

Study on the Implementation of Corporate Social Responsibility According to the OECD Guidelines for Multinational Enterprises in the Southern Region of Sonora, Mexico

Dr. *Beatriz Ochoa Silva* (Correspondence author) ^{a)}

Dr. *Teodoro Rafael Wendlandt Amezaga* ^{b)}

Dr. *Dina Ivonne Valdez Pineda* ^{c)}

Department of Management, Instituto Tecnológico de Sonora
Calle 5 de febrero 818 sur, Ciudad Obregón, Sonora, C.P. 85000, MEXICO
Tel: +52-410-0900 a): ext. 2719; b): ext. 2738; c): ext. 2735
E-mail: beatriz.ochoa@itson.edu.mx

Abstract: The worldwide opening of markets has led to the world expansion of businesses, in which organizations have to implement different strategies and adopt broadly accepted practices as guidelines, seeking the obtainment of advantages in today's globalized and competitive environment. Taking as a reference the guidelines established by the Organization for Economic Cooperation and Development (OECD) for multinational enterprises, this study describes the manner in which the business organizations in the southern region of Sonora utilize the Corporate Social Responsibility (CSR). The results suggest that in addition to contributions to the environment and interest groups to be perceived as socially responsible, companies in this region use CSR strategically and as a method for value creation.

Keywords: Globalization, Multinational, Social responsibility, Interest groups

JEL Classifications: D23, L22, M14

1. Introduction

The opening of markets worldwide has led to world expansion of business and presented new challenges for companies that want to become part of globalization. As a result, businesses implement different strategies to access markets in different countries, but sometimes these strategies are deliberate and seek to adopt efficient methods, that allow them to control and administer added value activities pursuing the obtainment of advantages and complying with the obligations and responsibilities acquired with the environment and society in general.

Taking into account the situations previously analyzed, the present study raises the idea of investigating the perception of multinational businesses, which are venturing in new markets and utilizing the OECD guidelines - in regard to certain indicators related to social responsibility actions.

2. Literature Review

2.1 Theoretical Approaches

According to Paladino (2004), globalization has been developed as an international phenomenon, where actions consist mainly in obtaining worldwide penetration of capitals. Likewise, Méndez and Pascual (2006) comment that globalization has presented itself as a historical process that implies the gradual integration of economies and societies moved by technology, the new economic relations and, national and international policies implemented by governments, businesses, international relations, workers and society. Hit, Ireland and Hoskisson (2015) claim that in a scale economy, goods, services, persons, abilities and ideas transit without limits between geographic frontiers. This has happened because the world economy has expanded to a considerable level and has complicated the environment in which business compete.

Peng (2010) affirms that those who approve globalization take into account its contribution to economic growth, higher life standards, interchange of technology and higher levels of cultural integration. Likewise, the world commission on the social dimension of globalization, as part of the International Labor Organization (ILO, 2005), sustains that multinational businesses favor the social dimension of globalization and shape the laborer world, and influence the social and economic environment in which people live -they are considered as the prime source of job creation and incomes-. Its values, practices, and behavior have a significant impact on the achievement of social goals.

Therefore, we can asseverate that global businesses must have a strategy for responding and satisfy the stakeholders' expectations and needs within the new markets they want to access, while considering that different variants exist in the external environment that can benefit or harm its intentions. They have to maintain equilibrium between the economic and social priorities through appropriate practices at the time they incorporate their strategies, this with the purpose of creating shared value that goes further than legal and economic criteria. Johnson and Scholes (2009) state that the directors must be in a position where they can consider the way they can influence in the expectations of the different parties, this because they have access to information and channels of influence that interest groups do not have. Nieto (2008) adds that when conflicts arise between national governments and multinational business, globalization and internationalization of the activities of the chain of value in the majority of the industries, favor the instrumentation of corporate social responsibility (CSR) practices.

2.2 Business Strategies and Market Access

Parting from the mentioned approaches, we can state that in a globalized world, it is possible that businesses have to develop plans of social responsibility, starting with the universal elements that can be applied to the different countries to which they enter -this will depend on the strategy used to enter a new market-. For this, Hill and Jones (2011) identify and propose the following four strategies that an organization can choose: (1) international strategy, (2) local adaptation, (3) transnational, and (4) global standardization. The way that these types of strategic approaches are used to compete on a global basis can affect their capacity of local response, due to the fact that they depend on the correct election of strategy, the conditions of the market they are in, and the essential reasons for their expansion to an international level. Businesses should consider the cultural aspects of each country.

