

ISSN 2444-4979

Journal of Human Resources Training

Volume 5, Issue 16 — July — December - 2019



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Journal of Human Resources Training, Volume 5, Issue 16, July – December 2019, is a journal edited sixmonthly by ECORFAN. 38 Matacerquillas street, Postcode: 28411. Moralarzal –Madrid
WEB: www.ecorfan.org/spain, journal@ecorfan.org. Editor in Chief: GUZMÁN - HURTADO, Juan Luis. PhD, ISSN On line: 2444-4979. Responsible for the latest update of this number ECORFAN Computer Unit. ESCAMILLA-BOUCHÁN, Imelda. PhD, LUNA-SOTO, Vladimir. PhD, 38 Matacerquillas street, Postcode: 28411. Moralarzal –Madrid, last updated December 31, 2019.

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Presentation of Content

In the first article we present, *The impact of insecurity and violence on the sales of Micro and Small companies in the city of Valle de Santiago, Guanajuato*, by URIBE, María Guadalupe, BRAVO, Bibiano and MENDOZA, Patricia del Carmen, with adscription in the Universidad Tecnológica del Suroeste de Guanajuato, the next article we present, *Public Accounting and Sustainability: An academic approach*, by BERTTOLINI-DÍAZ Gilda María, GONZÁLEZ-LÓPEZ Olga Yeri, PÉREZ-CANO Marina and IRETA-LÓPEZ Hugo, with adscription in the Universidad Juárez Autónoma de Tabasco, the next article we present, *Evaluation of the Contextual Factors of Puerto Vallarta to Define Graduate Profiles in Higher Education Institutions*, by NAVARRO-ALVARADO, Alberto, GONZÁLEZ-MORENO, Cynthia Dinorah and SÁNCHEZ-BELTRÁN, Martha Irene, with adscription in the Instituto Tecnológico José Mario Molina Pasquel y Henríquez, the next article we present, *Severe Head Injury Sequelae caused in humans*, by CORTÉS-ALVAREZ, Yolanda, ESTRELLA-VELÁZQUEZ, Rafael, GONZALEZ-NERI, Aarón Iván and QUEZADA-MORENO, Maribel, with adscription in the Universidad Autónoma de Querétaro.

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The impact of insecurity and violence on the sales of Micro and Small companies in the city of Valle de Santiago, Guanajuato

El impacto de la inseguridad y la violencia en las ventas de las Micro y Pequeñas empresas de la ciudad de Valle de Santiago, Guanajuato

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DOI: 10.35429/JHRT.2019.16.5.1.8

Received: June 30, 2019; Accepted: December 20, 2019

Abstract

Nationwide, 63.0% of companies consider insecurity and crime as a major problem that affects them. (INEGI, 2018). On 2018 in Guanajuato, 93.3% of companies considered it unsafe, with an increase of 38.3% over 2016 (INEGI, 2018). Their municipalities are no exception, in the case of Valle de Santiago, we seek to analyze the relationship between insecurity and violence with respect to annual sales of micro and small enterprises, the research is conducted through a cross-descriptive design, with a quantitative approach, through the questionnaire as an instrument, obtaining a sample of 550 companies. As a result of the research it was obtained that 90.7% of the directors of the micro and small companies express to be worried by the insecurity and violence that occurs in the municipality and therefore an impact is observed in the annual sales according to the calculation of the R square, obtaining 0.765. Given the importance that micro and small enterprises have for the economic development of the municipality, the issue of insecurity and violence must be considered a priority due to its growing incidence, not only at the local level.

Insecurity, Violence, Sales

Resumen

A nivel nacional el 63.0% de las empresas considera la inseguridad y delincuencia como un problema importante que les afecta. (INEGI, 2018). En el año 2018, en Guanajuato el 93.3% de las empresas lo consideraron inseguro, con un incremento del 38.3% con respecto al 2016 (INEGI, 2018). Sus municipios no son la excepción, en el caso de Valle de Santiago, se busca analizar la relación que existe entre la inseguridad y violencia con respecto a las ventas anuales de las micro y pequeñas empresas; la investigación se realiza a través de un diseño transversal-descriptivo, con un enfoque cuantitativo, mediante el cuestionario como instrumento, obteniendo una muestra de 550 empresas. Como resultado de la investigación se obtuvo que el 90.7% de los directivos de las micro y pequeñas empresas manifiestan estar preocupados por la inseguridad y violencia que se vive en el municipio y por ende se observa un impacto en las ventas anuales según el cálculo del R cuadrado, obteniendo un 0.765. Dada la importancia que las micro y pequeñas empresas tienen para el desarrollo económico del municipio, el tema de la inseguridad y la violencia debe ser considerado prioritario por su creciente incidencia no solo a nivel local.

Inseguridad, Violencia, Ventas

Citation: URIBE, María Guadalupe, BRAVO, Bibiano and MENDOZA, Patricia del Carmen. El impacto de la inseguridad y la violencia en las ventas de las Micro y Pequeñas empresas de la ciudad de Valle de Santiago, Guanajuato. Journal of Human Resources Training. 2019, 5-16: 1-8

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Introduction

According to the World Health Organization (WHO), the term violence can be defined as the intentional use of physical force, threats against oneself, another person, a group or a community that has as a consequence or is very likely that result in trauma, psychological damage, developmental problems or death. (World Health Organization, 2019).

The issue of violence in the world is so ingrained that it can be considered part of the human condition, an almost unavoidable social problem that generates great repercussions and knows no borders, affects men and women, young and old and is present in homes, in the streets and in the works, 15 years ago more than 1.5 million people lost their lives violently and although these figures have been reduced, in the last 5 years globally, in part, due to the increase in the population, in Latin America it has been increasing since this region currently has the highest homicide rate derived from factors such as organized crime, inequality, unemployment, corruption and political instability.

In 2008, Mexico ranked 88th, currently occupies 140th place of 162 in the world peace ranking, considering it a dangerous country (Expansión, 2019), in the last 3 years the rates of violence in the country have increased from alarmingly since only 10 states have decreased or maintained rates of insecurity and violence, while in the remaining 22 they have increased, some of the main indicators of violence in Mexico is the homicide rate caused by organized crime, assaults and impunity.

In economic terms, in 2018 the impact of violence amounted to 5.16 billion pesos, which represents 24% of the Gross Domestic Product (GDP), 10% more compared to 2017, this implies that, if in Mexico it reduce the levels of violence to the equivalent of its 5 states with the best peace index, a dividend of 2.5 billion pesos per year equivalent to 11% of GDP would be generated.

In the state of Guanajuato, there was a general deterioration in its general rates of violence, but the most alarming was in homicides, registering a 127% increase in 2018 (Institute for Economics and Peace, 2019). According to official data in 2017 from the National Institute of Statistics and Geography (INEGI), 34% of the Guanajuato population was the victim of a crime, the most frequent being robbery or assault on the street or public transport, extortion and theft Total or partial vehicles in that order, on the other hand, 71% of the population stated that the most worrying problem is insecurity, which has caused changes in their behaviors, such as not allowing minor children to go outside or the use of jewelry, and in economic terms, the cost of household insecurity amounts to almost 11 million pesos in this federative entity. (INEGI, 2018).

Valle de Santiago is a municipality located southwest of the state of Guanajuato, its main economic activities are: agriculture, livestock, commerce and in recent years has opted for foreign investment in the industrial sector. In this municipality the increase in violence and insecurity has been caused mainly due to the theft of hydrocarbons, occupying the place 31 of 234 in the table of municipal violence in Mexico (Citizen Council for Public Security and Criminal Justice A.C., 2019).

The objective of this research is to analyze the relationship between insecurity and violence regarding the annual sales of micro and small businesses in Valle de Santiago, Guanajuato.

The main hypothesis planted considers that insecurity and violence is a factor that impacts the annual sales of micro and small businesses in Valle de Santiago, Guanajuato.

In this way, a study was carried out with a sample of 550 micro and small companies from the city of Valle de Santiago, Guanajuato; In the year 2018, through an investigation carried out through a transversal-descriptive design, with a quantitative approach, through the questionnaire as a research instrument.

A positive result was obtained regarding the correlation between the factors studied, a situation that resembles the national and state landscape that most economic sectors in Mexico are going through, showing the urgency of generating strategies and mechanisms that contribute to reducing this problematic.

Theoretical framework

Violence and business insecurity in Mexico

The Royal Spanish Academy (RAE) defines the term insecurity as lack of security, which in turn means everything that is free of danger, harm or risk, or that is true, firm and inducible. Therefore, insecurity implies the existence of a danger, damage or risk. At a national level, 63.0% of economic units consider insecurity and crime as the most important problem that affects them, followed by the low purchasing power of the population with 35.4% and the lack of government support with 33.4 percent. (INEGI, 2018)

Entrepreneurs in Mexico have had to endure the increase in violence since 2006, reflecting aspects such as extortion and the payment of the so-called "right of floor", which especially affects entrepreneurs, especially those who have greater weaknesses such as they are small and medium-sized entrepreneurs and their businesses or SMEs (Carreón & De la Cruz, 2012), resulting in an increase in insecurity that affects the capacity for business growth, as well as the activity of organized crime and with it actions against cartels of drugs, not only politically affects countries and their rulers, but above all impacts on the physical integrity, lifestyle and property of people (Magaloni, Díaz, & Romero, 2014), in this way this type of criminal actions affects the current business environment to the point of causing a large number of entrepreneurs and entrepreneurs to be affected by bankruptcy, forced to close their organizations and in the case of Micro, Small and Medium Enterprises (MSMEs) trying to emigrate to safer places. The crime of business extortion has become a type of double tax obligation, where organized crime defies businessmen, who cannot rely on property rights included in the law, unable to achieve negotiation against the authority of the cartels, victims of the insecure environment, generating strategies that allow them to try to improve the situations that afflict them.

According to the study carried out by (Muñiz & Ramírez, 2015), the types of crime or violence that entrepreneurs suffer are: 1) Violence against Small and Medium Enterprises (SMEs): The violent and criminal acts that covered this factor were: "Direct extortion of SMEs", "total or partial theft of materials", "destruction of property" and "robbery or assault" 2) Violence against entrepreneurs: The violent and criminal acts that made up this factor were "theft or assault (in the street or by public transport) ", "physical aggression injuries ", "kidnapping "and" murder ".

It is very clear that by fostering an environment of trust and security among entrepreneurs and entrepreneurs, fostering an environment of business optimism, translating into higher levels of investment, which is reflected in job creation and thus an impact on economic growth. According to data from (COPARMEX, 2018), where the criminal victimization that employers face is identified, 57.9% of the members of the Employers' Confederation of the Mexican Republic (Coparmex) reported being a victim of the crime, identifying an increase in 4.9 points compared to the previous year (July 2018), in terms of the percentage of companies victims of crime by size; the micro reported 32.9%, small businesses 51.4% and medium-sized companies 61.5%. (COPARMEX, 2019).

Impact of violence and business insecurity in Mexico

The relationship between violence and development is complex, since economic growth is possible amid high rates of violence. But at the same time, precisely because of this, violence is more expensive than in countries with less dynamic economies and puts a stop to what, potentially, would be even greater growth, (Villamarín, 2011).

The average cost of crime per company is \$ 66,031 pesos per year, this represents a change of 14.3% compared to the average cost of 2015 that was \$ 57.779 pesos (COPARMEX, 2019).

The crime imposes significant economic costs: loss of life, disruption of productive activities, less savings and investment, stress, and the focus of public and private efforts towards security activities, he says (Feliz, 2012), likewise the criminal activity reduces the product of the economy directly because it reduces the time allocated to production and indirectly reducing investment, and in its research where it refers it finds a negative, statistically robust relationship between economic growth and the homicide rate that is used as an indicator of criminal activity, as a reduction in the annual GDP per capita growth rate of 0.21% is observed, resulting in a “cumulative loss of 1.5% in the period 2003-2010, equivalent to a third of the growth observed in the period”(Happy, 2012).

According to the National Survey of Victimization of Companies (ENVE) 2018, it is estimated that 33.7% of the economic units of the country were victims of a crime during 2017, where 38.4% of the economic units of the commerce sector were victims of the crime, 30.6% of the industry sector and 29.3% of the services sector, of which 59.3% were large, 61.5% of medium-sized, 51.4% of small and 32.9% of micro and economic consequences in 2017, the total cost to consequence of insecurity and crime in economic units represents an amount of 55.8 billion pesos, that is, 0.86% of GDP with a monetary loss due to victimization in economic units, that is, those losses as a result of having been the victim of one or more crimes, amounted to 155.8 billion pesos. (INEGI, 2018).

The Institute for Economics and Peace (IEP) estimates that the economic impact of violence in Mexico in 2017 was 4.72 billion pesos (21% of GDP), with an increase compared to 2016 of 15%, equivalent to 634 billion pesos. And in 2016, 16% of managers reported that their companies invested more than 5% of their annual security operating budget; for 2017, the percentage rose to 38%, that is, it more than doubled, likewise, the main concern is the integrity of the employees (51.6%), the security of their information (36%) and cargo transport (35.7%), crime (35.3%) and the security of its facilities (34.1%) (American Chamber of Commerce of Mexico, 2018).

For (Robles, Gustavo, Calderón, & Magaloni, 2013), violence does not necessarily have a linear effect on economic performance. Below a certain threshold it is possible for companies to internalize their costs through payments of floor rights, theft, technology to increase their protection (such as cameras in trailers), rescues, bodyguard costs, among others. Under these conditions, violence could marginally affect both demand and labor supply. Smaller companies could stop operating causing labor demand to contract.

For (Soria, 2017), it is important to detect the most insecure states, which makes it possible to point out the federal entities in which it is necessary to prioritize strategies to limit violence and insecurity, and establish institutional improvement programs at both state and municipal levels.

