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# **Journal of Law Applications**

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The works must be unpublished and refer to topics of Citizen Law and conduct, trade agreements, environmental law, international rights, private bodies and their rights, public and private law, criminal and procedural law and other topics related to Social Sciences.

## **Presentation of Content**

In the first article we present *Digital violence in a higher education institution*, by VALDEZ-PINEDA, Dina Ivonne & GONZALEZ-NAVARRO, Nora Edith, with a reference to the Instituto Tecnológico de Sonora, as a second article we present *The 2022 tax reform on small walnut producers in Mexico*, by RODRÍGUEZ-ACOSTA, Sandra Elena, MACIAS-LÓPEZ, María Guadalupe, ORTEGA-MONTES, Fabiola Iveth and HERMOSILLO-NIETO, José Javier, with secondment at the Universidad Autónoma de Chihuahua, as a third article we present *Use of invoices with non-existent operations and their fiscal and criminal consequences in construction companies located in the city of Chetumal, Quintana Roo*, by BALAM-CASTILLO, José Ezequiel, RAMIREZ-CASTRO, Romualdo, BELTRÁN-LÓPEZ, Robert and DÍAZ-RODRÍGUEZ, Eustacio, with secondment at the Instituto Tecnológico de Chetumal, as a fourth article we present *Ignorance and normalization of the types and modalities of gender violence in Colotlán, Jalisco*, by ALARCÓN-MUÑIZ, Lisette.

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**Digital violence in a higher education institution****Violencia digital en una institución de educación superior**

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**Abstract**

Digital violence is a reality both in the global, national and local context. In different areas, including the Institutional, as is the case of Higher Education institutions. So, in order to know the presence and types of violence that are manifested through digital media in university spaces, it is relevant and urgent to carry out a diagnostic study at ITSON. The objective is to know the presence of the types of violence that are manifested through digital media in university spaces in students of the Administrative Economic DES. The research carried out is an exploratory and quantitative study. The selected technique was the survey and the elaborated instrument was an ad hoc questionnaire of 35 questions, in order to measure the degree of incidence of digital violence through a survey and the analysis of results through the statistical method, using probabilistic sampling. Contributing to influence the university community in the prevention and action of digital violence through institutional measures and policies aimed at raising awareness, training and training of all members.

**Resumen**

La violencia digital es una realidad tanto en el contexto mundial, como el nacional y el local. En diferentes ámbitos, incluidos el Institucional como es el caso de las instituciones de educación Superior. Así que para conocer presencia y tipos de violencia que se manifiestan a través de medios digitales en los espacios universitarios, es relevante y urgente realizar un estudio diagnóstico en el ITSON. El objetivo es conocer la presencia de los tipos de violencia que se manifiestan a través de los medios digitales en los espacios universitarios en estudiantes de la DES Ciencias Económicas Administrativo. La investigación realizada es un estudio de tipo exploratorio y de corte cuantitativo. La técnica seleccionada fue la encuesta y el instrumento elaborado fue un cuestionario ad hoc de 35 preguntas, con el objeto medir el grado de incidencia de violencia digital mediante una encuesta y el análisis de resultados por medio del método estadístico, utilizando el muestreo probabilístico. Contribuyendo a incidir en la comunidad universitaria en la prevención y la actuación la violencia digital a través de medidas y políticas institucionales dirigidas a la sensibilización, formación y capacitación de todas y todos los integrantes.

**Violence, Digital, Education****Violencia, Digital, Educación**

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† Researcher contributing as first author.

## Introduction

Nowadays, the exponential development of information technologies has led to the proliferation of behaviors that directly affect the users of the same, it is said that there is violence through digital media when they present acts such as: threats, insults, violation of data and information of the private life of any person in their gender. RE" video of digital violence" (Infoem, 2022).

Any means that is used technology, social networks that, through these electronic and technological dissemination mechanisms, undoubtedly generates a digital violence damage, but that under the conditions cited by the concept of digital violence "Are all those acts of harassment, harassment, threats, insults, data breach and personal information that can be disclosed as falsehoods" according to (Infoem, 2022).

According to the digital page of the Anahuac Mayab University, in the publication of the article "Digital Violence, what is it and how to identify it" mentions that violence is a line that can facilitate its multiplication in an algorithmic way and reproduce itself in electronic devices such as: cell phones, tablets, computers, audio devices among others, Moguel (January 25, 2022).

Digital violence as described both in electronic media and social networks is undoubtedly a platform to expose personal situations, which may damage and place in an uncomfortable and violent position of the person being talked about (Moguel, 2022).

There are other platforms that can also lend themselves to express digital violence ranging from the variety of internet platforms such as: social networks, emails, messaging applications, video games and others that will result as new cyber presences that will be shown in the future (Moguel, 2022).

Within digital violence there is also the famous cyberbullying, which is intimidation by technological means as described by the United Nations Children's Fund (UNICEF), from

Similarly, it can occur in social networks, gaming platforms, cell phones or other electronic media, which seeks to direct activities or malicious actions.

Under this situation is that digital violence should be measured and corrected to avoid future health problems, communication problems through technology and other possible affectations that may arise. Social networks and electronic media should be supervised and regulated to avoid and protect this type of digital violence.

## Justification

Digital violence does not have a formal definition but is understood as "violence that is committed and spread through digital media such as social networks, email or mobile messaging applications and that causes harm to dignity and integrity, and prevents the empowerment, development and full enjoyment of human rights such as dignity, freedom of expression and information, protection of personal data and access to justice UN Women (2020, July 20). <https://mexico.unwomen.org/es/digiteca/publicaciones/2020-nuevo/diciembre-2020/violencia-digital>

Digital violence is a reality in the global, national and local contexts. In different spheres, including the institutional, as in the case of higher education institutions. So to know the presence and types of violence that are manifested through digital media in university spaces, it is relevant and urgent to conduct a diagnostic study in ITSON.

## Problem

Knowing the elements or actions that are generated by digital violence and that are identified should keep safe from committing them and respect the privacy and general welfare of people. In addition, it is important to remember that people who are victims of media violence through the Internet should not be blamed.

No person seeks, induces or provokes violent acts towards them on digital platforms, their life, freedom and integrity must be respected in offline and online life. That is why the research question is: What kind of digital violence is manifested in digital media in university spaces, especially in students of administrative economics?

### **Objective**

Conduct a diagnostic study to determine the presence of the types of violence that are manifested through digital media in university spaces in students of Economic and Administrative Sciences. In order to influence the university community in the prevention and action of digital violence through measures and institutional policies aimed at awareness, education and training of all members.

### **Theoretical Framework**

The exponential development of information technologies has led to the proliferation of behaviors that directly affect the users of these technologies, although in a greater proportion to women, even representing new threats, derived from violence against women. New threats, derived from the violence with which information is disseminated in this environment; the possibility of accessing information thanks to search engines; the virility and the lack of forgetfulness of this information available on the network, represent additional difficulties to access the information. on the network, represent additional difficulties for its elimination. Recently, progress has been made in the conceptual development of a new type of violence known as Digital violence.

