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# **Journal of Law Applications**

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## **Presentation of Content**

In the first article we present *International organizations against disinformation*, by MIRANDA-ESPAÑA, Fernando & FÉRNANDEZ RODRÍGUEZ, José Julio, as a second article we present *Analysis of the effects of homework carried out by accounting firms*, by OCAMPO-ARÉVALO, Janoy Emir, IRETA-LÓPEZ, Hugo y GONZÁLEZ-LÓPEZ, Olga Yeri, with secondment at the Universidad Juárez Autónoma de Tabasco, as a third article we present *State of the art research in law education*, by MUÑOZ-GARCÍA, Martha María de los Ángeles & PINEDO-MUÑOZ, Ma. Concepción, with secondment at the Universidad de Guadalajara, as a fourth article we present *After the legitimation of CCT: a look at the past and what comes next*, by ORTIZ-GIL, Miguel Ángel & ARENAS-FLORES, Maribel, with secondment at the Instituto Universitario Veracruzano, Universidad de la Salle Bajío and Universidad de Guanajuato.

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## International organizations against disinformation

### Organizaciones internacionales contra la desinformación

MIRANDA-ESPAÑA, Fernando† & FÉRNANDEZ-RODRÍGUEZ, José Julio

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#### Abstract

Disinformation and information manipulation have risen to become two of the main challenges facing the information society in which we live and posing a particularly big threat to the correct development of electoral processes. With this in mind, almost all the actors in the international community have centered their efforts on defining this phenomenon and on finding ways to deal with it. From the G7, to the European Union, as well as the UN and NATO; international organizations have made pioneering efforts in their fight against disinformation. The objective of our work is, first, to understand the disinformation phenomenon, define it and dissect it; and subsequently analyze the measures taken against it.

**Disinformation, NATO Stratcom, COM (2018)**

#### Resumen

La desinformación y la manipulación informativa se han vuelto dos de los principales desafíos que acucian a la sociedad de la información en la que vivimos, amenazando especialmente al correcto desarrollo de los procesos electorales. Con esto en mente, casi todos los actores de la comunidad internacional han centrado sus esfuerzos en definir este fenómeno y en buscar formas para enfrentarlo. Desde el G7, hasta la Unión Europea, pasando por la ONU y la OTAN; las organizaciones internacionales han llevado a cabo esfuerzos pioneros en su lucha contra la desinformación. El objetivo de nuestro trabajo es, primero, entender el fenómeno desinformativo, definirlo y diseccionarlo; para posteriormente analizar las medidas tomadas frente a este por dichas OOI.

**Desinformación, NATO Stratcom, COM (2018)**

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† Researcher contributing as first author.

## Introduction

In the last few years, the shadow of disinformation has been endlessly stalking our daily lives, playing a role in almost all recent historical events. Whether we look at the american political landscape since the presidential elections of 2020, and the assault of the capitol building of the United States of America on 2021, or the almost infinite torrent of “fake news” that lurked in Facebook, Twitter (now X) or Instagram during the height of Covid-19; disinformation has grown to become a palpable problem. On this particular matter, the pandemic that crippled the world during 2020 and 2021 played a crucial role. Due to the endless number of hoaxes around the virus and the vaccines<sup>1</sup>, and the sudden appearance of miracle cures in almost all social media platforms, disinformation came under the spotlight of the general public and the different governments of the world. The torrent of disinformation was so immense in that epoch that the WHO coined the term “*infodemic*” to talk about the overabundance of information, and the efforts to spread erroneous information with the objective of hampering the response of the public health system<sup>2</sup>.

But beyond the pandemic, as new AI powered technologies like Chat GPT, or elevenlabs’ Generative Voice AI come into play, the threat that disinformation poses grows larger with each passing day. Accordingly, the concern behind this phenomena has only increased in recent years, specially during the different electoral periods (such was the case during the 2022 american Midterms or the spanish general election of 2023) After all, while it is true that democracies live thanks to these processes, it is no less true that “*democracies also die through voting*”<sup>3</sup>

With all this in mind, it's no surprise that both states and International Organizations (IIOO) have been on a constant search for the best way to counter this hybrid threat, or at the very least, to palliate the problems it entails. Within the papers of this article, we aim to shed some light to those efforts, particularly, to the ones done by IIOO such as the UN, the G7, NATO and the EU. But before that, we must answer one question, ¿*What is disinformation exactly?*

### *Disinformation and Information disorder*

As Sir Francis Bacon said in *Sacred Meditations* (1597): “*Knowledge is power*”; an idea that has echoed through the ages, and which it still holds true today. As such, despite the common belief that disinformation is a modern occurrence, this phenomenon has been with us for far longer. Nevertheless, its current conception can be traced back to World War II, being both used by the III Reich<sup>4</sup>, and the Soviet Unión on both sides of the war. On this matter, many believe that Iosif Stalin was the one who coined the term. Known firstly as *Dezinformatsiya* (дезинформация), the term adapted itself into english around the decade of the sixties, only to be later popularized in the eighties<sup>5</sup>.

However, the issue around disinformation isn’t related with its origin but with its definition. Understanding and differentiating what is disinformation from what it’s not, has been at the center of many doctrinal discussions, for the idea has been tangled and fused with other similar ones, such as *fake news*, propaganda, malinformation or misinformation; creating a complex amalgam of concepts. Many experts and IIOO have decided to tackled this interconnected web of ideas<sup>6</sup>, and the definitions and explanations given to each term vary greatly<sup>7</sup>.

<sup>1</sup> RTVE (n.d) Coronavirus hoaxes: We check fake news on the Internet RTVE.es.

<sup>2</sup> WHO (2020, 23 September) Managing the COVID-19 infodemic: Promoting healthy behaviours and mitigating the harm from misinformation and disinformation

<sup>3</sup> Varela Hernández, A. (2022).Information manipulation: an old threat that requires a multilateral, balanced and innovative solution. Gladius et Scientia. Revista de Seguridad del CESEG.

<sup>4</sup> The Merriam-Webster Dictionary. (2022, November 21 ) *Disinformation*. Merriam-Webster.com Dictionary

<sup>5</sup> Taylor, A. (2016, November 26 ). *Before ‘fake news,’ there was Soviet ‘disinformation’*. Washington Post.

<sup>6</sup> NATO (n.d.). *NATO’s approach to countering disinformation*..

<sup>7</sup> Guess, A. & Lyons, B. (2020) *Misinformation, Disinformation, and Online Propaganda*.

However, for clarity and in order to settle our work on a specific line of thought, we've decided to opt for the terminology used by the European Commission (Commission from now on) among other IIOO (UNESCO<sup>8</sup>)

The Commission follows a report made in 2018 by the name “*A multi-dimensional approach to disinformation*” a report directly influenced by another report done by Claire Wardle and Hossein Derakhshan on 2017 “*Information Disorder: Toward an interdisciplinary framework for research and policy making*” Both reports share the same basis and ideas, and they both put a lot of emphasis on separating the idea of “*Fake News*” from *disinformation*. This is because they consider the first term to be inadequate and dangerous, as it can be (and has been) used as a political weapon. Instead, the reports have decided to use another term: *Information disorder*.

The information disorder which we could define as the phenomenon which encompasses all types of exchange of false information and/or with the intention of causing harm, is composed of three fundamental ideas: malinformation (“Authentic” information, used to harm a person, organization or country), misinformation (False information, but the person who disseminated it believes it to be authentic) and disinformation (False information, disseminated by a person who knows that its content is false). These definitions provide us with a better understanding of the information disorder as a whole, nevertheless, the Commission, on the COM (2018) 236 decided to pinpoint more profusely the idea of disinformation, defining it as “*verifiably false or misleading information that is created, presented and disseminated for profit or to deliberately deceive the public, and that may cause public harm*”<sup>9</sup>

### *IIOO against disinformation*

#### *The UN and G7*

As we can deduce, disinformation is not a problem that only pertains to developed countries. It is a worldwide issue that doesn't stop at frontiers and that has the capabilities to cause harm in almost all corners of the world.

Taking this into account, the UN has been at the center of many discussions on the matter, recognizing the threat that disinformation poses, and urging states to take appropriate steps to address its negative consequences on the Resolution 49/21 approved by the General Assembly on April 1, 2022.<sup>10</sup> This document however, is but a very recent example of the efforts led by different IIOO. Four years before the UN's resolution, the G7 created the *Rapid Response Mechanism* (RRM), an instrument with which the members of the G7, together with the EU, and with Australia, New Zealand, NATO, Sweden and the Netherlands playing the role of observers; have tried to reinforce their coordination and their capacity to identify and respond to all torrents of disinformation, through constant and *rapid* communications and alerts<sup>11</sup>.

As we can see, both the UN and the G7, as well as Mercosur and the African Union (among other IIOO), are aware of the challenges that disinformation carries. Nonetheless, in this field of work, the two organizations that excel the most are NATO and the EU, which we will proceed to analyze.

<sup>8</sup> Ireton, C. & Posetti, J. (2018) *Journalism, 'Fake News' & Disinformation Handbook for Journalism Education and Training*, UNESCO

<sup>9</sup> COM (2018) 236 *Tackling online disinformation: a European Approach*.

<sup>10</sup> General Assembly Resolution 49/21. (2022, April 1) “The role of States in the fight against the negative effects of disinformation on the enjoyment and effectiveness of human rights” A/HRC/RES/49/21

<sup>11</sup> G7 (2022) *G7 Rapid Response Mechanism Annual Report 2021*

*NATO's measures*

Ever since Crimea's annexation in 2014, NATO, as the defense organization it is, has cautiously kept an eye on this phenomenon and the different dangers it could bring to the democracies of its member states. And so, after various examples of disinformation campaigns aimed at disrupting multiple member states such as Germany<sup>12</sup>, in 2018 Nato declared disinformation and other information disorders as "*hybrid challenges*" that belong to the dangerous, unpredictable and fluid security ecosystem in which we live in<sup>13</sup>.

After such a declaration, the efforts of this international organization on its fight against disinformation became much more prominent. Thus, in a similar fashion to the G7, NATO considered that the best course of action would be to facilitate the creation of reliable and constant information channels, aimed at facilitating the identification and discreditation of any type of disinformation, and/or other types of information disorders; not only amongst member states, but also with the civil population (specially aimed at promoting awareness and a better understanding of NATO's activities and operations), and traditional media<sup>14</sup>.

These channels, coined under the name "*Stratcoms*" (*Strategic Communications*), have only been a first step however. The defense organization has not stopped there, but instead it has been trying to find new ways of fighting against this growing threat. As an example, I've personally had the opportunity to participate, along with two other colleagues from the University of Santiago de Compostela (and with the assistance at all times of Professor Jose Julio Fernandez Rodriguez and Anxo Varela Hernández) in a contest organized by NATO, and the University of William and Mary, where hundreds of students from all over the world tried to come up with ideas and policies aimed at reducing the impact that disinformation has on the civil population.

<sup>12</sup> Sevillano, E. G. (2021, March 12). Russian propaganda chooses Germany as its target El País.

<sup>13</sup> NATO (2018, July 11) *Brussels Summit Declaration*.

<sup>14</sup> NATO (n.d.) *About Strategic Communications*. NATO Strategic Communications Centre of Excellence

*UE's measures*

With all of the above seen, and although the North Atlantic organization has had the greatest amount of institutional activity aimed at alleviating the effects of disinformation campaigns, the European Union has been, from day one, one step ahead of other organizations. This proactivity is based on a wide variety of circumstances, but if we had to pinpoint a particular reason, it would be the fact that the member states of the union have been the target of many disinformation campaigns in the past years. With this idea in mind, it's no surprise that the efforts of the EU in this field have been constant and very varied, which in turn has also brought an immense number of regulations and measures into the table.

With that being said, we will only analyse those whose impact on the union has been more palpable, and more relevant.

*A. East Stratcom Task Force*

This Stratcom (2015), was the first response that the UE carried out to confront disinformation. More specifically, its objective was to have a better prediction and response system against the disinformation campaigns led by the Russian Federation. Its way of operating is very similar to that of NATO's Stratcom, as it seeks to increase the understanding and critical analysis of the population and make them more aware of the Kremlin's disinformation operations. Since its creation until 2019, this Stratcom and its work team have managed to detect and stop more than 12,000 attempts at pro-Russian information manipulation, which they have collected in their star project: EU vs Disinformation<sup>15</sup>

*B. COM (2018) 236*

Although the 2015 Stratcom was a pioneering effort in this field, the first *big* move in this fight against disinformation would come with the "*Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions; The fight against disinformation: a European approach*"; also known as COM (2018) 236.

<sup>15</sup> East Stratcom Task Force. *About Eu vs Disinformation*

In it, the Union predicted the incipient weakness in which it was going to find itself in the year 2019, since numerous elections were going to take place in several member countries, as well as in the European Parliament; directly admitted that “*The exposure of citizens to large-scale disinformation [...] represents a great challenge for Europe*”, reiterating that “*Disinformation [...] harms our democracies by hindering the ability of citizens to make informed decisions [...] undermines freedom of expression [...] as well as the right of citizens to express their opinion and to receive and transmit information and ideas*”<sup>16</sup>

Given what we have seen, it is no surprise that in the aforementioned Communication, the Commission called for a greater participation of its member States, considering them as the main combatants in this hybrid warfare, leaving aside companies like X, Facebook, Instagram, etc; although the COM also urged these companies to up their involvement in this matters, paving the way for the creation of the future Code of Good Practice of the Union. On another note, the COM also tried to put together a series of legislative proposals and suggestions directed to its member states. In this sense, the COM encouraged member states to, on the one hand, increase the resilience of their citizens to disinformation campaigns, focusing especially on reinforcing the digital and media education of the younger generations; and on the other hand, requesting greater support for “quality journalism”.

### C. *Action Plan Against Disinformation and the Rapid Alert System*

After the COM, the next step in this open war against information disorders materialised in December 2018 with the APD “*Action Plan Against Disinformation*”. In it, the EU repeated many of the proposals and objectives that were already included in the COM, but unlike the previous one, in which guidelines were introduced, essentially aimed at the Member States; the APD fully involved the European organisation in the fight, determining the actions that it would take in this fight. Among the most important we can highlight:

1. Strengthening the Stratcom and all Union Delegations through an increase in personnel, as well as delivering and developing new tools aimed at detecting, analysing and uncovering disinformation activities.
2. Reinforcing the Code of Good Practices, introduced after the COM, by maintaining a constant and continuous monitoring of its implementation. The plan even allowed, if necessary to ensure correct electoral functioning, to “*promote rapid and effective compliance*”<sup>17</sup>; and in the event that its implementation is unsatisfactory, the Commission could also propose regulatory actions to alleviate it.
3. Another measure of particular importance is that the ADP asked the Member States, in cooperation with the Commission, to support the creation of multidisciplinary teams of researchers and independent “*fact-checkers*” to detect and uncover disinformation campaigns that occur through RRSS and other digital media.

<sup>16</sup> European Commission. (2018, 26 abril) Communication from the commission to the european parliament, the council, the european economic and social committee and the committee of the regions. Tackling online disinformation: a European Approach; COM(2018) 236

<sup>17</sup> European Commission. (2018). Joint Communication to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions; Action Plan Against Disinformation. JOIN(2018) 36 final

And finally, said Action Plan against Disinformation was also the genesis of the *Rapid Alert System* (RAS); an instrument, common to the entire European community, created with the aim of reporting, in real time, all the disinformation campaigns that said system detected. Its main rationale is that, according to the EU itself, “*The first hours after disinformation is released are critical to detect, analyze and respond to it*” The creation of the RAS meant that each member state was obliged to designate a connection point within their strategic communication departments. This connection point would notify about the alerts given by the system and would ensure that there was coordination between the relevant national authorities, as well as with the Commission and the European External Action Service.