Violence and business insecurity in Guanajuato

At the national level, 64.5% of the population 18 years of age and over considers insecurity and crime as the most important problem facing their federation today, followed by the price increase with 36.3% and unemployment with 33.2 percent. (INEGI, 2018). In the case of Guanajuato, 83% of the population considers it to be an unsafe state, committing a total of 1,141, 848 crimes in 2017, occupying eleventh place nationwide.

With respect to business violence, 3,347 companies affected by any crime were presented in 2017, especially in terms of extortion and theft or assault of merchandise, money, supplies or goods, with an average cost of crime per economic unit of 52,465 pesos. (INEGI, 2018).

Among the main crimes that are committed in Guanajuato companies is 11.8% for vandalism, in this way 93.3% of companies in 2018 consider it to be an unsafe federative entity, with an increase of 38.3% compared to 2016 (INEGI, 2018), observing a high trend. It should not be forgotten that the state of Guanajuato is part of the main industrial corridor that is characterized by a strong attraction of investments, supporting the generation of jobs and with it economic development, for this reason the companies that are in this area generate an impact of development and growth; not forgetting that according to (American Chamber of Commerce of Mexico, 2018),

“The companies that we invest in Mexico recognize the great value and economic potential of the country. Macroeconomic and political stability, the demographic bonus and the human talent we have, among others, are strengths that generate confidence for investment. However, security and respect for the rule of law are great challenges for the competitiveness of Mexico from today. The operations of our companies and the confidence of investors are greatly affected by the high levels of insecurity, corruption and impunity, which deteriorate the social fabric and generate very high costs for our businesses”.

Given the impact presented, concrete and effective strategies will have to be designed to reduce the rates of both violence and crime, as well as strengthen the security aspect of the entity and thus seek a coordinated action of all the organs of the social fabric with the objective of attacking insecurity as a complex problem, and with a multifactorial approach that helps maintain the path of development and economic growth that impacts the state and the country.

Security and violence in Valle de Santiago

Valle de Santiago is a municipality located to the southwest of the state of Guanajuato, with a population of 142672 inhabitants with an average age of 28 years; For every 100 people of productive age there are 56.1 in economic dependency age. The economically active population PEA is 41.6% and the non-active 57.9%. (INEGI, 2015). The municipality has 5283 economic units which have as main turn agriculture, livestock, trade and in recent years has opted for foreign investment in the industrial sector, of these 5246 are micro and small companies, representing 99.3 % (INEGI, 2016). Unfortunately, this municipality has also been hit by the wave of violence and insecurity that most of the state and the country is going through, in the specific case of this municipality and some neighbors such as: Salamanca, Irapuato, Pénjamo and Celaya, the increase in Violence and insecurity are due to the theft of hydrocarbons that are distributed through the Pemex pipelines to much of the country and from which the “huachicoleros” illegally extract fuel, this activity has increased the struggle of the cartels to take the control of this area for this profitable business.

According to the Citizen Council for Public Security and Criminal Justice (CCSPJP), in 2018 the municipality of Valle de Santiago ranked 31 of 234 in the table of municipal violence in Mexico with a total of 46.88 points compared to the first one Tecomán, Colima with 89.45 points, this in the crimes of homicides, kidnappings, rapes, injuries, robbery with violence and extortion, and took the place 24 of the 234 specifically in the crime of homicides with a rate of 61 per 100 thousand inhabitants (Citizen Council for Public Security and Criminal Justice AC, 2019).

It is important to mention that, regarding the subject addressed, there is a lack of reliable literature that provides information concerning the insecurity and violence that affects the business sector of the municipality of Valle de Santiago, being considered an area of opportunity within the research work.

Methodology to be developed

Method

The research is carried out through a cross-descriptive design, with a quantitative approach, using the questionnaire as a research tool. (Mendoza G. P., Uribe, Ramírez, & Bravo, 2018).

Instrument

The questionnaire was designed to be self-administered by the executives of micro and small companies formed for study in the first part by general characteristics with the item: annual sales and in the section valuation of the environment with the item: concern about insecurity and the violence. (Posada, Aguilar, & Peña, 2016).

Sample

In order to have a statistically representative sample, the sample size was determined considering a 95% confidence level, a maximum error of 5% and the expected proportions were estimated at 50%, from which a sample of 550 was obtained. micro and small businesses.

Hypothesis

The main hypothesis planted considers that insecurity and violence is a factor that impacts the annual sales of micro and small businesses in Valle de Santiago, Guanajuato.

Results

Sociodemographic characteristics of the participants

Of the 550 entrepreneurs interviewed, 50.2% are women who are 43 years old on average; 73% of respondents are married. As for schooling, 6% of entrepreneurs did not have primary school completed; 15% studied primary school, 32% secondary school, 29% high school; 15% finished the degree, and only 3% have postgraduate studies. Regarding the time dedicated to the company, an average of 59 hours per week was obtained.

Table 1 shows the 10 activities that occur most frequently in the municipality of Valle de Santiago. Of the participating micro and small companies, 25% started operations between 2000 and 2009 and 57% in the period from 2010 to 2017; 18% arose before the year 2000.

Activities	Quantity	Percentage
Retail sale in non-specialized stores (such as miscellaneous)	71	14.1
Retail sale of food, beverages and tobacco in specialized stores (not restaurants)	55	10.9
Retail sale of other products in specialized stores	48	9.5
Food Products Processing	39	7.7
Retail sale in stalls and markets	32	6.3
Retail sale of hardware, paints and glass products in specialized stores	21	4.2
Wholesale of clothing, footwear and textiles	20	4
Retail sale of textile products in specialized stores	14	2.8
Other personal service activities	14	2.8
Wholesale of food, beverages and tobacco	12	2.4

Table 1 Main activities of the municipality of Valle de Santiago
Source: (Mendoza G. P., Uribe, Ramírez, & Bravo, 2018)

Once the analysis was carried out, it was determined that there is a moderate positive correlation of .609 between the study variables: annual sales and concern about insecurity and violence.

Model Summary				
Model	R	R square	R squared squared	Standard error of the estimate
1	.875 ^a	.765	.765	.494

Table 2 Model Summary Source: self made

When making the adjustment, according to the calculation of the R square, a 0.765 was obtained. Which means that it is a model whose estimates are adjusted to the real variable, thus deducing that the annual sales of micro and small companies in the city of Valle de Santiago are affected by insecurity and violence in said municipality.

This is reflected in the perception of micro and small business managers, since 90.7% say they are worried about insecurity and violence.

Conclusions

Considering that micro and small enterprises represent 99.3% of the economic units in the municipality of Valle de Santiago and which contribute mostly to the generation of employment and its economic development, it is important to analyze any factors that threaten the permanence and Their growth in the market and one of these aspects is precisely insecurity and violence.

The problems of insecurity and violence in the municipality of Valle de Santiago were decisive actors in the closure of more than 80% of micro and small companies in 2017. (Mendoza P., Uribe, Bravo, & Ramírez, 2017)

Therefore, the planted hypothesis is accepted since insecurity and violence impact the annual sales of micro and small businesses in the municipality.

Therefore, it is suggested to create strategic alliances between the business sector, society and government that help to combat insecurity and violence that surround the environment with the objective of better economic conditions and promote social welfare.

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Public Accounting and Sustainability: An academic approach

La Contaduría Pública y la Sostenibilidad: Una visión académica

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DOI: 10.35429/JHRT.2019.16.5.9.18

Received: June 30, 2019; Accepted: December 20, 2019

Abstract

Environmental education emerges as a crucial need in today's circumstances, in academic contexts such as universities, it implies introducing environmental contents and criteria in the corpus of knowledge, skills, attitudes and values outlined in the curricula, which could allow the students to perform professionally in environmental schemes and circumstances. The objective of this essay is to analyze: 1) The insertion of the issue of Sustainable Development in Public Accounting, and 2) To identify the different possible approaches to Sustainable Development in the curricula. The environmental framework represents an innovation in the curricula development, since it highlights not only the human being as an individual and the society as important participants in this issue, but also the global environment in a double role, both as a partaker and a mediating element for a new society, Chacón, 2004 quoted by (Córdor, 2018). Starting from the fact that universities have included the environmental framework in their programs and as part of their quality standards, we analyze how sustainability is insert in the Public Accounting Degree since the curriculum was restructured in 2015 (DACEA-UJAT. LCP. 206). An exploratory analysis is undertaken, to compare UJAT with other universities in Mexico by identifying indicators that represent the insertion of this framework with a transversal design among institutions and their curricula. The main goal is to strengthen the outline and contents of the subject Accounting for Sustainability.

Sustainable development, Curricula, Public Accounting

Resumen

La educación ambiental surge como una necesidad, en las universidades implica considerar contenidos y criterios ambientales a los conocimientos, habilidades, actitudes y valores en los programas de estudio, que permitan a los estudiantes, desempeñarse profesionalmente en esquemas ambientales. El objetivo del documento es analizar: 1.La inserción del Desarrollo Sostenible en la Contaduría Pública y 2. Identificar los enfoques del Desarrollo Sostenible en los programas de estudio. La dimensión ambiental es innovadora en el enfoque curricular, puesto que visualiza no solo al ser humano y la sociedad como actores, sino al ambiente global en una doble función como actor y como instancia mediatizadora para una nueva sociedad, Chacón, 2004 citado por (Córdor, 2018). Las universidades han incorporado la dimensión ambiental en los curriculum como indicadores de calidad, se analiza la inserción de la sostenibilidad en los programas de estudio a partir de la reestructuración del plan de estudios 2015 de la Licenciatura en Contaduría Pública, (DACEA-UJAT. LCP. 2016). Se realiza un análisis exploratorio con otras universidades del País para identificar los indicadores detonantes que conforman la inserción de esta dimensión con un diseño transversal, para demostrar la participación en los programas de estudio. Se propone fortalecer los contenidos temáticos de la Contabilidad para la Sostenibilidad.

Desarrollo sostenible, Programas de Estudio, Contaduría Pública

Citation: BERTTOLINI-DÍAZ Gilda María, GONZÁLEZ-LÓPEZ Olga Yeri, PÉREZ-CANO Marina and IRETA-LÓPEZ Hugo. Public Accounting and Sustainability: An academic approach. Journal of Human Resources Training. 2019, 5-16: 9-18

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Introduction

Díaz (2016) points out that in the basic documents of the educational reforms - institutional educational models and curricular proposals -, they express the need to meet the demands of an increasingly globalized society, the so-called knowledge society, so that educational approaches are. They are currently focused on ensuring that development is sustainable to meet the needs demanded by the profession, responding to various policies emanating from national and international organizations.

Within the framework of education, sustainable development promotes prosperity and economic opportunities, social welfare and environmental protection. We want to grow together transforming ourselves into a more just and equitable society. We also want to prosper in the present but without compromising the resources of the future. Recovered from <http://www.onu.org.mx/que-es-el-desarrollo>. It is also the management and conservation of the natural resource base and the orientation of technological and institutional change, which ensures the continuity of human needs for present and future generations.

In the Academic Division of Administrative Economic Sciences -DACEA hereafter-, in 2016 the Degree Program in Accounting was restructured in accordance with what is dictated by the Educational Policy and national and international guidelines on Higher Education and needs of the work environment demanded by various studies conducted to the business and social sector. The restructuring allowed to design the subjects by competences, transforming the thematic contents towards an ethical and sustainable development by competences, according to the demands of society in the globalized environment of Higher Education.

Justification

The environmental training of the accountants must have the knowledge, skills and attitudes necessary for the proper management of the environmental problems of the professional field in which it develops and the community in which it lives, Ibarra 1995 (cited in Ibarra 1997). Currently the environmental impact highlights the need to articulate plans, programs, policies between states, companies and citizens;

This requires information systems that allow the management of the environmental dimension. The scope of accounting as a science, exceeds the frontiers of financial, administrative and economic rationality in companies and in society itself, goes beyond the disclosure of economic and financial information; The current accounting paradigm considers social welfare and the promulgation of sustainable environments and ecosystems. Pacheco e Higuera, 2017 cited by. (Higuera, Pacheco, Londoño, Cuellar and González, 2017).

To argue that there is a theory of connectivity between research, accounting science and the preservation of the environment, is a more human than dogmatic purpose, since accounting allows establishing an environmental and / or natural control through which it is assigned and it represents a role to nature in social dynamics and at the same time the ways in which man appropriates it are established. (Quinche, 2006).

The challenge lies in higher education institutions, analyzing the possibility of modifying the teaching of the cost structure in the Public Accounting career, to make the future professional an integral being, capable of responding to the needs of business dynamics current, which not only benefits companies but also the disciplinary work of the public accountant (Hernández, 2019)

Problem

The term Sustainable Development is often confused with that of Sustainable Development and in this regard, the dictionary of the Royal Spanish Academy (RAE, 2019), defines Sustainable, as that [That can be sustained, especially in ecology and economy, which can be maintained for a long time without depleting resources or causing serious damage to the environment] <https://dle.rae.es/?id=YSE9w6H> and Sustainable as [Which can be sustained or defended with reasons]. <https://dle.rae.es/?id=YpjGrNt>

Throughout history, the Public Accounting Office has been linked to the development of organizations and economies, facing great challenges to respond to the needs of users, new forms of organization and doing business in a globalized environment.

Accounting systems, both regulatory and managerial, should consider information for the use of third parties outside the company and the internal information of the organization (its purpose) and the extended equity and its variations, as well as the management of the administrators (their field). Measurements and disclosures of the basic accounting concepts such as equity, profit, value, cost, need to be reconceptualized in view of the environmental issue.

