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Journal-International Economy

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Presentation of the Content

In the first article we present, *Logistic plan to exportation of Mexican oregano to Turkey and United States*, by PIEDRA-CASTAÑEDA, María del Socorro, PULIDO-PÉREZ, Cinthia Yadira, FLORES-CISNEROS, Idalia Rubí and MORALES-ROLDÁN, Edgar Rubén, with adscription at the Universidad Tecnológica de Poanas, next article, we present *The use of ICT and its application in the teaching of corporate social responsibility*, by MARTÍNEZ-RODRÍGUEZ, Edim. DELGADILLO-GÓMEZ, Patricia, DÉCARO-SANTIAGO, Laura Angélica and SORIANO-HERNÁNDEZ, María Guadalupe, with adscription at the Universidad Autónoma del Estado de México, as following article we present, *Social networks: analysis of cyberactivism among Latin American youth*, by HIDALGO-MENJIVAR, Carlos Humberto, JUÁREZ-SALOMO, Norma Angélica, SILVEYRA-ROSALES, Mariana Teresa and CUEVAS-OLASCOAGA, Miguel Ángel, with adscription at the Universidad Salvadoreña Alberto Masferrer, Universidad Autónoma del Estado de Morelos, as last article we present, *Conceptual and descriptive analysis of financial management for SMEs*, by ESCAMILLA-SALAZAR, Zugaide, ROBLES-ACOSTA, Carlos and BECERRIL-GARCIA, Analady, with adscription at the Universidad Autónoma del Estado de México.

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Logistic plan to exportation of Mexican oregano to Turkey and United States

Plan logístico de exportación de orégano mexicano a Turquía y Estados Unidos

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Abstract

Oregano is one of the most popular aromatic herbs in the world, used in the preparation of a wide variety of dishes, Mexico being one of the main producers worldwide, with an annual production of more than 80 tons. According to article with article 102 of the customs law, it mentions that "the definitive export regime consists of the exit of merchandise from the national territory to remain abroad for an unlimited time" (p. 67). During the execution of the project, opportunities for growth in the United States-Turkey markets were analyzed, from the necessary legal export documentation to implement the project, to the determination of the tariff fraction. The research responds to a quantitative approach, carried out under descriptive researching of 5 phases method the objective of creating a record of exporting oregano in the Durango region to markets in Turkey and the United States, since it is a product of first quality and for which demand has increased in these countries. From the implementation of the export plan, it is looking for stablish to establish strategic alliances with oregano producers that meet quality standards.

Exportation, Mexican Oregano

Resumen

El orégano es una de las hierbas aromáticas más populares en todo el mundo, utilizado en la preparación de una amplia variedad de platillos, siendo México uno de los principales productores a nivel mundial, con una producción anual de más de 80 toneladas. De acuerdo con el artículo 102 de la ley aduanera menciona que “el régimen de exportación definitiva consistente en la salida de mercancías del territorio nacional para permanecer en el extranjero por tiempo ilimitado” (p. 67) Durante la realización del proyecto se analizaron oportunidades de crecimiento en los mercados de Estados Unidos-Turquía, desde la documentación legal de exportación necesaria para la implementación del proyecto, hasta la determinación de la fracción arancelaria. La investigación responde a un enfoque cuantitativo, realizado bajo la modalidad de investigación descriptiva de 5 fases consecutivas, cumpliendo con el objetivo de crear un antecedente de exportación de orégano en la región de Durango a mercados de Turquía y Estados Unidos, ya que es un producto de primera calidad y del cual se ha incrementado la demanda en dichos países. A partir de la implementación del plan de exportación se busca establecer alianzas estratégicas con productores de orégano que cumplan con los estándares de calidad.

Exportación, Orégano Mexicano

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Introduction

International trade happens because of several factors, one of them is the commercial exchange, according to Long (2017) suggests that "commercial exchange can also be seen at a business level, to explain why a company decides to import or export" (p. 37), the export of regional products abroad represents an opportunity for economic growth at an international level; according to Falconi Jácome (2005) the Free Trade Agreement is an agreement by which two or more nations come together to create standards and rules to have among them free trade and exchange of services, investments and products.(p. 10)

Mexican oregano is a product highly demanded by countries such as the United States and Turkey with gastronomic richness characteristic of each culture. As mentioned by the Secretary of Agriculture and Rural Development (2016), oregano (Origanum vulgare), also known as orenga and wild marjoram, is an aromatic plant used in cooking and medicine. It belongs to the Lamiaceae family. Its dark green oval leaves emit a strong fragrance. It can be grown in gardens, orchards and houseplants in warm conditions.

With the implementation of the proposed plan for exporting the product, it is intended to have a significant expansion of the product internationally, creating opportunities for other selected products of the same quality such as aromatic herbs and Mexican seasonings. According to the Ministry of Agriculture and Rural Development (2016) oregano stands out for having a great potential at the international level and above all an important demand due to the variety of uses it has, in Mexico the production of this plant exceeds 80 tons having as a consequence to be a product with greater commercial use compared to others.

This article describes the implementation of the export manual for Mexican oregano, based on the study of a representative population sample for this particular study, the United States and Turkey were selected as the main markets. Martínez Dueñas (2022) and the Observatory of Economic Complexity and the World Bank state that the United States is the largest importer and the second largest exporter in the world, after China.

It also ranks first in the world in terms of Gross Domestic Product per capita and the ninth most complex economy in the economic complexity index.

The reasons for the growing demand for Mexican oregano will be discussed, as well as the determination of the legal requirements necessary for exportation, looking for having an efficient supply chain for the product in question. According to Ballou (2004) both logistics and the supply chain are considered activities that work to carry out in the best way the acquisition of raw materials, their transformation and when they are finished products to reach the customer in time and form, using properly the links such as transportation, communication, inventory control, etc. (p. 7)

Currently, the expansion of Mexican culinary products around the world is being sought, presenting a great opportunity to promote Mexican gastronomy and the quality of these products.

The hypothesis to be tested in this study is whether the implementation of an export manual will increase the demand and sakes of the product Mexican oregano will increase in a selected population sample in the state of Durango, Mexico, through the standardization of the export process to the United States and Turkey.

The methodology followed throughout the elaboration of the project will be shown, as well as its implementation and results.

Methodology to develop

The research approach for the development of the project is quantitative, according to Bernal (2016).

> In this sense, for quantitative research the scientificity of the social sciences is given by the ability of these to accommodate the paradigm of the natural sciences; that is, objectivity, the distance between the subjective and the objective, linear causality, neutrality, the formulation of general laws and the specialization of knowledge. (p. 90).

A quantitative, descriptive methodology was used, based on techniques such as closed questionnaires and documentary review.

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An analysis and observation was made in the study sample, where the areas of opportunity are identified and from them one in particular is chosen currently the economic situation is in the process of recovery from the Covid 19 pandemic, so growth opportunities are sought to expand the market, the World Bank(2023) states that "global growth is expected to slow in 2023 to 2.1 percent. The difficult global financial conditions as well as a moderate external demand in each country will affect the growth of emerging markets and economies in developing", therefore strategies are required to mitigate the global phenomenon, once the problem of the lack of opportunity to enter the international market is identified, the exportation process and how to carry it out is made known, different solutions are proposed which is to offer training on said process and create a manual of logistic methods of oregano export, according to López (2017) in Mexico gastronomy has been signed as a subject of public interest derived from elements such as the generation of identity, social relationship, and cultural distinction, same that is reflected in the restoration and food industry. (p. 94); Therefore, the effectiveness of taking the Mexican product abroad is an assured success; therefore, it is important to select the most appropriate option according to the following criteria: that it does not generate very high extra costs, that it can be applied by any person and that it does not take too much time to carry out and use it.

For the creation of the logistic plan for exportation Mexican oregano to Turkey and the United States, it is necessary to consider the import requirements, which include import permits, labeling and packaging requirements, quality and food safety requirements, taxes, among others, according to the Foreign Trade Law (2006) art. 12, for the purposes of this Law, tariffs are considered the quotas of the general import and export tax rates.

Quality and food safety certifications are also required: these may include HACCP, ISO 9001, ISO 22000, Phytosanitary and BRC Global Standard certifications, as they guarantee compliance with international quality and food safety standards; it is important to select a supplier of dried oregano that is of high quality and meets the food safety and security standards of the destination countries; shipment preparation is also required: the oregano must be packed and labeled according to the import requirements of the destination countries, it must be resistant and suitable for long distance transportation, and the label must include detailed information such as product name, net weight, country of origin and expiration date; Subsequently for transportation and delivery, there are different means and modes where a reliable and experienced freight forwarder is selected for the handling and delivery of the product, as well as it is important to ensure that the goods are delivered in optimal conditions, in foreign trade working under the Japanese philosophy called Just in Time is essential for the success of the commercial operation. As mentioned by Vidal, Rodriguez (2007) Just in Time in logistics is a philosophy based on the elimination of waste and where a high value service is offered to companies that require efficient and committed suppliers to offer quality, it is about delivering a product in time and form, together with the specifications requested by the customer. (p. 79)

It is of utmost importance to have the necessary documentation for export, which must include the quality and food safety certificate, the import permit and the commercial invoice, in addition to ensuring that all documentation is complete and in order before delivery of the product.

Results

According to Zamora Torres et al. (2013), the opening of markets also brings with it many competitors looking for to capture the consumer's attention, which causes companies to become increasingly competitive. Nevertheless, offering the best product is not synonymous with international competitiveness.

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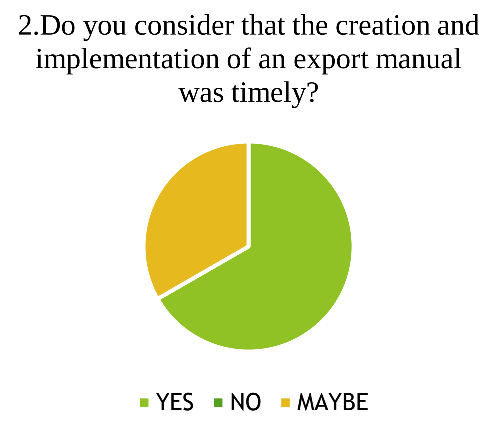
During the commercialization process, it will go through several processes that may become potential obstacles or competitiveness factors, ranging from customs clearance, loading, and unloading processes, transportation services and other logistics services (p 109).