Any business that is considering the possibility of entering a different national market must identify the best way to do it, being by export, licensing, franchises, alliances, joint venture, or establishing a subsidiary in the country it wishes to access. Every way of access has its advantages and disadvantages, this represents a complex process where the policies and strategies implemented can be spacious and varied, administrators should consider them very carefully and decide which

one is the most adequate to increment the company value, so they must consider the company characteristics, the product, its economic capacity, the specificities of the market, government, suppliers, the environment and the community in general. Other important aspects to consider are rules, indicators, or guidelines that regulate the socially responsible actions taken by business when they access a new country.

2.3 Guidelines and International Standards

Gomez (2012) sustains that the strategy performed by global businesses upon actions must be sustained on indicators that permit the evaluation and trace on standards like: (a) accountability 1000 (AA1000); (b) social accountability 8000 (A 8000); (c) the guide on social responsibility ISO 26000-2010; and (d) social responsibility management system that complements with ISO 9001, ISO 14000 and ISO 80001, as integrated systems similar to ISO26000.

In consideration of these standards and guidelines, Fernández (2005) identifies some international standards that procure the promotion of social responsibility, among them is the green book of the European commission about corporate social responsibility and the United Nations global reporting initiative (GRI) -which is the result of the cooperation between the coalition for environmentally responsible economies (CERES) and the United Nations environmental programme-, both seeking a standardized vision for the elaboration of social responsible reports. Moreover, the organization for economic co-operation and development (OECD) also provides a series of guidelines that serves to every country for the protection and control of laws and rights of their territory.

In Latin America, there are other recognized organizations like the Inter-American Development Bank, Business for Social Responsibility in Canada and the United States, the Ethos Institute in Brazil, the European Union for Social Responsibility, Alliance for Business Social Responsibility in Latin America and the Mexican Center of Philanthropy (Cajiga, 2015). These organizations have their own guidelines and performance indicators, they focus on measuring the benefits and results of the practice of social responsibility by them, and its purpose is to support business in order to facilitate the exchange of experience and the identification of opportunities of collaboration with others.

2.4 The OECD Guidelines

Particularizing on companies that want to access markets in new countries, they must analyze the ethnic, cultural, political and legal implications they may have in these countries; if this country, it's an OECD member, companies will have to comply with the corresponding guidelines that are stipulated for businesses that want to access new markets, and in accordance with these guidelines, they will have to elaborate plans of social responsibility that must be integrated into their value chain and organizational strategic programs.

The OECD establishes guidelines for multinational businesses that form part of the "OECD declaration about international investment and multinational businesses" where a series of recommendations are stipulated with the purpose of ensuring a responsible behavior by businesses in the context of their internalization or foreign investments (García & Barreno, 2013). These guidelines offer a valuable tool that serves to every country in controlling and protecting the laws and the rights of their territory, it permits a direct mediation through the creation of a space for dialog between the affected community and the company; it insures also the fulfillment of national legislation, the protection of the rights and liberties of citizens through a report mechanism.

The OECD guidelines contain moral codes and best practices that were elaborated in accordance with international standards of generally accepted behavior, and sometimes are used as recommendations directed by governments and multinational businesses in conjunction. The

fulfillment of these outlines is voluntary and not judicially binding, however, some issues that are addressed in these outlines can also be subject to national laws and international agreements (Cajiga, 2015).

As presented by this situation, many businesses perceive and develop business social responsibility as a new business strategy used to enter global markets in a fair and transparent way. The challenge for these companies is to surpass the existing limitations, like a change in the existing organizational culture and collaborate with new actors in the global economy.

In accordance to each strategy and the way of entrance that the company chose, will depend their strategic planning; within these plans will be included cultural aspects concerning the country and the commitments that will be established with society and the environment.

The majority of global businesses adopts social responsibility as a fundamental part of their activities, with more and more companies committing to it; most usual practices vary from codes of conduct, volunteering, sponsorships to even setting up foundations with particular socially responsible approaches.

Nowadays, most multinational companies include socially responsible actions within their strategic plans, some with the only purpose of complying with their legal or political obligations -a way to access new markets- and others with a more philanthropic approach -which in addition to obtaining presence in the market, they develop a great trajectory and reputation through their contributions-. Castillo (2004) comments that social responsibility implies that a business in the exercise of its function, must take conscious of the real effect of their actions over the social environment, introducing guidelines of behavior that represent a more positive attitude in consideration of the values and interests of society.