In the new economy of the sustainable society, it will not be guaranteed by the legal conception of ownership and disposition of physical, financial and human capital, but by the control over the visions of future scenarios, ideas about glasnot (information transparency) and the integral frameworks of the decision process. All this will assume the form of intellectual and intangible capital (wealth): one of those intangibles will be the technology of access to nature and the mechanisms of dilution and use of industrial waste.

Torres and Lamb (2012), cite that the training of public accountants is of high regulatory content, they support their training in concrete experiences and in the application of laws and principles for the best organization and business operation, but lack a base and training epistemic that allows them to elaborate and execute projects of scientific and social importance for companies.

This leads to relate social change and social mobility as aspects that face universities that according to their mission and philosophy, have a different orientation, from which they seek to link with employers, efficiently prepare students for participation in the professional field, offering specialized training in the various branches of professional activity, without worrying about a comprehensive and humanistic training aimed at preparing people for life, with a critical sense and social conscience, with a world-centered worldview as an end Last of all and with a humanist concept that allows them to successfully insert themselves into the professional field (Agüero and Torres 2014). Accounting science seeks to determine the elements of cost from an economic approach, to obtain sales prices and it is through the so-called management accounting where costs make sense in an environmental dimension, linked to the operability and decision making of the Business.

Objectives

Analyze the insertion of Sustainable Development in Public Accounting.
Identify approaches to Sustainable Development in Public Accounting programs

Theoretical Framework

In April 1987, the Commission for Development and Environment published and released its report, entitled -Our common future- -Our common future-, in the English language also known as the Brundtland Report (Brundtland, GH, 1987) in the which is introduced the concept of sustainable development, contextualized in these terms: -It is up to humanity to ensure that development is sustainable, that is, to ensure that it meets the needs of the present without compromising the ability of future generations to meet their own -. (Gomez, 2000)

Atristain and Álvarez (1999), move towards the presentation of a new concept by mentioning that sustained development is observed in developed countries that intend to maintain the level of development that they have added to a high ecological awareness, cite the need to include Content study programs related to sustainable development, since the performance of the public accountant is carried out with a global vision.

The 2005-2014 decade has been declared by the UN [the Decade of Education for Sustainable Development]; University institutions must behave as a model of learning and practice for sustainable development, from a double perspective: 1. From the point of view of the behavior of the entity itself and the impact of the activities developed - teaching, research and management - and 2 From the point of view of the impact of its activity on the rest of society in an environment where higher education, research and innovation are considered key factors to face the challenges of globalization and a society based on knowledge that guarantees the well-being of citizens and sustainable development. Guni, 2004; Vallaeys, 2006 and Lozano, 2006, cited by (Moneva and Martín, 2012).

The conceptual scope of sustainable development can be divided into three parts: ecological, economic and social, the latter is considered by the relationship between social welfare, environment and economic prosperity.

In May 1999, at the National Meeting on Sustainability held in the US city of Detroit, it was established that the term sustainable development was equivalent to new technologies and new ways of doing business, which would improve the quality of life today in dimensions economic, environmental and social, without damaging the ability of future generations to enjoy that opportunity.

According to Giuseppantonio (2010), sustainability focuses on four key components: 1. Environmental sustainability, 2. Social sustainability, 3. Economic sustainability and 4. Promote culture through international dissemination and local implementation.

It is in management accounting (AECA, 1990) that the environmental dimension takes a true multidimensional content:

First of all, due to its specific purpose and field, management accounting is deeply linked to business administration and the endogenous decision-making process.

Secondly, due to the current conception of the value creation process, which expands the company's vision as a black box and extends it to open systems in networks of interrelation with its ecological environment (social and natural).

From a conceptual point of view management accounting goes from crematistics (search and determination of economic cost elements to set market prices) to ecology (ability to design scenarios that meet the sustainability condition).

Two approaches are recognized in the practical application of sustainable development.

1. Those who study from various accounting and control techniques such as activity-based costing (ABC in English, the quality cost system or environmental accounting and

2. From the point of view of accounting information, it is considered –which is the management accounting in which the environmental issue takes a true multidimensional content- [Spanish Association of Accounting and Business Administration] (AECA, 2003, p.5). Increasingly interdisciplinary fields such as ecological in the field of management accounting, need to be linked epistemologically both with the vision that the entrepreneurial culture develops on relations with nature, as with the concrete consideration of the environment in the creation process, distribution and administration of value. Management accounting systems can and should be designed to support the operational level (decrease in pollution in operations, use of clean technologies), tactical (value creation in economic and ecological terms, in business units), and strategic (financial profitability and ecological sustainability) of the company. (Gil, s / f). Environmental accounting was consolidated as a specialized segment of the accounting discipline consisting of several branches: environmental financial, environmental costs or environmental management and environmental audit.

Based on this approach (Gómez, 2009), it indicates that in its constitution process, environmental accounting has had profound impacts on ways of understanding, visualizing and addressing environmental problems, allowing to analyze, classify, summarize and record quantitative and qualitative information of the environmental environment surrounding the company. In this way, it allows to present information regarding the impact generated by the development of commercial activity in the environment along with an evaluation of the economic benefits.

Methodology

The study involves the collection of data analysis and linking of subjects in sustainable development or similar, based on the subject of Sustainable Development of DACEA, with other universities; It begins as an exploratory to identify the triggering indicators that make up the insertion of the sustainability dimension in the curricula, with a cross-sectional design (Hernández, Fernández and Baptista, 2014), because the data collection takes place in a certain time, to demonstrate the participation in the study programs.

Results

The DACEA in 2015 restructures the Bachelor of Accounting program, this reform leads to changes in the curriculum to achieve development in performance skills and transfer to the labor market, the demands and needs of society through a transformation Comprehensive, through the construction of an exit profile with a competency approach that ensures preparation for research, for life and for work -Philosophy of the Educational Model- (PE Restructuring of the LCP, 2016).

Considering the above, the following question arises: Does the inclusion of Sustainability in the programs of the new curriculum of the Curriculum respond to Accounting Science ?; For this purpose, an analysis of the theoretical contributions proposed by various authors who have studied the subject, the creation of degrees in universities, the insertion of the subjects proposed by various universities in the country in their curriculum and the program of Accounting for the Sustainability of the degree in Public Accounting of DACEA, to identify if the knowledge and skills that respond to the demands of the labor market and challenges of change in organizations have been included.

It is necessary that from the academy develop cost structures that allow professionals in Public Accounting to develop skills and competencies in praxis, to respond fully to the specific needs of each company, regardless of their economic activity (Hernández, 2019).

Analyzing the occupational market, the professional services provided to the different sectors of the population must be done with social responsibility, representing an institutional challenge for the rector of the UJAT, in that sense, he affirms that - it will contribute to social welfare, in particular to the most unprotected sectors of the entity, promoting transparent and ethical behavior in the understanding and generation of innovative responses for the multiple dimensions of life in society, including caring for the environment and gender equity. (PD. Long Term, 2028).

To meet the needs of the labor market, DACEA organized an employers' forum with the participation of businessmen and representatives of the National Chamber of the Transformation Industry (CANACINTRA), the National Chamber of Commerce (CANACO) and the National Confederation of the The Mexican Republic (COPARMEX), to answer the question, what type of public accountant do companies demand?

With the interaction that took place between the representatives of the Restructuring Commission of the Bachelor in Public Accounting and professors invited to the event with the employers, two variables were analyzed: work performance and professional competencies of the graduates, likewise, the competencies were analyzed professionals from entrepreneurial, administrative, leadership training and the formation of values and attitudes. The result can be verified in Figure 1

Figura 1. Desempeño Profesional de los Estudiantes de la LCP.



Fuente: Foro de Empleadores Reestructuración PE DE LA LCP 2016

Looking to the future, the new context derived from: Trends of Universities in the next decade, in economic globalization transcends aspects strictly related to an open economy and that operates through the means offered by information and communication technology.

To have a curricular profile of sustainable development programs or similar beyond DACEA, it is necessary to consult other universities in the country to see what is being done on this subject; the portals of some universities were consulted, detecting two actions in this regard:

- 1. Universities have offered degrees related to the environmental dimension and
- 2. Study programs have been designed in Public Accounting or related degrees in this context.

Some of the universities that have designed bachelor's degrees in this area are: Figure 2



- Popular Autonomous University of Veracruz
- Bachelor: Sustainable Regional Development.
- Iberoamerican University of Puebla
- Bachelor's degree: Environmental Sciences and Sustainable Development
- Anahuac University of Mexico
- Bachelor's Degree: Social Responsibility and Sustainable Development Department
- The College of Mexico
- Two-year courses: Advanced studies program in Sustainable Development and Environment.
- Autonomous University of Mexico City.

Bachelor of Environmental Science and Climate Change.

Likewise, it was investigated which universities have Sustainable Development programs or similar, making a mapping with National Universities, being considered an international because it is studied by several authors, the following were identified: Figure 3



- National Technological of Mexico
- Subject: Sustainable Development.
- Bachelor of Public Accountant
- La salle university
- Subject: Entrepreneurship and Sustainability.
- Bachelor of Accounting and Finance
- National Polytechnic Institute
- Subject: Sustainable Development.
- Bachelor of Public Accountant.
- National Autonomous University of Mexico
- Subject: ABC costs.
- Accounting degree
- Subject: Development and Sustainability and Sustainability.
- Degree in Ecology
- Autonomous University of Yucatan
- Subject: University Social Responsibility.
- Degree in Public Accountant
- University of the Valley of Mexico
- Subject: Social Responsibility and Sustainable Development.
- Bachelor of Public Accounting and Finance
- Autonomous University of Baja California
- Subject: Social Responsibility.
- Accounting degree.
- University of the Americas of Puebla

- Subject: Ethics, Society and Environment.
- Degree in Financial Strategies and Public Accounting.
- Autonomous University of Tlaxcala
- Subjects: Sustainable Development and Humanism and Sustainable Development.
- Degree in public accounting
- Anahuac University Mexico.
- Subject: Social Responsibility and Sustainability.
- Bachelor of Finance and Public Accounting.
- University of Havana Cuba
- Subject: Environmental Costs
- Bachelor of Accounting and Finance

As shown in the analysis, there are universities that offer undergraduate programs with environmental approaches in their curricula, of which five programs were located and, in relation to the Bachelor of Public Accounting, eleven subjects were detected in the environmental approach that are offered with different names, in both public and private universities.

In the restructuring of the DACEA / UJAT curriculum, the thematic contents in the various disciplinary areas were reinforced, strengthening the demands of the labor market detected in research, educational policy, international standards in accounting, financial, auditing, Costs and tax. Emphasis was placed on each level of training and, in the area of transversal training; ethical content, social and business responsibility, sustainable development among others were enriched; The distribution in the curriculum map can be found at: http://www.archivos.ujat.mx/2016/div_dacea/Contaduria_Publica/MapaCurricular_LCP.pdf The subject of Accounting for Sustainability was designed in the area of transversal training which aims to:

Develop competencies in the field of preparing financial information, which reflects aspects of sustainability and proposes records on accounting regulations in relation to the practices of applying legal provisions related to respect for the environment, as well as the costs of not Respect the applicable regulations.

The subject develops the following Specific Skills:

Apply current norms of sustainability and social responsibility of the economic entities for the registration of the activities inherent to their nature in compliance with the current norm. In their content the following units are generalized without further analysis: Figure 4

- Unit I. Fundamentals of Sustainability
- Unit II Global Trends in Environmental Accounting
- Unit III Environmental effects and accounting

Figura 4. Asignatura en el Plan de Estudios DACEA/UJAT



Fuente: Contenidos temáticos de la asignatura

With the data analyzed in published documents and in the findings located in the portals of the country's universities in relation to the offer of degrees and in the study programs on the environmental dimension, it is proposed to enrich the thematic contents of the program of the subject Accounting for the Sustainability of DACEA / UJAT.

In addition to the aforementioned objective and competencies, the thematic units of the subject are broken down, to show the learning that students must acquire to develop the competences of the environmental dimension.

Proposal:
Subject: Accounting for Sustainability
Thematic Content:
Unit I. Fundamentals of sustainability

- 1.1 Economic Development and Environment
- 1.2 Environmental public policies
- 1.3 Public Policies of sustainable development
- 1.4 Bases and strategic framework for sustainable development
- 1.5 Sustainable use of environmental goods and services
- 1.6 European and Spanish Union strategy for sustainable development

Unit II Accounting for Sustainability.

2.1 Fundamentals of environmental accounting (management)

2.1.1 Methods and cost-volume analysis of operations-benefits for management

2.1.2 Economic valuation methods

2.2 From full costs to variable costs

2.2.1 Direct Costing or variable cost methods

2.2.2 Fixed and variable costs. Simplified Direct Costing

2.2.3 Improved Direct Costing.

2.3 From historical costs to anticipated costs

2.3.1 Budget control

2.3.2 Standard costs

Unit III Environmental costs

3.1 Recurring environmental costs

3.1.1 Derivatives of obtaining environmental information

3.1.2 Derivatives of an environmental management plan

3.1.3 Derived from environmental technological adaptation

3.1.4 Derived from the management of waste, emissions and discharges

3.1.5 Derivatives of product management

3.1.6 Derived from administrative requirements

3.1.7 Costs derived from the environmental audit.

3.2 Non-recurring environmental costs

3.2.1 Derivatives of information systems and environmental prevention

3.2.2 Derivatives of investments in facilities

3.2.3 Multi-annual conservation and maintenance costs: inspection

3.2.4 Derived from the interruption in the process

3.2.5 Accident Derivatives

3.2.6 Derived from the new demands of the environment

3.2.7 Derived from the improvement of the company's environmental image.

3.2.8 Derivatives of control and measurement systems

3.2.9 Non-disbursable costs

3.2.10 Legal costs

3.2.11 Other specific costs

Unit IV Practical cases

4.1 Operational study of case studies.

4.1.1 Solve cases related to the environment in:

Nonprofit companies, construction companies, insurance, health centers, public entities, agricultural companies, hotels, town halls, environmental sustainability projects, natural and environmental risks of the company. Other.

