroidery style is applied, the most common is the "crazy stitch".

This stitch consists in passing the needle from left to right, from the ends towards the center and vice versa until finishing; the petatillo stitch consists of placing the needle from end to end in a single horizontal direction after performing the same process but in vertical direction until the figure is finished; the cross stitch is made with a first pass from left to right, nailing the needle in the fabric from top to bottom and then a return pass but in reverse, taking the same number of threads; It is also done vertically and diagonally.

There is another way to make the embroidery, the producers use the magic needle, this consists of passing the selected thread to the body of the needle, and chopping the fabric to fill the entire figure of the garment. Once the embroidery process has been carried out, we continue to make the fabric around the napkin and tablecloth, sometimes the artisans do not know how to make the fabric, so they send it to people who know and pay for the service.

The work of the production is carried out inside the homes, because there is not a specific work place, besides each craftswoman contributes only a small part of time to develop her artisan work, the time to finish a napkin or sheath is Approximately 7 to 15 days, the blouses or sets of 15 to 20 days, or varies the time depending on the ability of the craftswoman and the time devoted to embroidery in one day. In the tablecloth it is usually delayed even more by the size of the garment and the difficulty of the type of embroidery, in addition that the artisans do it only in spare time.

The families of the artisans obtain income from the economic activities carried out by their husbands, such as the sale of the harvest, corn, beans or coffee, the income from the sale of the embroidered garments they use to satisfy other needs of the family or they save to buy back the materials of the next garment; they do not keep a register of finished products and it is until they have time to attend the tianguis of the locality or other nearby places that recover the investment, meanwhile the economic resource invested has been stopped.

Other sources of income are federal programs such as prosperity and the sending of money by children or parents, who are working in different cities of the country or abroad.

The artisanal process developed by the members of these groups is well defined, because they instinctively demonstrate the originality of their products and the quality of their cultural wealth. However, production is increasingly practiced less, due to the loss of identity and the decrease in demand, the new generations do not use or value traditional products, so they opt for substitute or modern products, other reasons are low the price at which they have to sell the garments, since the customers haggle or, failing that, the intermediaries monopolize the market and oblige the artisans to lower the price even further.

A very frequent problem is related to the marketing of the garments since they have little knowledge of the process of valuation of the sale price and the intermediaries benefit from it.

The determining factor that delays the artisanal activity, is the low sale price that does not reach to yield profits and often does not cover the expenses made during the production process, together with the local suppliers, if they increase the price of the product. raw material.

The shirts, the men's shirts, the sets (of men or women), the napkins, tablecloths, covers and all the garments decorated with embroideries, have a cultural handicraft value, show the customs and traditions that are the origin of the cultural richness in the Huasteca Hidalguense. The napkins and tablecloths are used to decorate the altars at the Day of the Dead festival or "Xantolo" or at the festivities of Easter and the holidays.

The elaboration of embroideries is a tradition that the Hidalguense woman has developed over the years, some do it as a hobby, others as a source of income and dedicate time to make innovations in garments with new designs and varieties, in order to attract new customers, for example, modify the design of traditional blouses, adapting it to a more modern one to attract young customers. It was mentioned that common or old stitches are preferred by foreign customers while modern stitches or new designs are preferred by local customers.

SWOT analysis of artisans of the Huasteca Hidalguense

Strengths	Weaknesses
<ul style="list-style-type: none"> <li>- Unique products</li> <li>- Experience in the production of handmade garment embroidery.</li> <li>- Cultural exhibitions in recognized museums in Mexico City and the Cultural Center of Spain</li> <li>- Quality products and variety of designs.</li> <li>- They are recognized within the community and outside of it.</li> <li>- The perception of being good craftswomen.</li> <li>- They have learned embroidery and weaving styles.</li> <li>- Entrepreneurs and committed</li> </ul>	<ul style="list-style-type: none"> <li>- Lack of economic resources.</li> <li>- Training gaps regarding the organization and design of the product.</li> <li>- Little time dedicated to the craft production of embroidery.</li> <li>- Lack of knowledge in sales of garments.</li> <li>- Low production capacity</li> <li>- Lack of knowledge in certain production processes (painting, sewing and weaving)</li> <li>- They do not consider production costs to define prices</li> <li>- They lack brand and product image</li> </ul>
Opportunities	Threats
<ul style="list-style-type: none"> <li>- Attend exhibitions at fairs</li> <li>- Management of government supports that encourage the production of handicrafts.</li> <li>- Establish alliances with other artisan groups for the production and marketing</li> <li>- Presence of exclusive markets for the sale of handicrafts.</li> </ul>	<ul style="list-style-type: none"> <li>- Existence of local intermediaries that sell the garments as their property, which have greater recognition in the market.</li> <li>- Difficult access to marketing channels in local markets.</li> <li>- Competition for price hoarding by other craftswomen outside and within the region.</li> <li>- Manufacture of industrial substitute products in handicrafts.</li> <li>- Lost of the culture by the new generations in the artisan dress.</li> </ul>

**Table 1** SWOT analysis of artisans of the Huasteca Hidalguense

Source: *Self Made*

**Discussion**

The state of Hidalgo is located in the central part of the Mexican Republic, north of Mexico City, between the states of Mexico, Tlaxcala, Puebla, Veracruz, San Luis Potosi and Querétaro (Government of the State of Hidalgo, 2018). The 84 municipalities that make up the state of Hidalgo, 53 report the craft tradition, there are 30,000 artisans who produce different artisan branches recognized by the National Commission for the Development of Indigenous Peoples (CDI, 2010) and the National Fund for the Promotion of Handicrafts (Fonart 2009).

SMEs have limitations for their development, such as: financing whose sources come from family or third-party savings and, in very few cases, bank loans, slow cash flow as the main problem; however, they have as a great advantage the adaptability to changes, so they have less resistance for innovations to be flexible and adaptable (Fleiteman, 2000)

Once the problem was identified in the production of handicraft embroideries in the groups of the Huasteca Hidalguense, it highlights the need to have financing to capitalize.

The prices of the products are established empirically, they do not consider the expenses incurred in the production process resulting in minimum profits or losses.

The products are unique and original because the people who produce them are indigenous with knowledge passed on from generation to generation, their skills for sale are limited, that puts them at a disadvantage for marketing.

They combine household activities with embroidery, therefore the production capacity is low.

**Conclusions**

In the diagnosis of the craft production of typical embroidery in the Huasteca Hidalguense, carried out in the craft workshops located in Jaltocán, Hgo. and Huitzitzilingo Orizatlán, Hgo., it was identified that it is operated by artisans who have the initiative to contribute to the family economy and thereby take advantage of their ability to make embroideries on napkins, pillow cases, shirts or men's outfits and tablecloths among others.

With the diagnostic tools, she realizes that artisanal activities take place in their homes since they do not have a conditioned space to carry out the process.

It should be noted that the group of artisans does not have control over the production, they sell their products to a low price, the client does not pay the value of the artisan product because they bargain prices and taking advantage of the economic need that the artisans have to obtain the product at low prices.

With regard to marketing, the group faces the problem to sell its products because there is competition that offers similar products at lower prices, coupled with ignorance of the process to generate sales of its products in a strategic manner.

With this it can be concluded that there is a need to train the group of artisans in the use of sewing machines, for the assembly of garments and in the fabric of the contours of the same, in the same way it is necessary to train in the control of costs and calculation of sale prices, in knowledge of greater marketing channels and sales strategies, in customer service, in application of inventory control tools and continuous production to supply customers with constant demand, as well as considering the alternative of opting to resort to a financing source of the development bank, which allows capitalizing on the group of artisans to have a better infrastructure and optimize their production.