For the interpretation of the project results, the implementation of this was considered in a random sample by convenience, this company dedicated to commercialize and export oregano is located in the city of Durango; according to a survey made to 52.85% of the employees to identify the improvement once the manual was applied, the following graphs are presented:

According to Graph 1, it can be observed that the months of May, June and July where oregano is not being exported is because this aromatic plant is being planted, which is mostly destined for gastronomy. Granados et al. (2013) explains that the first rains at the end of May or the beginning of June initiate the oregano cycle, where sprouts begin in approximately six weeks to give way to flowering. (p. 309).

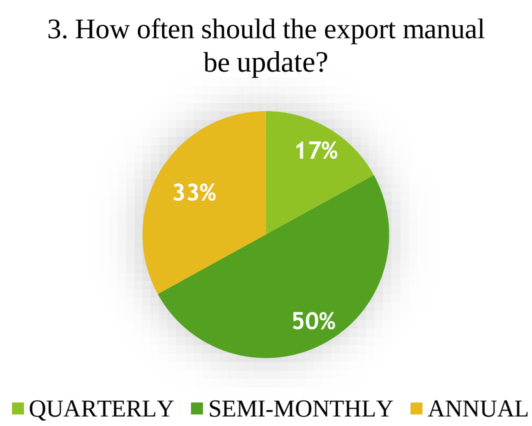
Graphic 1 Percentage of monthly exports of oregano abroad
Source: Own elaboration

Based on Figure 2, the creation and implementation of a logistic plan based on an export manual was 66.7 percent timely for employees of the oregano trader, while 33.3 percent considered it was only maybe timely.



Graphic 2 Relevance of the creation and implementation of the export manual
Source: Own elaboration

As can be seen in Figure 3, 50 percent of the employees working in the oregano trading company agree that the revision and updating of the export manual should be done every six months, being the majority and therefore the most appropriate way to make the corresponding revisions, according to the updates provided for by the Foreign Trade Laws.



Graphic 3 Update of the export manual
Source: Own elaboration.

According to Graph 4, the perception of the personnel regarding the increase in oregano sales once the manual was implemented is that 50 percent stated that they did increase, while the other 50 percent responded maybe, due to lack of knowledge of the financial information provided to them. According to Liu and Covarrubias in the published work "Evolución de la relación comercial de México con Estados Unidos y China, 1993-20220" (2023) exports to the neighboring country had an annual growth of 8 percent on average in recent years, all this after a fall of up to 20.

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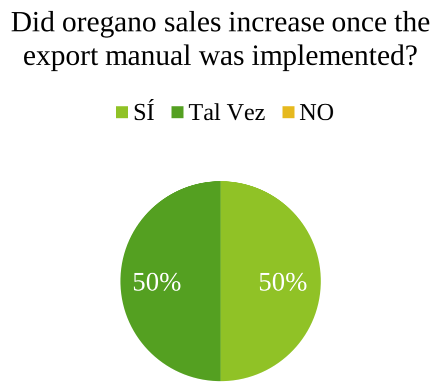
After the implementation of NAFTA in January 1994, an annual growth rate of 19.3 percent was registered, however, in 2001 the rate varied negatively by 4.6 percent. (p. 159).



Graphic 4 Perception of sales increase
Source: Own elaboration.

Therefore, the hypothesis that the implementation of an export manual managed to increase the demand and sales of the Mexican oregano product in the company considered as a sample for the application of the export logistics plan is proven.

Annexes

Section II	II	Products of the vegetable kingdom.
Chapter	12	Oil seeds and oleaginous fruits; miscellaneous seeds and fruits; industrial or medicinal plants; straw and fodder.
Item	1211	Plants, parts of plants, seeds and fruits of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.
Subitem	121190	Other
Fraction	12119099	Other
Import	10	
Export	Ex.	

Table 1 *Tariff Classification of Oregano*

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There is no funding from any institution.

Conclusions

Based on the author Ortiz Velázquez (2020) states that the level of microenterprises in Mexico proved that the industries disadvantaged with the current strategy, presents a short-term growth, Mexican industries present considerable margins of idle capacity, so a considerable investment is not necessarily the solution, but instead give priority to selected investments in industries generating employment and chaining. The Congressional Research Service or known as CRS of the United States (2022) indicates that Mexico and the United States have a close trade relationship, with the United States being Mexico's most important commodity export market, with about 80% of Mexican exports going to the United States.

Neverthelss Turkey is a market that is being explored and which proves to be very promising for Mexico and its trade. According to Ayseözge (2022) the commercial connection point between Europe and Asia is Turkey, as it is located in a point of great logistical importance, Turkey requires new clients and markets to be able to carry out effective trade policies. (p. 41).

As shown in the graphs of the results, the export of oregano increases in 9 of the 12 months of the year, being January, February, March, April, August, September, October, November and December the months with the highest percentage of sales, compared to the remaining months of the year; Asencio (2020) states that the lack of knowledge of the steps to export currently in the community and agricultural sector, does not allow them to develop, despite having everything necessary, due to lack of knowledge to export their products to other countries. (p. 297).

Once the manual was implemented, an increase of 66.6% improvement was observed in the processes contemplated in the logistics plan developed; consequently there was a 20% increase in oregano exports; when conducting the satisfaction survey for the employees in the sample.

100% said that the degree of satisfaction is good with respect to the standardization of the export process; 50% of the employees surveyed think that the export plan should be updated based on the updating of the laws governing foreign trade. According to Mulder and Pellandra (2017) export innovation is the activity that the company must do to enter a market outside the country for the first time or improve what is already done. Within these activities are the introduction of a new or improved product, a process, a new method of trade (p. 8).

The months that exports are not made is due to the lack of oregano production in the state, besides the results obtained in the satisfaction part of the project implementation are based on a survey to the employees where previously the logistic plan to work based on an export manual had been designated. However, the logistics plan for marketing oregano was already implemented in order to demonstrate that the standardization of the processes involved in the activities of exporting companies in Mexico are considered competitive advantages, adding to the indicators of the companies in the sector. Romero, Douglas, et al. (2020) indicate that competitive advantage must be built with hard work and perseverance, besides representing a differential between products or services of the same line of business (p. 468).

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The use of ICT and its application in the teaching of corporate social responsibility

El uso de las TIC´s y su aplicación en la enseñanza de la responsabilidad social empresarial

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Abstract

Currently, Higher Education Institutions (HEIs) are called to undertake a change within themselves to respond to the needs of different organizations and society, through the generation, development and transfer of knowledge, fulfilling their mission. to train professionals who will respond to the needs of society by facing new social problems, since it is through knowledge and daily practice of corporate social responsibility, science, technology, and innovation that tools, models are presented. , actions and programs that contribute to social well-being, economic growth, development, competitiveness of organizations and the country in general.

Corporate social responsibility, Technology, Higher education

Resumen

En la actualidad las Instituciones de Educación Superior (IES) están llamadas a emprender un cambio en su interior para dar respuesta a las necesidades de las distintas organizaciones y a la sociedad, a través de la generación, desarrollo y transferencia del conocimiento, cumpliendo con su misión de formar en su interior profesionistas que darán respuesta a las necesidades de la sociedad afrontando nuevos problemas sociales, pues es a través del conocimiento y la práctica cotidiana de la responsabilidad social empresarial, la ciencia, la tecnología, la innovación que se presentan herramientas, modelos, acciones y programas que contribuyen al bienestar social, al crecimiento económico, al desarrollo, competitividad de las organizaciones y del país en general.

Responsabilidad social empresarial, Tecnología, Educación superior

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Introduction

In daily practice in teaching corporate social responsibility, tools and media are used such as the presentation of concepts, background, issues and subjects through the use of the ISO 26000 standard, books, magazine articles, laws, documents, documentaries and even films with the aim of the student being the protagonist of their learning and being a citizen with knowledge, skills, values and attitudes with critical, analytical and ethical thinking, capable of solving complex problems such as respect for human rights, labor practices fair for employees and workers, respect for the environment, participation and development of society and its communities, as well as treating clients and consumers of public, private or social organizations ethically through decision-making with a vision based on values accepted by society, inclusive and with strict adherence to respect for human rights.

Therefore, the administration of any organization must be aware that it has a social responsibility and to do so it must have a specialized professional with the skills to implement voluntary standards such as ISO 26000 or even strict respect for laws such as the Political Constitution of the United Mexican States, the Federal Labor Law, as well as the Mexican Standard NMX-R-025-SCFI-2015 on Labor Equality and Non-Discrimination, since in 2017, a survey carried out by OCC Mundial revealed that 64% of workers claimed that discrimination existed in their company (ENADIS, 2017) in this same sense, the survey on Discrimination in Mexico City (EDIS, 2021) revealed that 36.9% of workers claimed to have been discriminated against at work.

Therefore, not only must the organization be competitive in economic terms, but it must also satisfactorily meet economic and social objectives, both external and internal, since it has been defined as the objective of organizations to produce goods and services that satisfy the needs, desires, and expectations of its clients and users, generating a utility and in terms of social objectives, contributing to the development of society and its environment, thereby achieving comprehensive development.

The economic and social objectives are related and consistent with each other, so the company must seek to integrate them harmoniously into its daily work. This will ensure its existence, increase its productivity and allow the human development of its members (Estrada, Monroy and Ramírez, 2005; 10).

In this same sense, the importance and need to address Corporate Social Responsibility (CSR) in modern companies is due to the great desire to stop and repair the damage that is now evident at an environmental, economic and social level, that the same companies have caused and continue to do. causing (Soto and Cárdenas, 2007: 146).