*D. The most recent efforts of the Union (INGE, EDAP and DSA)*

All the measures that we have seen so far belong to what we could call the “*First Wave of EU Measures*”, since all of these were carried out with the aim of shielding the 2019 electoral processes against any type of disinformation campaign.

However, the COVID-19 pandemic and the subsequent torrents of disinformation that occurred with its arrival showed that there was still work to be done in this field, and that the threat of disinformation was much greater than had been anticipated. Thus, we can safely say that the measures that came after the pandemic belong to a “*Second Wave of EU Measures*”

This new *creative wave* took its first form with the creation of the *Special Committee on Foreign Interference in all Democratic Processes in the European Union, including Disinformation* (INGE)<sup>18</sup>, in June 2020. As its name indicates and as stated in the decision of the European Parliament that established this commission, “*the objective of the commission [...] must be to offer a common, holistic and long-term approach to addressing evidence of interference foreign interference in the democratic institutions and processes of the Union and its Member States*”, since “*all reported incidents of foreign interference in democratic institutions and processes follow a systematic pattern that has been recurrent in recent years*”

The most relevant factor when talking about the INGE commission is that in the pursuit of its objectives it is much more invasive than any other measure developed by the EU, acting more as a deterrent. Thus, INGE's functions range from acts of an inquisitorial nature, analyzing whether fundamental electoral rules have been breached or evaded (especially rules against illegal financing); defining the possible areas that require legislative actions or even reviewing social media algorithms to ensure that these are as transparent as possible regarding the factors that lead them to display, prioritize, share, decategorize and delete content.

The next step for the EU would be taken with the “*Action Plan for European Democracy*” (EDAP), the spiritual successor to the Action Plan against Disinformation. The EDAP (2020), much like its predecessor, was developed under the concern that the European elections would be, yet again, affected by external interference.

<sup>18</sup> European Parliament. (2022, March 9) Foreign interference in all democratic processes in the European Union.

Similarly, to INGE, these fears lead to a more inquisitive approach, encouraging a more prominent participation by the citizens in the electoral processes<sup>19</sup> and reinforcing the freedom and pluralism of the media, whom the EDAP considered to be fundamental to “*hold decision-makers accountable and to help citizens make informed decisions*”<sup>20</sup>

And, to finish this section, it is worth mentioning one of the most recent efforts of the EU in the fight against disinformation: “The Digital Services Act” (DSA). Unlike the EDAP or the INGE, this regulation takes a different route, putting the main social media platforms (Facebook, X, Youtube...) under the spotlight<sup>21</sup>. The regulation, which will officially come into force in February 2024 (a few months before the European elections), has two objectives: first, to increase the transparency of the activities of the named platforms, forcing them to show the inner-workings behind their algorithms; and second, making said companies take responsibility for the damages that their services may cause to society.<sup>22</sup>

## Conclusions

It's no mystery that with each passing day, our world gets smaller and smaller. Forty years ago, the time it would take you to go from the city of Santiago de Compostela to the city of Madrid could be a trip of almost 24 hours; today, a little over three. Similarly, forty years ago the simple idea of sending a message by letter from Spain to the United States could involve months; today, if you opt for other messaging services, it can be mere milliseconds.

All of these new means of transportation, as well as the Internet and globalization have made this immense world in which we live become something far more navigable, and it has also allowed information to be transmitted at speeds that years ago would have seemed absurd and impossible. This greater connectivity, however, has been accompanied by an important rediscovery: the true power that information holds.

Human beings are social creatures. We walk, breathe and live in community with other people in almost every moment of our days. And, as social creatures, we talk, we tell jokes, and, essentially, we communicate with each other. From the smallest minutiae to the most important issues, dialoguing and transmitting information is in our nature, just as much as telling lies and half-truths. We had already stated at the beginning of our work that the concept of disinformation is not an invention of the last 15 years, but if we were to be picky we would not put its origins in the Soviet *Dezinformatsiya* either. Manipulating information as well as the idea of disinformation, are both concepts that have been with us since the wheel was invented. It's only thanks to our current technology that their disruptive capabilities have only become more prominent.

With these ideas in mind, many IIOO realised the many dangers that disinformation poses, and how it could be used as a weapon to destabilize democracies all over the world. Their efforts have been commendable, and on the most part, they have been proven to be quite effective. Nevertheless, and as we have stated while discussing the European measures, the main combatants in this bout are not said organizations, but the states. If we really want to put a stop to the disease of disinformation as a whole, or at least repel some of its symptoms, the governments have to get involved. Some of them, have already taken the lead on this matter, either creating special agencies specialised in countering disinformation campaigns or passing very diverse laws and policies<sup>23</sup>.

<sup>19</sup>European Commission. (2020, December 3). Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions; on the Action Plan for European Democracy. COM(2020) 790 final

<sup>20</sup> *Ibidem*

<sup>21</sup> European Parliament (2022, March 10) Setting up a special committee on foreign interference in all democratic processes in the European Union, including disinformation

<sup>22</sup> AlgorithmWatch (2022, September 21) *A guide to the Digital Services Act, the EU's new law to rein in Big Tech*.

<sup>23</sup> Bayer, J. (2021, October 13). Policies and measures to counter disinformation in Germany: the power of informational communities. Heinrich Böll Stiftung, Brussels office - European Union.

Important steps have been taken on this matter, and yet, we believe that those efforts should be pointed in a particular direction, still unexplored by most countries: *education*. A proper education, focused on the development of critical thinking and analysis is key. We live in a world in which information is becoming much easier to obtain, and we can obtain it from many different sources in a matter of seconds. The problem comes with determining which sources are reliable, and which are not; and for that we need to ensure that all those who consume information have the means to dissect it and understand it.

On this day an age, like Professor Jose Julio Fernández Rodríguez states “*To fight against disinformation we inevitably need to fight side by side with the citizenry*”<sup>24</sup>, and not just any citizenry, but one who is active and committed to the democratic order. We can try to detect disinformation campaigns in a matter of minutes, or ask social media operators to be more proactive against this problem; but, at the end of the day, communication requires at least two people for it to work, and if one of them just thinks: “*What if what they are telling me is not true?*”, this entire information disorder would be put in a check-mate.

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**Analysis of the effects of homework carried out by accounting firms****Análisis de los efectos del trabajo domiciliario realizado por los despachos contables**

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**Abstract**

The present investigation includes the topic of the development of home work that was carried out during the pandemic by the accounting offices in the city of Villahermosa called Home office; covering explicit content such as origins, advantages and disadvantages, and the relationship that can be obtained between this modality and accounting firms, from the events that occurred regarding COVID-19; This is in order to achieve the objective of understanding if the “Home Office” modality provides any benefits to accounting firms and their collaborators as opposed to working in person in their offices. This article has a methodology towards a quantitative research approach indicating the fact that the data collected during the research helped inform the type of research by describing the situations and events generated by teleworking and that were subjected to the analyzes carried out. Significant impact on the industry, the recognized advantages and benefits for workers in supporting the labor transition seeking the future of the home office, the initial challenges overcome, the pending concerns such as the lack of legal regulation and appropriate business policies for the Teleworking, the viable and beneficial modality. These results indicate that the home office has had a positive impact on both accounting firms and the lives of workers, although there are still challenges and concerns that must be addressed in the future.

**Resumen**

La presente investigación comprende el tema del desarrollo del trabajo domiciliario que se realizó durante la pandemia por los despachos contables en la ciudad de Villahermosa denominado Home office; abarcando el contenido explícito como los orígenes, las ventajas y desventajas, y la relación que se puede obtener entre esta modalidad y los despachos contables, procedente de los eventos sucedidos referentes al COVID-19; esto con la finalidad de lograr el objetivo de comprender si la modalidad “Home Office” brinda algún beneficio a los despachos contables y sus colaboradores a diferencia de estar trabajando presencialmente dentro sus oficinas. Dicho artículo tiene una metodología hacia un enfoque de investigación cuantitativo indicando el hecho de que los datos recabados durante la investigación ayudaron a informar el tipo de investigación describiendo las situaciones y eventos generados por el teletrabajo y que fueron sometidos a los análisis efectuados. Impacto significativo en la industria, las ventajas reconocidas y los beneficios para los trabajadores en el que apoyan a la transición laboral buscando el futuro del home office, los desafíos iniciales superados, las preocupaciones pendientes como la falta de regulación legal y políticas empresariales adecuadas para el teletrabajo, la modalidad viable y beneficiosa. Estos resultados indican que el home office ha tenido un impacto positivo tanto en los despachos contables como en la vida de los trabajadores, aunque todavía existen desafíos y preocupaciones que deben abordarse en el futuro.

**Telecommuting, Home office, Pandemic****Teletrabajo, Home office, Pandemia**

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## Introduction

In the past, a pandemic caused by a mutant strain of coronavirus, SARS-CoV-2, spread throughout the world, generating chaos and a severe economic, labour, health and social crisis, never before seen on such a scale. In Mexico, as commented by (Escudero, Guarner, & Galindo Fraga, 2020) "On 24 March, with 475 confirmed cases, a Phase 2 "health contingency" was decreed, with stricter measures of social distancing, confinement and work restriction".

Due to the events arising from COVID-19, many of the companies had to face the closure of their work establishments and move them to workers' homes; in some cases they had to close temporarily to reopen again when the situation improved. As stated by (Díaz González, 2020):

'The sectors are affected in the first place because consumers decrease their demand for goods due to the confinement or social separation, which is the first measure adopted to avoid the spread of the contagion that, in the absence of that measure, would grow exponentially.' (p. 10).

Specifically talking about the professional sector of the public accounting firms, all employees were sent to work at home, some moved their tools and equipment they had at the firm to their homes, while others had the possibility of having a computer at home and sharing the office equipment with those co-workers who did not have one.

Because the study population was not a minority and not from a single region, data collection from individuals no longer presents any obstacles in this respect, as the differences between the two types of working arrangements (Face-to-Face/Telework) can be easily and accurately pointed out. To mention one of these differences is traffic and accidents in their commute to work, which can cause workers to be late for work:

The interest of the study was to observe how people's commuting behaviour changed in the context of the pandemic, analysing whether mobility restrictions, social segregation, socio-economic stratum or another factor affected their structures and the conformation of functional geographical regions; we sought to observe the behaviour of the population before the Epidemiological Traffic Lights, with the purpose of checking whether people presented a similar behaviour throughout the country, zone or region. (Conexion Cinvestav, 2022)

Today we know that finding a balance between personal and professional life makes people happier, which increases productivity and, most importantly, the satisfaction that each individual must possess to have a full existence, as stated by (Aquiye Niño de Guzmán, 2018) "the home office is "a modality of remote work that aims to generate a balance between the work and personal life of workers, increasing their quality of life and positively impacting on their efficiency."(p. 337).

This experienced a new work model not only for established workers, but also for young people to get a telework, opening new opportunities for many who in their learning phase as students, took distance learning classes during the confinement of the pandemic and also to the creation of new laws both fiscal and labour and related to home office, an example of this is the NOM-035 the right to digital disconnection; aimed at identifying and promoting favourable working environments.

## Justification

Due to the pandemic that took place, sanitary measures were decreed in the Mexican Republic, such as work restrictions for those that are not of vital importance, generating an impact on the usual work environment. As a result, work schemes had to be modified and adapted to achieve a balance between the quality of life of those who work in the companies. Because of this, changes will be observed in the economy, psychology, attitudes, productivity, etc., in the workers of the companies. It is therefore important to analyse this information in order to assess whether the telecommuting model is the most convenient for the Mexican population, and to propose it to organisations.

The measures taken by national or local governments in the countries of the region to contain infections in the context of the COVID-19 pandemic include quarantines, confinements and reduction or cessation of economic activities, and have had an impact on production levels and human mobility. (UN.ECLAC, 2020).

### **Problem statement**

Due to the pandemic, many institutions had to temporarily close the doors of their establishments due to state-issued health guidelines. Some of the options that these organisations have sought is to maintain their work by working remotely depending on the technological tools available to these entities and also based on their needs.

As pointed out by (Tellez, 2007): nowadays the work environment has become changing and evolves rapidly and continuously, with technological advances, sources of work have been lost, but also many new ones have been created, all this in search of a reduction in costs and increase in the profits of companies (p. 729).

In the case of accounting firms, they work with computers, printers, monitors, keyboards, among other work instruments that can be moved easily and without complications. To which they have adapted to the working environment, so that they modified their offices and moved them to the homes of each of their employees. In this way they kept working remotely, using technologies such as video calls, messaging applications, e-mails, among other tools; in this way they save expenses and administration costs in the rent of premises or offices, cleaning products, cleaning workers' fees, services such as electricity or drinking water, etc.

(Maldonado Tellez, Roldán Sanchez, Patiño Garcia, Pérez Ramirez; Martínez Sedglach, 2016) states:

'Most of the problems associated with home-work and work-home commuting are due to a large number of environmental and social factors. The consequences of the mobility and transport model affect us for different reasons, on the one hand, we have the problems related to vehicular traffic, which materialise in lost time in the daily commute, it is known that more than 15% of employees spend more than 1 hour going to work, coupled with this accumulates many hours lost in the commute and that in most cases must be recovered by extending their schedule (p. 1).

On the other hand, the authors (Maldonado Tellez, Roldán Sanchez, Patiño Garcia, Pérez Ramirez; Martínez Sedglach, 2016)

... "also argues that another factor involved in the effectiveness of workers is the stress and fatigue they suffer daily because of the transfers they have to make to reach their workplaces, due to the pace and work activity that this generates, causing as a result that employees lower their productivity both individually and as a group". (p. 1).

### **Questions**

Taking into consideration the above, we ask ourselves the following questions:

What are the advantages of being in these situations and events generated by telework?

What is the most cost-effective way of working for companies?

What are the benefits of introducing this type of working model?

Does teleworking have any tax benefits over face-to-face work?

What are the costs of companies that transferred workers with the advent of teleworking?

### **Objective general**

To analyze the effects of the Home Office and its benefits to the professional sector of accountancy firms in order to open up the opportunity to implement this model in these organizations.

**Objectives particulars**

- To observe the impact of the costs in the company while implementing remote working.
- Determine which working modality is more convenient for both the organisation and the employees.
- To discover improvements that can be implemented by economic entities to intensify productivity based on the investigated facts.

**Methodological description***Approach*

This work refers to a quantitative research approach, because as Ortiz García, 2006, says:

The quantitative approach, based on the positivist paradigm (founded on the philosophical system that promulgates that knowledge should arise from the correlation of empirical evidence), refers to the fact that the data collected during the research, are treated to test the hypotheses established on the basis of numerical measurement and statistical analysis, in order to derive patterns of behavior of the selected variables. (p. 534).

**Theoretical-conceptual-referential framework***Background of the home office*

According to (Sierra Castellanos, 2014) states that "telework emerged in the 1970's due to the oil crisis that occurred in the United States. This modality of work was seen as an opportunity to reduce production costs". (page 59).

