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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, *Business competitiveness from the business profile*, by PLASCENCIA-CUEVAS, Tania Nadiezhda, MADRIGAL-HERRERA, Pedro, RIVERA-RIVAS, Laura Talina and ARAIZA-LÓPEZ, Celia Tonanzin, with adscription in the Universidad Autónoma de Nayarit, in the next article we present, *Redesigning a product: Strategy for alignment to mass production*, by OJEDA-ESCOTO, Pedro Agustín, with adscription in the Universidad Tecnológica de Aguascalientes, in the next article we present, *The business reason in the 2020 tax reform*, by BÁRCENAS-PUENTE, José Luis & ANDRADE-OSEGUERA, Miguel Ángel, with adscription in the Universidad Tecnológica del Suroeste de Guanajuato, in the last article we present, *Impact on the economic and tourist development of the micro-businesses of the food sector of Xicotepec, due to the Health Contingency caused by the SARS-COV-2 (COVID-19)*, by AMADOR-MENDOZA, Evelin, CRUZ-CABRERA, Clotilde and VELAZQUEZ-VARGAS, José Rubén, with adscription in the Universidad Tecnológica de Xicotepec de Juárez.

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Business competitiveness from the business profile

Competitividad empresarial a partir del perfil del empresario

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Abstract

Undoubtedly, the strategies to promote and encourage MSMEs are aimed at integrating teamwork, adapting new technologies, improving organizational learning processes, making internal processes efficient, but above all, unifying criteria that lead to directly impact on the competitiveness of the same, with the common goal that is to increase productivity and with it, have more resources. However, all of the above mentioned depends directly on who carries out the business management of each business units, therefore, the present research aims to identify and analyze which is the profile of the entrepreneur that allows reaching the desirable indicators for competitiveness, specifically for the municipality of Bahía de Banderas, Nayarit. Among the main results, it was found that formal education is not a determining factor, but that more elements are needed, such as non-formal education, experience and attitudinal competencies.

Competitiveness, MSMEs, Business profile

Resumen

Sin duda alguna, las estrategias para fomentar e impulsar a las MIPYMES van encaminadas a la integración del trabajo en equipo, adaptación de nuevas tecnologías, mejoramiento de los procesos de aprendizaje organizacional, hacer eficientes los procesos internos, pero, sobre todo, a unificar criterios que conlleven a impactar directamente en la competitividad de las mismas, con el objetivo común que es incrementar la productividad y con ello, disponer de mayores recursos. Sin embargo, todo lo anterior depende de forma directa de quienes lleva a cabo la gestión empresarial de las unidades de negocio, por lo tanto, el presente trabajo de investigación, pretende identificar y analizar cual es el perfil del empresario que permite alcanzar los indicadores deseables para la competitividad, específicamente para el municipio de Bahía de Banderas, Nayarit. Dentro de los principales resultados se encontró que no es determinante el poseer educación formal, sino que se necesitan más elementos, tales como la educación no formal, la experiencia y las competencias actitudinales.

Competitividad, MIPYMES, Perfil empresarial

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Introduction

Bahía de Banderas is a tourist paradise in the Mexican Pacific, a place that is gaining greater national and international fame, which has allowed various products and services to be introduced in a relatively short period of time, growth has led to the population increase rapidly and, furthermore, the demand for an improvement in their quality of life. However, this immeasurable growth has also brought with it the start-up of different companies that have had a very short life, or failing that, have not experienced any growth, which have not had a favorable impact on business competitiveness and have not served to create jobs in a sustained way, so it is necessary to be able to determine what factors could be those that directly affect this situation.

In this sense, there is evidence that in order to influence business competitiveness, various factors and indicators must be taken into account, some of these are exogenous to the organization and therefore only depend on its ability to adapt to assimilate and achieve them. On the other hand, endogenous indicators make the difference and make each company an entity that cannot be replicated, these range from organizational processes, sales and market strategy and, of course, valuable human resources; But something that can determine the course is the managerial capabilities of the person who manages all the business of the company.

In this sense, the general objective of this research work is to identify and analyze what are the minimum characteristics that the entrepreneur must possess, which can allow achieving the desirable indicators for competitiveness, since the managerial capacities that are determined depend on this profile. They are going to print on business management and are the ones that will determine the future of companies, the object of study is the MSMEs located in the municipality of Bahía de Banderas, Nayarit. Among the main results obtained, it was found that having formal education is not decisive, whether or not in the economic-administrative area, but that more elements are needed, such as non-formal education, experience and attitudinal skills.

1. Business Competitiveness

Competitiveness is undoubtedly an aspect that is becoming increasingly important in the development of companies, this derived from the high demands of the current economic environment and the high competition between companies, which are forced to maintain and increase their participation in the market, through constant innovation of products and production processes, favoring cost optimization and continuous increase in productivity (Saavedra, 2012).

The Mexican Institute for Competitiveness (IMCO) defines competitiveness as the ability of a region to attract and retain talent and investment. To do this, it suggests that these two objectives must be achieved, creating comprehensive conditions that allow people and companies to maximize their productive potential. In addition, the countries must see their level of well-being increased steadily, above the intrinsic possibilities offered by their own resources and their technological and innovation capacities. (IMCO, 2013).

According to the World Economic Forum, the concept of competitiveness involves static and dynamic components, although the productivity of a country is clearly determined by the ability to sustain its income levels, it is also one of the central determinants of investment returns, which is one of the key factors to explain a growing economy (World Economic Forum, 2009) cited in (Saavedra, 2014).

In relation to business competitiveness, for Saavedra (2012), the competitiveness of a company depends on productivity, profitability, competitive position, participation in the internal and external market, inter-company relations, the sector and regional infrastructure and the macroeconomic environment. Citing Porter (1990) and Krugman (1994), Saavedra points out that the nations are not the ones that compete, but the companies, because of what makes a country competitive, the competitive companies that exist in it, so they become the fundamental basis in the analysis of competitiveness.

1.1. Indicators of business competitiveness.

Competitiveness, when analyzed, has always required to be measured, for this there have been many authors and scholars on the subject, who have tried to determine methodologies or models for measuring it.

Saavedra (2014), based on Rubio and Aragón (2006), determines the critical resources of competitiveness, these being the following:

- Technological resources, referring to the experience in the application of new technologies, with human, scientific and technical resources for their development.
- Innovation, which consists of the development of new products, services or production processes, to respond to the needs of customers, adaptation to changes in the environment and achieve the objectives of the company.
- Commercial resources or marketing skills, aimed at better knowledge of the market and customers, allowing customer loyalty and differentiation from the competition.
- Human resources, where it is considered important to attract qualified candidates, retain and motivate current employees and establish formulas that help them grow and develop within the company.
- Management capabilities, which consist of the responsibility to choose and implement different strategic options of the company and their ability to adapt to change. This resource being one of the most important, in characterizing the profile of the employer, in determining competitiveness, as will be seen later in this study.
- Financial resources, which refer to the aspects of short and long-term financial planning, as well as the negotiation capacity to obtain financing.
- Culture, referring to the set of habits, beliefs, expectations and values shared by all members of the organization. This resource emphasizes that culture guides the behavior of the people who are part of the company, lays the foundations of procedures and helps maintain internal cohesion.

- Quality of the product or service, which consists in achieving conformity of the set of characteristics and attributes of a product-service, with the needs and expectations of the buyer, following total quality standards.
- The critical resource referring to managerial capacities, takes on great importance in the relationship of the employer's profile, since it is precisely that resource, it is the one that is closely related to the personality and leadership characteristics of the manager, depending on the levels of competitiveness of your company.

According to Ramírez et al. (2017), in every organization it is essential to have a competent staff for the fulfillment of its goals and objectives. In the case of managers, their competence, having the ability to work in a team, interpersonal relationships and problem solving, is especially necessary, since they have the ability to manage, delegate, innovate and have a broad vision of the organization. In this way, the training of managers assumes a predominant role, since it seeks that the training of staff focuses on the development of management skills, knowledge of the organization, the identification of problems, their analysis and resolution of complex problems, in a dynamic organizational context, trying to develop skills and abilities.

On the other hand, Chinchilla and Cardona (1999), cited in Ramírez et al. (2017), deduce that managerial skills or abilities are the essential tool to ensure the competitiveness of companies and classify them into three sections:

- Strategic competences: related to business vision, problem solving, resource management, customer orientation, network of effective relationships and negotiation.
- Intra-strategic competences: that have to do with communication, organization, empathy, delegation, coaching, teamwork.
- Personal efficacy skills: referred to proactivity (initiative, personal autonomy), self-government (discipline, concentration, self-control), personal management (time management, stress management, risk management) and personal development.

Zevallos (2007) cited in Saavedra (2014), carried out a study about the restrictions of the business competitiveness environment in Latin America (Argentina, Bolivia, Chile, Colombia, Costa Rica, El Salvador, Panama and Venezuela), where the Most relevant findings were the following:

- More than 50% of entrepreneurs have a university education.
- More than 50% of entrepreneurs have more than ten years of business experience.
- The average age of entrepreneurs is over 40 years old.
- 70% of entrepreneurs on average belong to the male gender.

These results lead us to think about how the profile of the entrepreneur influences the determination of the level of competitiveness of a company and for this it is that, in this study, we try to characterize said profile, to analyze its relationship with business competitiveness.

2. Characteristics of the employer's profile

The dynamic and complex society of these times, has led to the organizational and business schemes traditionally known in both micro, small, medium and large companies, begin to be little functional and are in some cases, even obsolete, including the ways in which Leaders and managers within these organizations exercise their functions to achieve the objectives set. It seems that it is no longer enough to plan, organize, direct and control, even assertiveness in the required communication channels, since now it is essential to add new characteristics and elements that provoke, lead or facilitate new processes of change, incorporating a Innovative thinking, since in effect, innovation, the basis of transformation, is precisely in the new knowledge society. According to Gil (2017), there are three elements that can influence the success or failure of a company, knowing in advance that there are very diverse factors, the author considers that the first of the three refer to those related to non-factors. controllable by the company (exogenous), the latter as those related to internal and structural factors of the company (endogenous) and the third, those related to the characteristics or personality elements of the businessmen or entrepreneurs.

It is precisely in the latter, where the profile of the employer plays a very important role in achieving the objectives set and the success in the company, where the characteristics that stand out are the drive (initiative, being ready for competition, power adaptation, etc.), influence (open, helpful, persuasive, etc.) and compliance (avoid antagonisms, systemic mind, etc.)

There are several theories related to the entrepreneur profile, which according to Veciana (1999) cited in Il Sung (2015), there are four theoretical approaches that refer to the subject of entrepreneurship, which do not seek to explain the process of business creation, but the role that the entrepreneur plays in it, these are:

- Economic approach, which explains the phenomenon of business creation due to economic rationality at the level of the entrepreneur, company or economic system.
- Psychological approach, which analyzes the entrepreneur as a person, his profile and the conditions of successful entrepreneurs, focusing on his personal characteristics.
- Socio-cultural or environmental approach, which examines social, political, family factors and the influence of institutional support on the entrepreneur's decision to create his own company.
- Managerial approach, which observes the development within the company once established, focusing on the characteristics of the company and its organization.

According to Il Sung (2015), the strongest traits or most representative characteristics that define an entrepreneur are: innovative, creative people, see opportunities where others only perceive routine, perceive excessive risk, including failure, and take their business activities such as gambling, with the awareness of being able to lose everything, or be the one who wins the most. In the following table, Christensen (1994), cited in Il Sung (2015), selects the main attributes of entrepreneurs, collecting several authors, who point out the main or fundamental characteristic that, according to each one, defines an entrepreneur:

Author	Attribute
Stuart Mill (1848)	Risk tolerance
Weber (1917)	Source of formal authority
Schumpeter (1934)	Innovation and initiative
Sutton (1954)	Responsibility
Hartman (1959)	Formal authority
McClelland (1961)	Risk tolerance and need for achievement
Dauids (1963)	Ambition, independence, responsibility and self-confidence
Palmer (1971)	Assumption and control of risk
Winter (1973)	Lust for power
Borland (1974)	Internal perceived control
Liles (1974)	Need for achievement
Gasse (1977)	Oriented by personal values
Timmons (1978)	Self-confidence, innovation-oriented
Sexton (1980)	Energy, ability to cope with problems
Welsh y White (1981)	Need for achievement, risk taking, responsibility and commitment
Dunkelgerg y Cooper (1982)	Independence, growth oriented
Fernal y Solomon (1986)	Oriented by personal values
Winslow y Solomon (1987)	Slightly sociopathic

Table 1 Main attributes of the entrepreneur
Source: Christensen (1994), cited in Il Sung (2015)

2.1. The profile of the entrepreneur in the framework of MSMEs

The entrepreneurial process is the result of the interaction of multiple variables, where evidently business creation, innovation, business networks, risk taking, among others, can be found. Based on these guidelines, it can be argued that there is no single model that identifies the profile of the entrepreneur (Bojica, 2012) and in turn is applicable to all contexts; However, specifically in the framework of MSMEs, due to their structural characteristics, they suffer from disadvantages compared to large companies, because they do not have economies of scale and have a shortage of human, technological and financial resources, to carry out their production processes (Camisión, 2001), which determines to a great extent, their permanence in the market, which many times is very short; On the other hand, these types of companies are characterized by being generally made up of a family structure, most of which use traditional production systems, where the owner is usually the administrator; These companies generally tend to be a reflection of their owners, that is, their individual strengths and weaknesses will be reflected in the type of company they manage (Rodríguez, 2002).

Due to these particularities, it is necessary to focus the characteristics of the entrepreneur's profile in these types of companies, which are associated with those who successfully direct their growth. It is proposed to specify in this theoretical section, the following according to various authors:

Durand (2008) establishes four types of business profile: beginners, who are students who start an investment project, initiates, who usually come from families with companies with inherited knowledge, mature ones, who represent a balance between knowledge and professionalization, and, lastly, the rebels, who are at greater risk because in many cases they do not have a university degree and their business arises from an outburst motivated by generating money. Whatever the case, the future entrepreneur must have competencies (knowledge, skills and attitudes), which will define the competitiveness of his company and aware of the personal challenges that the business project entails, he must know the keys to success related to the different stages. They are summarized in Table 2.