Due to the above, different organizations see the need to design strategies that ensure the success of organizations by increasing their competitive level, in the added value they offer to their clients and users, in quality, efficiency, effectiveness in terms of profitability, quality in the processes, just as it is a priority to design strategies focused on solving problems such as discrimination, fair wages and salaries, adequate work environment, personal and professional growth among its collaborators, it is also necessary for companies to have policies for the development of the community and its societies, thereby generating a climate of respect for laws, norms and agreements to achieve greater well-being.

Likewise, Cabrera (2006;1) mentions that every organization (and in particular the company), because it is part of a social system, in addition to producing goods and services, to ensure its stability, continuity and growth; They must meet social objectives. This does not necessarily mean that they must be in charge of solving specific social problems that afflict the societies where they operate, but that they will respond as instruments to satisfy social needs and link organizational objectives with those of the community to prioritize its growth and development, therefore Each of the company's decisions must be based on values that society accepts and this necessarily impacts the company's strategic planning, its internal processes, products and services, as well as the relationship it establishes between its clients, consumers and society. in general.

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Corporate social responsibility

Until November 2010, there was no generalized definition of Corporate Social Responsibility (see table 3.1) and with the participation of more than 100 countries, ISO 26000 was established, which is the first tool that integrates a guide on how to apply social responsibility. business in all types of organizations. Considers that it should be seen as a new way of operating the organization's activities based on existing processes, structures and resources, and under which shareholders, suppliers, community, environment, government, clients and collaborators converge (Remy, 2011), the which defines corporate social responsibility as organizational responsibility for the impact that its decisions and actions have on society and the environment, through transparent and ethical behavior that promotes sustainable development, health and well-being of society, taking into account It takes into account the expectations of interest groups, in accordance with applicable legislation and consistent with international standards of conduct, integrated throughout the organization and implemented in organizational relationships (Duran, 2008; Puterman, 2010, ISO 26000 Standard).

Autor	Definition
Gallo (2000)	Comply with its own purposes
Bateman (2001)	The obligation towards society
Comisión de las Comunidades Europeas (2002)	Voluntary integration, by companies, and their relationships with their interlocutors
Vargas (2006)	Go beyond your business compliance
Instituto Ethos (2007)	Form of management, ethics and transparency of the company with all audiences
Banco Interamericano de Desarrollo (BID, 2007)	A sustainable business strategy that promotes the well-being of the company and society in general
Centro Mexicano para la Filantropía (2009)	Fully comply with the purpose of the company in its economic, social and environmental dimensions
OCDE (2010)	Actions developed by businesses to consolidate their relationships with societies
La Fundación Prohumana de Chile (2011)	Contribution to sustainable human development

Table 1 Definition of corporate social responsibility through various authors
Source: self made,, 2013. con base a Gallo (2000), Bateman (2001), Comisión de las Comunidades Europeas (2002), Vargas (2006), Instituto Ethos (2007), Banco Interamericano de Desarrollo (BID, 2007), Centro Mexicano para la Filantropía (2009), OCDE (2010), La Fundación Prohumana de Chile (2011)

Based on the terms used by various authors, Corporate Social Responsibility can be defined as “the commitment that the company assumes to the sustainable development and well-being of society through ethical and transparent behavior through collaboration with the different actors involved.”

And based on the above, it is necessary that social and business responsibility be incorporated as a fundamental issue in the different organizations that can be applied as a daily practice and this can only be possible through professionals who can incorporate these practices through of different models according to the context of each organization and following, where appropriate, the regulations designed for this purpose, so higher education institutions as sources of knowledge must solve the problems faced by society, through ethical incorporation in compliance with each of its university functions and within them the Social Responsibility that will lead to assuming a series of challenges and exceeding the expectations of charity or philanthropy, to project itself as an institution that establishes links to meet the changing needs of society as well as contribute to the development and well-being of society and the country in general.

It is through this relationship that University Social Responsibility (RSU) acquires meaning and presence. Therefore, universities must ensure that their activities are socially responsible, keeping communication in mind to become creators of positive value for society and for themselves. There must be balance between words and actions, effective participation in sustainable development, responsible management, social integration, respect for human rights, equal opportunities, submission to control and norms that ensure the proper functioning of the society in which we live.

In this sense, Ramírez, Moctezuma and González (2017: 62) mentioned that the University needs to "teach people to become a highly qualified expert for work and citizenship, give students the opportunity to develop. Full of their skills with social responsibility" (UNESCO, 1998: 2), because "higher education not only provides a solid capacity for the world and tomorrow, but also creates the right to citizens of the recipient of ethical principles, related to ethical principles, related to ethical principles.

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Related to the construction of the world, protecting human rights and the values of democracy, however, Vázquez and Ortiz (2018) referring to Freeman, that countries that have high investment in areas such as information technology, research and development, basic sciences and applications, as well as teaching resources will be highly competitive.

From there, countries need to invest in educational institutions in the use of technology, because through research, training and dissemination on issues of corporate social responsibility, they can strengthen the existing links between education, basic and applied sciences. and technology and innovation, thus responding to the needs of society, fulfilling the mission of training professionals who are increasingly prepared to solve new social problems and will be the decision makers of the future, because it is knowledge that is obtained as a result of science. and technological activities aimed at providing solutions to humanity's problems.

According to Núñez and Alonso (2009), the growing role of science in public life has raised the question of the social responsibility of scientists. Science is inevitably immersed in a social context, which is why scientists are not only interested in knowledge but also in its consequences. Therefore, scientists must always adjust their actions, think about the impact that can be achieved due to the results of the study and must increase social objectives, in addition to profits or personal recognition, with positive and voluntary contributions to improve the society in the field of social improvement field of technology; In other words, you must act with social responsibility. Taking into account the above, teaching, research and social responsibility are considered important factors of training, creation and distribution of knowledge, and this is the change of economic development, so that economic development, so that the organization of economic development of higher education, government and government and government Society should try to achieve a new policy, instructing this to teach in higher education, because it encourages the needs of society to be implemented, in the use of technological tools that are beneficial to the entire society.

The combination of science, technology and social responsibility in the creation of future generations will allow you to create young people not only with high levels of knowledge but also with social participation (Sánchez and Saldívar 2016: 207).

In the same way, Ortiz, Della and Rivero (2018) remember that it is included in future IT experts, but mainly contributing to the training of citizens due to the progress and progress of their community, creating social capital, seeking common benefits. and focus on sustainable development.

Well, Science, Technology and Innovation are presented as an instrument of double benefit in that they contribute to social well-being and at the same time contribute to the strengthening of the state in scientific and innovation issues, since the generation and transfer of knowledge and the development of Technologies are elements that drive economic growth, and in turn increase people's well-being (Gómez, 2017).

The need for technologies

Considered a precursor to the ISO 26000 social responsibility standard, the following documents reference the use of technology to address social issues, including:

1. The "White Paper on Governance" published in the Official Journal of the European Communities in 2001 pointed out the need to integrate technology through networks, stating that "European integration, new technologies, cultural changes and interdependence have created many European and international networks. to achieve specific objectives, some of them financed with Community funding. These networks form links between companies, local communities, research centers and regional and local organizations. It is also mentioned that the recommendations of the White Paper will help increase public confidence in the use of expert knowledge. Policymakers are eager to address the challenges, risks and ethical issues raised by science and technology (Commission of the European Communities, 2001).

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2. The Green Paper published by the Commission of the European Communities in 2001 mentioned the use of technology and refers to the fact that "being socially responsible means not only fully complying with legal obligations, but also exceeding compliance with investments" More human capital, environment and relationships with stakeholders. "The experience gained by investing in environmentally friendly technologies and business practices demonstrates that going beyond regulatory compliance can improve a company's competitiveness." It also notes that "these outcomes can be improved through the introduction of clean technologies, which are often associated with jobs associated with innovative technologies," and workers achieve higher performance.

Therefore, its adoption can simultaneously improve a company's environmental performance and employees' job satisfaction, while increasing profitability" (Commission of the European Communities, 2001). The aforementioned situation requires the establishment of permanent links with research centers that depend largely on higher education institutions and that house experts in science and technology development who can develop projects that solve society's own problems through : the creation and transfer of knowledge.

3) In accordance with the OECD Guidelines for Multinational Enterprises, mention is made of the technology referred to in point 5. According to the environment, "the company must constantly strive to improve its ecological characteristics, if necessary , promoting the implementation of technologies and operating procedures in all areas of the company that significantly reflect the existing and effective environmental protection standards" in the company. Likewise, "in doing business, adopt practices that ensure the transfer and rapid dissemination of technology and knowledge, and give due consideration to the protection of intellectual property rights," citing the example that multinational companies may often use technical or operational, procedures if used to promote general environmental improvements.

In Comment No. 53 related to science and technology, it is mentioned that "in globalization and the knowledge-based economy, the role of national borders is not important even for small or country-oriented companies." , the ability to access and use technology and knowledge, these opportunities are also essential to realize the macroeconomic consequences of technological progress, first of all, to increase productivity and create jobs in the context of sustainable development. Multinational corporations are the main carriers of the transfer technology international, contribute to the national innovation capacity of their host countries by producing new technologies, ensuring their dissemination and promoting their use in national companies and institutions. When the research and development (R&D) activities of multinational corporations are closely integrated into the national innovation system, they can contribute to the economic and social progress of the host country" (OECD, 2013).

4) On the 30th. UNESCO General Conference held in Paris in 1999, stated in its "Declaration on Science and the Uses of Scientific Knowledge" and "Programmes for Science": "The scientific community and politicians should strive to increase citizens' confidence in science and its understanding. To address ethical, social, cultural, environmental, economic, health and gender issues, interdisciplinary efforts based on natural and social sciences must be strengthened. Increase the role of science in the construction of A more just, prosperous and sustainable world requires a long-term commitment from all stakeholders, public and private, to increase investment, review investment priorities accordingly and share scientific knowledge (UNESCO, 1999).

In this sense, the ISO 26000 standard, in its central themes and issues related to social responsibility, defines issues related to the use of technology, such as:

Organizations should

- Consider the impact on employment of certain technological options and, to the extent they are economically viable in the long term, prioritize technologies that maximize employment opportunities.

