

Application of Strategies in the Knowledge of Business Law and the Impact that the Covid Pandemic has Caused in a Manufacturing Company in its Operations in Reynosa Tamaulipas

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ABSTRACT

This research project aims to highlight the importance of compliance with the laws focused on commercial law and with the main objective of being able to determine the knowledge that the personnel who work have regarding the laws that apply and how ignorance can affect the processes of them in the automotive company is located in Reynosa Tamaulipas dedicated to the production of automotive components its main mission is to meet all customer requirements focused on environmental protection and employee safety its vision is to be in the competitive market and that your brand is recognized globally, achieving customer satisfaction, employees and job growth, creating and innovating new products.

Keywords: laws; manufacturing; pandemic; strategies; processes

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Aplicación de Estrategias en el Conocimiento de Derecho Empresarial y el Impacto que ha Provocado la Pandemia del Covid en una Empresa Manufacturera en sus Operaciones en Reynosa Tamaulipas

RESUMEN

El presente proyecto de investigación pretende destacar la importancia del cumplimiento de las leyes enfocado al Derecho mercantil y con el objetivo principal de poder determinar el conocimiento que tienen el personal que labora en cuanto a las leyes que aplican y como puede afectar en los procesos el desconocimiento de los mismos en la empresa automotriz está ubicada en Reynosa Tamaulipas dedicada a la producción de componentes automotrices su misión principal es cumplir con todos los requerimientos del cliente enfocados a la protección ambiental y la seguridad de los empleados su visión es estar en el mercado competitivo y que su marca sea reconocida a nivel global, logrando la satisfacción del cliente, empleados y el crecimiento laboral, creando e innovando nuevos productos. para ello el servicio de atribución tributaria (2014) hace mención que una persona moral “es una agrupación de personas que se unen con un fin determinado, por ejemplo, una sociedad mercantil, una asociación civil”.

Palabras clave: leyes; manufactura; pandemia; estrategias; procesos

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INTRODUCTION

This research project aims to highlight the importance of compliance with the applicable laws, in this case the focus on commercial law and with the main objective of being able to determine the knowledge that the employees who work have regarding the laws that apply and how they can affect in the processes the ignorance

of them in the automotive company that is located in Reynosa Tamaulipas dedicated to the production of automotive components its main mission is to meet all customer requirements focused on environmental protection and employee safety its vision is to be in the competitive market and have your brand recognized globally, achieving customer satisfaction, employees and job growth, creating and innovating new products.

the tax attribution service (2014) mentions that a moral person "is a group of people who come together for a specific purpose, for example, a commercial company, a civil association" on the other hand.

The Follow-up to the analysis of the impact that the pandemic is generating in the automotive sector. The measures initiated on March 17, 2020 within the framework of Mandatory Preventive Social Isolation implied the closure of all production units in those sectors considered non-essential. This is the case of the auto companies, whose plants were closed during the first two phases of the quarantine. Currently, companies face a new challenge of reactivation of production

Applicable laws within the legal framework within due to COVID-19

Political Constitution of the United Mexican States, published in the Official Gazette of the Federation on February 5, 1917, last reform published in the Official Gazette of the Federation on May 8, 2020.

General Health Law, published in the Official Gazette of the Federation on February 7, 1984, last reform published in the Official Gazette of the Federation on January 24, 2020 Federal Labor Law, published

in the Official Gazette of the Federation on April 1, 1970, last reform published in the Official Gazette of the Federation on July 2, 2019. Organic Law of the Public Administration of the State of Tamaulipas

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METHODOLOGY

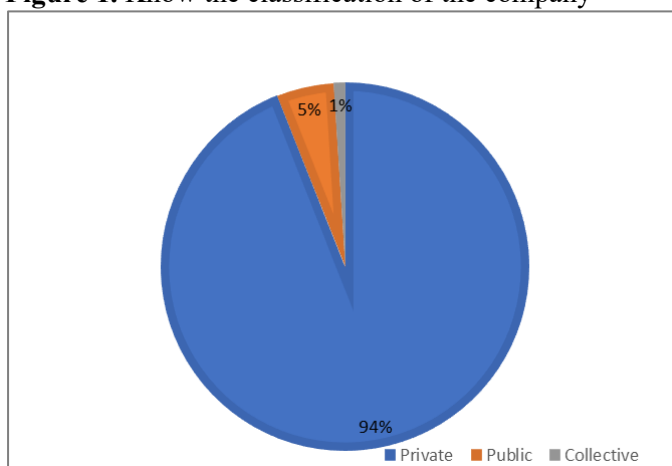
The purpose of conducting this research is with a qualitative, descriptive approach.

