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In Number 17 th presented in the first Section the article *Financial Structure of SMEs in the area* by GÓMEZ-BRAVO, María De La Luz , ANDRADE-OSGUERA, Miguel Ángel, RAMIREZ – BARAJAS, Alejandro, ROJAS-NÚÑEZ, María Fernanda, with adscription in the Universidad Tecnológica del Suroeste de Guanajuato, in second Section the article *Fishing cluster formation, innovation and competitiveness factor in companies Angostura, Sinaloa* by ZAYAS-BARRERAS, Imelda, with adscription in the Universidad Politécnica del Valle del Évora, in the third Section the article *Chocolate Business in the Hospitality Industry* by CAMACHO-GÓMEZ, Manuela, with adscription in the Universidad Juárez Autónoma de Tabasco, in the fourth Section the article *Low cost web portals for municipal councils* by GALICIA-GARCÍA, Christian, ORTEGA-GINÉS, Héctor Bernardo, CURIUCA-VARELA, Yedid, with adscription in the Universidad Tecnológica de Tehuacán.

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## **Financial Structure of SMEs in the area**

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### **Abstract**

This work is focused on small and medium enterprises, an important part in the economy of the area, for this reason it was decided to explore the factors that affect positively or negatively to these kinds of companies. The structure of the financial information that helps the preparation of financial statements in accordance with Financial Reporting Standards, is important because it facilitates compliance with tax obligations that companies must cover; it should be mentioned that this information revealed that our area is a good source of new business but the lack of information from employers and a system of empirical organization make the development of these businesses is difficult, so the importance study to determine the needs and to collaborate for the improvement and growth of these companies.

### **SMEs, Financial Structure, Financial Statements**

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## Introduction

Today we can see that the implementation of SMEs in the state of Guanajuato has adapted in a way that is really impacting society, as both local trade and survival needs have enabled it from which we look forward to the development Economic situation of the state in a way that really comes to surprise; Aside it is important to mention that it brings benefits like the financial leverage of external form that is obtained from said figure. What it means to have a business with its own investment and external investment. The purpose of SMEs is to reactivate local trade as meeting basic needs.

There are times when people who have their business do not know how important it is to analyze the financing structure they manage to carry out or verify a check of each of the results obtained. Since it is easier to make decisions in a way that benefits the boss or partners on the subject of investments and thus when making investments are sure that they will be able to cover the debt that they have acquired.

One of the biggest benefits of having financial leverage is that as a company you can invest more money than the company considers to have; But like everything, it is a risk that presents itself because when investing you do not know if it will be for good or for bad and in this case when having a debt you do not know if your capital is going to increase presenting gains or will decrease with resulting losses.

As a company that is willing to invest or practice leverage you must be aware that the greater your leverage, the greater the interest based on the debt, which affects the profits that are generated.

If a company really wants to work for a long time, it is important that as you invest and pay, look for the implementation of some strategies either to increase your economic stability or to find ways to pay off each of your debts which is good because with it Can force them to do it routinely.

It is worth mentioning that the use of industrial SMEs is a strategy of the government to disassociate itself from a structural responsibility (obligations that are of the State) and are transferred to society with a meritocratic discourse. What is meritocratic discourse? It is an extremely consumable discourse where people are told that everything depends on them, and mainly their status of social class and social status, for that reason they must do their own company, and of course, as a government they give the facilities so that These germinate, but they cross arms in if these request supports. It is basically for self-employment, to avoid a little migration, since Gto have a high migration rate.

## Framework

In Mexico, SMEs have helped to decentralize large cities and small towns are urbanized, exporting in some cases their products, an example of which is the coffee in some regions of Veracruz, its taste to the palate is delicious, with quality of Export, accepted in several international markets. (Www.clarin.com, s.f.)

Before identifying the importance of SMEs in Mexico, we will start by analyzing their meaning. Arthur Anderson in 1999, in his book Dictionary of Economics and Business, defines them as "An Economic Unit of Production and Decisions that, through the Organization and coordination of a series of Factors (Capital and Labor), seeks to obtain a profit by producing and marketing Products or providing services in the market".

For a long time, SMEs have been the main income of many Mexican families, since a family can be sustained, without the need for any additional work, and it is considered to be a support for the next generations of entrepreneurs, for the Transmission of the secrets of the family business, contributing to the growth and development of Mexican companies, in an empirical way in most cases. (Mercado H Salvador, 1999)

The biggest problem that have had to overcome the SMEs is the Globalization, situation that at the beginning caused that many companies had to close by the great number of transnational companies that arrived at our country.

In the past a Mexican family had to go through several businesses to be able to supply their basic basket, butchery, greengrocer's, greengrocer's, corner store, etc ..., nowadays it is enough to go to a self-service to buy everything Which require, in addition, that the service is more comfortable, by carts to transport their products, parking, prepared food areas, collections with various means of payment, etc.

Life has evolved and with that they have left almost in the forgetfulness to many businesses that previously were indispensable in the daily life.

Transnational companies, because of their tremendous purchasing power, can request better conditions in terms of price and credit from their suppliers, thus having an almost insurmountable advantage for small businesses.

All this caused many people to be unemployed, as several companies of various sizes began to close and unemployed people were in need of applying for work in these international business chains, which offered them a salary well below Of which they obtained as entrepreneurs and owners of a company.

Currently, 99.8 percent of Mexican companies are Micro, small and medium-sized, of this amount 90 percent are micro-enterprises, all of MSMEs employ 70 percent of the economically active population.

The company Bimbo® emerged as an SME and over time became a transnational company, helping to open markets in other places, and companies like 3M set in Mexico to invest.

### Methodology

The financial structure of the company is the composition of the capital or financial resources that the company has captured or originated. These resources are those that appear in the Balance Sheet under the generic name of Liability, which collects, therefore, the debts and obligations of the company, classifying them according to their origin and term. The financial structure constitutes the financing capital, or what is the same, the financial sources of the company.

The composition of the capital structure in the company is relevant, since, in order to achieve the financial objective established: maximizing the value of the company, a mix of financial resources should be available to provide the lowest possible cost, with the Lower level of risk and to seek the greatest possible financial leverage. Thus, the main types of decisions on financial structure are about the following two issues:

- The amount of short-term and long-term financial resources
- The relationship between own funds and long-term borrowings

Therefore, it is necessary to analyze the financial structure of the company, namely the study of the financial sources available to the company and its characteristics (including different sources, internal or external, short, medium or long term); And criteria should be established that allow the best fit of the global financial means to investments - both current and future - in current and non-current assets. There are multiple criteria to classify the financial sources of the company, among which the one is used in the General Accounting Plan. However there are other alternatives.

The criterion of the General Chart of Accounts

According to the classification of the General Accounting Plan (Law 16/2007 on the Reform and Adaptation of Commercial Law in accounting matters for international harmonization based on European Union regulations and Royal Decree 1514/2007, approving the Plan General Accounting), the financial structure is composed of Net Equity and Liabilities

### Liabilities

They include current obligations arising as a result of past events, for which the company expects to dispose of resources that may produce future economic benefits or returns. For this purpose, provisions are tax included. Within the liabilities is differentiated between:

- Non-current liabilities: includes long-term provisions, long-term debt, long-term debt with group companies and associates and deferred tax liabilities.
- Current liabilities: includes Liabilities related to non-current assets held for sale, Short-term provisions, Short-term debt, Group companies and short-term associates, Trade and other payables.

### Shareholders' equity

It is constituted by the residual part of the assets of the company, once all its liabilities are deducted. It includes the contributions of the partners, as well as the accumulated results or other variations that affect them. Therefore it comprises: Own Funds, Adjustments for change of value and Grants, donations and bequests. (Mercado H Salvador, 1999)

### Decisions on the financial structure

Each financial source has a cost, so the company tries to capture resources at the lowest possible cost, maintaining certain balances within the financial structure itself. To do so, it has to determine the Cost of Own Resources, the Cost of Other Resources and, as a weighted average of the two above, the Weighted Average Cost of Liabilities. As this cost is affected by the capital structure itself then the proper management of the financial structure is an important element of the economic-financial direction.

In turn, the financial structure has to keep some balance with the economic structure in relation to the destination of those resources. This balance is measured by the Rotation Fund or Maneuver Fund that is determined as the excess of the Permanent Capitals, that is, the Net Asset Value plus Non-Current Liabilities less Non-Current Assets. This fund is an indicator of the company's long-term financial solvency.

The composition of the financial structure of the company therefore depends on the cost of the financial resources, the risk that the company is willing to assume, and the destination of those resources so that there is a correspondence between the nature of the financial resource and the of the investment it finances.

There are different theories about the capital structure being this the difference between the financial structure and the current liabilities. The objective of capital structure management is to seek the combination of financial sources that maximizes the value of the company or alternatively minimizes the cost of capital. However, there is no single model accepted to determine it, but there are different basic capital structure management tools.

The decision on the capital structure is framed in the decisions of business financing that together with the decisions of investment and of policy of dividends form the central axis of the Financial Management of the Company.

As Michel Porter describes, companies and business sectors, not nations, are competing (Andrade, 2007), which is why the company plays a fundamental role in the countries' economies, in sustainable economic development and is a generator of wealth. In Mexico there are structural problems that hinder the development of small and medium-sized enterprises (SMEs), a phenomenon that is not unique to our country, since it is possible to analyze it in almost every country in the world.

