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# **Journal of Human Resources Training**

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## **Presentation of Content**

In the first article we present, *Engagement of education personnel in the state of Tabasco in times of COVID-19*, by MAY-GUILLERMO, Erika Guadalupe, VELASCO-CASTELLANOS, Jorge, DE LA CRUZ-MAY, Samuel and SALVADOR-GARCÍA, Yazmin Denisse, the next article we present, *Elaboration of a manual of procedures for the department of financial resources of a higher education institution in the state of Veracruz, Mexico*, by BALDERRABANO-BRIONES, Jazmín, RODRÍGUEZ-AGUSTÍN, Griselda, ALVAREZ-UTRERA, Mónica Nicole, with adscription in the Instituto Tecnológico Nacional de México Campus Úrsulo Galván, the next article we present, *The new society and the integral formation of university students*, by DOMINGUEZ-LUGO, Alma Jovita, CASTORENA-PEÑA, Jesús Abraham, CANTU-GONZALEZ, José Roberto and SALAZAR-GAITAN, Pablo Arturo, with adscription in the Universidad Autónoma de Coahuila, the next article we present, *Detection of training needs for banana company personnel in Teapa Tabasco*, by GARCÍA-VÁZQUEZ, María del Rosario, MALDONADO-JIMÉNEZ, Jonathan, CASTILLO XICOTÉNCATL, Jesús Guadalupe and MARTÍNEZ-CRUZ, Mitzi, with adscription in the Tecnológico Nacional de México Campus Región Sierra.

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**Engagement of education personnel in the state of Tabasco in times of COVID-19****Entusiasmo laboral del personal de educación en el estado de Tabasco en tiempos de COVID-19**

MAY-GUILLERMO, Erika Guadalupe†, VELASCO-CASTELLANOS, Jorge, DE LA CRUZ-MAY, Samuel\* and SALVADOR-GARCÍA, Yazmin Denisse

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**Abstract**

The objective of this research is to identify the levels of engagement experienced by education personnel in the State of Tabasco in times of pandemic, due to the sudden change that arose in the way of working, teaching, and the necessary reorganization in the individual and family level, which has caused certain reactions to change, stress, exhaustion, probable imbalances between work and personal life, among others, demanding the adoption of digital culture, virtual teaching, and other pedagogical strategies. The methodology used was quantitative, cross-sectional. A survey was applied to 499 workers. The findings show that the staff has developed resilience in the face of the current contingency.

**Resumen**

El objetivo de esta investigación es identificar los niveles de entusiasmo por el trabajo que experimenta el personal de educación en el Estado de Tabasco en tiempos de pandemia, debido al repentino cambio que se suscitó en la forma de trabajar, enseñar, y la reorganización necesaria en el plano individual y familiar, la cual ha provocado ciertas reacciones al cambio, estrés, agotamiento, probables desequilibrios entre trabajo y vida personal, entre otros, demandando a éstos la adopción de la cultura digital, enseñanza virtual, y otras estrategias pedagógicas. La metodología empleada fue cuantitativa, transversal. Se aplicó una encuesta a 499 trabajadores. Los hallazgos muestran que el personal ha desarrollado resiliencia frente a la contingencia actual.

**Engagement, COVID-19, Education****Entusiasmo laboral, COVID-19, Educación**

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## Introduction

COVID-19 forced teachers at all levels to evolve to e-learning and with it came challenges for which they were unprepared, including developing and/or maintaining their engagement even with the difficulties that the accelerated change would face.

In the State of Tabasco, the first positive case of COVID-19 was registered on 18 March 2020, and although the return to normality was declared at the federal level on 1 June, the risk conditions in the State led to the maintenance of the preventive measures that had been established in the Jornada Nacional de Sana distancia (Milenio, 2020). Subsequently, decree number 3196 was published in the official newspaper of the state of Tabasco stating that, "as of 1 June 2020, epidemic mitigation measures would be under the control of the state health authorities, who would act according to the epidemiological risk traffic light, considering the probability of spread or the occurrence of a new outbreak" (Government of the state of Tabasco, 2020, p. 9).

In the sphere of education, the pandemic has increased the challenges for teachers and education personnel as a whole, who have been key actors in response to the COVID-19 pandemic and have responded to a number of emerging demands of various kinds during the socio-health crisis (Martínez-Gómez, 2020).

The Economic Commission for Latin America and the Caribbean (ECLAC) and the United Nations Educational, Scientific and Cultural Organisation (UNESCO) note that the health contingency led to the mass closure of face-to-face activities in educational institutions at all levels in more than 190 countries in order to prevent the spread of the virus and mitigate its impact. This has led education personnel to make various adaptations to continue serving their users through different strategies: online distance learning, using a variety of virtual formats and platforms, and offline distance learning, using broadcasts of educational programmes through traditional media such as radio or television (ECLAC & UNESCO, 2020).

However, the need to adjust to the conditions of distance education has generated responsibilities and demands on teachers that significantly increase the time required to prepare classes, ensure adequate connections and follow up with their students in different formats, as well as the fact of not being a digital native and having to adapt to new contexts generates a sense of frustration. In the face of these situations that exceed the capacity to respond, psychological and physiological imbalances can occur, leading to technostress (Alcas et al., 2019). In addition to the above, school staff face the difficulties and tensions experienced by families, in many cases without having the necessary material or professional resources to address them, which generates emotional exhaustion, overwhelm, stress and psychophysiological disturbances among education staff (ECLAC & UNESCO, 2020).

According to official figures, in Tabasco, in the 2019-2020 school year, 37,962 teachers were registered, at all levels of education, serving a total of 755,824 students (Secretaría de Educación Pública [SEP], 2020). These figures provide an idea of the importance of the population dedicated to educational tasks. Given the circumstances imposed by the Covid19 pandemic, which led to the closure of face-to-face classes and the prolonged use of technological media, it is expected that engagement levels will be high in order to overcome the difficulties imposed by this pandemic.

The quality of education provided by teachers, although it can be measured, is very difficult to see it reflected in the students, because at the higher level the teacher should be no more than a guide for the student, who must analyse, identify and provide solutions to any problems he or she may have over time. The existing evaluation mechanisms for teachers are biased by a numerical basis, as well as the grades they assign to their students without giving a more extensive overview of how this is in their work and above all knowing the characteristics of their evaluators who on the one hand are their students (who may or may not have personal biases that make them cloud their objectivity) and on the other their direct superiors (who will take as a reference the numerical performance of the students).

All this added to the problem caused by a pandemic (COVID-19) that took everyone by surprise and was accompanied by the enormous demand to innovate in order to adapt to what is now the new normal.

Maintaining or surpassing the quality offered during face-to-face time was a task that became not only a priority, but also a matter of concern for teachers who had to take courses and find out about the platforms available for synchronous and asynchronous work, check their available electronic devices to see if they had the necessary characteristics, check the quality of the internet available and if they did not have it or the existing one was not sufficient, hire or expand and, finally, adapt to the needs of their students who also experienced first-hand the suddenness and abruptness of the change. The challenges described above could only have been overcome through engagement, along with their vocational skills, so it is necessary to find out whether teachers perceive themselves as engaged.

The studies that group the variable " COVID-19" have had to reach all possible topics to set the greatest precedent of action that allows a contingency plan that contemplates the difficulties already experienced along with a plan that allows those affected not to decline in their spirits to perform remote tasks, studying how the worker feels is a task that companies have been adopting in order to avoid staff turnover and provide a healthy work environment.