4.2 The environmental effects on accounting.

4.2.1 Effects on the environment, social effect, economic effect, effect on implementation and its relationship with accounting.

Final thoughts

As a result of the studies carried out in the restructuring of the 2015 curriculum in the DACEA / UJAT, the profile of the public accountant is modified to respond to the aforementioned question: what type of public accountant do companies demand?, in Figure 5 the new attributes of the profile are synthesized, which strengthen the training and development of professional skills to face the challenges of the labor field, highlighting for this study the link to corporate and social responsibility.

In relation to the objectives, in the analysis of the curricular map of the degree in public accounting in the DACEA / UJAT, the two aforementioned subjects that strengthen the environmental dimension were located: that of Social Responsibility and Accounting for Sustainability, in addition to identify related topics in various subjects. The content of the subject reason for the analysis was reviewed and the new proposal was made. The indicators that are addressed are shown in Figure 6.

At the country level eleven random subjects were identified with different names that address the environmental approach, the insertion of sustainable development is corroborated with a cost analysis and control approach.

Finally, the opportunity of a new profile of the Public Accountant to strengthen Accounting is confirmed by answering the question: Does the inclusion of sustainability in the programs of the new curriculum of the Curriculum respond to Accounting Science?.

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Evaluation of the Contextual Factors of Puerto Vallarta to Define Graduate Profiles in Higher Education Institutions

Evaluación de los Factores Contextuales de Puerto Vallarta para la Definición de Perfiles de Egreso en Instituciones Educativas de Nivel Superior

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DOI: 10.35429/JHRT.2019.16.5.19.34

Received: July 30, 2019; Accepted: December 20, 2019

Abstract

This paper analyzes several factors that constitute the economical and institutional context of the municipal environment of Puerto Vallarta in Jalisco state, focused on detect the needs of professional profiles in higher education institutions. These factors can be considered as a main intervention axis to constitute the regional context, which is crucial to define the desirable professional profiles in higher education graduates. To elaborate the present study various indicators were analyzed, mainly those who are generated by state government offices and some other public dependencies with regional intervention, all of them aligned to evaluate contextual factors thru the identification of a transversal association of the data. We wish to identify the pertinency of the professional profile in the higher education graduates based on the results of the present analysis, furthermore the main tendencies in higher education that can be promoted in local educational offer to generate an appropriate response to actual and future needs thru an objective evaluation of the context that considers the international educational tendencies.

Higher education, Higher education graduate profiles, Regional context

Resumen

En el presente documento se analizan diversos factores que conforman el contexto económico e institucional del municipio de Puerto Vallarta, en el estado de Jalisco, enfocado a detectar las necesidades de perfiles de egreso en el nivel superior. Estos factores son observados como ejes fundamentales de intervención para la conformación del contexto regional, el cual es determinante para la definición del perfil al que atienden los egresados de nivel superior. Para llevar a cabo el presente análisis, se revisan diversos indicadores, principalmente, con base en los informes gubernamentales y de otras dependencias públicas que ofrecen información estadística sobre el municipio, así como del estado, para realizar una evaluación del contexto a través de la relación transversal de la información recuperada. Se espera, con base en los resultados obtenidos, identificar la pertinencia de perfiles de egresados de nivel superior a partir de las necesidades regionales, así como las tendencias principales de especialidad que pueden generarse en la oferta educativa de la región para poder responder oportunamente a las necesidades actuales y futuras a través de un diagnóstico objetivo y que considere las principales tendencias internacionales hacia las que se dirige la formación superior.

Educación superior, Perfiles de egreso, Contexto regional

Citation: NAVARRO-ALVARADO, Alberto, GONZÁLEZ-MORENO, Cynthia Dinorah and SÁNCHEZ-BELTRÁN, Martha Irene. Evaluation of the Contextual Factors of Puerto Vallarta to Define Graduate Profiles in Higher Education Institutions. Journal of Human Resources Training. 2019, 5-16: 19-34

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Introduction

This study is carried out by the Academic Body in Innovation Management and Technology Transfer in Business Organizations, of the Mario Molina Technological Institute (ITMM), Puerto Vallarta Campus (CPV), with the intention of identifying the key elements, conditions and factors Incidents in the training of students at a higher level in relation to their area of influence in the Engineering in Business Management career offered at this institution.

Derived from the need to update, according to the national reality, the programs, contents and specializing training of future professionals in the management of organizations, this study is developed to offer current and reliable information to generate focused and useful proposals that contribute to fully comply with the institutional objectives proposed by the National Technological Institute of Mexico and, at the same time, meet the present and future needs of business organizations in the area of influence, in strict adherence to the development of the state of Jalisco.

Considering, on the other hand, the global integration that is experienced throughout the national territory, the avant-garde trends are analyzed, as well as the binding factors to the labor insertion of technological training graduates in order to include inclusive, global and global development. social awareness, so this document is not limited to a local environment, but aims to encompass, as far as possible, global trends that strengthen the prominent approaches to the graduation profile projected by the Institute.

The document starts, in a first section, of the diagnosis of the region, which allows starting from the perceptible reality that students face in their training. Here we present information collected by dependencies focused on the generation of constant and updated information in all the dimensions that constitute the social and economic environment of the region, such as the National Institute of Geography and Informatics and the Institute of Statistical and Geographic Information of Jalisco, as well as all the information provided by the Municipal Government and the Government of the State of Jalisco.

Justification

This document is made with the intention of evaluating the various social, contextual and economic dimensions that are involved for the development of a training specialty in the area of Engineering in Business Management, for the José Mario Molina Pasquel y Henríquez Technological Institute, in your Puerto Vallarta campus.

With the intention of collecting the possible information, various reports issued by the state government were consulted, as well as prestigious agencies dedicated to the generation of updated data in various dimensions, primarily economic, such as the National Institute of Statistics and Geography (INEGI) and the Institute of Statistical and Geographical Information (IIEG).

To complement the data necessary for the development of local and regional analyzes, various information surveys were carried out, such as consultations with specialists, previous diagnoses, surveys of students, graduates and aspiring students for entry to the race based on their profile and preferences.

Some of the official data are not updated, especially because of the periodicity in which they are applied, or because of the changes of certain programs for the generation of information. In this sense, the Government of the State of Jalisco, has recently had international recognition for its work for the generation of information, which offers a framework of interest for the establishment of information systems through the use of Information Technology and Communications that offer updated and constant information.

On the other hand, it should be noted that the prospective analysis is largely shaped by the work agendas presented by the state government, although the aspects that are a concern of international organizations are also integrated, trying to offer a sufficiently comprehensive application scenario. comprehensive that allows to consider the immediate and future needs of higher level academic training.

Finally, we will mention that this study has been carried out through the constant effort of the Academic Body in Management of Innovation and Technology Transfer in Business Organizations, attached to the ITMM, which emphasizes its efforts to constantly improve and update issues related to the avant-garde research in the field of economic and administrative sciences, so we hope this study will be useful not only for the degree in Engineering in Business Management, but also to offer a cutting-edge panorama on the training needs of our students in in such a way that timely intervention strategies are generated focusing on the great trends identified, namely, inclusion, environmental awareness, preservation of cultural heritage and the integral development of individuals focused on common well-being.

Problematization

The constant changes in the current environment generate alterations in the way in which educational systems and models are proposed. Probably, the higher level is the most sensitive to these fluctuations, since it makes up the last level of the long formative trajectory that forms the national education system. This educational structure varies according to the needs of the environment of each educational institution, which requires a constant update of the available information available.

Within the technological system, represented by the National Technological Institute of Mexico, which includes the higher education platform of this nature, there are constant updates to its programs and curricula periodically, although the specialties, as the last phase of technological training , present shorter update periods, which offers an important opportunity to generate updated and useful data to recognize the changes that have occurred in the environment and the economic and occupational needs of the regions in question.

In the ITMM-CPV, the periods for the specialty update are close to renewal, so it is considered pertinent to carry out an in-depth study on the most relevant factors that make up the economic, social and, by extension, labor environment, which will allow identify the most relevant derived trends focused on the design of relevant academic proposals for the updating of higher level educational programs.

Hypothesis

Updates of higher level academic programs in the technological system that are based on up-to-date information based on the most relevant influential environmental factors for the training profile improve graduation profiles because they adhere to the real needs of the immediate environment for job placement.

Objective

The following document is developed based on the following guideline which, in turn, forms the central objective of the research carried out: Evaluate the contextual factors of the Puerto Vallarta region and its geographical area of influence to determine the training needs at the higher level in the region by educational institutions.

Reference Framework

Regional socio-economic activities by sector

According to the Government of Jalisco (2019), the municipality of Puerto Vallarta composes its economic activities mainly in the following subsectors:

Sector or subsector	Description
Farming	Agriculture consists of crops of corn, sorghum, beans, zucchini, green chili, tomato, peanut, sesame, watermelon, tobacco, avocado, mango and banana.
Cattle raising	Cattle are raised for meat and dairy production purposes, as well as sheep, pigs, goats and horses. As well as poultry for meat production and posture. On a smaller scale there is honey production.
Industry	This is quite limited and is mainly handmade, such as clothing, huarache shoes and beach sandals. Some custom furniture is also produced.
Commerce	It consists mainly of necessities, as well as stores of curiosities, souvenirs, local products and other similar.
Services	The majority of these are concentrated in tourist activities or derived from them, such as travel agencies, lodging, food and beverages, recreation, among others. There are also associated services, such as maintenance, professional associations and professional and technical services.
Fishing	A limited participation of this subsector in the fishing of dogfish, red snapper, tuna, snapper, smooth, bass, sierra, dorado, shrimp, lobster, oyster and octopus is identified. There is also sport fishing for sailfish (Marlyn).

Table 1 Description of the main economic activities of Puerto Vallarta, based on sector or subsector
Source: Jalisco State Government (2019)

Based on the information generated in the last National Population and Housing Census (INEGI, 2011), the economically active population in 2010, reached a total of 119,107 people, representing 46.58% of the population, which represents a consistent increase of 5% per decade. The economic participation rate also presents an incremental trend, going from 53.96% in 1990 to 62.5% for 2010.

The indicators for the evaluation of occupation and employment are acceptable. Social security services have a record of 97.93%, being among the highest at the state level. The occupational distribution corresponds to the economic distribution (see table 2).

Occupational Division	Percentage distribution
Merchants and workers in various services	50.03%
Professional, technical and administrative professionals	29.77%
Industry workers	17.92%
Agricultural workers	1.14%
Not specified	1.14%

Table 2 Percentage distribution of the employed population, according to type of occupation
Source: Jalisco State Government (2019)

The main economic activity of the region is tourism, which suggests a high participation in this economic sub-frame. On the other hand, the municipality presents particular conditions that produce a fundamental differentiation for its economy, such as the proximity to various “Magical Towns”, such as Talpa, San Sebastián del Oeste and Mascota, as well as with the Huichol area of Nayarit and Jalisco. Natural factors are added to differentiation, such as islands and non-rocky beaches, ideal for sun and beach destinations (Puerto Vallarta City Council, 2019).

Institutional environment based on economic orientation

Derived from the relevance that tourism has for the municipality in various fundamental dimensions for its development, such as the economy, culture, education and society, the Jalisco Secretariat of Tourism (SECTURJAL), has a fundamental relevance within the management strategic, as well as lines of action throughout the state, mainly everything related to the use of natural and cultural resources (SECTURJAL, 2019).

The SECTURJAL circumscribes its actions within the regulatory framework established by the Federal Government within the General Tourism Law (DOF 17-12-2015), which establishes that tourism activity must be programmed along with the development of areas with tourist vocation and the improvement of the quality of life of the inhabitants through the coordination of three levels of government, namely federal, state and municipal. Corresponding to the Organic Law of the Federal Public Administration (DOF 12-04-1976), the General Law of National Assets and the Federal Law on Monuments and Archaeological, Artistic and Historical Sites (DOF 06-05-1972), coordination between dependencies in the three levels of government will serve four main strategic axes:

- Land use planning and transformation
- Innovation and competitiveness
- Promotion and promotion
- Sustainability and social benefits

In this way, not only public bodies have direct responsibility for the economic development of tourist destinations, but it is expected to have the collaboration of social and private organizations, all this, through the coordination of the institutions empowered by government agencies, as long as they are within the current regulatory framework. According to SECTUR (2014), at the local level, this function, therefore, is the coupling of the economic, educational, cultural and social actions of the tourist areas will be in charge of the Tourism Directorates, who will consider federal regulations and state as well as local regulations. In the case of Puerto Vallarta, public organizations are identified with the provision and exercise of tourism activities, such as the Official Registry of Licensing and Licensing, the Directorate of Social Development, the Directorate of Public Security and the Municipal Tourism Advisory Council, all you are from the conciliation of the Municipal Council of Puerto Vallarta, through its documentation in the Municipal Development Plan.

Regarding the participation of the private sector, there is the participation of the National Chamber of Commerce, Tourism and Services of Puerto Vallarta, which represents the interests of companies in the tertiary sector, offering consulting services aimed at modernization and Competitiveness of small, medium and large businesses within the municipality.

All this through three main axes of action, these being promotional services, preventive legal assistance and, finally, various aspects of human capital (CANACOSERVYTUR, 2019). The participation of this organization is regional, and its influence is also on the municipalities surrounding Puerto Vallarta, namely Cabo Corrientes, Tomatlán, Talpa de Allende, San Sebastián del Oeste and Mascota.