Stages	Entrepreneur profile	
1. the idea arises	Contextualize	Know the environment where the company develops
	Visionary	See beyond the present and predict changes
	Innovative	Find all the differentiating elements that will allow you to stand out from the current offer.
2. planning	Ambitious	Long-term thinking of what can be achieved with the business opportunity
	International	The international approach is an obligation, given the opening of markets, with potential clients, but especially with the internationalization of suppliers and competitors
	Strategist	The project study must reflect an analytical and integrating capacity of objectives, plans and necessary resources. The innovative and strategic capacity may be within the reach of a certain profile of professionals. However, a project – like a child – is really part of the family when it is born and begins to take its first cries and then its first steps. In the case of the entrepreneur, it is about getting the business launched.
3. Launch of the company	Bold	It is about convincing yourself that you are capable of succeeding by launching your own project
	Passionate	Passion is understood as the engine of the project and the ability to "seduce" the different actors (external and internal) necessary for the development of the company.
		Genius or opportunism. It is essential to have the ability to adapt the strategic plan to the reality of the market and the means achieved. Planning cannot include all the unforeseen and imponderable events, so it is necessary to arm yourself with a good dose of flexibility and practicality in the execution of the plans.
	Pragmatic	Only against the elements. The path of the entrepreneur is long and full of difficulties, which is why planning is as important as risk analysis and contingency plans. However, obstacles should not affect motivation or prevent moving forward.
4. Business development		Show courage in battle. It is highly valued to bet and stay in the front line, and fight for your project. The successful entrepreneur typically breaks down the wall of skepticism when he gets the business off the ground and it becomes profitable. In this context
		Always first, always ahead. It is necessary to be able to identify the project with a charismatic and dynamic person.
	Stubborn	The employer must be able to form a team and achieve its maximum performance, with objectives, motivation and interests
	Fighter	Optimize management and resources. From the available resources, the development plans are implemented with determination, monitoring and control.

Table 2 Profile of the entrepreneur according to their stages of development

Source: Own elaboration based on Durand (2008)

Man, T.W.Y. ; Lau, T. ; Chan, K.F. (2002) warn that micro, small and medium-sized companies are not a reduced version of larger companies and establish their difference in terms of their organizational structure, responses to the environment, management styles and the ways in which they compete with other companies. As a result, competitiveness studies that describe skills profiles and that focus on large companies cannot necessarily be applied to the scale of SMEs, so it is necessary to take into account that, when changing the scale of the organization, their specificities and characteristics change. In this regard, Lans and Mulder (2009) synthesize this idea through the following postulate:

- Theoretical models of competence do not necessarily coincide with those effective competences developed in practice. It becomes clear that business performance at the small business level is related to entrepreneurial competence and skill development at the individual level.

Ramírez (1996), refers to the profile of the small entrepreneurial entrepreneur, pointing out the following characteristics:

- Knowledge of your company, both in terms of purposes and needs, means and possibilities
- Knowledge of the work, the activity in general and the specific activities carried out in the organization
- Sense of responsibility
- Ability for human relations (both for staff and their clients)
- Aptitude to instruct, based on their experience, their needs, awareness and mastery of the problems that arise in your company
- Skill for work. Development of a physical and psychological activity capable of withstanding the constant stress of business management
- Ability to improve work methods, update,
- Opening for technology
- Decision and initiative for decision making
- Intellectual capacity, technical and business knowledge
- Defined personality. Emotional balance.
- Moral integrity. It is the basis of the respect and trust of your staff.

- Practic sense. In addition to the analytical sense, you must take action to provide solutions rather than stop at perfection
- Organizational capacity. Know how to distribute their time and daily tasks among their subordinates.

Today, undertaking a business project is an alternative considered as the main job-generating activity in the country and a source of income for many people, however, it is important to understand a priori, what are the personal implications, requirements and requirements risks of such a project, such as business skills, technical, commercial, financial and human capacities, as well as the possibilities, the potential for success and the risks of failure, for decision-making in the creation of the company.

3. Methodology

The general objective of this research is to identify and analyze what are the minimum characteristics that an entrepreneur must have so that they have a favorable impact on the general indicators of business competitiveness. Consequently, the central hypothesis is raised that the profile of the employer is the key element to influence the competitiveness of MSMEs, since their managerial capacities depend on it. In this sense and using office techniques, a literature review was made, both of business competitiveness indicators and of the general characteristics that, in theory, an entrepreneur of MSMEs should have. In addition, a descriptive cross-sectional study was carried out, since a survey was carried out to MIPYMES located in the municipality of Bahía de Banderas, Nayarit. The survey had the objective of generating some indicators of business competitiveness, however, for the present investigation, only the data that allow showing the characteristics of the entrepreneurs were taken, such as age, gender, level of studies, area of studies, updates, among others, in addition to analyzing whether the company has needed financing or not, this in order to determine if the solvency of the company has any relationship, at least descriptive, with the general profile of the entrepreneur. The application was made to 200 companies, although only 110 questionnaires could be validated.

Since in the companies that were visited they did not answer any of the essential data for the present investigation, or, failing that, the survey was not answered by the employer or by the general manager of the same. The sample can be considered as representative, since they were applied in most of the towns of the municipality and, in addition, companies of various lines were taken into account. Likewise, three interviews were conducted with randomly chosen entrepreneurs, the interviews were conducted around the life and trajectory of companies from the beginning, how they were formed, the greatest difficulties they consider they have faced and how they have come to resolve their main conflicts, it was used as an essential requirement that they were registered in the SHCP, since formality is considered essential to achieve competitiveness indicators.

4. Results

Much has been written that Bahía de Banderas, in recent decades has increased its popularity as one of the favorite destinations within the Mexican Republic. It is a destination mainly known as sun and beach, it has all the infrastructure to accommodate tourists of different socioeconomic levels and what it may lack, such as an airport, it makes up for with its proximity to the municipality of Puerto Vallarta. For this reason, most of the companies located in the place are directed directly or indirectly to the tourism sector, with which the destination is in constant growth and movement, thus being necessary the supply of goods and services not only in quantity but also in quality, giving priority to what the visitor demands in order to extend their stays and make their visits frequent.

In this context, 110 companies were surveyed, of which 102 are micro-companies and only 8 are small, medium-sized companies were not surveyed because many of those in Bahía de Banderas belong to a group of companies such as corporate or franchise, such is the case of supermarkets. All are in a regular situation with the Ministry of Finance and Public Credit, either as an individual or a legal entity, and this was a requirement for the company to be included in this study. As can be seen in figure 1, companies have commerce as the predominant activity (63), 45 companies belong to the service sector and only 2 companies are industries, it is important to clarify that the study area has very few industries.

It can even be said that the something is lacking, since the industry could generate various jobs. Within the companies are restaurants, tortillerías, groceries, laundries, butchers, auto parts stores, hardware stores, just to mention a few.

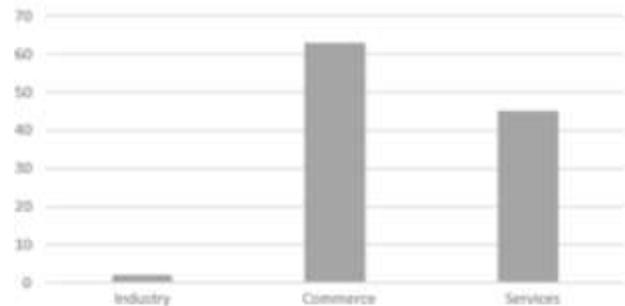


Figure 1 Turnover of the surveyed companies

Source: Own elaboration based on survey results

Due to the characteristics of the environment, an obligatory question was whether or not the company is family-owned, since there are many trades that are passed from generation to generation, therefore, in Figure 2 it can be seen that 63% of companies respondents are family members while 37% are not. This can be considered relevant data because the family businesses in the sample are those with the longest seniority, the average age of family businesses is 12 years, which could indicate a greater degree of specialization in their administrative and management processes.

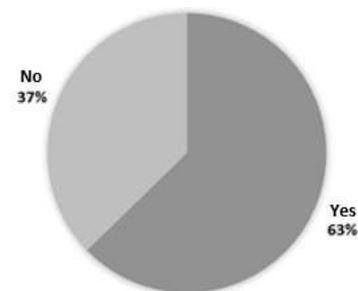


Figure 2 Family business

Source: Own Elaboration based on survey results

The surveyed companies state that they have a medium and medium-high control regarding the management of their finances, since they point out that in high seasons they try to leave the payments for the year covered, and they can consider the rest as profits.

In this regard, 15% indicate that, if they have needed financing, 61% have not needed it, and 24% preferred not to answer the question. The financing mechanisms were through multiple banks, family members or the providers themselves, none of them resorted to government agencies. Of the 15% who state that, if they have needed financing, they argue that the main destination is to pay debts with suppliers for raw materials or for the maintenance of their companies, in none of the cases did they state that it was to grow the company. In the case of the 61% who have not needed financing, they indicate that they use their own resources or a loan from a relative (smaller amounts) but without interest or installments, so they do not count it as being financed, in many cases the family member who supports is the spouse.

As for the characteristics of the employer, it begins with age. The average age is 35 years, however, the mode is between 25 and 26 years as can be seen in Figure 3, this means that most of the entrepreneurs are young, same as for being from the era of technology and innovation may be more open to embrace new business strategies or, perhaps, to incorporate innovative processes into their manual procedures, both in administrative matters and in the production of their goods and / or services.

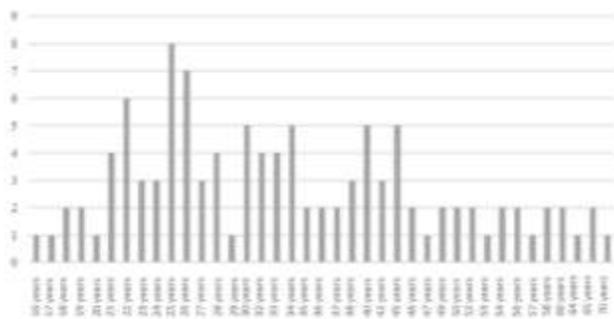


Figure 3 Age frequency of employers

Source: Own Elaboration based on survey results

Regarding gender, 57 are businessmen and 53 are businesswomen, representing 52% and 48% respectively. This is also relevant, since there are more and more women entrepreneurs, who are making business work diversify and, above all, the vision is from another perspective.

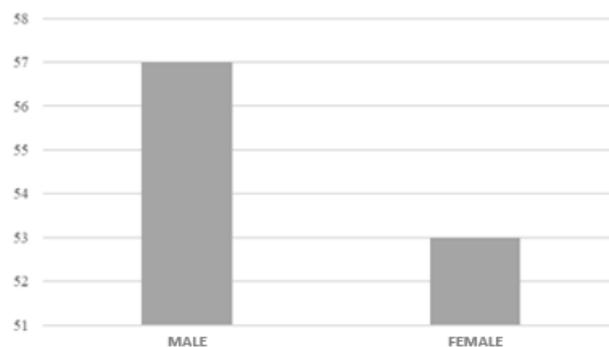


Figure 4 Gender frequency

Source: Own Elaboration based on survey results

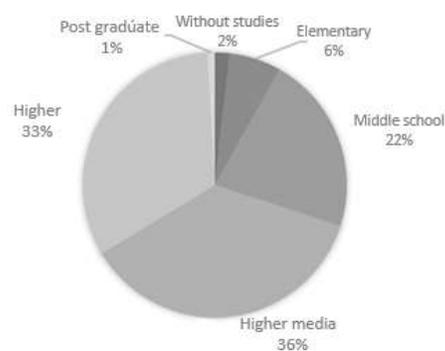


Figure 5 Level of studies

Source: Own Elaboration based on survey results

Regarding the level of studies, as can be seen in Figure 5, 33% of the surveyed businesswomen have at least completed higher education, 1% have a postgraduate degree in the economic-administrative area, the 36% finished upper secondary education, either in preparatory or equivalent high school, 22% have secondary school, 6% elementary school and only 2% said they had no formal education or had taken any refresher courses, they only indicated knowing how to read, write and basic math. At this point it is important to clarify that of those who have higher education studies, only 56% is in the economic-administrative area, the remaining 44% is very varied, there are studies in industrial design, architecture, nursing, audiovisual communication, among others degrees obtained. These data are relevant because at least a third of those surveyed have the tools that, strictly speaking, higher education offers, both in formal and non-formal education, the analysis processes and the development of logical thinking.

Table 3 shows the results of the three semi-structured interviews carried out, these were recorded and at the request of the interviewees the names are omitted, they will only be assigned numbering.

In the aforementioned Table, the specific details of both meeting points and disagreements that the three analyzed cases had will be put. It should be noted that the three cases have different conditions, two with higher education, 1 without completed studies, two men 1 woman, different ages, among other characteristics, this in order to broaden the panorama and the analysis perspective.