## Literature review

### Background on engagement

According to Fernández and Yáñez (2014) Kahn first mentioned the term engagement in 1990 when he observed that some workers showed highly energetic and motivated behaviour at work, and this situation could not be explained by constructs such as institutional commitment, leadership or motivation. For this author, a person is engaged when he or she is physically involved, cognitively vigilant and emotionally connected (Fernández & Yáñez, 2014).

Engagement at work is a key element of the new paradigm within Positive Psychology, which seeks to understand, through scientific research, new processes centred on positive emotions, understood as feelings of happiness or lasting well-being, which is stable in people and independent of the environment in which they live (Raigosa & Marin, 2011). From the studies conducted by Wilmar Schaufeli, a Dutch researcher, he initially studied burnout due to his great interest in work-related stress and suddenly began to analyse the opposite, partly because his colleagues encouraged him to also observe employees who might present the opposite pattern, such as a lot of energy and enjoyment at work and made a lot of effort through observing the psychological processes involved in those people who were not suffering from burnout (Juarez, 2015).

Globally, there is much concern and interest about work-related stress, especially the consequences for both companies and for the worker him/herself because it reduces their quality of life. In Mexico, a study stands out where questionnaires were applied to measure variables such as physical and mental health, satisfaction with salary, intrinsic job satisfaction as well as the model of engagement at work to 151 professionals (working on their own and coming from various disciplines) and people with command within various organisations, as well as 269 operational workers (clerks, workers, salespeople and technicians) who agreed voluntarily (Arias, 2018). What is interesting about this work is the opposite emphasis on the deterioration of the quality of work life, which is also related in some way to burnout syndrome or Burnout Syndrome (WSS). In other words, it does not only analyse the causes of burnout, but also the opposite scenario of what would happen if the stressors did not exist in the work environment or were present at low levels. In this case, the opportunity arises to detect the favourable elements that can provoke the opposite effect: immersion (Arias, 2018).

### Definition of engagement

Work enthusiasm is the term linked to engagement in the Mexican context. Theoretically considered as the opposite of burnout, work enthusiasm has sparked a great deal of research in the organisational environment (Hernandez-Vargas, et al., 2016).

The English term engagement is translated into Spanish as *compromiso* or *implicación*. This anglicism has been used to refer to a psychological construct that defines a specific state of mind which is measurable through validated scales (López & Chiclana, 2017).

Wilmar Schaufeli is considered the originator of the term engagement and author of the Utrecht Work Engagement Scale (UWES). For this researcher, Work Engagement "is basically a state where people are at work and they feel very energised, they feel very dedicated to what they are doing and they are also involved in their work, so you can say it is a kind of work-related happiness, and so basically it is a positive thing" (Juarez, 2015). Schaufeli (2011) proposed the work engagement model.

These authors defined it as "a positive and fulfilled state of mind related to work characterised by three components: vigour, dedication and absorption" (Schaufeli, 2011 p.74). Vigour is conceptualised as a state of high energy and mental resilience, as well as the desire to exert considerable effort and persistence even when difficulties arise in carrying out the work. Dedication is seen as a feeling of enthusiasm, significance, pride, inspiration and challenge.

Absorption refers to high concentration and fascination leading to not feeling that time is passing to such an extent that it is sometimes difficult to detach from the work (Arias, 2018). A relationship can also be established with regard to the issue of labour rights in Mexico and consequently to the concept of quality of working life, which is also closely related to engagement, in the sense that the employee or worker can achieve greater commitment or involvement in proportion to the conditions of their working environment, also seen as a human right, contributing to the occupational health of workers (Patlán, 2016).

### **Immersion in workers in the education sector**

Reviewing the literature and research work on the subject, in Tabasco, Mexico, a study on staff satisfaction and analysis of its factors, close to the engagement that is important for the purposes of this paper, was conducted in a university hospital.

The study population consisted of 81 workers, from all shifts, categories and areas or services. To assess the organisational climate and job satisfaction, a validated questionnaire was applied, applying an observational, cross-sectional and descriptive study during the months of April and May 2008 (Pavón-León, et al., 2011). In the education sector, specifically teachers have also become important when studying the level of enthusiasm at work or engagement, due to exposure to psychosocial risk factors, such as: a) high psychological demands, b) low esteem, c) high double presence (working and domestic workday); d) high job insecurity and low social support (García, Iglesias, Saleta, & Romay, 2016).

Derived from the previous approach, the effect of engagement on adaptive performance and job satisfaction in university teachers was the focus of another research paper. To achieve this, the authors conducted an explanatory research study in a sample of 230 university teachers. They used instruments to measure engagement as an independent variable, as well as performance and job satisfaction as dependent variables (Ortega & Patlán, 2019).

### *Models, dimensions and scales of engagement*

Kahn identified three psychological conditions that influence the presence of Engagement, which are: a) Psychological Fulfilment, or idea of reward by being intensely involved in the work; b) Psychological Security, or security of being involved in the work without suffering negative consequences for self-image or status and c) Psychological Availability, sense of having the necessary personal resources to favourably perform the task (Fernández & Yáñez, 2014). Schaufeli and Salanova have emphasised the importance of discerning the engagement construct from other similar concepts, but which essentially refer to different aspects of the mental state: organisational commitment, job involvement, affective organisational commitment, continuance commitment, extra-role behaviour, job satisfaction, among others (Schaufeli & Salanova, 2014).

The UWES scale has been the most widely used in many research studies (López & Chiclana, 2017). Work engagement is situated in the Job Demands and Resources Model. This model has been used to predict burnout, organisational commitment, work connectedness, engagement, absenteeism and job performance (Ortega & Patlán, 2019). According to this theory there are two categories: job demands and job resources. Job demands refer to physical, psychological, organisational or social aspects of work. An example of these is work pressure. Job resources are those that stimulate personal growth, among others (Bakker & Demerouti, 2013).

For Schaufeli et al. (2011) cited by Flores et al. (2015) work engagement is a construct that integrates feelings of vigour, dedication and absorption. It is from this definition and approach that engagement takes on a more scientific nuance. Vigour is conceived as high levels of energy and mental resilience, willingness to invest in work and persistence in difficult situations. Engagement is practically being strongly motivated to work and experiencing a sense of significance, enthusiasm, inspiration, pride and challenge. The absorption component is characterised by being completely focused and involved in the work, having difficulty detaching from it and perceiving that time passes lightly (Flores, Fernández, Juárez, Merino, & Guimet, 2015).

### Methodology to be developed

This is a quantitative study, with an explanatory scope and a non-experimental and cross-sectional design, because the data collection period was from 22 April to 20 August 2021.

The data collection technique was an online survey using a form designed in Google Form. The response time was subject to the availability of the staff and the internet access possibilities of the participants. The study population consisted of 499 participants and their characteristics are shown in table 1.

Variable	Categories	%
Sex	Women	52%
	Male	48 %
Marital status	Single	22%
	Married	61%
	Widowed	7%
	Unmarried	8%
Level of schooling	Technician	3%
	Bachelor's degree	39%
	Master's degree	47%
	PhD	11%
Seniority	1-5 years	25%
	6-10 years	24%
	11-15 years	22%
	16-20 years	16%
	21-25 years	9%
	1-5 years	25%
6-10 years	24%	

**Table 1** Profile of participants

*Source: Own elaboration*

The instrument was integrated with 9 items from the Immersion questionnaire by Schaufeli et al. (2002) which detects the energetic and affective connection that the employee has towards his or her work. The response scale was from 0 to 6, where 0= Never, 1= Almost never, 2, = Sometimes, 3= Regularly, 4= Quite often, 5= Almost always and 6= Always.