For the census of 2005, it is highlighted that the generation of jobs by small companies are 2'058,867 and medium-sized companies 2'317,328, compared to the 4,3'3,774 generated by large companies; That is, micro, small and medium-sized enterprises (MSMEs) generate 69.1% of jobs in companies in the productive sector, without taking other sources of employment; And considering that 80% of SMEs close during their first year of operation due to lack of leadership or internal problems, and 70% of family businesses disappear after the death of the founder and only between 9% and 15%.

The third generation, this document raises the importance of carrying out research to identify models of strategic planning in secondary sector companies, incorporating four strategic lines: ethics and corporate governance, quality of life in the company, The community and its development, as well as the care and preservation of the environment. The four previous lines include the linking educational institution company and the mentoring process as training.

The results obtained will allow the development of strategic guidelines for SMEs in the industrial sector that will enable organizations to achieve a competitive business vision. It is necessary to analyze quantitative and qualitative data on the performance of SMEs in the industrial sector, to establish bases that contribute to boost and improve competitiveness, innovation and decision making, specifically in the state of Guanajuato, Mexico.

It is intended to analyze in a documentary way the SMEs of the aforementioned sector, identifying the production units, total gross production, census added value and total occupied personnel, as well as other indicators that reveal the degree of SME participation in Guanajuato, to describe the vision Existing business in them; After the contributory and vision analysis, the elements to be assessed will be those present in the areas of strategic planning, linkage, human resources and technology, outlining some of the main elements that contribute to the proposal of specific intervention proposals of companies to improve their Finance, technology, organizational behavior and thus respond to specific demands and needs of the region. In short, they proposed.

### Top of the form

The following is an example of the operational structure of a SMEs' predicted income statement. CASE: \$ 10 million in financing is required to expand the installed capacity of a SME.

An investment of \$ 10 million pesos is required to finance an investment. It will be assumed that the financial manager has two financing alternatives to evaluate: Debt or Equity (issue of Shares). If the debt is decided, the company will pay an interest rate of 15%; In case of deciding to issue shares, the company, for logical reasons, will not have financial costs. To evaluate the financing alternatives will be taken a tax rate (taxes) of 35%.

Customer Service	15.000.000
Variable cost	9.000.000
Contribution margin	6.000.000
Fixed operating costs and expenses	4.050.000
Operating profit UAII	1.950.000

**Table 1**

As for the financial structure of the income statement, this should be different for the two alternatives because there are two different sources of financing. The use of equity capital will not generate interest payments while the use of the debt will be forced to comply with the established cost of financing, which in this case will be 15%.

Operational utility	OWN CAPITAL	DEBT
Interests	1.950.000	1.950.000
Profit before tax		1.500.000
Taxes	1.950.000	450.000
Net profit	682.500	157.500
Operational utility	1.267.500	292.500

**Table 2**

As you can see, there will be a greater benefit from financing through the issuance of equity. However, it is important to analyze the following aspects when using one or another source of funding: DEBT: 1) Interest on the debt option amounts to \$ 1,500,000; 2) A tax will be paid for \$ 157,500. HERITAGE: 1) There is no interest payment. 2) A tax will be paid for \$ 682,500.

When looking at the tax effect in the two possible scenarios, it will be noted that: a) when using stockholders' equity, the company must pay a higher tax on higher profits, exactly \$ 525,000 more than when using debt. B) When using debt as a source of financing, the company would save \$ 525,000 in tax payments; If this saving is subtracted from the interest amount, its net cash flow would be an exit of \$ 975,000.

When using financial leverage, this saving produces a decrease in the cost of debt: from 15% before taxes it passes to 9.75% after taxes, which is demonstrated as follows:

Debt \$ 10,000,000

Amount of interest \$ 1,500,000

Less tax benefit \$ 525,000

Actual cost of debt \$ 975,000

After-tax debt rate: = 9.75%

Or, otherwise:  $15\% (1-35\%) = 9.75\%$

The difference in profits (\$ 975,000), in this case, is equal to the real cost of post-tax debt (\$ 10,000,000 x 9.75%). However, it is necessary to keep in mind that the entrepreneur will always be attentive to obtain a rate equal to or greater than the rate of financing. It should be noted that not using the debt who assumes the risk will be the entrepreneur.



In the present situation, the entrepreneur invested a capital of \$ 10 million pesos and obtained a 12.68% of profitability. In the other scenario, the entrepreneur obtained \$ 292,500 of utility at the expense of the risk assumed by the lender.

In theory and in terms of profitability (%), the second situation (debt) is the most favorable for the entrepreneur because its equity or stockholders' equity will be lower than that in which there is a need to increase the number of shares to be able to undertake the investment project. However, it is risk aversion that will be in charge of deciding for the best option; there will be entrepreneurs who love adventure and decide to put their own resources. Others, with less exposure to danger, will decide to seek external financing at the expense of lower profits and lower taxes. In short, depending on the side you see the situation may favor one or the other behavior. The important thing is to take into account the tax benefit offered by the use of debt

### **Form Finish**

There are multiple criteria to classify the financial sources of the company, among which the one is used in the General Accounting Plan. However there are other alternatives.

### **Other criteria**

However, there are other criteria to classify the financial resources of the company among which can be cited: enforceability, ownership, origin or permanence in the company.

### **Methodology**

It is Qualitative because data collection is used without numerical measurement to discover or refine research questions in the interpretation process, Qualitative studies can develop questions and hypotheses between, during and after data collection and analysis.

The qualitative data make detailed descriptions of situations, events, people, interactions, observed behaviors and their manifestations.

The qualitative approach seeks mainly "dispersion or expansion" of data and information, reflection is the bridge that links the researcher. (Hernandez, Sampieri, Roberto, 2006)

The qualitative approach studies the various subjective realities constructed in research, which vary in their form and content between individuals, groups and cultures, reality if it changes by observations and data collection, describes and interprets phenomena through Perceptions and meanings produced by the participants' experience.

The qualitative approach provides depth to data contextualisation of the environment or unique environment and experiences as well as provides a "fresh, natural and holistic" view of phenomena as well as flexibility.

The orientation towards the prediction and explanation description is directed towards measurable or observable data. The goal of mixed research is not to replace quantitative and qualitative research, but to use the strengths of both types of inquiry by combining them and trying to minimize their potential weaknesses.

Mixed methods represent a set of systematic, empirical and critical research processes and involves the collection and analysis of qualitative and quantitative data as well as their integration and joint discussion to make inferences resulting from all collected information and achieve their greater understanding of the Phenomenon under study. (Hernandez, Sampieri, Roberto, 2006)

They are the systematic integration of qualitative and quantitative methods into a single study to obtain a more complete picture of the phenomenon, these can be combined in such a way that the qualitative and quantitative approaches retain their original structure and procedures.

### **Conclusion.**

Analyzing the financial structure of SMEs will be good to establish some actions or measures to support and improve the economic environment within the municipality. Orientation and support are needed to grow them and thus generate various jobs to reduce the unemployment rate, in terms of support it is necessary that they receive financial support from the government to make them flourish and be solvent to remain A long time and is not a simple project of 3, 5 years. It can be said that SMEs are a very important factor within a municipality because they could be said to promote economic growth and social welfare, supporting in various ways. I think that because of the lack of SMEs and the payment of good salaries here in the municipality we have enough migrants looking for a better life in other countries.

Not only the municipality of Valle de Santiago would be solvent for having small and medium enterprises if we do not know what all Mexico needs of these organisms to be able to have an economic development since thanks to the production that these generate as the export of all those products and services.

That these loans have several treaties with several countries, I believe that every Mexican that every resident should use these agencies to jointly be able to strengthen not only the municipality but the country in order to be able to classify us as a competitive country and make each one of The products with Mexican manufacture are quite important and they are of the value that they must have inside and outside the zone.

SMEs tend to have certain budgetary constraints, sensitivity, sharpness and accuracy, since they are organizations with a small number of employees. Another of the factors that influence is tourism we know that Valle is an area where people from different regions can visit and observe each of its natural reserves or some of the companies that are.

It is known that in order to make this not only a dream but a reality that will last for more than 8 years since it is the average life of a business, it is important that the people who own this economic entity carry in a competitive manner as you will see Accounting information which will favor to be able to say that the company is solvent, that has liquidity, that is capable of solving any debt that this comes to present, to know all the financial structure of the company to establish all the balances that are presented month to month .

The support for SMEs is something really important and more in Valle de Santiago since more than 75% of the population has a small business or is working for some of these, thanks to them we can say that in Valle there are jobs.

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## **Fishing cluster formation, innovation and competitiveness factor in companies**

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### **Abstract**

Fishing cluster formation in the municipality of Angostura, Sinaloa, is an organizational tool that allows companies to be more innovative and competitive in the market. Exchanging their products and ways of working with network integration or work teams, which benefit micro, small and medium enterprises in the municipality creating further development in the region. Regarding the economic activity of the municipality of narrowness that is agriculture, livestock and fisheries, which also has an extensive coastline and bay of Santa Maria where the catch of seafood predominates, it was considered to producers and entrepreneurs fishing to form the cluster, what was obtained as result that if they are interested but need to give more publicity to this organizational form and requested support from the Polytechnic University of the Valley of Évora, to advise them and training, constitution and obtaining financial resources through government programs. That's how it came to the conclusion that if the fishing cluster formation is feasible and the company intends to Congeladora Junior Avila, S.A. de C.V. to be the tractor and integrator cluster, with the observation that will need to hire qualified for the development of activities generated staff.