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## Degree of competitiveness of Mipymes of drinks and foods from Zihuatanejo, Guerrero

## Grado de Competitividad de Mipymes de Alimentos y Bebidas de Zihuatanejo, Guerrero

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### Abstract

The competitiveness raises for some years its real importance of agreement to the changeable conditions of the global market which were demanding to the companies strategies that were allowing them to support a position and participation inside the market. In recent years turned priority of the governments topic of study educational institutions and worry for businessmen and investors. The purpose of this investigation is to know the degree of competitiveness of the MSMEs of food preparation and drinks of Zihuatanejo Guerrero's City; the target tourist international being located near the Universidad Tecnológica de la Costa Grande de Guerrero proves to measure importance if the companies that offer this type of products/services, are prepared to receive the different visitors. With a sample of 125 MSMEs, of a universe of 184 MSMEs, with maximum acceptable mistake of 5 % and confidence level of 95 %, it gives proved the financial weakness, delays in payments and lack of investment, generating administrative problematics and of market, keeping the innovation as complementary considerations. In addition the organizations do not rely on a career plan for the employees, that it offers the opportunity to excel him/herself at the professional level and to improve his/her skills.

### Competitiveness, MiPyMes, Tourism

### Resumen

La competitividad plantea desde hace algunos años, su verdadera importancia de acuerdo a las condiciones cambiantes del mercado global, las cuales demandaban a las empresas estrategias que les permitieran mantener una posición y participación dentro del mercado. En años recientes, se convirtió prioridad de los gobiernos, tópico de estudio instituciones educativas y preocupación para empresarios e inversionistas. El objeto de estudio de esta investigación es conocer el grado de competitividad de las MSMEs de preparación de alimentos y bebidas de la Ciudad de Zihuatanejo, Guerrero; al ser destino turístico internacional ubicado cerca de la Universidad Tecnológica de la Costa Grande de Guerrero, resulta importante medir si las empresas que ofertan este tipo de productos/servicios, están preparadas para recibir a los diferentes visitantes. Con una muestra de 125 MSMEs, de un universo de 184 MSMEs, con error máximo aceptable de 5% y nivel de confianza de 95%, da resultado la debilidad financiera, demora en pagos y falta de inversión, generando problemática administrativa y de mercado, quedando la innovación como consideraciones complementarias. Además las organizaciones no cuentan con un plan de carrera para los empleados, que brinde la oportunidad de superarse a nivel profesional y mejorar sus habilidades.

### Competitividad, MiPyMes, Turístico

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## Introduction

The content pursues the objective of analyzing the competitiveness in the Mpymes of the tourism sector (food and beverage preparation service) of Zihuatanejo, Gro., Considering the impact this dimension can have on business performance. Based on six guiding principles, from the perspective of a single person (director, manager, or person in charge of the organization) who was asked to evaluate the processes, in order to know how they face the unexpected changes in the market, technology, economic, acquisition of inputs, staff development, marketing, government and linking.

## Problem Statement

How do they face the two well-marked seasons, the low season in the periods of May-October, and the high season of November-April, the Mpymes of the tourism sector (service of preparation of food and drinks) of Zihuatanejo, Guerrero?

On the one hand to compete with the all-inclusive strategies of the hoteliers of Ixtapa, coupled with the lack of promotion of the CANIRAC of the destination of Zihuatanejo. Even if to that is added the lack of planning, design of strategies, to survive the periods of the low season, where the changing market conditions, allow them to maintain a more constant participation within the same market.

## Justification

To know the degree of competitiveness of the Mpymes of the tourist sector (service of preparation of foods and drinks), to analyze the alternatives of support, that contribute to promote the suitable conditions to elevate the competitiveness, and improve the stability and integration, of the organizations and the government.

## Objective

### General

Analyze the competitiveness of MSMEs to face unforeseen changes in the market, technology, economics, acquisition of inputs, staff development, marketing, government and linking.

## Specific

Apply an instrument to know the competitiveness of the food and drink MSMEs of Zihuatanejo, Guerrero, based on six guiding principles, from the perspective of a single person (director, manager, or manager of the organization).

## Theoretical foundation

For starters (Porter, 2010) describes that "the competitive advantage is born fundamentally because of the value that a company manages to create for its customers and that exceeds the costs of it. The value is what people are willing to pay, and the higher value is obtained by offering lower prices than the competition for equivalent or special benefits that more than compensate for a higher price ".

In this sense (Porter, 2010) mentions that "the five factors (Competitors of the industry, Buyers, potential Participants, Suppliers and substitutes) that determine the profitability of the industry because they influence prices, costs and investment that companies must perform ".

Quoting (Porter, 1997) On the competitive advantage. The business strategy should focus on designing a sustainable competitive advantage plan over time. There are three types of competitive advantages that can be observed in the market:

1. Cost leadership, which is the ability to make a product at a lower price than the competition.
2. The differentiation of the product is the ability to offer a different and more attractive product than that offered by the competition.
3. The focus is to specialize in a segment of the market and to offer the best product designed for the needs of the segment..

Cárdenas, N.L. (2010) mentions that competitiveness is perhaps the most used and abused term in the modern economy, being compulsorily on the agendas of companies and government plans. Although there is no single definition about it, following the IMD's World Competitiveness Center Institute of Management, we can say that competitiveness is the way a company or nation manages all its resources and capabilities to increase the prosperity of its people.

GALEANA-ROSALES, Montserrat, BRAVO-GONZÁLEZ, José Guillermo, LÓPEZ-NÚÑEZ, Miriam Araceli and URUEÑA-BARRAGÁN, Carlos Minisak. Degree of competitiveness of Mipymes of drinks and foods from Zihuatanejo, Guerrero. Journal- Business Administration -Marketing; Accounting, 2018.

The competitiveness according to Ortiz, G., Aguilera, L. & Jiménez I. citing (Hernández and Muñoz, 2010) about the MSMEs that being immersed in the era of globalization have been affected by the extension of competitiveness Worldwide; To remain in the market means to permanently increase efficiency so that in this way it can respond to the demands of customers and the strong action of the competition.

As mentioned by Bermeo, K.V. & Saavedra, M.L. citing (Erdogan, 2009) Competitiveness is marked within the company supported by public policies, as it must have a vision about future opportunities to create better products, services, processes and methods.

According to Ortiz, G., The Micro, small and medium-sized companies do not know the correct use of each of the Marketing Mix constructs, that is, they only ask for commercial experiences how basic should be to sell a product or service. They are not worried about measuring their level of competitiveness compared to companies of the same line of business or, in their case, companies that distribute the products in the same area.

On the other hand Ortega, E., Torrejón, L.M.P. & Cuatepotzo, L. in their studies conclude that entrepreneurs or owners of this type of business are unaware of the application of these concepts (technology and equipment, purchases, research and development projects, quality control systems, hiring, training, and management Human Resources, marketing and distribution, sales activities, financing and cost management) in their daily work, which allows them to improve, grow and develop in the market.

Also Chávez, J.A. & Saucedo, N. point out that the use of predictive models can be responsible for the transformation of business, professional tasks and results in companies as long as that culture exists on organizational learning and self-learning

In this sense, Ortega, M. J., Navarro, J. del C. & Trejo, L. E. mention in their studies that more than 40% of employers do not consider academic preparation for competitive business success relevant. In addition, family MIPYMES perform less sales per year than non-family businesses and companies that are branches.