To measure the degree of enthusiasm for work, the data were analysed using descriptive statistics and quartile analysis in order to identify the levels recorded for each of its dimensions. In addition, scales were used with categories of analysis that emerged by grouping the percentages of the distribution based on the corresponding percentile.

### Results

The results of the research are presented below, starting with the descriptions of the dimensions of immersion presented in table 2, in which the participants are more inclined towards the dimension of dedication, while the most dispersed dimension is vigour.

Variable	Media	Standard deviation
1. Vigour	4.88	1.06
2. Dedication	5.31	.90
3. Absorption	5.25	.84

**Table 2** Descriptive data on the variables studied.

Table 3 shows that 27% of the population shows that they do not feel energised in their work, followed by 23% of the population with a low level, 14% with a moderate level and 36% with a high level in this area.

Level	Percentile	Range	%
No vigour	25	1.67-4.00	27
Low	50	4.10-5.00	23
Moderate	75	5.10-5.66	14
High	100	5.66-6.00	36

**Table 3** Vigour level

Table 4 shows that 32% of the population is not engaged in their activities, 11% have low levels and 57% have a high level in this factor.

Level	Percentile	Range	%
Non-dedicated	25	.33-5.00	32
Low	50	5.10-5.66	11
High	75	5.67-6.00	57

**Table 4** Level of dedication.

Table 5 shows that for the absorption dimension, only three categories of analysis were recorded, with 36% reporting no absorption, 15% reporting low levels of absorption and 49% reporting high absorption.

Level	Percentile	Range	%
Not absorbed	25	2.00-5.00	36
Low absorption	50	5.10-5.30	15
High absorption	75	5.40-6.00	49

**Table 5** Absorption level

## Conclusions

In accordance with the situation that prevails among education personnel almost a year after the covid-19 health emergency was declared in our country, certain criteria and assertions can be established regarding the level of vigour, dedication and absorption.

With regard to the vigour variable, almost half of those surveyed practically stated that they did not have it or if they did, it was at a low level, contributing to the fact that individually they lacked the elements or capacities to generate the energy necessary to carry out their teaching work, while the other half stated that they had moderate and high levels of vigour.

With regard to the variable dedication, just over half stated that they were dedicated to their activities; this is a consequence of the adaptability to new methods, educational technology, the use of different synchronous and remote transmission platforms, and everything that distance teaching entails in which there is no common contact with students, as well as not knowing whether the educational objectives set are really being achieved.

Lastly, the variable of absorption, with 49% of those surveyed saying that they felt immersed in the teaching and learning process. This situation favours good understanding or empathy towards the students, since the difficulties have not only been one-sided; in addition, this attitude helps to improve the management of work-related stress, which has an impact on a better quality of life. However, the other half is not immersed or committed and is an area of opportunity and improvement.

There is evidence that the current pandemic has caused some emotional exhaustion, stress and a decrease in the level of commitment to the work, which has an impact on the deterioration of the emotional and physiological health of the staff. It should be remembered that these results or observations recorded in this research correspond to the year 2021, one year later, so the sample studied has also developed certain socioemotional attitudes that favour the confrontation of uncertainty, fear, etc., in a certain way due to the development and application of the first vaccines, which has gradually allowed the physical and mental reintegration into the activities of educational work.

## Recommendations

By virtue of what has been diagnosed and studied in this study, it is important that governmental, educational and health authorities, educational personnel and others involved in the teaching and learning process continue to work together through policies and actions that reinforce those that have been implemented since the beginning of the pandemic.

The education authorities must continue to provide the necessary inputs and tools to provide students and other users with quality education, free of discrimination or others that are detrimental to the healthy coexistence and socialisation of education, achieved through competent personnel in both technical and socio-emotional skills, guaranteeing the physical and psychological well-being of the parties involved. Health authorities should continue to monitor and establish agreements that foster a culture of health care not only in these times of pandemic, but on a permanent basis. And society in general, to continue to participate actively by raising its commitment to the achievement of the objectives of the different actors of national education.

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## Elaboration of a manual of procedures for the department of financial resources of a higher education institution in the state of Veracruz, Mexico

## Elaboración de un manual de procedimientos para el departamento de recursos financieros de una institución de educación superior en el estado de Veracruz, México

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### Abstract

Within organizations, one way to systematize work instructions is through procedure manuals, since they allow normalizing the processes of specific activities and carrying them out effectively and efficiently. Allowing to create a guide of good practices that provide administrative and business management. For this, the appropriate tools must be available, so a proposal for a procedures manual is presented, which, as its name indicates, this tool seeks to carry out an implementation of said manual with the objective of carrying out an internal control, a continuous efficiency and reduce the margin of error in daily activities and functions. In addition, it is planned to support the Financial Resources Department by granting an improvement proposal that helps to have greater efficiency and organization, as well as optimize its functions under the continuous improvement approach.

### Resumen

Dentro de las organizaciones una forma de sistematizar las instrucciones de trabajo es a través de los manuales de procedimientos ya que permiten normalizar los procesos de actividades específicas y realizarlas de manera eficaz y eficiente. Permitiendo crear una guía de buenas prácticas que aporten una gestión administrativa y empresarial. Para esto, se debe contar con las herramientas apropiadas, por lo que se presenta una propuesta de un manual de procedimientos, que como su nombre lo indica, esta herramienta busca realizar una implementación de dicho manual con el objetivo de realizar un control interno, una eficiencia continua y reducir el margen de error en las actividades y funciones diarias. Además, se planea apoyar al Departamento de recursos financieros otorgando una propuesta de mejora que ayude a tener una mayor eficiencia y organización, así como optimizar sus funciones bajo el enfoque de mejora continua.

### Implementation, Procedures, Optimize

### Implementación, Procedimientos, Optimizar

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## Introduction

A procedures manual is a tool to help companies in their performance and growth through the ordering, systematization and standardization of information, where objectives, rules, procedures are established to achieve efficient administration, thus maintaining a high level of competitiveness (Ruiz, 2015).

The use of procedure manuals has increased in organizations, due to the benefits achieved with their implementation, ranging from facilitating induction for new staff, to obtaining information that allows decision-making and creating new methods. of work that increase the efficiency of the operations and the personnel of the company.

The Higher Education Institution on which this study is based is an Institution that has a Quality Management System, which allows for a competitive advantage since it is very important to provide a quality service in the educational sector. , satisfying the needs of our clients, the students.

The Procedures Manual was prepared with the purpose of implementing it in the Financial Resources Department of this Institution, which aims to identify and enrich the activities that are carried out daily in order to achieve the efficiency and effectiveness of the processes. Since it is essential for this area to have a description that allows improving the development of activities at hierarchical levels, which favors the reduction of failures and the increase in productivity.