It is well known that businesses always try to recover their investments in the least time possible, the difference in actual times is that they try to do it considering the social, ethical, and environmental aspects that impact their competitiveness and image upon society, focusing on achieving shared value between business-society and business-environment; from this, questions emerge such as: How do worldwide businesses include in their plans social responsibility? How do they use social responsibility to contribute to common welfare or contribute to an environmental cause? What is the perception they have with respect to certain indicators or outlines of social responsibility? For the purpose of this study the last two questions will be taken into account.

Therefore, the aim of this study is to determine the perception and the development of social responsibility of global companies that have entered Mexico. The results will allow to carry out an analysis of the growing importance that multinational companies grant to social responsibility -in this country and worldwide-, noting how they adopt voluntary behavior; which can range from itself, beyond their obligations, and as a contribution to the economic development of society and the environment.

Some companies, when observing the problems they have to face in its entry into new markets, they find the need to create shared value; this opens a broad range of possibilities to manage the opportunities and challenges of that period, giving solution to these problems.

3. Methodology

3.1 Participants

The companies participating in this study were 54 foreign multinational businesses from the commerce, services and industry sectors, established in the southern region of the state of Sonora, Mexico. They were classified into four types: subsidiaries, these include communication services,

finance, shipping, manufacturing and refreshment bottling; franchises, which is represented for fast food companies in the majority of the cases; dealerships, which are related to automotive distributors; joint ventures, related to businesses of refrigeration; and licensing, which are related to food and farming equipment companies.

3.2 Measurement Instrument

The instrument was divided into blocks, these are: (1) general information about each business; (2) corporate social responsibility section; (3) brand image; (4) competitiveness; (5) qualitative performance; and (6) rules and regulations of the company. Each block has sub-indicators through which the analysis was performed. The instrument was applied to managers or directors of the businesses.

3.3 Procedure

This investigation had an exploratory and descriptive approach, focusing mainly in the development of contingency charts, taking in consideration the following activities: analysis of secondary information; instrument design; sample determination; pilot test; application of the instrument; information recovery and concentration in a database, as well as the analysis and interpretation of the results through the statistical package for social sciences (SPSS, version 22).

4. Results

In the following charts, results are shown in accordance with the blocks in which this instrument was divided and the entry mode that the participant business had. A comparison is made by the principals that are made by the OECD outlines, this with the purpose of a better understanding of the application of social responsibility in the area that they are enclosed.

Table 1 General characteristics of the companies in the study

Characteristics	Subsidiary	Dealership	Joint venture	Franchise	License
Number of employees	12 – 480	46 – 70	35	7 – 30	12 – 63
Management experience (years)	3 – 28	6 – 26	5	1 – 15	4 – 12
Bachelor & Engineering	75%	100%	100%	67%	100%
Master	17%	0	0	11%	0
Bachelor only	8%	0	0	11%	0
Doctorate	0	0	0	11%	0

Note: General characteristics of the companies participating in the study. This table was made with the information collected during the course of the study.

With respect to the block of general information in Table 1 above, it presents the staff each company has, their entry mode, their management experience in the company, and their educational level. With this, we can observe that the number of workers varies depending on the strategy employed, the management experience and the level of studies of the person in charge. In the case of franchising business, joint venture, and licensing, managers have a bachelor's degree; in other businesses they have different degrees of studies (high school, master, and doctorate degree), which could be due to the varied jobs they perform.

In Tables 2 and 3, results are presented grouped by blocks of indicators of social responsibility, each block has its own sub-classification were the interviewee had to point out the socially responsible actions that were taken and contemplated in the plans of the company.

Table 2 Indicators of social responsibility and entry modes

Indicators	Entry modes									
	Subsidiary		Dealership		Joint venture		Franchise		License	
Social	81.5%		92.7%		89.3%		86%		88.5%	
	High 74.8%	Low 6.7%	High 90%	Low 2.7%	High 89.3%	Low 0%	High 74.6%	Low 11.4%	High 81.4%	Low 7.1%
Environment	81.9%		89.9%		94.1%		93.6%		83.3%	
	High 77.3%	Low 4.6%	High 82.1%	Low 7.8%	High 91.4%	Low 2.7%	High 92.1%	Low 1.5%	High 72.2%	Low 11.1%
Economic	94.6%		86.1%		75.6%		93.6%		83.3%	
	High 88.7%	Low 5.9%	High 80%	Low 6.1%	High 48.9%	Low 26.7%	High 92.1%	Low 1.5%	High 72.2%	Low 11.1%
Ethical- Legal	87.9%		90%		97.1%		96.8%		98.6%	
	High 87.2%	Low 0.7%	High 86.4%	Low 3.6%	High 97.1%	Low 0%	High 95.9%	Low 0.9%	High 98.6%	Low 0%
Image	88.3%		90%		94.3%		95.9%		97.1%	
	High 87.7%	Low 0.6%	High 86.4%	Low 3.6%	High 94.3%	Low 0%	High 91.1%	Low 4.8%	High 97.1%	Low 0%
Reputation	88.5%		100%		100%		100%		100%	
	High 87.3%	Low 1.2%	High 100%	Low 0%	High 100%	Low 0%	High 100%	Low 0%	High 100%	Low 0%
Financial performance	82.3%		83%		83.3%		97.8%		75%	
	High 79.2%	Low 3.1%	High 71.3%	Low 11.7%	High 80%	Low 3.3%	High 94.8%	Low 3%	High 61.7%	Low 13.3%