## Materials and methods

An instrument was designed to know the competitiveness of the food and drink MSMEs in Zihuatanejo, Guerrero, based on six guiding principles, from the perspective of a single person (director, manager, or organization manager) who was asked to evaluate the processes, with the objective of knowing how they face unexpected changes in the market, technology, economics, acquisition of inputs, staff development, marketing, government and linking, which interfere in the supply of food preparation service activities and drinks in the competitiveness of the micro, small and medium-sized companies dedicated to the tourism sector service located in Zihuatanejo, Gro. In this sense, the diversity of profiles that companies have studied and often have ambiguous structures, and that have a worker and a maximum of 50.

On the other hand generate a useful tool that allows managers to know the situation in which the organization is, as well as the authorities that allow them to offer alternative support, which help to promote the ideal conditions to increase competitiveness, and improve the stability and integration, of organizations and government. A sample of 125 MSMEs was considered, from a universe of 184 MSMEs, with an acceptable maximum error of 5% and a confidence level of 95%, and the sample of proportions was used considering the value of  $p = 50\%$ , to collect The questionnaires were sampled for convenience, in which 2 students were prepared, for which the instrument will be applied, and then proceeded to capture the data in the SPSS software, where the participating companies, did not capture the information, to avoid biases in the results obtained.

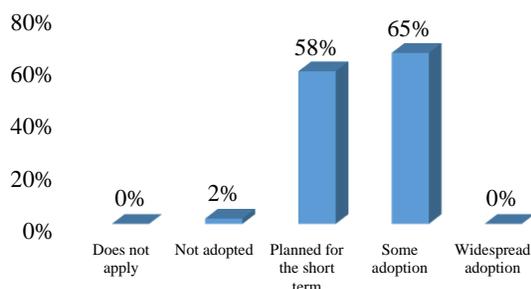
## Results

		Frequency	Percentage	Valid percentage	Accumulated percentage
Valid	Not adopted	2	1.6	1.6	1.6
	Planned for the short term	58	46.4	46.4	48.0
	Some adoption	65	52.0	52.0	100.0
	Total	125	100.0	100.0	

**Table 1** Processes of production, services and technological modernization

Source: Own Elaboration with research data

### Production



**Graphic 1** Processes of production, services and technological modernization

Source: Own Elaboration with research data

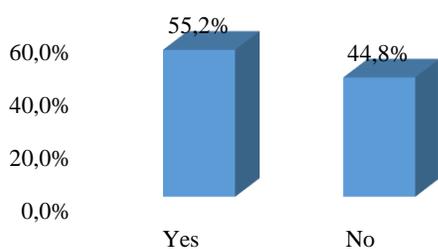
Table No.1, from a sample of 125 respondents, on aspects of application of techniques that allow to improve the flexibility of the service, as well as eliminating activities that do not generate value, in addition to processes to face the changes, and the administration of quality, encompassed in the processes of production, services and technological modernization, where 65 respondents representing 52% answered that the provision of food and beverage services that are offered, only adopt plans, only 58 of the respondents they represent 46.4% answered that they consider their planning in the short term, 1.6% thought that they do not carry out any planning.

		Frequency	Percentage	Valid percentage	Accumulated percentage
Valid	Yes	69	55.2	55.2	55.2
	No	56	44.8	44.8	100.0
	Total	125	100.0	100.0	

**Table 2** Technological modernization

Source: Own Elaboration with research data

### Modernization



**Graphic 2** Technology

Source: Own Elaboration with research data

Table No. 2, from a sample of 125 respondents, about the acquisition of a software for inventory control management or purchases, where 69 of the respondents representing 55.2% answered that they acquired software to control inventories and purchases, and only 56 of the respondents who represent 44.8% answered that they did not acquire any software since they consider that it is not necessary.

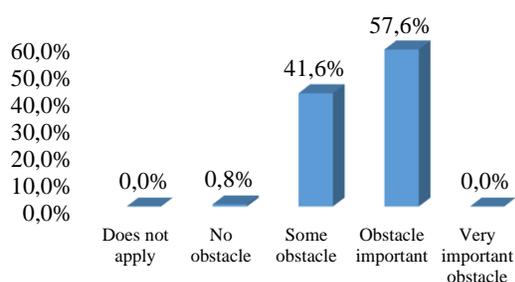
This is derived from the requirements of the tax authorities, also with the purpose of improving the control of inputs and outputs, in the process of preparation of food and beverages, strategy assumed by employers, in order to obtain greater security in the managing cost control, offering more competitive prices in their offer of products and services.

		Frequency	Percentage	Valid percentage	Accumulated percentage
Valid	No obstacle	1	.8	.8	.8
	Some obstacle	52	41.6	41.6	42.4
	Important obstacle	72	57.6	57.6	100.0
	Total	125	100.0	100.0	

**Table 3** Competitive

Source: Own Elaboration with research data

### Competitive



**Graphic 3** Competitive

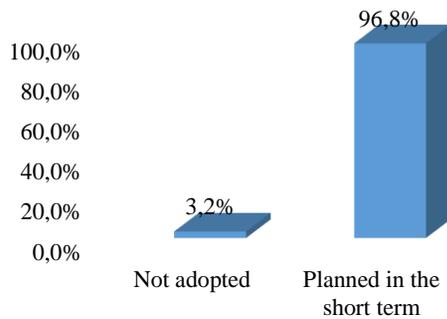
Source: Own Elaboration with research data

Table No.3, from a sample of 125 respondents, on competitive, internal and external factors of the business, where 72 respondents representing 57.6% answered that the competitive relationship represents very important obstacles, in relation to both suppliers, government and labor, only 52 of the respondents representing 41.6% answered that they consider that the competitive relationship represents very important obstacles, in relation with both suppliers, government and labor, 0.8% thought that the relationship with competitive factors, it does not represent any obstacle.

		Frequency	Percentage	Valid percentage	Accumulated percentage
Valid	Not adopted	4	3.2	3.2	3.2
	Planned in the short term	121	96.8	96.8	100.0
	Total	125	100.0	100.0	

**Table 4** Relation

Source: Own Elaboration with research data



**Graphic 4** Relation

Source: Own Elaboration with research data

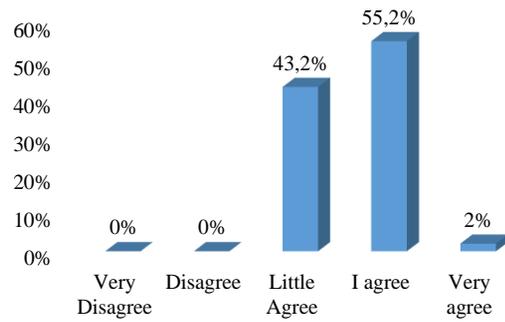
Table No.4, from a sample of 125 respondents, on aspects of delivery in the company, evaluation of total costs, business growth, hiring, integration with the supplier, in the relationship with the supplier, where 121 respondents representing a 96.8% answered that the relationship with suppliers is inefficient, since this is planned in the short term, for immediate solutions, only 1 of the respondents who represent 3.2% answered that they consider that they do not adopt any plan.

The lack of cash flow planning does not allow fulfilling the obligations contracted by the company in a timely manner, which obliges them to delay the payment time to the suppliers, making this a vicious circle, since the supplier does not pay he stops supplying the product, and therefore the manager or manager goes to another, which in the long run causes him a bad reputation, which in turn later nobody wants to grant him a credit.