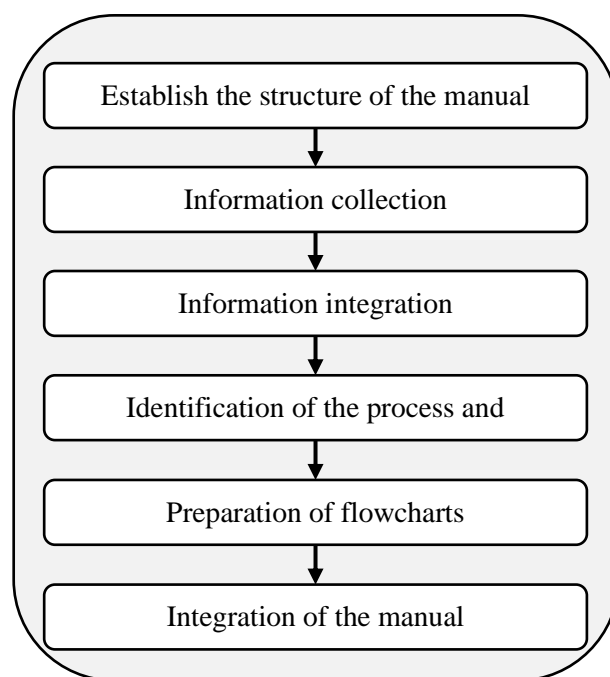
The objective of having a Manual is to demonstrate that it has the capacity to provide an educational service that meets the requirements of the students, through the effective application of the system, including the processes for its continuous improvement and the assurance of conformity. with the legal and regulatory requirements applicable to students.

## Methodology

The methodology for the research is graphically depicted in Figure 1, which lists the different phases that were followed:

1. Establish the structure of the manual.
2. Gathering information.

3. Integration of the information.
4. Identification of the process and procedure.
5. Development of flowcharts.
6. Integration of the manual.



**Figure 1** Research methodology  
Source: Perception of the autor

## Instrument to use

The purpose of the questionnaire used for this research is to obtain information related to the activities and functions of the department, and in turn to be useful as a self-diagnosis, focusing on the participation of intellectual capital (collaborators).

Said information will be managed confidentially.

To carry out the questionnaire and the manual, a series of reagents and a flowchart were made.

Each of the elements considered to integrate them into the diagram is described below:

1. Structure of the manual: There is a great variety of ways to present a procedures manual, and in terms of its content there is no uniformity, since it varies according to the objectives and purposes of each organization, as well as its scope of application.

For these reasons, the structure was designed and the elements that were used in it were established, since this allowed us to contemplate the pertinent information and, in turn, be more objective in data collection.

2. Collection of information: In order to collect information, the following data collection techniques were used: documentary research, observation, interviews and questionnaire.

3. Integration of the information: At the end of the data collection, the information obtained through each technique that was applied was integrated, with the purpose of obtaining a diagnosis that reflects the current operational reality of the department.

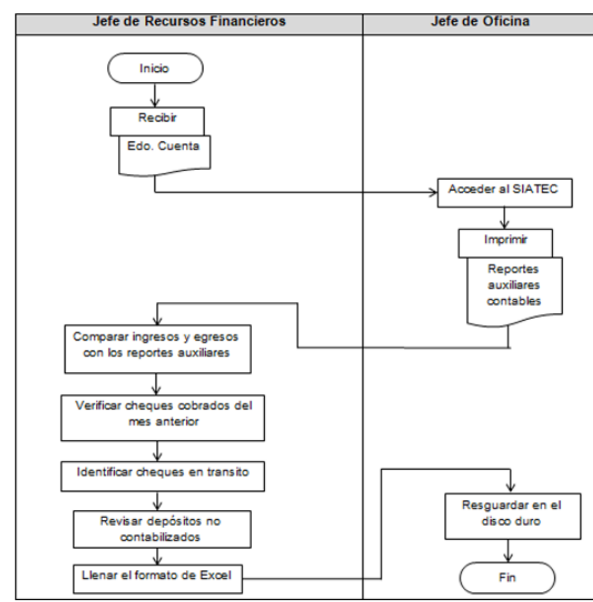
4. Elaboration of the Flowchart: Once the information was integrated and the activities of the procedure defined, its graphic representation continued; For this, the ANSI symbology for flow charts was used in order to comprehensively visualize the interrelationships of the procedure, indicate the sequence of operations and the elements involved in their execution, and identify the origin and destination of the documents.

For the diagramming of the flow of the procedure, the sheet was divided into columns that represent the positions that intervene, in each column blocks or boxes were located where the activity carried out by the department is briefly described, which are linked with continuous lines that direct the process flow.

The blocks correspond to the sequence of the procedure description and are combined with the applicable symbols.

5. Manual of procedures for the elaboration of bank reconciliations: To conclude with the manual, the information and flow diagrams obtained during the various stages involved in the description of the activities were unified and the diagrams were incorporated into the templates prepared to integrate the body of the manual.

The structural design of the Flowchart is as follows:



**Figur 2** Flowchart design

Source: *PerceptEion of the autor*

### Description of the activities process

One of the main reasons for selecting this department was due to its accessibility, not only its physical proximity but also internal contacts with it. The process to follow consisted of nine activities.

First, the monthly account statement is received from the bank.

Second, access to SIATEC (Integral Technology Administration System).

Third, auxiliary accounting reports are generated and printed from SIATEC for each bank account.

Fourth, the comparison is made between the income and expenses registered in the auxiliary reports with the data presented in the bank statements of each of the accounts under analysis.

Fifth, it is verified that the checks of the previous months were cashed.

Sixth, the checks in transit corresponding to the month are identified.

Seventh, it is verified if there are unaccounted for deposits.

Eighth, an Excel format of the month corresponding to the bank reconciliation is filled out.

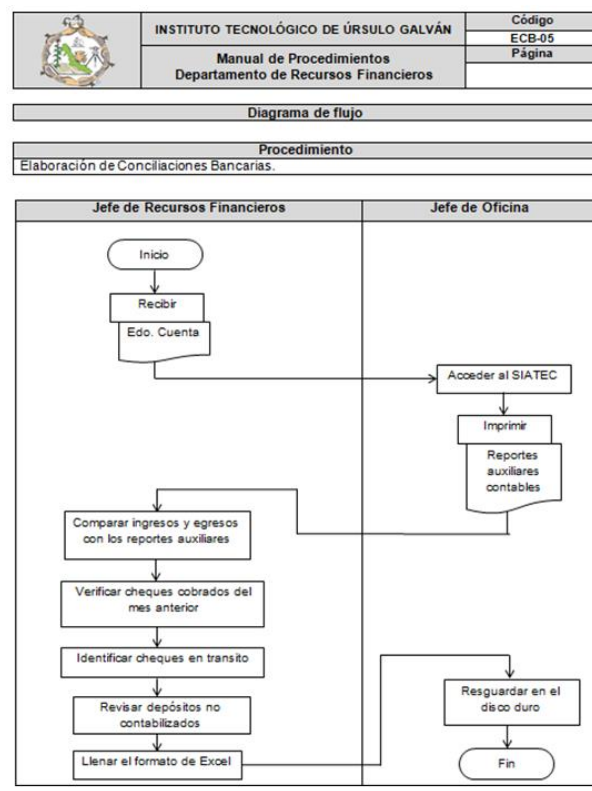
Finally, the bank reconciliation information is saved on the hard drive.

**Results**

Based on the research techniques implemented, it was possible to identify the procedures that each position in the department entails, due to this, the objective of designing a flowchart that allowed easy understanding of the activities when carrying out bank reconciliations was achieved.