From that time onwards based on (Garcia; Javier, 2020), commented that "The development and expansion of the platform economy has driven the emergence of a new labour modality called platform work, which is performed through digital work platforms." (p. 10).

*The home office boom*

Due to the pandemic many of the companies have opted for home office work, but before these events that changed the lifestyle of many people. According to (Opalin, 2021):

The emergence of the Covid-19 pandemic precipitated companies that used home office to expand it and those that had not implemented it are adapting to this work system in record time so as not to put their productive activities and even their existence at risk. (Paragraph 4).

*The future of the home office*

According to what is mentioned by (Hernández Armenta, 2020):

Working remotely for some has been a dream come true and for others it has been a disappointment, showing them that it is not an option that makes them happy. At least this is documented in a report by the firm Bumeran carried out in Mexico, Ecuador, Argentina, Panama, Peru and Chile (paragraph 3). The survey was answered by 51% of people between 41 and 55 years old, 22% by people between 31 and 40 years old and 13% by individuals between 18 and 30 years old (Paragraph 5). (Paragraph 5).

In the region, 81% of respondents believe that after the pandemic, telecommuting will be incorporated or generalised by the majority of companies. This signals a change in workers' perspectives. However, some communication and team organisation techniques will have to be relearned, as 60% of Latin Americans think that in the office there are more possibilities to discuss projects, group goals and generate more ideas. (Paragraph 6).

According to (Expansión, 2020)

Teleworking is one of those formulas of independent work activity that we associate with new models such as project-based employment, or other more radical ones, such as the possibility of never going to the office, which is much more than working remotely. It implies a new relationship between employee and employer that provides opportunities but also raises new legal and professional conflicts. (Paragraph 5).

Based on the results of the Kokatu survey, 60% of employees say that a hybrid working model should be encouraged, where face-to-face working days are established and continue to be combined with teleworking days. (Human Capital Factor Editorial Office, 2021) (Paragraph 9).

Analysis of staff mobility and its consequences:

One of the factors to consider is the lost time that workers in Villahermosa spend commuting to work.

According to the Big Data platform (Sin Trafico, n.d.) and figures from (Instituto Mexicano para la Competitividad A.C. (IMCO), n.d.) indicate that "each person within the 32 cities loses 100 hours per year trapped in traffic congestion, which is equivalent to having 11 days of holiday per year!

These two organisations were therefore able to measure the cost of congestion to citizens as well as the hours, on average, that adult citizens of that city have lost in their lifetime caught in traffic. (<http://sintrafico.com/congestion/>).

City	Total cost of congestion from auto travel (\$ Millions)	Total congestion cost for public transportation trips (\$ Millions)	Overall total cost (\$ Millions)	Traffic index	Weighted per capita cost	Weighted per capita hours	Total hours spent in congestion
San Luis Potosín-Soledad	\$ 344 M	\$ 756 M	\$ 1,100 M	1.2179	\$ 2,126	52.17	27,015,405
Tepic	\$ 50 M	\$ 119 M	\$ 169 M	1.0848	\$ 775	20.53	4,498,343
Tijuana	\$ 1,128 M	\$ 1,646 M	\$ 2,774 M	1.3179	\$ 3,102	75.54	67,557,929
Tlaxcala-Apizaco	\$ 32 M	\$ 137 M	\$ 170 M	1.1045	\$ 857	29.24	5,812,795
Toluca	\$ 684 M	\$ 2,059 M	\$ 2,734 M	1.4386	\$ 3,482	116.07	91,469,053
Tuxtla Gutiérrez	\$ 78 M	\$ 317 M	\$ 396 M	1.1322	\$ 1,228	36.60	11,808,094
Valle de México	\$ 10,809 M	\$ 10,809 M	\$ 47,034 M	1.4702	\$ 5,827	146.45	1,182,328,881
Villahermosa	\$ 258 M	\$ 734 M	\$ 993 M	1.3227	\$ 2,650	79.85	29,930,320

**Figure 1** Congestion cost per city

Source: Own work based on (Sin Trafico, s.f.)

For (Sin Trafico, n.d.) and (Instituto Mexicano para la Competitividad A.C. (IMCO), n.d.) comments that:

Road congestion impacts the majority of trips made by motorised vehicles, public and private transport, so it takes people longer to travel. This generates very high costs in terms of time, quality of life, competitiveness and economic development (Paragraph 18).

As we can see in Table 1, workers in the city of Villahermosa spend an average of \$2,650.00 Mexican pesos per year each; and on average they spend 79.85 hours in traffic on a trip.

(Maldonado Tellez, Araceli Montserrat; Roldán Sanchez, Joaquín; Patiño Garcia, Oscar; Pérez Ramirez, Arturo; Martínez Sedglach, Eduardo, 2016) states:

Mobility to work has very clear impacts on the health of employees, although these have not been seriously analysed, they are problems that are reflected in working conditions, employees suffer accidents; traffic jams are a cause of additional stress, this generates less hours of rest increasing anxiety, pressure and other factors that negatively affect mental and physical health. Not to mention that pollution from commuting to work contributes to the deterioration of air quality in our urban environment (p. 1).

As mentioned by: (Maldonado Tellez, Araceli Montserrat; Roldán Sanchez, Joaquín; Patiño Garcia, Oscar; Pérez Ramirez, Arturo; Martínez Sedglach, Eduardo, 2016):

Argues that similarly, there are other elements to which the city of Villahermosa is not exempt, these can be marches, street closures for construction or road improvements, lack of public transport, among others, which could be called unavoidable eventualities and that generate delays in punctuality, causing the collaborator to lose productivity and have to postpone activities that had already planned (p. 1).

Similarly, it is not the only reality that intervenes in our city, there are natural factors that intervene in the mobility to work, as an example of this are the rainy seasons that cause road accidents causing slow traffic, or flooding in several streets where public transport travels, causing cities to become chaotic.

#### Accounting firms and teleworking

In relation to (maab, n.d.) he mentions that, "As an accountant, this profession can be carried out quietly at home and without the need to go out; and if once the quarantine is over you decide to stay and continue with the home office, it is a good option". (Paragraph 12).

Similarly, he comments that "Among the main benefits of you and your team carrying out your activities from home are the savings in travel time, minimising risks, reducing operating costs and under good conditions, better concentration and increased productivity. (maab, n. d.) (Paragraph 13).

According to (maab, n.d.):

In research on home office for a company in Mexico City (company identity withheld by request to the thesis writer) the following conclusions were reached:

- The appropriate frequency of home office for this company is three days a week.
- There is a 30% reduction in the cost of services such as water, electricity, Internet, cleaning and parking.
- 39% of the people increased their performance and this was evaluated as high.
- The investment made to provide computers and mobile phones was recovered in the fourth month.

Also (Ramírez Bonilla, 2019) mentions:

According to the magazine *Empresas & Management*, 2015, a person who works from home two days a week in Costa Rica has a saving of 1,125 dollars, stops emitting 800 kg of CO<sub>2</sub> and saves 250 hours of commuting.

According to (Huidobro, 2021) certain requirements are needed so that "the administrative and accounting area adapts perfectly to the demands of teleworking" (Paragraph 5).

#### *Digital communication*

As stated by (Huidobro, 2021):

Nowadays, there are fabulous internal and external communication tools for companies to deal with suppliers, customers or the Administration. The most modern software on the market, for example, allows for a more professional and fluid flow of connectivity between the accounting department and the rest of the areas. (Paragraph 12).

It could be said that accounting has broken down barriers in the performance of its daily tasks. Issuing electronic invoices, filing taxes electronically, creating budgets or ledgers... The efficiency of accounting and financial activities does not decrease remotely, but is enhanced, thanks to the different channels and management solutions that the era of teleworking offers. (Paragraph 13)

#### *Virtual meetings for a smoother activity*

Based on (Huidobro, 2021), he states:

The tools that make virtual meetings possible (such as Skype or Google Hangouts) have many advantages for accounting and sales:

- Travel costs are reduced.
- Discussion topics are focused on what is really important, so meeting time is maximized.
- There is the possibility to invite more people to the meeting, be it other team members or a specialist, who can bring valuable information to the meeting, regardless of where they are located.
- It is possible to "visit" distant customers.
- The exchange of ideas is much quicker and smoother (Paragraph 14).

#### *Good support for teleworking*

According to (Huidobro, 2021), he comments that:

In both the accounting and sales sectors, having data storage and management tools is essential to reach targets. In addition, there are currently state-of-the-art ERPs that also increase the productivity of these areas in times of teleworking, providing the following advantages:

- Issuance of notifications and reminders to keep up to date with all legal and financial obligations.
- Exporting data in electronic formats to be shared and discussed throughout the department.
- Preparation of vital reports for financial decision making, which have a direct impact on the company's accounts, such as the income statement, cash-flow statement, etc. (Paragraph 15).

*Advantages of the home office*

## Quality of family life

According to (Bonilla Prieto, Liliana Andrea; Plaza Rocha, Diana Carolina; Soacha de Cerquera, Gladys; Riaño-Casallas, Martha Isabel, 2014):

Women heads of household, who, having the distribution of their own time, enter the labour market through this modality of work, giving priority to their family, and in this way facilitate their living conditions, the flexibilisation of working conditions, which to a certain extent diminishes the impact between work and family. (P. 41).

Increased interaction with people in the household.

Based on the research study conducted by (López Jiménez, Daniel Fernando; Fondevila Gascón, Joan Francesc; Sainz, Jorge, 2009), state that:

Teleworking allows to dedicate moderately more time to the personal and family...there is a tendency to dedicate more time to the children when working from home, from an office different from the one where they work and even from another city. ...women who tend to spend moderately more time with their spouse when working from home or with other family members when working from another office. (Page 15).

*Stress reduction*

According to (Rodríguez García, 2020), "the home office reduces the stress caused by certain functions of the worker, as well as anxiety". (p. 95).

*Greater accessibility to a job*

Based on studies by (Rodríguez García, 2020), "the home office also allows greater accessibility, helping to break down the structural barriers that people with disabilities face in accessing employment." (P. 95).

*Disadvantages of the Mexican home office*

The Mexican home office encounters elements that can hinder work efficiency and the worker's concentration. According to (Redacción., 2021) "the platform of spaces for rent, Kokatu.com, before the pandemic, companies and offices considered that the main distractions were chatting among colleagues, going to the shop and/or taking time to smoke". (Paragraph 2).

Now some of these components that influence the home office modality are mentioned (Redacción Factor Capital Humano, 2021) as follows: "Environmental noise, care tasks, family members, pets, technical failures and even the technological tools themselves are some of the distractions that Mexicans face when working from home, especially those who live in large cities" (Paragraph 3). (Paragraph 3).

Based on the survey conducted, the most outstanding distractor is children with 23.8%, the second place is due to home deliveries (supermarket, food, courier): 22%, and the third distractor is produced by pets with 17.5%. (Redacción., 2021) The next predominant participating elements are those of mattresses and old iron with 9.5% followed by vendors with the tamale cart with 3.7%. (Redacción Factor Capital Humano, 2021).

*Tips on how to do a good job in the home office*

As we already know, the pandemic has changed the daily activities that we used to do, the agendas of getting up early, perhaps having a light breakfast, and getting ready to move to the office or workplace, have been eradicated for the moment; changing the scheme to a home office model. Generally speaking, it could be said that our jobs have moved to the comfort of our homes, however, the home office is not free of stressful problems if we do not take into consideration some factors that disrupt the right working environment to carry out our activities. These factors according to (Alejo, 2020) are presented below:

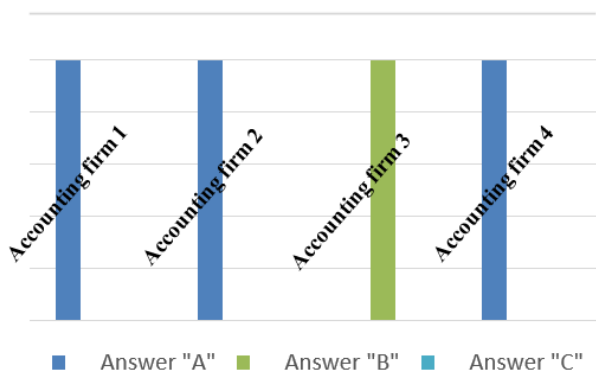
- Fixed place of work.
- Respect your working hours.
- Time to eat.



- Body in movement.
- Ergonomics.
- Food supplements.
- Laugh.
- Choose good music to relax.
- Spend time with your pet.

**Results**

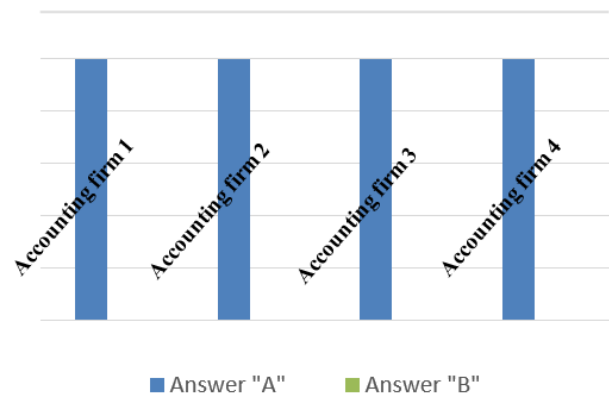
Questions to ask the owner



Note: Most of the accounting firms are aware of the home office

**Graphic 1** Do you have knowledge of the home office?

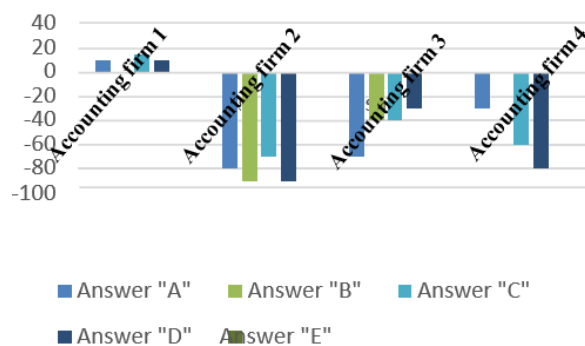
Source: Own elaboration



Note: All firms were forced to apply the home office mode in their business

**Graphic 2** Did you use the home office during the pandemic?

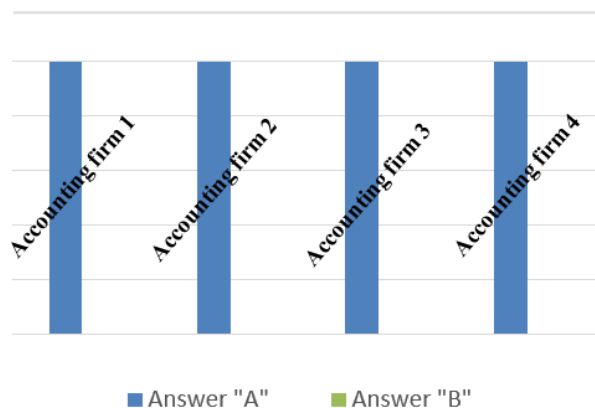
Source: Own elaboration



Note: As can be seen during the home office event, the companies' costs decreased considerably

**Figure 3** In relation to the impact on costs during the telework model, did they increase or decrease?

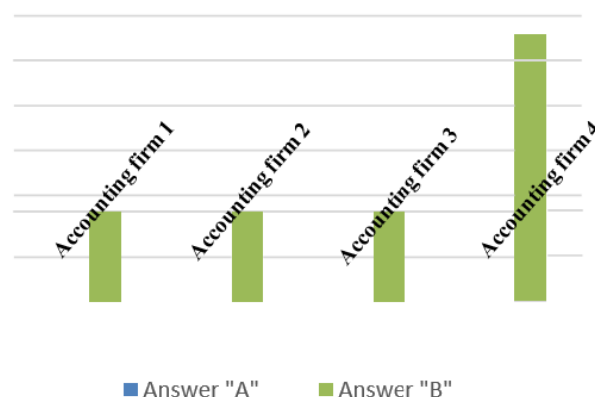
Source: Own elaboration



Note: All firms agree that the home office modality is a good strategy to allow them to expand their business

**Graphic 4** If yes, do you think you can expand your business, to open operations in other cities, branches in smaller markets, following the same working model?