A descriptive study can be simple, (Hernández, 2011) that is, a question or univariate hypothesis; or complex, if they start in a descriptive study with several variables and lead us to more complex studies, such as causal ones. In general, a descriptive study is more complex than the example. It can be the descriptive study lead to a causal study.

An instrument was designed. This survey was designed to apply the sample to 200 trusted workers from the Reynosa Tamaulipas automotive manufacturing company. (Survey to determine the responsibility of the company in the application of the laws to the mercantile society) which 15 questions were addressed

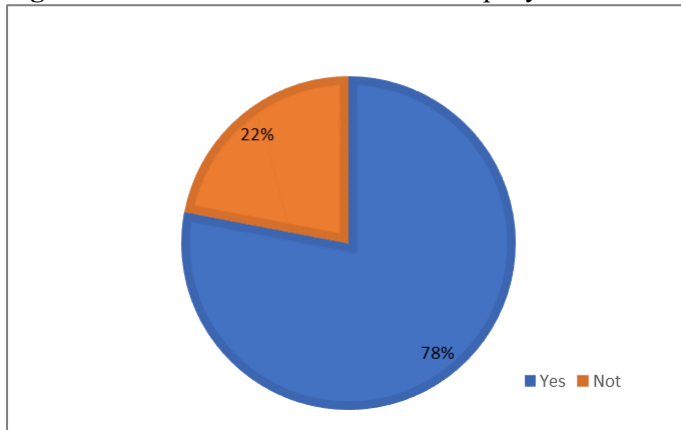
Following The results obtained from the automotive company of electronic products of According to the questioning that was generated to those surveyed regarding whether they know the classification of the company, 188 responded that it is the private industrial sector so they are aware of it and corresponds to 94% as shown in figure 1.

Figure 1. Know the classification of the company



According to the questioning that was generated to the respondents if they know the elements of the company, 157 responded that they affirmatively have knowledge of it and it corresponds to 78% as shown in figure 2.

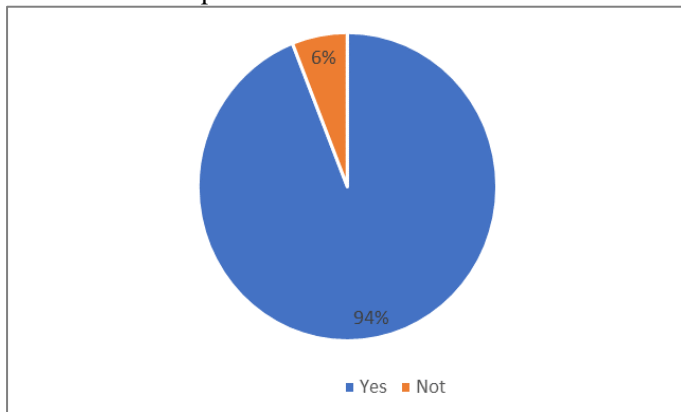
Figure 2. Know the elements of the company



According to the questioning that was generated to the respondents, Do you know or know the consequences if a commercial contract does not meet the requirements as required by law? 189 responded that affirmatively that they are aware of it and it corresponds to 94

Figure 3.