The Procedures Manual for preparing bank reconciliations is shown below:

	INSTITUTO TECNOLÓGICO DE ÚRSULO GALVÁN	Código
	Manual de Procedimientos Departamento de Recursos Financieros	ECB-05 Página
<b>Procedimiento</b>		
Elaboración de Conciliaciones Bancarias.		
<b>Responsable</b>		
Jefe del Departamento de Recursos Financieros.		
<b>Normas</b>		
Todo ingreso o egreso de recursos en las cuentas bancarias deberá ser registrado en el SIATEC para su validación mensual contra los estados de cuenta emitidos por el banco.		
Encargado	Actividad	Descripción
Jefe del Depto. de Recursos Financieros.	1	Recibe de la institución bancaria el Estado de cuenta bancario mensual de las cuentas bancarias utilizadas.
	2	Acceder al SIATEC.
	3	Generar e imprimir en el SIATEC los reportes auxiliares contables por cada cuenta bancaria.
	4	Realizar comparación entre los ingresos y egresos registrados los reportes auxiliares con los datos presentados en los extractos bancarios de cada una de las cuentas objeto de análisis.
	5	Verificar que los cheques de los meses anteriores fueron cobrados.
	6	Identificar los cheques en tránsito correspondientes al mes.
	7	Revisar si existen depósitos no contabilizados.
	8	Llenar el formato de Excel del mes correspondiente a la Conciliación Bancaria.
	9	Resguardar en el disco duro la información de la Conciliación Bancaria.



**Figure 3** Design of the Procedures Manual  
Source: Perception of the author

**Conclusions**

Procedures manuals are documents that serve as a means of communication and coordination that allow information from an organization or area to be recorded chronologically, that is, it establishes the instructions and guidelines that are considered necessary to improve the performance of activities.

The Financial Resources department had an organization manual that generically mentions the functions performed, for which reason the drafted document is an instrument that strengthens each activity carried out in accordance with the organizational structure of the department.

The procedures manual was prepared according to the needs of the department and taking into account its organic structure, therefore, to gather information, all the department's personnel participated, thanks to this, the most relevant procedures were analyzed and documented.

As a result of this project, it is concluded that the implementation of a procedures manual in an organization is important, because with these the efficiency and effectiveness in achieving objectives can be improved; optimizing processes through the systematization of activities, elimination of duplication of functions and the pertinent assignment of tasks to the workers involved in the performance of their functions

### **Recommendations**

It is recommended that the head of the department apply the manual in the process of Induction and Training of new workers, so that they have a reliable guide at hand.

Introduce new work methods that benefit the productivity and efficiency of the department by analyzing existing procedures.

Constantly update the procedures manual respecting the format for currently established procedures.

Disseminate the procedures manual to all members of the department, with the aim of standardizing work and increasing customer satisfaction.

It is recommended that the department only receive complete documentation according to the requested requirements, in order to optimize procedures.

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## The new society and the integral formation of university students

### La nueva sociedad y la formación integral de los universitarios

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#### Abstract

For children and young people today it is perfectly familiar to handle the network, in addition, they interact with each other. Technology, today, is present in almost all aspects of your life: when you access information, when you interact with other people, when you tell them where you are or what you are doing, when you read, when you study, when you document, etc. Speaking of modernity, information and communication technologies come to mind. The use of technology came to streamline and facilitate many processes within the business, educational and social sectors, but it is important to remember Einstein's phrase "I fear the day when technology surpasses human interaction. The world will only have one generation of idiots", but if we add to that the social phenomenon of the loss of values in young people, due to the large amount of "garbage" that the internet has.

#### Resumen

Para los niños y jóvenes hoy en día resulta perfectamente familiar manejarse en la red, además, interactúan entre sí. La tecnología, hoy, está presente en casi todos los aspectos de su vida: cuando accede a información, cuando se relaciona con otras personas, cuando les dice dónde está o qué hace, cuando lee, cuando estudia, cuando se documenta, etc. El estar hablando de modernidad, se viene a la mente las tecnologías de la información y comunicaciones. El uso de las tecnologías vino a agilizar y facilitar muchos procesos dentro del sector empresarial, educativo y social, pero es importante recordar la frase de Einstein "Temo por el día en el que la tecnología sobrepase la interacción humana. El mundo solo tendrá una generación de idiotas", pero si a eso se le agrega el fenómeno social de la pérdida de valores en los jóvenes, debido a la gran cantidad de "basura" con la que cuenta la internet.

#### Liquid society, Technologies, Personal values

#### Sociedad Líquida, Tecnologías, Valores

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## Introduction

Currently there is talk of liquid modernity, liquid relationships, liquid faith, among others, a term coined by Zygmunt Bauman, who explains today's society as a change in living from a solid society to one in a liquid state, defining this term in many of his writings as a society in movement, unstable, where the great models and systems have vanished, causing uncertainty at many times, describing it as the society of the transient, consumerism and the momentary.

In liquid modernity, one is born into a context where stable parameters do not exist. There are multiple offers, varied opportunities from which one undertakes the task of constructing one's own identity. In liquidity, identity is experienced as a construction where the offers enable this task. A strong anguish and a strong impulse arises in the citizen to acquire and access one of the offers that are up to date, but taking into account the strong imperative of exclusivity, brands, styles; since these offers and their exclusivity is what will allow the citizen to construct his or her identity and exclusivity. (Ossa Henao, 2018)

Life is presented in a fast way, where parents occupy most of their time in work activities and leave aside the attention to their children, and with this they feel "attended" by social networks and entertainment content that exist on the internet, this comes to influence the loss of values of human formation.

Any transition is imperative as a given society develops. Bauman, in the face of the current society, shows it as a liquid society, by diluting the meaning-producing devices of the solid society, dissolving their symbolic efficacy. In essence, higher education is geared specifically to young people and if we do not know the reality of these young people, the educational work will not be effective.

The culture of the present urges us to continually reinvent ourselves. This becomes a challenge for universities because of the current position of young people as consumers with "no time to waste". Young people know how to change direction, to adapt to changing circumstances, to detect movements immediately, etc.

In the world of the liquid society, the solidity of things, like the solidity of human bonds, is interpreted as threats; any oath of loyalty, any long-term commitment (let alone an eternal commitment) portends a future laden with obligations that will (inevitably) restrict "freedom" of movement and reduce the capacity to take advantage of new and as yet unknown opportunities as they arise.

What makes modernity "liquid" is the accelerated and unstoppable "modernisation" whereby - like other liquids - no social life is able to maintain its form for long. The "melting of solids", an endemic and defining feature of all modern forms of life, continues, but, unlike in the past, the melted solids are not expected to be replaced by "more solid", "new and improved" solids, which are immune to melting. (Hall, 2017)

In this society, teachers are not the centre of the education system, nor are they the teaching authority for today's young people, nor will they be the sole channel for transmitting knowledge to students.

Bauman explains that, faced with the possibility of real changes, we may react in a favourable way by feeling more and more independent and in control of our destiny, but there will also be those who feel afraid of such circumstances. Being independent is not so easy, liberation-emancipation can bring consequences we are not used to. We consider ourselves modern, but we are not. Firstly, because there are deficiencies to be remedied in different areas; secondly, because in a few years, this modernity will give way to another modernity, but it will necessarily have to give way to another conception.