"Digital violence is any malicious action carried out through the use of information and communication technologies, which exposes, distributes, disseminates, exhibits, transmits, commercializes, offers, exchanges or shares images, audios, or real or simulated videos of intimate sexual content of a person without their consent, without their approval or without their authorization and that causes them psychological or emotional damage, in any area of their private life or in their self-image described in (Gaceta Parlamentaria, 2021).

Those malicious acts that cause harm to the intimacy, privacy and / or dignity of women, which are committed through information and communication technologies can also be presented in social networks, gaming platform, cell phone or other electronic media, which seeks to direct activities or malicious actions.

Under this situation is that digital violence should be measured and corrected to avoid future health problems, communication problems through technology and other possible affectations that may arise. Social networks and electronic media should be supervised and regulated to prevent and protect this type of digital violence.

### **Justification**

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The exponential development of information technologies has led to the proliferation of behaviors that directly affect the users of these technologies, although in greater proportion to women, even representing new threats, derived from violence, violence against women and girls. new threats, derived from the violence with which information is disseminated in this environment; the possibility of accessing information thanks to search engines; the virility and the lack of forgetfulness of this information available on the network, represent additional difficulties to access the information. on the network, represent additional difficulties for its elimination. Recently, progress has been made in the conceptual development of a new type of violence known as Digital violence.

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Those malicious acts that cause harm to the intimacy, privacy and/or dignity of women, which are committed by means of information and communication technologies."

This type of violence causes damage to dignity, integrity and/or safety and has an impact on people's bodies and lives; it is committed through digital media, such as: social networks, email and messaging applications.

Digital violence is characterized by the violation of rights through digital or telematic services, the consequences of which may result in significant psychological or emotional damage in the area of privacy and self-image.

There are other types of digital violence that observe through: Sexting "sex" and Texting "which has to do with content, videos showing pornography and erotic actions, it is mentioned that this type of digital violence started from 2005 and it is believed that this has been increasing at present. In fact, in the United States, there is a study that mentions that 15% of young people between ten and eight-eight years old practice this type of sexting. Puyol (2020).

Fernandez (2021) describe grooming, shaming and doxing are also other types of violence in the case of women and girls are more exposed in digital media and this may include affecting freedom of expression even to diseases that will require psychological help to manage emotions, stress, fatigue, isolation among other possible situations.

The government of Mexico has implemented the "Ley Olimpia" whose concept is defined as the set of rules of the general law on women's access to a life free of violence and the federal criminal code that seeks to recognize digital violence and punish crimes that violate the sexual intimacy of people through digital media". Issued by the government of Mexico and described by the Procuraduría Federal del Consumidor (2021).

It arose as a result of an exposure of a sex video published without the woman's authorization, where her rights were exposed and her dignity was violated, so that this arises as an initiative on her part to raise awareness about this situation.

Subsequently, a set of legislative regulations were proposed to recognize such digital violence and promote punishments for those who originate it. Finally, this in various penal codes in different states of the country with the intention of punishing and pointing out those individuals who expose such situation to any person on the publication of video, images, audios and others that encourage such violence.

### **Methodology to be developed**

The research has a descriptive, quantitative scope with a non-experimental design. The information was collected through a personal survey and the instrument developed was an ad hoc questionnaire of 37 questions, at a single time, during the months of August to December 2021, in order to measure the degree of incidence of digital violence.

The subjects of the study were the students of the Department of Economic and Administrative Sciences of the Instituto Tecnológico de Sonora (ITSON). A non-probabilistic sample of 528 students was selected by convenience, where 153 were men and 375 were women, whose sampling was randomly stratified by areas.

The sample was determined by convenience due to the lack of participation and time students had to answer the survey), the criterion for participation will be their availability and access to answer the questionnaire (form to be applied in Microsoft Forms) to the students of that department.

An instrument of 37 questions of a liker scale was used, branched according to the gender with which the sample subject identifies, in order to obtain the research information, which was applied by means of the questionnaire elaborated in the Microsoft google form platform, in which the same link was generated and socialized via WhatsApp or mail. In relation to the basic statistical fundamentals of (Salazar, 2019)

The survey was applied to 528 students of the Economic and Administrative Sciences Department of the Technological Institute of Sonora, of which 153 were men and 375 were women.

Of the total number of people surveyed, 90% did not consider themselves part of the lesbian, gay, bisexual, transgender, transsexual, transvestite, intersexual and queer community (LGBTITIQ), six percent considered themselves part of it and four percent preferred not to answer.

Respondents ranged in age from 18 to 24 years old, three percent belong to an ethnic group, 100 percent live with their family and most have knowledge of digital violence.

### **Results**

A large percentage have received without their consent scenes, images and/or intimate photographs (packs) or videos of a sexual nature through social networks. The most used security measures were not to open the emails, the violence occurred in the period before the pandemic and during the pandemic being the victimizer in the highest percentage a male stranger who does not belong to the university.

It was also observed that they are not students, the comments that have been sent to them are; sexual insinuations, insults and offense to their cell phone, email or social networks, this occurred in both periods before and during the pandemic.

One percent have been offended, they shared without their knowledge intimate photographs on a social network, that was before the pandemic, where the victimizer was a female acquaintance. No one has had private information or details related to him/her shared without his/her authorization on a social network, email or similar digitalized space.

1% have had their social network hacked or taken over to send intimate photographs and messages of a sexual nature in their name.

Also, 1% have been asked to send photos or videos for sexual purposes through a social network, email or similar digitized space by a female acquaintance, not a college student, before the pandemic.

No one has been blackmailed or threatened to disseminate intimate audiovisual material (photographs, videos, screenshots) in any social network, email or similar digitalized space in exchange for money or some kind of exchange.

Likewise, no one has been criticized for their gender expression (dress, attitudes and behaviors) in any social network, email or any similar digitalized space.

None of the people surveyed have been sexually harassed on internet sites that they visit regularly. Likewise, no one has defamed or damaged their reputation through false and offensive comments about their privacy and/or sex life in any social network, email or any similar digitalized space to the respondents.

3% of respondents have been victims of "stalking" or "Cyberstalking", situations in which someone obsessively monitored their activities through social networks, email or similar digitalized space in periods of pandemic and pre-pandemic, this was caused by their ex-partner and a stranger, these were of the male sex.

21% of the respondents have lived experiences on Facebook, Messenger, Instagram, twitter, whatsapp and email, which have produced them: anxiety, anger, sadness, disgust, anger and impotence. For this they have done nothing about their experiences: they said they did not know if the university implements actions to prevent digital gender violence. Suggesting actions that can be implemented to prevent digital violence, use the following space.