### **Cluster, innovation, competitiveness and development**

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## Introduction

The formation of new methods of organization of companies brings with it a great need of change where it is required that companies recognize and accept the needs of competitive development that has, therefore it is proposed that cluster formation be part of these new Organizational forms in the fishing sector of the municipality of Angostura, Sinaloa; Allowing it to be a factor of innovation and business competitiveness that comes to support the fishing sector of the municipality.

The companies require growth opportunities as well as some administrative tools for their development, so recognizing that most of the companies in Mexico are micro, small and medium enterprises, that need some elements for their growth; It is here that the proposal of the formation of the clusters between companies is made as a tool of support for the development, forming teams of work to participate actively in the market, being the smaller companies the main ones contributing their production for the growth of our country.

The companies in the municipality of Angostura have as a birth feature that are rural companies, do not have enough elements for their development, but they are not for that reason put aside in their studies and economic contributions to municipalities, but those involved Actively in the development of the existing regions or territories, despite their poverty that is evidently observed in their income and also are companies that mostly do not participate in the international market despite the globalization of markets as indicated by Schejtman and Berdegué (2004: 9) "The ability to compete globally becomes an indispensable condition for the viability of rural economies, as the process of opening up the economies of the region has led to growth becoming increasingly dependent on their Competitive insertion in more open global markets.

This has generated three types of problems: (i) greater macroeconomic vulnerability of developing countries to external shocks, given their poor capacity to control them; (ii) an asymmetry between the high mobility of capital and the very restricted labor force, especially the less qualified, with all the implications this has on the deterioration in the distribution of income and poverty; And (iii) a concentration of technical progress in developed countries, in circumstances where it has become a critical factor in the dynamics of exports. "

These problems are faced every day by companies that are in rural areas and by their nature do not have adequate growth as expected with globalization.

Addressing the issue of globalization has come to reshape trade strategies, seeking to integrate companies under a supply chain participation agreement, where they commit to providing the necessary elements for products to reach the customer with satisfaction; This has allowed companies to integrate into business groups or networks by necessity, being linked to each other to carry out commercial activities; Where companies are integrated under the same territory or geographic location and a joint activity, which Michael Porter (1990) points out in his work on the competitive advantage of the nations where he introduces the term cluster, which Schejtman and Berdegué (2004: 23) refers to this term: "Under the cluster label, Latin American literature includes a wide and heterogeneous range of concentrations of companies of certain items; In some cases, sets with very few local joints in the directions indicated above and reduced, therefore, to the simple presence of many companies of the same category, Latin America distinguishes three general types of cluster:

- a. Survival cluster, defined as consisting of micro and small enterprises, producing low quality consumer goods for local markets in activities where entry barriers are very low. The units of this type of cluster usually exhibit many of the characteristics of the informal sector with levels of productivity and wages much lower than those of medium and large companies.
- b. A cluster of medium and large sized companies producing mass consumer goods for the domestic market that emerged during the import substitution period and which, as a result of the opening up, were in need of introducing changes of diverse importance to continue in the market, and that by means of contracts or tertiarization of certain functions, generate a conglomerate that often gives identity to a territory.
- c. Clusters centered around transnational companies present in activities of greater technological complexity, which in many cases do not usually establish significant links with medium and small companies.

It is important to recognize that in the municipality of Angostura it will be possible to form survival clusters by the types of companies that exist and the way of working of them. It is here the moment to speak of the purpose of the realization of the present work of investigation.

This will be achieved through the signing of agreements between companies for the formation of cluster, in the case of companies engaged in the fishing sector, such as cooperative fishing production companies, companies engaged in trade in equipment and raw materials for the extraction of Products of the sea, freezers of seafood products, as well as those companies that provide raw materials for the frozen products used by the company.

Where an evaluation of all companies will be carried out first to determine which one is the one that complies with The requirements of tractor company that forms the cluster, that will allow to be part of the economic development of the fishing sector in the municipality of Angostura, Sinaloa.

### **Micro, small and medium-sized enterprises (MSMEs) and their problems.**

The companies studied are Micro, Small and Medium Enterprises (MIPyME's) located in the Region of the Valley of Évora specifically in the municipality of Angostura, State of Sinaloa; (2004: 121), such as: "The widespread absence of a formal and continuous strategic planning in the corporate management of the organizations, the changes In the variables of the general environment surrounding the companies (technological, political, environmental and socio-cultural) and the micro environment (suppliers, intermediaries and the market), lack of long-term planning, lack of innovation management.

They have not developed new product development or process improvement plans), lack of human resource management (no policies, mission, goals and strategies have been formulated); One of the most worrisome factors is the marketing management of entrepreneurs SMEs is their passive attitude, which is characterized by waiting for customers to place orders and absence of a proactive attitude of seeking new markets; Lack of knowledge of export management; Deficiencies in logistics and production management; There is no culture of the environment; Lack of communication management and information systems; Oversights in financial management and analysis of accounting information. "

Problems that represent low productivity of companies, although it is true many of them do not realize the problems they have because of lack of knowledge.

On the other hand, it is necessary to indicate that the MSMEs have faced several problems in their development and that has not allowed some to grow and to continue competing in the market; According to Torres and Jasso (2009: 55) they say that "In recent years there have been several investigations on the problems faced by SMEs in their appearance, growth and expansion. In particular, many of these studies refer to specific problems such as weaknesses in the credit system, weakness of the organization and administrative practices, difficulty in articulating with other companies and others.

It is also important to note that there are other problems of organization and communication in companies, such as the relationship with the public administration, for the channeling of economic resources through programs: Companies do not know how to obtain credits or resources due to the lack of Communication of the public administration actors who are in charge of coordinating the programs of supports to the companies, reason why Ibarra and Montaña (1992: 67) say that "The public administration must be rethought, and with her the nature of functions of the State and the organizational forms that characterize society.

So far, the theory of organization has intervened; His battered relationship with the public administration is derived from the little attention he has given him as a social space, beyond the analysis of its bureaucratic structures and the excessive concern it has had for solving the problems of large corporations. "

Within the problems of MSMEs is the informality of the members of the organization, for the development of their activities, because there are many companies that do not have an organizational chart and act within the company as informal but complement the formal system that They should have as indicated by Montaña (1998: 14). "Informality is considered as a little structured, indefinite and unconscious that complements the system of formal cooperation. Informal organization derived from formal action supports executive functions. Where communication, power, among others, is important, to transmit intangible aspects, opinions and suggestions that, if carried out through formal channels, would most likely result in the need to process them through official meetings that would lead to formal decision-making. "

If all the companies met the challenge of the formality of their processes and registries, there were no organizational problems and low credit level, allowing them a better development.

### **Historical Background of Clusters.**

The emergence of the clusters occurs through the contributions and theories developed by Michael Porter where it indicated that the agglomeration of a territory or territorial space benefited the companies to be one near the other and to form the networks of companies for Its growth determining its theory of competitive advantage and the famous diamond of Porter, where determines its concept of cluster. But if you look a little further behind the findings of Michael Porter, you can identify some companies that were already forming their work teams to reduce their costs, especially transportation, without knowing that this union was a cluster or network of companies, Finding that it worked by the simple saying the union makes the force; This is why this type of training of business teams is analyzed.

This form of business integration arises from the need of small and medium-sized enterprises, of interrelating with others to achieve greater competitiveness in the market, by means of mutual support and the strengthening of their supply chain is for that reason García García, Cerbera Avellaneda & Cabrera García (2005: 3) point out that "The most dynamic and competitive SMEs arise in spaces where, among other factors, there is a high degree of cooperation between companies and organizations in connected sectors, Allowing the realization of common actions by counteracting the problems arising from the small individual size of the participants and encouraging innovation. " These companies, being more dynamic in their activities and forming the work teams that are the cluster, will develop favorably thus fostering the innovation of their products and processes.

Companies require their integration into work teams, formalization of joint strategies of companies to seek greater growth and development, as well as the use and application of new alternatives, technologies and ways of working, so they are sought to participate in the (2013: 453) indicate a particular concept, "The work developed by the Economic Commission for Latin America and the Caribbean (ECLAC) in this field defines a cluster.

cluster or system (SPL) as a concentration of companies in the same region that operate in similar lines of business and whose relationships foster the development of multiple interdependencies between them, strengthening their competitiveness in a wide variety of areas such as: training, financial resources, development Technology, product design, marketing and distribution.

In addition, companies participate and contribute to the development of labor markets, institution building and specialized infrastructure and the increase of information flows, which creates the framework for innovation, labor mobility and linkage between suppliers, Producers and consumers. "This allows for a greater development of companies, creating clusters, fostering competitiveness, innovation and technological development.