On the other hand, the Association of Hotels and Motels of Puerto Vallarta, is also identified as a representative organization of collective interests at the regional level, hence it is also called as Association of Hotels and Motels of Puerto Vallarta and Banderas Bay. Its main objective is the inter-institutional link between hotel companies and the various dependencies of the three levels of government, through strategic planning focused on the collaborative management of these units, mainly through organizational and human capital management (Hotel and Motel Association from Puerto Vallarta and Banderas Bay, 2019).

Finally, in relation to the participation of social or non-profit organizations, their activities are potentially lateral with respect to economic activity, however, their participation is highly relevant and has a strong presence in the municipality and its area of influence. In this way, more than forty non-profit organizations that actively participate in the activities of the municipality are identified, which can be classified into three large groups, namely social assistance, which occupies the largest proportion based on organizational units (71 %), environmental activities focused on the protection of flora and fauna, with 17% of the total registered organizations, and artistic and leisure activities, with 12% of the total organizations (see figure 1).

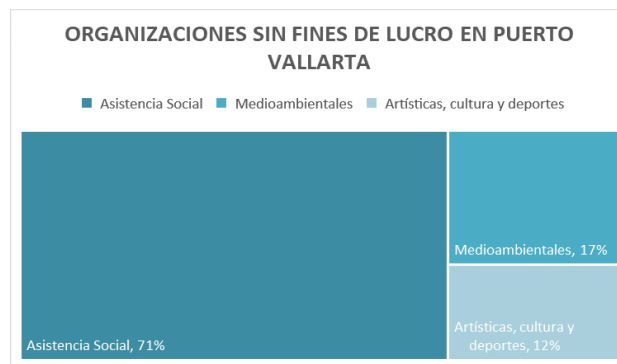


Figure 1 Proportion of non-profit organizations in Puerto Vallarta, Jalisco Grouping and proportional participation of non-governmental organizations based on the number of organisms identified. *Source: Own construction based on Altruistic Associations Network and PuertoVallarta.net*

Development of institutional and governmental projects

Puerto Vallarta is classified as one of the main tourist destinations nationwide and is part of the Competitiveness Agendas 2013-2018, so there are various initiatives, projects and inquiries regarding the description and identification of opportunities for strengthening this destination tourist.

The SECTURJAL, presents three studies that have been carried out in the region of Puerto Vallarta focused on the development of proposals based on their results:

- Tourism Development Program of the Romantic Zone (of the Historic Center) of Puerto Vallarta. This proposal aims to generate strategies and actions to improve the attractiveness of the geographic area "Historic Center" of Puerto Vallarta through the intervention in four central axes, namely, tourism activity, roads and transport, image and urban development and, finally, the consideration of environmental risks. The reordering of land use, improvement of the urban image and balance of economic activities, all of the above based on a focus on preservation, sustainability and environmental care

- Competitiveness Plan of Puerto Vallarta as a Cruise Destination. The project aims to specialize and professionalize cruise services through the identification and design of a catalog of consumer products for cruise passengers for Puerto Vallarta. An infrastructure and mobility, competitiveness, positioning and market access program, a product development program at destination, and a program for product launching are established
- Lines of Action for the Tourism Planning of the Historic Center of Puerto Vallarta. As a complement to the first proposal, this proposal is based on an approach focused on the improvement of the infrastructure supporting tourist services that integrate urban development plans, mainly in relation to urban transport, improvement of green areas, preservation of historical buildings and urban image improvement

In addition, the Federal Government, through SECTUR and the National Fund for Tourism Promotion, seeks to coordinate the three levels of government through the development of Competitiveness Agendas for Tourist Destinations, integrating the participation of academic institutions to generate proposals focused on solving national problems from the local level. This comprehensive project takes advantage of the use of Information and Communications Technologies, the link between educational, governmental and private units, as well as the fulfillment of the environmental, promotional and information axes through the generation of information resulting from research and development of Projects. From the above, permanent strategic guidelines based on the needs of each of the tourist regions involved are integrated into the Competitiveness Agendas. In the case of Puerto Vallarta, the following guidelines for the formulation of proposals are identified:

From natural and cultural resources

- Natural heritage: it is based on the identification of natural attractions, as well as spaces generated as a result of the preservation of cultural values. It is intended to generate an inventory for its management and preservation of destinations such as, Ánimas, Conchas Chinas, Mismaloya, among many others

- Resources and tourist attractions of the environment: Like the previous point, it is intended to establish an arrangement of natural spaces and cultural populations of interest, so that fundamental elements can be generated for their exploitation and preservation

Diversification of the tourist offer

- Alternative tourism: It is intended to increase the catalog of tourist products offered, beyond the offer of sun and beach, such as ecotourism, adventure tourism and rural tourism, taking advantage of the geographical advantages of the region, such as the proximity to the Sierra Western mother
- Gay-friendly destination: Based on the economic conformation of its products, Puerto Vallarta is identified in the international context as an important destination for the lesbian-gay-bisexual-transgender (LGBT) market. The segmentation of products offered for this sector reaches 35% in its various associated products, such as leisure and specialized lodging
- Gastronomic tourism: the region has a wide range of gastronomic products, ranging from local to international dishes, offering a mixed cuisine bar, which is reflected in specialized events, such as the International Gourmet Festival, which is organized from nineteen ninety five

From the complementary offer of tourist services

- Food and beverage services: there are establishments of this branch awarded with the Five Star Dimond and Three Dimonds Award, conferred by the American Academy of Hospitality Sciences, as well as various gastronomic events
- Tourist guides: There are ten tour guides that offer guidance on recreation in the area, which can be used as an efficient means to promote the various existing establishments

- Museums: the municipality has four museums that are expected to contribute to the promotion and historical preservation. The Puerto Vallarta Naval Historical Museum, the Río Cuale Island Museum, the Regional Museum of Anthropology and the Manuel Lepe gallery museum, are important spaces that have not been fully exploited
- Sale of handicrafts: The elaboration of handicrafts on various products offers an important opportunity for professionalization through a mixture of Spanish, Italian, Chinese and indigenous techniques
- Business center: the municipality has the International Convention Center, as well as hotels that offer event services, which offers ample opportunities for the organization of congresses, conferences, colloquiums, trainings, conventions, among others

Conditions of regional productive factors

The production of goods and services in the municipality of Puerto Vallarta is due to an economic structure based on the offer of tourist services and products, so its composition concentrates most of the economic units in the tertiary sector, mainly services, with a 51.8 %, followed by trade activities, with 41.8%. The industry, although it registers a positive growth trend in recent years, only agglomerates around 6.4% of the economic units. On the other hand, the primary activities, such as agriculture and livestock, concentrate less than 1% (see figure 2).

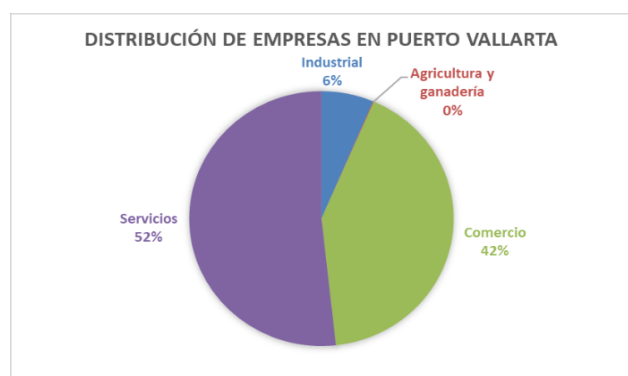


Figure 1 Concentration of companies by sector
Grouping of companies in the region based on their main sector

Source: DENUE (2017)

As presented in the Puerto Vallarta Municipal Diagnosis (2018), the main subsectors for the generation of Gross Census Value Added were:

- Temporary accommodation services
- Retail trade in self-service and department stores
- Wholesale of groceries, food, beverages, ice and tobacco

Together, the previous three generate 29.3% of the total gross census aggregate, according to the latest data from 2014. Comparatively, since the last data collection in 2009, an aggregate growth of 11.4%, more or less than homogeneous form in the first ten subsectors contributing to the Gross Census Value Added (VACB).

According to data from SECTURJAL (2012), the municipality of Puerto Vallarta and its area of influence receive an average of more than 4 million visitors a year, has 16,000 hotel rooms of tourist category (and continues to increase), which offers a overview of the prospective economic composition of the region:

- The municipality has the seventh international airport in importance nationwide, serving more than 1.3 million passengers, occupying the third place as a beach destination
- It is the fourth place in the cruise segment, with more than half a million passengers served annually
- It is the second destination nationwide with timeshare offer, offering more than 80 housing developments under this modality

Availability of natural resources

According to the Institute of Statistical and Geographic Information (IIEG), in its 2018 report, the municipality of Puerto Vallarta is geographically located in the coastal region of the state of Jalisco. It is surrounded by the municipalities of Cabo Corrientes, Talpa de Allende, Mascota and San Sebastián del Oeste, similarly, it finds a bordering area to the northwest with the state of Nayarit.

The climatic conditions and the geographical composition of the surface considerably limit the primary production, with the exception of the extraction of rocky and sandy materials, since there is a concentration of 49.1% of granite in the rocks, in addition to acidic intrusive igneous constituted by quartz, feldspar and plagioclase, mainly.

As for the geographical distribution, 65.8% of the land has slopes greater than 15 °, that is, they are considered mountainous. The composition of the soil is predominantly regosol (49.4%), so they have a low evolution derived from erosive processes, probably in relation to the climate, which is typified as subhumid, housing minimum annual temperatures of 13.4 and maximum of 31.6 °, thus as an average annual rainfall of 1,385 millimeters.

This set of conditions generates a clear soil, poor in organic matter, identifying variable fertility for the agricultural sector, where the cultivation of grains presents moderate results and, the most efficient, forest and livestock use, still has variable yields.

As for the topography, the municipality has a limited flat surface, with most concentrated on the banks of the rivers, although most of the territory is rugged, consisting of rocky, clay and cliff masses, mainly due to the influence of the Sierra Madre Occidental.

The total extension of the municipality is 130,067 hectares, of which 93,468 hectares correspond to forest resources in which exploitable tree species grow, mainly chilte, tampicrán, Brazil tree, amapa, spring, parota, cedar, walnut, fruit trees, among others, but given excessive exploitation, not all are available for economic purposes. The distribution of the remaining area consists of 6,493 hectares destined for agricultural use, 19,700 hectares for livestock use, 1,340 for urban use, 9,068 are typified as another use and, finally, 58 hectares do not have a specified use (Government of the State of Jalisco, 2019). The fauna, on the other hand, is composed of various endemic species, mainly birds, as well as reptiles and mammals, such as deer, tlacuaches, iguanas, garrobos, crocodiles, varieties of snakes, parakeets, macaws, pigeons, among a wide variety that it reaches more than one hundred different species. Similarly, marine fauna is wide and exploitable, such as sierra, dorado, sailfish, snapper, red snapper, garlopa and bonito.

Method

For the preparation of this research, various sources and resources generating information were analyzed, mainly those provided by official government institutions. The aggregate data offered by the National Institute of Statistics and Geography, as well as those offered by local and state government institutions, are integrated and analyzed.

Finally, a prospective analysis is carried out to determine the main trends offered by the region's environment.

Discussion

Development perspectives based on the factors analyzed

The state of Jalisco registers a considerable, drastic and multidimensional growth. This is the result of the constant work carried out on all fronts involved in the development and not only of tangential or consequential aspects of large-scale factors, but of consistent development-based planning. In 2010, Jalisco concentrated 7.35 million inhabitants, 264,361 economic units, which represented 7.1% of the national total and employed more than 1.5 million people, equivalent to 7.4% of the Economically Active Population (PEA) of the national total; all this as a result of the application of economic policies focused on business development through two basic axes, namely, acceleration and improvement of traditional industry and financing of emerging economies (Balleescá, 2013).

The planning and economic model maintains its continuity through the follow-up of various policies, business development programs and based on the development plan, promoting the formation of business clusters in strategic sectors for the state, such as the tequila production chains, Crafts (furniture, decoration and ceramics), as well as high technology: automotive, educational and software development. Added to the above are strategic guidelines focused on social development, improvement in the quality of life, inclusion and sustainability and care of the environment (Government of the State of Jalisco, 2007).

The State Development Plan (PED), with a validity to 2033, in accordance with the projects developed and the prospective analysis of the previous points for the state of Jalisco and, consequently, for the municipality of Puerto Vallarta, allows to identify the following perspectives developmental:

- Environment and sustainable life
- Prosperous and inclusive economy
- Equal opportunities
- Guarantee of rights and freedom
- Reliable and effective institutions

Environment and sustainable life

Within the international agenda, welfare has been established since 1990 by the United Nations Organization (UN) as a fundamental indicator for development, the latter understood as multidimensional and focused on the quality of life, and not only as a economic indicator based on the generation of value to GDP. In this way, the Human Development Index (HDI) is generated, which represents a set of indicators in three substantial aspects, namely, per capita income, quality in health services, and changes in educational systems (Government of the State of Jalisco, 2013). Puerto Vallarta, since 2005, has registered an HDI rated as high, around 0.87, which exceeds the state average, located at 0.82, excelling in aspects such as life expectancy at birth, literacy, health and average income level by inhabitant (SECTUR, 2014). Within the institutional framework, the municipality of Puerto Vallarta registers a Municipal Development Index (IDM), which stands as “very high”, in almost all the items evaluated, such as citizen participation, transparency in public information, institutional functioning, social conditions and environment. This allows us to infer that there is an acceptable level and quality of life within the municipal area; however, the areas of opportunity are presented for the development of proposals that allow to mitigate limiting aspects in this regard, within which they are identified:

- Management and generation of more and better access roads, which implies the development of environmentally friendly construction facilities, as well as focusing on physical links with localities that are not close to economic centers. This condition also has an impact on health issues and the supply of basic supplies.