		Frequency	Percentage	Valid percentage	Accumulated percentage
Valid	Little agreement	54	43.2	43.2	43.2
	In agreement	69	55.2	55.2	98.4
	Strongly agree	2	1.6	1.6	100.0
	Total	125	100.0	100.0	

**Table 5** Personal

Source: Own Elaboration with research data



**Graphic 5** Personal

Source: Own Elaboration with research data.

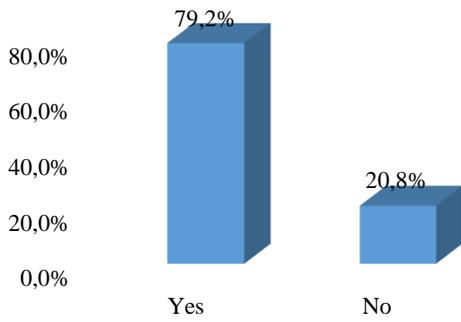
Table No.3, from a sample of 125 respondents, on aspects of career plan, career ladder, resistance to change, protests, change in the way of working, non-attendance, staff turnover, included in the development process and learning personal, with respect to what happens and what is declared in the company, where 69 of the respondents who represent 55.2% answered that the development and learning of personnel, are in agreement with what is stated, and only 54 of the respondents who represent 43.2% answered that they agree with what is stated, and only 2, who represent 1.6%, agree.

Even when stipulated in the federal Labor Law, the worker must be trained, and the agency in charge of complying is the Ministry of Labor and Social Security, but the companies do not want to invest in the training, and the authority only reviews documents that they say that they were trained, without finding out what was actually done, in addition to not taking advantage of the courses given for free, planning with government or educational agencies, which could train them, establishing cooperation agreements and reducing the cost of training.

		Frequency	Percentage	Valid percentage	Accumulated percentage
Valid	Yes	99	79.2	79.2	79.2
	No	26	20.8	20.8	100.0
	Total	125	100.0	100.0	

**Table 6** Labor union

Source: Own Elaboration with research data



**Graphic 6** Labor union

Source: Own Elaboration with research data

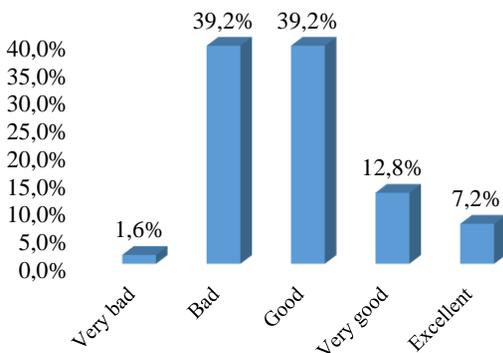
La tabla No. 6, de una muestra de 125 encuestados, sobre si cuenta con un sindicato o no, donde 99 de los encuestados que representan un 79.2% respondieron que cuentan con una relación contractual con un sindicato, y solo 26 establecimientos no cuentan con un sindicato.

Esto derivado de la estrategia asumida por los trabajadores para tener una seguridad de sus empleos, pero a veces con aspectos negativos, para el empresario.

		Frequency	Percentage	Valid percentage	Accumulated percentage
Valid	Very bad	2	1.6	1.6	1.6
	Bad	49	39.2	39.2	40.8
	Good	49	39.2	39.2	80.0
	Very good	16	12.8	12.8	92.8
	Excellent	9	7.2	7.2	100.0
	Total	125	100.0	100.0	

**Table 7** Relation

Source: Own Elaboration with research data



**Graphic 7** Relation

Source: Own Elaboration with research data

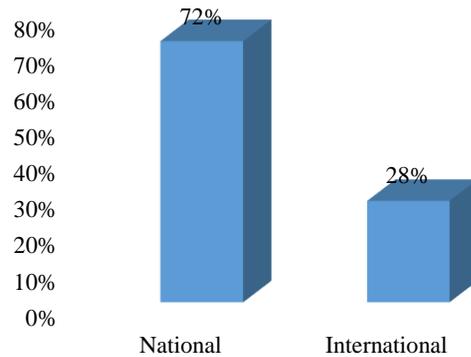
Table No. 7, from a sample of 125 respondents, about the union or non-union relationship, where 49 of the respondents who represent 39.2% answered that the union company relationship is good and another 39.2% answered that it is bad, and 16 of the respondents who represent 12.8% answered that the relationship is very good, and only 9 of the respondents who represent 7.2% answered that the relationship is excellent.

What represents a waste, for the managers or administrators of the establishments, since any change, requires to be conciliating with the representatives of the workers.

		Frequency	Percentage	Valid percentage	Accumulated percentage
Valid	National	90	72.0	72.0	72.0
	International	35	28.0	28.0	100.0
	Total	125	100.0	100.0	

**Table 8** Strategies

Source: Own Elaboration with research data



**Graphic 8** Strategies

Source: Own Elaboration with research data

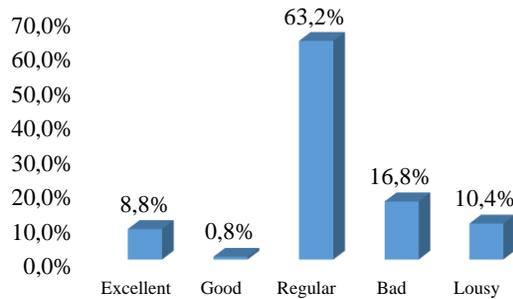
Table No.8, from a sample of 125 respondents, on the distribution of their sales, included in marketing strategies, where 90 of the respondents representing 72% answered that they are aimed at the national market, and only 35% the respondents who represent 28% answered that they are oriented to the foreign market.

This is to counteract the effects of the strategy assumed by hoteliers to provide the all-inclusive service, which has caused the decrease of the influx of foreign tourists, and the increase of national tourism, thus making their clients stay in their facilities.

		Frequency	Percentage	Valid percentage	Accumulated percentage
Valid	Excellent	11	8.8	8.8	8.8
	Good	1	.8	.8	9.6
	Regular	79	63.2	63.2	72.8
	Bad	21	16.8	16.8	89.6
	Terrible	13	10.4	10.4	100.0
	Total	125	100.0	100.0	

**Table 9** Situation

Source: Own Elaboration with research data



**Graphic 9** Situation

Source: Own Elaboration with research data

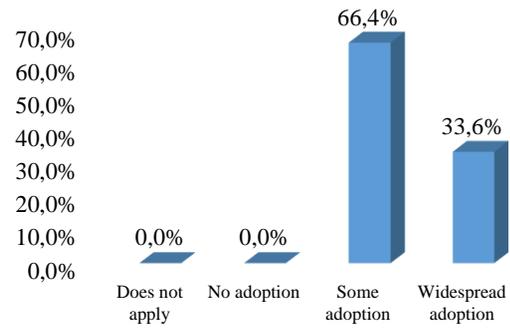
Table No.9, from a sample of 125 respondents, on the distribution of their sales, included in the marketing strategies, where 79 of the respondents representing 63.2% answered that their business situation is regular, 21 of the respondents, who represent 16.8%, consider their situation bad, 13 of the respondents, which represents 10.4%, consider their situation abysmal, 11 of the respondents, which represents 8.8%, consider their situation excellent, and 1 of the respondents, which represents 0.8%, considers its good situation.

This is largely due to the fact that the national destination is sold as a complement to Ixtapa, as well as the effects of the strategy assumed by hoteliers to provide the all-inclusive service, which has caused their customers to remain in their facilities.