- 1) Correct management of social networks.
- 2) Respect for your peers.
- 3) Be punished as a crime.
- 4) Continue giving more lectures, workshops and courses.
- 5) Attending conferences, workshops and courses on gender, sexual violence and everything related to gender as a degree requirement.

Important findings that are identified with this research, is that, in relation to the population studied, they do not have well defined the concept and application of digital violence and the consequence that could cause this problem at the time of presenting at the University.

The student population in the case of ITSON as a university has not been presented to date any type of digital violence, and it is important despite not having any case of digital violence.

Important that despite not having any case it is important to maintain the policy of training and induction in students on this issue.

In the case of the academic, administrative and managerial population, the issue of digital violence should be a topic that will help in the future to keep the university free of violence in terms of any aspect that may arise.

While institutional policies have expressed the appreciation and responsibility to contribute to these issues and others that put in safekeeping the peace and tranquility of the university community.

As a result, the Instituto Tecnológico de Sonora has had the good will to understand, sensitize, train and incorporate into the curricula through educational programs at all levels of study the mainstreaming of the gender perspective.

To continue describing and inquiring about the culture of gender, equity, inclusion, respect and non-violence in any aspect of life is what makes people better humans, better humans make a world of peace.

Given that in the general case in the page of Complaints of Transparency and Access to Information (Infoem, 2022) mentions that Mexico within the 104.2 million internet users. 42.3% are women and 38.9% are men and the rest did not answer. And with this it is also demonstrated that this research also the digital violence turned out to be prone in the feminine gender coinciding in this sense said % (Inafoem,2022).

## Conclusions

Students relate, in the vast majority of cases, to digital violence with cyberbullying as mentioned (Corona, 2016) This association Arises from school and family work of awareness of digital harassment.

Indeed, many had notions about this problem and were able to conceptualize it. In contrast, young people had great difficulty conceptualizing other types of digital violence as such.

Before this research, both the dissemination of intimate images without consent and digital gender-based violence appeared as issues of concern and of real anchoring in their daily lives, but both a priori, were not perceived as digital violence.

This lack of association has to do with the absence perceived by themselves, of institutional approaches, as in their homes, of both problems.

From the above points, it is clear that the role of adults is essential to generate conceptual and abstract debate on everyday issues for students.

Therefore, this research shows that digital violence has not existed so far in the students and university staff of ITSON and it is expected that as policies of respect, equality and gender equity continue to be adopted and emphasized, the university population will value and appreciate the peace and tranquility that exists in this issue as it has until now.

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## The 2022 tax reform on small walnut producers in Mexico

### La reforma tributaria 2022 en pequeños productores de nuez en México

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#### Abstract

Abstract. Tax reform is the instrument promoted by the federal executive to make tax collection more efficient. The 2022 tax reform included important aspects such as the obligation to obtain the RFC at age 18, the payment of fines for issuing incorrect invoices and the creation of the simplified trust regime. It was expected that as a result of the application of said reform the number of taxpayers would increase, informality would be minimized, its implementation would be facilitated and tax evasion and fraud would be combated. The objective of this study was to evaluate the perception of small walnut producers in the municipalities of Delicias, Rosales and Lázaro Cárdenas in the state of Chihuahua, Mexico regarding the 2022 tax reform. A survey was carried out among walnut producers in two forums: information consultation and discussion. The results showed that 68% of the producers stated that they were registered as taxpayers, 62.4% were unaware of the benefits of the tax regime and 84.25% considered that the reform made their activity more expensive. Furthermore, about 62.5% stated that the reduction of the Income Tax (ITE) exemption was the factor that most affected them as producers. As a result of the forums, it was concluded that the 2022 tax reform negatively affected agricultural activity by increasing the tax and administrative burden and increasing the costs of its activity.

#### Taxes in Mexico, Income, Costs, Training

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#### Resumen

La reforma tributaria es el instrumento impulsado por el ejecutivo federal para hacer más eficiente la recaudación tributaria. La reforma tributaria de 2022 incluyó aspectos importantes como la obligación de obtener el RFC a los 18 años, el pago de multas por la emisión de facturas incorrectas y la creación del régimen simplificado de confianza. Se esperaba que como resultado de la aplicación de dicha reforma aumentaría el número de contribuyentes, se minimizaría la informalidad, se facilitaría su implementación y se combatiría la evasión y el fraude fiscal. El objetivo de este estudio fue evaluar la percepción de los pequeños productores de nuez de los municipios de Delicias, Rosales y Lázaro Cárdenas en el estado de Chihuahua, México sobre la reforma tributaria de 2022. Se realizó una encuesta entre productores de nuez en dos foros de consulta de información y discusión. Los resultados arrojaron que el 68% de los productores manifestó estar registrado como contribuyente, el 62,4% desconocía los beneficios del régimen tributario y el 84,25% consideró que la reforma encareció su actividad. Además, cerca del 62,5% afirmó que la reducción de la exención del Impuesto sobre la Renta (ITE) fue el factor que más los afectó como productores. Como resultado de los foros, se concluyó que la reforma tributaria de 2022 afectó negativamente la actividad agrícola al aumentar la carga tributaria y administrativa y al incrementar los costos de su actividad.

#### Impuestos n México, Ingresos, Costos, Capacitación

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## Introduction

The agricultural sector is the main source for the survival of society and the basis for other economic sectors. In Mexico, 80% of rural areas represent primary sector activities, where 25% of the population living in these areas is dedicated to agriculture and livestock farming, activities that belong to this sector, which is vulnerable, since most of them have little capacity and no administrative structure for the fulfilment of their tax obligations. Until 1993, this sector was under the regime called "Special tax bases" in which the tax was calculated by applying a predetermined profit coefficient, which varied annually, and taxpayers were always liable for ISR, despite having registered losses. However, even though the tax was not representative, taxpayers generated constant tax revenues for the Federation. In 1998, the rules of this regime were modified, but the agricultural, forestry, livestock, fishing and motor transport sectors continued to benefit.

The 2002 reform left a special chapter within the title of the legal entity known as the simplified regime, considering the same sectors included in the law that existed in 1998. For the fiscal year 2008, the same line was maintained for agricultural activities. From 2011 to 2013 there were no major changes to the Income Tax Law (LISR) with respect to the agricultural sector, and it was not until 2014 that reforms were made to the law, eliminating the simplified regime and creating a new chapter, the Regime for agricultural, livestock, forestry and fishing activities, also known as AGAPE. The tax miscellaneous, approved by the Chamber of Deputies and generally endorsed by the Senate, repealed section III of article 74 of the Income Tax Law (LISR, 2022), which includes the regime for agricultural, livestock, forestry and fishing activities (AGAPES), harming small and medium-sized producers in the agricultural sector who must migrate to the new Simplified System of Confidence (RESICO). In the State of Chihuahua, one of the main agricultural economic activities developed in this entity is agriculture on 1.12 million hectares, 51% of which are irrigation systems.