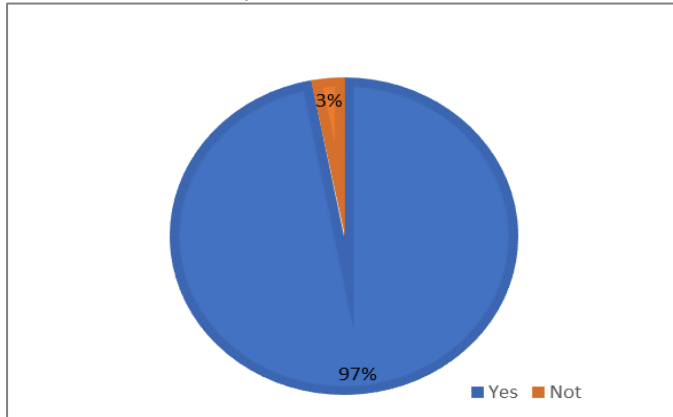
Know the consequences if a commercial contract does not meet the requirements as required by law



According to the questioning that was generated to the respondents if the administrative system meets the minimum essential requirements to comply with tax obligations without setback 194 They answered that they affirmatively have knowledge of it and it corresponds to 97%. As shown in figure 4.

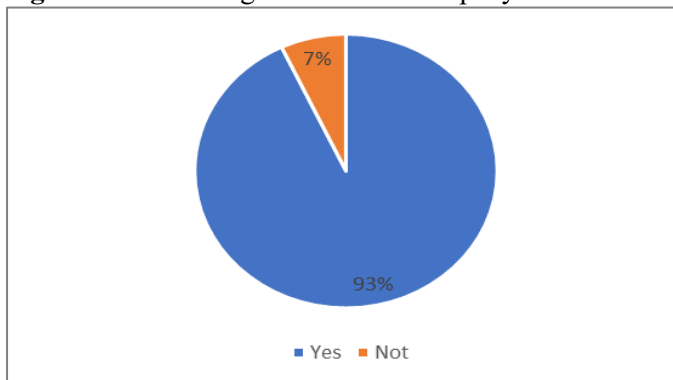
Figure 4.

The administrative system covers the minimum essential requirements to comply with tax obligations



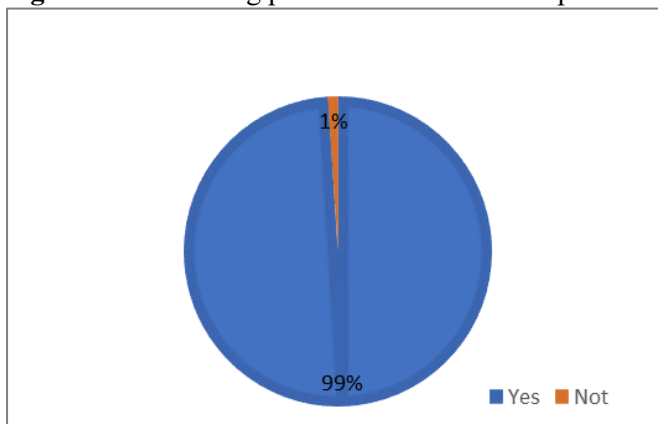
According to the questioning that was generated to the respondents, the management of the company allows it to be competitive according to its environment 185They answered affirmatively, it corresponds to 93%. As shown in figure 5

Figure 5. The management of the company allows it to be competitive



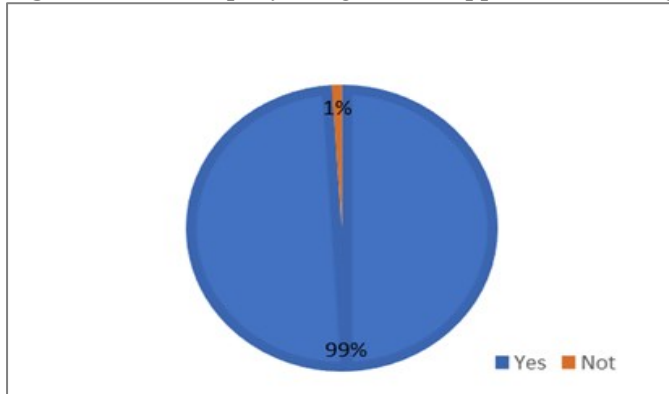
According to the question whether the accounting staff has a fiscal update course periodically, it allows them to be competitive according to their environment199They answered affirmatively, it corresponds to 99%. As shown in figure 6.