The teaching-learning process must contribute to the integral formation of the student and for this a curriculum that links knowledge (know-how), feelings, emotions (know how to be) in a way that fosters personal relationships that allow them to live together well and therefore participate effectively in the development of society must be oriented (Marrero Sanchez, 2018). (Marrero Sanchez, 2018).

He believes that the freedom achieved through his emancipation has led man to keep more and more to himself, and to become even more unconcerned about what is going on around him. He points out that man is immersed in a consumerist society, which increasingly seeks satisfaction more and more quickly, given the expiry date of the products on offer, and not necessarily food products. Such is the case of fashion collections, the latest in technology, which is today and tomorrow will cease to be so.

He believes that this need for shopping is caused by the desperate search for belonging to the group that guides the course of consumer capitalist society. Those with high purchasing power will have a greater number of choices. Those with less purchasing power will only be able to buy what is right for them.

Conformity: man will inevitably fall into the nets of consumerism, his identity will not be enough to save him from being part of the synoptic society. However, there is still subtly a clear difference between the number one enemy of society, the individual (Hernandez Moreno, 2016).

The importance of knowing how the teacher even in this society carries out activities to encourage student participation in order to contribute to human values is the aim of this research.

The feeling of not having anything stable also translates into links and relationships. With the help of new information and communication technologies, which enable instant interconnectivity, the illusion of companionship is provided; but despite this feeling, personal relationships that are instantaneous also fall apart instantly, so they become soluble, brief and fragile. The ambivalent capacity of the theory of liquid modernity is impressive; on the one hand, it enunciates and promotes freedoms while, on the other hand, it is the representation of dependency in every sense.

The social phenomena that are analysed from this liquid modernity vision are shown as generally individualistic behaviours, this prevents the union in movements around ideals of common benefit, which are absolutely necessary taking into account the welfare of the subjects; in this way, social movements are extinguished because they do not have the democratic support for their achievement (Lopez Rodriguez, 2021). (Lopez Rodriguez, 2021).

## Materials and methods

For this research it was necessary to carry out fieldwork to document the information gathered. For this purpose, emphasis was placed on the new university guidelines, which emphasise the use of technology, the promotion of values and academic flexibility. We worked with different grades of a university course in a random way.

## Sample

The information gathering instrument was applied to a total of 129 students between 19 and 23 years of age, as well as to teachers.

## Instrument

It consisted of a questionnaire which emphasises how the teachers carry out activities even with the evolution of the students in academic matters as well as in values; it consists of questions.

The aim is not to expose teachers, but only to find areas of opportunity, but rather to assume a new style, climate and horizon of shared reflection, in order to optimise and make possible real spaces for the professional development of teachers and the generation of innovative cultures in schools.

5	Always
4	Most of the time
3	Sometimes
2	Hardly ever
1	Never

The scale used for the questionnaire was a Likert-type scale, with the following response alternatives:



**Validity of the instrument**

To determine the degree of reliability of the instrument applied to teachers and students, Cronbach's alpha coefficient was calculated (Table 1), using SPSS Statistics 17.0.

<b>Cronbach's Alpha</b>	0.876
<b>Quantity of reagents</b>	20

**Table 1** Reliability questionnaire for teachers and students

**Results and Discussion**

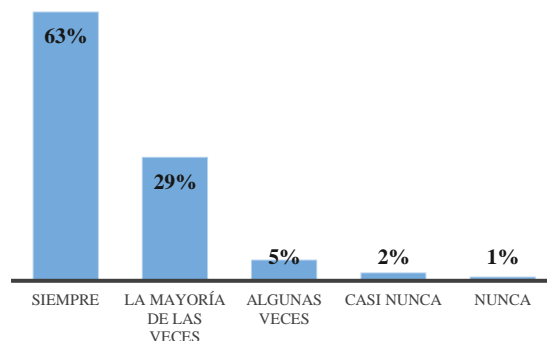
In Excel, the information from the questionnaires was emptied, to be later manipulated with SPSS Statistics 17.0 where the data was coded and the statistical analysis was carried out.

Within the academic activities, teachers carry out various dynamics to promote a good strategy for their classes and to keep students motivated and always under group stability, applying the values that the university emphasizes. Activities carried out by teachers for training in values in their classes

Activities	Media	Standard deviation
There is a respectful atmosphere where students and teachers live together.	4.78	0.435
In their classes they generate an atmosphere of respectful trust by calling each of their students by name.	4.68	0.530
Encourages collaborative work in the classroom, based on trust and solidarity.	4.53	0.637
There is free thinking so that students can give their opinions and possible solutions to the problems presented in class.	3.94	0.848
Playful and analytical activities are carried out to encourage the search for, analysis and interpretation of information that leads students to question their daily lives.	4.13	0.779
Projects are carried out through collegiate work to propose strategies that support behaviour that favours a harmonious environment.	3.64	0.94
Students carry out team activities to jointly solve problems.	3.40	0.975

**Table 2**

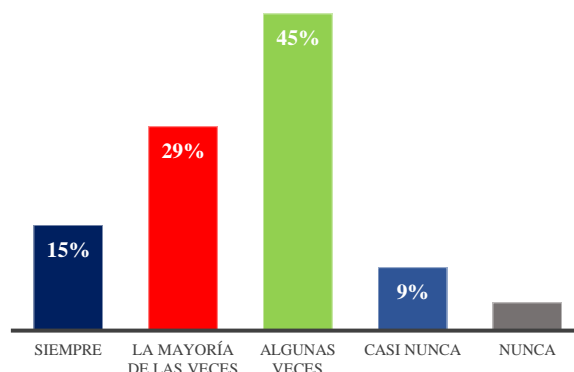
**Teamwork based on solidarity and trust is encouraged**



**Figure 1** Collaborative work, based on trust and solidarity

Figure 1 shows that 63% of teachers always encourage collaborative work in their classes, based on trust and solidarity, while 29% do it most of the time.

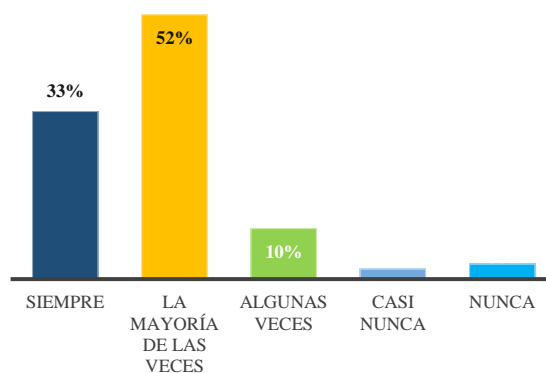
**Students work on projects**



**Figure 2** Project development with student participation

Figure 2 shows that 29% of teachers most of the time design real case activities to encourage students in good analysis and interpretation of information that leads students to question. It was found that 15% of teachers always design activities that comply with the above.

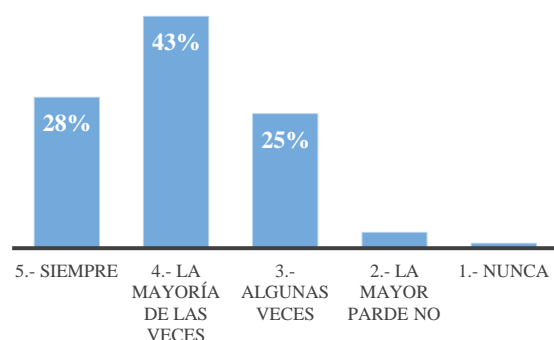
**Do you carry out real case activities?**



**Figure 3** Real life case study activities

Being able to analyse some real-life cases in class allows the student to feel more motivated, and to know the problems or situations that they will see in their professional areas. Most of the students indicate that they apply these techniques in at least one of the subjects.