Within the Chihuahua countryside, agricultural activity generates the largest source of employment and income for more than 220,000 people, including ejidatarios and small landowners. It is important to measure the possible economic and fiscal repercussions that the changes will have on small agricultural producers, specifically walnut producers in the municipalities of Delicias, Rosales and Lázaro Cárdenas.

## Methodology to be developed

For the development of this study, the qualitative and descriptive approach was applied because it seeks to measure a social phenomenon based on a conceptual framework (Jaramillo, 2016). The documentary research addressed the theoretical and legal aspects of the 2022 reform, examining article 74 of the Income Tax Law, which repealed section III of the regime for agricultural, livestock, forestry and fishing activities (AGAPES), and also developed an analysis between the AGAPES regime and the RESICO, comparative tables were drawn up applying the limitations and showing the variations between the two assumptions (Hernández Sampieri, Fernández Collado, & Baptista Lucio, 2014).

To carry out the analysis of the effects of the tax reform on small agricultural producers, after the 2023 fiscal year 2022 tax return, an instrument was applied in an information and discussion panel, with walnut producers from module four of Cd. Delicias, with a sample of ninety-four users dedicated to walnut cultivation, choosing twenty-two producers, who have five or less hectares planted with pecan nut. The information obtained was processed using descriptive and inferential statistical techniques with the support of SPSS 25 software.

## Results

The results of the consultation with walnut producers showed that 55.5% of those surveyed in irrigation module number four of Delicias do not exceed the income of \$900,000.00 which is the ceiling for the ISR exemption of the 2022 reform, using 4.5% of walnut producers as they are within the old limit allowed by the AGAPE regime for individuals.

Of these, only 72.73% are registered with the SAT, which shows that 27.27% opt for informality and only 9.09% are aware of the reform, as 63.64% of respondents said they have accounting and tax advice.

Another interesting result is that 81.82% of the respondents belong to a rural association, and not being able to belong to this will affect the performance of their activity, and of these only 9.09% belong to a limited company.

Of those surveyed, 59.069% belong to a savings or loan bank, so they will not be able to belong to the new Trust Regime. It is observed that 27.73% receive income from salaries, so 72.27% meet the requirement of not working, which is a condition for small producers to be taxed under RESICO and not have to switch to the regime of professional activities.

68.18% of those surveyed consider that the change in the AGAPE regime of not allowing individuals to be taxed and migrating to RESICO will affect them significantly.

The analysis between the AGAPE regime and RESICO (RSC) showed that the simplification of obligations for the agricultural regime is unfavourable to taxpayers. It increased the payment of taxes and the loss of its former administrative facilities, in the AGAPE, comparable to the tax incorporation regime, (applicable to leasing, trade and provision of services), agricultural activities did not enter the taxation of a tax such as ISR. In this case, the taxpayer must change regime by joining a savings bank or having a job.

In the preliminary study for the 2023 return for the 2022 tax year, it was found that the small walnut producers in module number four in Delicias were almost completely unaware of the necessary information on the 2022 tax reform, however, they consider that this reform will make their activity more expensive and will affect their accounting, misinformation is what hurts these taxpayers the most.

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## Use of invoices with non-existent operations and their fiscal and criminal consequences in construction companies located in the city of Chetumal, Quintana Roo

### Uso de facturas con operaciones inexistentes y sus consecuencias fiscales y penales en las empresas constructoras ubicadas en la ciudad de Chetumal, Quintana Roo

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#### Abstract

The construction sector is one of the most important for a country due to the large investments and the sources of employment that this generates, both private and governmental, since they are benefited by the works carried out. But within this sector there is corruption, since some investments of both foreign and national sources of wealth have illicit origins, carried out in an improper manner, tax evasion and, in the case of the present investigation, the use of Tax Receipts with non-existent operations. In order to determine the use of invoices with non-existent operations and their fiscal and criminal consequences in companies located in the city of Chetumal, Quintana Roo, a field investigation was carried out by applying a research instrument with a quantitative approach to 11 construction companies, which answered a series of questions and the result gave an answer to the research question and the hypothesis that will be presented later.

#### Resumen

El sector de la construcción es uno de los más importantes para un país por las grandes inversiones y las fuentes de trabajo que esto genera, tanto particulares, como de gobierno, ya que se ven beneficiadas por las obras realizadas. Pero dentro de este sector existe la corrupción, ya que algunas inversiones de fuentes de riquezas tanto extranjeras como nacionales tienen procedencia ilícita, realizado de manera indebida, evasión de impuestos y, en el caso de la presente investigación, el uso de Comprobantes Fiscales con operaciones inexistentes. Para determinar el uso de facturas con operaciones inexistentes y sus consecuencias fiscales y penales en las empresas ubicadas en la ciudad de Chetumal, Quintana Roo, se llevó a cabo una investigación de campo aplicando un instrumento de investigación con enfoque cuantitativo a 11 empresas constructoras, las cuales respondieron una serie de preguntas y el resultado dio respuesta a la pregunta de investigación y a la hipótesis que se presentará posteriormente.

#### Construction, Corruption, Tax receipts

#### Construcción, Corrupción, Comprobantes fiscales

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## Introduction

The author Soto (2003) mentions that corruption is an act that has been carried out for many years all over the world, causing a problem for governments because it clearly affects the economy of a country, negatively affecting investment, growth and equality of the population since some citizens obtain illicit benefits affecting certain sectors of the population.

Tax evasion faced by Mexico is one of its biggest problems, despite the fact that over time different methods and ways of combating it have been created, according to the author Barajas, et. al. (2011) the practice of evasion through invoicing has been one of the most difficult phenomena to deal with due to the different ways in which it is presented.

According to the National Polytechnic Institute (2011), the business activity that is most involved in tax evasion and where there is a lot of corruption is in the construction sector, as it has the highest percentage of evasion.

According to Llaque (2014), Peru has experienced an increase in economic activity in the construction sector, but this increase has not been correlated with tax collection, which is justified by the introduction of incentives and benefits, but above all by the new evasion and/or avoidance practices that taxpayers are using in the development of their activities.

Talavera (2015) mentions that one of the most sensitive business activities in terms of tax evasion in Mexico is the construction industry, since this sector enjoyed a regime in which the rate applied was proportional to the amount of income and for this no authorisation was required for construction companies to be subject, in other words, the tax was paid according to their income and not on profits.

For Avila (2018) the reasons why these acts are committed is due to the lack of information on the part of taxpayers, high tax rates, distrust towards the corresponding authorities for collection, the way in which they realise where these resources go, etc. without realising the damage they do to society itself.