Figure 6. Accounting personnel have a fiscal update course



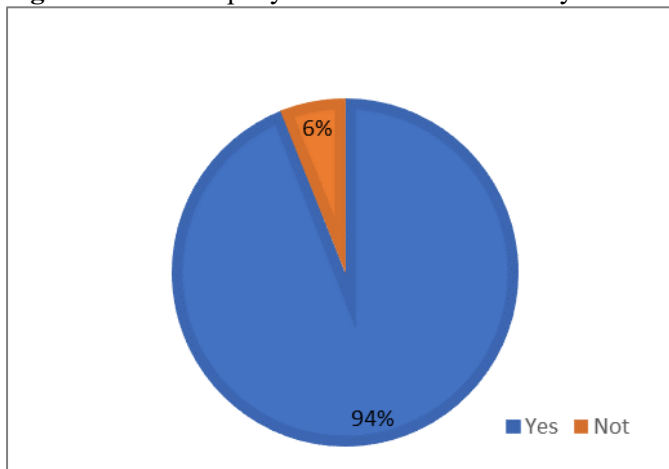
According to the questioning whether the accounting staff of the company designed and applied urgent tax strategies that arose in the face of covid-19 of the 200 people surveyed, 199 answered affirmatively, which corresponds to 99%. As shown in figure 7

Figure 7. The company designed and applied tax strategies



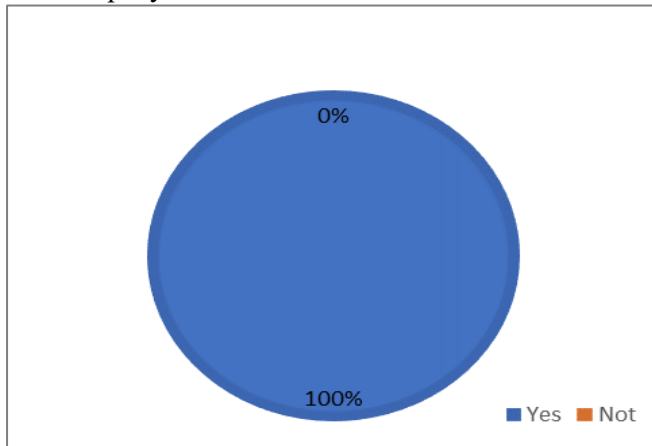
According to the question whether the company has an administrative system that meets the essential requirements to comply with the tax obligations of the 200 people surveyed, 188 answered affirmatively, which corresponds to 94%. As shown in figure 8.

Figure 8. The company has an administrative system



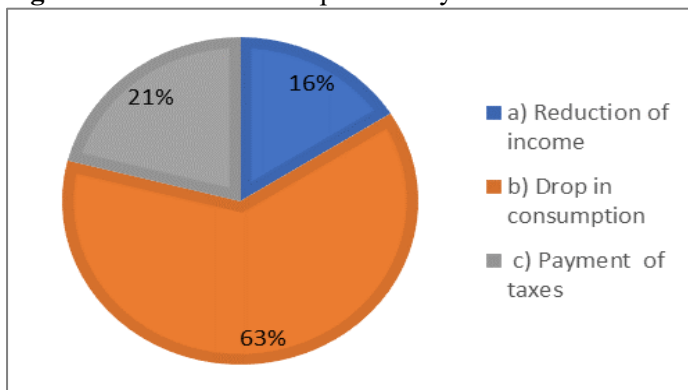
According to the question whether the current situation of the pandemic affected or affects the productive structure of the company, the 200 people surveyed, 200 answered affirmatively that it corresponds to 100%. As shown in figure 9.