It is important to recognize that there has been an evolution in the development of companies where they have introduced some important elements to incorporate into mass production models, which increases the production of the company through the change of technology applied in the improvement and Development of the same, that is why García García, et. to the. (2005: 5) indicate that "mass production models and rigid technological structure, is giving way to models with horizontal organization, smaller units, based on highly innovative qualified human resources; Which are known as 'flexible specialization'. The countries and regions that have adopted this latest model have achieved high levels of growth as well as significant social achievements. "

Likewise, companies will have to change the way they work and organize by integrating into collaboration networks between companies to support themselves and be more competitive in the business world.

Changes in the international context coupled with globalization, where they can participate in international trade, open up a wide range of possibilities and impose a series of challenges on countries such as Mexico, which participate in international trade and are part of the needs of be competitive between companies forming in clusters.



A situation referred to by García García et. to the. (2005: 3) "that although it is entering somewhat late to the competitiveness race has a large and dynamic small and micro-enterprise sector that concentrates human resources motivated and in a very good position for similar and apply technology and organization Modern. To perceive and take advantage of these opportunities in the new international context.

### **Clusters and the relationship with companies**

Companies can partner and form work teams such as clusters for the development and growth of the company because at the same time will enable them to be more competitive and develop in the area or region that they wish; For this purpose, it is necessary to recognize the usefulness of clusters, Capó-Vicedo, Expósito-Langa and Masiá-Buades (2007: 120), who say that small and medium-sized enterprises have some difficulties in acquiring resources. "In the particular case of SMEs, account must be taken of the difficulties inherent in their small size, such as access to the same sources of external financing as large enterprises, and even more important, access to The right sources of information to make the right decisions ". Difficulties that do not allow the development of the companies, but when reorganizing in the work as in the formation of cluster, will allow the companies to be more competitive in the market.

Likewise, Capó-Vicedo, et. to the. (2007: 120) point out that it is necessary for companies to cooperate and organize among themselves, in order to achieve greater competitiveness, which is why "for these companies, cooperation with others of the same size or higher constitutes an alternative Strategic, which allows them to take advantage of the competitive advantages of the companies with which they are associated, whether these agreements are horizontal or vertical.

If these agreements are made between a large number of companies, a network of relationships is woven that link to create compact networks. These interorganizational networks usually develop within a limited geographic scope, forming a cluster. "

The cluster formation is designed under an organizational structure of the companies and that these in turn support for the management and the innovation of their processes, allowing to be more competitive in the market, that is why de Arteché, Santucci and Welsh (2013 : 135) indicate that "clusters are structures that favor the management of knowledge and innovation, and that the role of the state is fundamental for its sustainability through public policies towards associativity, and in this way promote systemic competitiveness and development Territorial, as priority objectives pursued by these associations.

Given the above, a concern arises as to how these cluster experiences can be evaluated from public policy and the agencies and programs that have supported several of these initiatives. "To be associated in a cluster, it is necessary to take into account the public policies that exist with respect to the subject, to know the opportunities of work that has and the search of economic supports for the companies.

Companies need a different organizational form than the traditional one; That is to say, to the one that only organizes the jobs within the organization and proposes to form of work between the employees and the sale of the products; It requires an administrative tool that organizes the companies among themselves, which would become a great challenge in which an organization would be intertwined with other companies to obtain a greater development with the contributions of each one of them, reducing the costs Of production and fermenting the sales of companies that exist in the same territory or region.

This is why Vázquez Barquero (2005: 51) says that "There are different types of business networks, which can be understood as a system of relationships and contacts that link companies and actors to each other, whose content can refer to material goods, Information or technology. From the perspective of economic activity, these would be relationships between companies or entrepreneurs that allow the exchange of goods and services or information that incorporates knowledge.

In business networks, resources (material, human, infrastructures) and activities (manufacturing, commercial, technical services) are central. The structure of a business network depends on the nature and the system of connections and relationships that are established between the companies and the activities. Technical and cultural factors condition the structure, but its formation and transformation depends on the interactions that occur between companies. Thus, the system of relations and connections between activities and between companies is gradually being generated, so it can be said that networks are the product of the historical evolution of a territory or country ".

Therefore, it is necessary to change the traditional organizational forms and integrate the clusters as networks of companies that collaborate with each other to market their products, so it is important to know the meaning of cluster as an administrative tool that will allow grouping To companies to promote their development and competitiveness in the market;

That is why Boronat Ombuena and Boronat Badia (2011: 60), indicate the concept and characteristics of cluster applied to the companies, referring to who I consider for the first time in their models the term "Since Porter defined the cluster model in 1990 In its book Competitive Advantage of the Nations.

Initiatives in this sense have multiplied all over the world and, in addition, in a very significant way in recent years. Clusters are clusters of interconnected companies and related institutions (training centers, research units and centers and / or other public or private agents) belonging to a sector or market segment, which are geographically close and are linked through Common and complementary elements that come together to carry out joint projects and be more competitive. "

On the basis of the above, it is not necessary to leave aside the contributions of Michael Porter who considered this form of grouping in his appreciations of his model known as Porter's diamond, so that "The term" cluster "was coined by Porter (1990 ), In his study on the competitive advantage of nations, in which he considered that the grouping of companies and their corresponding specialization in certain productive activities contributed favorably on the four poles of the diamond that explains the competitive advantage.

However, the concept of business grouping had already been studied by Marshall who in 1920 proposed the term "industrial district" to refer to the grouping in a territory of small businesses with similar characteristics, which seek to improve their productivity as a consequence of Division of labor between them.

The main advantage of the clusters derives from its contribution to the improvement of the competitive advantage of the companies that compose it, which in turn would contribute to the improvement of the competitiveness of the region in which it is located ".

### **Economic theories that support clusters**

The impact on economic development is a key factor to take into account when it comes to clustering. This is why in this section we describe the various economic theories and concepts that characterize clusters.

Following the author's assertions, we analyze the collective efficiency that participates in the benefits of cluster formation. This is why R. de Arce, Santucci and Welsh (2013: 4), "collective efficiency is the competitive advantage derived from external economies and local joint actions. Collective efficiency is one of the main benefits and drivers of the transformation of embryonic characteristics of associativity to groupings between companies, which translates into productive terms, negotiation or other factors. "Achieving collective efficiency would form a cluster between companies, and these would become more competitive in the product market.

The author, Díaz Matalobos, Lorenzo and Solís (2005: 26), argues that SMEs make vital contributions to innovation as a source of new Ideas and technologies, as links in supply chains and as sources of knowledge, products and specialized services for large companies. The smaller size of SMEs can facilitate their adaptability and integration capacity in networks.

An argument for corporate responsibility is that as large enterprises increase in scale and productivity and reduce employment (as has been the case in Europe in recent years), SMEs become increasingly critical in the provision of employment, and Therefore, demand and social stability. "The size of companies allows greater opportunities to associate and participate with large companies to absorb the unemployment generated in large companies, seeking that with the association of work teams companies can generate more jobs.

In addition, it is important to identify the area or territory where the cluster is intended to be formed, since there is a theory of location and geography for the support of cluster formation, which mentions that cluster integration must be according to the geographic area where Agglomerate companies dedicated to a joint activity and a nearby territory to reduce transportation costs and that there also be considered the exploitation of the natural resources that has that region, according to Vera Garnica and Ganga Contreras (2007: 312) "The theory of Location, and economic geography attempt to explain why activities tend to be concentrated in some areas, and allude to, among other things, the relative weight of transport costs in the total cost of the product.

As a result, some activities tend to be concentrated near natural resources, while others are rather close to consumer markets and others are still indifferent to location. Another important aspect is the necessary minimum scale that has to reach the "core activity" to encourage an investment in activities chained forward or backward. Another is the benefits of repetitive interactions that increase mutual trust between factors, lead to greater fluidity in the transfer of information and knowledge, and ultimately reduce transaction costs and coordination.

Thus, the intense interaction in the same locality would generate external and scale economies for all the companies that would not be possible to internalize if each company were interacting at a distance. This theory states that if companies are in a common geographic space, companies can interrelate with each other to create an organizational structure that favors them in the marketing and development of products.

On the other hand, the industrial districts theory has been part of the creation of cluster, because this theory pointed out by Marshall in his work called "The principles of economy" (1890), in which he identifies industrial districts as Concentrations of specialized sectors in a specific locality, concentrations whose interaction generates advantages for the companies located there, in the form of externalities, which are external to each particular company, but endogenous to the region where all these companies are located.

In this way, groups of companies located in a geographical area benefit from the same advantages present in large companies. Marshall says that as the district grows, the form of work needed for production, as well as suppliers, will grow. Blacutt Mendoza (2013: 117) This theory allows companies to seek their internal development by forming work teams as suppliers or labor for fast growing companies, benefiting both parties for their collaboration.

The companies require the articulation between companies of different sizes for their growth and revitalization of their productive system, which allows a wide development, so Vázquez Barquero (2005: 57), makes a sign of the industrial districts starting from small and medium Enterprises "Since the mid-1970s, local and regional economies have been revitalized, whose productive systems are articulated around networks of small and medium-sized enterprises, and their functioning was interpreted in terms of the industrial district concept, It had theorized Marshall (1890 and 1919).

The similarities with the industrial districts marschallianos brought to surface and to recover this concept that adapted to the facts that the investigations of case revealed.