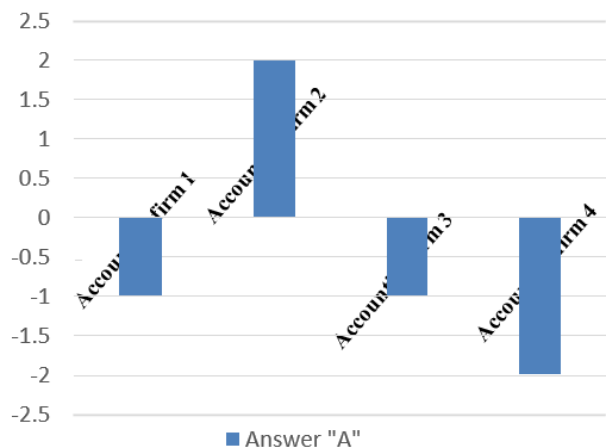
Source: Own elaboration



Note: Firms claim that the fact that their costs went down does not mean that their prices will go down as well, at least not by more than 10%

**Graphic 5** If you answered q costs decreased, will you be able to provide a better service in terms of improving your prices to the customer?

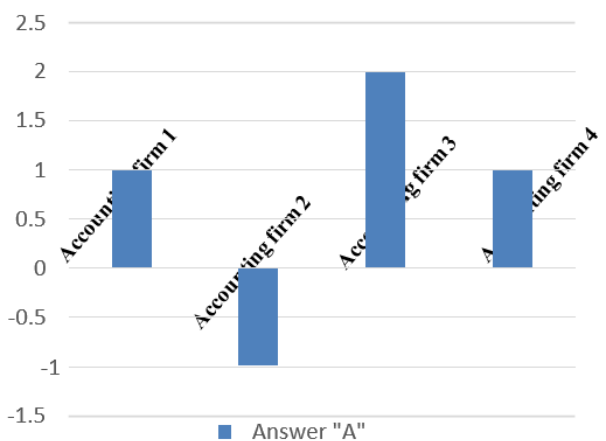
Source: Own elaboration



Note: During the pandemic, some firms increased their clients because there was less competition, while others decreased their clients because they went out of business or could not pay the firm

**Graphic 6** Did your client base decrease or increase during the pandemic, and why?

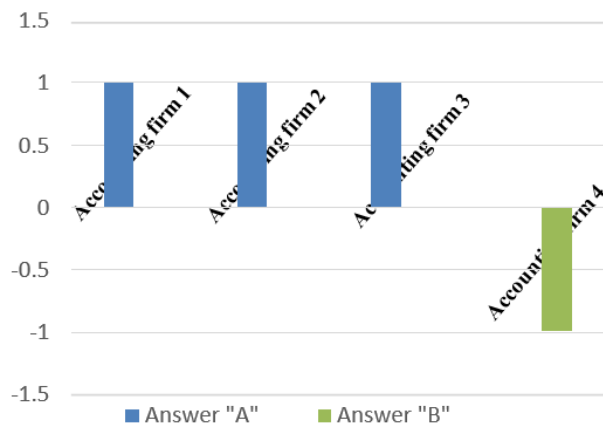
Source: Own elaboration



Note: Firms agree that hiring people outside their demographic would not be a problem with their academic preparation, however, it would be a risk if this worker delivers their results in a timely manner, and they also see a problem with communication

**Figure 7** Would you consider that employing people from outside the region would affect the quality of work?

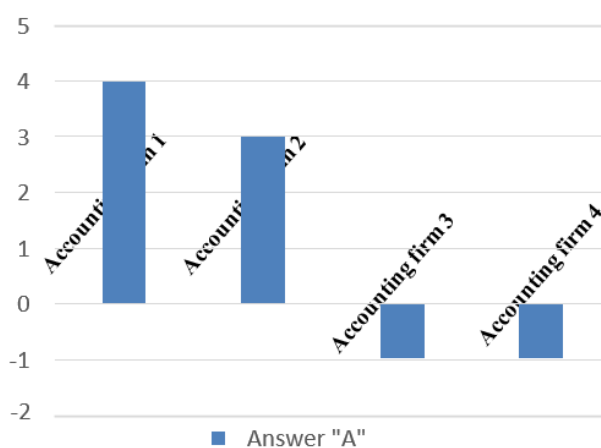
Source: Own elaboration



Note: The owners like the idea of getting customers through virtual means, while there are others who prefer face-to-face customer service

**Figure 8** Would you be open to implementing telework as a new work scheme?

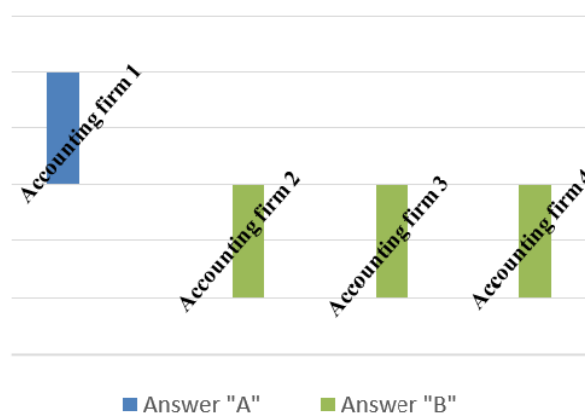
Source: Own elaboration



Note: Office owners do not consider implementing home office despite its advantages, while others plan to implement a hybrid system

**Graphic 9** If you do not agree with the full implementation of telework, how many times do you think it is acceptable?

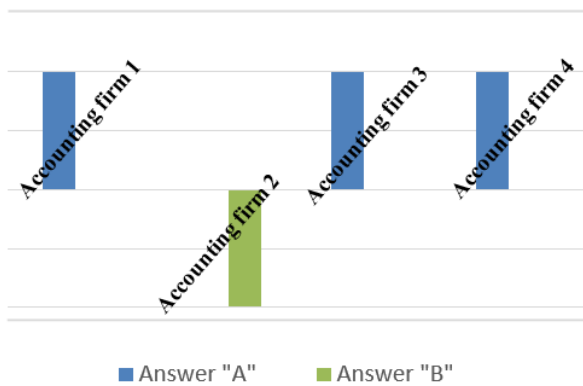
Source: Own elaboration.



Note: Most of the accountancy firms had to work for the first time in the home office modality and had problems of work pressure and stress

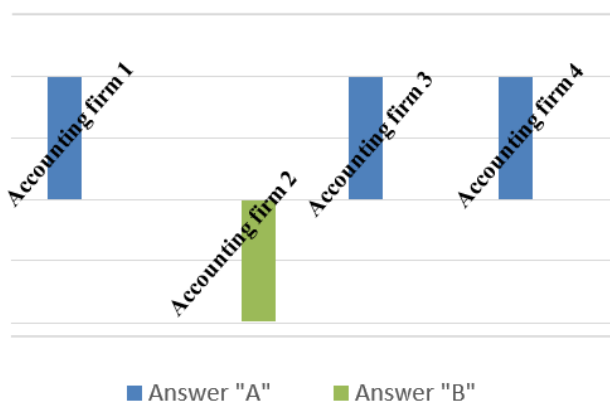
**Graphic 10** Did you reach your targets as you did before the pandemic?

Source: Own elaboration



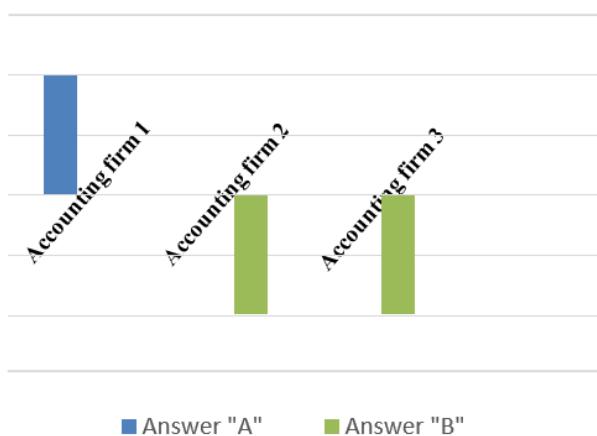
Note: Despite the bad first impression of the home office, most of the firms confirm that this modality is ideal for this type of business

**Graphic 11** Do you think telework is ideal for this type of economic sector?  
Source: Own elaboration



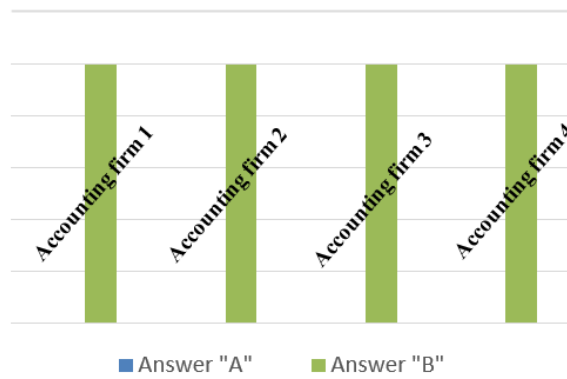
Note: Despite the bad first impression of the home office, most of the firms confirm that this modality is ideal for this type of business

**Graphic 12** Do you think that changing policies and a target-by-goal scheme makes teleworking feasible?  
Source: Own elaboration



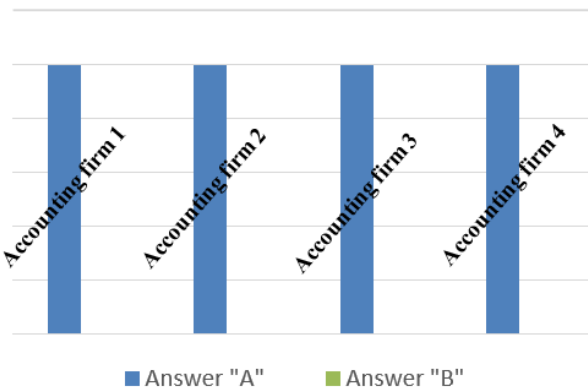
Note: Many owners believe that in order to officially implement home office, laws are needed to protect teleworking

**Graphic 13** Do you think the laws are adequate to protect the worker in a telework model?  
Source: Own elaboration



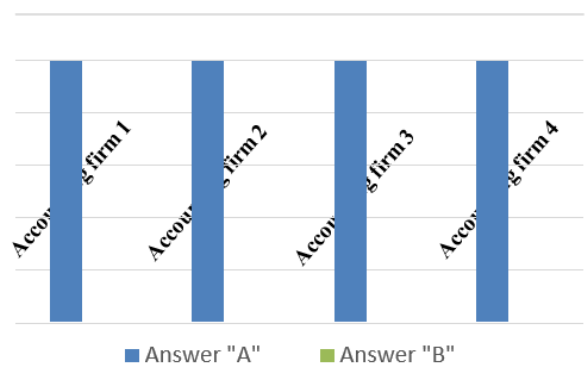
Note: As well as thinking that there is a lack of legal regulations, they also consider that company policies are not adequate for teleworking

**Graphic 14** Do you consider that the company's policies are good enough for teleworking?  
Source: Own elaboration



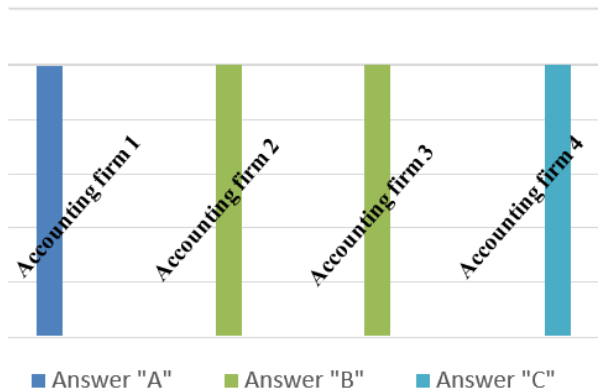
Note: The owners see a potential of the home office to hire people with disabilities that prevent them from moving to the workplace

**Graphic 15** Do you agree that telework can be a big change for people with disabilities to be able to move around and access employment?  
Source: Own elaboration



Note: The evolution of ICTs and generations means that young people are the preferred ones for home office work

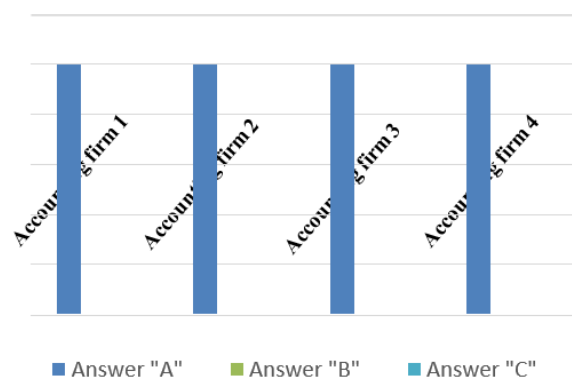
**Graphic 16** With regard to the evolution of ICTs, do you agree that the new generations are the ones who benefit the most from this new work model?  
Source: Own elaboration



Note: Some are concerned about this work model, while others would support the idea of implementing it in their businesses

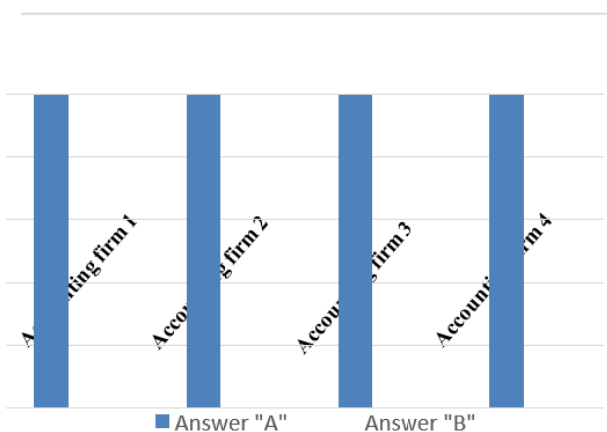
**Figure 17** In the future, would you support the idea of implementing this work model in work that could be adapted? Source: Own elaboration.