Figure 9. Your believes that the current situation of the pandemic affected the productive structure of the com-pany



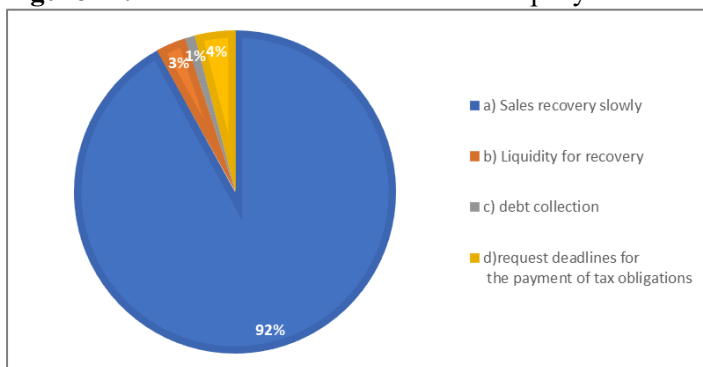
According to the question, what are the aspects that you consider that COVID-19 affected this company? Of 32 people, they answered that a reduction in income corresponding to 16%, a drop in consumption was 126 with 63% and 42 people paid taxes with 21%, as shown in figure 10.

Figure 10. What are the aspects that you consider what affected the Covid-19 to this company?



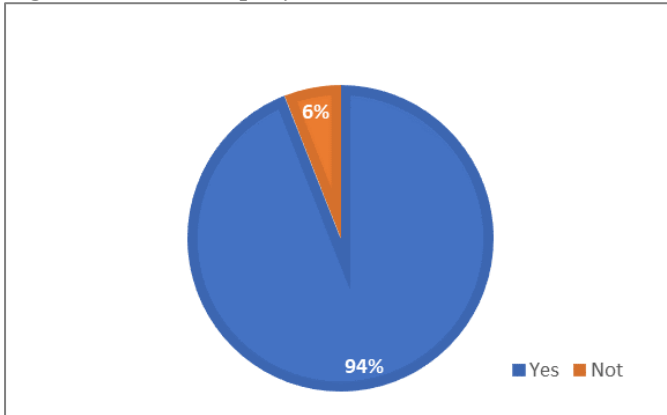
According to the question, what measures will the company take when the health crisis passes? 185 people responded that the recovery of sales will be monitored, which corresponds to 92%, as shown in figure 11.

Figure 11. You What measures will the company take when the health crisis passes?



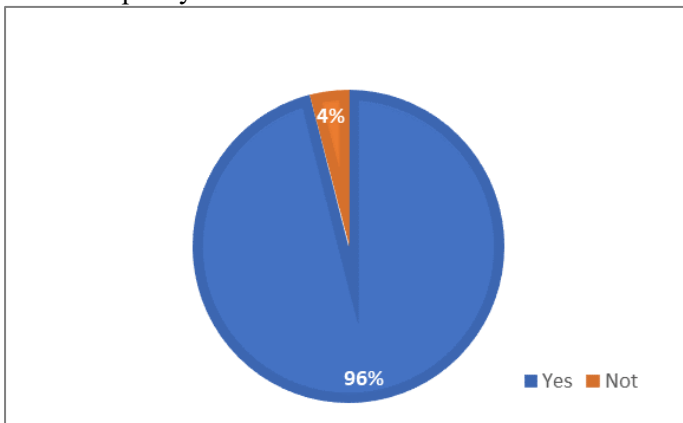
According to the question whether the company has a consolidation scheme in the Mexican market, 188 people responded that the recovery of sales will be monitored, which corresponds to 94%, as shown in figure 12.

Figure 12. The company has a consolidation scheme before the market in Mexico.



According to the question whether the company has a consolidation scheme before the market in Mexico, 192 people responded that the recovery of sales will be monitored, which corresponds to 96%, as shown in figure 13

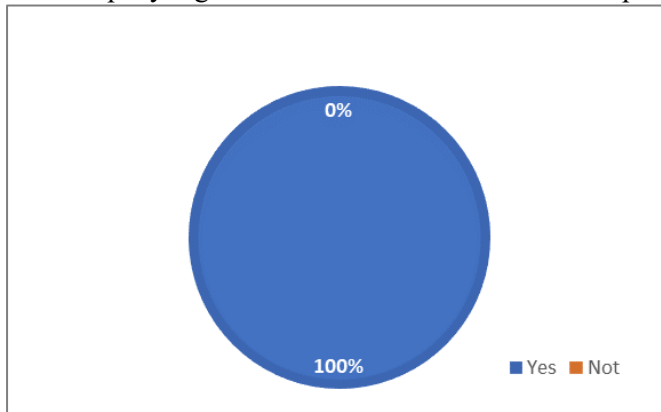
Figure 13. Believes that the company needs new markets and expand its fields of action to obtain productive capacity