	Interviewee 1	Interviewee 2	Interviewee 3
Age and gender	Male (30 years old)	Female (45 years)	Male (67 years)
Level of studies	Degree in audiovisual communication	Bachelor in Tourism Master's student in Marketing	Primary truncated
Marital status and number of children	Single (1 child)	Married (no children)	Married (2 sons 3 daughters)
Additional courses	Boat and boat maintenance	Administrative management	Those of the health department for food
Location	New vallarta	Sayulita	Bucerias
Company line	Service (water transport)	Commerce (sale of clothing and accessories)	Service (Seafood Restaurant)
No. of employees	6 (in high season they increase)	2 (in high season they increase)	5 (in high season they increase)
Market Stall	Boss, but I do what it takes	I do the administrative management	Everything, but more in the kitchen
Age of the company	10 years	4 years	16 years
Family business	Yes (my uncle inherited it)	No (recently created)	Yes (I started, but my children and wife work with me)
Principal problem	Price of fuel for boats	Treasury for many cash sales	Employees, there is a lot of turnover
Promotion and publicity	Social media and flyers	Social networks	Word of mouth Facebook (for the daughters)
Strategic plan	No	No	No
Short-term goals	Finish paying pot	Expand the store	Pay payroll and materials
Long-term goals	Buy more transport options, motorcycles, boats, catamaran, etc.	Increase sales year after year so that the seasons do not feel so hard. Have your own brand in clothing and accessories	Retire, let my children take care
Financing need	Yes	Yes	No (I started with savings and thank God it has always worked out)
Purchasing Process	Every day in the afternoon we buy everything we need, especially fuel, we have a log of each trip, so we plan what is required	Merchandise arrives every 15 days, if there are not many sales it is every month. Few pieces of each product are purchased. Inventory is done	My wife and I do the daily shopping, we already know what is busy, it is many years and we know what sells the most, we buy a little more depending on the day
Planning process	We have a computer system and everything is written down there, then we go to the accountant and she takes care	We have a point of sale, so everything is recorded.	We have a point of sale, but I have everything written down in a notebook
Business learning	Everything I know was taught to me by my uncle since I started working with him as a "chalan" and I went up. We have changed some things.	Well, many things that I saw in school I apply them in my own way, it was difficult for me to adapt the theory to reality, one improvises a lot.	The method was trial and error (laughs), I didn't know anything about restaurants, but you had to bring "the goat" to the lady
Characteristics of an entrepreneur	Sociable that knows how to move Employee Know the environment	Sales work Know what you sell Managed Organized Initiative	You win Know how to talk to staff Be thankful Be, always be Know what it takes Want to solve Don't fall for anything
An entrepreneur is born or made	It is done, they taught me to be	It is done by the circumstances that touch you	You are born, there are people who know a lot and study a lot but who are not good for business
A tip for those who want to undertake	Try every day	Don't give up fast	Commit and don't give up in tough times

Table 3 Interview results divided by person

Source: Own Elaboration based on interviews carried out in March 2019

Once the graphs corresponding to the applied survey and the responses of the interviews carried out were analyzed, it can be seen that, although it is true, formal education is considered the best disciplinary knowledge base and offers the possibility of analyzing complete scenarios. , is not always decisive to carry out the activities that allow entrepreneurship, or else, formal education cannot be considered as a synonym for acquiring skills for entrepreneurship. In this sense, this research agrees with Durand (2008), since in his research he emphasizes that the profile of the entrepreneur is linked to characteristics that are part of the personality, such as tenacity, perseverance, leadership, being a strategist, among others, which are not in all cases learned, but are part of attitudinal skills and are unpredictable. If this is analyzed through the indicators that determine business competitiveness according to Saavedra (2012), there are several that depend directly on the decisions of the employer, among these is the acquisition of technology, the continuous training of human resources and the availability of resources quality, production, internal organization and interaction with suppliers and customers depend on these, with what is considered from the results obtained, which in the order of priority indicators is number one management skills, which could be integrated by training in the sector, the tools acquired from formal education and, in addition, the aforementioned personality qualities, adding emotional intelligence, experience and teamwork skills, which also are an argument for study and discussion on the agenda of the World Economic Forum.

5. Conclusions

In the present research, a review of the relevant literature on the subject was first carried out, which will provide theoretical support, mainly to analyze the indicators that intervene for a company to achieve business competitiveness, being aware that there are quantitative and qualitative indicators, which can contribute some subjectivity to the measurement of competitiveness. Likewise, the literature that presents evidence of the profile and characteristics of an entrepreneur was analyzed, since it sought to verify what entrepreneurial skills and business characteristics determine, since an entrepreneur cannot be defined the same, when the activity that develops is incipient or when it has years of experience in the field.

Following the same order of ideas, the general objective of the research has been to identify and analyze what are the minimum characteristics that an entrepreneur must have so that they have a favorable impact on the general indicators of business competitiveness. Consequently, the central hypothesis is raised that the profile of the entrepreneur is the key element to influence the competitiveness of MSMEs, since their managerial capacities depend on it. To achieve the objective, 110 surveys were conducted with the owners and / or managers of MSMEs located in Bahía de Banderas and, also through a semi-structured interview, 2 businessmen and a businesswoman with different characteristics were interviewed.

In the results, it was found that indeed the profile of the entrepreneur is decisive for the future of the company and thus achieve competitiveness indicators. This profile is not composed solely of formal university education, since only 39% of those surveyed had it, male entrepreneurs are the majority, but not by much, since they represent 52% and women 48%, the average age is 35 years and most are part of a family business. The profile of the employer also depends on non-formal education, experience, emotional intelligence and the attitudinal competencies of the personality, which are considered unpredictable and not very replicable; therefore, the hypothesis of the importance of the business profile in business competitiveness is accepted.

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Redesigning a product: Strategy for alignment to mass production

Rediseño de un producto: Estrategia para alineación a producción en serie

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Abstract

Today, companies dedicated to the design and manufacture of products seek to improve processes and procedures to provide better services. In addition to this, the development of products designed to meet specific needs plays an important role when feedback is obtained, in terms of design and functionality, from the end user for the consolidation of a product. Looking for such consolidation and identifying improvement opportunities, in the present paper a redesign was made based on specific criteria to align manufacturing to mass production. The theoretical framework is established taking the bases of Concurrent Engineering (CE) and Lean Manufacturing (LM), which allows to base the redesign of a scissor wagon (case study). The proposed design was structured under the approaches of cost reduction, quality improvement and characterization of geometry to reduce weight, allowed to define an architecture capable of being aligned to a mass production. The complete procedure to perform the redesign of the wagon and the analysis criteria used to conform such architecture are reported. Finally, the strategies defined for the inclusion of the new product to production and the geometry optimization results obtained by finite element analysis (FEA) are presented.

Design, Functionality, Production

Resumen

En la actualidad, empresas dedicadas al diseño y manufactura de productos buscan perfeccionar los procesos y procedimientos para ofrecer mejores servicios. Aunado a esto, el desarrollo de productos destinados a cubrir necesidades específicas juega un papel importante cuando se logra tener retroalimentación, en términos de diseño y funcionalidad, por parte del usuario final para la consolidación de un producto. Buscando tal consolidación e identificando oportunidades de mejora, en el presente artículo se realizó un rediseño en base a criterios específicos para alinear la fabricación a producción en serie. Se establece el marco teórico tomando las bases de la Ingeniería Concurrente (CE) y Manufactura Esbelta (LM), lo cual permite fundamentar el rediseño de un remolque de tijera (caso de estudio). El diseño propuesto fue estructurado bajo los enfoques de reducción de costos, mejora de calidad y caracterización de geometría para reducir peso, permitió definir una arquitectura capaz de ser alineada a una producción en serie. Se reporta el procedimiento completo para realizar el rediseño del remolque y los criterios de análisis utilizados para conformar dicha arquitectura. Finalmente, se presentan las estrategias definidas para la inclusión del nuevo producto a producción y los resultados de optimización de geometría obtenidos por análisis de elemento finito (FEA).

Diseño, Funcionalidad, Producción

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1. Introduction

Most of the structured methodologies to generate redesign seek to renew products from a particular approach, to mention a few: assembly, manufacturing, production, design for X. On the other hand, few defined approaches to global redesign other than those already mentioned have been addressed systematically.

Taking traditional research as a starting point, in his work Pugh [1] presents a novelty of his Total Design Model to face the redesign. Some other design models are based on the execution and evaluation stages, or on the optimization of an initial alternative ([2], [3]).

Lefever & Wood [4] define redesign as a design process applied to an existing product or detailed prototype or concept. They also add that this process uses a variety of techniques such as models, graphics, diagrams, guidelines, etc. to analyze and fully understand a product. On the other hand, Otto and Wood [5] express that in reverse engineering the redesign process begins with the observation of the product, segmenting it, analyzing it and documenting it in terms of functionality, geometry, physical principles, manufacturing and assembly feasibility. They also add that the intention of this procedure is to fully understand the product and represent the current demands.

Studies by (Li et al [6]; Iyer et al [7]; Lou et al. [8]; Han & Lee [9]; Howard et al [10]) define and treat redesign as a resolution of conflicts between current product needs and previous design capabilities; they also document that innovative products are only introduced when there are major conflicts between client needs and existing products.

This paper reports the procedure and results of the redesign done to a scissor wagon (case study) structured in the approaches of cost reduction, quality improvement and geometry characterization to reduce weight. It also reports the results obtained from the finite element analysis made to the mentioned wagon to optimize its final architecture. Finally, defined strategies to align manufacturing to production are mentioned.

2. Theoretical Framework

2.1 Concurrent Engineering

The beginnings of Concurrent Engineering (CE) emerged from the aerospace industry, where all processes are governed by two main ideas:

- All components and elements of the final product must be considered from the earliest stages of design.
- All the design activities preceding the achievement of the product must be happening at the same time, that is to say, they must be advancing simultaneously in the process.

Once the EC has been contextualized, which is currently closely related to the development of new products, it can be defined as the process of developing new products in which all areas must be involved, working accordingly in the creation of the product. This involvement ranges from the contribution of ideas to the matching and readjustment of information to achieve the agreed product. Apart from being a mere work philosophy, the EC involves a series of work techniques that allow to shorten considerably the time of development of a product, allowing to reduce its costs, increase the quality and, therefore, to improve it.

Common problems that make necessary the implementation of the CE in the design or redesign of a new product:

- Increased product variety and technical complexity that prolongs the product development process and makes it difficult to predict the impact of design decisions on the functionality and performance of the final product.
- Increase the global competitive pressure resulting from the emerging concept of reengineering.
- The need for a rapid response to changing consumer demand.
- The need for a shorter product life cycle.
- Large organizations with several departments working on the development of numerous products at the same time.
- New and innovative technologies that emerge at a very high rate, making the new product technologically obsolete in a short period of time.

2.2 Lean Manufacturing

Lean Manufacturing (LM) involves several tools that help eliminate all operations that do not add value to the product/service and/or process, increasing the value of each activity performed and eliminating what is not required, reducing waste and improving operations.

The LM system has been defined as a philosophy of manufacturing excellence, based on:

- The planned elimination of all types of waste.
- Continuous improvement.
- The permanent improvement of Productivity and Quality.

The main objectives of LM are to implement a philosophy of continuous improvement that allows companies to reduce costs, improve processes and eliminate waste to increase customer satisfaction and maintain the profit margin. It provides companies with tools to survive in a global market that demands higher quality, faster delivery at lower prices and in the required quantity. Specifically, the LM:

- Reduces the waste stream dramatically.
- Reduces inventory and production floor space.
- Creates more robust production systems.
- Creates appropriate material delivery systems.
- Improves plant layouts to increase flexibility.

The implementation of LM is important in different areas, since different tools are used, so it benefits the company and its employees. Some of the benefits it generates are:

- Reduction, at least 50% in production costs.
- Reduction of inventories and lead time.
- Better quality and less labour.
- Increased equipment efficiency and reduced waste.
- Overproduction and decrease in waiting time.
- Transportation, processes, inventories and movement of final product.

3. Data analysis

The development of all research consists of extracting the information by following a methodology, the architecture of the product in question and the procedural detail of the same in order to understand it.

It is important to mention the methodology needed to be able to pose the problem of an investigation; that is, to formulate or pose a problem requires a previous analysis of the knowledge about its nature, that is, to have considered the important or relevant facts and concepts according to which it is possible to define in a synthetic way the problem in question. It is also worth mentioning that many times, in order to benefit from the progress of an investigation, it is necessary to follow methodologies that have already been defined or to follow some variant based on those already mentioned. Figure 1 presents the methodology proposed for the development of this work.

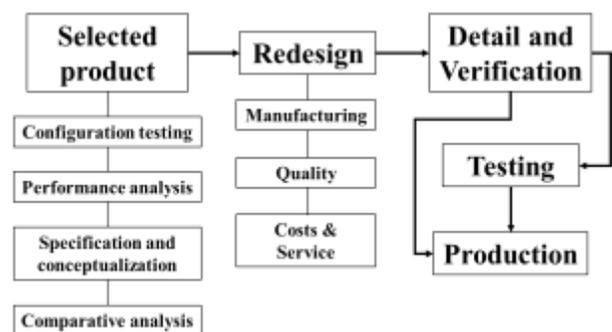


Figure 1 Research methodology

Source: Own Production

3.1 Case Study

As a case study for the development of this research, the redesign of a scissor wagon is presented. This wagon is manufactured and distributed by a 100% Mexican company dedicated to offering, within its main activities, integral solutions in the agricultural area.

3.1.1 Solution approach

In order to define a new design of the wagon, the following approaches were considered: cost reduction, quality improvement, geometry characterization to reduce weight; based on the mentioned approaches, several configurations were proposed and reviewed to provide a solution to the problem under study.

Several configurations were conceptualized taking into account the defined approaches and finally the final architecture of the scissor wagon was generated. Figure 2 presents the final proposed geometry.

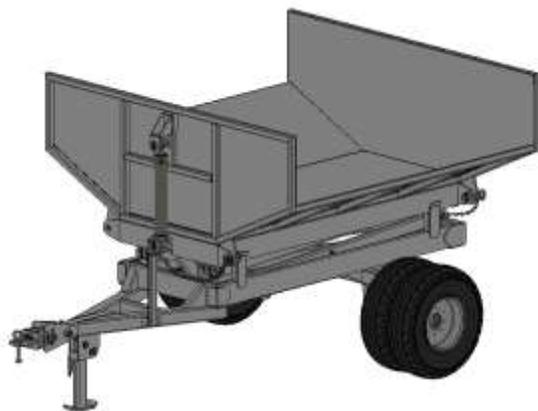


Figure 2 Case study: scissor wagon
Source: Own Production

3.1.2 Geometry optimization

Once the final architectural geometry was selected, finite element analyses were performed to validate and optimize (for assembly purposes) that architecture. The mesh of the models was generated based on the existing dimensional relations between the components of the assembly and the load conditions proposed for the analysis were determined based on the solicitations that are presented in the normal work of the wagon (see figure 3).

