

Contracting Model For Non-Basified Professors Of The Universidad Autónoma De Chihuahua

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Abstract

The following dissertation talks about the design of a hiring model for hired professors, who do not have a base in the Faculty of Accounting and Administration of the Autonomous University of Chihuahua, which arose from the problem of the form of hiring that is being used, and that as it will be seen in the development of this research, does not meet the minimum requirements of law. This is a problem that could generate possible lawsuits against the University, as well as insecurity and uncertainty among professors who do not have the minimum social security required by law, job security, or a good working environment. Therefore, this proposal seeks not only to ask for but also to give on the part of the teacher and thus guarantee a better contract and benefits for both parties.

Keywords: Model, Professors, University, Contract, Law.

I. Introduction

The Universidad Autónoma de Chihuahua has different types of contracts for its academic personnel; there are basic professors, whose rights are outlined in the collective labor contract of the academic personnel union; this contract complies with all the rights required by the Federal Labor Law, the Civil Pension Law of the State of Chihuahua and the Political Constitution of the United Mexican States. Concerning academics hired on a salary-based and temporary basis, they only have the benefits of medical service from the Chihuahua Health Institute, contribution to the pension fund, and termination at the end of the semester, which ends the labor relationship, continuity and seniority, leaving only the savings fund, which does not guarantee any pension but a lump sum payment upon reaching retirement age; there is also the immediate loss of medical service, without the 2-month permanence, to which they are

entitled in any other system. Academics with interim hiring type have a tabular salary throughout the year, vacation bonus, Christmas bonus, contribution to the pension fund and medical service of the Chihuahua Health Institute. In the case of academics hired on a fee-based professional services contract, they do not have any additional rights, except for their contractual payment according to the term of the contract. In the case of professors who do not have a base, it will be analyzed in this thesis work that their form of contracting does not comply with the minimum requirements established by law, so a contracting model will be developed for them.

Below is a data table containing statistical information regarding the teaching staff of the Universidad Autónoma de Chihuahua with an active status for the January-June 2019 school year, as well as the types of contracts that are handled by the academics of this house of studies (Table 1).

Description	ATC	TTC	AMT	TMT	HC	Total
Fees	0	0	0	0	3	3
Intern	0	1	0	0	16	16
Assimilable to salary	0	0	0	0	1643	1643
Extra temporary	0	0	0	0	173	173
Academic basis	752	46	81	11	342	1232
Total	752	47	81	11	2176	3367

Table 1: Teaching Positions by Type of Contracting at the Autonomous University of Chihuahua
Source: Information provided by Universidad Autónoma de Chihuahua as of September 17, 2019.

Nomenclature (Table 1):

ATC Full-time academic

TTC Full-time technician

AMT Part-time academic

TMT Part-time technician

HC Class hour academic

The objective of this study is to analyze the design of a social security and pension model for fixed-term professors at the Autonomous University of Chihuahua.

Due to the great diversity of subjects taught at the School of Accounting and Administration of the Autonomous University of Chihuahua, both in undergraduate and graduate programs

and of its professors, as well as for being the school with the largest number of students, it was decided to conduct the study and proposal in that school.

In the School of Accounting and Administration of the Autonomous University of Chihuahua, according to official information from the human resources department of the same, as of September 17, 2019, there was a staff of 504 professors teaching courses of different and varied subjects both at the undergraduate and graduate level, which is divided as follows:

Faculty of the School of Accounting and Business Administration	
Full time	83
Part-time	17
Base	115
Hired	171
Total	386

Table 2. Faculty: Faculty of Accounting and Administration

Source: Information provided by the Universidad Autónoma de Chihuahua as of September 17, 2019.

Of the same workforce, 55.70% is registered with the Civil Pensions of the State of Chihuahua. The other 44.30 % are only working under a temporary hiring regime that

is renewed every semester and only offers the medical assistance service of the Chihuahua Health Institute, contribution to the pension fund and termination at the end of the semester without any other social benefits or continuity in the working relationship.

Therefore, the proposal is to design a social security and pension model for the fixed-term professors of the School of Accounting and Administration of the Autonomous University of Chihuahua, in compliance with the Political Constitution of the United States of Mexico and all the laws, regulations, rights and obligations arising therefrom: Law of the Mexican Institute of Social Security, the Federal Law of Education, the Law for the Coordination of Higher Education, Federal Labor Law and the Legal Framework of University Autonomy, which requires, obligate and offer both employers and workers.

2. Objectives

2.1 General Objective

To design a Social Security and Pension Model to serve as a proposal for the Fixed-Time Contract Professors of the School of Accounting and Administration of the Autonomous University of Chihuahua, while the unification under the State Civil Pension System is achieved.

2.2 Specific objectives

1. To recognize the perception of non-basified professors (contract professors of the School of Accounting and Administration of the Autonomous University of Chihuahua) regarding their form of hiring and salary; and their sense of belonging to the highest house of studies of the state of Chihuahua.
2. To know the opinion (degree of satisfaction) regarding the form of hiring, social security benefits, type and duration, pension and/or retirement conditions and equality and fairness of treatment and rights of non-basified professors (by the contract of the School of Accounting and Administration of the Autonomous University of Chihuahua).
3. Recognize satisfaction according to the degree to which the contract of non-basified professors (by contract of the Faculty of Accounting and Administration of the Autonomous University of Chihuahua), complies with labor provisions and laws.
4. To identify the perception regarding the degree of job security of the non-basified professors (by the contract of the School of Accounting and Administration of the Autonomous University of Chihuahua).
5. To identify the acceptance of a model by the non-basified professors (by the contract of the School of Accounting and Administration of the Autonomous University of Chihuahua), if they would agree with a new model of definitive hiring that would guarantee the recognition of their seniority, medical service for the whole year and the rights of law even in the case of a possible appointment (base, part-time, full time, etc.) where all the above is recognized.

3. Hypothesis

3.1 General hypothesis

The current model of social security and pensions for fixed-term professors of the School of Accounting and Administration of

the Autonomous University of Chihuahua is incomplete and does not guarantee the conditions for a dignified retirement, so professors would agree with a new proposed model that meets the requirements of law and guarantees all the conditions and their rights.