		Frequency	Percentage	Valid percentage	Accumulated percentage
Valid	Some adoption	83	66.4	66.4	66.4
	Generalized adoption	42	33.6	33.6	100.0
	Total	125	100.0	100.0	

**Table 10** Establishment

Source: Own Elaboration with research data



**Graphic 10** Establishment

Source: Own Elaboration with research data

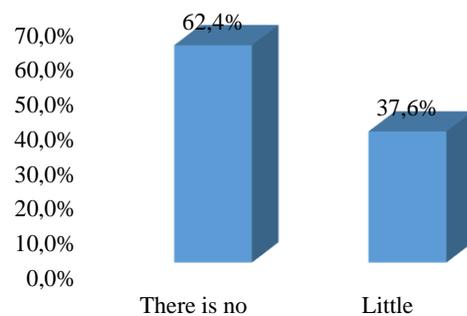
Table No.10, from a sample of 125 respondents, about the distribution of their sales, included in marketing strategies, where 83 of the respondents who represent 66.4% answered that they have made some improvement action in their establishment, 42 of the respondents, who represent 33.6%, consider that they have made a generalized improvement in their establishment.

Motivated because it is intended to achieve registration as a magical town, and be prepared for cultural tourism.

		Frequency	Percentage	Valid percentage	Accumulated percentage
Valid	Does not exist	78	62.4	62.4	62.4
	Little bit	47	37.6	37.6	100.0
	Total	125	100.0	100.0	

**Table 11** Government

Source: Own Elaboration with research data



**Graphic 11** Government

Source: Own Elaboration with research data

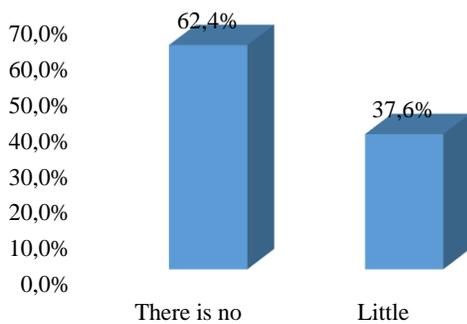
Table No. 11, from a sample of 125 respondents, on the link with the different government agencies, where 78 of the respondents representing 62.4% answered that there is no link, and only 47 of the respondents who represent 37.6% they responded that there is a little relationship with the different levels of government.

This is largely due to the lack of rapprochement on the part of the authorities, as well as the lack of credibility of employers in the representatives of the different levels of government.

		Frequency	Percentage	Valid percentage	Accumulated percentage
Valid	Does not exist	78	62.4	62.4	62.4
	Little bit	47	37.6	37.6	100.0
	Total	125	100.0	100.0	

**Table 12** Authorities

Source: Own Elaboration with research data



**Graphic 12** Authorities

Source: Own Elaboration with research data

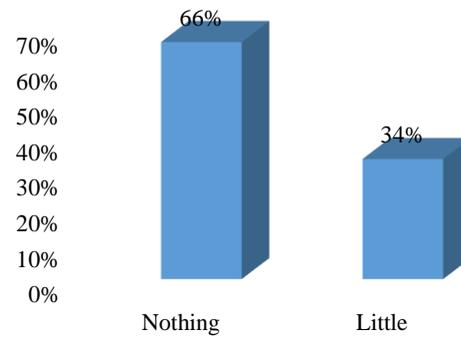
Table No. 12, from a sample of 125 respondents, about meetings with the different government agencies, where 78 of the respondents representing 62.4% answered that the authorities do not attend, and only 47 of the respondents who represent 37.6% answered who attend at least once a year.

This is largely due to the lack of rapprochement on the part of the authorities, as well as the lack of credibility of employers in the representatives of the different levels of government.

		Frequency	Percentage	Valid percentage	Accumulated percentage
Valid	Nothing	83	66.4	66.4	66.4
	Little bit	42	33.6	33.6	100.0
	Total	125	100.0	100.0	

**Table 13** Resources

Source: Own Elaboration with research data



**Graphic 13** Resources

Source: Own Elaboration with research data

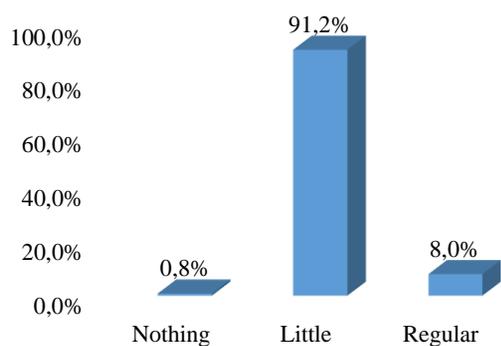
Table No. 13, from a sample of 125 respondents, on the relationship with the different government agencies, with respect to advice, training, certifications, marketing, energy inputs, tax incentives, technological modernization, production, included in the degree of support (resources), where 83 of the respondents who represent 66.4% answered that they have received nothing of support from them, and only 42 of the respondents who represent 33.49% answered that they have received little support from the different governmental instances.

This is largely due to the lack of rapprochement on the part of the authorities, and the changes, in the dependencies, although currently they are done through the different portals, or of the business incubators, but at the end it depends on the authorization that is made of it, by the person in charge of the government agency.

		Frequency	Percentage	Valid percentage	Accumulated percentage
Valid	Nothing	1	.8	.8	.8
	Little bit	114	91.2	91.2	92.0
	Regular	10	8.0	8.0	100.0
	Total	125	100.0	100.0	

**Table 14** Trust

Source: Own Elaboration with research data



**Graphic 14** Trust

Source: Own Elaboration with research data

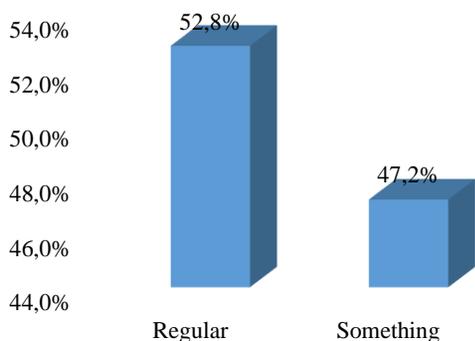
Table No. 14, from a sample of 125 respondents, about trust with different institutions or people, where 114 of the respondents who represent 91.2%, answered that little trust is placed in institutions and people.

This is largely due to the social problem, exists in different parts of the country, and unemployment, as a result of population growth, as well as the economic slowdown.

		Frequency	Percentage	Valid percentage	Accumulated percentage
Valid	Regular	66	52.8	52.8	52.8
	Some	59	47.2	47.2	100.0
	Total	125	100.0	100.0	

**Table 15** Institutions

Source: Own Elaboration with research data



**Graphic 15** Institutions

Source: Own Elaboration with research data

Table No. 15, from a sample of 125 respondents, about trust with the trade union chamber, the government, political parties, unions, civil organizations, guild companies, their employees, their suppliers, universities, where 66 of the respondents who represent 52.8%, answered that there is an average confidence in both institutions and their employees, and where 59 of the respondents who represent 47.2%, answered that they trust with certain doubts in the institutions as in their employees

This is largely due to the lack of agreement in the guild chambers, and unfair competition between companies of the same guild.

**Discussion**

The MSMEs of Zihuatanejo de Azueta, are characterized by low levels of execution of some variables, such as the personal and professional development of their employees, marketing strategies, as well as a lack of approach towards the institutions, due to a bad perception of them.

On the other hand in labor aspects, which are caused by seasonal periods, where some businesses close, for low seasons.