**There is space for students to communicate within the classroom**



**Figure 4** There is open communication on the part of the students

Figure 4 shows that 43% of the teachers allow and encourage communication with students during their class hours, so that they can discuss their opinions and ideas about their concerns. Only 28% of teachers always provide communication spaces for their students.

## Conclusions

If education continues as it did in the 19th century, this will not have a favourable impact on students, because the reality is different. We must think about training transformed professionals so that they can cope with new technologies, transforming everything that is presented into agile processes. And in terms of integral education, it is necessary to confront weak thinking and the emptying of morals, more than ever it is necessary to educate in ethical values and citizenship.

Based on the results obtained during the research carried out with 131 secondary school teachers from public schools in Monclova, Coahuila, the following areas of opportunity were found, which should be considered by teachers in order to achieve a better formation of values in their students.

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## Detection of training needs for banana company personnel in Teapa Tabasco

### Detección de necesidades de capacitación para el personal de las empresas bananeras en Teapa Tabasco

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#### Abstract

The human being is always exposed to risks that can lead to injuries, loss of limbs, disability, occupational diseases and in some cases even death, due to this alternatives have been created to avoid accidents and preserve the lives of employees, and one of the main measures for the prevention of accidents is the use of appropriate personal protective equipment (PPE), as well as the signage of the work site helps greatly to reduce work accidents. This project aims to detect training needs regarding industrial safety and occupational health issues. For this, a quantitative methodological design was used, because information was collected through employee surveys, and a statistical-descriptive analysis was carried out, obtaining graphs to observe the behavior of the data. The conclusions of the investigation indicate that training is required on issues of appropriate use of PPE, as well as training on safety signage and first aid, as well as recommendations are made for the reduction of risks in the banana company.

#### Resumen

El ser humano siempre está expuesto a riesgos que pueden derivarse en lesiones, pérdida de extremidades, incapacidad, enfermedades laborales y en algunos casos incluso la muerte, debido a esto se han creado alternativas para evitar accidentes y conservar la vida de los empleados, y una de las principales medidas para la prevención de accidentes es el uso del equipo de protección personal (EPP) adecuado, así también la señalización del sitio laboral ayuda en gran medida a la reducción de accidentes laborales. El presente proyecto, tiene como objetivo detectar las necesidades de capacitación, con respecto a los temas de seguridad industrial y salud ocupacional. Para ello, se utilizó un diseño metodológico cuantitativo, debido a que se recolectó información mediante encuesta a los empleados, y se realizó un análisis estadístico-descriptivo obteniendo gráficos para observar el comportamiento de los datos. Las conclusiones de la investigación indican que se requieren capacitaciones en cuestiones de uso apropiado de EPP, así también capacitación sobre señalización de seguridad y sobre primeros auxilios, de igual manera se realizan recomendaciones para la disminución de riesgos en la empresa bananera.

**Training, Banana companies, Personal protective equipment**

**Capacitación, Empresas bananeras, Equipo de protección personal**

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## Introduction

The banana industry is of great economic support for the municipality of Teapa in the state of Tabasco, therefore, it carries a great responsibility and pride for the state, that is why, all the important points must be taken into account to carry out the correct training of workers in this area. According to data from the Ministry of Labor and Social Welfare, in 2021 there were 291,304 accidents in Mexico and 824 cases in Tabasco (Secretaría del Trabajo y Previsión Social, 2021).

According to the aforementioned data, it is required to reinforce the safety of employees, in terms of banana companies, since in Mexico there are few companies that are dedicated to the export of bananas, managing to minimize accidents and thereby reduce downtime.

Let us remember that the courses must be specific for emergency attention, application of regulations, organization of occupational health and safety commissions, use and handling of personal protective equipment (NOM-017-STPS-2008, 2008), learning how to handle hazardous processes, as well as work at heights or in confined spaces (Arellano & Rodríguez, 2013). Always focused on industrial safety (Mangosio & Creus, 2011).

This research was conducted according to the purpose of detecting the essential points according to the need for training that employees require.

## Description of the method

The methodology used for conducting the research is shown below. The research is mixed, since both quantitative and qualitative information gathering instruments will be used.

### 1) Visits to the companies and work observation

Visits were made to the Santa Fe farm in order to observe the activities of the workers, focusing on the subject of occupational health and safety for possible points in the questionnaire.

### 2) Preparation of the questionnaire

In order to obtain favorable results, questions related to safety and occupational health issues were elaborated, these points will serve to correctly identify the training required by the employees of the banana plantation.

### 3) Collection of information

The employees of the farms were surveyed to obtain the results that will be analyzed and the topics to be covered in the training sessions will depend on this behavior.

### 4) Analysis of the results obtained from the survey

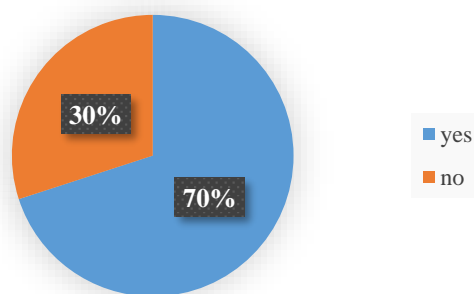
After obtaining the data, we proceeded to analyze them through tabulation and with the help of pie charts for better interpretation, understanding and ease of reading.

### 5) Determination of training topics

The samples obtained from the surveys will indicate the behavior of the results and this behavior will lead us to determine the topics that need to be reinforced for training.

## Results

The results obtained are shown below considering a random sample of 30 farm workers surveyed. From the information collected through the surveys, 30% of the workers stated that they had not received an initial talk to explain various aspects of the company, as shown in Graphic 1.



**Graphic 1** Graph showing information on whether people receive initial talks in the companies

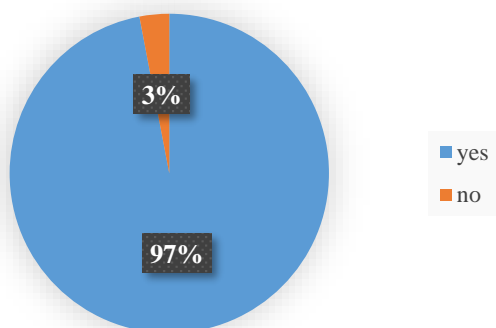
Source: Own elaboration

It is worth mentioning that in every company it is vitally important to give the workers a talk at the beginning of their

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employment so that they are aware of the different aspects of the company.

In the same way, this talk covers topics such as accidents that may occur in the work area, with 3% of people being completely unaware of the types of accidents that may occur during their working day, as shown in Graphic 2.