3.2 Specific hypotheses

1. Non-basified professors (by contract at the School of Accounting and Administration of the Autonomous University of Chihuahua) have a certain degree of dissatisfaction with the current contracting model.
2. The conditions of the current contracting model of the non-basified professors (by the contract of the School of Accounting and Administration of the Autonomous University of Chihuahua) are not sufficient in terms of law and generate dissatisfaction and insecurity among them.
3. The current social security system at the Autonomous University of Chihuahua is incomplete, in terms of labor justice, for the comparison of benefits of basified and non-basified professors.
4. The form of hiring, social security benefits, type and duration, pension and/or retirement conditions, and equality and fairness of treatment and rights of non-basified professors (by contract at the School of Accounting and Administration of the Autonomous University of Chihuahua) generates dissatisfaction among them.
5. A design of a defined contribution model and an increase in the contribution percentages is required.

4. Methodology

The nature or focus of the research was mixed since some of the variables could be assigned quantities and the others are expressed in qualities.

It is applied, since it seeks to apply the knowledge by proposing a social security and pension model for fixed-term contract professors of the School of Accounting and Administration of the Autonomous University of Chihuahua, thus generating solution alternatives.

The research design is non-experimental, since only existing facts will be observed and measured, such as current hiring.

- Transactional descriptive. Transactional because the evaluation of the work will only take place at a specific time and descriptive because the proposal will only include one variable.

The method was deductive in the conceptual aspect since it is based on laws, postulates and principles of proven validity for its application.

The procedural part, since it is non-experimental research, was a case study since it analyzes the School of Accounting and Administration as a unit to respond to the problem statement.

The mode was field research with bibliographic support.

The research work was carried out in the city of Chihuahua, Chih. in the School of Accounting and Administration of the Autonomous University of Chihuahua between the months of May and June 2018.

The population of interest with which we worked was: fixed-term contract professors of

the School of Accounting and Administration of the Autonomous University of Chihuahua. The sampling frame was elaborated taking into account the data provided by the Administrative Secretariat of the Faculty of Accounting and Administration of the Autonomous University of Chihuahua, as well as the Chancellor's Office of the Autonomous University of Chihuahua. In said data, you will find that as of September 17, 2019, the Faculty had a total staff of 386 professors, including 171 contract professors.

The unit of analysis was the 171 contract professors of the School of Accounting and Administration of the Autonomous University of Chihuahua (Universidad Autónoma de Chihuahua).

The type of sampling was:

Non-Probabilistic, and it was taken into account according to the Undersecretary of Higher Education in Mexico there are 34 State Public Universities.

The sample size was:

171 fixed-term contract professors of the School of Accounting and Administration of the Autonomous University of Chihuahua.

The selection of the sample was:

Margin: 10%.

Confidence level: 95%.

Population: 171

Sample size: 66

$$n = \frac{z^2(p \cdot q)}{e^2 + \frac{z^2(p \cdot q)}{N}}$$

The study variable evaluated was:

The use of fixed-term contracting in professors Faculty of Accounting and Administration of the Autonomous University of Chihuahua. Occupational social security rights and obligations.

Benefits offered by the forms of contracting used in the Faculty of Accounting and Administration of the Autonomous University of Chihuahua.

The data collection was carried out employing a questionnaire applied to the fixed-term contract professors of the School of Accounting and Administration of the Autonomous University of Chihuahua and bibliographically.

The coding of the information and the management of the data obtained from the questionnaire and the bibliographic analysis were analyzed in Excel and SPSS to transform the data into information.

Scope, School of Accounting and Administration of the Autonomous University of Chihuahua (UACA).

The analysis and interpretation of the information were done through:

This analysis will be through descriptive statistics and analysis and study of the information both obtained from the survey and bibliographic information from other studies having as objectives to propose a model that will be based on points with the study of the data obtained by both means mentioned before.

5. Results and discussion

A survey was conducted among the non-basified professors of the School of Accounting and Administration of the

Autonomous University of Chihuahua (the data collection instrument is included in the

annexes section), which yielded the following findings.

1. How do you consider your sense of belonging to the School of Accounting and Administration of the Autonomous University of Chihuahua?

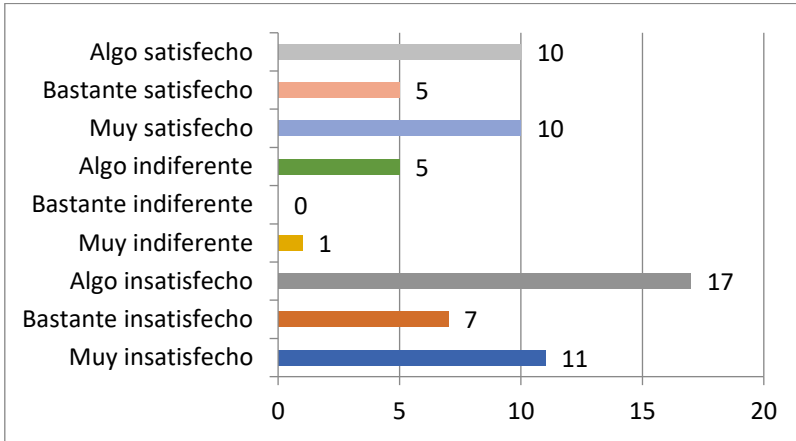


Figure 1. Answers to question 1 measuring instrument
Source: Own elaboration. Description in the original Spanish language.

Figure 2 shows that 53.03% have some degree of dissatisfaction, which is a fairly high degree for the sense of belonging.

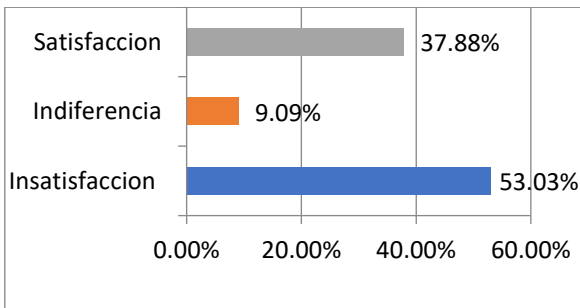


Figure 2. Degree of satisfaction, indifference and dissatisfaction question 1
Source: Own elaboration. Description in the original Spanish language.

The sense of belonging is key to the success of any organization, which should be considered for greater competitiveness of the School of Accounting and Administration of the Autonomous University of Chihuahua.