In this way, the notion of Marshall's industrial district is rescued as the concentration of a group of small companies, of similar nature, in a territory of common and defined settlement (the industrial city), that interact with each other forming a system of relations, Which promotes the generation of economies and the reduction of costs ". Being the companies organized in clusters with a common activity and a specific area may also form industrial districts that are the distribution center of the products and that are out of the city for the easy handling of the activity.

Another no less important theory that relates to cluster formation is the theory of backward and forward linkages described by Hirschman, which points out that firms can be chained backwards with their suppliers or forward with the transformation Of their products to customers, as indicated by Ramos (1999: 35). "The theory of backward and forward linkages of Hirschman (1957 and 1977) tries to show how and when the production of a sector is sufficient to satisfy The minimum threshold or minimum scale needed to make the investment attractive in another sector that it supplies (backward chains) or processes (forward). By the way all activity is linked with others.

These linkages acquire significance when one investment attracts or makes another profitable in the same region. In fact, when the realization of an investment makes the realization of a second investment profitable, the decision making in a coordinated way ensures the profitability of each one of the investments.

Linkages depend on both demand factors (the demand derived from inputs and factors) and their relationship with technological and productive factors (the optimum size of the plant).

Likewise, the development of forward linkages depends significantly on the technological similarity between extractive and processing activity. "It is for this reason the importance of this theory that allows to analyze backwards the factors that intervene in the development of the company and forward that allows to analyze the technology that is involved in the production process to achieve the sale of the products with other companies Related.

### **Methodology**

The character and scope of this research is qualitative, as it interacts directly with the owners or administrators of the Micro, Small and Medium Enterprises of the municipality of Angostura, carrying out a focus group, interviews with the public administration of the Municipality, as well as a comprehensive diagnostic survey of a qualitative nature; That allows to describe to the companies of the municipality.

A typology of unilateral character is made, because it is done in a determined period of time that covers the time in which the data or real facts of micro, small and medium enterprises are taken, period of March of 2013 to October of the year 2015. Qualitative research according to Mendoza Palacios (2006: 1) says that: "qualitative methodology, as its name indicates, has as its objective the description of the qualities of a phenomenon. Look for a concept that can cover a part of reality. It is not a matter of testing or measuring to what degree a certain quality is found in a given event, but to discover as many qualities as possible.

In qualitative research one must speak of in-depth understanding rather than accuracy: it is a question of obtaining as deep an understanding as possible. "

It is for this reason that the qualitative method is used for this research, because one of the techniques that is the focal group, the depth interview and surveys is applied.

The materials used in the methodology to carry out the research are a focus group with entrepreneurs and agricultural producers, as well as the integral diagnosis survey applied to 18 companies of the agricultural sector that did not participate in the focus group, to know their opinions and the current situation of the company with regard to organization, financing, leadership, budgets, costs, and human resources, among other elements necessary to determine the viability of the company's competitiveness to be a driving force in the formation of the cluster.

Finally, the interview was used as a material that was applied under a structured question guide made to representatives of the public administration of the municipality of Angostura, in which an opinion was sought on the feasibility of forming a fishing cluster in the municipality.

### **Results**

Within the development of the focus group and the integral diagnosis survey, internal and external organizational problems are detected in the cooperative sector; As it is the case within the internal problematic presents the organic decomposition of the cooperatives, where the lack of democratic participation has made that the directors last of 8 to 10 years in their position and they consider owners of the cooperative.

On the other hand, the producer is threatened if he tries to participate in the organic and democratic life of the cooperative, where he is told that he will be retired as a partner.

The most serious organizational problem is the lack of participation in the decisions of the cooperative by the members, by pressure from the managers and the loss of compliance with the regulations in the election of authorities.

Another internal problem of the cooperative sector is the lack of leadership and the co-optation by the political parties of their leaders who end up responding to the interests of the political parties rather than the interest of the cooperatives.

The external problem is reflected in the lack of government support, which even when the producers receive resources to repopulate with larva, this is lost because the larva goes to the mouth of the bay and is captured by the fishing boats of high seas of other States Of the Republic, and they take the product without investing.

The lack of organization for the acquisition and delivery of government support is a latent problem among cooperatives in the municipality of Angostura, because there is no equity in the delivery of fishing equipment, since the fisherman does not have training and advice for Compile the dossier and prepare the projects.

Another of the variables found is government support and is one of the most important items for producers and entrepreneurs in the fisheries sector, because if there is no support, it is not possible to reduce the production costs of catching seafood, But nevertheless they state that if they have support.

Government support is essential for the development of the fisheries sector, however, for there to be a real impact, there is a need for training and technical assistance to achieve projects and technology transfer and transparency in the allocation of resources.

In addition there is a participation and collaboration between companies and fishermen, when they have in the door projects to lower government support, especially when it comes to the purchase of boats. The relationship between fishermen and entrepreneurs in the fishing sector is good and has had an excellent experience, supporting them with documentation to lower government support

With regard to participation and collaboration between companies in the fisheries sector, they must, if there is a good relationship, especially when they come together to solicit government support, they support each other to fill the documentation required to lower the Resource and buy the expected boat, only that there are problems at the time of delivery of the support is not always given to who made the whole process, but another that has the necessary friendships to obtain the resource. This relationship can be used for the organization of networks of producers - entrepreneurs, strengthening the possibility of the cluster in the sector.

Regarding the participation of business networks in the fishing sector, it is said that these networks do not exist in the formal that allow a greater collaboration between the companies and support each other. For the formation of networks was detected the lack of organization for work, a problem that afflicts all companies within, are not well organized, so they lack information and communication in the workplace

The participation in business networks does not exist formally in the fishing sector of the municipality of Angostura, because the entrepreneurs and producers are not well organized for the work and this causes problems of organization and communication, nevertheless there is a good relation and tie between companies that contribute the Idea of networking entrepreneurs.

The most common problems presented by the fishing sector for cluster formation is the management of companies in both business dynamics and finance, because not all companies keep a daily record of their income and expenses, presenting financial problems; There are also problems of disorganization between fishermen and entrepreneurs that hinder the continuous work of the company.

In order for a cluster to function, it must have qualified personnel and an available infrastructure to support the attention of the entrepreneurs involved, so it is important that it is located in the geographical place where the companies are installed, although the entrepreneurs They state that they must be personnel and infrastructure outside the companies of the sector, that is to say, independents are completely required to work to generate trust among the entrepreneurs of the region.

A cluster is formed with a group of companies, which have a common purpose in their sector or production, so it is sought that the companies are interested in their training, in the municipality of Angostura, Sinaloa, where the entrepreneurs stated that "the Companies present at the meeting, such as Vega S. A de CV vessels, freezers, seafood merchants, fishermen, cooperative fishing production companies, etc.

They are companies that would form the cluster, as long as they are aware of the situation and it is a network, and as discussed at the beginning that is not directed by companies in the region, but are independent people for work Administrative and accounting, in addition to not politicizing the staff in charge of the cluster".

## Conclusions

With the field information already collects the results obtained it has been concluded that a cluster comes to change the way of work and organization of the companies, but would benefit all those participants in reducing costs of production and marketing of Products Sea.

But in order for the cluster to be achieved first, it is necessary to detect the existing problems and find solutions, which is why the most serious organizational problem is the lack of participation in the decisions of the cooperative by the members, by pressure from the managers And the loss of compliance with the regulations in the election of authorities.

In addition, the lack of leadership shown by producers affects the internal policy of the organization blocking the participation of producers.

There is another problem facing fishermen Rivereños and has to do with government support to repopulate the bay with shrimp larvae, are not used by the fishermen of the Reformation, because the larva goes to the mouths of the bay and the Which take advantage of the shrimp boats that come to catch the crustacean, being that fishermen cannot fish on the high seas by precise provisions of government through the fisheries secretariat, which is responsible for sealing the products in times of scarcity and growth.

Likewise, the lack of organization for the acquisition and delivery of Government support is a latent problem among cooperatives in the municipality of Angostura, because there is no equity in the delivery of fishing equipment.

Another problem is the disorganization and lack of criteria for the management of cooperative societies that has become a latent problem among companies because managers seek to be leaders to go to a political position, regardless of the damage that can Make the cooperative, only seeks their welfare.

One of the latent problems that are occurring in the fishing sector is the high costs of production, because it is not comparable with the prices of the products that have been maintained 10 years ago, with the prices of the inputs for the Extraction of the sea product that have risen 50%, this is because there are high costs and production costs and the utility is minimal or zero.

On the other hand, government support is essential for the development of the fishing sector, however, for there to be a real impact, training and technical assistance for the achievement of projects and transfer of technology and transparency in the allocation of resources is required.

The support provided by the Government to the fishing sector is through cooperative fishing production societies and their legal representatives, where they are sought to be evenly distributed, although fishermen complain that only a few benefit from the support, because the managers of the cooperatives are not well organized and do not carry a list of beneficiaries.

Likewise, government support received by fishermen should be sought to regulate and transparent the form and means of delivery of the support so that the producer is not affected by the managers in turn of the cooperative to which Belongs.

With regard to participation and collaboration between companies in the fisheries sector, they must, if there is a good relationship, especially when they come together to solicit government support, they support each other to fill the documentation required to lower the Resource and buy the expected boat, only that there are problems at the time of delivery of the support is not always given to who made the whole process, but another that has the necessary friendships to obtain the resource. This relationship can be used for the organization of networks of producers - entrepreneurs, strengthening the possibility of the cluster in the sector.