Note: A description of the social responsibilities of the companies participating in the study and their entry modes. This table was made with the information collected during the course of the study.

Due to the amount of information given by the results, the presentation in Table 2 only shows the accumulated percentage and the importance given to each indicator by groups of business. Next,

the information contained in each indicator is presented: (1) social, aspects related to the workers, human rights, public health, ethic codes, gender equity and environment; (2) environment, aspects related to sponsorships were investigated, the publication of actions that are undertaken, ecologic processes, among others; (3) economics, aspects related to control costs were investigated, investment in research for the development of quality in their products, long-term economic success, among others; (4) ethical-legal, information was considered in regard to their self-perception in the fulfillment with local laws, guidelines, compliance with shareholders and the ethical behavior with workers and clients, among others; (5) brand image, it was a self-evaluation on how they are perceived by others, being as a business leader, dynamic, efficient, innovative and safe; and (6) financial performance, it was a self-evaluation regarding the obtained financial results, this compared with other industries in relation to aspects such as investment return, sales, financial results, profits, debts and credits.

Table 3 Indicators of qualitative performance and entry modes

Indicators	Entry modes									
	Subsidiary		Dealership		Joint venture		Franchise		License	
Purchasing cost	75.1%		75%		69.5%		55.6%		66.6%	
	High 69.5%	Low 5.6%	High 50%	Low 25%	High 69.5	Low 0%	High 50%	Low 5.6%	High 41.6%	Low 25%
Technology	82.30%		90.8%		90%		91.5%		97.5%	
	High 76.15%	Low 6.15%	High 83.3%	Low 7.5%	High 76.2%	Low 13.8%	High 83.3%	Low 8.2%	High 90%	Low 7.5%
Evolutionary aspects	84%		89.2%		95%		86.3%		95%	
	High 81.3%	Low 2.7%	High 86.3%	Low 2.9%	High 81.3	Low 13.7%	High 83.6%	Low 2.7%	High 92.1%	Low 2.9%
Environmental management	77.7%		82.3%		63%		75.8%		88%	
	High 70.6%	Low 7.1%	High 71.5%	Low 10.8%	High 44%	Low 19%	High 71.5%	Low 4.3%	High 77.2%	Low 10.8%
Characteristics and norms	91.4%		81.4%		88%		78.4%		90%	
	High 67.7%	Low 23.7%	High 75.7%	Low 5.7%	High 67.7%	Low 20.3%	High 75.7%	Low 2.7%	High 84.3%	Low 5.7%
CSR and management	63.6%		75.5%		60%		63.7%		74.7%	
	High 42%	Low 21.6%	High 58.7%	Low 16.8%	High 42%	Low 18%	High 58.7%	Low 5%	High 57.9%	Low 16.8%
Product responsibilities	70.9%		82.5%		80%		86.7%		80%	
	High 60%	Low 10.9%	High 70%	Low 12.5%	High 80%	Low 0%	High 70%	Low 16.7%	High 67.5%	Low 12.5%

Note: A description of the qualitative performance indicators of the companies participating in the study and their entry modes. This table was made with the information collected during the course of the study.

In Table 3, the qualitative performance of social responsibility indicators is shown, these have aspects that are related to (1) suppliers, these include the coordination cost with suppliers, orders, transport, product delivery, raw materials and production; (2) evolution of things related to technology and product development, equipment improvement, and information technology; (3) evolution of quality in the production process, market adaptation, image, readability, satisfaction and labor assessments among others; (4) things related to environmental management, where the relation between the organizational mission and vision and its contribution to improving the environment were evaluated, the environmental programs established, contingency programs, environmental risks, and the involvement of the workers of the company. Another closely related section is management, (5) social responsibility and its management, this section discusses aspects related to safety and health, and changes to improve the existing programs; finally, (6) product responsibility, which are aspects related to procedures for improving health, the life cycle of its products and services were investigated, also technical investigations of potential damage to their products or services.