The same question included whether they had another job.

The results were: 69.7% had another job, and 30.3% only work as contract professors, which also responds to the comments of many doctors who say that they all have other jobs and receive social security; then they are the ones who ask for a better contract.

2. Question 2 asked to choose the option you most agree with regarding: "The salary you receive as a contract professor at the School of Accounting and Administration of the Autonomous University of Chihuahua".

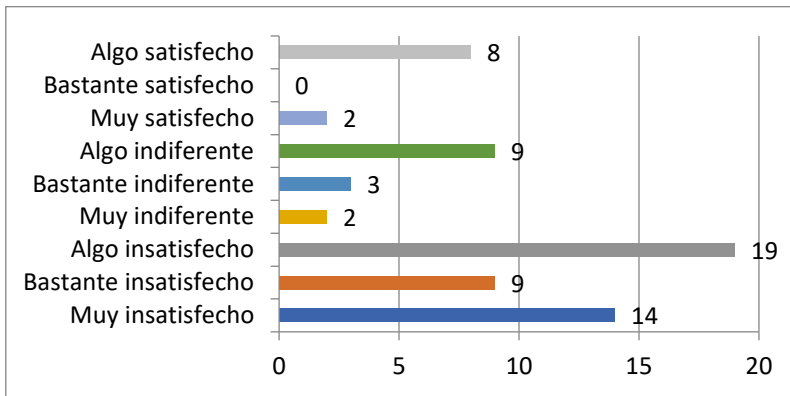


Figure 3: Options chosen question 2 measuring instrument

Source: Own elaboration. Description in the original Spanish language.

Concerning salary, a high degree of dissatisfaction with the salary can be observed,

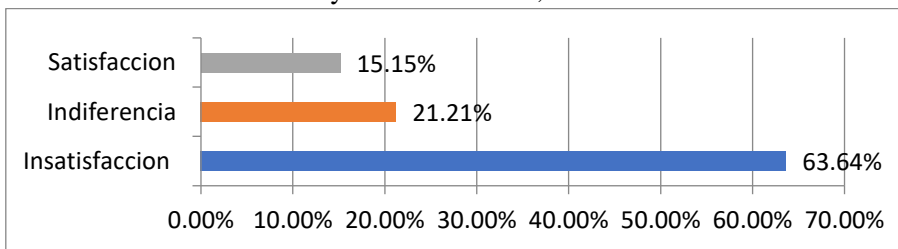


Figure 4. Degree of satisfaction, indifference and dissatisfaction Question 2

Source: Own elaboration. Description in the original Spanish language.

since 63.64 are dissatisfied with it, which can be interpreted by recognizing that salaries among basic teachers are higher, and it should be remembered that the Federal Labor Law states that equal salaries for equal work are equal salaries for equal work.

3. The options chosen for "social security benefits received as a contract

professor at the School of Accounting and Administration of the Autonomous University of Chihuahua" are shown in Figure 5.

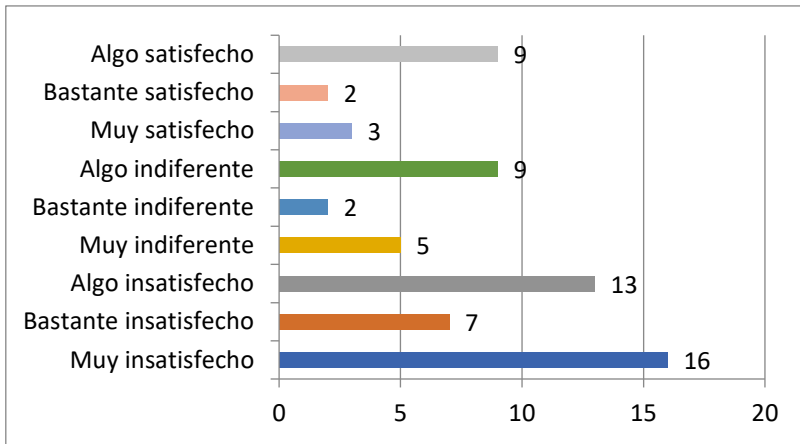


Figure 5. Options chosen question 3 measuring instrument

Source: Own elaboration. Description in the original Spanish language.

It can also be seen in the following figure that 54.55 %, a fairly high percentage, have a

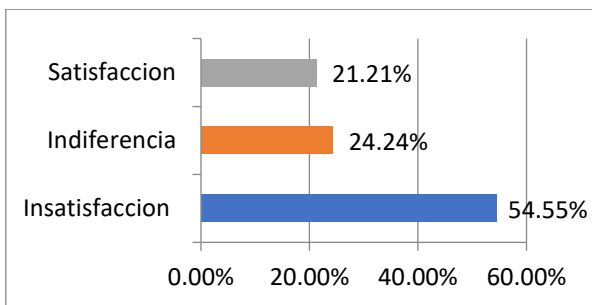


Figure 6. Degree of satisfaction, indifference and dissatisfaction Question 3

Source: Own elaboration. Description in the original Spanish language.

The sense of belonging is linked to the benefits offered and both questions including whether they have another job or not and what they are interested in if the university gives them security is not important, we can see that it

degree of dissatisfaction in terms of benefits and social security, which gives us an answer to the question of whether they agree with the current form of contracting and the benefits it contains and recognizes that it is incomplete.

does affect a low sense of belonging and nonconformity as we will see in the following questions.

4. What is your opinion about your current form of hiring as a contract professor at the School of Accounting and Administration of the Autonomous University of Chihuahua?

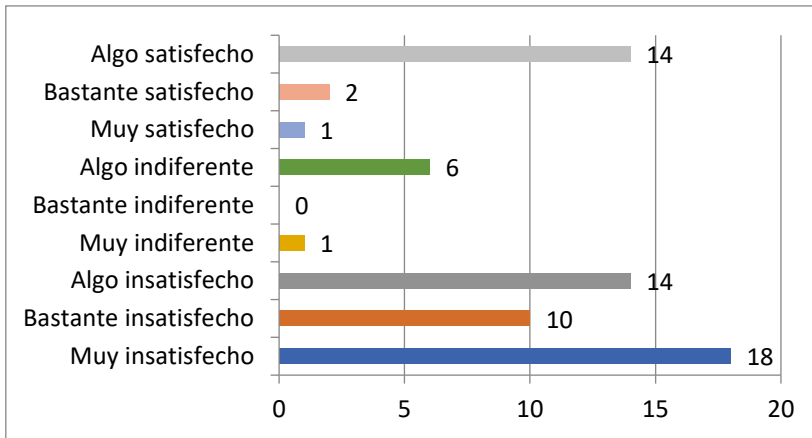


Figure 7. Responses to question 4 measuring instrument

Source: Own elaboration. Description in the original Spanish language.