This economic phenomenon according to the World Bank (2020) occurs all over the world, but the places where it is more susceptible are those that have weak institutions and are being affected by some internal conflict and this results in the existence of funds with illicit or criminal activities diverting resources illegally, affecting society and making it poorer.

## Research problem

Corruption refers to moral impurity, as the word itself has derivations which are "to ruin, contaminate, mistreat or destroy", therefore, when we think of corruption we can say that they are acts that intentionally break or evade the laws.

In Mexico, one of the most affected economic activities is the construction sector, and one of the most common corruption processes is tax evasion with invoices that reflect non-existent activities.

Therefore, the sector has had many controversies for both the Mexican government and the population itself due to the diversion of resources that have been found and this in turn the ease of having invoices to hide their real income or expenses.

At the moment of carrying out the works it is important to have fiscal receipts where the expenses for the purchase of materials, additional expenses or any other cash flow are mentioned with the purpose of tax deduction, this according to the Mexican laws is an obligation of the companies to emit them before the tax authorities.

But are all construction companies corrupt, no, not all of them are evading the law, some are going to the letter with their obligations, but, there is a small sector of this industry that are corrupt or have little knowledge of the laws and this is where the following question arises, Why is it important for a construction company to be aware of article 69-B of the Federal Fiscal Code, as well as the criminal and fiscal consequences of using invoices with non-existent operations when deducting its expenses? This is where our problem is focused.

*Scope and limitations**Scope*

- This research aims to analyse the factors that give rise to the use of invoices with non-existent activities and the consequences faced by the companies in the construction sector that are involved.
- The research covers only companies in the construction sector with at least one project or one year of service performed, located in the city of Chetumal, Quintana Roo.
- Limitations
- Scarce economic resources would be an important factor in this project, since the research does not have economic support and the construction companies are located in different areas of the city, so transportation would be a major factor.
- Information not provided or managers and accountants not willing to answer the questionnaire applied.
- Construction companies do not exist or are no longer active at present.

Objectives of the research: General and Specific

*General objectives*

To investigate the importance of Article 69-B of the Federal Fiscal Code in order to know the fiscal and penal consequences of construction companies located in the city of Chetumal, Quintana Roo for the use of invoices with non-existent operations to deduct their expenses.

*Specific*

To analyse the scope and application of Article 69-B of the Federal Fiscal Code with respect to construction companies in the city of Chetumal, Quintana Roo.

To examine the fiscal and legal regulations applicable to invoices with non-existent activities, with emphasis on the sanctions and consequences for construction companies in the city of Chetumal, Quintana Roo.

Investigate the preventive measures that have been implemented by the authorities and regulatory institutions to combat the use of invoices with non-existent activities in the construction sector.

*Tax evasion*

For the authors Aguirre and Sánchez (2019) mention that evasion is the act of not paying a contribution and therefore it is equivalent to evading the obligation to contribute by violating the laws that regulate it by providing false information or hiding certain income to considerably reduce the payment of taxes.

On the other hand, Rodríguez (2021) mentions that tax evasion is the act of not paying or omitting to pay a contribution, by not doing so it is considered to be an avoidance on the part of the taxpayer, evading the law that obliges him/her to pay the tax authorities.

*Inexistent transactions*

According to the authors Hernández, Armendáriz and Torres (2018) found in Fránquiz (2021), non-existent operations are tax receipts used by taxpayers to credit their expenses or activities for tax purposes without having the corresponding personnel or assets.

According to the authors Tosca, Martínez and Silva (2022) mention that Camargo (2012) defines non-existent operations as a reduction of a tax amount produced within a country by those who, being obliged to pay it, do not do so and instead use this act to obtain benefits by means of fraudulent vouchers.

**EFOS AND EDOS**

The author Murcia et al. (2019) mentions that there are companies dedicated to invoicing, in Mexico these companies that make invoices with non-existent operations, these companies are known as EFOS and those that deduct simulated operations are known as EDOS, together they form an illegal market of operations that never happened.

According to Tosca, Martínez and Silva (2022) the EFOS are companies that invoice simulated operations, while the EDOS are companies that deduct with simulated operations. This type of company has avoided its tax obligation, since carrying out these operations reduces the payment of its taxes considerably, contributing less than what it is obliged to pay to the state.

*Corruption in project management*

According to the authors Saldarriaga and Andrade (2019), the Nule Group, which was involved in the work of phase III of Transmilenio, suffered delays for three years and in the end went bankrupt for 2.2 billion pesos due to the multiple diversion of advances of the work for the interests of the businessmen.

In 2017 in the District of New York a trial against the Brazilian company Odebrecht took place, according to the author Rodriguez (2017) mentions that the company was accused of bribing public officials to influence the procurement of public works, thus proving the amount of 84 million pesos in the years 2009 and 2011.

*Importance of construction companies*

According to the Mexican Chamber of the Construction Industry in the publication "Los retos de la Infraestructura en México 2013-2018" they mention that the construction industry impacts 63 of the 79 productive sectors. To understand this, for every 100 pesos allocated to construction, 43 are used to purchase services and materials for its productive chain (CMIC, 2012).

That is why INEGI (2018) mentions that in Mexico there are a total of 19,501 construction companies being a sector that works in several activities either to build homes or in its case restore them, build hotels, some buildings, streets, parks, shopping centres, dams, hospitals, banks, among others.

*Invoices with non-existent operations*

The author Avalos et al. (2022) explains that construction companies carry out these acts because having a lot of income they have to pay more taxes, in this case ISR and VAT, but when they buy invoices from companies that carry out real operations their expenses increase considerably, causing their real income to be altered and thus paying less tax, which is tax evasion.

According to the author and public accountant Porporatto (2020), invoicing with non-existent operations is an economic problem that exists all over the world, as it is complex due to the unfair and unfair competition from those who carry out these illicit acts, because it is not only used to evade taxes, but also to launder assets.

According to Murcia, Vega and Sánchez (2019) tell us that, according to tax analysts, the use of invoices with non-existent operations has become one of the main problems facing Mexico's public finances, since, until the end of 2016, tax evasion cost Mexico the equivalent of 2.8% of GDP.

*Why is it difficult to identify simulated transactions?*

According to Rico and Verónica (2021), Ureste, Castillo and Roldan (2018) mention that companies that simulate this type of activity are incorporated in accordance with the General Law on Commercial Companies (LGSM), since they are incorporated before a notary public, registered in the RFC, have an established tax domicile, have an advanced electronic signature and issue tax receipts through the SAT website.

According to the Ministry of Finance and Public Credit (2019), false or apocryphal invoices are found in all countries of the world and it is often difficult to identify them because their structure is very similar to a normal validated invoice, the elements that make it up are done correctly, but the rest of the content is what makes it false because they are operations that do not exist or have been modified.

Código Fiscal de la Federación, Article 69-B, notification process and publication of results.