- Work on the development of strategies, policies and social participation for the diversification of the economy, since the high specialization in tourism generates vulnerability to environmental or economic contingencies

Promote plans, programs and projects with environmental awareness. Economic growth can also create harmful conditions for the environment, such as the growth of the urban area outside the development plan, the lack of basic public services or the spread of diseases. Initiatives that integrate society, private companies, and the three levels of government should be promoted, which implies a considerable effort for its strategic, administrative and operational management, in such a way as to ensure its successful implementation.

Prosperous and inclusive economy

One of the most relevant transversal dimensions for the development of the regions is the economy. According to the Competitiveness Agendas of the federal government, the economy of Puerto Vallarta changed dramatically and rapidly in the last two decades, going through a transformation - which still persists - from the primary sector to the tertiary sector, mainly towards trade and commerce. offer of tourist services, having repercussions on the territory and the structure of the population (SECTUR, 2014).

Although this condition favors investment and capital management, it faces problems of an accelerated geographical expansion, such as the provision of public services, marginalization, socio-spatial fragmentation and unintended negative effects on the natural environment. At the state level, Jalisco, in the last record of economic activity, presents constant quarterly growth of between 2.1% and 2.4% in primary, secondary and tertiary activities throughout the year (Ministry of Economy, 2016). According to the Statistical Yearbook edition 2018, Jalisco is the first place in the production of cattle and poultry production, a model of sustainable logging and presents a considerable economic participation in various sectors and vital economic sub-branches for the development of the region, as can be seen in table 3.

Sector	Economic activity	Indicator / Relative Position
Primary	Cattle	3 348 965 heads / main producer
	Poultry	78 521 604 units / main producer
	Wood production	407 119 m3 / within the average; Main: Pine
Secondary	Building	1 122 economic units / second national place
Tertiary	Production value of sales of processed products	405 743 364 thousand pesos / fourth national place
	Commerce	12 036 economic units / third national place
Subrama: Tourism	Lodging	2,038 economic units / first national place
	Food and drinks	8 025 / national first place

Table 3

Main Economic Activities in Jalisco, according to Sector

Source: Statistical and Geographic Yearbook by Federative Entity (2018)

The state grows in these key sectors and manages to generate three strategic axes for the economic development of the entity, namely, management of finance and collection, management of public and private investment, and strengthening of the application of Information Technology and Communications (ICT).

For the best management of government finances at the state level, the government generated a scheme based on the restructuring of policies focused on reducing public spending, mainly for the procurement exercise, as well as those focused on increasing the number of participating economic units in tax collection, in addition to not increasing the tax burden for taxpayers (State Government, 2018).

For the second axis, the increase in investment, both public and private, is promoted. During the past period (2013-2018), more than 799 projects of a public nature were developed in 117 municipalities within the state of Jalisco, adding a total investment of 2,310 million pesos (State Government, 2018). For 2015, Jalisco attracted 8.8% of direct foreign investment, maintaining, on the other hand, a constant growth rate in relation to exports (see figure 3).

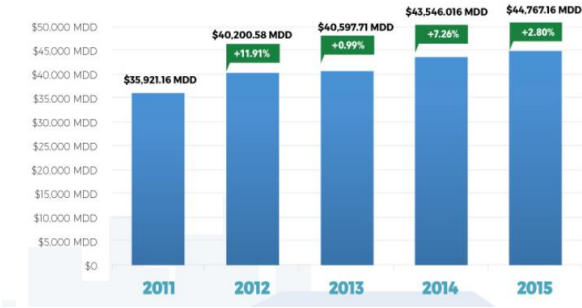


Figure 3

Exports of the state of Jalisco in the last years registered

Source: IIEG (2016)

The last axis, the development of aspects focused on the application of ICT, is multidimensional and was based on implementation within public management. For this purpose, part of the following actions:

- Apply technology platforms focused on the transparency of the public administration exercise. In addition to the development of government information portals, the realization of procedures is strengthened through the various platforms presented by the state government, as well as the increase of the information presented to feed the Geographic Information System (GIS) database. , in addition to the creation of many other portals focused on the promotion of culture and knowledge
- International Linking It is based on collaborative management with other countries (Israel, USA and the European Union), in a way that facilitates the development of projects focused on ICT innovation and application, which presents important results and allows identifying areas of opportunity for its improvement, mainly in the promotion of scientific and innovative productivity (see figure 4).

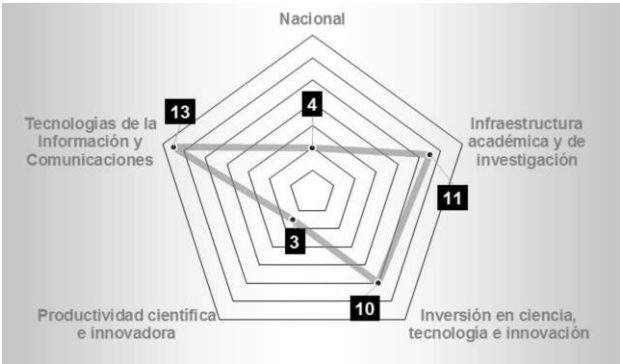


Figure 2

National Ranking of Science, Technology and Innovation 2013: Jalisco

NAVARRO-ALVARADO, Alberto, GONZÁLEZ-MORENO, Cynthia Dinorah and SÁNCHEZ-BELTRÁN, Martha Irene. Evaluation of the Contextual Factors of Puerto Vallarta to Define Graduate Profiles in Higher Education Institutions. Journal of Human Resources Training. 2019

As can be seen in the above, Jalisco has strong economic subsectors within the three main productive sectors, as well as a considerable and growing mixed investment structure, all this through a technification of public administration and development in various fronts for the application of ICT. However, there are important areas for the development of these aspects, especially for their maintenance and expansion. It addresses the need for a generation of more and better access roads, which directly impacts the distribution and products and geographical links with other municipalities in such a way that the regional economy of the localities can be strengthened. On the other hand, business development and the link between public and private agencies should be promoted, so that mixed investment can generate positive and sustainable results in the long term.

Equal opportunities

For the generation of a state with opportunities, it is based on the integration of economic factors and the generation of well-being. To this end, public agencies start from the central objective of reducing the imbalance in the regions by offering quality services, which is achieved through the identification of regional vocations, as well as potential factors for development, which must be analyzed from the perspective of sustainability.

In addition to the notion of well-being, promulgated by the UN and the International Labor Organization (ILO), the generation of new jobs must be consistent with the quality of life of citizens. Throughout the entire territory of the state there are still important problems that must be resolved, such as underemployment, low productivity, low pay, among others that, together, generate social vulnerability and poverty (State Government, 2013).

Within the State Development Plan, the following guidelines for work management and project development that allow for fair employment opportunities are contemplated:

- Increase and diversify highly employment-generating exports that trigger the creation and consolidation of micro, small and medium enterprises
- Develop transversal regional investment projects
- Promote formal self-employment and micro-entrepreneurship
- Increase the supply of technicians and professionals based on demand and labor market trends
- Increase investments in economic activities that promote multiplier effects on employment
- Accelerate a capital goods industry with local patents
- Improve the environment and working conditions
- Encourage equal employment opportunities for men and women
- Promote the specialization of human capital through the development of its capabilities

The generation of opportunities for all citizens involves the joint work of various agencies, mainly educational ones, although this must be achieved in close collaboration with private companies, as well as with non-profit organizations through comprehensive and transversal projects.

Guarantee of rights and freedom

In correspondence with the previous aspects, the generation of a state of law leaves the governmental institutions for the full compliance of the law through legality, objectivity, efficiency, professionalism, honesty and respect. The Jalisco State Development Plan is based on various areas of intervention, such as: citizen security, justice and the rule of law, human rights and civil protection.

The achievement of a rule of law that has an inclusive scope in all the dimensions of the individual, both in their work and social practice, which demands the development of proposals with human sense based on the law.

Reliable and effective institutions

As indicated in the Jalisco State Development Plan, the approaches to economic and social development must be transversal, considering the multiple dimensions that make up society, as well as its needs, always with an inclusive approach and with a view to the conservation of environment.

Within the municipality of Puerto Vallarta, public institutional performance has been considered as good in almost all its aspects (SECTUR, 2014), although there are considerable areas of improvement, especially in relation to its linkage, participation and development of multilateral projects.

The supply of public education is sufficient and of quality in its different levels of training, although the presence of a considerable higher level educational offer stands out. It has the presence of public and private institutions. The seventh most important university in the country (according to the QS World University Rankings), the University of Guadalajara, is present with a regional university center, as well as an academic unit of the National Technological of Mexico, through the Mario Technological Institute Molina.

Among the general considerations to be developed, it is intended to promote citizen participation, transparency, accountability, among other aspects requested by the Organization for Economic Cooperation and Development (OECD) as a fundamental requirement for the framework of its indicators.

Conclusions

Currently, Jalisco is ranked as the second federative entity that contributes to the Gross Domestic Product (GDP) at the national level, with 7.1% (see figure 3). Among the main sectors in high development in the state, are those dedicated to software, use of Information and Communication Technologies, as well as the expansion of manufacturing, processing, marketing and service industries, which represents various opportunities in all areas of training offered by the Mario Molina Institute of Technology (ITMM).

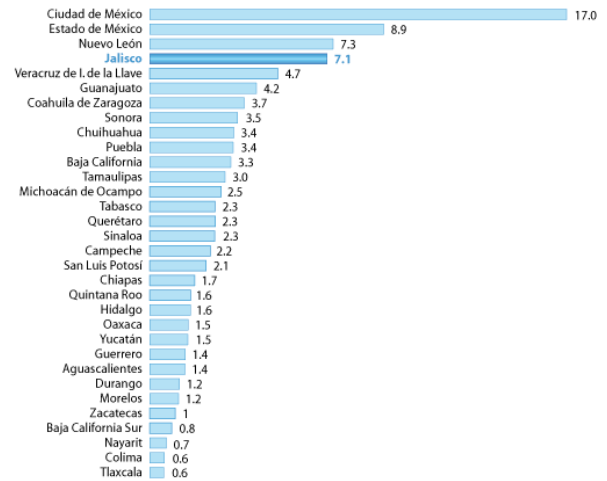


Figure 3 GDP by federative entity

Contribution to the Gross Domestic Product (GDP), by federative entity. Source: INEGI-National Accounts of Mexico (2016).

In contrast to the economic development recorded in recent periods, the agendas of international organizations (such as the OECD, ILO, UN, among others), within the local, regional and national context, various disciplinary issues that will be necessary for the attention to current and emerging problems. These training areas have a transdisciplinary and multidisciplinary nature, so the educational offer should provide for the attention of these points of interest for the resolution of problems from various dimensions.

The Mario Molina Technological Institute (ITMM), in its Puerto Vallarta Campus has the following educational offer ¹:

- Bussines managment's engineering
- Electromechanical Engineering
- Computerstystems engineer
- Information Technology Engineering
- Gastronomy
- Bachelor of Tourism
- Architecture

¹ Para mayor referencia, se recomienda consultar el portal oficial de la institución: <http://www.tecvallarta.edu.mx>

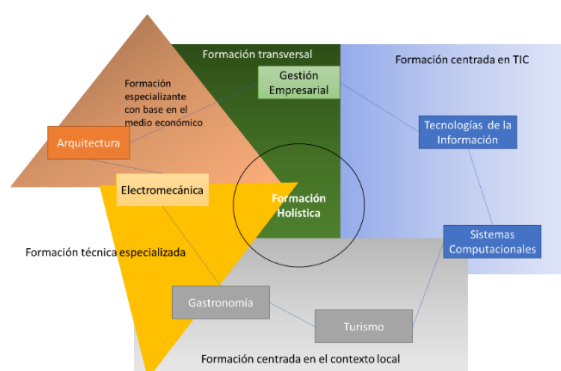


Figure 4 ITMM training areas

Training areas based on the academic offer of the Mario Molina Technological Institute in the intervention area. Source: Own construction based on grid diagnosis.

The current academic offer of the ITMM, Puerto Vallarta Campus, is constantly updated, not only based on the needs of the environment, but considering different social, economic, academic and educational dimensions through various prospective analyzes. In 2009, anticipating the needs of eclectic training programs that could meet the demands of highly trained human resources of business organizations in their area of influence and of the regional context, business management engineering is offered, which trains capable professionals to offer integral solutions to companies that are in diverse processes of growth, expansion and, in some cases, generation of new businesses.

In addition, the ITMM², generates, in the same period, the first higher education program focused on the exploitation of cultural resources, such as gastronomy. This program undergoes constant adaptations and updates derived from the constant research and innovation of such a program until it becomes the Bachelor's Degree in Gastronomy. It was intended, among many other objectives, to supply the local demand for highly competent human resources in the food and beverage business sub-range, capable not only of managing its operation, but of promoting the intangible resources of the organization.

To this initiative is added the Bachelor of Tourism program, which is of recent offer and aims to meet the demand for tourism services from a different, non-traditional approach, with a strong focus on sustainability, generating innovative options and, mainly, addressing the increasing demand in this subsector.

The Bachelor of Tourism offered by the ITMM, Puerto Vallarta Campus, is based on an integral, holistic and multidisciplinary approach. This career addresses a large part of the global trend initiatives that demand special attention, such as environmental care, multiple tourist services, care and preservation of culture as a tourist attraction, regional capacities for the generation of alternative tourism, among others, attending, in this way, the needs of the local, regional and national environment.

One of the main axes for the development of the state of Jalisco is the participation in the application of Information and Communication Technologies, which has been a strategic line involved in the plans for the development of the entity. The ITMM maintains its constant offer of careers in this area, such as Computer Systems Engineering, which trains professionals in cutting-edge issues for the use of computer equipment and software development in various platforms and languages, from business teams, to those dedicated at leisure.