The participation in business networks does not exist formally in the fishing sector of the municipality of Angostura, because the entrepreneurs and producers are not well organized for the work and this causes problems of organization and communication, nevertheless there is a good relation and tie between companies that contribute to The idea of networking entrepreneurs.

The most common problems that the fishing sector presents for the formation of cluster, is the administration and the finances; there are also problems of disorganization between the fishermen and the entrepreneurs that hinder the continuous work of the company.

A very important aspect that the entrepreneurs of the fishing sector pointed out is that in order for the cluster to have organization and control, a person of absolute confidence should be sought and qualified for the position, so this person should not seek political posts that end with the internal life of the cluster.



The supports are of great importance, more when a new organization is going to be formed, in this case the Polytechnic University of the Evora Valley, agrees to support the formation of cluster of the fishing sector of the municipality of Angostura, Sinaloa; With training and advice so that they can lower their own resources through productive projects, this is because the university does not have its own income, are state and federal income and everything is labeled for spending.

The problems seen from the point of view of the area of public administration are very clear, the destruction of the marine ecosystem by the aquaculture farms, who destroy the larva that is sown in the bay, this causes that the production of shrimp or crab is greatly reduced and therefore fishermen reduce their profits.

The problem that fosters the aquaculture farms that exist in the municipality of Angostura, is that they kill the larva of all types of products by means of the pumps of extraction of water, this is because they do not have sieve to avoid that the larvae pass, killing them For daily quantities, because the larva takes refuge in the marshes, and it is here where the farms have their pumps, so while the riverine fisherman sows the larva, the farmers destroy it with their pumps, representing a serious problem of production for the Fisherman. Although feasible solutions are being sought such as the installation of a larva laboratory within the municipality, supported by the State and Municipal government. This would allow a greater production of marine species for fishing.

The support that exists for coastal fishermen are very important, because they also receive training for the management of products and the culture of the art of fishing,

This is for the beneficiaries of the PROPECA program, but there are also other support from the government As well as for the purchase of ecological engines, boats and equipment for the art of fishing, where the government contributes 70 to 80% of support.

Networking is necessary for employers and fishermen to organize themselves in work, which is already in a formalized form, but involuntary because of the need to organize, considering the public sector if it is feasible to form networks in the municipality of Angostura, Sinaloa.

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## **Chocolate Business in the Hospitality Industry**

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### **Abstract**

This article is the result of the review of literature on chocolate business, which converge in at least four sectors: tourism, agribusiness, gastronomic and cultural. The overall objective of the study was to determine the state of the art that keep these organizations in the context of the hospitality sector as a benchmark of marketing focused on tourism and gastronomy. The results highlight trends such organizations, in terms of differentiation and innovation with a view to generating competitive advantages that allow them a strong position in the sectors in which they participate.

With these prospects, growth in the chocolate market in Mexico, Latin America and the world, where communication of attributes and distinctive brands strategies supported by integrated marketing communications is privileged observed.

### **Chocolate, Tourism, Gastronomy, Marketing**

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## Introduction

Trends in international markets, particularly in the hospitality industry, show a growing interest in value-added foods, where the quality of raw materials and inputs is the main component. Significant growth has been recorded in this sector for a number of reasons, including: increased participation of services in world trade as a result of the implementation of the Organization's General Agreement on Trade in Services (GATS) World Trade Organization (WTO) and the consequent participation of more and more businesses. In terms of the consumer there have been changes in their lifestyles; there is a significant interest in healthier, innovative foods where they have the opportunity to be part of the creation of the services they wish to enjoy.

In the case of the chocolate market, competition is becoming stronger and the companies involved in it need differentiated and effective marketing strategies. Chocolate in the hospitality industry is part of the processed foods sector, although it is also considered in the cultural sector.

The chocolate business can be a mixture of gastronomy and tourism, as evidenced by exhibitions and specialized international fairs such as the Chocolate Hall in Paris, Expo Milan and Eurochocolate in Perugia, Italy and the International Chocolate Awards in New York, In the United States of America (USA). In tourism, chocolate is considered a resource or attraction that can be enjoyed in museums, theme parks and cities emblematic of the product, as is the case of Hershey World, in the state of Pennsylvania of the United States; Or the National Chocolate Festival in Bariloche, Argentina. It is also a cultural component throughout history that is part of museums and scientific production where it is the center of various periodical and non-periodical publications.

From these perspectives, it is observed that the chocolate business is convergent in different sectors and its differentiated growth is undeniable.

## Literature review

It is imperative to take into account that the global economy moves through the marketing of products and services. The diversification of both products and markets is further generated by the influence of government policies, social changes, business trends, advances in information technology and globalization (Loveloock, 2009, quoted by Camacho, 2015).

## Turism

Trends show that the tourism industry is perceived as a system of coordinated services that, in addition to possessing its strategic and tactical facilities, require the interpersonal relations of the visitor and his hosts in the destination-place (Ascanio, 2014). This link between the tourist and the recipient, is the one that supposes that the hospitality is the base of the tourism (Korstanje, 2013). At the same time, the hospitality industry includes various segments, such as food, lodging, travel and tourism, as well as the planning of conventions and meetings (Douglas and Bateson, 2002).

Tourism currently accounts for 10% of GDP, generates one out of every 11 jobs in the world, reflects US \$ 1.5 million in exports, in addition to contributing 30% of exports; In addition to contributing 30% of services exports worldwide (WTO, 2015).

In Mexico, tourism is a dynamic element in social and economic development, being the sector that generates more foreign exchange after the automotive industry and remittances (Madrid, 2015) and which generates nine million direct and indirect jobs (Castañeda, 2015) .

The tourist activity includes food, lodging, leisure, recreation and travel services, showing a growing trend in both consolidated and emerging destinations. In each and every one of them, the services of food, lodging, leisure and transportation are essential not only to attract the visitor, but to maintain it and even more generate significant experiences that will encourage you to return.

The business of chocolate in the tourism sector has as its main segment the so-called tourism of distinction, people of high cultural level who seek authentic and extraordinary experiences in their travels (Cohen, 2005, quoted by Korstanje, 2013 P.5). In this sector, the integral strategies are focused towards the stimulation of the creativity for the development of new tourist services with differentiated offers; Promotion of specialized product lines aimed at high purchasing power markets, establishment of a management statistics system for timely decision making, liquidation of obsolete services, redesign and replenishment of improved services (Ascanio, 2014).

### **Agroindustry**

Chocolate in the last years has had a special growth, particularly in Europe and the United States of America. New consumer markets prevail as in Asia Pacific. Consequently, there is a greater number of manufacturers, prestigious and emerging brands with a focus on product diversification and high value added, evident throughout the value chain; From the raw material with tendency towards the organic cocoa, greater concentration of the grain, new processes; To the presentations and contents of the products, with a high emphasis in the differentiation of the design and materials of packaging and packaging.

The food sector comprises from the chain or process that follows an agricultural, livestock, forestry or fishery product through the production, processing and exchange activities until reaching the final consumer (COMECYT-FUMEC, 2010 P. 5). One of the branches is the elaboration of chocolates, sweets and the like. Chocolate falls into what has been called the product of sophistication and is characterized by the lifestyle of consumers, who have demanding tastes.

They usually look for new experiences, new flavors, exotic or gourmet preparations. These consumers prefer unconventional environments, which may include the place where they eat or buy the product, the people who cook them, the use and combination of spices and food, as well as the way of preparation. The outlets for these products are very specialized restaurants, gourmet shops or specific regions.

These consumers are characterized by their high purchasing power and are willing to pay for the processing process, the origin of the ingredients and the environment in which it is consumed (COMECYT-FUMEC, 2010). Regarding packaged food, in 2008, the chocolate sub-sector accounted for 54.4% of the sector's total sales, with a total of 72,000 jobs. The offer consists of industrialized chocolate, with small percentages of cocoa butter or with chocolate flavor (Huerta, 2016).

In 2013, Mexico ranked eighth in processed food production. In 2014, the country had 157,000 establishments belonging to this industry and its Composite Accumulated Growth Rate (TCAC) was 8.7%, which had persisted in the period 2007-2014. (Actinver, 2015).

## Gastronomy

In the hospitality industry, trends in international markets show a growing interest in value-added foods, where the quality of raw materials and inputs is the main component. This fact indicates that there is a greater proclivity to size the gastronomy as a resource or, as the case may be, as a tourist attraction, which is appreciated by customers as a potential travel complement, provided that it means a motivation with added value (Flavián and Fandos, 2011).

In this sector the number of people who come to a specific destination only to know and taste their culinary offer is increasing, gastronomy is assumed as a distinctive sign of societies and their territories (Pulido, 2011). The term gastronomic tourism was first proposed to refer to the experience that tourists could experience in other countries through their typical food. Over time the concept has become generalized as the intention to travel for exploration and enjoyment of a special meal whose distinctive features are evident in a particular destination, this is achieved an unforgettable experience of an appetizing cuisine (Long, 2004; Wolf, 2002, quoted by Tsai & Hornig, 2012).