According to article 69-B of the C. F. F. F. states that when the tax authority detects that a taxpayer issues a tax voucher without having the means to carry out operations to secure the voucher, it will assume the absence of the operation in his favour.

In this case, the taxpayer will be notified through the tax mailbox, as well as in the Official Journal of the Federation, in order to allow taxpayers to demonstrate to the tax authority what is appropriate to their legislation and to provide documents and information considered to disprove the facts. To do so, taxpayers have a period of fifteen days from the last notification they have been given.

Once the period to provide the documentation has elapsed, the authority, within a period not exceeding fifty days, will assess the evidence and defences that have been notified by the taxpayer.

Construction companies take advantage of these acts to be able to make certain expenses deductible, which is why they use the accreditation of materiality, according to the Income Tax Law (2023) mentions that the deductions that must be authorised must be strictly indispensable for the company's business, and the author Fortis (2022) stresses that deductions are taxpayers' rights, but now these expenses must be accredited much more. García (2020) describes the measures taken by this tax authority, which are: sending official letters to notaries and directors to review them in depth, analysing and concluding if there is false information, sending the information to the Financial Intelligence Unit in order to detect irregular transactions, providing information to the FGR (Attorney General's Office) and carrying out more in-depth audits with rulings.

### *The most vulnerable taxes in Mexico and the consequences of tax evasion*

Like all countries in the world, public spending is highly dependent on the nation's revenues, and in Mexico these revenues can include the following: Taxes, social security contributions, improvement contributions and duties; by focusing on taxes according to SAT (2015) they are one of the payments that can be either in cash or in kind that helps to strengthen a country's economy.

### *Tax evasion and corruption in construction companies*

In Mexico, the construction industry, after the extraction of raw materials, is where most bribes and acts of corruption exist, according to OECD (2017), found in Mexicans against corruption and impunity (2019), and the investment that is made here is so large that certain income can be hidden, which is difficult to detect.

According to the author Cruz (2020), apocryphal invoices are used to cover the expenses incurred by the company's workers. As is well known, construction companies have a large number of administrative and machinery personnel, as well as those who carry out heavy work, in this case the bricklayers, and this lights up the green lights in the industry because the expenses for per diems can be deducted for tax purposes.

But corruption is not only present where there is money involved, it can arise even before starting a construction project; in order to carry out a construction project, a series of procedures are needed that take a long time to complete. According to doing business in Mexico (2016), in order to obtain a project, companies must complete 15 procedures that are divided into before, during and after construction.

According to the city council of Benito Juárez (2019) there are many hotels, bridges, roads, etc. these buildings are built for foreign tourists who visit the state to give a more beautiful view to the place; to make these works other procedures are needed.



When analysing all these movements, it takes a long time to carry out each procedure, and this is where one of the answers to the question asked to the construction companies arises: what leads them to commit these acts of corruption?

The Mexican Institution against Corruption and Impunity (2019) public officials are the ones who take advantage of this situation of the company as they force them to pay certain amounts of money in order to obtain the necessary procedures to be able to continue with the works.

### *Cumbersome processes for real estate development in Mexico*

The author Castro (2018) mentions that the documentation to carry out construction works is part of the contractual obligations that contractors and subcontractors must have, such as plans, specifications and all the necessary documents that serve for the correct support of the construction or installation of each element.

To carry out a project there is a process, according to the author of the Rock (2020) are phases that the company goes through from the beginning to the end, which are: the beginning of the project, organization and preparation, implementation and finally is the closure, but to do all this you also need instruments that are laws, codes, regulations and programs, all this movement for companies becomes complex conducive to enter into corrupt acts.

## **Methodology**

### *Approach*

The approach that will be used is quantitative, as mentioned by the authors Hernandez, Fernandez and Baptista (2014) the quantitative approach is one that seeks an understanding and explanation from the perspective of the participants in subject phenomena and a relationship with its context as it is implemented in studies that have been little explored or have not been conducted so far.

In the case of this research, this approach was used because the number of construction companies in the city of Chetumal, Quintana Roo is not sufficient to apply surveys, so it was decided to use interviews applied to each of the companies subsequently located to obtain the necessary information to answer the problem statement.

### *Type of research*

The type of research carried out is descriptive, according to the author Bernal (2016) descriptive research helps to select the fundamental parts of the subject of study, in this case the construction companies, taking as a basis or guide the research questions already identified, it is as mentioned by the authors Hernández, Fernández and Baptista, interviews, surveys, observations and documentary reviews as appropriate, being a descriptive approach.

### *Subjects of the study*

The subject of the study are the companies in the construction sector, which have had or have at least one construction project carried out. These companies must be exclusively dedicated to the civil engineering sector because they are the ones that obtain infrastructure projects such as the construction of roads, hotels, squares, etc. and are not only dedicated to the purchase and sale of materials.

Likewise, these companies have professionals such as engineers and accountants, personnel who have advanced knowledge about the works and how to carry out administrative movements such as the payment of workers, payment of taxes, invoices, how to obtain permits, how to obtain the works, among others.

### *Universe*

The universe of this research project are the companies of the civil engineering construction sector located in the city of Chetumal, Q. Roo. Companies that are previously registered with the Mexican Chamber of the Construction Industry (CMIC).

### Population

The field research will be focused on the city of Chetumal, Q. Roo, in which there are 25 companies according to the INEGI website in the DENUÉ section with a construction sector. However, it will also be applied to companies dedicated to the construction sector that are not listed in the DENUÉ, as the INEGI section has outdated data and therefore there are companies that are no longer active as of 8 October 2023.

### Sample

According to the author Bernal (2016), he teaches us the formula to determine the size of the population, which is as follows:

$$n = \frac{S^2}{\frac{E^2}{Z^2_{\alpha/2}} + \frac{S^2}{N}}$$

**Figure 1** Sample formula, data obtained from author Bernal from the book Research Methodology.

Where:

n: sample no.

S: population standard deviation

E: estimation error

Z/2: confidence level or margin of confidence

N: number of construction companies located in the city of Chetumal, Q. Roo.

Substituting the data, we obtain the following:

$$n = \frac{0.5^2}{\frac{0.05^2}{1.96} + \frac{0.4^2}{25}} = 23.47$$

**Figure 2** Sample formula, own elaboration with data obtained from the author Bernal from the book Metodología de la investigación.

Bernal's formula resulted in a sample of 23.47, which rounded up would be 23 construction companies to be interviewed.

### Research instrument

This instrument was taken from the author Paz (2022) from his thesis entitled Fiscal compliance with the presumption of non-existent operations and their fiscal and criminal consequences; case of a construction company.

The instrument consists of 24 questions and is divided into five sections which ask about general data, the tax impacts that may exist in the construction industry, the company's knowledge of tax regulations and reforms, the impact of non-existent operations on the company and the impacts of companies that deduct non-existent operations.