Questions to the employee



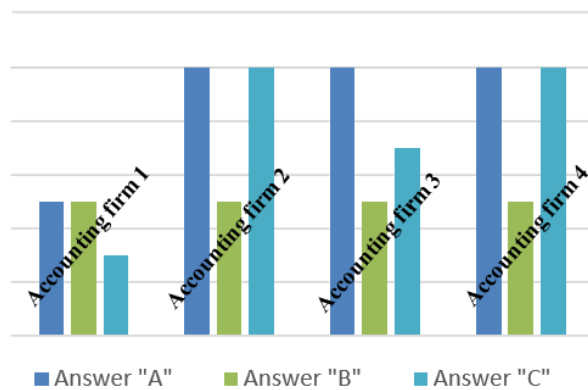
Note: All workers have knowledge about home office

**Graphic 18** Do you have knowledge of the home office? Source: Own elaboration



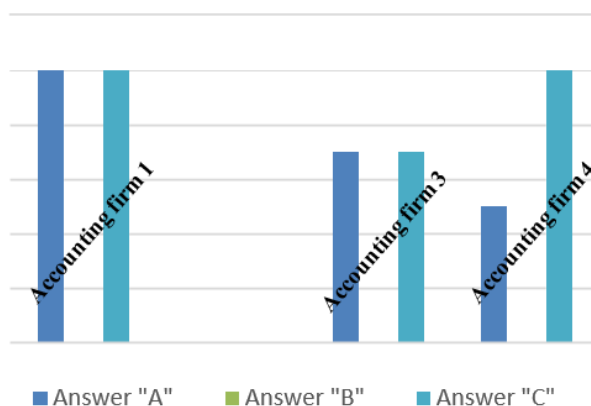
Note: All workers were forced to apply the home office modality

**Graphic 19** Did you use the home office during the pandemic? Source: Own elaboration



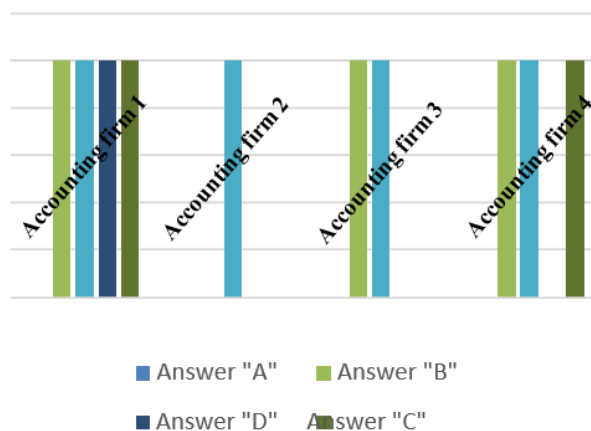
Note: Workers saw a decrease in their day-to-day expenses compared to working in person

**Graphic 20** List the percentage of personal expenditures that decreased in this pandemic Source: Own elaboration



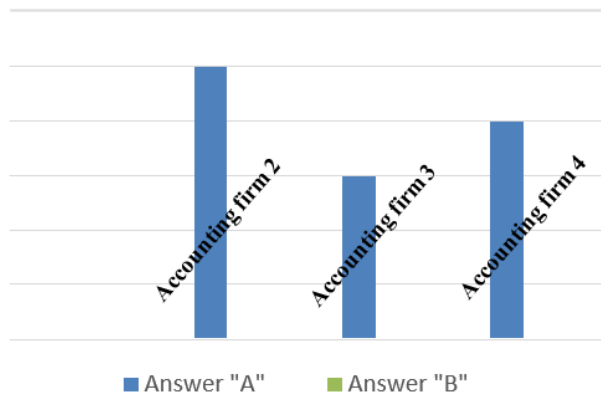
Note: While some people's expenses were increased in order to perform their jobs, others were supported with these expenses

**Graphic 21** Please indicate the percentage of your salary in relation to your personal expenses that increased in your remote work activity Source: Own elaboration



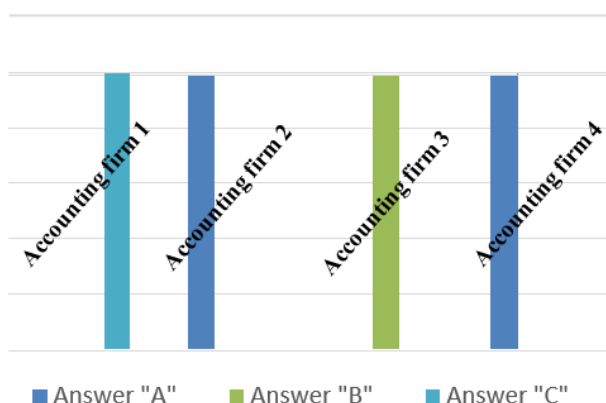
Note: The companies supported the workers with equipment and materials to carry out their work

**Graphic 22** The company provided the necessary elements to continue working Source: Own elaboration



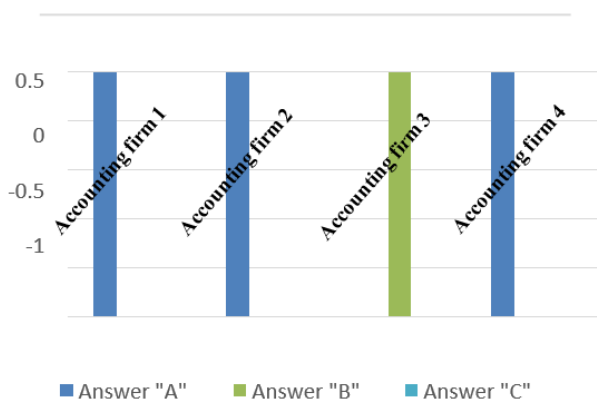
Note: As we observed, many workers who were not adapted to ICTs found their work more difficult

**Graphic 23** Did your working hours increase or decrease at these events and approximately how many hours?  
Source: Own elaboration



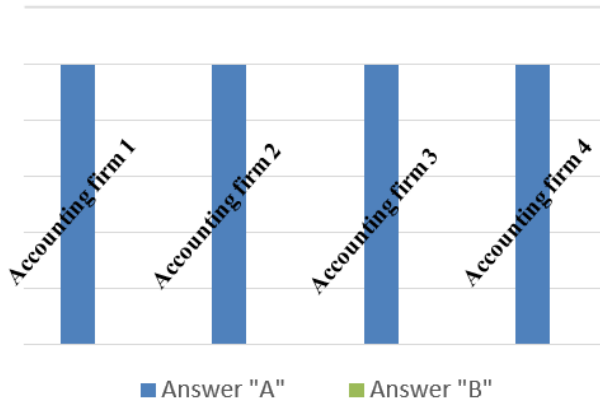
Note: The workers noticed that communication among their colleagues increased during the events that took place, except for those who had problems that affected their contact

**Graphic 24** How do you observe productivity in your peers?  
Source: Own elaboration



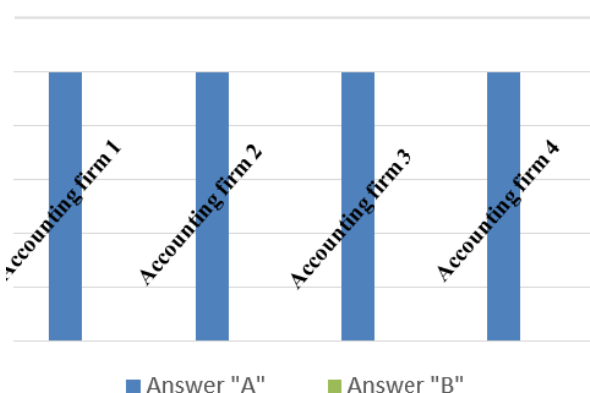
Note: One of the improvements in the quality of life of the workers was that they were able to dedicate more time to rest in the evenings

**Graphic 25** With regard to the elimination of transport mobility, how did you observe your quality of life?  
Source: Own elaboration



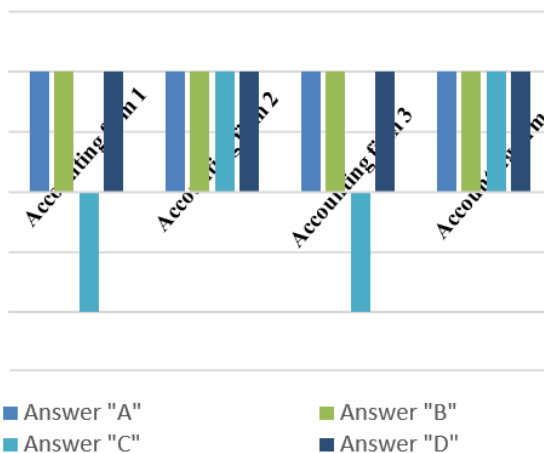
Note: Workers like the idea of firms implementing home office as the main modality

**Graphic 26** Do you consider that teleworking generates benefits for workers in accountancy firms?  
Source: Own elaboration



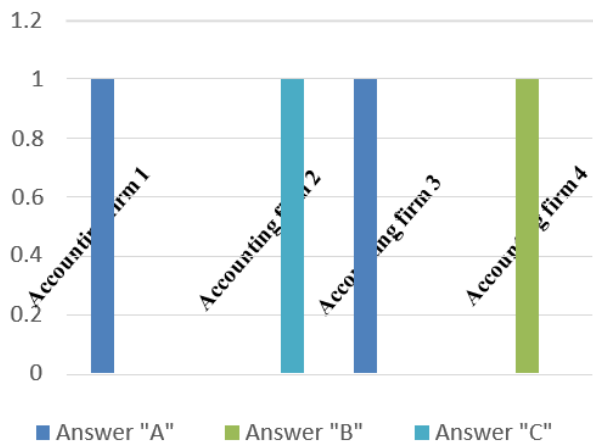
Note: Another benefit observed by workers was that they were able to spend more time with their families and pets

**Graphic 27** Since you have been working as a home office/teleworker, has your interaction with the people in your household improved?  
Source: Own elaboration



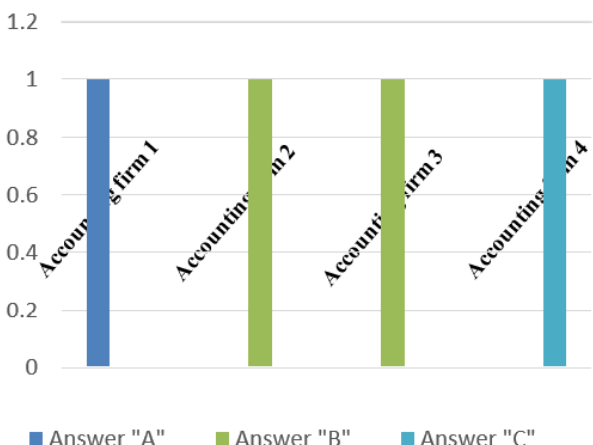
Note: The benefit of the home office modality for workers is notable, causing them to increase their productivity

**Graphic 28** Mention whether you agree or disagree with the benefits of teleworking  
Source: Own elaboration



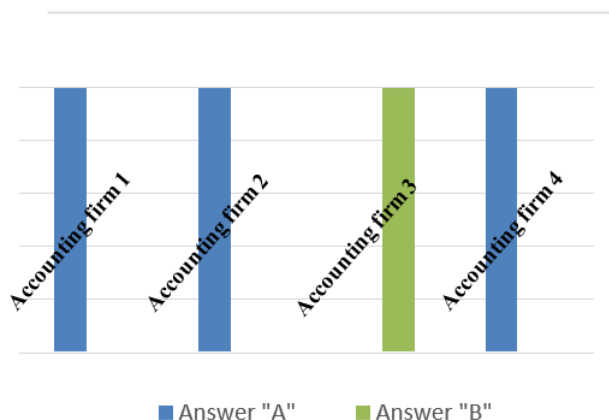
Note: The workers appreciated the benefit of being able to spend more time with their families, because they no longer had so much stress

**Graphic 29** At the time you implemented home-based work, did you notice that you were able to spend more time with your family?  
Source: Own elaboration



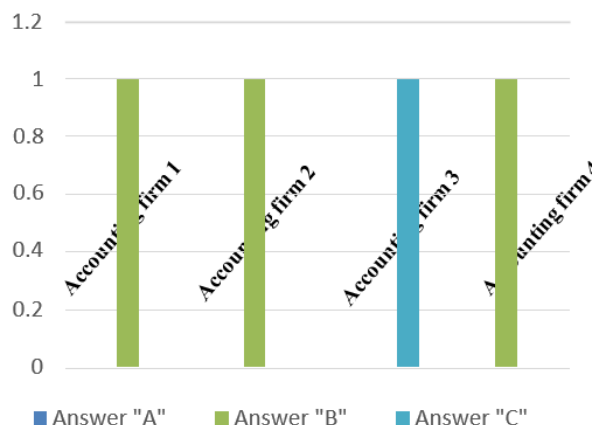
Note: The stress level of the workers was reduced, although with others it decreased little, due to the lack of adaptation to this modality

**Graphic 30** Was the level of stress/anxiety reduced?  
Source: Own elaboration



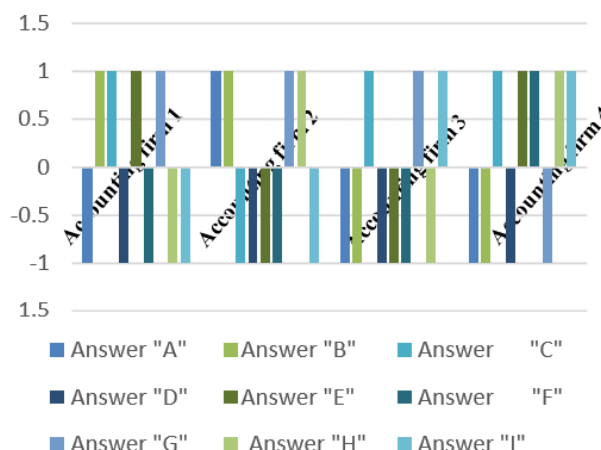
Note: As we can see, many workers were able to have more time to dedicate to their families.