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On active participation and community development: development and acquisition of technology. To help promote economic and social development, communities and their members need, among other things, full and secure access to modern technology. Organizations can contribute to the development of the society in which they operate by applying their professional knowledge, skills and technologies in a way that promotes the development of human resources and the diffusion of technology. Information and communications technologies are a large part of modern life and are the basis of many economic activities. Access to information is essential to overcome the disparities that exist between countries, regions, generations, genders and more. Organizations can help improve access to these technologies through education, partnerships, and other initiatives.

Relevant actions and expectations. Organizations should:

- Consider contributing to the development of innovative technologies to help address social and environmental challenges in local communities.

- Consider the possibility of promoting the development of low-cost technologies that can be easily replicated and that have a great positive impact on the eradication of poverty and hunger.

- Consider the development of potential technologies and knowledge at local and traditional levels, where economically viable, while respecting the community's right to these knowledge and technologies.

- Consider forming alliances with organizations such as universities or research laboratories to work with community allies to improve the development of science and technology and employ local workers to carry out this task.

- Adopt practices that allow the transfer and dissemination of technology when economically viable. Where appropriate, organizations should develop reasonable terms and conditions of licensing or technology transfer to facilitate local development. Community management skills should be considered and improved.

Higher education institutions and the application of information technologies

Based on previous articles, there is no doubt that higher education institutions have a role to play in developing social responsibility among students and promoting the use of information technology to provide solutions to social problems in their communities. At the same time, it is necessary to act to improve the quality of life of the population and satisfy their needs.
Because universities play a crucial role in corporate social responsibility because, although they are not isolated entities, they are created to make a significant contribution to the development of the environment, especially in relation to society, applicants, students, postgraduates and in this meaning of the activities. that are carried out in it have a direct impact on the development of society, for example, improving the educational level of the population, providing products and services, promoting the development of science and culture, etc. It is worth noting that the role of teachers and university communities within the concept of CSR can help students perceive this practice as a common phenomenon, since to a certain extent it has a more direct and obvious connection.

Social responsibility is not only a new fashion, but also a way of contributing and responding to the benefits that society receives, in this sense, if each member of society contributes in some way, through their daily activities, responsibility Social entrepreneurship can make an important contribution to improving the standard of living of the people and the entire country. Alarcón et al. (2018), referring to González (2002), mentions that the purpose of science and technology is based on growth, which provides methods and solutions that provide opportunities for the creation and management of innovations mainly in poor countries.

Furthermore, Abreu (2007) stated: “Innovation is the indisputable key to progress” and all of these are aspects that support the sustainable development of a country. Therefore, science, technology and technological innovation are considered platforms for social progress and development; the safest vehicles in the globalized world.

Conclusions

As long as higher education institutions are aware of the needs of society and assume social responsibility through the development, application and research of technology, they will create responses that translate into better organizations, economic and social development, a better society, standard and quality of life.

Previous studies have shown that social responsibility and corporate responsibility, despite being a concept with origins of more than three decades, gained true relevance only at the beginning of this century due to the challenges, socioeconomic indicators and current social transformations that the Higher Education, in this sense, higher education institutions must have trained experts in the classroom who will then join the workforce, share their knowledge, skills, values and attitudes, commit to the demands of society in terms of work, environment, society, fair business practices and active participation in society and its development. Therefore, by generating knowledge and daily practice of socially responsible actions within each classroom in the university environment, not only through the training of professionals, but also through learning educational processes that provide people in society with the values ethics of the university, responsibility towards society and support, development of personality and education in social commitment, the development of alternative solutions to the complex problems facing the development of the country will be promoted, prioritizing regional and local needs, achieving thus greater interaction and integration of higher education institutions with society with the aim of eradicating poverty, intolerance, violence, illiteracy, hunger, prevention of environmental degradation and prevention of diseases, the issues raised are mainly analyzed using an interdisciplinary approach .

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Social networks: analysis of cyberactivism among Latin American youth

Redes sociales: análisis del ciberactivismo entre jóvenes Latinoamericanos

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Abstract

In Latin America, and in the case of this research in El Salvador, social networks constitute an important tool for cyberactivism, a form of interaction adopted by users of information and communication technologies (ICT) to promote social transformations. Although it is true that social networks offer obvious advantages for the visibility of individuals and groups, it is important to highlight that the risks associated with them entail challenges linked to the reliability of the sources, falsehood, or contradiction of data, among other aspects. In more recent years, such networks have been used by activists of all ages and backgrounds to achieve visibility and legitimacy for their causes, build community and solidarity, remedy digital inequalities, and participate in public spheres, motivating a series of studies and publications that, due to their implications, invite to carry out a careful bibliographic review to delve deeper into the emerging phenomenon of cyberactivism, so the objective of the work shared here is to identify and reflect on some researches carried out on social networks that illustrate the digital activism in young people, in order to identify guiding initiatives for user awareness.

Communication, Social networks, Cyberactivism

Resumen

En América Latina, y para el caso de la presente investigación en El Salvador, las redes sociales constituyen una herramienta importante para el ciberactivismo, forma de interacción que utilizan los usuarios de las tecnologías de la información y la comunicación (TIC) para promover transformaciones sociales. Si bien es cierto que las redes sociales plantean evidentes ventajas para la visibilización de los individuos y colectivos, es importante destacar que los riesgos asociados a las las mismas conllevan desafíos vinculados con lo fidedigno de las fuentes, falsedad o cotradicción de datos, etre otros aspectos. En los años más recientes, dichas redes han sido utilizados por activistas de todas las edades y orígenes para conseguir visibilidad y legitimidad para sus causas, construir comunidad y solidaridad, remediar las desigualdades digitales, y participar en esferas públicas, motivando una serie de estudios y publicaciones que, por sus implicaciones, convidan a realizar una cuidadosa revisión bibliográfica para profundizar sobre el fenómeno emergente del ciberactivismo, por lo que el objetivo del trabajo que aquí se comparte, es identificar y reflexionar sobre algunas investigaciones realizadas sobre las redes sociales que ilustran el activismo digital en jóvenes, con el fin de identificar iniciativas orientadoras para la conscientización de los usuarios.

Comunicación, Redes sociales, Ciberactivismo

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Introduction

Civil societies in the world increasingly use social networks as an important tool for the organization, mobilization and understanding of social reality and, due to the recent nature of the topic, there are still few studies that link news information to activism mediated by digital technologies, making invisible sectors of populations that do not have access or participation in traditional media (Santiago, 2019). In various parts of the world, the speed with which information is generated and disseminated is such that it can foster an environment of misinformation (Van Laer, 2010) and as an example there are cases registered in Spain, Mexico, Brazil and the rest of Latin America. (González, 2023) where young people are seduced by finding alternatives that fit perfectly with their needs for interaction, integration, and consumption on social networks. El Salvador, México and other Latin-American countries had not been the exception; various studies have examined how social networks can facilitate the transmission of the message and its possible impact through social demonstrations (activism in communities), exploring its limitations and challenges (Matassi, 2020). To delve deeper into cyberactivism and its implications, this article shares a systematic review of literature linked to the topic, to know the state of the art (studies carried out on the subject) and what aspects constitute the pending agenda to be highlighted.

Proactive participation in networks

With the advent of web 2.0, various types of users have joined these networks; The social network Facebook began as a space for communication between university students whose objective was, at the beginning, only recreation. Little by little this net has modified its functions, diversifying the type of users with additional objectives to the original ones; Matassi & Boczkowsk (2020) mention a report from "Global digital yearbook 2019", on the use of social networks in Latin America, where they indicated that 26% of the countries that made up that region had a penetration of social networks greater than 70%. (Argentina, Chile, Costa Rica, Ecuador, Peru, Uruguay) and more than 52% with a penetration between 50% and 69% (Andorra, Bolivia, Brazil, Colombia, Cuba, El Salvador, Spain, Mexico, Panama, Paraguay, Portugal, Dominican Republic).

In the case of Mexico, citizens have made clear their interest in influencing social causes that they seek to communicate and promote, with the aim of changing behavior and government policies so that they are involved in decisions, their voices are heard as well as their opinions and proposals, and even stop projects that affect youth (Arzuela, 2013).

Participation in social networks such as Facebook have gone from a popular entertainment focus among young people to having various types of communities interacting and it is possible to see how their uses have diversified significantly. A unique concept of this change is that people assume the role of both producers and readers or consumers of content. Agustino, Guilayn and Monclús Ruiz (2021) mention in their book "The fragility of the fundamental right to the protection of personal data of minors in the face of the exposure of their personal and family life on the Internet: the need for new mechanisms and legal guarantees" the following: "…these users of Web 2.0 are already beginning to identify themselves as "prosumers", understanding that they no longer only "consume" content, but also "produce" it (Van Dijck, 2016)(page 10)

Digital activism and new modes of citizenship

In agreement with Candón-Mena (2016), in the global view of the development of links between social movements and technology, precautions must be taken because, by not providing due attention to emerging social movements, there is a risk of addressing the issue from technological determinism and relegate the analysis of its true transformative potential to both (2016). It can be accepted, considering the bibliography reviewed for the study, that the challenges and opportunities of social networks have been explored to encourage greater citizen participation in issues of national interest (Martínez-García R. D., 2022), however, it is crucial to recognize that the term "social" in networks can be misleading and often hides more than it reveals.

Although the concept of social network has become widespread and commonly used, it is important to recognize the significant role of technology in shaping interactions. The algorithms and digital factors behind these platforms influence behaviors, determine the content that is viewed, and even encourage people to use social media more frequently.

The forms of communication developed by digital activism converge on fundamental factors that determine the changes supported by mobile connectivity, which allows a total integration of online services.

An article arising from a conference by Djordjevic et al. (2020) makes the analogy between fake news and a virus, but not a computer virus (although, in truth, the comparison of a computer virus with a pathological virus fulfills the same function), but one of these viruses that are chains of ribonucleic acid (RNA). The spread of fake news has been compared to the space of the disease (Djordjevic, 2020). Djordjevic mentions that the spread of fake news has been compared to the spread of diseases.