To complement the computer systems approach, a fundamental perspective for any economy, the offer of Information Technology Engineering is presented, which seeks to offer integral solutions for companies in terms of connectivity, Internet, network structuring, database administration. data, computer security, among many other avant-garde issues that are currently a concern, as well as all those implications that may represent a challenge for the future.

² En su momento denominado Instituto Tecnológico Superior de Puerto Vallarta.

Finally, two specialty careers are offered that meet particular demands for the maintenance of local needs, but from a universal training perspective. In the first place, there is the Architecture career, which is born from the rapid growth registered in the region during the last two decades, a phenomenon that still persists and maintains a constant demand for services of this nature; however, constant updates have been made to the study programs to train professionals with better capacities in the design not only of living spaces, but also functional, environmentally friendly, as well as based on the application of new technologies.

On the other hand, the Electromechanical Engineering race is offered, which maintains a constant performance area in various training areas, mainly for the development of maintenance services, design of electrical and mechanical systems, among others. In spite of being a specialty career, it presents a broad spectrum for job performance, in addition to being within the technological and development field, which represents a fundamental opportunity for the generation of knowledge and intellectual property.

The municipality of Puerto Vallarta is located as one of the main tourist destinations for the state of Jalisco, in addition to having a prominent location geographically with other states, such as Nayarit, with whom a collaborative relationship is maintained given the bay that it is shared, so the influence of the ITMM graduates, Puerto Vallarta campus, participate in the labor market that makes up the Banderas Bay area.

Public and private business organizations are identified mainly in the tourism subsector, as well as the services associated with it, such as maintenance services, advice, training, human resources training, logistics and distribution, leisure companies, adventure tourism, construction, among many others.

Puerto Vallarta offers an environment of constant growth, as presented in previous sections, which allows taking advantage of the economic position of the state of Jalisco. In this way and, considering the academic offer and regional needs, the following professional needs for the environment can be identified:

Business Management and Entrepreneurship

- Understand the technological trends for the implementation of ICT in business organizations
- Evaluate productive processes for business organizations
- Diagnose the intrinsic and extrinsic contextual conditions of organizations
- Generate conditions for the operation of business through the coordination of various processes
- Recognize business competencies based on their organizational structure
- Integrate organizational components through legal, functional, operational, human, economic and social dimensions
- Tourism and diversification for the tourist offer
 - Design customer-oriented service processes
 - Understand the integration of computer systems within organizations that offer tourism services
 - Establish communication and information systems based on emerging technologies
 - Analyze the global context to understand the trends of global change in recreational services
 - Develop skills focused on flexibility, innovation and integration of technology in organizations that offer tourism services
- Technological development and ICT applications
 - Analyze the human implications for insertion in the age of knowledge
 - Identify knowledge trends and their technological applications
 - Apply the existing technologies of the various branches of knowledge for the development of new technologies
 - Develop technological equipment focused on the present and future needs of the modern human being

- Associate technological development with the various human dimensions for sustainable use
- Integrate environmental and sustainable perspectives to the development of new technologies

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Severe Head Injury Sequelae caused in humans

Traumatismo Craneoencefálico Severo. Secuelas ocasionadas en el ser humano

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DOI: 10.35429/JHRT.2019.16.5.35.43

Received: July 30, 2019; Accepted: December 20, 2019

Abstract

This research points out how valuable the brain in humans is, it indicates from the definition of the word brain, of the nervous system, composition of the skull, parts of the brain, responsibilities of the brain, actions to keep the brain in good shape, the power that he has the brain and the senses that he indicates himself. There is a case study of an accident that caused a severe craniocerebral trauma teacher and the sequelae that will already be part of her teacher's daily life and the knowledge that these sequelae may continue to appear during the 3 years of the accident. It also presents the progress that has been achieved over 10 months of recovery, this with the aim of creating awareness in people and understanding how important the brain is to continue living in this magnificent world.

Brain, Severe Craniocerebral Trauma, Teacher

Resumen

Esta investigación señala lo valioso que el cerebro en el ser humano es, indica desde la definición de la palabra cerebro, del sistema nervioso, composición del cráneo, partes del cerebro, responsabilidades del cerebro, acciones para mantener al cerebro en buena forma, el poder que tiene el cerebro y los sentidos que indica él mismo. Se tiene un estudio de caso de un accidente que ocasionó a una maestra trauma craneoencefálico severo y las secuelas que ya serán parte de su vida diaria de la maestra y el saber que durante los 3 años del accidente pueden continuar apareciendo estas secuelas. Se presenta también el avance que se ha logrado a lo largo de 10 meses de recuperación, esto con el objetivo de crear conciencia en la gente y que se comprenda lo importante que es el cerebro para continuar con vida en este magnífico mundo.

Cerebro, Trauma Craneoencefálico Severo, Maestra

Citation: CORTÉS-ALVAREZ, Yolanda, ESTRELLA-VELÁZQUEZ, Rafael, GONZALEZ-NERI, Aarón Iván and QUEZADA-MORENO, Maribel. Severe Head Injury Sequelae caused in humans. Journal of Human Resources Training. 2019, 5-16: 35-43

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Introduction

As a result of an accident caused by an articulated tractor-trailer with a cage-type semi-trailer that carried corn, where the teacher's vehicle was below the semi-trailer. (IMSS, F0637, 09/27/2018)

Diagnostic impression of the affected.

The diagnostic impression was to suffer serious injuries of cerebral contusion with loss of alertness, accident on the Mexico-Querétaro highway. TBI - severe craniocerebral trauma - with severe cerebral edema (severe craniocerebral trauma. This damage is the most frequent cause of brain damage. TBI and if it is indicated to be severe, even more than trauma, the damage is immeasurable). (IMSS, F0637, 09/27/2018), (Torres 2002). For the author Halire, (2019) The TCE is defined as a head injury with at least altered consciousness and / or amnesia due to trauma and is constituted as the 1st.

Cause of death in the young population, the 3rd., In the entire population and it is also known that the deranged sequelae of cranioencephalic traumatism are not always visible, mainly those of the cognitive type, and then this trauma can be referred to as a silent epidemic. And by this circumstance it was defined that it was necessary to continue this case study and be able to share the progress with those who experienced this damage.

So it is extremely important for people to know how the brain in the human being is a fundamental part of continuing with life in this world. What better, to know of a case study that had been detached from an accident on the Mexico-Querétaro highway and that it has been given the necessary follow-up to continue step by step the progress in this aspect and share knowledge with all human beings, because being men, women, girls, boys, you can fall into a situation of this magnitude. And even more knowing that the TCE is mainly due to traffic accidents -70 / 80% -, falls -10 / 15% -, and attacks Peden, Cols, (2012).

Imagining the word sequel would not mean much, however, seeing everything that can cause the human being should be prepared and with the knowledge about it.

Severe Head Injury Sequelae caused in humans

Definition of Central Nervous System. (Lambert, 2010)

Our Central Nervous System is formed by the brain and spinal cord. In addition, the central nervous system is protected by the skull that includes: the brain, cerebellum and spinal bulb.

Brain + Spinal Cord = Central Nervous System
Central Nervous System = Our Skull

Protected by:

Our Skull includes: - Our Brain
-Our cerebellum
-Our medulla

The brain: it is the most complex structure of the human organism, it has one hundred billion nerve cells (Lambert, 2010) and is our main nerve center; its different areas are primarily responsible for:

- a) The movement: Without the Telecephalus, the body could not move (Greathouse, 2011)
- b) Emotions and perceptions (Greathouse, 2011)
Your brain makes you feel:
-Sad. When you can't go dancing
-Happy. Because your birthday is coming.
- c) The conduct. It is who says that you love your family, it is not your heart that dictates it to you.

Higher mental functions are carried out in the brain.

The brain understands what is observed after the ocular nerves send a message to the brain.

The brain is strengthened every time something is learned.

The brain is strengthened every time something is practiced. Therefore, every time something is repeated, things get better.

The brain is working even when the human being is found asleep, that's why you have dreams.

Parts of the brain

1. Telencephalon: Largest part of the brain. It is responsible for thinking, helps to move the body, without this part of the brain you could not hit a baseball or solve a mathematical problem.
2. Brain Trunk: The person in charge of breathing. It tells the heart to pump more blood when it starts running. He even asks the stomach to defer lunch.

Actions to keep a brain in good shape:

1. Eat healthy food
2. Exercise a lot
3. Sleep a lot
4. Read
5. Play music
6. Do not use drugs or alcohol

Brain power

The brain is the head of the whole body because:

1. Store all memories
2. Indicate what should be said and done
3. It keeps the body alive

If the human being takes care of his brain, the brain will take care of the human being and his senses:

Senses of the human being (Lambert, 2010)

The following five senses are identified:

1. View
2. Ear
3. Touch
4. Odor
5. Flavor (taste)

A neuroscientific doctor transforms the way of thinking about the brain, health and personal happiness. In this regard to reveal the powerful connection between exercise, learning, memory and cognitive skills, International Neuroscientist Suzuki learned how to protect herself from stress, negative thoughts, traumas and addictions. She considers herself a living example of neuroscience, because everything she did to her body was changing her brain. (Suzuki, et. Al. 2016).

This considered from his perspective as a neuroscientist that led her to discover that -Using the brain is to achieve happiness-. Suzuki currently works at the University of New York - NYU-, of the United States of America. He not only teaches courses for Neuroscience students that incorporate exercise into this class and teaches a free exercise class every week open at NYU.

Near the 40th birthday, Dr. Wendy Suzuki, an expert in Neuroscience, was in the highest part of her profession. Winner of awards for being of high quality in her high prestige skills as a university professor. To celebrate her 40th birthday, she wrote a book on an adventure trip that forced her to rise against her reality to think about her professional success. She was overweight, she was a lonely, tired woman and she knew that her life had to change. Then he started simply - going to an exercise class, he eventually noticed an improvement in his memory, his energy levels and his ability to work quickly and move from activities or tasks to tasks and activities easier to perform.

Not only began to exercise, but also being more energy and his memory improved starting with a class and she, as a neuroscientist wanted to know why this progress. Because if she transformed her body and life, now she could transform that of others.

This scientist continued with her project herself and discovered that there is a biological connectivity between exercise, mindfulness and action. With exercise, the body feels more lived, the brain will work better. A human being can be made smarter. And the results of the project showed Suzuki (2016) that it can occupy the mind, improve memory, the ability to learn new skills and better functioning.

The brain is the structure that defines how it looks, feels, tastes, smells and is heard as Lambert (2010) expresses it in its five senses of the brain it mentions. These senses developed in the world around us. In addition, the above defines personalities and allows us to go from crying to laughter and sometimes backwards in our eyes.

The brain is the structure that defines how it looks, feels, tastes, smells and is heard as Lambert (2010) expresses it in its five senses of the brain it mentions. These senses developed in the world around. In addition the above defines personalities and allows you to go from crying to laughter and sometimes backwards in our eyes.

Methodology approach

For Hernández and Mendoza (2018) to start this work, the problem was identified, once the above, the study was delimited. And the methodology that are the methodological bases that must be adopted to carry out the research. When considering this problem as an investigation, it was defined that the method to be followed would be the qualitative one, since it involves aspects such as: considering different existing approaches. This project is also located in the area of social sciences. And in qualitative research a deep understanding of human commitment and the reasons for the different aspects of such behavior are required. In other words, this qualitative method investigates why and how a decision was made, as well as supported by small samples, is the technique of observing small population groups, such as classrooms, municipalities, an organization, or a person, as is the case in this study.

Balcazar (2005: 54) A person in an educational institution. For Ruiz Olabuenaga (1999: 11) the qualitative techniques that this research seeks is to a) describe and understand the detailed means through which the subject embarks on meaningful actions and creates a world of his own and that of others. B) in-depth descriptions were also made. This work was also located as a case study, since it will be the intense exploration of a study unit that can be considered, a person, family, municipality, community or institution and then a person will be located in an institution.

And it was hoped that as Burns (2010: 221) identifies it as a good source of descriptive information and that it will be evidence to support the theories or to invalidate them. And it is expected to find findings. Considered as a descriptive and explanatory case study according to Yin (1993: 5). For validity, it will be carried out with the existing contact of the specialists and the subject of study according to as stated by Suárez (2002).

Results

The researcher found herself hospitalized in two different hospitals before being discharged and moving her father's house.

The second time he was in the hospital from October 11 to 19 of the same month in the second hospital.

Later he became aware of her being at the beginning of December 2018.

Discharged by the IMSS on February 26, 2019. He was never given a copy of his discharge, he was only informed that on the 26th he would present himself to his work in a normal way.

It was very interesting to listen to the person affected with severe head skull trauma and who today recognizes that life can only be understood backwards, but you have to live it forward, since as you know, when there is certainly a lasting change, as the trauma he suffered is about to mark the life of a person. He also managed to share that today he understands that life has white moments Paver (2019) and blacks Jauregui (2008: 166) and oneself decides which color can give more weight, greater importance, because if it were located in these colors with the wolf animal, Jordan (2010) then the black wolf demonstrates the person's ego, anger, negative things.

The white wolf demonstrates essence, sympathy, is where the essence develops, the values, the virtues, positive things, part of what oneself is. If you decide to feed the white wolf it will make you stronger and the human being should not get on the septum because suddenly he can get dizzy and fall. He also managed to understand that life is too short to worry about silly things, should human beings have fun, fall in love, not regret this, or allow others to turn off the light with which the human being shines.

The author Paver (2019: 23) mentions that wolves are very similar to human beings, that they can be identified and differentiated without much difficulty to each of the members of the 23 different species that exist and that are distributed throughout the half the north of the planet and whose weight for the males of this animal is between 40 and 70 kg.