**Graphic 31** When you worked in the home office/telework mode, did you improve your interaction with the inhabitants of your household?  
Source: Own elaboration



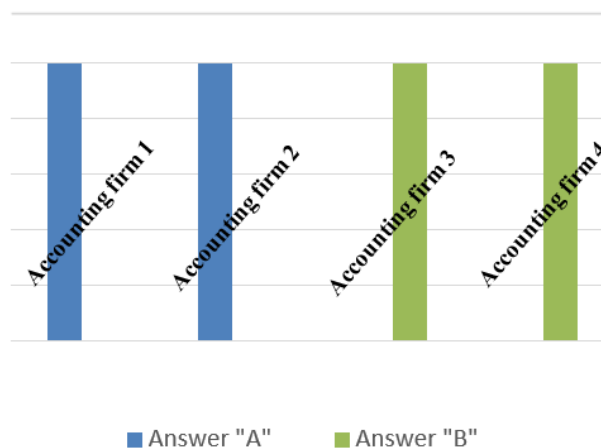
Note: Corroborating with the above, having more time with the family, the feeling that proliferated the most was that of joy

**Graphic 32** Which emotions did you notice decreased?  
Source: Own elaboration



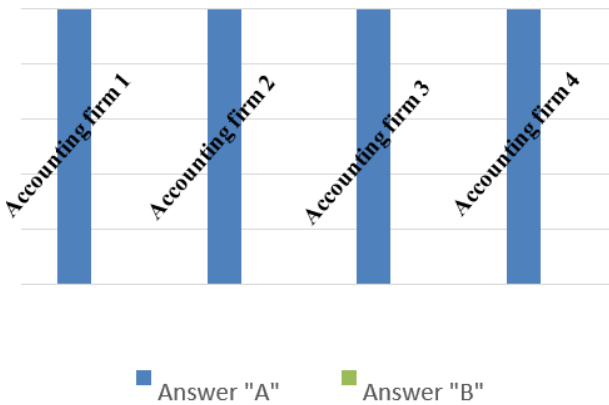
Note: As we can see, there are more distracters that harm workers' productivity when working in the face-to-face mode

**Graphic 33** Select the factors that are detrimental to efficiency and are a distractor  
Source: Own elaboration



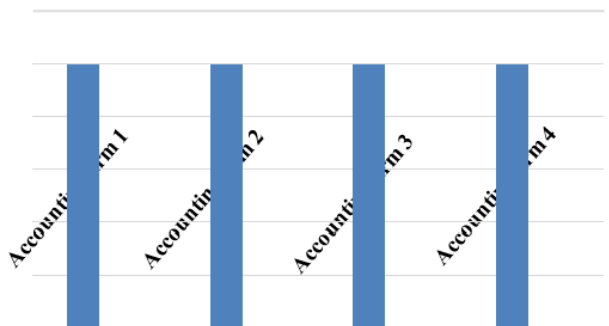
Note: Workers were able to control their work effectiveness, but still suffered from pressure and stress

**Graphic 34** Were the targets achieved as they were before the pandemic?  
Source: Own elaboration



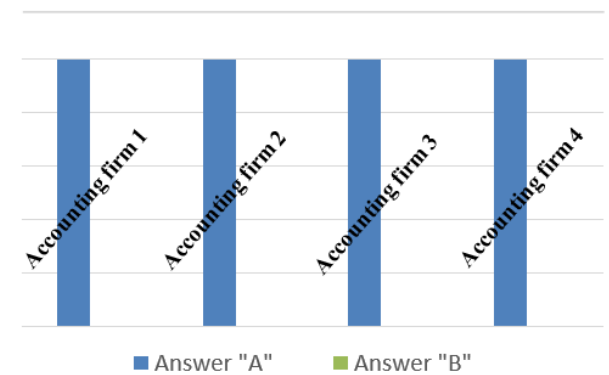
Note: Workers believe that teleworking is ideal for accountancy firms and would agree that they should implement it

**Graphic 35** Do you think telework is ideal for this type of economic sector?  
Source: Own elaboration



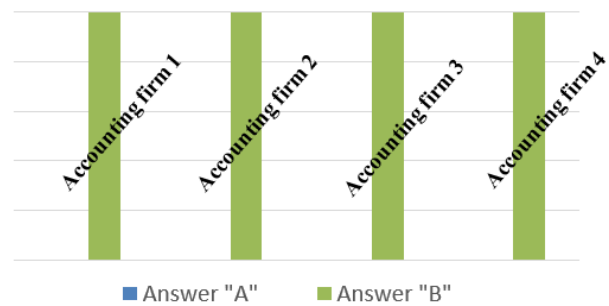
Note: Workers like the idea that firms implement home office as the main modality

**Graphic 36** Do you think that changing policies and a target by goal scheme makes teleworking feasible?  
Source: Own elaboration



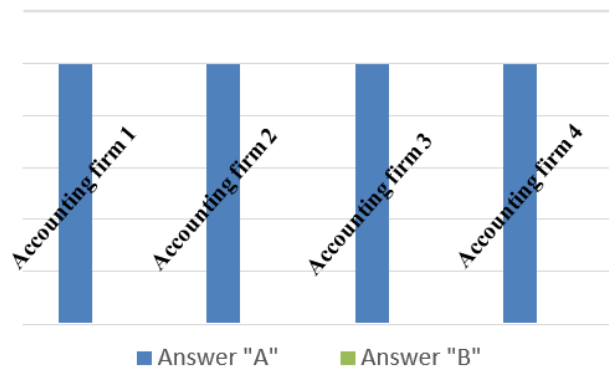
Note: Workers like the idea of firms implementing home office as the main modality

**Graphic 37** Do you think the laws are adequate to protect the worker in a telework model?  
Source: Own elaboration



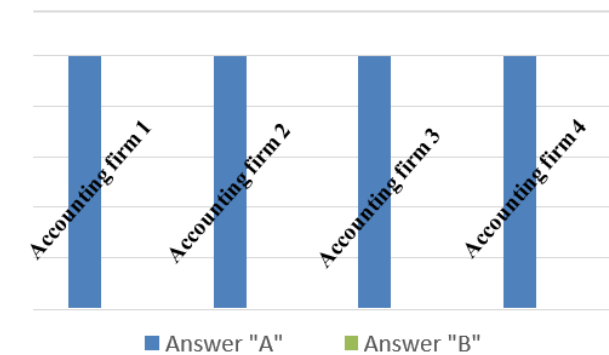
Note: All workers agree that the firms need to make modifications in their work policies to implement home office

**Graphic 38** Do you think the company's policies are good enough for teleworking?  
Source: Own elaboration



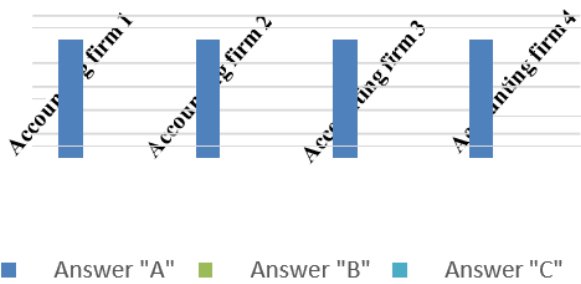
Note: Workers see that home office could be a great change for hiring people with disabilities that prevent them from moving to the workplace

**Graphic 39** Do you agree that telework could be a big change for people with disabilities to be able to move around and access employment?  
Source: Own elaboration



Note: Those who work in the firms think that the most beneficial and ideal for teleworking are the new generations

**Graphic 40** With regard to the evolution of ICTs, do you agree that the new generations are the ones who benefit the most from this new work model?  
Source: Own elaboration



Note: Workers agree in supporting the idea of home office as the main modality of work

**Graphic 41** In the future, would you support the idea of implementing this work model in work that could be adapted?

Source: Own elaboration

## Conclusions

From the data collected in this research on the implementation of the home office in accountancy firms, it can be affirmed that this modality of work has generated a significant impact on the industry. Despite the initial resistance and challenges experienced, most firms have recognised its advantages. The reduction of business expenses and the possibility to expand the business are aspects highlighted by the participants.

Similarly, workers noted a decrease in their daily expenses compared to face-to-face work, which improved their quality of life by allowing them to spend more time resting and spending more time with their families. In addition, most noted an increase in productivity and communication with colleagues, which contributed to a more positive working environment.

Workers are enthusiastic about the idea of firms implementing home office as the main working mode and are willing to support this transition. However, they recognise the need for companies to make changes to their work policies and provide support to ensure the success of telework.

Despite these concerns, the findings of this research reveal that the implementation of home office had a positive impact on workers' lives and perceptions of work. Despite some initial challenges, such as unfamiliarity with information and communication technologies (ICTs), most workers experienced noticeable benefits.

However, some concerns remain, such as the lack of adequate legal regulation and company policies for telework, as well as uncertainty about employees' ability to fulfil their responsibilities and maintain effective communication.

In summary, although challenges and uncertainties remain, most accountancy firms have recognised the feasibility and advantages of the home office in the current context, and some plan to adopt a hybrid approach in the future. This suggests that this mode of working will continue to be a relevant issue in the accounting industry in the coming years.

Overall, this research supports the idea that home office is a viable and beneficial work arrangement that can significantly contribute to improving their quality of life and job satisfaction. Furthermore, the opportunity presented by the potential of the home office to employ people with disabilities is highlighted, along with the preference of the younger generation, who support this way of working.

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## State of the art research in law education

### Estado del arte de investigaciones en la enseñanza del derecho

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#### Abstract

The objective of this article is to integrate the review of several researches that have been carried out in relation to the topic of study, which consists of the way in which the teaching of law is identified and that given the current social, economic and technological context, it is necessary to integrate the state of the art specifically in researches carried out from 2020 to 2023. For the development of this work, a compilation of sources in reliable search engines, such as Google Scholar, ProQuest and the legal research repository of the Autonomous University of Mexico was made, taking into consideration that the date of publication is not older than 3 years and that they are related to the research question: What is the interest and methodologies used in the research of law teaching? Thus, the information is integrated to develop a structured critical analysis highlighting as categories of discussion, the research problem, research methodology, teaching, results and challenges within the research topic.

**State of the art, Teaching of law, Teaching challenges**

#### Resumen

Este artículo tiene como objetivo integrar la revisión de diversas investigaciones que se han realizado en relación con el tema de estudio, que consiste en la forma en que se identifica la enseñanza del derecho y que dado el contexto actual social, económico y tecnológico obliga a que se integre el estado que guarda específicamente en investigaciones realizadas del año 2020 al 2023. Para el desarrollo del presente trabajo, se hizo una recopilación que fuentes en buscadores confiables, como lo son Google académico, ProQuest y el repositorio de investigación jurídica de la Universidad Autónoma de México, tomando en consideración que la fecha de publicación no sea mayor a 3 años y que guarden relación con la pregunta de investigación ¿Cuál es el interés y metodologías utilizadas en la investigación de la enseñanza del derecho? Así, se integra la información para desarrollar un análisis crítico estructurado destacando como categorías de discusión, el problema de investigación, la metodología de investigación, la enseñanza, resultados y retos dentro del tema de investigación.

**Estado del arte, Enseñanza del derecho, Retos de la enseñanza**

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## Abbreviations

This review article recovers information based on the question: What is the interest and methodologies used in research on the teaching of law? The purpose of this is to identify the state of the subject in recent research and thus establish points of encounter and disagreement, as well as to establish general recommendations or to give ideas for its approach and better still, to recover the trend that exists in legal education and thus in future contributions integrate proposals for working with students for the benefit of their learning.

To achieve this, the topic has been selected and a search has been carried out in search engines and reliable repositories; the research that has been selected has had the teaching of law as its main focus, ranging from reflections to dogmatic studies that allow us to establish recurrences, challenges and prospects of where research into the teaching of law is heading in accordance with the current times.

## Method

To achieve the above and to integrate it, a search for information in the literature was carried out, which implied establishing the three-year age of the research, considering that the works proposed methodologies for teaching law and that they were closely linked to it.

The articles were selected from the Google Scholar search engine and from repositories such as Scielo and the repository of the Autonomous University of Mexico [UNAM], with the intention of considering both national works and those from other countries. The criteria used were the keywords (law teaching), year of publication (2020-2023) and language (Spanish), and the following research was found:

In Google academic, the search with the selected keywords, showed 196,000 results, filtering the established ranges (time and language) showed 15,900 of which the 10 most significant articles were rescued.

In the case of Scielo, the search yielded 351 articles, from which 10 research papers were selected, ensuring that they contributed to the research topic.

In the institutional repository of the UNAM, the first search with the criteria of keywords, in addition to selecting title and all words, showed 228 results, from which the 10 most significant articles and/or theses were selected according to the year of publication.

No.	Search engine	Words	Selected research
1	Google Scholar	*law teaching	10
2	Scielo	Law teaching	10
3	UNAM Institutional Repository	law education	10

**Table 1** Search strategies

*Source: Own elaboration*

Of the thirty research papers that were retrieved, they were analyzed in depth, taking into consideration the research problem, the methodology, the perspective or strategy for teaching law that is proposed, as well as the results and challenges, with the aim of establishing a discussion with these research papers, which are presented below.

## Results

From the filter of the 30 works, ten were selected, under the criteria of showing the trend in the teaching of law, sharing the problems encountered in the legal classroom, most agree that legal science must evolve from a legal dogma to a cognitive constructivism where students develop skills rather than memorising, and make use of inter and intrapersonal resources to solve current problems that afflict society.

The trend in the problems afflicting the teaching of law stems from the limited practice in schools, which makes students feel frustrated at the end of their studies, as mentioned by Pérez (2022), who exemplifies that sometimes students do not even know how to file a lawsuit due to the excessive theoretical load that some teachers dictate. Similarly, the inclusion of ICT derived from the COVID-19 pandemic, Mila, Yáñez and Maldonado (2022) refer that it is necessary to generate strategies for teaching in virtual contexts and that these can be based on constructivism in its various manifestations either individually or in groups through social constructivism.

To the latter should be added the role expected of lawyers today, which is both to be apt in the handling of ICTs and to be mediators in the legal system, in this sense Muñoz and Pinedo (2022) point out that educational institutions should, within the teaching staff, promote the Culture of Peace with the training of more pacifying and less inquisitive lawyers; and the social dynamics demand critical, cooperative and active legal professionals (Egüez and Matos, 2023); The figure of the traditional lawyer has been attenuated and a different idea and vision has come to life, which requires changes to be made in their teaching. Witker (2023) mentions that traditional teaching strategies, although positive, need to be changed and that the content worked on in the classroom must be problematized to overcome traditionalist dogmatics in the classroom, since it is not the only epistemic option for legal education.

Therefore, in the following table we share the authors selected for the contribution they make to know the current state of research on the teaching of law and thus to have the elements of dialogue after the table.

No.	Author	Place	Title	Justification for selection
1	Mendoza, E. (2023) Tesis doctoral	Mexico	Legal pedagogy and constructivism. Contributions to the learning and teaching of law.	Reflects on legal pedagogy from a constructivist approach, proposing contributions for the learning and teaching of law.
2	Witker, J. (2023)	Mexico	Constructivism as a strategy for renewing the teaching of law.	He affirms that didactic strategies, although positive, are not enough and that it is necessary to problematise the contents and overcome legal dogmatics as the only epistemic option for legal education.
3	Egüez, E. y Matos, I. (2023)	Metropolitan University of Ecuador.	Teaching law through the use of information technologies	Integrates the theme of the use of ICT in the teaching of law, justifying its use based on the social dynamics that demand critical, cooperative and active professionals.
4	Muñoz, M. y Pinedo, M. (2022)	Mexico	Teaching strategies for teaching law through a culture of peace	Nine strategies for teaching law are presented, promoting a pacifying profile in the lawyer.
5	Mila, F., Yáñez, K. y Maldonado, X. (2022)	Ecuador	Strategies for the adragogic teaching of law in virtual contexts.	generating didactic strategies for teaching law in virtual contexts,

No.	Author	Place	Title	Justification for selection
6	Díez-Picazo, L. (2022)	Spain	On the teaching of law in Spain. A plea.	Recalls that postgraduate studies are linked to the systems of access to the legal professions and, in particular, to the difficulties arising from the legal requirement of a specific master's degree for access to the legal profession.
7	Becher, Y., Julià, M., y Neme, A. (2023).	Argentina	Teaching the law from a complex approach: notes on experience	Current realities mean that legal education needs to be conceived from a complex perspective.
8	Arancibia, C. (2023)	Chile	The young Nietzsche and truth in legal education: an approach to the teaching of law	The challenges of the current century require a different approach; the discourse in the classroom has two sides, the dogmatic and the other that delves into what the dogmatic cannot.
9	Pérez, J. (2022)	Spain	Law teaching in Spain. A critical diagnosis and some proposals	He believes that the Spanish legal mentality is still too formalistic, and that students are still taught a formalistic view of the law and a formalistic attitude towards its handling.
10	Mora, H. (2022)	México	Reflections on Law Teaching in a Latin American Context	Reflects on the legal discipline and the challenges it faces in university education. Legal science has remained intact in its pedagogical process.