**Conclusions**

The MSMEs of Zihuatanejo de Azueta, are characterized by low levels of execution of some variables, such as the personal and professional development of their employees, marketing strategies. Another variable in which the Azuetenses businessmen should work more is to seek support from the 3 levels of government in order to improve the face of the food and beverage sector in this city with world-class tourism; either through monetary resources, or in kind through training, advice.

On the other hand with the different educational institutions, seek to establish agreements, that these train their staff, and in turn allow their graduates to do their practices in their establishment, this in order to establish the links between the education sector and the productive sector, in such a way that both are benefited.

### Recommendations

- Make use of Information Technologies to improve their processes and increase their sales.
- Generate economies of scale to reduce costs of acquisition of inputs.
- Manage external financing sources with municipal, state and federal government entities.
- Strengthen training and training for work preferably with certifying or accrediting entities.
- Establish links with Higher Education Institutions.
- Strengthen negotiations with the government sector, trade unions and business associations, to help in the search for support in order to solve the low season, through events in the tourist destination to increase the demand for services.

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## Dining and foodservices: legal basis, social security and fiscal framework

### Servicios de comedor y alimentos: marco laboral, de seguridad social y fiscal

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#### Abstract

Human capital is key to the achievement of the objectives posed by companies, a binomial is established between them, one possesses the capital and the other contributes the physical or mental effort which is remunerated. In addition to this payment, the worker may receive a number of non-compulsory benefits from the employer whose purpose is to improve the quality of life of the worker and his/her family. Among these is the service of dining and food whose purpose is to improve the food because according to studies if it is bad causes a low productivity, and could trigger a series of diseases linked to poor diet. For its granting by the employer it is necessary to comply with legal, fiscal regulations for this reason the present work performs an analysis of the fulfillment that must be given in the existing fiscal aspect and that will allow to deduct this benefit to the company.

#### Benefits, Regulations, Compliance

#### Resumen

El capital humano es clave para el logro de los objetivos que plantean las empresas, se establece un binomio entre estos, uno posee el capital y el otro aporta el esfuerzo físico o mental el cual es remunerado. Adicionalmente a este pago denominado sueldo el trabajador puede recibir por parte del patrón una serie de prestaciones no obligatorias cuya finalidad es mejorar la calidad de vida de este y su familia. Entre estas se encuentra el servicio de comedor y alimentos, cuyo propósito es mejorar la alimentación de los trabajadores ya que según estudios realizados, si es mala ocasiona una baja productividad, y podría desencadenar una serie de enfermedades vinculadas con la mala alimentación. Para su otorgamiento por parte del patrón se requiere cumplir con regulaciones legales, fiscales por tal motivo el presente trabajo realiza un análisis del cumplimiento que se debe dar en el aspecto fiscal existente y que permitirá deducir esta prestación a la empresa.

#### Prestaciones, Regulaciones, Cumplimiento

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## Introduction

In a publication of the International Labor Organization (ILO), in Geneva, it is mentioned that "poor diet at work causes losses of up to 20 percent in productivity, either due to problems such as malnutrition or overweight that suffers a similar number of people in industrialized countries, "the employers are concerned about these situations and take as a measure the granting of other remunerations whose objective is to improve the living conditions of their employees and their families, but following the line of existing legal compliance, for this reason in the present work an analysis of compliance with labor regulations, social security and tax applicable to food service, labor benefit provided to workers, is made to establish whether it meets the relevant deductibility requirements.

The problem is presented in the vast majority of companies that do not have a work contract where the conditions of the employment relationship are established, so that it does not have sufficient evidence to demonstrate the benefits agreed with the worker, which can generate costs for false and unfounded claims, since the evidentiary burden corresponds only to the employer. Similarly, another situation that arises is the granting without cost of this benefit, which results in the integration of the same as part of the base salary of contribution and therefore the increase of the worker-employer shares.

It was necessary to analyze the labor, social security and fiscal framework of the provision of social welfare called dining room service in order to know the requirements established by the different regulations so as not to integrate it into the base salary, to exempt it from the tax base for the calculation of Income Tax (ISR) to retain the worker and consider it as a deductible expense of the income for the calculation of the income tax of the organization.

## Literature review

A revision of the literature was made in the dictionary of the Academy of the Spanish Language. The word foresight is defined as the action and effect of predicting. Action to prevent what is convenient to attend to contingencies or foreseeable needs (RAE 2016).

Martínez (2014), defines the concept of social welfare as "the expenditures made by the bosses in favor of the workers, whose purpose is to satisfy present or future contingencies or needs, as well as to their families in the event of the lack of means to subsist for natural or involuntary reasons".

The benefits are granted to the worker jointly with their salary, and since there is no official scheme that indicates the form in which they are granted, they can be made every week or fortnight, in a diachronic way, or at the end of a fiscal period, like savings funds; or conditioned as educational scholarships; although they can also be sporadic as cultural activities (Sandoval & Pérez, 2000).

According to what was mentioned by Pérez and Fol (2015) in article 7o. of the Income Tax Law (LISR) fifth paragraph establishes that social security includes:

Expenditures made with the purpose of satisfying contingencies or present or future needs, as well as granting benefits in favor of workers or members or members of cooperative societies, tending to their physical, social, economic or cultural improvement, which allow the improvement in their quality of life and that of their family.

In no case will social provision be considered as expenditures made in favor of persons who do not have the status of workers or members or members of cooperative societies.

In accordance with the provisions of the tax legislation, a large number of expenditures made in favor of workers could meet the characteristics indicated in the definition set forth by the LISR, hence the same law in its article 27, Fraction XI states the following:

That in the case of social welfare expenses, the corresponding benefits are granted in general for the benefit of all workers.

For the effects of the previous paragraph, in the case of unionized workers, it is considered that social security benefits are granted in a general manner when they are established according to collective bargaining agreements or law contracts.

When a legal entity has two or more unions, it is considered that social security benefits are granted in a general manner provided they are granted in accordance with collective bargaining agreements or contracts and are the same for all workers of the same union, even when these are different in relation to those granted to workers of other unions of the same legal entity, in accordance with their collective bargaining agreements or law contracts.

The search to improve the conditions of inequality among workers in Mexico gives rise to the creation of programs and regulations that promote improving the living conditions of the working class. The Law of food aid for workers, published in the official newspaper of the Federation on January 17, 2011 aims to "Promote and regulate the implementation of food aid schemes for the benefit of workers, in order to improve their status nutritional, as well as prevent diseases linked to poor nutrition and protect health in the occupational field "(Article 1, LAA, 2016).

The present Law is of observance in the whole Republic and its dispositions are of social interest, in her are the bases applicable to the services of dining rooms and feeding provided by some companies.

Pérez & Fol (2017) refer to the Federal Labor Law, which in its Article 2 establishes that labor standards tend to achieve balance and social justice between employers and workers, seeking the improvement of workers, in addition to protect their human dignity and the vindication of their rights.

This law, together with the Social Security Law and other applicable regulations such as the Income Tax Law (LISR), protect and recognize the figure of social security, accepting as such the benefits given to workers to cope with both planned events such as disability, illness, retirement and unemployment, as well as immediate aspects such as education for the worker and their children, cultural and sports activities, day care centers, savings funds, among others. In this way, social security is applicable not only for future or uncertain benefits, but also to foresee in the medium and short term contingencies that may affect workers and their economic dependents (Pérez & Fol, 2017).