In the opinion about the form of hiring, there is also a high percentage in some degree of dissatisfaction, as shown in the figure below (63.64%) since the security, the degree of belonging, salary and how these benefits are provided are defined in the contract; In general, the way the Autonomous University of Chihuahua and its teachers' union handle it,

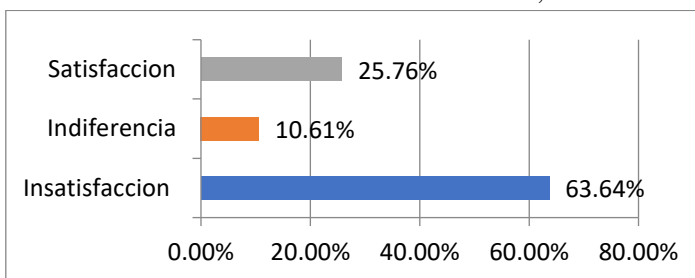


Figure 8. Degree of satisfaction, indifference and dissatisfaction question 4.

Source: Own elaboration. Description in the original Spanish language.

This question has an option for comments, which were as follows:

"I believe that our beloved University and especially the Faculty should emphasize the

without the interest in complying with the minimum benefits of law, creates this discontent among the non-basified teachers because they feel insecure, unprotected and the weeks they are contributing have no value and cannot be used to accumulate with others, besides the feeling of the teachers that they are not achieving anything with the answers of "whoever does not like it should leave" or "first my teeth then my relatives" (phenomenology).

hiring of teachers with proven professional experience in the work field and not hire so many young people in key semesters who do not have that work experience; although it is true that they are or can be brilliant with master's degrees, the work experience and what is seen day by day is what young people demand today."

"Maybe at the beginning if it is justified, but after some time, one sees new teachers with a base and it is not right..."

"The uncertainty is very high because it is necessary to wait from semester to semester what is going to happen with the assigned classes."

"Having the fear that at any moment they will take away my classes, when it is something I am passionate about."

"Maybe after a certain period it should be included in promotion for positions."

"They should basify teachers who have been under the same modality for more than 8 years."

Here we can deduce that the high percentage of dissatisfaction, in the form of hiring used by the Autonomous University of Chihuahua, which is mainly due to the uncertainty caused by only having a temporary contract where they are terminated and does not give any

security since it cuts with the employment relationship; which also explains the fear at the end of each semester to have no idea if they will have the same academic load or flatly they will not be hired again. It is also important to take into account that in many cases very young personnel are hired with no work or teaching experience, and because they are just starting out, they accept this type of hiring, which means that those with more seniority, between 8 and 15 years, are given less consideration and realize that they do not have any job security, as well as the comment that those with 8 to 15 or more years of seniority are not given bases.

5. Pension and/or retirement conditions as a contract professor offered by the School of Accounting and Administration of the Autonomous University of Chihuahua.

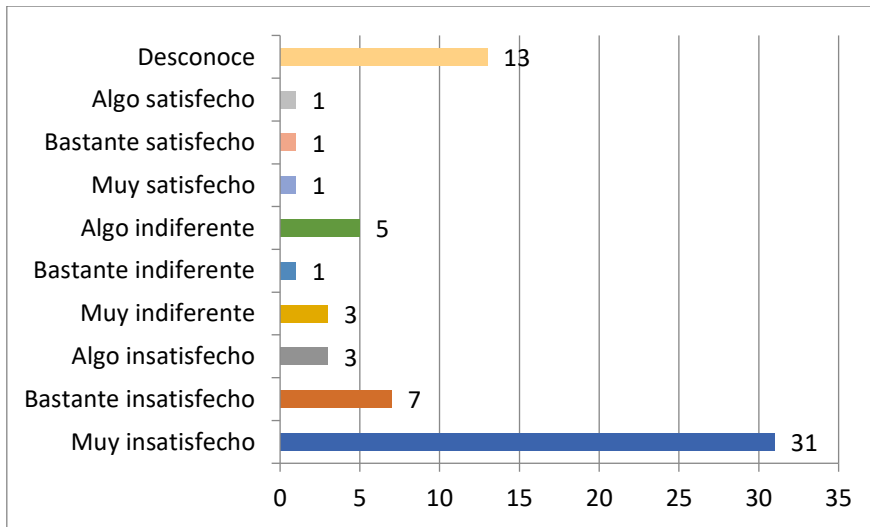


Figure 9: Answers to question 5 measuring instrument
 Source: Own elaboration. Description in the original Spanish language.

As part of the contract, the pension and/or retirement conditions offered by the form of contracting for non-basified teachers also

show a high degree of dissatisfaction (62.12 %) to some degree, since the contract does not define this part of what social security is. In this question, it can be observed that 19.70 % do not know what the legal benefits are in terms of social security. It is concluded that the current form of contracting is not well accepted by the non-basified teachers of the

School of Accounting and Administration of the Autonomous University of Chihuahua, apart from not complying with the minimum

legal benefits established by the Federal Labor Law and the Political Constitution of the United Mexican States.

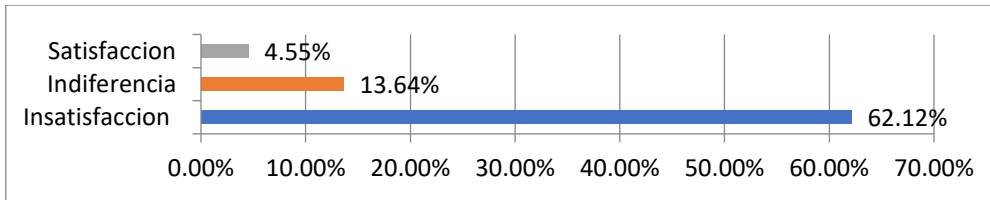


Figure 10. Degree of satisfaction, indifference and dissatisfaction Question 5

Source: Own elaboration. Description in the original Spanish language.