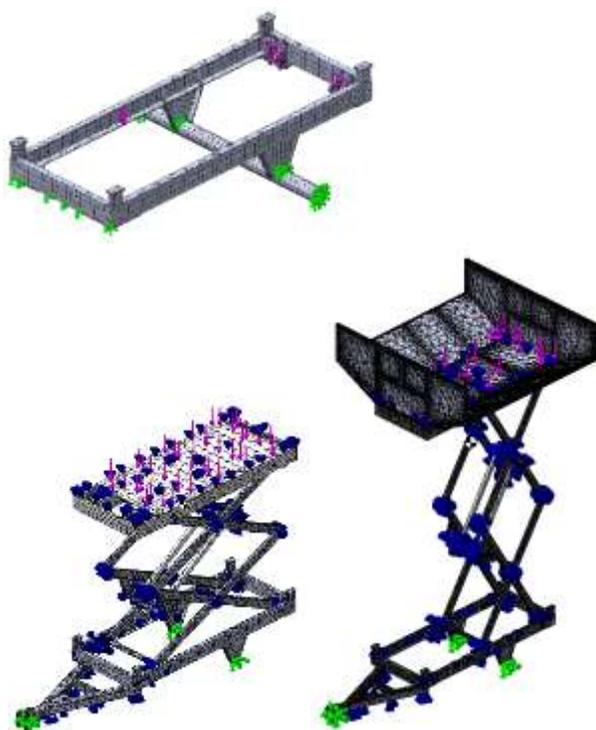


Figure 3 Application of border conditions
Source: Own Production

The analysis by finite element was done in several stages, in each of them different criteria were taken for analysis and also several positions of height of the wagon were defined based on the normal work it performs. The following images show the results obtained from the final architecture.

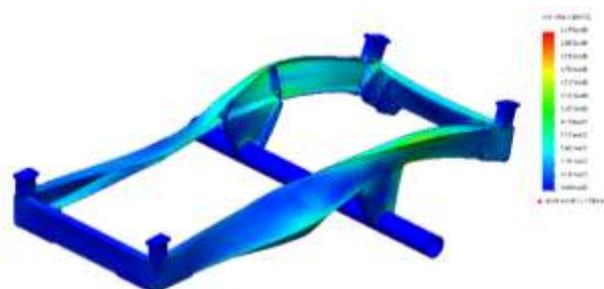


Figure 4 FEA results - Phase 1
Source: Own Production

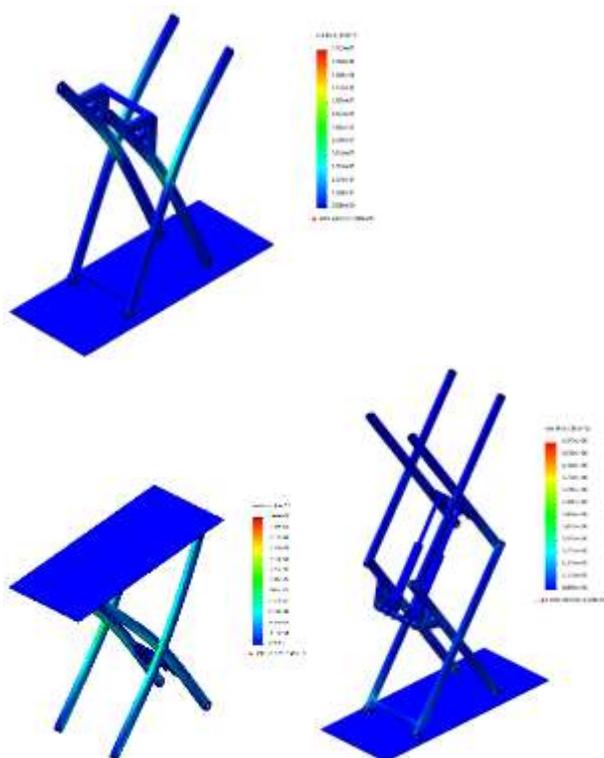


Figure 5 FEA results - Phase 2
Source: Own Production

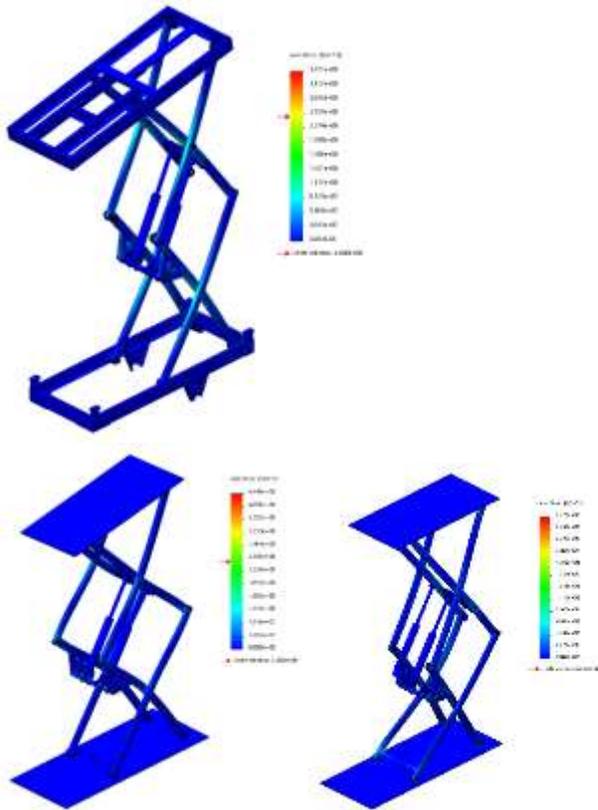


Figure 6 FEA results - Phase 3
Source: Own Production



Figure 8 FEA results - Phase 5
Source: Own Production

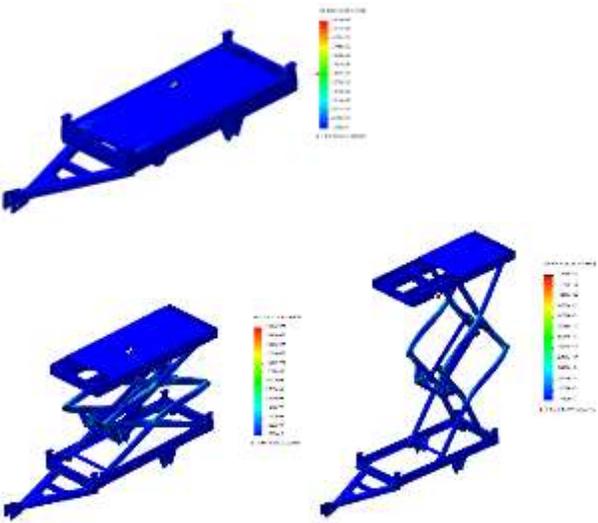


Figure 7 FEA results - Phase 4
Source: Own Production

4. Results and Discussion

The stress study carried out on the model of the wagon allows us to demonstrate that each and every one of the elements that make it up present stress magnitudes below the permissible elastic limit of the material.

It was even possible to optimize some elements and comply with the design approaches that were taken into account to define the final architecture of the wagon, these are: cost reduction, quality improvement, geometry characterization to reduce weight.

It is also important to mention that the stress magnitudes are within the normal deformation ranges so, for the time being, they can be neglected in order to continue with the manufacturing of the final prototype.

With these results it was also possible to define the assembly and disassembly procedures of the wagon; likewise, strategies were defined to align the manufacture of the prototype to mass production. In the following section, the strategies mentioned are presented.

4.1 Strategies for production alignment

Once the new architecture of the trailer was defined and the tests of the product concept were carried out, the following strategies were defined to align it to production, taking into account product image and marketing (due to confidentiality issues of the company, these strategies are mentioned in a very global way).

4.1.1. Product development and prototype evaluation

The first step to think about defining strategies to align a product to production is to corroborate that the concept of the product passes a commercial test (projection of the customer's special requirement). Once this experience has been approved, we move on to the product development stage, during which the development and engineering areas transform the concept into a physical product.

4.1.2. Marketing strategy

The development of the marketing strategy refers to the design of an initial strategy for the new product, it was taken based on the final concept and involves the following segments:

- Market participation.
- Probable price of the product.
- Positioning of the product.
- Sales objective.

The business analysis implies the revision of the estimations made with respect to sale - cost - utility of the new product and thus to foresee that the proposed objectives are satisfied. To determine this strategy, it was also necessary to review the design and testing of various configurations by the development and engineering area.

4.1.3. Commercial viability strategy

Once the final concept of the product is defined, it is possible to evaluate the commercial attractiveness of the defined proposal. The commercial analysis implies the exploration of sales and costs to determine if the established objectives will be met.

Having the sales projection, the Brand Manager and the distribution area estimate the costs and benefits expected from the product. Finally, the areas of development, production, accounting and finance will estimate the final costs, including also those of marketing; with this information it is possible to make the analysis of the financial attractiveness of the new product.

4.1.4. Market test strategy

Once the product has passed the functionality tests and consumer approval, the next step is to launch it on the market. Market testing is the phase where the product is introduced to a more realistic market environment. The established amount of these marketing tests depends on the estimated sales projection.

If it is assumed that projecting high costs means that market testing will take a long time, then projecting low costs in product development and introduction will provide confidence that the product will be successful.

4.1.5. Marketing strategy

Market testing provides product managers with the information needed to make the final decision on launching a new product.

The launch of a new product should be considered:

- The most suitable time for the introduction of the product.
- Define the market scope, that is, launch in one place, in one region or in several; as well as evaluate the national and international market.
- Define distribution channels.
- Reliable sales projections and detailed marketing plans.

Figure 9 shows the global diagram of the defined strategies.

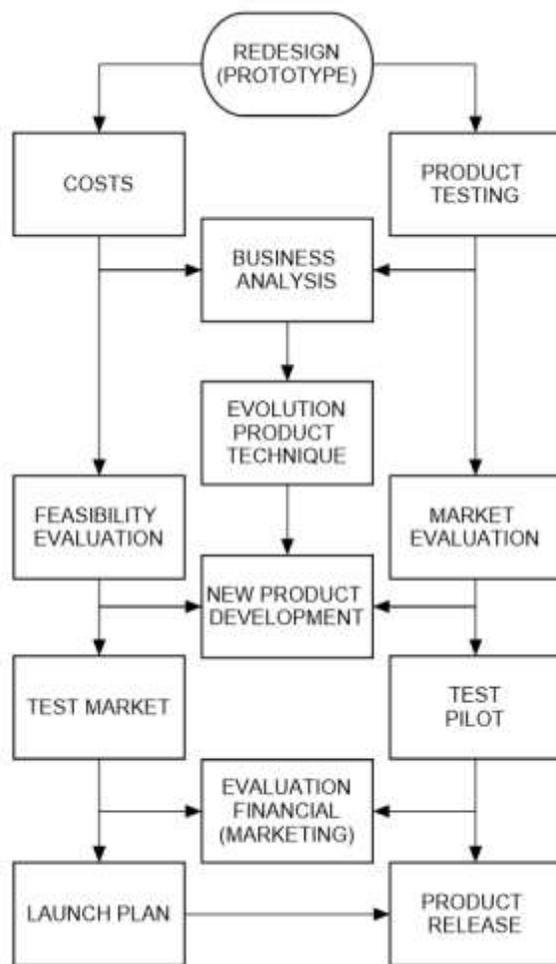


Figure 9 Production strategies

Source: Own Production

5. Conclusions

The development and implementation of methodologies for design or redesign of products based on new technologies, increases the chances of alignment in the market and the increase of knowledge and technology transfer to the industrial sector. Designing is establishing and defining relevant solutions and structures, for problems that have not been solved before or new solutions posed in a different way for problems that have been previously solved. Advances in computer and technology analysis allow engineers and researchers to have effective diagnostic and simulation tools that facilitate, at a given time, the design, redesign or optimization of a mechanical system.

In this paper, the optimization of geometry of a scissor trailer and the results of the finite element analysis were presented as a case study that helped to define the redesign of the final architecture of this trailer.

Finally, the strategies defined for the alignment of the new product developed to production, taking into account sales projections, product image and marketing, were presented.

5. Thanks

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The business reason in the 2020 tax reform

La razón de negocios en la reforma fiscal 2020

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Abstract

When a person decides to start a business, whatever legal figure he or she uses; invariably the goal will always be profit. In this regard, the debate is that the social function should actually be the end and generation of profits, the consequence; in any case, companies are expected to have an infrastructure, capital, employees, processes, a stay and location in the market, etc. If a business is created with an apparent or simulated turn, disguising tax evasion ins and outs, it must necessarily face administrative and criminal consequences. However, as has been ventilated on other occasions, tax planning does not involve any crime; premise that is more important than ever in this tax reform of 2020, in which a prosecution against tax advisers has been legalized, equating their professional work with organized crime, creating audit procedures that govern the free exercise of the profession, like says Article 5. Constitutional. The international trend, namely the BEPS Project, has been to monitor and punish simulation; however, the incorporation of these measures into the Mexican tax system appears to be exceeded and inappropriate.