As a result, gastronomic businesses have become more professional and are constantly seeking to add value to their products and services, supported by the quality of service, the professionalism of their collaborators, creativity and innovation. In this sense, many destinations are considering the offer of tourist products that include gastronomy (Pulido, 2011).

In gastronomy, the city-country where the resources or attractions of beverages and differentiated foods are located is important, susceptible of being valued not only for the sensorial experience.

But also for the cultural and historical context that surrounds them and makes them more Flashy These immaterial and material elements of a destination give rise to new trends in tourism: culture, tradition, authenticity and experience. In this sense, the gastronomy allows the renovation of the tourism giving space to diverse professional sectors, that is to say, producers, markets, cooks, etc. (Falcon, 2014). With these perspectives, several authors have identified the level of preference that occupy the culinary attractions of the destinations that offer it. People who move to a place for gastronomic enjoyment; May prioritize local or ethnic cuisine, in position one, two, four or ninth (Ritchie, 1993, Jenkins, 1999, Juksel, 2001, Newton, 2005, quoted by Okumus, Okumus & Mckercher, 2007).

Gastronomic tourism can be conceived as an alternative of cultural tourism that allows the visitor to know about the habits and lifestyles of the residents of a destination through their gastronomic representations (Mascarenhas and Gándara, 2010). These scenarios undoubtedly generate an area of opportunity for the application of specialized and innovative marketing strategies.

The broad spectrum in which marketing is used has resulted in a different classification, which, in the case of gastronomic marketing, is presented with a clear link with the so-called marketing of experiences (Cabrera, 2013) and with the marketing of the permit, Which is used as part of the strategies of integrated communications and is to encourage customers to grant permission to a company to provide information about their products or services on an ongoing basis, which will allow them to be updated on And obtain data of value for them (Lovelock, 2009).

**Culture**

In terms of culture, UNESCO considers within its policies the rethinking of the link between tourism and cultural diversity, intercultural dialogue and development. By linking tourism with culture, the services offered to visitors become more complex and required.

With these historical and gastronomic perspectives, chocolate has been adopted, particularly by consumers from European countries. Thus it is possible to observe that the culture of the chocolate has spread to diverse parts of the world. In tourism, the cultural component is an intangible, which, insofar as it is valued, becomes a differentiating element, sometimes unique and desired.

Therefore, it has in culture a fundamental raw material for the construction, diversification and sustainability of the products and services it offers. Some of these are considered as cultural-natural heritage and even as a non-renewable resource (Pardo, 2003; Forero, 2009, quoted by Camacho, 2016).

The chocolate had its origin and development in Mexico; Whose history refers to the product with different meanings: in Nahuatl xococ that means "sour", or, xocolia, referring to "sour" and atl "water", which is equivalent to saying fermented drink. In the Mayan language, the expression is chokol, "hot" and "a" concerning "water". However, the word, indistinctly has to do with a drink made with cacao. It was the Spaniards who began to call it chokolalt or xocolatl (Flores, 2012, McRae, 2007 and Lamoyi, 2002, quoted by Camacho, 2014).

**Results**

The main elements of analysis that have been identified in this work, allow us to glimpse that the chocolate business in its agroindustrial, gastronomic, tourist and cultural aspects require strategies that show the differentiation of the product, the image of the organization and the effective management of The demand (Kotler, 1997). It is also very important to take into account that culinary habits are influenced by factors such as social class, race, religion, age, education, health and social environment. The taste and behavior of consumption are formed within the society and social class to which it belongs, but it is also influenced by age, educational level and health care Guemes and Ramírez (2012).

**Agroindustrial**

Sales of the world's top ten chocolate companies in 2015 amounted to approximately 83.698 million dollars (Candy Industry, 2016 quoted by ICCO, 2016). In that year, there was an estimated growth of 3.8% compared to 2014, with the highest demand in Asia Pacific (ICCO, 2014, quoted by Camacho, 2016) (See Figure 1 and Table 1).



**Figure 1** Global position of the big chocolate corporations. Source: Elaboration with data from Candy Industry, January 2016, quoted by ICCO (2016)

Company	Sales (millions dollars)
MarsInc	18,400
Mondelez International	16,691
Nestlé S.A.	11,041
Ferrero Group	9,757
Meiji Co. Ltc	8,461
Hershey Co	7,422
Chocoladenfabriken Lindt & Sprungli AG	4,171
Arcor	3,000
EzakiGlico Co Ltd	2,611
Yildiz Holding	2,144

**Table 1** World chocolate sales in 2015. Source: (ICCO, 2016)

In Mexico, the chocolate market is valued at 22,000 million pesos, of which 54% of revenues correspond to domestic and foreign companies (Huerta, 2016). However, its dollar equivalence is 1,186,251.134 million, representing approximately .14% of the world market; That is to say, there is still a great potential to develop and take advantage of niches, which requires a starting point that implies a process of culturization and appropriation among the inhabitants of the country of origin of chocolate, followed by specialized marketing strategies to achieve positioning respective.

**Tourist-Cultural**

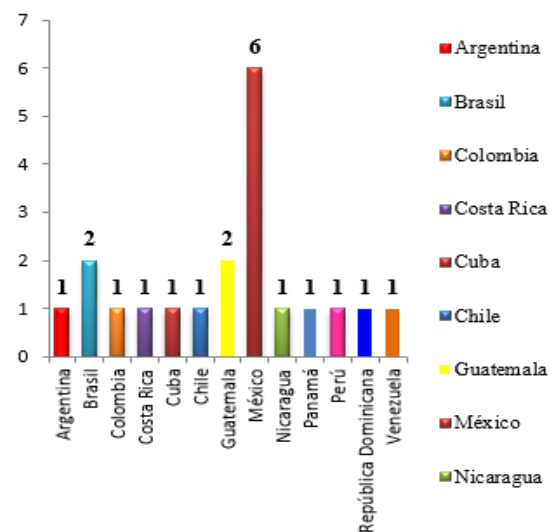
Chocolate in its foray into the cultural tourism sector, obviously converges with the gastronomic. This is the case of the Chocolate Museums, which according to UNESCO are organizations, which according to the prevailing nature of their exhibitions and collections are classified as specialized museums, whereas for the International Council of Museums (ICOM) Are Museums of Agriculture and Soil Products or Ecomuseos, which focus on the identity of a territory, based on the participation of its inhabitants.

Created for the purpose of the growth of well-being and community development (UNESCO, 1990 , ICOM, 2013, quoted by Camacho, 2016).

The chocolate businesses identified in cultural tourism fall into: museums, theme parks, city-brand, periodical (articles), non-periodical (books and films).

**Museums**

In Latin America, 20 chocolate museums were identified in thirteen countries. Although this region shows low consumption of chocolate - in 2014 it averaged 800 grams per capita (América Economía, 2015); Small thematic museums of this product have been fostered, which are young and uncompetitive compared to museum organizations in Europe and the United States. However, these museums possess the comparative advantage of territoriality, since they are located where the cacao enjoys its natural habitat and the chocolate had its origin. The three countries with the largest number of organizations are: Mexico, Brazil and Guatemala (See graphic 1).



**Graphic 1** Museums by country in Latin America (Camacho, 2016)



These organizations have been promoted as part of the dynamics of the chocolate market, the first museums were located in 2003 in Argentina and Mexico. For 2007, Nestlé founded the Chocolate Museum in Toluca, Mexico. The Choco Museum in Granada, Nicaragua did the same in 2010; The Nestlé Chocolate Museum in Brazil in 2011 and the Chocolate Museum in the Federal District in 2014 (Tripadvisor s / f, Cruz, 2013, Archdaily, 2009, Iduarte, 2013, Callahan, 2013 and Starmedia, 2014).

### **Theme parks and city brand**

In North America, specifically in Pennsylvania, USA; Hershey World is one of the most positioned in the world, its success is attributed to the marketing strategies they use to capitalize on Milton Hershey's business history at the Hershey Story Museum. This tourist destination includes a tour of the factory, the creation of a chocolate bar by the visitor, who also live the experience of tasting chocolate; In addition to other activities like shopping, tasting the dishes of the restaurant, taking pictures of the studio. In the place where the theme park is located also the Flavors of Fall Dessert Festival takes place in the months of September and October. It features thirteen roller coasters and Water Park (Hershey's Chocolate World; VisitTheUSA.mx).

In South America, the San Carlos Bariloche Museum in Argentina is associated with the city-brand, where in the years 2014 and 2016 in the framework of the National Chocolate Festival held the first place in the manufacture of the largest chocolate bar in the country. World, with 150.5 meters in length (Nuevo Tiempo, 2016, quoted by Camacho, 2016).

### **Publications**

With regard to works on Chocolate Museums in Latin America, the articles were identified: "Nestlé Chocolate Museum in Toluca, Mexico" by Michel Rojking (2009) who emphasizes the sensorial, efectista and expansive architecture of the place; The one of Camacho (2016) on "Chocolate, Museums of Chocolate in Latin America: marketing and tourism", consisting of a market analysis and positioning of Latin American chocolate museums.