In the development of this study different aspects were analyzed, which were clearly identified as opportunities for the business improvement related to their strategy to access to the country.

According to the findings, the majority of the companies made emphasis on aspects of great relevance like environmental policies and characteristics leading to the correct application of social responsibility (e.g.: the image and reputation).

Regarding business subsidiaries, the results in this type of strategy of entrance show that they focus on better economic results and take in account important aspects to improve their production costs and obtaining better financial results. In addition, it is evident their main consideration of the image, this because the environment wherein they are is very dynamic, efficient and secure in its labors, leaving the environmental management and lacking in implementing or executing the environmental plans in accordance with the established policies. This, besides not investing in infrastructure that can improve the environmental aspects in their surroundings. Another important thing that was observed is that no guideline in quality or environmental wellbeing could be linked to the business or this industry in general.

The group of businesses conforming dealerships behaved correctly in the social and reputation aspects, but its negative aspects focus on things like buying costs, managing and environmental responsibility.

For joint ventures, among the positive things that were observed is that they tend to develop adequately, procuring programs and supporting their environmental issues. We can add also that their presence in the market is one of their main characteristics because they maintain a good reputation in it. In what these businesses fall short is the low priority they give to buying costs as they pay little attention to suppliers, product transport, and materials; affecting the economy of the company.

It was also noted, that franchise companies handled positive points as the economic, reputation and image. These are the issues that organizations develop better; on the other hand, weak aspects were those related to purchasing and environmental costs.

For companies that are handled under license, it was observed an increase in the interest of aspects related to image and reputation, as well as having a great presence in the market; this due to the fact that this type of companies is formed usually with good publicity strategies -in addition to its existing in other regions of the country-, maintaining their efficiency and leadership in the markets they enter. With regard to costs of purchase, it requires an increase of interest on the part of the businessmen, this improvement opportunity could be appreciated in the results; moreover, the

most negative aspect for improvement was the life cycle of their specific products, which should be paramount because affects their customers health and safety.

5. Conclusion

The environment in which these businesses are operating in, can be determined by the results in this study from the standpoint of the guidelines established in relation to social responsibility by the OECD, besides the strategy used to access a new market. Therefore, we can conclude that multinational business follows the international guidelines related to social responsibility, so they have the support of governments to promote a responsible social conduct in the country they want to access, developing a good coexistence among business and avoiding conflicts with communities and individuals in the surroundings they are in.

Due to their long-term plans, programs related to social responsibility work in favor of the business that implement them, something that must be recognized is that the policies they implement, builds a good commercial image of the company becoming a competitive advantage. It can also be understood that these actions, from a point of view of its market and customers, represents a shared value and is an element that is integrated into the general strategy.

In addition and according with the results and aspects that surround the guidelines of the OECD for subsidiaries, it is recommended the improvement in the use of antipollution machinery and equipment's, and more attention to the environment.

Regarding dealerships, some businesses need to reduce their debts and credits, especially those that do not have preferential rates and special terms; it is recommended they try and develop a plan to cover their debts and get these rates.

In consideration of joint ventures, they require more interest in economic aspects related to the buying process, improving their costs with suppliers and general supplies; this mean plans has to be made regarding this type of expenses, making a timeframe were the different stages can benefit with better results, developing into a better investment.

As for businesses that operate under license, one negative and very important aspect that was observed as a result of this investigation, it is the establishment of better parameters for the elaboration of products in which the consequence of the use of these can be foreseen.

To franchises, it is recommended to upgrade on some aspects like shipping costs of supplies and trying to find the closest to them; they need also to implement environmental plans, because not having one makes them very weak in this area.

The results in this investigation confirm that multinational businesses established in Mexico stick to the principals and best practices established by the OECD, that were elaborated in agreement with the international standards of generally accepted conducts.

The existence of different paradigms in the practice of social responsibility of business, shown to be related to the cultures of different countries, covering aspects like ethics, work, families, health, suppliers, the environment, image, product quality, and everything in relation to the guidelines and regulations, which can be by their magnitude, simplest ways to approach social responsibility. It is also important to see the relation they have with interest groups because with this, is how it is determined what type of community they belong to and what type of market it will develop into, as with the product with which it will impact and archive shared value.

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