6. The "equality" and "fairness" of treatment and rights received at the School of Accounting and Administration of the Autonomous University of Chihuahua.

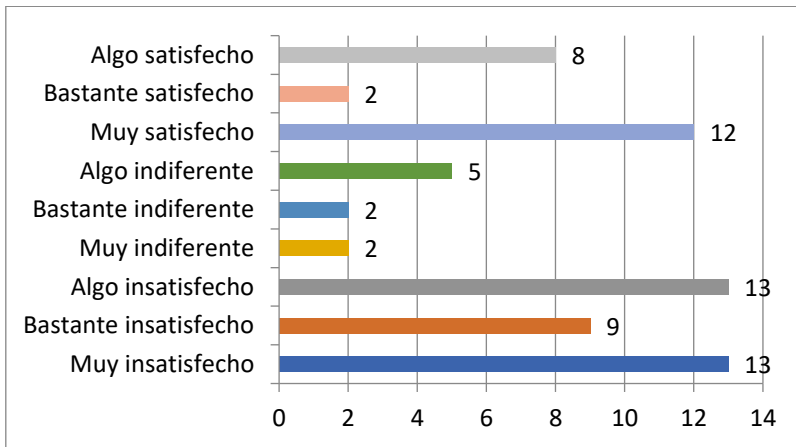


Figure 11. Responses to question 6 measuring instrument

Source: Own elaboration. Description in the original Spanish language.

The degree of equality in treatment also shows a majority of 53.03% with some degree of dissatisfaction, since it is notorious the discrimination in the treatment, service, benefits and preferences given to those who have been hired permanently, since on many

occasions it is mentioned in academies that only full-time teachers are guaranteed their work, services and benefits, knowing that there are situations of teachers who have been working for more than 10 years under the current form of hiring without having acquired any rights over the years and the difference becomes more notorious when such hiring does not comply with the minimum requirements of the law.

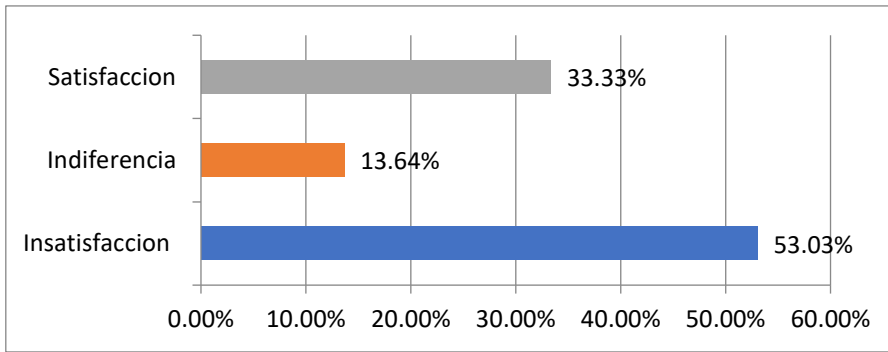


Figure 12: Degree of satisfaction, indifference and dissatisfaction Question 6

Source: Own elaboration. Description in the original Spanish language.

7. The extent to which your contract, labor laws and regulations are being complied with.

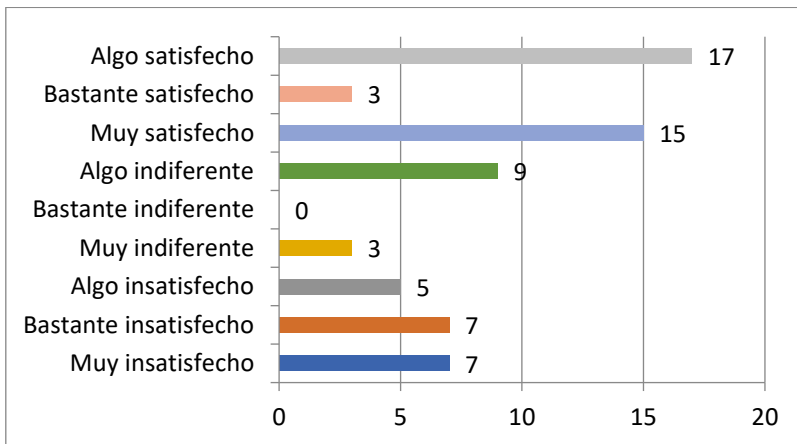


Figure 13. The extent to which their contract, labor provisions and laws are complied with. Source: Own elaboration. Description in the original Spanish language.

Figure 14 shows a very interesting fact since most of the 53.03% have some degree of satisfaction regarding the compliance of the current contract with labor laws and regulations, which can be interpreted as a contradiction since in all the questions the

degree of dissatisfaction is predominant, which can be explained by the extra option in question 5 that says "Unknown", which can be interpreted that by not knowing the minimum conditions and benefits that a contract must contain, it does not give an accurate or unbiased opinion about the compliance with labor laws and regulations. Below is a correlation between these two questions where a better explanation of this can be given.

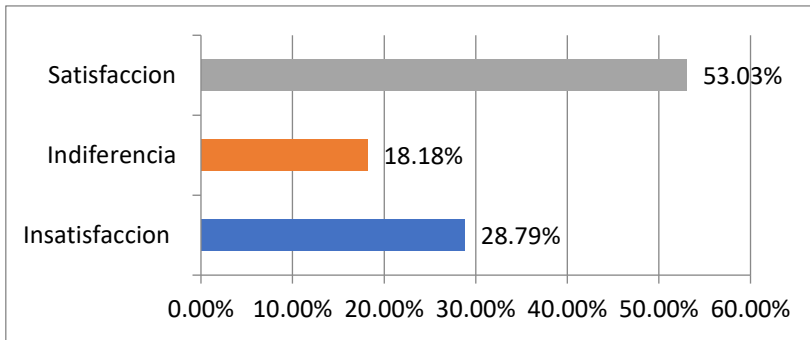


Figure 14. Degree of satisfaction, indifference and dissatisfaction Question 7

Source: Own elaboration. Description in the original Spanish language.