And females, 20% lighter than males between 32 and 55 kg are identified. However, as an effect of individual variability of these animals, there are the following cases considered as exceptions to the weights mentioned above and these weights belong to wolves that were already captured.

- a. 80 kg In North America.
The colors of these wolves are according to the author Jordan (2010: 18) White wolves. Gray Wolves Brown Wolves Red Wolves
The colors of Eurasian wolves: White and gray wolves. Brown Wolves and Red Wolves
- b. 96 Kgs. En Cárpatos
- c. 75 kgs. En Rumania

A wolf can live between 13 and 14 years in captivity and in the wild it is very difficult for them to reach that age. It does not allow them to continue living the constant harassment of the human being and the progressive destruction of the natural inhabitants, these two actions have a very negative influence on their condition of continuing to live.

The deterioration of dentures in wolves begins at 10 years of age.

Canid wolves are specially adapted to the race, specialized in jogging, which is a not very fast march but can be maintained for a long time.

The wolves are able to maintain a regular pace of walking for many hours without interrupting it and can reach up to 100 km. - Kilometers- A night away.

The wolf according to Jordan (2010: 24) in his persecutions reaches a maximum speed of 40-45 km / hr. -kmometers / hours- And its prey surpasses it in:

- a) Deer: 65 km / hr.
- b) Hares and fallow deer: 60 km / hr.
- c) Mouflon: 50 km/hr.

The tail of the wolves is between 30 and 40 cms. The height of agreement to the shoulders of a human being is between 60 and 90 cm. The length of the body, only from the head to the trunk is 110 to 140 cm.

Characteristics are very similar to those of the human being in relation to the hair, since the wolf's hair adapts to the environment and the climate from where it develops its life, due to this species it presents notable racial and individual differences.

In addition, it is indicated that the anatomical and psychological diversity of the wolf is reminiscent of that of the human species, where the facial features, height, skin tone and behavior are greatly varied throughout the planet. Jordan (2010: 23)

Life must be understood as a challenge and challenges will always lead to decision making. That is very valuable for human beings. The best thing to think and make good decisions is:

- a) Know that there are limits. But from today, now on. there are no limits
- b) Having enough guts for everything.

You should have considerations around and know their functions, one of them could move forward or backward. In terms of the values of peace and self-esteem, what was heard on September 6, 2018, was heard at the beginning of the year meeting at the school of his son, the affected TCE Severo.

- Don't have to feel bad if you make one mistakes.
- Always you will learn
- You always think positively.

With this you can have a better attitude towards life, a beauty of soul and connection with the other beings that surround the human being, apart from knowing better who we are, accepting who we are, how we are, with this you will dress to accept yourself yourself, you will love yourself.

He also understands that the type of character does not work for people who do not bother them and suffer. In 1962 the experiment was carried out that revealed that the existence is a brief crack of light between two obscurities. There was also the obedience experiment in 1970. The domino effect is activated when assuming the role of the teacher.

There is a little awareness of who the teacher is at the beginning of December, having a first consultation with a neurologist in the municipality on December 7, 2018. To which he continued giving medication to finish the brain healing process.

Monday, December 31, 2018. Attendance at 1st. Appointment in the IMSS aware of knowing that it is the person who suffered the accident and requires attending a consultation to continue giving him his disability. Time: 3:00 p.m. UMF6, Office 10.

Tuesday, February 5, 2019 office appointment no. 10 of the IMSS in San Juan del Río, Qro.

Monday, February 25, 2019 ophthalmology discharged the issue of sight.

Monday, March 11, IMSS San Jaan del Río, takes an X-ray of the head to be consulted by the otolaryngologist and issue a diagnosis of his specialty.

March 20, happiness is increased by celebrating the international day of happiness. And the formula is taken to prepare the ground and flourish happiness.

1. Happiness is only in the here and now of the present moment.
2. Thank the difficult times.
3. The state of serving, sharing and loving
4. The healthier you are, the more you nourish your body and you are more in favor of happiness.
5. Have a positive thought.

Happiness is not only your right, but your obligation.

Formula:

Happiness = Predisposition + Living conditions + Voluntary activities

$F = P + C + A$

So if you say: "I am happy", you should not put your happiness depending on another person.

If you don't want to be a dummy, you have to decide how you want to take the situation and how it will affect you.

March 25, 2019, IMSS registered, however, the interested party was not given a copy.

Friday, March 29, beginning of the IMSS Otolaryngologist treatment of Avamis drops and saline water washes.

May 5, finished application of treatment of drops of Avamys 27.5 at night.

Since the affected one had not understood that already at the beginning of the year there had been sequels of the Severe TBI, she was given the task of investigating why the smell, taste and taste had disappeared and created that perhaps she did not have enough zinc in the body so he investigated the following zinc.

Zinc is the nutritional element to increase the function of taste and taste.

There is no data on how much zinc is required in the body, nor how much is needed. The body's absorption is 20%, which is done in the small intestine. The amount of 15 mg / day is recommended daily. If zinc is not required to be absorbed, or should be eaten: red meat, whole grains, seafood, dairy products

Foods rich in zinc: Chickpeas, pumpkin seeds

Symptoms of a lack of zinc: a) Problems with the sense of taste

B) Problems with the sense of smell.

Products sold with zinc:-Nutrioli oil.

July 20, 2019. The affected one once appeared in the prosecutor's office of San Juan del Río to inform the prosecutor that he was still alive and could continue with the investigation since he attended to ratify his personality. And then the prosecutor asks him to appear for an expert medical review at the State Prosecutor to issue a certificate on the physical health of those who suffered severe brain skull trauma.

It is important to consider that the doctor in turn uses the issuance of a certificate with two modalities: a) Informational, where it is mentioned that there is still no document that supports a sequel or physical disorder, or that a discharge by the IMSS of person. b) medical certificate indicating that there is no evidence that any doctor says that there are sequelae due to the severe craniocerebral trauma that occurred.

Sequelae of severe craniocerebral trauma

On July 20, 2019. The State Prosecutor's Office was assisted to carry out a medical consultation and dr. The person who checked the affected person was the doctor who attended the IMSS to check her physical condition on the day of her accident. The affected had the following questions: for the date of the appointment: 10 months after the accident.

1. Not remembering absolutely nothing on the day of the accident until he regains consciousness of who he is and knows at the time that he had an accident. (3 months after September 27, 2018). Can I wait how long I remember? _____ Is it good ____ Is it bad? _____
2. Not having the taste, smell and taste when feeding on anything or product or not perceiving any smell, even gas.
3. Do not count on balance. Not being able to move by herself, in such a way that she had to hire a physiotherapist to be able to have movements and recover body movement. But when climbing a ladder and seeing checkered floors you have to be extremely careful as the staircase or floor moves. When can this sequel be fixed? _____
4. To care for food, personal care (bathing, drying the body) provide and continue administering medications, etc. Nurses were hired to provide support regarding the necessary care that every living human being requires and is entitled to.
5. Not having enough balance to move freely and safely, especially when climbing stairs and stepping where there are pictures or uneven floors.
6. Not being able to drive Suddenly if I move I feel insecurity. Can it be by my sight? _____ How long does it take for my vision if it considers that it could be considered as influencing this function? _____
7. Do not sleep as usual (sleep on the side) and sleep with two pillows, because if you do not use a pillow the right eye dawns more irritated than the left.
8. Do not breathe as it should, since you have a deviated septum. (turning 60 or 65 can be operated, not before. According to an ENT diagnosis). If I sleep on the right side, that right side of the nose becomes inflamed and the sufficient air that reaches the brain is not breathed, if I sleep on the left side, then the left side becomes inflamed and obstructs that between the amount of air that must enter to the brain Even in physical places with air conditioning you feel you don't have enough air.
9. It is uncomfortable to get in a car and put the air conditioning. You cannot breathe as usual. As both sides are inflamed and less air enters.
10. It was perceived at the beginning of the consciousness of who it was, with a double view. Where to see what was perceived doubled. Today only smaller letters closely are not perceived. Thing that never happened.
11. Not being able to run, just walking, not attending a gym to do classes or physical exercises that damage the brain. I used to exercise to keep myself physically fit, I used to run 5 km. In the mornings
12. Click sensation when closing the right eye. (which was never experienced in advance in 50 years)
13. Aftermath that could occur during the 3 years following the day of the accident.
14. Including those that could appear to my son who was the one who accompanied me in my truck and also who was in that accident.
15. In how long does my brain look for an option to accommodate my nerves and if the sequel of taste, taste and lost smell remains, how long can I wait for it to come back? _____
16. From your perspective and experience, what would be the worst sequel that would appear in these two years and almost two months left?

Dr. comments that he will issue his opinion to the prosecutor who is requesting it as an informative to give me more time to present a diagnosis or medical history of severe head-to-head trauma. since none of the documents that I carry indicate or mention the discharge and the sequels already appeared at the beginning of the year 2019. So it is necessary that the damaged present evidence for which they are having and that it is by specialist or IMSS because if the doctor Legista mentions them in his report, the prosecutor will ask him what documents he bases his opinion on and no one mentions that there is any sequel or that the person injured with severe TCE is already discharged.

It was then very evident that on July 22, the affected woman had no knowledge of the consequences she had in terms of the severe craniocerebral trauma she suffered, which made it necessary to have an appointment with the neurologist and until then knew that the function of taste, Odor and taste were indeed sequels caused by Severe TCE. And the balance was required to continue working to achieve it.

One of the foods that was consumed and provided perhaps good results was avocado. And conducting an investigation, it was found that consuming avocado daily has the following benefits:

- a. Prevents bad breath.
- b. Reduces tissue inflammation. Treat arthritis and deflate muscles
- c. Fights nausea and vomiting caused by pregnancy. (Notmusa, 2019).

Important notes in Mexico to share with students:

According to the Pan American Health Organization (2019).

Every two hours a person dies in Mexico in a road accident.

The causes of accidents:

- a) Cellular Use
- b) Excessive speed (drinking alcohol)
- c) Speed without alcohol

Breathalyzers are to save the lives of young people, who on the cell phone comment on where the breathalyzer is.

The greatest help is not the breathalyzer but the awareness of not taking when driving.

Mexico is the 7th. Place in the world in road accidents.

24,000 Mexican people die a year. "If you drink do not drive"

Conclusions

It is very important to share the experience of this accident so that the human being knows that a minor blow that is in the brain could cause the death of the person and that there is a wonderful miracle every day to open the eyes and continue living In this wonderful world and as a professor-researcher, being able to continue in a classroom teaching can share the experience with future generations and raise awareness of how important the brain is in the human being. And that you should be aware that the severe TCE caused mainly by traffic accidents, falls and attacks. Penden, Cols (2012).

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Clearly focus each of its features

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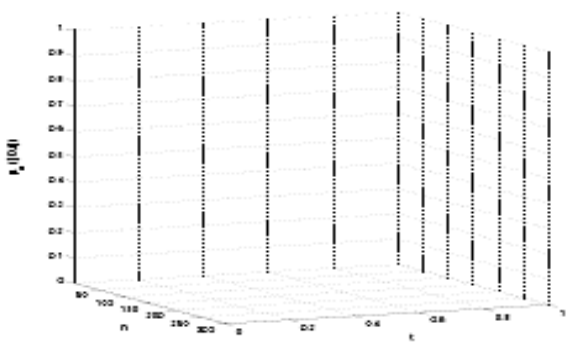
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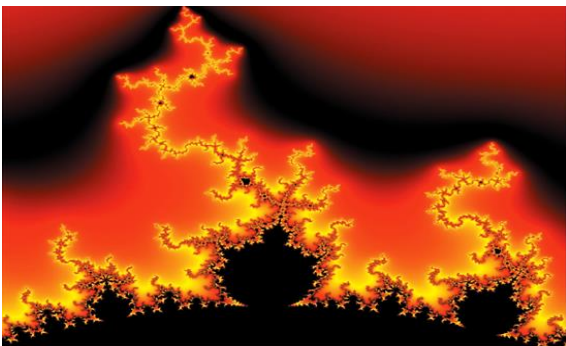


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Develop give the meaning of the variables in linear writing and important is the comparison of the used criteria.

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The results shall be by section of the article.

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Principles of Ethics and Declaration of Solution to Editorial Conflicts

Editor Responsibilities

The Publisher undertakes to guarantee the confidentiality of the evaluation process, it may not disclose to the Arbitrators the identity of the Authors, nor may it reveal the identity of the Arbitrators at any time.

The Editor assumes the responsibility to properly inform the Author of the stage of the editorial process in which the text is sent, as well as the resolutions of Double-Blind Review.

The Editor should evaluate manuscripts and their intellectual content without distinction of race, gender, sexual orientation, religious beliefs, ethnicity, nationality, or the political philosophy of the Authors.

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The description of the peer review processes is made known by the Editorial Board in order that the Authors know what the evaluation criteria are and will always be willing to justify any controversy in the evaluation process. In case of Plagiarism Detection to the Article the Committee notifies the Authors for Violation to the Right of Scientific, Technological and Innovation Authorization.

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The Arbitrators undertake to notify about any unethical conduct by the Authors and to indicate all the information that may be reason to reject the publication of the Articles. In addition, they must undertake to keep confidential information related to the Articles they evaluate.

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The Arbitrators must be conducted objectively, any personal criticism of the Author is inappropriate.

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The Arbitrators should not evaluate manuscripts in which they have conflicts of interest and have been notified to the Editor before submitting the Article for Double-Blind Review.

Responsibilities of the Authors

Authors must guarantee that their articles are the product of their original work and that the data has been obtained ethically.

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Authors must strictly follow the rules for the publication of Defined Articles by the Editorial Board.

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Authors should cite publications that have been influential in the nature of the Article submitted to arbitration.

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