The benefits are granted to the worker jointly with their salary, and since there is no official scheme that indicates the form in which they are granted, they can be made every week or fortnight, in a diachronic way, or at the end of a fiscal period, like savings funds; or conditioned as educational scholarships; although they can also be sporadic as cultural activities (Pérez & Fol, 2017).

According to Pérez (2010), the remuneration given to workers for their services can be of two types: Compulsory remuneration. They are the ones that must be paid to the worker, in accordance with the CPEUM and the LFT. Among others, are the following: Wages, Christmas bonus, holiday bonus, overtime and seniority premium.

Other remunerations. These remunerations are granted as a benefit to the worker in accordance with the policies of each company and the negotiations carried out with the workers. These benefits are in addition to those established in the laws or are superior to them and, among the purposes pursued in granting them, is to attract candidates with greater capacity to the organization, as well as motivate the productivity of workers.

Among others, there are the following: Awards for attendance and punctuality, savings funds, productivity bonuses, special bonuses and bonuses.

Sometimes, these remunerations acquire the nuance of obligatory, that is to say when they are established by means of a collective contract of work or contract-law; however, they are never completely mandatory, as they are subject to revision.

According to Pérez (2010), the provision of social security referred to as: Food is provided in any of the following forms:

Through canteens installed in the companies themselves, where food is prepared and the service given to the workers.

Through a dealer, that is, when the employer hires the dining service to a third party.

With food vouchers, in this case, workers are given a voucher that can be exchanged for food in restaurants.

Through the delivery of cash assistance, According to the Social Security Insurance Law in the case of this benefit in fraction V of article 27 mentions:

Article 27. The base salary of contribution is integrated with the payments made in cash for daily quota, bonuses, perceptions, food, room, bonuses, commissions, benefits in kind and any other amount or benefit that is delivered to the worker for his work. Excluded as members of the contribution base salary, given its nature, the following concepts:

V. The food and the room when they are handed over to the workers; it is understood that these benefits are onerous when the worker pays for each of them, at least, twenty percent of the general minimum daily wage that prevails in the Federal District;

In order for the concepts mentioned in this precept to be excluded as members of the contribution base salary, they must be duly registered in the accounting.

The same Law mentions in its article 32. If besides the salary in money the worker receives from the employer, without cost for that one, room or feeding, his salary will be increased in a twenty five percent and if he receives both benefits he will increase in a fifty percent hundred.

When the food does not cover the three foods, but one or two of these, for each of them will be added the salary in about eight points thirty-three percent.

In the Law of the Institute of the National Fund for housing for workers (INFONAVIT) published on April 24, 1972 and with reforms as of January 6, 2016, mentions about this benefit:

Article 29. Are obligations of employers:

II. Determine the amount of the contributions of five percent on the salary of the workers at their service and make the payment in the receiving entities that act on behalf of the Institute, for its payment in the housing subaccount of the individual accounts of the workers envisaged in retirement savings systems, under the terms of this Law and its regulations, as well as what is being done, in accordance with the provisions of the Social Security Law and the Federal Labor Law.

In what corresponds to the integration and calculation of the base and upper salary limit for the payment of contributions, the contents of the Social Security Law will be applied.

These contributions are forecast expenses of companies and are part of the workers' equity.

Article 7 of the Income Tax Law defines social security as: Expenditures made to meet current or future contingencies or needs, as well as granting benefits in favor of workers or members or members of cooperative societies, tending to their physical, social, economic or cultural improvement, which allows them to improve their quality of life and that of their family. In no case will social provision be considered as expenditures made in favor of persons who do not have the status of workers or members or members of cooperative societies.

Esquivel mentions (2014), "except in the case of cooperative societies and their cooperative members, we can affirm that for there to be social welfare, there must be a worker-employer relationship".

From the foregoing, Esquivel (2014) mentions: For there to be social welfare expenses understood as such, there must be the provision of a subordinate personal service. And understood a contrario sensu, there can be no social provision when there is no such subordination as, for example, when independent personal services are provided or when services are rendered that by law can be assimilated to wages, or, when a moral person is the one who provides the service to a physical or moral person, since in the latter case we can not speak of a work relationship but commercial. As of 2014, it was established in the Income Tax Law, that social security is deductible pericially for the employer.

As mentioned in article 28 of the LISR fraction XXX. The payments that in turn are income exempt for the worker, up to the amount that results from applying the factor 0.53 to the amount of said payments. The factor referred to in this paragraph will be 0.47 when the benefits granted by taxpayers in favor of their workers that in turn are exempt income for said workers, in the year in question, do not decrease with respect to those granted in the previous fiscal year.

The rule I.3.3.1.16. of the RMF requires that in order to determine whether the benefits granted in favor of the workers that in turn are exempt income for said workers, with respect to those granted in the immediately preceding fiscal year, will be as follows:

The quotient resulting from dividing the total remuneration and other benefits paid by the taxpayer to its workers will be obtained, which in turn are exempt income for the purpose of determining the ISR of the latter, made in the year, among the total of the remunerations and benefits paid by the taxpayer to his workers. The quotient resultant from dividing the total remuneration and other benefits paid by the taxpayer to his workers, which in turn are exempt income for the purpose of determining the ISR of the latter, made in the next fiscal year, will be obtained the total of the remunerations and benefits paid by the taxpayer to his workers, made in the immediately preceding year.

When the quotient determined in accordance with the fraction is lower than the quotient that results in accordance with the fraction II, it will be understood that there was a decrease in the benefits granted by the taxpayer in favor of the workers that are in turn are exempt income from the ISR for those workers and for which 53% of the payment can not be deducted which in turn are exempt income for the worker. The last paragraph of Article 94 of the LISR states that income from goods, food and services provided to workers, and the use of assets that the employer provides to workers for the performance of their own activities are not considered, in the latter case, they are in accordance with the nature of the work provided. The limitation of this benefit with respect to its deductibility for those who make payments for these concepts, is found in articles 28 section XXI and 148 section XII of the LISR indicate that the expenses in dining rooms at the service of the company's workers will not be deductible when they exceed an amount equivalent to a minimum wage for each worker and for each day that the service is provided.

### Materials and Methodology

For the present investigation a mixed study was carried out, part of the information obtained and its treatment was quantitative, and qualitative information was also collected; the study comprised only a moment of time, so it is cross-sectional.

And given the specifications of the research: a case study, it was chosen to obtain the information through a brief survey to the partner of the company, quantitative by statistical data of general information and of perception of the workers; and qualitative by the use of the interview as to complement the information of the company, and perception of the partner. A brief diagnosis was made to the company, through an interview with the employees, to find out their needs regarding work benefits. As for the interview with the owner of the company, it was semi-structured, to have a point of support when obtaining the necessary data and, at the same time, to be open to access more information that could complement the research work.

The data obtained was transcribed to an Excel sheet for processing and corresponding analysis, which allowed generating the support information with which the questions raised in this research were answered, allowing the achievement of the objectives set forth in this report. The establishment of the type of research, the sources of information, the time at which it is carried out, the scope of the same, and the treatment that will be given to the information obtained, allow to have a guide for the development of work, and for the generation of data that contribute to the achievement of the objectives established in this research report.