8. The type and duration of the contract to which it is subject.

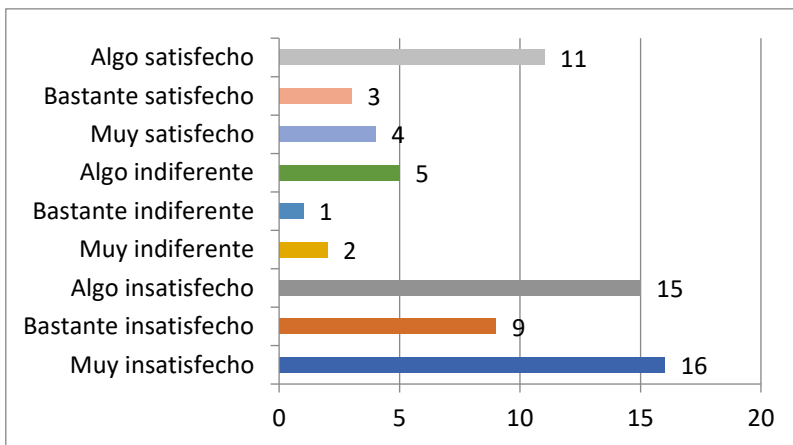


Figure 15. Answers to question 8 measuring instrument

Source: Own elaboration. Description in the original Spanish language.

The percentage with a degree of dissatisfaction in the type of duration and contract to which they are subject here is 60.61%, it can be seen that insecurity is part of the comments mentioned, as well as uncertainty, also the

realization that many teachers with many years do not get their base and other new teachers receive it, which speaks of mismanagement and influence peddling, as well as not to abuse the current figure of hiring. It can also be seen that the lack of knowledge of the minimum legal benefits led to a higher level of satisfaction in the previous question.

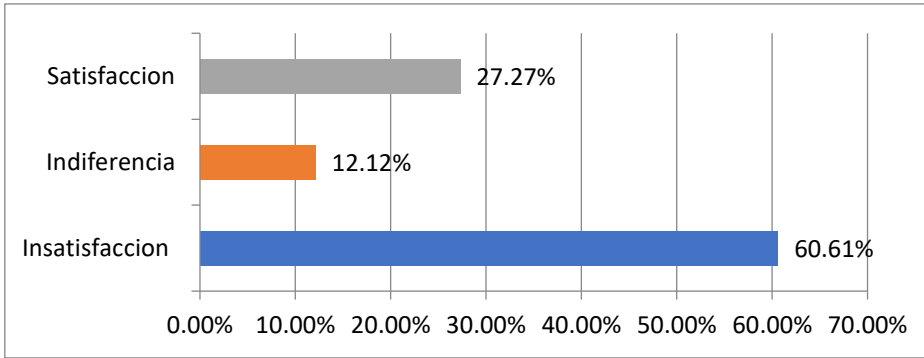


Figure 16. Degree of satisfaction, indifference and dissatisfaction Question 8
Source: Own elaboration. Description in the original Spanish language.

9. The degree of safety of its use.

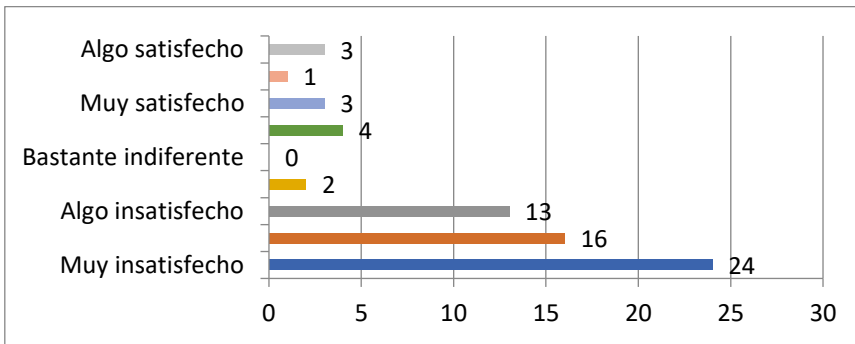


Figure 17. Responses to question 9 measuring instrument
Source: Own elaboration.

high since 80.30 % are dissatisfied; also, when seeing that sex is not important, the completely sexist comment that many women do not need social security because it is offered by their husband or family is neither real nor true.

The degree of insecurity that this form of contracting gives, whether men or women, is

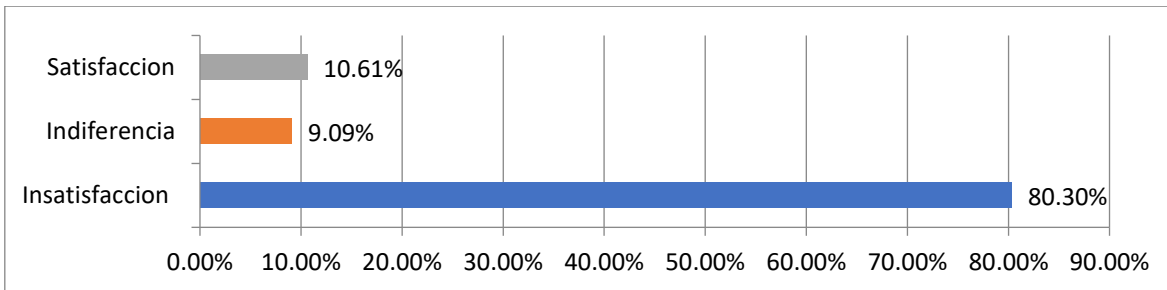


Figure 18. Degree of satisfaction, indifference and dissatisfaction Question 9
Source: Own elaboration. Description in the original Spanish language.

The question included the option: Sex Male / Female.
Here it is shown that 56.06% are men and 43.94% are women, which indicates that there is inclusion and equity in terms of gender.

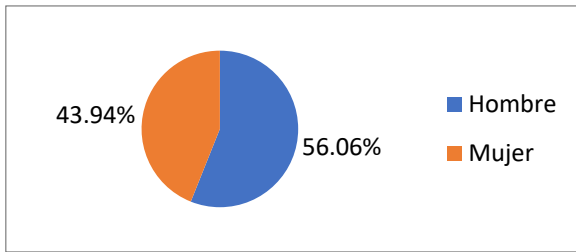


Figure 18. Percentage of male and female respondents

Source: Own elaboration. Description in the original Spanish language.