Business, Simulation, Advice

Resumen

Cuando una persona decide emprender un negocio, sea cual sea la figura jurídica que utilice; invariablemente el objetivo será siempre el lucro. Al respecto, el debate consiste en que la función social debiera ser en realidad el fin y la generación de utilidades, la consecuencia; en cualquier caso, se espera que las empresas tengan una infraestructura, capital, empleados, procesos, una permanencia y ubicación en el mercado, etc. Si un negocio se crea con un giro aparente o simulado, disfrazando intenciones de evasión fiscal, necesariamente debe enfrentar consecuencias administrativas y penales. Sin embargo, como se ha ventilado en otras ocasiones, la planeación fiscal no implica delito alguno; premisa que resulta más importante que nunca en esta reforma fiscal de 2020, en la que se ha legalizado una persecución hacia los asesores fiscales, equiparando su labor profesional a la delincuencia organizada, creando para ello procedimientos de fiscalización que coartan el libre ejercicio de la profesión, consagrado en el artículo 5°. Constitucional. La tendencia internacional, concretamente el Proyecto BEPS, ha sido fiscalizar y castigar la simulación; no obstante, la incorporación de estas medidas al sistema fiscal mexicano parece excedida e inapropiada.

Negocio, Simulación, Asesoría

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Introduction

The common concerns of those who start a business should refer to the probability of success of the product or service to be offered; the most favorable location of the premises; select distribution channels; search for suppliers; suitable advertising media, etc. In other words, the tax issue should not be part of your concerns, and yet it is. The question to the accountant is frequent, before anything else, How much would be paid in taxes? Or, would a lot of taxes be paid for such a business?

This may be due, on the one hand, to how expensive it can be to maintain a business with respect to the payment of contributions, in addition to the acts of nuisance (or terrorism) that are sometimes used by the tax authority; but, on the other hand, one cannot deny, resistance to payment, to detach from something, innate in the human being, what many call "culture of non-payment", exacerbated by the uncertain destination of contributions, such as conceived by the majority of the population. This reflection helps to put in context the topic that is intended to be addressed in this material. Thus, the aspects that should concern the budding entrepreneur, such as those mentioned at the beginning of this section, constitute the business reason; whose concept attempts to define the Fiscal Code of the Federation, which will be analyzed.

In short, any action or activity that does not pursue the business reason but rather some tax interest (evasion) is considered simulation and the 2020 tax reform condemns it. Through this work, the concept of business reason and the fight against simulation are analyzed, with the customary critical stamp, addressing questions such as: What implications does the criminalization of the various simulation cases have? Is the incorporation of international control measures adequate? to the Mexican financial system in an economy hit by the crisis? Is the criminalization of tax advice based on the 2020 tax reform? Can fiscal planning still be feasible in this time of persecution?

It is important to clarify that the position of this material is not the promotion of simulation; but rather the exposition of its implications, excesses, absurdities and abuses that the fiscal authority will undoubtedly commit, in the confused line of the "fight against corruption" implemented by the current government that we suffer.

1. The concept of business reason.

To date, there is no definition of business reason in law or doctrine. The new article 5-A of the Federal Tax Code includes in one of its paragraphs an "attempt" to define it that leaves more doubts than solutions. Therefore, we will resort to the interpretation of the basic postulates of the Financial Information Standards (NIF), specifically the following:

Thus, NIF A-2 Basic Postulates - Economic Substance, provides:

"The economic substance must prevail in the nature of the operation over its legal form, as well as in the accounting recognition of transactions, internal transformations and other events that economically affect an entity." (Mexican Council of Financial Information Standards, AC, 2020)

(...) The reflection of the economic substance must prevail in the accounting recognition in order to incorporate the effects derived from the transactions, internal transformations and other events that economically affect an entity, in accordance with its economic reality and not only in attention to its legal form, when one and the other do not coincide. Consequently, priority must be given to the fund or economic substance over the legal form.

This is due to the fact that the legal form of an operation may have a different appearance than its true economic background and, consequently, not adequately reflect its impact on the economic-financial situation. Therefore, legal formalities must be analyzed in an appropriate context, in the light of economic substance, so that they do not misrepresent it and thus distort accounting recognition. (Mexican Council of Financial Information Standards, AC, 2020).

On the other hand, in the same work, the postulate Economic Entity establishes:

The economic activities of the entity combined with its resources determine its economic value, regardless of the individual value of said elements.

The integrated set can be made up of tangible and intangible assets, working capital, intellectual capital and workforce, business knowledge, contracts that ensure the obtaining of resources and the generation of economic benefits, and the processes strategic, operational and resource management managers, among others. (Mexican Council of Financial Information Standards, AC, 2020).

For its part, the Business in Progress postulate considers:

It is assumed that the activity of the economic entity will continue foreseeably in the future. When evaluating whether the presumption of going concern is appropriate, management will take into account all the information that is available for the future, which should cover at least, but not limited to, the following twelve months from the balance sheet date. . The degree of detail of the considerations will depend on the facts that arise in each case. When the entity has a history of profitability, as well as easy access to sources of financial resources, it can be concluded that the ongoing business base is adequate, without making a detailed analysis. In other cases, it may be necessary for management, to satisfy itself that this foundation is adequate, to consider a wide range of factors related to current and expected profitability, debt repayment schedule, and potential sources of resources to replace current sources of financing. (Mexican Council of Financial Information Standards, AC, 2020).

These postulates, completely accounting in nature, when referring to the way in which businesses are conceived (called "economic entities"; they provide ideas to understand the concept of business reason, such as:

- a. It speaks of an economic substance, which is above the legal nature of the person who carries out the transactions, and this may be different from such substance or economic fund.
- b. The economic value of an entity is determined by its economic activities combined with its resources.
- c. Said combination, in turn, is made up of tangible and intangible assets; working capital; intellectual capital and labor force; business knowledge; contracts to obtain resources; and strategic, operational and administrative management processes, among others.
- d. Finally, it is presumed that an entity will remain beyond twelve months; even more so if the profitability levels have been as expected.

It means then that these aspects make up a business reason, that is; have a substance or economic fund, carry out activities with a combination of resources (human, financial, material and technical; as established by administrative theory), and also have a permanence in their operations. Let us now explore the new article 5-A of the Federal Tax Code, not only for purposes of analyzing the concept of business reason, but in its entirety, since with this article the reform on the subject at hand begins.

Article 5.-A. Legal acts that lack a business reason and that generate a direct or indirect tax benefit will have the tax effects that correspond to those that would have been carried out to obtain the economic benefit reasonably expected by the taxpayer. (Fiscal Code of the Federation, 2020).

This first paragraph states that legal acts must have a business reason; otherwise and obtain a tax benefit (defined below); there will be tax effects (will be taxed) on the expected economic benefit (profit),

In the exercise of its powers of verification, the tax authority may presume that the legal acts lack a business reason based on the facts and circumstances of the taxpayer known under such powers, as well as the assessment of the elements, the information and documentation obtained during them. Notwithstanding the foregoing, said tax authority may not ignore the aforementioned legal acts for tax purposes, without first disclosing said situation in the last partial act referred to in section IV, article 46 of this Code, in the Official letter of observations referred to in section IV of article 48 of this Code or in the provisional resolution referred to in section II of article 53-B of this Code, and the periods referred to in the previous articles have elapsed, so that the taxpayer manifests what is convenient for him and provides the information and documentation tending to disprove the aforementioned presumption. (Fiscal Code of the Federation, 2020).

It is mentioned in this paragraph that the authority may presume the absence of a business reason when, in the exercise of its powers of verification, the circumstances make it suppose; for which he must make known to the taxpayer said presumption in the last partial act and the deadlines have elapsed for him to present evidence that disproves the assumption.

Before the issuance of the last partial record, the official letter of observations or the provisional resolution referred to in the previous paragraph, the tax authority must submit the case to a collegiate body made up of officials of the Ministry of Finance and Public Credit the Tax Administration Service, and obtain a favorable opinion for the application of this article. If the opinion of the collegiate body is not received within a period of two months from the presentation of the case by the tax authority, it will be understood to have been carried out in the negative sense. The provisions relating to the aforementioned collegiate body will be made known through general rules issued by the Tax Administration Service for this purpose. (Fiscal Code of the Federation, 2020).

Before the mention in the last partial record, according to this paragraph, the tax authority must submit the case to a collegiate body made up of officials from the SAT and the SHCP itself (will there be technical capacity, impartiality and probity in said collegiate body ?), which will decide, if not to do so within two months, a negative answer is understood and this article will not apply.

The tax authority may presume, unless proven otherwise, that there is no business reason, when the reasonably expected quantifiable economic benefit is less than the tax benefit. Additionally, the tax authority may presume, unless proven otherwise, that a series of legal acts lacks a business reason, when the reasonably expected economic benefit could be achieved through the performance of a smaller number of legal acts and the tax effect of these would have been more burdensome. (Fiscal Code of the Federation, 2020).

It is in the presumption referred to in this paragraph, where an attempt is made to give a definition, for the tax authority at least, of business reason.

By saying that there is no business reason when the reasonably expected quantifiable economic benefit is less than the tax benefit, we can interpret the opposite sensu that there is only a business reason when the tax benefit is less than the economic benefit. In other words, and taking into account what has been analyzed through the NIF, the generation of profits must prevail over any tax benefit, understood as the following paragraph establishes:

Any reduction, elimination or temporary deferral of a contribution are considered tax benefits. This includes those achieved through deductions, exemptions, non-taxation, non-recognition of a profit or accumulative income, adjustments or absence of adjustments to the taxable base of the contribution, the accreditation of contributions, the re-characterization of a payment or activity, a change of tax regime, among others. (Fiscal Code of the Federation, 2020).

When defining tax benefits, the legislator does take pains and precisely reflects what according to the doctrine, tax planning seeks: Reduction, elimination or temporary deferral of a contribution; only that to achieve this, it does not distinguish whether the taxpayer uses lawful acts, such as tax planning, or illegal acts, such as evasion and fraud; which clearly tells us that in the eyes of the authorities, tax planning is also a crime. If we continue reading, we detect an unfortunate wording to say the least, when this is established, it includes those achieved through deductions, exemptions, not substitutions, (...), the accreditation of contributions, (...) a change in tax regime, among others.

That is to say, is it not legal to make deductions? Is it not legal to apply exemptions? Is it not possible that a taxpayer is not subject to this or that contribution or assumption? Is the crediting of contributions not legal? Is the change of tax regime not legal or feasible either? These assertions, as they are written, are excessive and contradict the legal provisions that allow deductions, exemptions, tax bases, accreditation and tax regimes. It would do well for this wording to include the phrase: "This includes those achieved through improperly ..."; however, it doesn't mention it like that.

It is considered that there is a reasonably expected economic benefit, when the taxpayer's operations seek to generate income, reduce costs, increase the value of the assets they own, improve their position in the market, among other cases. To quantify the reasonably expected economic benefit, contemporaneous information related to the operation under analysis will be considered, including the projected economic benefit, to the extent that such information is supported and reasonable. For the purposes of this article, the tax benefit will not be considered part of the reasonably expected economic benefit. (Fiscal Code of the Federation, 2020).

Perhaps the only reasonable paragraph in this article, describes the traits that justify the existence of the business reason.

The expression business reason will be applicable regardless of the laws that regulate the economic benefit reasonably expected by the taxpayer. The tax effects generated in terms of this article will in no case generate consequences in criminal matters. (Fiscal Code of the Federation, 2020).

It is clarified that the concept of business reason developed in this article is solely for tax purposes; and, furthermore, at least until now, there will be no criminal consequences, however ... this is just beginning...

2. Article 69-B of the Fiscal Code of the Federation

This material could not be considered complete without dealing with the fearsome article 69-B of the Federal Tax Code, which although it is not part of the 2020 reform, but already existed, with the maelstrom of regulations that are analyzed in this work, passed hurricane category 3 to category 5. Let's start with the analysis:

Article 69-B. When the tax authority detects that a taxpayer has been issuing vouchers without having the assets, personnel, infrastructure or material capacity, directly or indirectly, to provide the services or produce, market or deliver the goods that such vouchers cover, or that said taxpayers are not located, the non-existence of the operations covered by such vouchers will be presumed. (Fiscal Code of the Federation, 2020).

This first paragraph is forceful and conceptualizes the business reason perhaps without intending it; every time it tells us that if the elements do not exist to carry out any negotiation, and even so it issues vouchers, the operations supported by them are presumed non-existent.

In this case, it will proceed to notify taxpayers who are in this situation through their tax mailbox, the Internet page of the Tax Administration Service, as well as through publication in the Official Gazette of the Federation, in order to that those taxpayers can declare before the tax authority what is convenient for them and provide the documentation and information they consider pertinent to distort the facts that led the authority to notify them. For this, interested taxpayers will have a period of fifteen days from the last of the notifications that have been made. (Fiscal Code of the Federation, 2020).

The means of notification are established, and once it has been made, there is fifteen days to provide the evidence that disproves the presumption of simulation.

Taxpayers may request through the tax mailbox, on a single occasion, an extension of five days to the period provided for in the previous paragraph, to provide the respective documentation and information, as long as the request for an extension is made within said period. The extension requested in these terms will be understood to be granted without the need for a pronouncement by the authority and will begin to be computed from the day following the expiration of the term provided in the preceding paragraph. (Fiscal Code of the Federation, 2020).

There is the possibility of requesting (approval not guaranteed), an extension of five more days to provide the evidence; provided that said request is made within the aforementioned fifteen days.

After the deadline for providing documentation and information and, where appropriate, the extension, the authority, within a period that will not exceed fifty days, will assess the evidence and defenses that have been asserted and notify the taxpayers of their resolution. respective through the tax mailbox.

Within the first twenty days of this period, the authority may require additional documentation and information from the taxpayer, which must be provided within the period of ten days after the notification of the tax mailbox requirement takes effect. In this case, the aforementioned period of fifty days will be suspended from the date the notification of the request takes effect and will resume the day after the said period of ten days expires. Likewise, a list will be published in the Official Gazette of the Federation and on the Internet page of the Tax Administration Service, of the taxpayers who have not disproved the facts attributed to them and, therefore, are definitely in the situation at hand. referred to in the first paragraph of this article. In no case will this list be published before thirty days after notification of the resolution. (Fiscal Code of the Federation, 2020).