In addition to the fact that the issue of misinformation on social networks is accompanied by ignorance and the omission to establish clear criteria to analyze what bombards users on the Internet, it is acceptable that research methodologies be applied to clarify what is true and what is not (Magallón 2019).
It is pertinent to clarify that even though the elements linked to digital activism are multiple, the forms considered for this research are linked to social networks and viewing them as an effective means to communicate, organize, disseminate messages and generate impact on society. Social networks provide a global and accessible platform that facilitates participation and connection between activists and audiences interested in specific issues (Castells, 2015).

Cyberactivism

Cyberactivism, also known as online activism or e-activism, refers to the use of information and communication technologies, especially the Internet and social networks, to promote and support social, political, or environmental causes. Cyber activists use online platforms to disseminate information, mobilize people, organize virtual protests, carry out awareness campaigns and exert pressure on institutions (Prados, 2012)

Social media are key platforms used by cyberactivists to disseminate information, organize mobilizations and campaigns, as well as raise awareness on specific issues. Facebook, Twitter, Instagram, and other social platforms allow activists to share content, connect with followers and expand their reach.

Hacktivism

Hacktivism combines political activism with hacking skills and techniques. Hacktivists use their technical knowledge to access computer systems to expose information, spread political messages, or disrupt the operations of institutions or companies they consider unfair or harmful. Hacktivism has been used as a form of protest and to promote freedom of expression in the digital environment (Coleman, 2008)

Although hacktivism is not directly related to social media itself, hacktivists often use this resource to spread their messages, communicate with other activists, and recruit followers. Through social networks, they can post links to hacked websites, disclose leaked documents, or share information about their actions.

Online solidarity networks

Online solidarity networks, also known as "crowdsourcing" or "crowdfunding", are based on the collaboration and participation of the online community to support specific causes. These networks allow people to donate funds, resources, or time to support social projects, humanitarian emergencies, political campaigns or individual causes. Online platforms facilitate the connection between those who need help and those willing to contribute (Guillén, 2012)

Social media and crowdfunding platforms provide a space where people can promote their causes, share stories, solicit financial support, and reach a wide audience. Activists can use social media platforms such as Facebook, Twitter, Instagram, or even specific crowdfunding platforms such as GoFundMe to promote and gain support for their projects or campaigns.

Clicktivism

Clicktivism refers to engaging in digital activism activities with just one click or online action. This may include signing online petitions, sharing messages on social media, using hashtags to raise awareness about an issue, or supporting specific campaigns through simple digital actions. Although clicktivism can be a quick and accessible way to express support for a cause, its long-term effectiveness in social change is also debated (Nàcher, 2013).

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Clicktivism is strongly related to social media, as activists use these platforms to spread specific campaigns and messages. Users can share and retweet messages, sign online petitions, and use hashtags to increase the visibility of a cause. Social media allows for quick and accessible engagement with just one click.

Memetism and activism in social networks

With the viralization of content on social networks, a particular form of activism known as memetic activism or viral activism has emerged. It consists of the creation and dissemination of memes, images, or short messages with political or social content, with the aim of generating impact, awareness or promoting public debate. These memes are widely shared and become a form of visual communication that can influence public opinion and encourage citizen participation. (Shifman, 2014)

This type of activism takes place mainly on social networks. Political and social memes are created and shared widely on platforms such as Facebook, Twitter, Instagram, and TikTok. These social networks provide the space for memes to go viral, generate discussions, and promote awareness on relevant issues. This type of activism takes place mainly on social networks. Political and social memes are created and shared widely on platforms such as Facebook, Twitter, Instagram, and TikTok. These social networks provide the space for memes to go viral, generate discussions, and promote awareness on relevant issues.

These are just a few examples of the types of digital activism that have developed in recent years. Each of them has their own characteristics and has proven to have a significant impact in the social and political sphere. Importantly, digital activism is a constantly evolving field, and new approaches and forms of participation continue to emerge as digital technologies and platforms advance.

All the types of digital activism mentioned above are closely related to social media. Social media plays a critical role in facilitating and disseminating digital activism activities.

Statement

Has activism on social networks used by young Latin Americans transformed them from entertainment media to information and proactive participation sources?

General objective

Analyze cyberactivism in social networks and its impact on young Latin Americans to identify its scope and possibilities.

Specific objectives

1) Explore, through the review of various authors, the different forms of digital activism interaction carried out by youth, mainly in Latin America.

2) Establish communication behaviors through the interpretation of the relationship between social activism and the use of social networks.

3. Identify scope and possibilities of social networks, generating analysis alternatives for subsequent research.

Materials and methods

This research is based on the review of specialized literature on cyberactivism in Latin America. This review has been extensive, selective, and transversal in nature, specifically identifying articles of academic dissemination on the subject in the region. This study therefore responds to an exploratory, non-experimental, and qualitative design.

The electronic search technique was used, which consists of consulting bibliographic databases allowing searches by keywords, MeSH terms, authors, dates, etc.

The study was carried out from a qualitative perspective with an exploratory approach, using a deductive analysis in the review of documents. To collect the information, the content analysis technique was used, which allows the discovery of patterns and themes within a set of documents or texts, as described (Krippendorf, 1990).

The information analysis and selection criteria were applied systematically, with the objective of compiling characteristics and arguments based on documentation regarding digital activism and social networks in young people, the theme was defined, and the search was carried out. of studies related to digital activism in general. Subsequently, the summary of all the articles obtained from the search was read.

Results

Studies that met the inclusion and exclusion criteria moved to the next phase. The articles are then read in their entirety to preselect the works for the final selection (Luyi Feng, 2017)

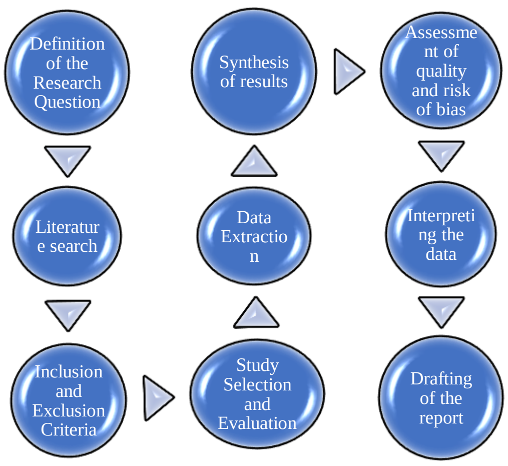

Figure 1 Flowchart for systematic literature review

Inclusion and exclusion criteria:

Inclusion criteria:

1. Thematic Relevance: Documents must directly address the topic of digital activism and its related aspects, such as strategies, impact, platforms, movements, or technologies.

2. Type of Document: Includes academic research, empirical studies, reviews, technical reports, and relevant documents related to digital activism and social networks

3. Publication Period: Documents published in the last 20 years.

4. Language: Written in any official language of the European community

5. Methodology: Documents are included that use various methodologies with scientific rigor, whether quantitative, qualitative, or mixed, in order to address different aspects of digital activism and social networks.

Exclusion criteria:

6. Thematic Irrelevance: Excludes documents that do not directly address the topic of digital activism and social networks or that only mention it superficially.

7. Lack of Access: payment documents or investigations that are not publicly available.

8. Methodological Quality: Excludes documents that lack methodological rigor or that do not provide sufficient information to evaluate the quality of the research.

9. Non-Original Documents: Documents that are reprints, summaries or duplicates of previously published research are excluded.

The selection process for the studies was carried out in three phases.

Identification phase	Search of databases related to the topic. 120 articles were observed under the keyword selection methodology
Eligibility Phase	Those that meet the inclusion criteria were filtered to 75 articles that met the selection criteria previously established in the methodology.
Inclusion Phase	20 documents that contribute significantly to the research.

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Systematization of articles for the Social Activism variable

Name of article/Author	Metodology	Year
Building Citizenship from Digital Activism (Azuela & Tapia Álvarez, 2013)	Document analysis	2013
Networks of indignation and hope (Castells, Networks of indignation and hope, 2015)	Study of cases	2015
Media practices and social movements: The transnational activism of Marea Granate. (Martínez Martínez, 2017)	Discourse analysis & virtual ethnography	2017
Cyberactivism in Latin American society. (Muñoz, 2017)	Document analysis	2017
The power of the massive traditional means and the digital platforms in the political activism (Pacheco & Molina, 2018)	Document analysis	2018
Youth, status, and connections. Explanation of incidental consumption of news on social networks. (Mitchelstein, 2018)	Deep interview	2018
Cyberactivism and political activism in the digital age: A systematic review (Fernández-Gómez & Rodríguez-Aguilera, 2019)	Systematic review of the literature	2019
Words With Friends Activates Breast Cancer Awareness Month with the #WordsWithHope Social Campaign. Business (Zynga, 2019)	Study of cases	2019
Digital Citizenship Perspectives from the media, journalism and Edu -communication (Badillo Mendoza & Pérez Lagos, 2019)	Study of cases	2019
Network research, new languages and symbols of digital activism: A systematic review. (Suárez, J & Olaizola, 2021)	Systematic review of the literature	2021
Youth, digitalization, and activism. Some reflections (Sádaba, 2022)	Theoretical analysis	2022

Systematization of articles for the variable social networks

Digital Communication Strategies through online social networks (Facebook and Twitter): A comparative study on digital activism of online youth social movements in El Salvador and the # YoSoy132 movement in Mexico. (López, 2013)	Field study	2013
Social networks, power and citizen participation. (Ayala, 2014)	Content analysis	2014
Twitterati as instruments of change? Reappropriating social media for dialogue and action via El Salvador's citizen debate site Política Stereo. (Harlow S. , 2015)	Ethnographic analysis	2015
Networks of indignation and hope (Castells, Networks of indignation and hope, 2015)	Content analysis	2015
Reconfiguration and remediation of social media as alternative media exploring the digital media ecology of young activists in El Salvador (Harlow S., 2016)	Ethnographic analysis	2016
The Internet and the street. Cyberactivism and mobilization in social networks. ITESO. (Fabio Malini, 2017)	Systematic review of the literature	2017
Risks in the university population due to the insecurity of social networks (Chicas Zelaya & Guevara Corea, 2017)	Study of cases	2017

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Cyberactivism and social movements. “The oppositional public space in contemporary technopolitics” (Sierra-Caballero, 2018)	Content analysis	2018
Citizen participation and democratic practices: An analysis from the use of social networks and schooling. (Martínez-García R. D.-H., 2022)	Content analysis	2022

Analysis of results: Discussion and conclusions

Cyberactivism is a form of activism that uses information and communication technologies, particularly social networks, to organize, mobilize and spread their message, offering cyberactivists a series of tools and platforms that allow them to reach an audience. broader and have a greater impact. Among the identifiable forms of this type of activism are:

- Mobilization cyberactivism: Mobilization cyberactivism uses social media to mobilize people to participate in collective actions, such as protests, demonstrations, or boycotts. (Fabio Malini, 2017)

- Awareness-raising cyberactivism: Awareness-raising cyberactivism uses social networks to raise public opinion about a specific issue. (Zynga, 2019) Studies reveal that social networks are currently used to organize, mobilize, and raise public opinion on issues such as gender violence, for example, which has had a significant impact on the public agenda, contributing to the approval of laws and policies for the prevention and attention of gender violence.