10. Would you agree with a new definitive hiring model that would

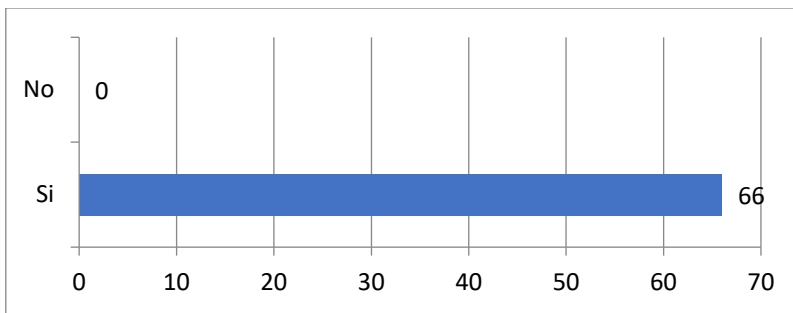


Figure 19. Responses to question 10 agreement with a new model

Source: Own elaboration. Description in the original Spanish language.

Definitely with all the previous answers, regardless of the variables, if the professors have another job or have businesses, be cattle ranchers, walnut growers, have an office or business, in addition to teaching at the faculty, all agree 100% that they should be offered a definitive contracting model that complies with what by law must comply with any contract not only for social security, but all the benefits that an employer-worker relationship must have, as well as the recognition of seniority without only recognizing fractions. The time worked must be recognized in its entirety as in any social security system in Mexico, including any week that has been contributed at some point in the worker's life.

guarantee the recognition of your seniority, medical service for the whole year and the rights of law even if a possible appointment (base, part-time, full-time, etc.) could be recognized?

A plan is required where savings are made and redundant expenses are minimized, where mismanagement and waste of budgets and money is no longer possible, but the rights of workers are inalienable and must be complied with without making preferences every employer must comply with the benefits and rights that by law must be and the Autonomous University of Chihuahua is not excluded, and equal pay for equal work.

The question included comments, which are as follows:

"Of course..."

"I've been on the faculty for 12 years and would like another contract, information and better treatment."

"Of course, you would."

"With almost 11 years as a professor combining professional and work life with professorship, I feel it should be considered for future contracts and other benefits."

"Academic performance and take based on the qualifications you rank."

"We have no certainty to continue working, nor growing and no criteria is taken into account to be able to grow, our academic secretary does not have the leadership skills required and favors only his friends."

"I have 13 years of seniority with contracts."

"It would be very motivating."

"Having a definite contract offers more certainty and possibilities for professional and personal growth. By having this certainty the efforts that are now spread out attending classes in other educational institutions would be focused on this Institution, impacting on an improvement in training, therefore, in quality."

"Since three semesters ago, the payment per class hour in both undergraduate and graduate has decreased by more than 15%."

"I.- I consider it fair that they review the qualifications of the evaluations that students make to teachers, so that based on this they give priority to go resolving the cases of all teachers with temporary contracts. II.- And I even suggest comparing the statistics of average trends of said evaluations of: a) Teachers under temporary contracts. b) With the evaluation averages of the basic teachers. c) You could perhaps find an inverse relationship between performance (evaluations) versus benefits granted. III.- Review the average number of years of seniority of teachers on temporary contracts, a good number of them have more than 10 years in this situation (and I consider that it is not a fair situation).

"Urgent to regularize our situation I have more than 15 years under this scheme."

"It would be very favorable since it would make us feel more certainty as teachers."

"It would be a great achievement for whoever makes it possible."

"By changing the hiring model for recognition of seniority and evaluation results in teaching quality creates a greater commitment as a decent in the university."

"They are violating labor laws, since, when changing the type of contract, the above does not count and you have to start over and pay all the debt to catch up with your seniority and it is too expensive."

"It would be excellent to be able to have definite hiring security, hopefully in the future this will be the case."

"Full-time hiring after 10 years working at the faculty."

"Sense of belonging, loyalty, security, desire to improve, etc. These are issues that are not fostered by this hiring scheme. Personally, my desire to transmit the knowledge I have acquired in my professional life is what motivates me. Because the salary I receive doesn't even pay for gasoline."

"I have 9 years with class hour contracts and I don't know if there is a career plan or other development options."

"It would be excellent!"

"Without a doubt it would be the best thing for teachers with several years of service."

"Yes it would be something fantastic and rewarding for one as a serious professor to give more thanks to such a benefit."

"It would be excellent since semester after semester we are in uncertainty and above all we have our shirt on well for the institution."

It can be observed in the comments, regarding a new hiring model, insisting and recalling the words of several colleagues and doctoral professors of the doctoral program, that it is no problem to have professors under the current hiring model since even having other jobs, combining work, professional and teaching and having the benefits and services of law in the other jobs is not fair, and they ask that also as professors of the faculty their weeks worked and contributions be recognized since there is

no record or existence of the same; especially that many have many years and seniority only with contracts, a new hiring model would help the motivation of the teaching staff. There are also very interesting proposals from them, such as taking into account the performance of teachers according to the teaching evaluation through the system used by the academic secretary. Certainty is a key point since many comments show that there is a real fear of losing the job, and that the current hiring scheme does not meet "the sense of belonging, loyalty, security and desire to improve" (quote); we can also see that for many it would be the best and something excellent and fantastic, so this proposal seeking a win - win gives a model that does not affect the financial stability of the institution and comply with the law and wishes of teachers seeking security, certainty and desire for improvement.