### Results

Despite the fact that the National Statistical Directory of Economic Units (DENUÉ) page on the INEGI website showed 25 registered companies in the consultation carried out on 10 November 2022, when the field research was carried out, it was found that 18 construction companies were no longer working and consequently only 7 were still active. The research instruments were successfully applied to 6 companies and through other options (internet, telephone) 4 more were applied, although some of the active companies refused to carry out the questionnaire for particular reasons.

Everything was done in order to find out if each of them had knowledge about article 69-B of the Federal Fiscal Code, and as it could be observed in each of the graphs, most of them have complete knowledge about this article and the criminal consequences that exist for the use of non-existent operations in the CFDI.

The result is as follows:

- 10 out of 11 construction companies consider or are fully aware that the construction sector is one of the areas where they are most likely to be involved with purchases of tax receipts.
- 6 out of 11 companies consider that the reform mentioned in article 69-B is effective with respect to the penalties they may face for the use of invoices with non-existent transactions, but 5 of them answered that it is not very effective.

- And, only 1 company out of all those surveyed was not aware of the penalties that could result from the misuse of a CFDI, the reason for this being that it has only been operating as a construction company for a few years.

### Acknowledgements

We would like to thank Dr. Robert Beltran Lopez and Dr. Eustacio Diaz Rodriguez, who followed the process of this research, as well as the Technological Institute of Chetumal for providing us with the facilities and institutional support for this project.

And also, but not least, to our fathers, mothers and brothers and sisters who supported us from the beginning of the course until the end and motivated us not to give up during the course of the course, with scolding and demands, but without that I could not be where I am now.

### Conclusions

The research question of this project was answered: Why is it important for a construction company to be aware of article 69-B of the Federal Tax Code, as well as the criminal and fiscal consequences of using invoices with non-existent operations when deducting expenses? and the general hypothesis which is "Having adequate knowledge of and complying correctly with the provisions of Article 69-B of the Federal Tax Code by construction companies in Chetumal significantly and importantly reduces the tax and criminal consequences that they would have for the use of invoices with non-existent operations when deducting expenses", giving as an answer that it is important to know about Article 69-B because although some companies know its importance and the consequences of this type of act, there is another sector where they do not and it is here where we consider that the question and hypothesis applies.

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**Ignorance and normalization of the types and modalities of gender violence in Colotlán, Jalisco****El desconocimiento y normalización de los tipos y modalidades de la violencia de género en Colotlán, Jalisco**

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ID 1<sup>st</sup> Author: *Lisette, Alarcón-Muñiz* / **ORC ID:** 0009-0007-1152-4669**DOI:** 10.35429/JLA.2023.17.7.21.24

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**Abstract**

This article analyzes the results obtained in the field work carried out in the communities of Agua Gorda, El Epazote, El Refugio, Las Golondrinas, Nuevo Tlaxcala, Zona Centro of the Municipal capital as well as the FORANEA Secondary School and the UNIRSE offices of Colotlán Jalisco. It is carried out in a quantitative, descriptive, natural and controlled manner with women, girls, and adolescents from some communities, neighborhoods and the central area of the municipality of Colotlán Jalisco, this is because a high rate of violence has been shown in the aforementioned places. . of gender, indicative of the need to prevent or provide the necessary tools so that women victims of violence can request the necessary support for their defense, thus eliminating one more index in the statistics of feminicides.

**Resumen**

En el presente artículo se analizan los resultados obtenidos en el trabajo de campo realizado en las comunidades de Agua Gorda, El Epazote, El Refugio, Las Golondrinas, Nuevo Tlaxcala, Zona Centro de la cabecera Municipal así como la Escuela Secundaria FORANEA y las oficinas de la UNIRSE de Colotlán Jalisco. Se lleva a cabo de manera cuantitativa, descriptiva, natural y controlada con mujeres, niñas, y adolescentes de algunas comunidades, barrios y zona centro del municipio de Colotlán Jalisco, esto debido a que en los lugares antes mencionados se ha mostrado un alto índice de violencia de género, indicativo de la necesidad en la prevención o el otorgar las herramientas necesarias para que las mujeres víctimas de violencia pueden solicitar apoyo necesario para su defensa, eliminado así un índice más en las estadísticas de feminicidio.

**Gender-based violence, Ignorance, Normalization****Violencia de género, Desconocimiento, Normalización**

**Citation:** ALARCÓN-MUÑIZ, Lisette. Ignorance and normalization of the types and modalities of gender violence in Colotlán, Jalisco. *Journal of Law Applications*. 2023. 7-17:21-24.

† Researcher contributing as first author.

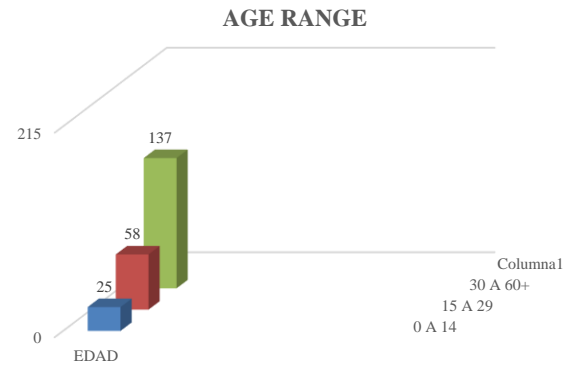
**Introduction**

For a better understanding of the research carried out, the basic concepts and classifications of the types and modalities of violence are presented in accordance with current Mexican legislation. Gender-based violence, according to UN WOMEN (2023), refers to "Gender-based violence refers to harmful acts directed against a person or a group of people because of their gender. It is rooted in gender inequality, abuse of power and the existence of harmful norms".

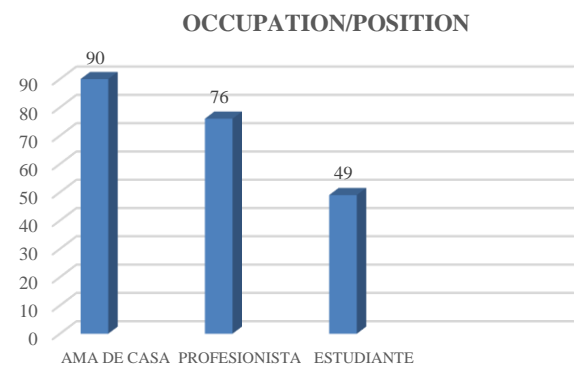
The types of violence according to the General Law on Women's Access to a Life Free of Violence in its sixth article include psychological, physical, patrimonial, economic and sexual violence. In the same way, the aforementioned law contemplates modalities such as family violence in Article 7, labour and teaching violence in Article 10, community violence in Article 16, institutional violence in Article 18, political violence in Article 20 Bis, and digital violence in Article 20 Quáter.