Once the proofs have been offered, the authority will assess and notify them within a period of no more than fifty days and will notify the taxpayer of its resolution. It establishes the possibility that the tax authority requires additional information, in this regard, it is necessary to keep track of the deadlines of both the authority to request and the taxpayer to provide the data, in order not to fall into illegalities. If the facts are not distorted, the name of the taxpayer will be published in the DOF and on the "infallible" SAT platform.

"The effects of the publication of this list will be to consider, with general effects, that the operations contained in the tax receipts issued by the taxpayer in question do not produce or produce any tax effect." (Fiscal Code of the Federation, 2020).

Accordingly, the pertinent one to consult said list with some frequency, since if the receipts issued by these taxpayers do not have tax effects, it may be that it is one of our suppliers and in this case, the deductions do not proceed. The tax authority will also publish in the Official Gazette of the Federation and on the Internet page of the Tax Administration Service, on a quarterly basis, a list of those taxpayers who manage to disprove the facts that are imputed to them, as well as those who obtained a resolution or sentence firm that have annulled the resolution referred to in the fourth paragraph of this article, derived from the means of defense presented by the taxpayer. (Fiscal Code of the Federation, 2020).

This provision can be dangerous for the taxpayer. While it is true that the authority seeks to make known those who were not guilty of simulation; meanwhile, he has already discredited them with the previous publication. It should be reconsidered and limited to publishing only those who, after the deadline, were unable to definitively disprove this assumption.

"If the authority does not notify the corresponding resolution, within a period of fifty days, the presumption regarding the observed tax receipts, which gave rise to the procedure, will be rendered ineffective." (Fiscal Code of the Federation, 2020).

The suggestion is to be very vigilant in calculating the days, in a strict sense, to day 51, any presumption would be illegal.

Individuals or legal entities that have given any tax effect to the tax receipts issued by a taxpayer included in the list referred to in the fourth paragraph of this article, will have thirty days following the aforementioned publication to prove before the authority itself. , who actually acquired the goods or received the services covered by the aforementioned tax receipts, or will proceed within the same period to correct their tax situation, through the corresponding complementary declaration or declarations, which they must present in terms of this Code. (Fiscal Code of the Federation, 2020).

This paragraph confirms what was expressed in previous lines; It is evident that the receipts in such circumstances do not have fiscal effects and, if they do not prove the existence of the goods acquired or services provided; It will be necessary to present the returns that correct the tax situation for non-existent deductions. Here we have a serious problem to verify the existence of these operations, that is, if it is about goods, its purchase can be accredited, but what happens with the services? The services are intangible and could hardly be evidenced, when In effect, it has been said that it is appropriate to get used to designing service logs, progress reports or, desirably, some deliverable. In the event that the tax authority, using its powers of verification, detects that a natural or legal person did not credit the effective provision of the service or acquisition of the goods, or did not correct their tax situation, in the terms provided for in paragraph above, will determine the corresponding tax credit (s).

Likewise, the operations covered by the aforementioned tax receipts will be considered as acts or simulated contracts for the purposes of the crimes provided for in this Code. (Fiscal Code of the Federation, 2020).

This paragraph establishes the commission of tax crimes, both for those who issued receipts without having the necessary elements (business reason), and for those who received them and made deductions with them. In practice, the former are known as "EFOS" (companies that invoice simulated operations, or simply "invoices"), and the latter, as "EDOS" (companies that deduct simulated operations).

To have the complete reference, let us remember that there is also an article 69-B Bis that deals with the undue transmission of tax losses; and a new article 69-B Ter for 2020, which establishes the existence of "third party tax collaborators", a figure that consists in that a person who has information that proves the existence of simulated operations, can collaborate with the tax authority to pursue the crime, reserving your identity, something like a "tax protected witness".

3. The influence of international audit measures on the 2020 tax reform.

In summary, the influence of international tax measures on this reform is set out below:

In order to avoid double taxation or even international treaties that are "aggressive" for the parties, one of the recommendations of the OECD and the G20 was to modify the content of international treaties to avoid the use of hybrid instruments, the so-called treaty shopping and artificially avoiding the creation of a permanent establishment; Therefore, it is important to apply these recommendations in an orderly manner and to consider the design of an instrument that collects them in such a way as to avoid the treaties being negotiated bilaterally. (KPMG Cárdenas Dosal, SC, 2019).

According to this, it is a matter of stopping, by recommendations of the OECD and the G20, the celebration of international treaties that allow the resident of a third State to constitute a legal entity in one of the two contracting countries to benefit from the Treaty.

Treaty shopping can be translated as "treaty purchase." This is what the reform in article 2 of the LISR refers to the concept of permanent establishment.

Arguing the final report of Action 4 of the BEPS project and considering that said report considers that establishing limits to the deduction of interest is more effective than the thin capitalization rules to avoid the erosion of the base through the use of debt mechanisms, It is proposed that the deduction of net interest (interest accrued in favor and interest accrued as a charge) may not exceed 30% of the adjusted tax profit. If interest cannot be deducted in one year, it can be deducted in the next 10 years, meeting certain requirements. (KPMG Cárdenas Dosal, SC, 2019).

Let us remember that the BEPS Project:

It is the name that has been given to the Erosion of the Base and Location of Utilities, literal translation; In other words, we could consider the decrease in the tax base in companies due to the transfer of profits from one country to another. The OECD has detected that capital and assets are transferred to countries with low taxation, becoming a serious problem. (Bárcenas Puente, 2019).

In this way, the BEPS Project, in its 15 actions, tries to combat fiscal practices that damage collection. In the specific case of action 4 in comment, it seeks to limit the deduction of interest.

The adjusted tax profit will be the tax plus the accrued interest and the investment deduction, a kind of tax EBITDA. It is important to mention that in the case of suffering a tax loss in the year, it will be subject to what the tax authorities indicate through general rules, which is highly criticizable. (KPMG Cárdenas Dosal, SC, 2019).

The composition of an adjusted tax profit is exposed, a new concept in our laws.

Interest not deducted in one year may be deducted in the next three, with an exception for the first MXN 20 million (mdp); however, this amount is at the group level, and can be consolidated for the purposes of this deduction according to the rules that will be issued.

This provision will be applicable to deductible interest as of financial year 2020 regardless of the debts that give rise to the interest from previous years. Among the exceptions for this deduction, we can mention the debts contracted to finance public infrastructure works, construction of real estate, and productive state companies. (KPMG Cárdenas Dosal, SC, 2019).

This is the influence of international tax provisions, on the part of the OECD and the G20, in this 2020 reform; same that began in 2019 with the establishment of the BEPS Project, fighting, in general, any fiscal planning strategy.

4. Tax advice as a crime in the 2020 tax reform

On October 15, 2019, the Decree that amended, added and repealed various provisions of the Federal Law Against Organized Crime, the National Security Law, the National Code of Criminal Procedures, was published in the Parliamentary Gazette, of the Fiscal Code of the Federation and of the Federal Penal Code.

In this regard, the following comments are extracted:

It will be considered that they are threats to national security and, therefore, that the issuance, sale, disposal, purchase or acquisition of tax receipts that protect non-existent, false operations or simulated legal acts in accordance with article 113 BIS of the Federal Tax Code (CFF), exclusively when the figures, quantity or value of the tax receipts that cover non-existent, false operations or simulated legal acts, exceed three times what is established in article 108, section III of the CFF, that is, when they are greater than the amount of \$ 7,804,230. (EY Mancera, SC, 2019).

Given such seriousness, it is necessary to review the aforementioned article 113-Bis of the CFF, to continue with the analysis:

Article 113 Bis.- A sanction of two to nine years in prison will be imposed on anyone who, by himself or through a third party, issues, transfers, buys or acquires tax receipts that cover non-existent, false operations or simulated legal acts.

Anyone who knowingly allows or publishes, through any means, advertisements for the acquisition or disposal of tax receipts that protect non-existent, false operations or simulated legal acts will be sanctioned with the same penalties. When the crime is committed by a public servant in the exercise of his functions, he will be dismissed from his job and disqualified from one to ten years to carry out a public position or commission, in addition to the aggravating circumstance indicated in article 97 of this Code. A complaint will be required by the Ministry of Finance and Public Credit, to proceed criminally for this crime. The crime provided for in this article, as well as the one provided in article 400 Bis of the Federal Penal Code, may be prosecuted simultaneously. (Fiscal Code of the Federation, 2020).

This is the aforementioned foundation, which, in turn, refers to article 400 Bis of the Federal Criminal Code, which provides:

Article 400 Bis. From five to fifteen years in prison and a fine of one thousand to five thousand days shall be imposed on anyone who, by himself or through a third party, performs any of the following behaviors:

I. Acquire, transfer, manage, custody, possess, exchange, convert, deposit, withdraw, give or receive for any reason, invest, transfer, transport or transfer, within the national territory, from it to abroad or conversely, resources, rights or assets of any nature, when you are aware that they come from or represent the product of an illegal activity, or

II. Hides, conceals or attempts to conceal or conceal the nature, origin, location, destination, movement, property or ownership of resources, rights or goods, when it is aware that they come from or represent the product of an illegal activity.

For the purposes of this Chapter, it shall be understood that resources, rights or assets of any nature are the product of an illicit activity, when there are well-founded indications or certainty that they come directly or indirectly, or represent the profits derived from the commission of a crime. and its legitimate origin cannot be proven.

In the case of conduct provided for in this Chapter, in which the services of institutions that make up the financial system are used, a prior complaint from the Ministry of Finance and Public Credit will be required to proceed criminally.

When the Ministry of Finance and Public Credit, in exercise of its oversight powers, finds elements that allow presuming the commission of any of the crimes referred to in this Chapter, it must exercise with respect to them the powers of verification conferred by the laws and Report the facts that are likely to constitute such crimes. (Federal Penal Code, 2020).

That is to say, we are in the presence of both punitive spheres, the administrative one that takes criminal powers to establish, as has always been criticized, crimes that merit corporal punishment; and the merely criminal, established in the respective code; being able to carry simultaneously.

Now, as regards the surplus of three times the amount established in section III of article 108 of the CFF, it corresponds to the Federal Law against Organized Crime, in the following terms:

Article 2.- When three or more people are in fact organized to carry out, permanently or repeatedly, behaviors that, by themselves or in conjunction with others, have the purpose or result of committing one or more of the following crimes, they will be punished for that alone In fact, as members of organized crime:

(...) VIII Ter. The conducts provided for in article 113 Bis of the Federal Tax Code, exclusively when the figures, quantity or value of the tax receipts that cover non-existent, false operations or simulated legal acts, exceed 3 times what is established in section III of article 108 of the Fiscal Code of the Federation; (...) (Federal Law against Organized Crime, 2020).

So far we have talked about the issuance of vouchers that cover simulated operations, the fiscal and criminal repercussions for whoever issues and who receives, and its classification as organized crime. But what are the effects of tax advice? Hardly any public accountant or lawyer versed in the matter will advise his client to buy false invoices, since they are gross illicit acts whose professional ethics he pursues and points out.

However, as part of various strategies, there is the design of legal acts that will have as their purpose the reduction, elimination or deferral of the tax burden, what we call tax planning and whose concept has been aired on several occasions by a server; However, for the tax authority, as seen in the concept of business reason, it should also be considered illegal, because it harms the interests of the treasury.

Under this irrational context of the tax authority, we must add that tax crimes are not limited to the issuance and receipt of false receipts, but to any action that undermines tax collection. Thus, there is talk of tax crimes in general in article 95 of the Federal Tax Code, making the following actors responsible:

Article 95.- They are responsible for tax crimes, who:

(...) IX. Derived from a contract or agreement that implies the development of independent activity, propose, establish or carry out, by themselves or through a third party, acts, operations or practices, whose execution directly derives the commission of a tax crime. (Fiscal Code of the Federation, 2020).

It can be noted that this is the fraction that places us as tax advisers in the case of participants in the commission of a tax crime in general, beyond the specific matter of EDOS and EFOS.

What kind of responsibility do we have?

In addition to being subject to the corporal sanction already mentioned when being involved in this section IX of the aforementioned article 95 of the CFF, there is also a considerable economic sanction, in the following terms:

Article 82-A. The following are offenses related to the disclosure of reportable schemes committed by tax advisors:

I. Do not disclose a reportable scheme, disclose it incompletely or with errors, or do so extemporaneously, unless it is done spontaneously. The information is considered to be incomplete or presented with errors, when the lack of that information or the incorrect data substantially affect the analysis of the reportable scheme.

II. Do not disclose a general reportable scheme, which has not been implemented.

III. Failure to provide the identification number of the reportable scheme to taxpayers in accordance with article 202 of this Code.

IV. Failure to comply with the request for additional information made by the tax authority or falsely state that it does not have the information required regarding the reportable scheme in the terms of article 201 of this Code.

V. Failure to issue any of the records referred to in the seventh paragraph of article 197 of this Code.

SAW. Failure to inform the Tax Administration Service of any change that occurs after the disclosure of the reportable scheme in accordance with the provisions of the penultimate paragraph of article 202 of this Code. Likewise, submit extemporaneously, unless it is done spontaneously, the information indicated in sections VI, VII and VIII of article 200 of this Code.

VII. Failure to present the informative return that contains a list with the names, denominations or company names of the taxpayers, as well as their code in the federal registry of taxpayers, to whom they provided tax advice regarding the reportable schemes, referred to in the article. 197 of this Code. (Fiscal Code of the Federation, 2020).