According to the questioning, the company, regardless of the current situation, complies with the payment of its fiscal commitments, of the 200 people surveyed, 100% determined that it complies as shown in figure 14

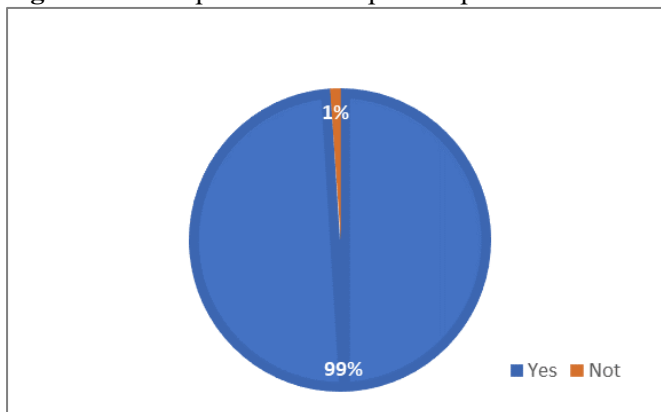
Figure 14.

The company regardless of the situation current complies with payment of its fiscal commitments



According to the questioning, the company complies with the policies of compliance with the laws of the mercantile society, 198 people answered affirmatively and that corresponds to 99%, as shown in figure 15.

Figure 15. Complies with compliance policies commercial society.



CONCLUSIONS

COVID-19 is causing an unprecedented global pandemic. The declaration of the state of alarm implies the loss of activity of companies in all sectors. The economic and social effect of the coronavirus is a priority and it is necessary to analyze its concrete economic impact and know the assessment of the impact that entrepreneurs make of the current delicate business situation.

According to the results obtained, it can be determined that the employees of the automotive company comply with the policies established in accordance with the rights of the commercial company. And that the company follows up on the security measures that have been agreed upon, thus affecting scheduled sales and is aware of it.

It should be noted that within companies it is important that they know the laws, as well as their employees, thus generating a synergy within it and being able to generate and develop both economic and productive growth within it.

Having knowledge of the laws is important to avoid any nature that may affect the image of the same and thus avoid any inconvenience or that generates conflicts within society, so it is important that strategies are generated that help to generate a good organizational climate and collaborative work.

The automotive company has defined, through the creation of its work manual, as an aid in the preparation, containment, and definition of control activities to face the situation of the pandemic.

In this case specifically COVID-19, all activities are defined that are basic controls that include reaction plans and these will be updated as necessary during related situations but this manual serves as the main guide and all activities have been reviewed and approved by the emergency response team of the Reynosa Tamaulipas automotive manufacturing company and are mandatory for all employees. The implementation and monitoring of all documents included and referenced are equally the responsibility of management and employees.

According to the legal guide 2019 Mexico (2020) On March 30, 2020, the General Health Council declared a health emergency due to force majeure, the epidemic of disease generated by the SARS-CoV2 virus, indicating that the Ministry of Health (“SS”) would be in charge of determining all the necessary actions to attend the COVID-19 emergency. Therefore, on March 31, 2020, the SS issued an Agreement establishing extraordinary actions to address the health emergency generated by the SARS-CoV2 virus, which the public, social and private sectors must implement the corresponding measures.

The Federal Labor Law establishes in its articles 132, section XVI and 134, section II, that it is the employers' obligation that the facilities of the work centers comply with the provisions established in the Regulations of the aforementioned Law, and the official regulations Mexicans in matters of safety, health and environment at work, in order to prevent accidents and occupational diseases as well as the obligations of workers, to observe said provisions on safety and health;

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