- Pressure and participation cyberactivism: Pressure cyberactivism uses social networks to pressure governments or companies to adopt certain policies, this has allowed people to participate in decision-making processes. (González-Lizárraga, 2016).

Discussion

Harlow's (2016) case study examined how a group of Latin-American youth activists incorporated social media into their media ecology, the study found that activists used social media to:

- Achieve visibility and legitimacy for your causes.

- Build community and solidarity among activists.

- Remedy digital inequalities.

Harlow's (2016) study provides a detailed look at how youth activists are using social media for their goals. The study shows that such digital communication tools can be effective for activism, even in a country with significant digital inequalities.

The article by Sierra-Caballero (2018) offers a conceptualization of cyberactivism as a form of collective action that is based on the use of information and communication technologies (ICT). The article supports that cyberactivism can contribute to the democratization of the public sphere, by facilitating citizen participation and access to information.

The author offers a new way of understanding cyberactivism. This suggests that cyberactivism is not simply a form of traditional activism that takes place online. Rather, cyberactivism is an emerging form of collective action that is based on ICT and whose effectiveness is testing traditional forms of calls for social movements.

The digital media practices of cyberactivist students in Mexico (González-Lizárraga, 2016). The study found that this kind of students use social media not only to announce or communicate any disagreement but rather to express their opinions and beliefs, organize and coordinate their actions, connect with other activists and supporters.

This provides a detailed look at how students are using social media for activism. The study shows that networks can be an effective tool for citizen participation among young people.

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The article by Martínez Martínez (2017) examined the appropriation of new technologies by the activists of Marea Granate, an organization of Spanish immigrants in Germany. The study provides a detailed view of how immigrants are using ICT for activism.

López's (2013) study shows that technological advances and the growth of the Internet have changed the way we conceive of society. This is because social networks have allowed groups of people to link, interact and relate outside of a physical space. In this context, online youth social movements have emerged as a new form of activism that uses social networks to project, convene and inform about their causes.

The article by Martínez-García (2022) examined the relationship between the use of social networks and citizen participation. The study provides empirical evidence that social media can help citizens become more informed about social issues, connect with other activists, and organize to act. It also found that social media use is associated with greater citizen participation, especially among young people. Social networks allow young people to organize, mobilize and spread their ideas quickly and effectively. However, it is important to keep in mind that social networks also present some risks, such as cyberbullying or information manipulation.

The article by Chicas Zelaya and Guevara Corea (2017) examined the risks that university students face due to the insecurity of social networks. The study found that college students are exposed to a number of risks on social media, including bullying and cyberbullying, sexual violence, manipulation and exploitation. exposure to harmful content.

Conclusions

Social networks offer cyberactivists a series of tools and platforms that allow them to reach a broader audience and have a greater impact. On the other hand, cyberactivism is an important tool for citizen participation and social change in Latin America. Social networks will often be consulted by Internet users for consumption for their informative content, rather than for their entertainment content, especially among young people or new generations to the detriment of traditional media.

Social networks are playing an increasingly important role in cyberactivism, they offer cyberactivists a series of tools and platforms that allow them to reach a broader audience and have a greater impact. However, it is also important to be aware of the risks associated with the use of social networks for cyberactivism, such as the fidelity of the source, fake news that spreads virally, among others.

Recent studies on cyberactivism have shown that it is an important tool for citizen participation and social change in the country. Cyberactivism has been used in El Salvador to address a wide range of issues, including corruption, gender violence, poverty, and the COVID-19 crisis. Cyberactivists have had a significant impact on the public agenda, contributing to the approval of laws and policies for social change.

Social media can be used by activists of all ages and backgrounds to gain visibility and legitimacy for their causes, build community and solidarity, remedy digital inequalities, and participate in the public sphere.

The findings of these articles suggest that more research is needed on cyberactivism in Latin-American that that address aspects such as:

- Examine the impact of cyberactivism on social change.

- Analyze the cyberactivism strategies used by different social groups.

- Explore the ethical implications of cyberactivism.

These investigations can help to better understand the role of cyberactivism in society and to develop public policies that support digital activism.

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Conceptual and descriptive analysis of financial management for SMEs

Análisis conceptual y descriptivo de la gestión financiera para PyMes

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Abstract

SMEs are considered the basis of the national economy in many countries, in Mexico we know that MSMEs are basically financed by the contributions of one or two people, who create and direct the company with an empirical administration, following this order of ideas, financial management has been independently investigated in the recent years, allowing the formulation of theories or models; hence, the objective of this work is to show the exploratory and descriptive scope type, the first consisted of collecting information that revolves around the analysis of financial management, important concepts were identified focused on the topic under study, likewise, the descriptive type analysis allowed the representation of financial management variables that were included, which integrate the financing and use of accounting and financial information, and also the indicators of external financing, capital contributions, statement of financial position or balance sheet, income statement, cash flow statement, bank reconciliation and analysis of the balance point in the SMEs of two municipalities in the northern area of the State of Mexico, in order to characterize each of the SMEs in the sample.

Financial management, Financing, Capital contributions

Resumen

Las PyMes son consideradas la base de la economía nacional en muchos países, en México sabemos que la MiPymes se financian básicamente de las aportaciones de una o dos personas, quien o quienes crean y dirigen la empresa con una administración empírica, siguiendo este orden de ideas la gestión financiera ha sido investigada de manera independiente en los últimos años, permitiendo la formulación de teorías o modelos; de ahí que el presente trabajo tiene como objetivo mostrar el alcance de tipo exploratorio y descriptivo, donde el primero consistió en recabar la información que gira en torno al análisis de la gestión financiera, se identificaron conceptos importantes centrados en el tema objeto de estudio, así mismo, el análisis de tipo descriptivo permitió representar las variables de la gestión financiera que se incluyeron, las cuales integran el financiamiento y utilización de información contable y financiera, e igualmente los indicadores de financiación externa, aportaciones de capital, estado de situación financiera o balance general, estado de resultados, estado de flujo de efectivo, conciliación bancaria y análisis del punto de equilibrio en las pymes de dos municipios de la Zona Norte del Estado de México, a fin de caracterizar cada una de las pymes de la muestra.

Gestión financiera, financiamiento, aportaciones de capital

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Introduction

Small and medium-sized companies (SMEs), given their nature, have a greater susceptibility to presenting a series of problems mainly related to personnel, technology, lack of management in processes, as well as financing, the latter being the most frequent by virtue of the rates. of interest and the requested guarantees. However, despite this, a large number of these companies manage to remain in the market where they have a presence.

In this context, in Mexico, SMEs are considered the basis of the national economy and, this is because they represent a high percentage of the companies that support the country by generating jobs, they contribute an important percentage to the Gross Domestic Product (GDP), therefore, describing some financing variables addressed in certain contexts is essential, since although it is true that the literature shows us empirical studies on financing carried out in other parts of the world or in the country, we know that Mexican MSMEs are basically financed from the contributions from one or two people, who create and direct the company with an empirical administration, that is, based on some occasions of experience, in the same way this type of company can work with the founders or have a minimum of employees , these being the ones who do most of the work, especially in the early stages of the business creation process.

Following this order of ideas, financial management has been investigated independently in recent years, allowing the formulation of theories or models, which even today continue to be studied, given that each time we seek to ignore less about this topic and thus be able to obtain maximum benefits and wealth in companies, however, they must analyze their own characteristics and from there, delimit the necessary activities to achieve strategic objectives through their resources.

The present work is part of a research that includes the four exploratory, descriptive, correlational and explanatory scopes, however, the objective of this work is to show the exploratory and descriptive scope, where the first consisted of collecting the information regarding the analysis of financial management, concepts such as financing, use of accounting and financial information and characteristics of the company were identified, as well as external financing indicators, capital contributions, statement of financial position or balance sheet, income statement. , cash flow statement, bank reconciliation, analysis of the breakeven point and age of the company, all this through an exhaustive review of the main databases of scientific journals that the Autonomous University of the State of Mexico has in its digital library and some others for free consultation.

Likewise, the descriptive analysis that has allowed us to represent the financial management variables that were included in this work, which integrate the financing and use of accounting and financial information, and also the indicators of external financing, capital contributions, statement of financial position or balance sheet, income statement, cash flow statement, bank reconciliation and analysis of the breakeven point in the SMEs of two municipalities in the northern zone of the State of Mexico, in order to characterize each of the SMEs of the sample.

Therefore, this writing is structured as follows, first, the theoretical part as elements that allowed the direction of the work, then the methodology that was developed, the results, conclusions and finally the bibliographic references.