Based on the above, we can see the existence of regulations on the types and modalities of violence, which is why it is believed that all women, girls and adolescents are aware of them. However, the reality is that in the work carried out on the present investigation in the different communities and in the municipal capital of Colotlán Jalisco, the majority are unaware of them, considering them to be normal behaviour based on the roles and stereotypes rooted in society, that is to say, by normalising them, violence is allowed to continue, leading to a high rate of gender violence in the area.

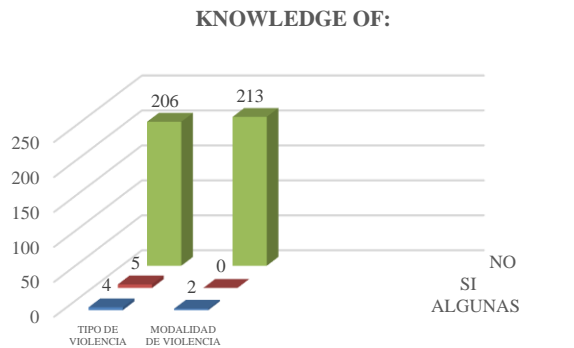
**Database**



**Graphic 1**



**Graphic 2**



**Graphic 3**

During the research, a direct survey was carried out with the women, girls and adolescents, as shown in graph 01, in which they responded that they did not know more than psychological and physical violence, considering economic, patrimonial and in some cases sexual violence to be normal. In the collection of the information, we also handed out leaflets of violent underground where each of the types and modalities of violence were explained to them, taking it as a surprise when each of them were mentioned, arguing that they did not know, but that they were exercising these types of violence.

The age range was variable, indicating that the passage of time has not allowed us to evolve and counteract roles and stereotypes, let alone ensure that women's human rights are protected.

The educational level was varied, with professional women, women with seniority, students and housewives, all of whom expressed that at one time they had received violence or were receiving it, but due to their lack of knowledge of the types and modalities of violence, they considered that they were living a normal reality; they commented on cases in which the partner, apart from receiving physical and psychological violence, took away their cheques and had to endorse them so that they could be cashed, and if he had the need to satisfy himself sexually, he did not ask her if she wanted it or not, he just took it, but because he was her partner, he allowed it.

Other chaos, so simple but which can cause suicide due to the damage that is generated, is psychological violence, where the application of the law of ice is so common but so emotionally exhausting that women say they do not know what to do or how to act in the face of it, feeling powerless, together with the various forms of disqualification of their person.

As far as patrimonial violence is concerned, it occurs with the most widely used at the moment, such as the mobile phone, a fundamental tool for communication with our loved ones, but even more a source of conflict when taking the partner's telephone without consent to check their conversations or the use they are making of it, if it is viable they return it without conflict, otherwise there are claims and prohibitions to communicate with people they do not like, they take away the mobile phone to see who is talking to them or they destroy it so that they do not have any type of contact with them.

Physical violence, a sad reality that is present in the lives of women in these communities and in the capital, as something routine, with impotence and fear when commenting on it during the investigation, since in spite of wanting to leave the circle of violence, the need to feel loved or the emotional dependence is too much, without the fallacy of the saying "if he doesn't hit me he doesn't love me"; it is notable that the process to get out of it is uncertain.

The modalities of violence as well as the types of violence are almost entirely unknown, the most worrying aspect of the situation is the presence of violence, without knowing how to defend oneself, such is the case of community violence; Nowadays we have a very necessary tool for our daily life as is the mobile phone and social networks but also a source that increases the cases of violence towards women, since through them the image of women is denigrated with the so-called packs shared in chat groups or the blocks that are made in them, causing the suicide of the woman victim of violence. On this basis, there are women who want to put a stop to their aggressor, but for fear of what society will say, they do not do it or because of rejection by their family, or the other part that definitely remains silent and is a victim of blackmail until it reaches the point of femicide.

The road to travel to change this data is enormous but not complicated because these women, girls and adolescents who are part of the present investigation, when they have knowledge of something that has changed in them, some of them have filed a complaint after having been beaten, others comment that their husbands do not want them to continue receiving information because they do not allow themselves to do so, girls who already clearly explain the types of violence, Another 7 year old girl who helped her mother in a situation of violence in a community looking for a signal and dialing 911 saved her life, which shows that it is possible, but for this it is necessary to give the necessary tools to each and every one of the women of Colotlán. It should be noted that within the population there is a large number of Wixaritaris women, who have emigrated from their communities in search of safeguarding their lives, as well as students from all over the northern zone.

Within our family we all have daughters, sisters, mothers, friends who are experiencing violence and normalise it, hence the importance of continuing to disseminate the necessary information in all the communities and the municipal capital in order to achieve change, and we as a society must continue to show empathy towards women victims of violence.

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**[Title in Times New Roman and Bold No. 14 in English and Spanish]**

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Objectives  
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Text in Times New Roman No.12, single space.

General explanation of the subject and explain why it is important.

What is your added value with respect to other techniques?

Clearly focus each of its features

Clearly explain the problem to be solved and the central hypothesis.

Explanation of sections Article.

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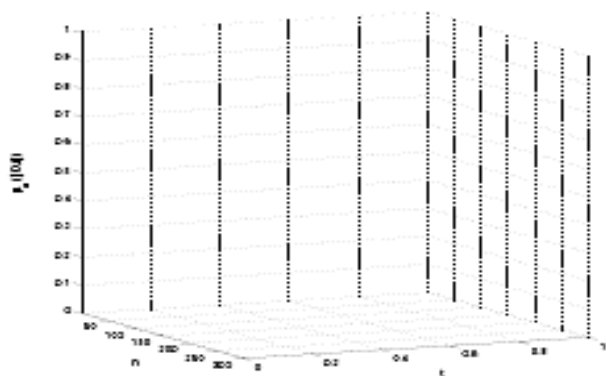
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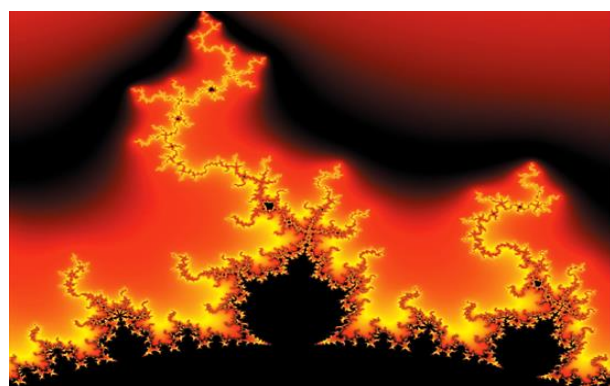
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$$Y_{ij} = \alpha + \sum_{h=1}^r \beta_h X_{hij} + u_j + e_{ij} \tag{1}$$

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**Methodology**

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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Tables and adequate sources

**Thanks**

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**Conclusions**

Explain clearly the results and possibilities of improvement.

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