Before reviewing what the reportable schemes are (in the next section), let's see the sanctions corresponding to these infractions:

Article 82-B. Whoever commits the infractions related to the disclosure of reportable schemes provided for in article 82 A, the following sanctions will be imposed:

I. From \$ 50,000.00 to \$ 20,000,000.00 in the case provided in section I.

II. From \$ 15,000.00 to \$ 20,000.00 in the assumption provided in section II.

III. From \$ 20,000.00 to \$ 25,000.00 in the assumption provided in section III.

IV. From \$ 100,000.00 to \$ 300,000.00 in the case provided in section IV.

V. From \$ 25,000.00 to \$ 30,000.00 in the case provided in section V.

SAW. From \$ 100,000.00 to \$ 500,000.00 in the case provided in section VI.

VII. From \$ 50,000.00 to \$ 70,000.00 in the case provided in section VII. (Fiscal Code of the Federation, 2020).

We see then that there is a whole range of infractions and their consequent financial sanctions in relation to non-compliance with the so-called reportable schemes. Finally, before reviewing this new concept, let's look at the limited definition that is made in the CFF of "tax advisers", as shown below:

Article 197. (...) A tax advisor is understood to be any natural or legal person who, in the ordinary course of his activity, performs tax advisory activities, and is responsible for or is involved in the design, marketing, organization, implementation or administration of the entire reportable scheme or who makes the entire reportable scheme available for implementation by a third party. The limited definition of the definition can be appreciated, limiting it to the realization of a reportable scheme.

5. Reportable schemas

Let's review this new concept:

Article 199. A reportable scheme is considered to be any that generates or may generate, directly or indirectly, obtaining a tax benefit in Mexico and has any of the following characteristics:

I. Prevent foreign authorities from exchanging tax or financial information with Mexican tax authorities, including by applying the Standard for the Automatic Exchange of Information on Financial Accounts in Tax Matters, referred to in the recommendation adopted by the Council of the Organization for Economic Cooperation and Development on July 15, 2014, as well as other similar forms of information exchange. In the case of the referred Standard, this section will not be applicable to the extent that the taxpayer has received documentation from an intermediary that shows that the information has been disclosed by said intermediary to the foreign tax authority in question.

The provisions of this section include when an account, financial product or investment that is not a financial account is used for the purposes of the referred Standard or when income or capital is reclassified in products not subject to information exchange.

II. Avoid the application of Article 4-B or Chapter I, Title VI, of the Income Tax Law.

III. It consists of one or more legal acts that allow the transmission of tax losses pending reduction of tax profits, to people other than those who generated them.

IV. It consists of a series of interconnected payments or operations that return all or part of the amount of the first payment that is part of said series, to the person who made it or one of its partners, shareholders or related parties.

V. Involve a resident abroad who applies an agreement to avoid double taxation signed by Mexico, regarding income that is not taxed in the country or jurisdiction of tax residence of the taxpayer. The provisions of this section will also be applicable when said income is taxed at a reduced rate compared to the corporate rate in the country or jurisdiction of tax residence of the taxpayer.

SAW. Involve transactions between related parties in which:

a) Intangible assets difficult to value are transferred in accordance with the Guidelines on Transfer Pricing for Multinational Companies and Tax Administrations, approved by the Council of the Organization for Economic Cooperation and Development in 1995, or those that replace them. An intangible difficult to value is understood to be when, at the time the operations are carried out, there are no reliable comparables or the projections of future flows or income expected to be obtained from the intangible, or the assumptions for its valuation, are uncertain, therefore it is difficult to predict the final success of the intangible at the time it is transferred;

b) Business restructurings are carried out, in which there is no consideration for the transfer of assets, functions and risks or when as a result of said restructuring, the taxpayers who pay taxes in accordance with Title II of the Income Tax Law, reduce your operating profit by more than 20%. Business restructurings are referred to in the Transfer Pricing Guidelines for Multinational Companies and Tax Administrations, approved by the Council of the Organization for Economic Cooperation and Development in 1995, or those that replace them;

c) The temporary use or enjoyment of goods and rights is transferred or granted without consideration in exchange or services are provided or functions are performed that are not remunerated;

d) There are no reliable comparables, as they are operations that involve unique or valuable functions or assets, or

e) A unilateral protection regime granted in terms of foreign legislation is used in accordance with the Guidelines on Transfer Pricing for Multinational Companies and Tax Administrations, approved by the Council of the Organization for Economic Cooperation and Development in 1995, or those that replace them.

VII. It is avoided to constitute a permanent establishment in Mexico in terms of the Income Tax Law and the treaties to avoid double taxation signed by Mexico.

VIII. It involves the transfer of a fully or partially depreciated asset, which allows its depreciation by another related party.

IX. When it involves a hybrid mechanism defined in accordance with section XXIII of article 28 of the Income Tax Law.

X. Avoid the identification of the beneficial owner of income or assets, including through the use of foreign entities or legal figures whose beneficiaries are not designated or identified at the time of its incorporation or at any later time.

XI. When there are tax losses whose term for reducing the tax profit is about to end in accordance with the Income Tax Law and operations are carried out to obtain tax profits to which said tax losses are reduced and said operations generate a Deduction authorized to the taxpayer who generated the losses or to a related party.

XII. Avoid the application of the additional 10% rate provided for in articles 140, second paragraph; 142, second paragraph of section V; and 164 of the Income Tax Law.

XIII. In which the temporary use or enjoyment of an asset is granted and the lessee in turn grants the temporary use or enjoyment of the same asset to the lessor or a related party of the latter.

XIV. It involves operations whose accounting and tax records present differences greater than 20%, except those that arise due to differences in the calculation of depreciation. For the purposes of this Chapter, a scheme is considered to be any plan, project, proposal, advice, instruction or recommendation expressed expressly or tacitly in order to materialize a series of legal acts. The carrying out of a procedure before the authority or the defense of the taxpayer in tax controversies is not considered a scheme.

Generalized reportable schemes are understood as those that seek to be massively marketed to all types of taxpayers or to a specific group of them, and although they require minimal or no adaptation to adapt to the specific circumstances of the taxpayer, the way to obtain the tax benefit is the same. Custom reportable schemes are understood to be those that are designed, marketed, organized, implemented or administered to adapt to the particular circumstances of a specific taxpayer.

The Tax Administration Service will issue general rules for the application of the previous paragraphs. The Ministry of Finance and Public Credit by means of a secretarial agreement will issue the parameters on minimum amounts with respect to which the provisions of this Chapter will not apply.

For the purposes of this Chapter, the monetary value derived from any of the assumptions indicated in the fifth paragraph of article 5-A of this Code is considered a tax benefit.

Additionally, any mechanism that avoids the application of the previous paragraphs of this article, in the same terms indicated in this Chapter, will be reportable. (Fiscal Code of the Federation, 2020).

We can see that it is a whole compendium of actions, all tending to avoid any reduction, elimination or deferral of the payment of contributions, whether lawful or not, as already mentioned. In this sense, the tax advisor, in addition to conditioning his professional practice to the risk of being criminally classified as organized crime, under these parameters, must expose his client, revealing any of these facts.

Conclusions

You can conclude the following:

- a) The business reason concept must be taken from the financial reporting standards. Article 5-A of the Federal Tax Code is the starting point in this 2020 model inspection apparatus; it limits itself to saying that there is a business reason when the tax benefit is greater than the economic one; its wording is unfortunate since it seems to include deductions, credits and regime changes as part of such benefits.
- b) Article 69-B of the same code, already in force previously, takes on special importance this year, by establishing the bases to convict and expose the EFOS and EDOS.
- c) For their part, the OECD and the G20 intensify the application of the BEPS Project in the 2020 tax reform, limiting tax planning at the international level.
- d) As a garnish to this inspection salad, tax consultancy is criminalized, not only in the case of issuing vouchers that cover simulated operations, but also as part of tax crimes in general; it is considered, along with the taxpayer, that the tax advisor participates in a crime that in legal terms is equated with organized crime.

- e) Additionally, it is established as an obligation for tax advisers, to comply with various obligations in the matter of what is called "reportable schemes", that is, those activities, carefully detailed, that in various ways cause damage to the national treasury and / or international. In general, the Treasury intends to disclose to customers.

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Impact on the economic and tourist development of the micro-businesses of the food sector of Xicotepec, due to the Health Contingency caused by the SARS-COV-2 (COVID-19)

Impacto en el desarrollo económico y turístico de las microempresas del sector de alimentos de Xicotepec, debido a la Contingencia Sanitaria causada por el SARS-COV-2 (COVID-19)

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Abstract

The project documents the research carried out through questionnaires that determine the effects that the health contingency has had in the municipality of Xicotepec de Juárez, Puebla, specifically in micro-businesses in the food sector, due to the pandemic caused by the better known SARS-COV-2 virus as COVID-19, emphasizing that said municipality has the name of “Pueblo Mágico”, which positions it as a tourist spot in this area of the country and that the economic income depends on the flow of national and foreign visitors, so that recognizing the situation of micro-enterprises in the gastronomic sector and the way in which they have managed their activities under the current context, will allow us to identify opportunities to interact with them in order to put into practice the necessary strategies to keep them in operation, seeking that not only survive the health contingency, but also adapt to the new reality to achieve development and real economic growth.

Resumen

El proyecto documenta la investigación realizada mediante cuestionarios que determinan los efectos que ha tenido la contingencia sanitaria en el municipio de Xicotepec de Juárez, Puebla, específicamente en las microempresas del sector de alimentos, debido a la pandemia ocasionada por el virus SARS-COV-2, mejor conocido como COVID-19, recalando que dicho municipio cuenta con la denominación de “Pueblo Mágico”, lo que lo posiciona como un punto turístico de esta zona del país y que los ingresos económicos dependen del flujo de visitantes nacionales y extranjeros que hay, por lo que al reconocer la situación en que se encuentran las microempresas del sector gastronómico y la manera en que han manejado sus actividades bajo el contexto actual, nos permitirá identificar las oportunidades de interactuar con ellas para poner en práctica, las estrategias necesarias para mantenerlas en funcionamiento, buscando que no solo sobrevivan a la contingencia sanitaria, sino que se adapten a la nueva realidad para lograr un desarrollo y crecimiento económico real.

Micro-enterprises, Health contingency, Strategies

Microempresas, Contingencia sanitaria, Estrategias

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Introduction

On March 23, 2020, it was announced in Mexico, a fact that radically changed the economic life of our country, generating uncertainty in financial markets and starting a paralysis in the economy of companies, the above, caused for the largest pandemic that has existed in the last hundred years, caused by SARS-COV-2 (COVID-19).

According to the World Health Organization, COVID-19 is the most infectious disease caused by a coronavirus, which has generated isolation and social distancing policies in recent months in many countries around the world, and which has brought with it multiple problems in public health impacting the economy and other sectors; Mexico and particularly in the local economy of the municipality of Xicotepec de Juárez, Puebla, due to social distancing and the closure of businesses caused by the health contingency, the food sector has been totally affected by the fact of the limited mobility of the inhabitants, resulting in the businesses dedicated to this sector seeing the need to limit the entry of diners into their service areas, others to reduce the number of workers and some others adopting new measures to stay in the market surviving through of home delivery, which generates a noticeable decrease in your income.

Justification

Xicotepec is a municipality located in the Sierra Norte of the State of Puebla, which since 2012 the Secretary of Tourism had the pleasure of calling it Magic Town, recognizing in it different tourist attractions, among which its local gastronomy stands out, which is why this The investigation turns to the food sector in this town, after being affected by the temporary suspension of activities and the confinement that we are experiencing in the middle of 2020 due to the health contingency.

Problem

The reason for this research is to determine the impact of COVID-19 on food micro businesses in Xicotepec, seeking to identify the appropriate strategies to adapt them to the new modality, derived from the pandemic that our municipality is going through

Hypothesis

By recognizing the impact that food microenterprises have had in the municipality, the ideal strategies to help the economic reactivation of this sector can be determined with the intervention of businessmen, the municipality and the academic sector.

Goals

General purpose

Identify the impact that companies in the food sector have had in the municipality of Xicotepec due to the health contingency, for the implementation of strategies in the economic reactivation of the sector.

Specific objectives

- Gather representative information on the food sector of the municipality of Xicotepec.
- Analyze the information and identify the repercussions that companies have had in this sector due to the health contingency.
- Establish strategies to help in the economic reactivation of micro-enterprises in the food sector of the municipality.

Theoretical framework

Without a doubt, Mexico is going through one of the biggest economic turbulence caused by the COVID-19 Pandemic.

According to the World Health Organization (WHO) describes that pandemic is the worldwide spread of an infectious disease of humans, this indicates that it affects a considerable number of people worldwide.

In order for it to be considered a Pandemic according to the WHO, it must be considered a new virus that can be transmitted from person to person, precisely these are two situations that we go through with the appearance of the SARS-CoV-2 virus (new coronavirus of Severe Acute Respiratory Syndrome) which causes the COVID-19 disease, which has currently generated more than 1,001,183 accumulated cases, according to registry reports by the Autonomous University of Mexico (UNAM).

Data presented by the author Daniel Torres, from the company's Digital Marketing (CompuSoluciones) indicate that in Mexico the backbone of our economy is found in Micro, Small and Medium Enterprises. According to Forbes data, there are about 4.2 million MIPyMES (Micro, small and medium enterprises), which contribute around 52% of the Gross Domestic Product (GDP), and generate 70% of formal employment.

For the purposes of this research, we are based on the analysis of micro-enterprises and, taking up this definition by the (Ministry of the Economy), all registered micro-businesses with fewer than 10 workers are considered micro-enterprises.

According to data obtained by INEGI, referring to a survey called "ECOVID-IE 2020", on the Economic Impact Generated by COVID-19, and which was applied to 1,873,564 companies via telephone, of which 1,735 correspond to micro-companies, it was analyzed that The average expectation of income during the middle of 2020, presented a considerable decrease (more than 50%), for which they were forced to close and some others that maintained their operation, the demand for their products was totally diminished.

Similarly, the economic outlook of microenterprises was affected after the official statement that was issued in the Official Gazette of the Federation, on March 31, 2020, which mentions the separation and temporary closure of essential and non-essential activities, reducing in a large percentage, the access of diners to food businesses, presenting a considerable reduction in hours, generating low demand for products and services, which caused a reduction in personnel and economic income in establishments during the temporary closure period.