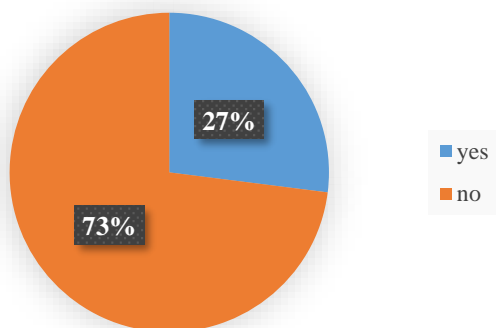


**Graphic 2** Percentage of people who know about accidents in the work area where they work  
Source: Own elaboration

IMSS data reported to the Ministry of Labor and Social Welfare in 2021 gave a total of 421 deaths due to occupational accidents (Secretaría del Trabajo y Previsión Social, 2021).

For this reason, the working conditions of the different areas in the company should always be reviewed. If any of these conditions is defective, there will be possible alterations in the health of workers (Mangosio & Creus, 2011).

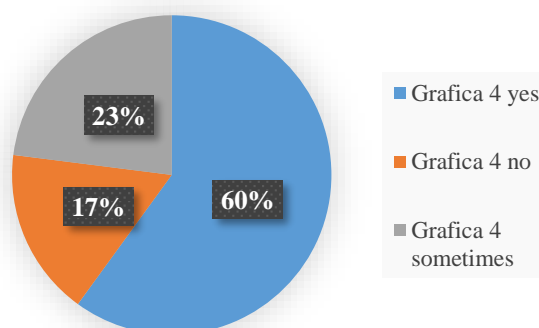
Another important item to take into account in the prevention of accidents is the safety brigades. Graphic 3 shows that only 27% of those surveyed know if there are safety brigades in the companies, which do not exist.



**Graphic 3** Graph showing the percentage of people who know if there are security brigades  
Source: Own elaboration

According to the (NOM-002-STPS-2010, 2010), it mentions the guidelines that a company must follow in emergency matters. It mentions that one of the obligations of the boss is to have safety brigades, in addition to developing drills at least once a year.

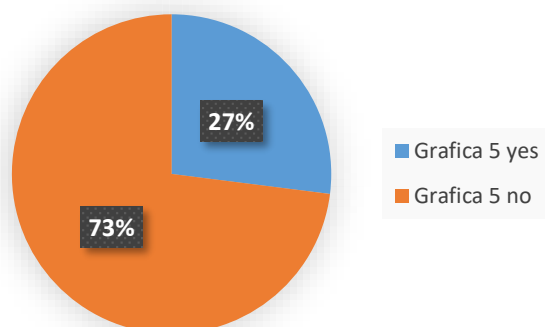
The use of personal protective equipment (PPE) is important, as long as it is used properly, which helps to reduce accidents at work. Graphic 4 shows the percentage of people using PPE.



**Graphic 4** Graph showing the percentages of people using PPE in banana companies  
Source: Own elaboration

The Secretaría de Trabajo y Previsión Social (STPS) released statistics showing that in 2021 there were 6,030 cases of accidents caused by the lack of the necessary personal protective equipment.

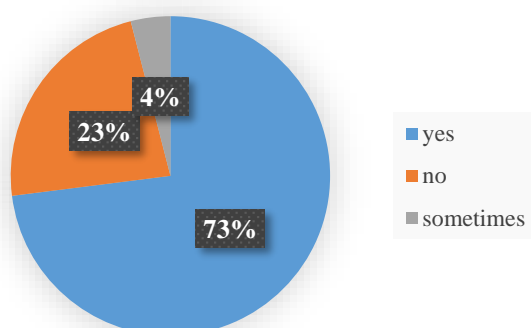
Signage is an important factor that many people are unaware of and vital for risk prevention. Graphic 5 shows the percentage (23%) of people who do not know what the different safety signs inside the facilities mean.



**Graphic 5** Percentage of people aware of safety signage  
Source: Own elaboration.

Statistical data from the Ministry of Labor and Social Welfare (STPS) indicate that in 2021 alone, 149 risks or accidents were recorded due to failure to place warnings or signs, markings, preventive signs, etc. (Secretaría del Trabajo y Previsión Social, 2021).

As in all companies in the agricultural sector, physical labor is part of the daily performance of workers, and one of the most essential activities in banana companies is lifting heavy loads. Therefore, the use of adequate techniques for lifting heavy loads was questioned, and the results obtained are shown in Graphic 6.



**Graphic 6** Percentage of people using appropriate techniques for lifting heavy loads

Source: Own elaboration

The (NOM-036-1-STPS-2018, 2018) specifies the maximum body loads that a person can lift, as well as, the techniques to perform it correctly.

During the observation of the activities performed by the personnel, it was possible to reach the conclusion that those who are in the loading and unloading area are more prone to suffer diseases due to the fact that in a given period they frequently perform the same postures, causing them to suffer severe back pain and consequently causing osteoporosis, The people who move the bananas from the field to the reception area are also more exposed, since this activity requires greater strength and the environment is outdoors, where they may encounter different dangers, such as dangerous animals or accidents during the journey.

According to the (Secretaría del Trabajo y Previsión Social, 2021), it registered 1,955 risks due to adopting dangerous positions to lift, hold or move some object and 4,378 cases with some injury due to overloading heavy objects.

The results gave as key points to receive training the following items: adequate and suitable use of Personal Protective Equipment (PPE), safety signage in companies, occupational health, evacuation routes, first aid, in addition to adding awareness to employees as they are the fundamental part of the company and their families, therefore it entails a responsibility of the company to train them to obtain better skills and performance of employees in various situations that may arise.

## Annexes



**Figure 1** Cover of the training catalog for the banana industry, resulting from the detection of training needs

## Acknowledgements

This research is in response to PRODEP 2022 (Programa para el Desarrollo Profesional Docente). Funding of \$ 231,000.00 (Two hundred and thirty one thousand pesos 00/100 m.n.).

## Conclusions

Training is the tool for preventing accidents in the workplace; therefore, surveys were conducted in the banana industry to identify the areas in which employee training measures can be strengthened and thus reduce accidents that may occur in the workplace. The most important points for training would be the use of PPE, safety signage, and heavy lifting techniques, to mention the most important ones. In addition to this detection, a training catalog was created for the areas detected, the cover page of which is shown in Figure 1 (appendix).

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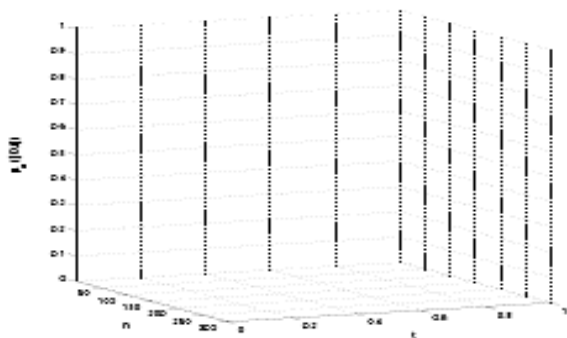
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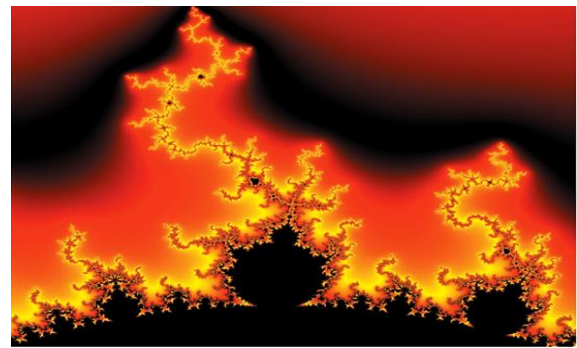
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