Importance of business creation

Small and medium-sized businesses (SMEs) have growing importance, especially in developing countries, due to the contribution they generate to employment and economic well-being. Likewise, because these types of companies integrate the productive apparatus, as part of the value chain, which contributes to the diversification and dynamization of the economy, which translates into the creation of more employment and the promotion of wealth (Cardozo, et al., 2012).

In this sense, Zapata and Brito (2012), and Saavedra and Hernández (2008) report that small and medium-sized companies, more than necessary, are indispensable, because they are the main generators of employment and income among the population and regions, they are key in the existence of large companies and represent a factor of social cohesion.

General definition of SMEs

According to Cardozo, et al., (2012) and Saavedra and Hernández (2017), SMEs do not currently have a standardized definition at an international level; however, these authors state that an SME can be contextualized in a general way as a small-scale economic unit in terms of workers and market coverage, that produces goods or services, directed by its owner. For its part, Bohórquez, et al., (2018) conceptualize SMEs as entities dedicated to various activities with specific purposes, that generate profits and employment, and that are made up of three elements: social capital, resources and nature. However, although SMEs do not have a precise and standardized definition, they do agree that they are an economic entity with specific purposes, that generates employment and has a presence in a market thanks to social capital.

Problems of SMEs

SMEs face different problems daily, ones are access to financing, lack of specialized personnel and access to technology, for their part Gómez, García and Marín (2008) and Saavedra, Milla and Tapia (2015) agree that a problem for SMEs is access to financing, this is due to the requirements that are needed, high interest rates, bureaucratic procedures and guarantees, however, Oropeza and Garcia (2013) consider that one of the main problems of SMEs is the lack of control in the management of their internal processes and a long-term vision. Considering the previously mentioned, it is possible to emphasize that SMEs, given their nature, have a greater susceptibility to presenting a series of problems mainly related to their personnel, technology, lack of management in processes, as well as financing, where the latter is the most frequent by virtue of interest rates and the guarantees requested.

Financing as a key piece in companies

Financing is an impulse that helps in the creation, continuity and growth of companies, given that in many cases the entrepreneur does not have the necessary resources for his company, however, there are limitations that mean that financing does not have a presence, among These include ignorance of its existence and the impossibility of meeting the requirements of third parties.

According to Chagerben, et al., (2017), financing is key for the development and growth of SMEs, since through it they can continue with daily operations and even increase their productive capacity, allowing them to generate more income and increase financial returns. However, for León and Saavedra (2018) access to financing is limited due to high interest rates, lack of access to long-term credit, as well as difficulties in establishing guarantees. Regarding what was mentioned previously, it is unfortunate that financing is limited by different aspects despite the fact that it is key in the creation, continuity and growth of companies, by virtue of everything that can be done or achieved by obtaining it.

Financial management

Financial management, for Terrazas (2009), is responsible for the planning, organization, direction, control, monitoring and coordination of all financial resources in a company, in order to generate benefits that support financial decision-making and even generate investment opportunities. Now, to reach out definitions like the previous one, financial management has been investigated independently in recent years, allowing the formulation of theories or models, which even today continue to be studied, given that each time there is an attempt to know less about this topic and thus be able to obtain maximum benefits and wealth in companies, however, they must analyze their own characteristics and from there delimit the activities which are necessary to achieve strategic objectives through their resources.

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Financial management evolution

According to Córdoba (2012), finance was initially considered part of the economy, however, at the beginning of the last century it became an independent field of study, due to development, technological innovations and industrialization, which promoted the study of liquidity, external financing and internal administration. In this sense, the aforementioned author points out that the evolution of financial management is identified in three periods, these being:

I. Until World War II

Era characterized by the advancement of Economic Theory, which emerged from Adam Smith's classic model in his book “The Wealth of Nations” from 1776, which analyzes the way in which the market organizes economic life and achieves rapid economic growth, he also proposed a price and market system that coordinates companies and individuals.

Now, from 1929 to 1936 there was a great economic depression worldwide, companies had financing and liquidity problems, which caused many of them to go bankrupt. Given this situation, various studies emerged, giving rise to “The general theory of employment, interest and money” by John Maynard Keynes, which helped minimize the ravages of economic cycles through economic and fiscal policies.

II. From the mid-forties to the theory of business finance

After the Second World War, operations and computing applied to the company began to be studied. Likewise, planning and control acquired great importance and with it the budgets and controls of capital and treasury, making the distribution of capital in the company efficient.

In the 1960s, Markowitz founded modern financial theory through Portfolio Theory or Portfolio Selection Theory, which would be the basis of the Financial Asset Equilibrium Model, and for his part, Sharpe in the 1970´s began to apply the Pricing Model for Capital Assets, with the intention of evaluating the assets, since it was considered that they were not important to investors.

III. Expansion and deepening of finance until today

Since the seventies, a large amount of research has emerged on financial management in companies, pointing out that management aims to maximize value. For its part, the eighties saw progress in the valuation of companies, considering the effect of the market on this value, emerging the Agency Theory and the Theory of Fuzzy Sets.

In the nineties, finances were vital and strategic in companies, so in 1994 Leland, while searching for an optimal financial structure, discovered how the value of debt and indebtedness are related to the company's risk; and by the beginning of the 21st century the theory of discounting cash flows was indisputable, consistent and solid. So financial management is not a new topic, although over time it has become more specific and independent of the economy, which has allowed its application to be related to companies and prevent them from presenting crises and indebtedness risks, through planning, control, and efficient budgeting to maximize value.

Components of financial management

Financial management contemplates different aspects such as: budget creation, decision making, financial projections, financing, destination of financing and source of financing (Saavedra, Tapia and Aguilar, 2015). For their part, Esparza, et al., (2010) consider debt, economic profitability, growth, use of accounting and financial information and financing as financial management variables. Based on what was previously mentioned, management has different components to take into consideration, among these are financing (destination, sources and compliance), financial projections, budgeting, analysis of information (accounting and financial), so that the continuity of the company is not compromised at any time.

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Following this argument, as it was already mentioned in previous paragraphs, financial management is a very important object of study, and although there are various studies on financial management in the world, in Mexico the brief review carried out allowed us to detect that there are few works that are related to this topic, highlighting research in the states of the republic such as Tabasco, Mexico City, Quintana Roo, Puebla and Querétaro. Therefore, investigating this matter in other contexts of the republic is important, particularly this work focuses on the State of Mexico, specifically in two municipalities located in the northern zone.

Generalities of the Municipalities studied

Regarding the municipality of Atlacomulco, there are different economic units, although the most representative are wholesale and retail trade (138 and 2,468 establishments respectively), the manufacturing industry (552 establishments) and services related to temporary accommodation. (440 establishments) and health and social assistance (223 establishments). For its part, the municipality of Ixtlahuaca constitutes economic units among which the retail trade (2,812 establishments), the manufacturing industry (641 establishments) and services related to temporary accommodation (443 establishments), business support and waste management (176 establishments) and health and social assistance (150 establishments).

Theoretical model used

The theoretical model proposed by Esparza, et al., (2010) was adapted; it includes some variables and financial management indicators for adequate decision making that allows for the monetary sustainability of the business. For the purpose of this work, the financing indicators were considered, use of accounting and financial information corresponding to the group of the financial management variable and, the company characteristics variable that integrates the company age indicator was included. As a way of structuring the variables, Figure 1 is shown.

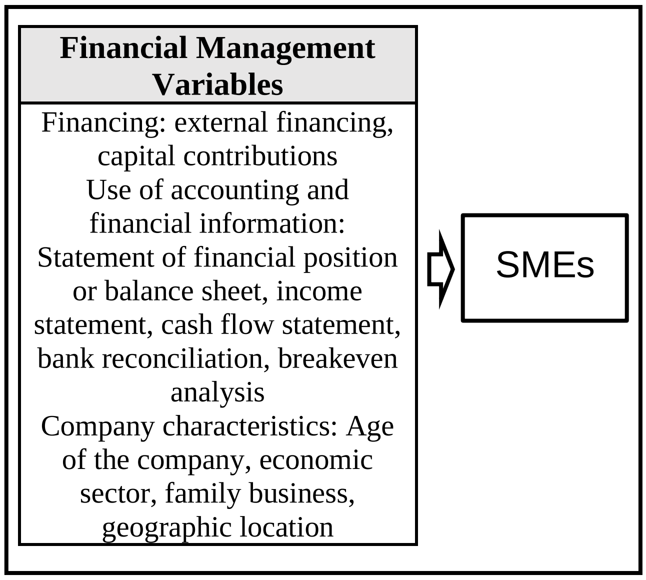

Figure 1 Graphic structure of the variables
Source: Own elaboration

In this sense, the conceptual definition of the variables and indicators included in this work is shown below. External financing has to do with the way it is obtained, that is, through loans or credits from institutions (Martínez, et al., 2017). Capital contributions normally come from shareholders or owners, or from the deferral of payments to suppliers in order to capitalize, or, where appropriate, bank credit taking third place (Oropeza and Garcia, 2013).

Regarding the use of accounting and financial information, this refers to the type of information provided to those in charge or owners of the companies, that is, they are the data about the situation of the company in economic and financial terms (Esparza, et al., 2010), the indicator statement of financial position or balance sheet, refers to the information related to the resources of the company, as well as the financing used to obtain economic resources, likewise, the income statement has to do with the result of the operations carried out in the company and their profitability, shows how much was paid and collected for ordinary or accessory operations during a certain period, in this sense, the cash flow statement allows knowing the result of the operations carried out in cash collections and payments (Marcotrigiano, 2013).

For its part, the bank reconciliation indicator allows the company's balances in its savings or checking accounts to be contrasted and validated (Balzan, 2017), with respect to the last indicator, analysis of the breakeven point, it refers to the point at which which companies ensure their operation, based on the balance between their financial situation and the net profit from sales (Oropeza and Garcia, 2013).

Regarding characteristics of the company, that refers, to the variables that control the administration and operation, the age indicator that includes it, Measures the number of years that the company has of life according to Esparza, et al., (2010).

Methodology to be developed

Dar el significado de las variables en redacción lineal y es importante la comparación de los criterios usados.