Derived from studies carried out by the authors: (Mascarúa Alcázar, Velázquez Vargas and Amador Mendoza), based on the study of Economies of scale in the Municipality of Xicotepec de Juárez, applied in the first semester of 2020, it is observed that, in the In the year of 2019, 4,782 economic units had been counted, strictly in the city of Xicotepec, 7 belong to the primary sector, 729 to the secondary sector, 2,074 from the commercial sector and 1,978 from the service sector.

According to these data, it can be seen that MSEs in the state occupy 99.7% of the total; Xicotepec companies are 3% of the state of Puebla; 97.6% are micro-businesses; 1.8% are small businesses; 0.5% are medium and 0.1% are large, the above according to information presented by the Strategic Regional Development Program, Region 1, Xicotepec (Government of Puebla).

Investigation methodology

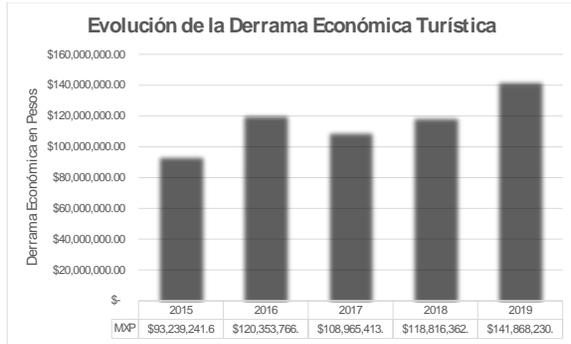
The methodology used to carry out this research consisted of obtaining a representative sample designed according to the probabilistic sampling stratified in finite populations, for which the measurement instrument consisted in the application of a direct questionnaire to determine the impact of Covid 19 in the micro businesses of food in Xicotepec de Juárez, Puebla; since its economy depends largely on tourism and this represents one of the main industries of economic development that, over time, has been consolidated by increasing the influx of tourists, as can be seen in the following graph.



Fuente: Secretaría de Turismo del Estado de Puebla

Graphic 1

By taking advantage of the natural, cultural, archaeological and gastronomic attractions, it contributes to the strengthening of the Pueblo Mágico denomination, this tourist influx generates positive changes in the local economy as can be seen in the following table:



Fuente: Secretaría de Turismo del Estado de Puebla

Graphic 2

Derived from the importance of tourism for the town, an analysis of the behavior of the food microenterprise sector was carried out in Xicotepec de Juárez and determined the impact of Covid 19 in different sections that include: Sales behavior, changes in customer service customer, compliance with sanitary measures during the pandemic, changes in the means of sale, behavior of customer consumption habits, behavior of supplies, effects of the pandemic on employment and training needs.

Determination of sample size

For this purpose, a study for finite populations (less than 100,000 elements) was considered, and the following formula was used:

$$n = \frac{3.84N p \times q}{E^2 (N-1) + 3.84 p \times q} \tag{1}$$

Where:

- 3.84 = confidence coefficient factor
- N = universe or population
- p = probability in favor
- q = probability against
- n = number of elements (sample size)
- E = estimation error
- n = sample size

Substituting the data in the above formula, the sample determination is made.

Data:

- n = ?
- E = 5%
- Confidence coefficient factor = 3.84
- p = 50%
- q = 50%
- N = 663 companies

Substituting the formula with the data:

$$n = \frac{3.84 \times 663 \times 0.50 \times 0.50}{(0.05)^2 (663 - 1) + 3.84 (0.50 \times 0.50)}$$

$$n = \frac{636.48}{(0.0025)^2 (662) + 3.84 (0.96)}$$

$$n = \frac{636.48}{1.655 + 0.96}$$

$$n = \frac{636.48}{2.61}$$

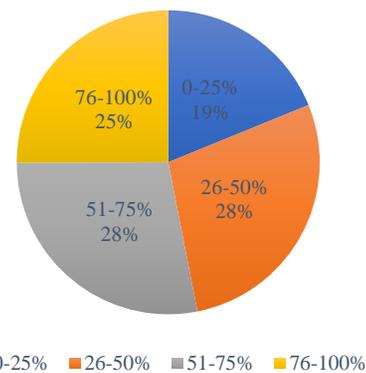
$$n = 243.86$$

n = 244 questionnaires

To determine the sample, a confidence level of 95% is ensured and according to the result obtained, 244 questionnaires were applied considering the universe of 663 economic units dedicated to the preparation of food in the municipality of Xicotepec, according to the National Statistical Directory of INEGI Economic Units (2020).

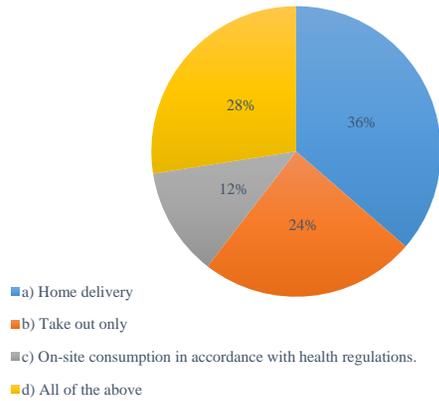
Results

The results of this investigation allow to determine the following:



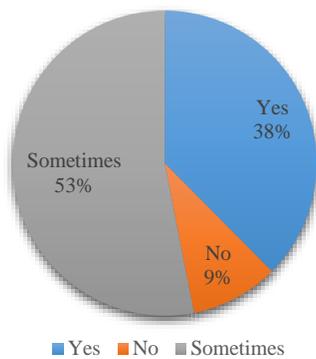
Graphic 3 Sales behavior

For the food microenterprises in Xicotepec, it can be identified in the first place that 19% consider that the percentages of decrease in sales that range from 0% to 25%; 28% believe that the decrease is from 26 to 50%; Another 28% consider that the decrease is from 51% to 75% and finally 25% consider that the decrease has been accentuated between 76% to 100% by the end of 2020 compared to those that existed before the pandemic; which puts into perspective the economic impact that the health contingency has had in this sector.



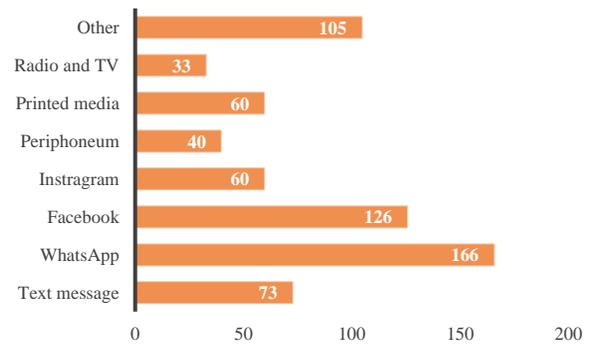
Graphic 4 Changes in customer service

According to the results obtained, they had to be adapted to offer different alternatives for customer service, highlighting in order of importance the home delivery with 36% and it is the option that they have implemented mostly, with 24% the option is applied to make food just to go; with 12% the consumption is carried out on site in accordance with health regulations and finally 28% apply a combination of all the options to be able to serve customers in this sector.



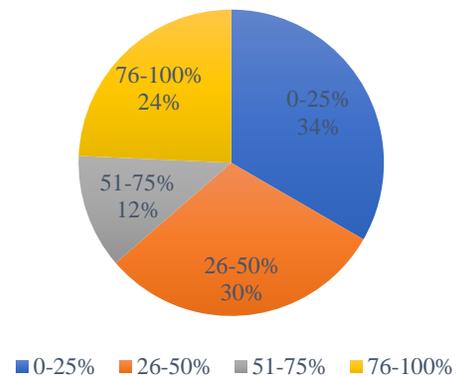
Graphic 5 Compliance with sanitary measures in the contingency

In this graph you can see the behavior of customers in the establishment regarding the health measures established by the authority. With 53% it can be seen that clients only sometimes respect these protocols. Only 38% comply with the sanitary measures and 9% do not comply with the measures established to mitigate the sanitary contingency.



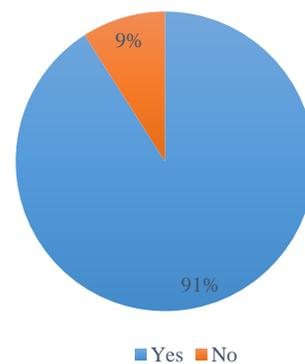
Graphic 6 Changes in the means of sale

Regarding the means used to publicize products and services offered in this sector, they have been adapted and now use a variety of electronic means, among which the sending of messages through WhatsApp, the use of social networks is mostly used. such as Facebook, Other applications, Text messages, Instagram, Print media, Periphoneum and what is used to a lesser extent are Radio and TV.



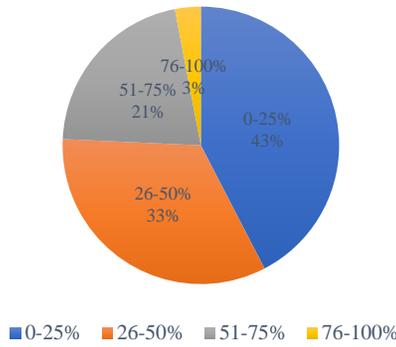
Graphic 7 Behavior of customer consumption habits

The consumption behavior of customers in this sector is also changing since customers now 34% sometimes request their food to take away or with home delivery; 30% regularly request the services described; 24% almost always choose the home delivery option and only 12% order their food with home delivery



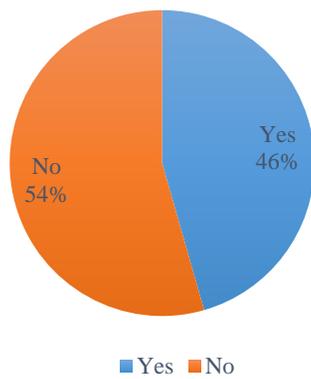
Graphic 8 Behavior of input prices

Regarding the inputs for the preparation of food that are offered to this sector, 91% consider that the health contingency has increased the price of the raw material for the production of their products and only 9% consider that they have not suffered any increase.



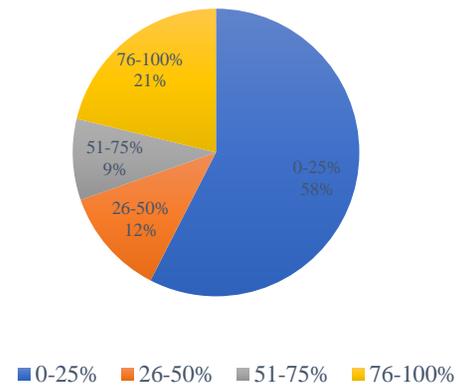
Graphic 9 Variation in input prices

The owners of food micro-businesses in Xicotepec perceive that the prices of inputs have risen; 43% think that the increase oscillates between 0% and 25%; 33% believe that the increase is between 26% to 50%; 21% perceive that the increase is between 51% and 75% and 3% consider that the increase has been between 76% and 100%.



Graphic 10 Efectos en el empleo en el sector de alimentos por la pandemia

Entrepreneurs who own food micro-businesses in Xicotepec de Juárez have expressed that 54% have not been able to retain their staff due to the effects of this pandemic and 46% have been able to retain their employees.



Graphic 11 Percentage of jobs lost in the food sector due to the effects of the pandemic

58% of the entrepreneurs that participate in this sector consider that between 0% and 25% of the jobs they had before the current health contingency have been lost; 12% consider that between 26% and 50% have stopped having jobs; 9% estimate that they stopped having between 51% and 75% and finally 21% of the participants think that between 76% and 100% is the percentage of jobs that stopped having during this pandemic.



Graphic 12 Training needs

The participants in the food sector in Xicotepec de Juárez, expressed diverse opinions in order to achieve the permanence of their businesses and avoid their disappearance; Therefore, they consider it necessary to train mainly in the management of social networks, and following in order of importance to continue preparing in Basic Marketing, Basic Finance, Customer Service and Attention, Price Standardization, Labor Motivation and other aspects.

Conclusions

It is necessary to establish training projects in a simplified way with business control methods and procedures applied to the daily practice of the activities carried out by microentrepreneurs under the current circumstances of health contingency. The culture of the management of information and communication technologies, as well as the application in social networks of business objectives, should be promoted in organizations. Promote agreements with municipal authorities, with business associations and the UTXJ, so that useful business models are promoted in a tripartite manner for the creation, maintenance of activities, growth and development of micro-enterprises.

Despite the fact that microentrepreneurs are aware of the need to train in: network management, finance courses, customer service and attention, marketing, work environment, price management, among others, they do not have a real disposition of time for not be a priority within the daily activities they carry out. Existing microentrepreneurs are more interested in business survival with the daily sales routine, only with the variant, of use of social networks and virtual transactions.

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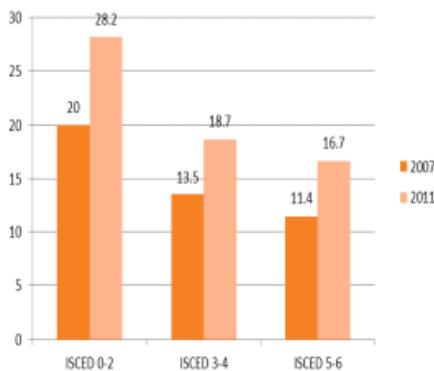
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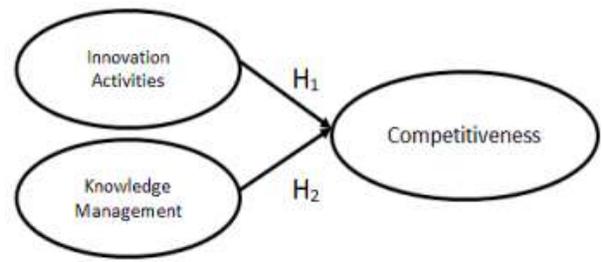


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