Note: Prepared by the author based on the results of the search for information in Google Scholar, Scielo and UNAM's Institutional Repository.

**Table 2** Authors' contributions to legal education research

As can be seen, the information highlighted in the table above provides evidence of the state of research in the teaching of law from different perspectives; on the one hand, they focus on the work methodologies of teachers and on the other hand, on the theoretical basis of the work carried out in the classroom for student learning. From the above, it should be noted that the main methodologies for approaching the teaching of law have been based on the historical method, recognizing how teaching has evolved; likewise, the analysis of the epistemology of law (Witker, 2023), since the construction of legal knowledge requires a transition from traditional teaching to a critical and avant-garde one, as is the case with the inclusion of technology. However, it is still relevant that socio-legal studies are carried out by analyzing specific contexts where the researcher analyses how teaching conditions in the legal area are created (Egüez and Matos, 2023), which requires the researcher to practice participant observation and analyze the situations that are created for the legal education process.

It is also important for researchers to gather information (Muñoz and Pinedo, 2023) on strategies based on specific areas that are worked on with students; as well as the technological theme, the Culture of Peace has a place in the profile to be developed in legal professionals, given that subjects who conciliate and not generate greater conflicts are required. Thus, research that recovers ways to guide teachers in constructing suitable spaces for learning are and will be subjects of permanent analysis.

From the above, it can be related to the methodology of discourse analysis, since works such as Nietzsche's (quoted in Arancibia, 2023) are of the current argumentative needs, since it is necessary to work with philosophical theoretical foundations and not only a reproduction of knowledge in both teachers and students, the ideas of the author referred to, force a reflection of the law and direct questioning of the truths that are told in the classroom; legal dogmatics must offer solutions to the problems and challenges of the current century.

### **Structured analytical summary**

Mendoza (2023) points out a difference between social constructivism, cognitive constructivism and sociocultural constructivism; everything is related when it comes to solving problems specific to law, where the social construction of legal solutions cannot be merely treated from individuality, but rather it must be the group of subjects that collaboratively solve the challenges that society faces and this is contributed to when the teaching of law is based on reflective work from collaboration. There has always been talk of constructivism in the classroom, but legal constructivism should be thought of as the ideal way for the subject to learn with real or hypothetical situations that allow them to develop skills, but also the knowledge necessary to carry out tasks, as well as procedural knowledge to solve problems. In this section, ICTs are a relevant instrument for students not only to be instructed in dogmatics, but also to master the digital era, especially when the incorporation of legal processes in digital platforms is projected, which places the lawyer in a work of argumentation from the technologies themselves.

Mila, Yáñez and Maldonado (2022) point out that with the foundations of teaching practices based on "... constructivism, in its different manifestations, be it radical, cognitive, socio-cultural, social constructivism, one of the most recent being the integration of cognitive constructivism", critical legal professionals are achieved; therefore, both teachers and students need to be instructed in methodologies in line with both the teaching and learning process, since a subject aware of their appropriation and development of their graduate profile and thus a clearer vision of what their profession will be in the future.

Undoubtedly, the teaching of law requires an approach based on complexity, the practice of law is not a linear or finished activity; by way of example, a single legal case will have situations from different areas of law within the facts and therefore not only one is dealt with, but it must be analysed from the complexity and the case must be dismembered until it is solved in its entirety. For this reason, Becher, Julià, and Neme. (2023) state that law should not be taught as a finished product, but as a process in which the future lawyer's perception and skills are developed.

In relation to the above, lecture classes do not allow for active student participation and the training of lawyers demands a role for the teacher that does not promote memorisation, which is important as a quality, but not for the organisation of ideas and problem solving (Mora, 2022). And in order to know these existing and necessary profiles, empirical studies must be carried out that detail what happens in the classroom (Fix-Zamudio, 1995, cited in Mora, 2022).

### **Conclusions**

The teaching of law has evolved and the way in which it has been researched has also evolved, law schools demand classroom operators who do not give master classes, who look after the contemporary legal principles that are emerging today and who prepare future professionals with the necessary competences for current problems.

The issue of technologies, law teaching strategies and the Culture of Peace are important to train the lawyers that are needed, who are collaborative, critical, cooperative and active in current problems; thus, their training must be dynamic, materialized in cases of analysis, encouraging personal values such as respect, effective communication, solidarity and trust, values that are so necessary for the practice of law and that these are made available to society before seeking personal and economic interests.

Research into the teaching of law offers guidelines for its improvement, ranging from the didactic planning that teachers develop and what they seek in their teaching, since the quality of the lawyers who graduate largely depends on the education they receive, not only the content they analyse in the curriculum, but also the epistemological positions of the teachers who teach the various subjects that make up the curriculum.

In this section, we cannot avoid the reflections of Díez-Picazo (2022) who refers to the fact that a country's lawyers depend on the level of law teaching, which, when limited to obtaining a degree or passing an exam to gain access to the practice of law, quality is lost. For this reason, faculties have a great commitment to ensure that their students graduate as reflective professionals with the human qualities to address current problems.

The challenge is wide-ranging, the methodologies are varied and the line of research into the teaching of law, far from being finished, obliges us to investigate what happens in the law classroom and how technology affects thoughts and deep reflections or, on the contrary, is limited to peripheral elements in the approach to law. The commitment of teachers and the practice they carry out will have an impact on success or failure, which is why it is appropriate for students to be involved in research work, to use what they have learned in complex situations and not only to consume the information created by others, but also to make personal compositions in research work that will gradually increase in depth and understanding of legal phenomena that need to be addressed.

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## After the legitimization of CCT: a look at the past and what comes next

### Después de la legitimación de CCT: un vistazo al pasado y lo que viene después

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#### Abstract

The legitimization of the Collective Labor Agreement (CCT) is a consultation which the people affiliated to a labor union, through a personal, free and secret vote, say whether or not they agree with the benefits contained in their CCT. Investigations refers about 85% of CCT were made with protection, because they had a common agreement between the labor union and companies, where benefits were for employers. The objective of this investigation is to examine progress in the process of legitimizing of CCT, according to laws of CFCRL, the percentages of abstentionism were determined and identified labor unions by State with greatest acceptance or rejection of their contracts. As results obtained from 3,906 unions since 2019 to 2023, someone the states with highest number of CCT legitimations of CCT union were Mexico City, Nuevo León, Guanajuato and Quintana Roo with participation of between 80% to 90% of labor union members. with the right to vote, and against with less approval of CCT with 18 unions such as Durango, Oaxaca and Campeche. Through this study, it's shown the representations are looking for a recognize in CFCRL where they pretend have a place for to consolidate new democratic and certainly in collective labor improvements.

**Union, Collective Labor Agreement, Legitimation**

#### Resumen

La legitimación del Contrato Colectivo de Trabajo (CCT) es una consulta en donde las personas afiliadas a un sindicato, a través del voto personal, libre y secreto, digan si están de acuerdo o no con las prestaciones que contiene su CCT. Estimaciones mencionan que el 85% son inactivos o de protección, son común acuerdo entre sindicato y las empresas, donde el beneficio era para la parte empleadora. El objetivo de esta investigación es examinar el avance en el proceso de legitimación de los CCT, según datos del CFCRL, se determinaron los porcentajes de abstencionismo e identificar los sindicatos por Estado con mayor aceptación o rechazo a su contrato. Como resultados obtenidos de 3906 sindicatos en el periodo de 2019 a 2023, las entidades con mayor número de legitimaciones de CCT por sindicato fueron Ciudad de México, Nuevo León, Guanajuato y Quintana Roo con la participación de entre el 80% y 90% de afiliados con derecho a votar, y los de menor aprobación en los CCT con 18 sindicatos como Durango, Oaxaca y Campeche. Por medio de este estudio se muestra que la representatividad ante el CFCRL que se debe buscar consolidar nuevos sindicatos democráticos que realmente busquen mejoras colectivas laborales.

**Sindicato, Contrato Colectivo de Trabajo, Legitimación**

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## Introduction

In Mexico, the Federal Labor Law (LFT) has been reformed in 2012, 2017 and 2018; these amendments strengthen trade union rights, thus generating a new vision of how trade union representation should be understood. In addition to this background, in the framework of the renegotiation of the free trade agreement between the United States of America, Canada and Mexico, labor standards occupied an essential place in the trilateral negotiations so that this pact could become a reality because, as established by the rules of the free market economy, there must be fair rules that allow for mutual commercial benefit for the participants. (Altamirano & Mota Rentería, 2019).

The United States-Mexico-Canada Agreement or T-MEC (USMCA/CUSMA) required the creation of institutions funded by the US government, such as the Council of Independent Labor Experts on Mexico (CELIM), which has the power to determine whether Mexico is failing to comply with the labor regulations required by the T-MEC and, consequently, to proceed towards a formal complaint with the capacity to impose fines and/or special tariffs on the violating transnational corporation. CELIM's main complaint is that 85% of all Collective Bargaining Agreements in Mexico are protection contracts (Cypher & Crossa, 2022).

In Mexico, protection contracts allow precarious working conditions legitimized by employer protection unions, i.e., the conclusion and signing of CCTs without workers' endorsement (Ocampo Merlo, La reforma laboral mexicana en marcha: el caso de General Motors-Silao., 2021).

Among the consequences of the operation of a protection CCT are the following: a) it protects the employer from commitments, responsibilities and effects of collective bargaining; b) it simplifies and minimizes the labor relationship: conditions are negotiated with a "representative" of the union organization, without consulting the workers; c) they simulate labor relations, union organization and collective bargaining; d) they generate and maintain schemes or prototypes of unilateral and authoritarian labor relations; e) it is an instrument of labor precariousness and market cheapening. (Ibarra Castillo, 2017).

The 2019 reform of the LFT has an impact on the internal life of trade unions, as it seeks to put an end to simulation practices linked to contract management and employer protection unions. (Ocampo Merlo, 2022) For this research we are interested in the process called legitimization of collective contracts, which is a process that all trade unions in Mexico must comply with. In practical terms, it refers to the process by which workers endorse or reject the document that contains their working conditions and protects their employment relationship. (Hernández, 2021).

The legitimization procedure of a CST can be divided into three main steps: 1) consultation notice, 2) consultation and 3) outcome notice. These steps can be found broken down in the

Guide to action to legitimize CBAs: the key to access the new labor model (Encinas Najera, Martínez Mejía, Ceballos Gaystardo, Gamboa Guerrero & Sosa Dueñas, 2021).

The possible scenarios that can occur after the vote count of the CCT legitimation day is concluded are set out in article 34 of the Protocol for the Legitimation Procedure of Existing Collective Bargaining Agreements, which proceeds as follows: a) If the majority of the workers are in favor of the CCT, the Federal Centre for Labor Conciliation and Registration (CFCRL) will consider it legitimated. (b) If it is not possible to determine whether the majority of the workers are in favor or against the content of the CBA, or if the vote results in a tie, the CFCRL shall leave the rights of the requesting union to call for a new consultation, if necessary; and (c) If the majority of the workers are against the content of the CBA, the CFCRL shall consider the CBA not to be legitimated and, consequently, it shall be terminated. In the latter case, the benefits and working conditions contained in the CCT that was rejected will be preserved for the benefit of the workers (Centro Federal de Conciliación y Registro Laboral, 2021).

The objectives of this research were to analyze the evolution of the unions that have managed to legitimize their CST, i.e. the levels of participation and accreditation of this process, as well as their respective indicators.

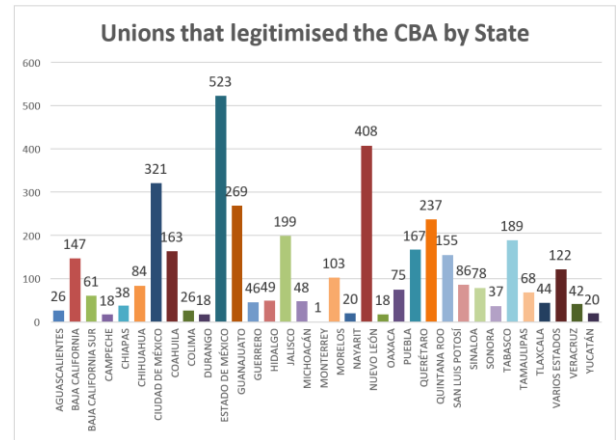
**Methodology**

The data recorded on the official STPS CBA legitimization website ([https://legitimacion.centrolaboral.gob.mx/Lista do\\_Legitimaciones.aspx](https://legitimacion.centrolaboral.gob.mx/Lista do_Legitimaciones.aspx)) were analyzed, where the unions that legitimized their CBAs were evaluated against those unions that did not manage to legitimize them. The sample size of legitimized contracts was 3,906 unions that went through the legitimization procedure, of which the unions that failed to legitimize their CBA were 40. The variables analyzed were name of the union, name of the company, date and place of the vote, workers entitled to vote, total votes cast, votes in favor of the contract, votes against, valid votes, invalid votes and total invalid votes. The period studied was from September 2019 to May 2023. All information collected was captured in a database and processed through statistical calculations in Excel.

**Results**

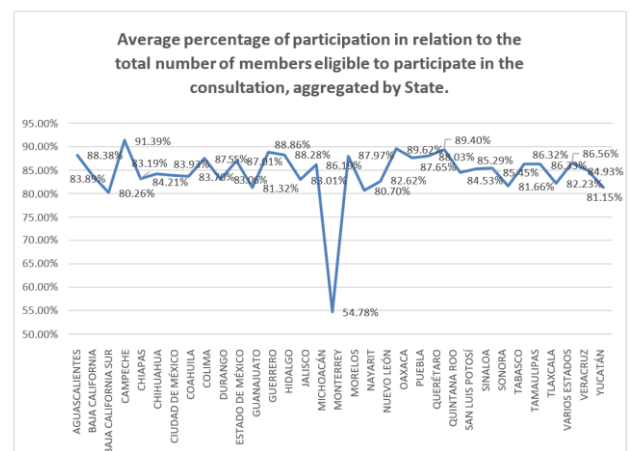
The website of the Federal Centre for Labor Conciliation and Registration provides a database of trade unions that have legitimized their CCT. There is a lack of information on the progress of this issue, in addition to the fact that there are registers that lack information, which makes it difficult to analyze the progress of this process. However, information was obtained on 3906 unions that have legitimized their CSTs from 2019 to May 2023, of which the states with the highest number of unions that have legitimized their CSTs are the State of Mexico with 523 unions, Nuevo León with 408, Mexico City with 321, Guanajuato with 269, and Quintana Roo with 237.

And Quintana Roo with 237. In contrast, the unions per state that have legitimized their collective bargaining agreements the least are Durango, Oaxaca and Campeche, with 18 unions per state that have carried out this process. It can be inferred from the above that the most populated and industrialized cities are the ones that have carried out the procedure of legitimizing their collective bargaining agreements in order to comply with the labor reform, as can be seen in graphic 1.