### Results

It was necessary to identify the working conditions of the workers to obtain information on: seniority in the company, area where they work, level of studies, type of employment contract, average income received, place of origin, number of economic dependents; When analyzing the seniority of the workers it was observed that of the total of employees 20% have less than one year, 35% from one to two, 45% greater than two years. The conduct of the interviews allowed to know the situation of the company with respect to the food provided by the company's case study. It was also necessary to analyze the legal, social and fiscal security framework of the provision of social welfare benefit granted by the subject of study, this, through the literature review of different laws and regulations in order to establish the legal framework, social and fiscal security of the provision of social security "dining and food service", where the following results were obtained:

In the legal aspect according to the LFT work contracts can be verbal or written, the one presented by the company is in written form, but it was detected that does not include the contractual benefits granted, not establishing amounts that could affect you in a labor process if it arose.

In the analysis of the Law on Income Tax, article 28 of fraction XXI was identified, the deductible amount was determined (Table 1).

Practical application of Article 28 of the LISR, Section XXI	
Deductible amount	
S.M.G.	\$73.04
Number of workers	16
Retention to each Worker (recovery fee)	\$14.61
<b>Daily deductible dining room per worker:</b>	
S. M. G. plus Retention = Daily	
\$ 73.04 + \$ 14.61 =	\$ 87.65
<b>Monthly deductible dining expenses by worker:</b>	
Days X Daily deductible = Monthly deductible per worker	
30 X \$87.65 =	\$2,629.44
<b>Monthly deductible dining expenses total:</b>	
Monthly deductible X Number of employees	
\$ 2,629.44 X 16 =	\$ 42,071.04

**Table 1** Deductible amount determination  
Source: Own Elaboration from Article 28 LISR

The analysis of article 27 of the Social Security Law was also carried out, which in turn says:

Article 27. The base salary of contribution is integrated with the payments made in cash for daily quota, bonuses, perceptions, food, room, bonuses, commissions, benefits in kind and any other amount or benefit that is delivered to the worker for his work.

Excluded as members of the contribution base salary, given its nature, the following concepts:

V. The food and the room when they are handed over to the workers; It is understood that these benefits are onerous when the worker pays for each of them, at least, twenty percent of the general minimum daily wage that prevails in the Federal District (Table 2).

Practical application of Article 27 of LSS, Fraction V. Exclusion of food from S.B.C.	
S.M.D.F.	\$ 73.04
Minimum percentage	20%
Minimum charge	\$ 14.61
The cost of the food paid by the employer will not be an integral part of the base salary when it is collected.	
Minimum daily:	\$ 14.61

**Table 2** Determination of the amount receivable for not integrating S.B.C  
Source: Own Elaboration based on Article 27 LSS

VI. The pantries in kind or in money, as long as their amount does not exceed forty percent of the general daily minimum wage in force in the Federal District;

Identified the requirements:

After reviewing the laws applicable to the provision of food services and giving them legal support, we proceeded to analyze whether said benefit granted by the company complies with said legal bases, the results of the analysis are presented below:

The way in which the company provides this benefit is through dining rooms installed in the company. It was observed that it has conditioned the spaces for the kitchen equipment and the dining area, assigning schedules for the employees to consume their food.

According to the LISR, although it is not stated in a written work contract, it is based on agreements between the employer and the worker verbally, therefore the expenses related to food are deductible for the company, are available to all the workers.

The cost that is generated by the dining room does not exceed the daily wage of the geographical area of the company for each worker that makes use, even when a recovery fee is not considered, that is, no amount is charged to the worker.

It is part of the foresight granted by the company to the worker, since it has the purpose of improving their quality of life and that of their family, it is necessary to restrict this service to employees since according to article 7 penultimate paragraph "in no case will consider social welfare to the expenditures made in favor of people who do not have the character of workers or members or members of cooperative societies, "since sometimes food is provided to people who support the activities of the company, but have been hired by the companies to which they provide services.

It is necessary to establish a recovery fee for the food provided by the employer to the employee with the purpose of exempting as an integral part of the base salary of contribution for the workers' shares of the IMSS and INFONAVIT.

At the end of the analysis, the benefits that workers have when they have access to food services were identified, according to the International Labor Organization (ILO) "facilitating workers' access to healthy and balanced meals is as important as protecting them against substances harmful chemicals or noise. " An ILO study explains that the good nutrition of workers will contribute to improve productivity and motivation of the staff, since by not consuming their food satisfactorily, many workers go hungry, others end up suffering from a disease having very negative consequences for the productivity.

The analysis corresponding to the instruments and information used during the development of the case study of the company was carried out, finding that the workers have a greater permanence in the company for the benefit granted. They receive a benefit when they are granted food assistance, which supports the family economy by not requesting any payment for the benefit they receive.

## Conclusions

After reviewing the literature and developing the research, it was concluded that the benefit granted by the company helps improve the quality of life of workers and their families, as it is a support for family income.

As a result of the surveys applied to the staff, the following information was obtained:

1. The seniority of the employees goes from less than one year to more than two years, their seniority in the organization is formed as a result of factors such as the work climate that exists in the organization and the work benefits granted to employees as a complement to the remuneration granted in accordance with current labor legislation. These working conditions granted to workers motivate them to be productive, as well as attract and retain staff who have talent for the development of their activities.
2. The permanence of the employees in the company avoids rotation problems that affect the operations of the company, and that generate additional expenses in the selection and recruitment process, this is the result of the complementary perceptions that are granted to the employees.
3. The activities are divided into operational and administrative areas, with the former having the majority of the staff.
4. The level of education of the workers goes from primary to bachelor's degree, being the basic level what most of these have.
5. The employees live in the city of Mérida as well as in neighboring police stations, which causes additional transportation and food expenses, having an average family income of \$ 2,000.00 to \$ 4,000.00 and the help in feeding that is provided is beneficial for the family income.

It was also noted that not in all cases a written individual work contract is handled, which could cause harm to both the company and the workers in the case of a labor dispute.

Likewise, it was observed that there are no written policies on the granting and management of this contractual benefit granted to workers. From the results obtained in this study, it can be concluded that the benefit granted to workers in the company must be part of the employee's base salary and cover the employer worker quotas they cause, since they do not charge for food.

There are no administrative procedures for the control of granted meals, this being important since the LAA states that it is mandatory to have these controls to obtain the benefits that this law grants to employers.

### Recommendations

It is recommended that the company establish the policies for granting the provision of food and dining services, to be considered a general grant benefit.

Prepare a written work contract for each of the workers who guarantee the agreements established in their contracting.

In the same way, it suggests the collection of at least 20% of the value of a daily UMA to avoid integrating this benefit with the base salary of the contribution.

Finally, it is suggested the implementation of an administrative program that allows them to register and control all meals given to the company's employees.

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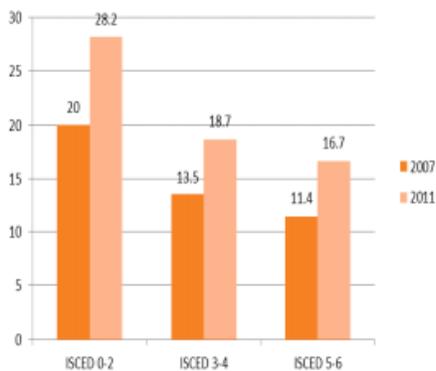
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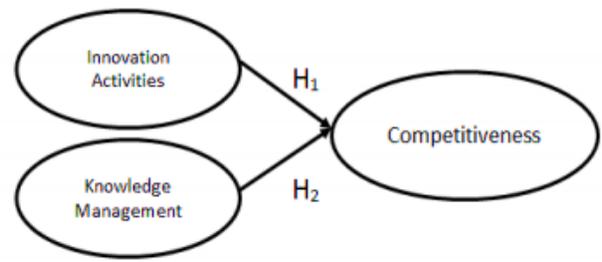
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