Study Population

In this context and for this research, the population is considered to be small and medium-sized companies in the State of Mexico, which according to data provided by the Institute of Statistical and Geographic Information (IIEG) in 2018, in the State of Mexico there are a total of 3,955 companies, of these companies 3,169 correspond to small companies and 786 to medium-sized companies.

Exclusion Criteria

According to the research focus, the small and medium-sized companies that will be considered as part of the population will be those located in the following geographic locations:

- Atlacomulco.

- Ixtlahuaca.

Sample selection

To calculate the sample size, a probabilistic sample was used under the formula[1] calculating a margin of error of 12.15%, a confidence level of 95%, with a population size of 3,955 and 50% heterogeneity, obtained a sample size of 65 SMEs, as shown in Table 1.

Error Margin	12.15%
Confidence Level	95%
Population Size	3,955
Sample Size	65

Table 1 Sample Calculation
Source: Own development based on online sample calculator

As it was already mentioned in previous paragraphs, this work is part of a research that includes the four scopes of a research according to Hernández, et al., (2014), these being the exploratory, descriptive, correlational and explanatory type, however, the objective of the present is to show the scope of exploratory and descriptive type only, where the first consisted of collecting the information that revolves around the analysis of financial management, concepts such as financing, use of accounting and financial information and characteristics of the company were identified, as well as external financing indicators, capital contributions, statement of financial position or balance sheet, income statement, cash flow statement, bank reconciliation, analysis of the break-even point and age of the company, all of this through an exhaustive review of the main databases of scientific journals that the Autonomous University of the State of Mexico has in its digital library and some others for free consultation.

The second consists of showing the descriptive statistics, these techniques being used to describe and summarize the set of data obtained, among which are: the arithmetic mean, median, mode, standard deviation, variance, percentage of frequencies, graphs, among others. And that for the purposes of this research, the means (μ) and standard deviations ("σ") of data without recoding of the variables already mentioned are interpreted, which were included from the theoretical model adopted.

Results

It begins by describing the financial management variable that integrates the financing and use of accounting and financial information with each of the indicators that both include, finally the characteristic variables of the company and the age indicator of the company are shown. It should be noted that the instrument is made up of 11 approaches in 3 blocks.

The instrument was applied during the months of October and November 2021 to 65 companies in the Municipalities under study, where the companies and businesses were approached with a printed QR code that, when scanned, directed to the questionnaire and in the same way its dissemination through Teams and WhatsApp. After purification, 32 instruments were obtained from companies in Atlacomulco and 33 instruments from Ixtlahuaca, State of Mexico, considering the structural characteristics of small and medium-sized companies and the lack of economic databases in Mexico, the data obtained were validated through Cronbach's alpha (α) reliability test (α=0.622), since for the purposes of significance according to Hair, Anderson, Tatham, and Black (1999) they consider acceptable values ranging from 0.5 to 0.8.

Financing

Regarding the financing approach, it is observed in the external financing dimension, that prevailing in the Municipality of Atlacomulco is external financing (μ=1.16; σ= ± 0.677), while in the Municipality of Ixtlahuaca it also stands out that SMEs obtain financing through external financing (μ=1.15; σ= ± 0.712), as it is shown in Table 2.

Indicator	Atlacomulco			Ixtlahuaca			Total	
	μ	σ		μ	σ		μ	σ
External Financing	1.16	0.677		1.15	0.712		1.15	0.690
Capital Contributions (shareholders or owners)	0.78	0.706		0.91	0.678		0.85	0.690

Table 2 Descriptive statistics of financing in small and medium-sized businesses in the Municipalities of Atlacomulco and Ixtlahuaca
Source: Own elaboration

Meanwhile, of the total number of companies surveyed, it stands out the dimension of external financing (μ= 1.15; σ= ±0.690), compared to capital contributions (shareholders or owners) (μ=0.85; σ= ± 0.690).

Accounting and financial information

Regarding the dimension of accounting and financial information, the use of the statement of financial position or balance sheet predominates in the Municipality of Atlacomulco (μ=1.09;σ=±0.530). While, in the Municipality of Ixtlahuaca, the use of both the statement of financial position or the general balance prevails (μ= 1.09; σ=± 0.384 respectively), as it is shown in Table 3.

Indicator	Atlacomulco			Ixtlahuaca			Total	
	μ	σ		μ	σ		μ	σ
Statement of financial position or balance sheet	1.09	0.530		1.09	0.384		1.09	0.458
Income statement (sales, costs, expenses)	0.94	0.564		0.97	0.467		0.95	0.513
Cash flow statement (cash flow)	1.03	0.647		1.00	0.559		1.02	0.599
Bank reconciliation	0.97	.647		0.82	0.465		0.89	0.562
Breakeven point analysis (sales-expenses and costs)	0.91	0.588		1.03	0.467		0.97	0.529

Table 3 Descriptive statistics of accounting and financial information in small and medium-sized companies in the Municipalities of Atlacomulco and Ixtlahuaca
Source: Own elaboration

Therefore, of the SMEs surveyed, it is distinguished from the dimension of the statement of financial position or balance sheet, which is present significantly in both municipalities (μ = 1.09; σ = ± 0.458) and in second place the cash flow statement stands out. (cash flow) (μ = 1.02; σ = ± 0.599).

Enterprise characteristics

Table 4 shows the values corresponding to the characteristics of the company, which are described below. Of the total number of companies surveyed, the following results were obtained: the average age of SMEs is 3.18 years (σ= ± 1.600), which have an average economic sector of 2.11 (σ= ± 0.732), registering an average of 1.48 for family businesses (σ= ± 0.503), and a geographic location with a mean of 1.51 (σ= ± 0.504). The characteristics of the company by Municipality are as follows:

A.1 Municipality of Atlacomulco, State of Mexico:

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In Atlacomulco, the average age of small and medium-sized businesses is 3.00 years ($\sigma = \pm 1.685$), with economic activities typical of the commercial sector ($\mu=2.22$; $\sigma= \pm0.706$) and are family businesses ($\mu=1.47$; $\sigma= \pm 0.507$).

A.2 Municipality of Ixtlahuaca, State of Mexico.

In Ixtlahuaca, the average age of SMEs corresponds to 3.36 years ($\sigma= \pm 1.517$), where economic activity is mainly related to the commercial sector ($\mu=2.00$; $\sigma= \pm 0.750$) and they are family businesses ($\mu= 1.48$; $\sigma= \pm 0.508$).

Indicator	Atlacomulco		Ixtlahuaca		Total	
	μ	σ	μ	σ	μ	σ
Enterprise Age	3.00	1.685	3.36	1.517	3.18	1.600
Economic Sector	2.22	0.706	2.00	0.750	2.11	0.732
Family Business	1.47	0.507	1.48	0.508	1.48	0.503
Geographic Location	1.00	0.000	2.00	0.00	1.51	0.504

Table 4 Descriptive statistics of the characteristics of small and medium-sized businesses in the Municipalities of Atlacomulco and Ixtlahuaca.
Source: Own elaboration

In this way, by comparing the data obtained from the Municipalities under study, it is observed that, in the Municipality of Ixtlahuaca, the highest average age of small and medium-sized companies is recorded ($\mu=3.36$; $\sigma= \pm 1.517$), there are more SMEs that correspond to the commercial sector (n = 33) ($\sigma= \pm0.732$) and are family businesses ($\mu=1.48$; $\sigma= \pm 0.503$).

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Conclusions

Starting from the objective set out in this work, which is to show the exploratory and descriptive scope developed as first phases, the following was found:

Regarding the financing variable and the indicators that comprise it, which are external financing and capital contributions, it was observed that in the two municipalities in the sample both indicators are significant.

Regarding the accounting and financial information variable and the indicators that comprise it, which are: statement of financial position or balance sheet, income statement, cash flow statement, bank reconciliation, analysis of the breakeven point, it is important to highlight that the financial situation or general balance indicator is significant for the municipality of Atlacomulco, but this is not the case for the municipality of Ixtlahuaca, the latter showed significant results for the cash flow indicator.

And it is important to mention that this may be due to the characteristics of the area and the management structures and styles that each of the companies in the sample have. That is related to the arguments of Carzola (2008) cited in Saavedra, Tapia and Aguilar (2015), who point out that Mexican entrepreneurs have different sources of financing (development banking, microcredits, development funds, government support, commercial banking, among others), although unfortunately small and medium-sized companies face financial problems related to their lack of capital and their difficulty in directly accessing financing.

Likewise, the aforementioned author states that lack of access to financing in SMEs is due to a set of internal factors (characteristics of the company and project to be financed) and external (legal framework and financial system of the business sector), pointing out that the sources of financing and access to them change from one sector to another, given that companies which belong to the same sector normally have a similar optimal capital structure and, furthermore, that the companies and projects that participate in the financial market do not have the same conditions, which suggests the presence of market failures as a result of demand factors (particular features of the company or project) and supply factors (development, operation and characteristics of the financial system). For their part, authors such as Saavedra and Hernández, (2007) and Vázquez, (2004) cited in Saavedra and Tapia, (2013) agree that SMEs are not defined in a homogeneous way, so each organization defines them based on different parameters and this is a problem for this type of companies, in addition to the financial dimension that delimits the self-financing capacity they have and their power in the market, since if this is small it fosters volatility and therefore an elevated interest rate.

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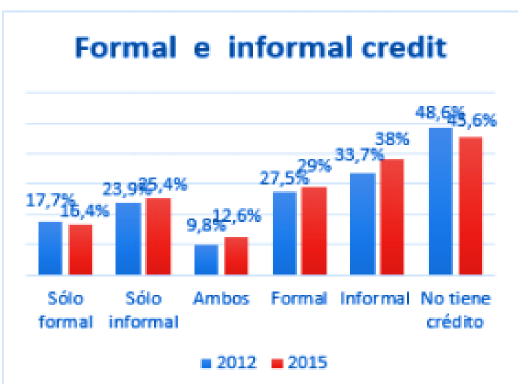

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