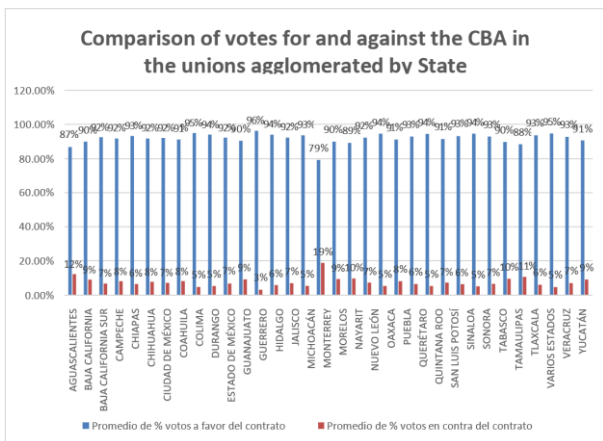
**Graphic 1** Unions that legitimized the CBA by State.  
Source: Modified from (Federal Centre for Labour Conciliation and Registration, 2023)

On the other hand, in graph 2 we can see that no union had the convening power to achieve 100% participation of its union entitled to vote. Most of the unions grouped by state had a range of participation in their CCT consultation, from 80% to 89% by rank. Although the law indicates that there must be working conditions of space and time to carry out these consultations, there may be a number of variables that do not allow the 20% of the population with the right to participate to do so, such as apathy, lack of information about the process, and even the health situation of COVID-19.



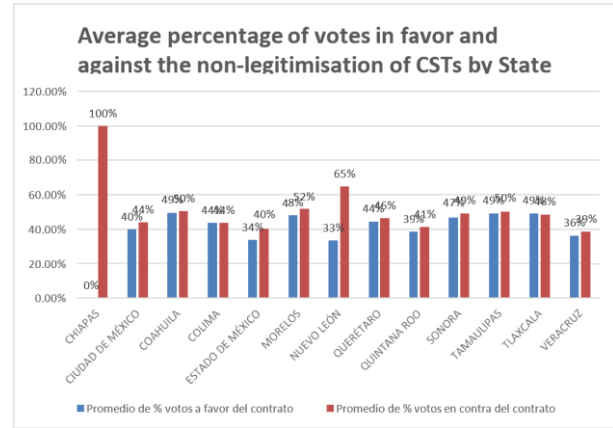
**Graphic 2** Average percentage of participation in relation to the total number of members eligible to participate in the consultation, aggregated by State  
Source: Modified from (Federal Centre for Labor Conciliation and Registration, 2023)

As can be seen in Graph 3, we analyzed the votes for and against their collective bargaining agreement, which the unions grouped by State had, where it can be identified that most of the unions that have managed to legitimize their collective bargaining agreement have achieved percentages in favor of it of more than 90% on average, while the percentages against the CCT are less than 10% on average, which allows us to determine that in these unions the benefits and working conditions are beneficial for the labor base or at least they are satisfied with the union that manages the ownership and the wage and contract negotiations between the worker and the employer.



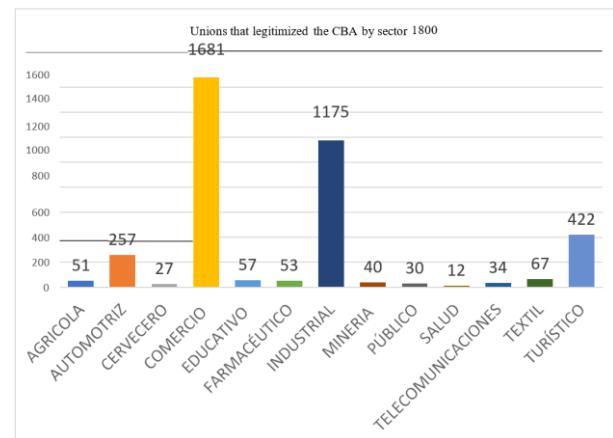
**Graphic 3** Comparison of votes for and against the CBA in the unions agglomerated by State  
*Source: modified from (Federal Centre for Labor Conciliation and Registration, 2023)*

Finally, in graphic 4, we analyzed the votes for and against the non-legitimization of the CST, which the unions grouped by state had, where we can identify that most of the unions that carried out but did not manage to legitimize their CST had votes against from 100% as is the case of Chiapas, most of the unions that carried out their legitimization process but did not achieve it had a very close process between votes for and against, however their members managed not to approve their CST. This shows that in these unions the benefits and working conditions are not beneficial for the working class. The protection contracts are part of a production model whose main competitive advantage was the support of precarious working conditions legitimized by employer protection unions, where the conclusion and signing of CCTs is carried out without the endorsement of the workers.



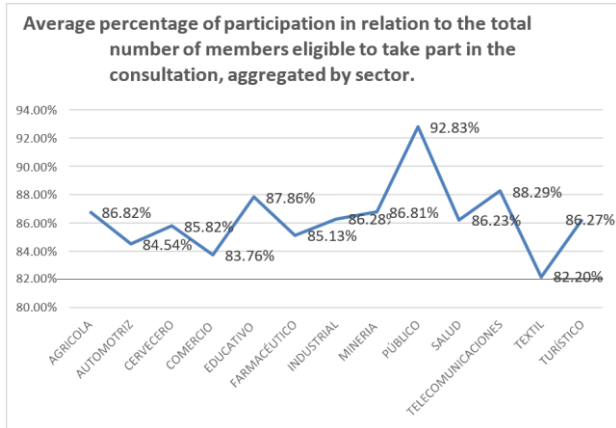
**Graphic 4** Average percentage of votes in favour and against the non-legitimization of CSTs by State  
*Source: Modified from (Federal Centre for Labour Conciliation and Registration, 2023)*

Regarding the percentages of votes in Favor and against the non-legitimization of CCTs by State, today it can be observed that in Chiapas 100%. Of the collective bargaining agreements. Today they were. Rejected by the members. Affiliated to the unions that correspond to their state, followed by Nuevo Leon with 65%, followed by Morelos with 52%, Coahuila and Tamaulipas with 50%. These last 3 States were the ones with the highest acceptance of the legitimacy of the Collective Bargaining Agreements.



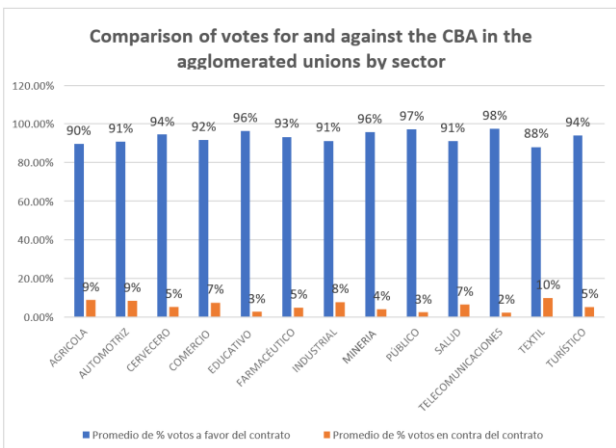
**Graphic 5** Unions that legitimized the CBA by sector.  
*Source: modified from (Federal Centre for Labour Conciliation and Registration, 2023)*

Of the total number of sectors studied of the trade unions that legitimized the CCT, among which the most relevant sectors in our country are located, it can be seen in graph 5 that the sectors that stand out are: Commerce with 1681 trade unions, followed by Industrial with 1175 associations, and the tourism sector with 422 groups in the country,



**Graphic 6** Average percentage of participation in relation to the total number of members eligible to take part in the consultation, aggregated by sector  
*Source: modified from (Federal Centre for Labour Conciliation and Registration, 2023)*

Graphic 6 shows that the percentage of participation in relation to the total number of affiliates entitled to participate in the consultation, grouped by sector, the sectors with the highest concentration of participation in the legitimisation process were the public sector (92.83%), telecommunications (88.29%), education (87.86%), agriculture (86.82%), health (86.23%) and textiles (82.20%).

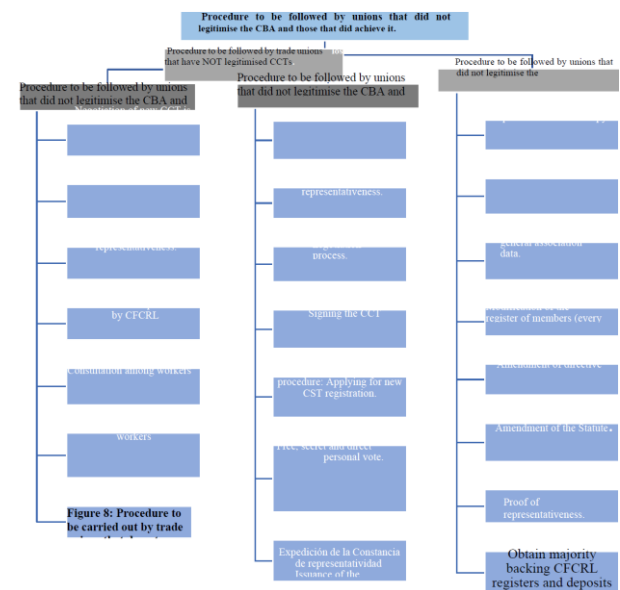


**Graphic 7** Comparison of votes for and against the CBA in the agglomerated unions by sector  
*Source: Modified from (Federal Centre for Labour Conciliation and Registration, 2023)*

In the data in graphic 7, under the heading of the comparison of votes for and against the CBA, in the unions agglomerated by sector, the ones that had the most votes against were agriculture and automobiles with 9% both, industry with 8% and finally commerce and health with 7% respectively.

And from another perspective, the votes that took place counted on the acceptance of the Collective Bargaining Agreements, with percentages ranging from 88% to 98% acceptance.

Graphic 8 below describes a series of procedures to be carried out by the unions that did not have acceptance of the CBAs in their respective associations, as well as the administrative processes to be carried out by the unions that did manage to legitimise their CBAs.



**Graphic 8** Procedure to be followed by unions that did not legitimise the CBA and those that did achieve it

The first step in the procedure is to obtain a certificate of representativeness, the first step is to apply for a certificate of representativeness, after which the requirements are checked by the CFCRL. The workers are then consulted and, with the support of the majority of the workers, the certificate of representativeness is issued. Once the certificate of representativeness is obtained, the negotiation process to sign the CBA begins. As a requirement of the new CCT registration procedure, it is carried out by means of the CFCRL's request, a consultation is convened and a free, secret and direct personal vote is held. Subsequently, the majority of support is obtained, and the CFCRL registers and deposits the CCT, and finally, the CCT is granted ownership.

Now, as for the administrative process to be carried out by the unions, if they have legitimised the CCT, the first instance is to notify any modification of the general data of the association. They must periodically modify the list of members every 3 months, notify any process of change of the board of directors, as well as any reform that modifies the statutes, they must carry out the act of rendering account every 6 months, in order to proceed to call a strike and submit the list of demands they must request the certified copy issued by the CFCRL, and finally they must review the collective bargaining agreements every 2 years (biennially).

If these processes are carried out correctly, it is possible to have a real democratic life and labour struggle of the unions that is validated by the CFCRL.

## Conclusion

The results we obtained show that 3906 unions have had their CBAs legitimised and only 40 unions did not have their CBAs legitimised. According to data from the Mexican Ministry of Labour and Social Welfare, before the labour reform there were 559,969 registered collective bargaining agreements in the country, of which it estimates that about 15,000 will survive, the rest being contracts known as "protection contracts" (Amador, 2022). (Amador, 2022) The Federal Centre for Labour Conciliation and Registration reports a total of 12,641 legitimised collective contracts. Likewise, 146 collective bargaining agreements have been terminated because they were not supported by the majority of the workers consulted (Centro Federal de Conciliación y Registro Laboral, 2023), these data do not agree with our study, this is because the CFCRL platform is not updated in real time and some union registries do not have the minutes of legitimisation results available, however the data we present in our analysis are proportional to those stated by the institution that carries out this process.

The unions that have succeeded in legitimising their labour contract have proven to be present in the main cities of our country, with margins of more than 90 % on average, 13 in favour of their CBA, and with a participation strength of more than 80 % on average.

Legally, the end date for the legitimisation of CBAs was 1 May 2023, however, unions that registered their consultations to legitimise their current collective bargaining agreements (CBAs) will have until 31 July to carry out this exercise. If they fail to legitimate the CBA, the US and Canada have the possibility to issue trade sanctions directly to the companies, ranging from imposing tariffs to blocking imports, according to Annexes 31 A and B of the T-MEC. (Cruz Vargas, 2022).

The CFCRL drafted an agreement to clarify in which cases collective bargaining agreements will disappear or remain in force after 2 May. These are the scenarios: 1. Consultation registered, 2. Pending ownership, 3. Strike in progress and Legitimate contracts without registration with the CFCRL (Centro Federal de Conciliación y Registro Laboral, 2023). The STPS and various labour experts have concluded that collective bargaining agreements that are not legitimized will open the door for another union to claim ownership and representation of workers, allowing the working class to negotiate better working conditions. (Rodríguez, 2022).

Of the universe of existing Collective Bargaining Agreements (CBAs) in Mexico, only 10% of the 139,000 registered CBAs were legitimised according to the authorities' estimates. Our research allows us to conclude that it was a success for the unions that achieved legitimisation, demonstrating that they are authentic unions that defend labour rights and have the support of their members. However, it is important to highlight that it has been a great failure for the unions that did not succeed in legitimising their CBAs or those that did not go through the process, as it has become evident that many of these contracts were used as protection mechanisms; and that these unions did not truly represent the interests of their members in search of labour improvements. Despite this, even in cases where the CCT was not legitimised, there is a positive aspect for the workers, who now have the opportunity to seek proof of representation before the CFCRL in order to consolidate new democratic unions that truly seek collective labour improvements.

We suggest that CFCRL establish guidelines and regulations for each of the procedures that the unions must carry out in order to give clarity to each process, and thus avoid the subjectivity of the analyst who reviews the processes through the CFCRL platform. In addition, it advises the unions to establish a law initiative to reform the LFT, where a classification of unions can be established in relation to their size of membership, as well as their status as private or public unions at the federal level, since the processes indicated by the CFCRL are more oriented towards private unions of a business nature than to those that have interference with state and federal administrations, and thus make the necessary improvements for the acceptance of the CCTs in the different existing associations and enhance their autonomy and legality within the same.

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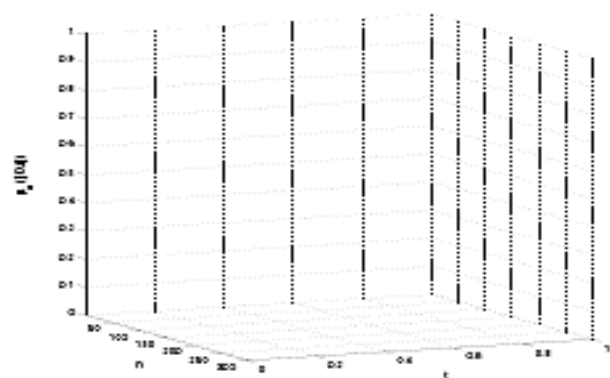
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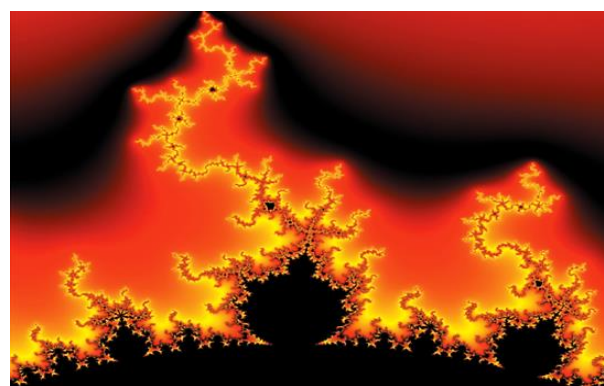
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