As for books, were located 151 titles that have as its main theme chocolate. Its authors are from Mexico, Brazil, United States of America, Germany, France and Italy. Several of these works are translated into several languages. The focus is culinary, novels, art, archeology, tourism and history. There are also directed children through stories and of course chocolate dictionary. In addition to the books, there are also films, where two of the best known in Mexico are: "Like Water for Chocolate" and "Strawberry and Chocolate", the first Mexican and the second Cuban.

### **Conclusions**

Bearing in mind the purpose of this article was to know the state of the art that keeps the chocolate business in the hospitality sector, with an emphasis on cultural tourism and gastronomy. The results highlight the trends of this type of organizations, their complementary products and services with a differentiated approach, conducive to innovation that allows the generation of competitive advantages, and in some cases as the theme parks have a solid positioning, while Museums, particularly Mexicans have comparative advantages, as the country where chocolate originated.

The big chocolate companies in the world maintain their position, especially the first nine. Without a doubt, they participate in a very competitive, competitive and innovative market. Its sales represent approximately 84,000 million dollars. In this context, Mexico participates with 0.14% of the world sales for an estimated 1.19 million dollars.

Theme parks, brand-city, museums, books, movies have in chocolate a consolidated business shed. Among the first ones can be mentioned to Hershey World, in the state of Pennsylvania of the USA; And the National Chocolate Festival in Bariloche, Argentina. With regard to museums, in Latin America there are 20 dedicated to chocolate, six of them located in Mexico.

Gastronomic tourism is on the rise and chocolate is one of the most appreciated products worldwide. In this sense, the festivals and specialized exhibitions have consolidated other attractive schemes where converge experts chocolatiers, producers, designers, entrepreneurs and in general the people involved with the product. Among the best known are the Chocolate Hall in Paris, Expo Milan and Eurochocolate in Perugia, Italy and the International Chocolate Awards in New York, in the United States of America. Other festivals in Mexico, take place in Tabasco, Puebla, Monterrey and Distrito Federal, all specialized in chocolate.

The chocolate business is essentially confined to the Processed Foods Sector; which encompasses, in addition to local companies, those of external competition. With these tendencies, it can be seen that in the chocolate business, the presentation of the product or the complementary services is a determining element, as well as the quality and differentiation, as well as the corporate image of the organizations, which are based on the identity And brand promise.

In general, chocolate marketing or associated services can be summarized in three key industries (See Table 2).

Products	Industry	Chocolate Business
Food and beverage provision services	Processed food	
	Cultural tourism	Commercial chocolate (national and international brands)
Cultural Services	Agroindustry	Museums of chocolate

**Table 2** Industries involved in the chocolate business. Source: Own adaptation based on UNWTO (s / f)

Undoubtedly the chocolate business will continue its diversification and growth, the great challenge in Latin America and Mexico is the culturization of the product and the potential increase in consumption per capita. In the case of Latin America, in 2014 was 800 grams (America Economy, 2015) and in Mexico until 2015 remained at 750 grams (Huerta, 2016).

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## Low cost web portals for municipal councils

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### Abstract

This Project is focused on the development of a web platform for municipal governments and which principal characteristics are: to enforce the law of openness and access to public information in every State, to facilitate the use for the current municipal government and to reduce the platform's costs of implementation and operation. Responsive technology and free license software will be used to reduce costs and a prototypes methodology will be also used, and at the same time, it will be implemented in several municipal governments from where important data will be obtained to create a more stable prototype until the platforms is able to be implemented in most of the municipalities, carrying out most of the requirements of a portal with this characteristics.

**E-government, internet, web portal, transparency, responsive web**

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## Introduction

Information Technology (IT) has become indispensable in the management of information in recent years, covering more and more fields of society, through the productive sector, education and now in the government, in 2014 was Amended article 6 in section A of section V of the constitution that states: "Obligated subjects must preserve their documents in updated administrative files and publish through electronic means available, complete and updated information on the exercise of public resources "[1].

One of the most important tools that IT has offered is the possibility of improving and modernizing public management through its use for the presentation of services and the strengthening of relations with citizens, companies and other institutions. Called e-government.

In Mexico, the implementation of e-government projects has required both the construction and acquisition of: physical infrastructure and the creation and modification of structures, institutions and organizations. This has been achieved at the higher levels of government (Federal and State) but in the lower levels of government (Municipal), the implementation of IT has become a difficult road, mainly due to the lack of infrastructure, budget, knowledge and trained staff. In a survey conducted by the magazine "Digital Policy" [2] in its ranking of Municipal Electronic Government portals it was published that: in 2010 there are two thousand 454 municipalities in the country (INEGI 2005) of which only one thousand 104 municipalities have Web portal equivalent to 45% of municipalities.

Having said that more than half of municipal governments are not complying with the law, the most frequent causes are ignorance of IT, infrastructure and budget, so it was decided to carry out a project under the alternative open source LAMP [ 3] (Linux, Apache MySQL and PHP) technologies that will help in reducing project costs.

## Methodology

As a first step was made the requirements survey which focused on the general needs of municipal councils in relation to Web Portals, the requirements were made in medium and small municipalities as they are most predisposed not to have a Municipal portal

With the lifting of requirements, the first prototype was made which was divided into 2 phases: the Front End phase, which is the visible part for the general public, was developed with HTML5 and responsive technology "this technology allows systems Adapt to any resolution and therefore be functional from any device with this are obtained portals compatible with mobile devices which means that the portal has a greater audience and acceptance as multi-devices.

With respect to the Back-End, it is the part that is only visible to the portal administrator (s), this module was developed with a user-centered web design which generate quality, satisfaction and trust for the user. The design of the Back-End is based on repeating the same design patterns for each module, which allows a quick and easy learning by the portal administrators that in many small and medium municipalities are usually people with unawareness of IT so this technique allows a quick learning since all sections are modified and administered in the same way.

The last phase is the implementation and piloting (April 2015) the Prototype was installed in the city of Tehuacán, the second most important city of Puebla, significant data was collected which allowed us to improve and have a more stable, usable and safe platform For other municipalities.



Figure 1 Municipal Web Portal of Tehuacán, mobile view

As can be seen in Figure 2, the design of the prototype can easily be adjusted to the institutional image of the city council in turn thanks to the fact that it is designed in layers, the image shows the modified portal for Ajalpan city council which at this moment (March 2016) is in the implementation phase.



Figure 2 Portal of Tehuacán in cellular view to the left and portal of Ajalpan to the right

With the information gathered in these 2 prototypes we managed to reach a new phase, the improvement of the Front-End and Back-End, the project was done with the paradigm Oriented Programming Object in N-layers, which allows us to divide the Work in several modular layers, according to Santiago Domingo this style of programming, will facilitate the reuse of layers, allow a better standardization, create an architecture easier to understand and implement, maintenance costs tend to be lower and in the dynamics of The business this style of programming provides that the system is scalable [4].

### Results

The prototype has been implemented in two municipalities which has allowed us to obtain information for a continuous improvement of the project. As a government portal, we detected a greater number of attempts at cyber-attacks, which created protocols to improve security in the implementation phase and in the use of the portal by city hall staff. Also implemented a library known as PDO which is an object-oriented extension to access databases in PHP that as mentioned in the language reference page "prepared statements do not need to be in quotes, the controller automatically handles do it.

If an application uses exclusively prepared statements, the developer can be sure that no SQL injections will occur "(php.net) [5] Regarding the Responsive Design, we realized that the municipalities upload a lot of multimedia material which is indispensable to become responsive when displayed in the Front End and thus allow the correct visualization in devices of lower resolution.

Regarding the content management, we did not consider the high volume of information that could be uploaded and the various varieties in which the municipalities want the information to be deployed, grouped or classified, so we decided to develop a new Back-End Adaptable to the content, this project is mentioned in other publications, so we will only mention that the new content manager is able to adapt or configure depending on the content.

### Conclusions

It generated an impact on municipal e-government in the 2 municipalities and is expected to do so in other municipalities that do not have a web portal, or in the municipalities themselves but with future administrations, this gives us the possibility to improve and modernize the management Public through IT, perfecting with this the relationship between citizen and municipality.

At the local and regional level, agreements were reached with the government for the implementation of the system, which is the starting point for talking to more cities in different states and knowing a project that is working and could be implemented at a very low cost, With this we hope to improve the digital governance of municipalities in different cities of the country.

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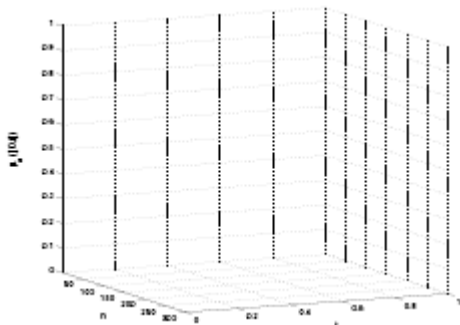
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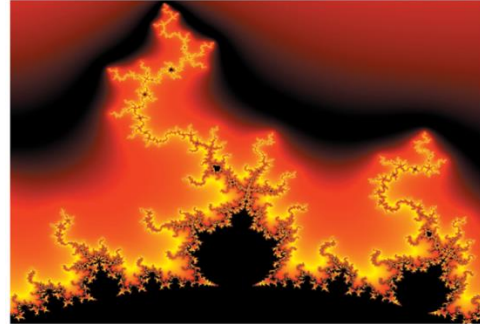
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