Correlations between questions

A correlation was performed with a significance level of $\alpha = 0.05$ (5% error) in each of the same for a better analysis of the instrument, and the responses obtained and are as follows:

1. Correlation coefficient for questions 1 and 2: 0.759623299. Here the correlation is significant because the sense of belonging to an organization is related to the salary and if there is dissatisfaction in the salary, there is a degree of dissatisfaction in the sense of belonging to the organization.
2. Correlation coefficient for questions 1 and 3: 0.678161702. The same happens here as there is a moderate correlation, since social security benefits are deficient, so the sense of belonging is less or there is a degree of dissatisfaction.
3. Correlation coefficient questions 1 and 4: 0.73263824. The form of contracting is what defines the sense of belonging to an organization because where salaries, benefits and social security are defined when there is dissatisfaction in them a sense of belonging is lower, which is reflected in a significant correlation.
4. Correlation coefficient for questions 1 and 5: 0.256723639. Pension or retirement conditions are very important that also does not specify anything in any law or contract also causes the little sense of belonging, although the resulting correlation is weak.
5. Correlation coefficient questions 2 and 6: 0.701454223. Here the correlation is significant since there is a high percentage of some degree of dissatisfaction in the salary and in equality and justice since the difference in the salary of teachers with appointment or basified and those not basified is notorious, since even in the academies it is mentioned that only the former have preference in the allocation of hours and job security.
6. Correlation coefficient for questions 5 and 7: -0.04308447. Here this correlation was made since a degree of satisfaction was obtained in the pension and retirement conditions, but the extra option of question 5 which is "unknown" tells us that it was that ignorance of what is offered and in question 7 we can realize that the degree of dissatisfaction is high since they consider that the current contract does not comply with the provisions and labor laws.

7. Correlation coefficient for questions 4 and 8: 0.973349019. Here the correlation is almost perfect since both questions are linked, the type and duration of the contract and the opinion on the form of contracting both have a degree of dissatisfaction, the opinion and the form are linked.
8. Correlation coefficient questions 4 and 9: 0.796037319. It is observed that there is a significant correlation since the opinion on the form of hiring and job security logically both have the highest degree of dissatisfaction, above all that it is a matter of every semester to think that one is left without a job even when one has more than 5, 10 and even 15 years of seniority without any security.
9. Correlation between whether they have a job or not and question 10: 1.0000. Mention was made of this last question since there were many comments that it was not necessary to think about a hiring model because it was completely unnecessary since the teachers under this type of hiring had no interest and we can see that regardless of whether or not they have another job or are very successful and have their businesses, they agree with a new hiring model that includes all the rights of law, which resulted in a perfect correlation.
10. It is noted that despite the response in question 7. The degree to which their contract, provisions and labor laws are complied with, we can see in question 5 that 19.07% do not know what the conditions are, so it can be inferred that this helped the response in the degree of satisfaction to be higher.
11. All 100% agree with a definitive contract that guarantees all legal rights

even if they have another job, which demonstrates the previous correlations and that in most cases the teachers are unaware of the labor laws and regulations.

Discussion

It was decided to carry out the current model since the previous social security systems were based on a life expectancy of 45 years; according to the Socio-demographic Indicators of Mexico (INEGI), in which the financing and proportion of pensions depended on the contributions of active people benefiting pensioners, making its operation viable.

Currently, life expectancy, according to INEGI, is 75 years, and also, according to the same institute, the fertility rate is decreasing, which means that the number of people joining the labor force will decrease, which is not good for a system of this type.

A system of individual accounts would solve the dilemma of capacity and sustainability since the fruits (pensions and retirements) obey the capital accumulated by the worker during the time worked. Therefore, the creation of individual accounts is financially viable and does not threaten state public finances (Villagómez, 2014).

The country is going through a period of austerity; for 2019, the education budget presents considerable cuts in items that improve educational inclusion, equity and quality (scholarships, materials, infrastructure and teacher training). The only item that has a real increase is personal services (2.9%). Therefore, if SHCP and SEP have the political will to spend, it is essential to review spending on public servants' salaries and wages, to attack inefficiencies and improve resource management. In this way, adjustments could be made in items that do not directly affect the right of access to education and learning

(García, 2017) Pensions in higher education. The present situation of the pension system in the Mexican Republic is not the most encouraging. The public resources designated to defray the obligations are too much, with an inclination to rise. Due to the approach of the different types that are part of the system, and the conjuncture of the Mexican economy, most of the benefits are found in a small part of the population. To this day the pension system in Mexico is shown to be unequal, with problems of little transparency and sustainability (Villarreal, 2017) Pensions in Mexico 100 years of inequality..

The problems referred to are serious in the state bureaucratic social security system, where there is a greater burden on public resources due to the existence of the so-called dynamic pension and other benefits.

After the analysis, there are two options: to continue with the current retirement pension system or to reform the retirement system. If the current retirement system is continued, the federal, state or municipal subsidy will have to be increased, requesting more resources, which is not sustainable. If reforms are sought, they should seek and benefit the employer and active and retired workers. Retirements and pensions should be evaluated in the short, medium and long term, and while workers are still working, they should seek to create economic provisions, through investment and contributions of resources that allow workers to receive a payment and pension at the time of their retirement.

The regimes of the State Public Universities whose costs will continue to rise, if the current conditions are maintained, it is appropriate to take into account the change of these systems towards defined contribution forms.

In the defined contribution systems, the guaranteed pension represents 22.4% of the average monthly salary, if no additional contributions are made, so it is important to

make extra payments of 5.0%, which can be optional or through a legal reform that forces the 6.5% of the salary that is currently dedicated to the Retirement Savings System to be increased.

The transformation to a defined contribution system of the country's main pension regimes gave financial security to the payment of pensions and retirement benefits, as the cost was low, according to the Federal Superior Audit Office. Also, due to the growth and entry of individual contribution funds, the operation of this system must be legal and viable, so it must be regulated and supervised to show positive results not only for workers but also for public finances.

Structural factors such as poverty, the informal economy and failures in the labor market, as well as the reduced contributions, the generous benefits granted by the defined benefit systems and the few years to access the right to pensions limited the sufficiency of the retirement and social security funds.

The consequences of the analysis showed that, even with the efforts made by the State to ensure an income for workers in retirement, there continues to be a financial concern in the country's existing social security systems, which creates a component of insecurity for public finances in the long and medium terms. The lack of regulation and supervision of the social security system was also observed, where the seniority of workers in different systems is taken into account, as well as the mobility of pension services, determining the legal foundations to regulate the performance of a National Pension System, which takes into account the different social security regimes in Mexico, the municipalities and states, to guarantee the portability of benefits and help the sustainability of public finances. It is essential to measure and disclose in the financial statements the shortfalls of the defined benefit pension and retirement

systems and provide a diagnosis of their financial situation in the medium and long term, giving security to pension obligations. Therefore, it would be appropriate for the Autonomous University of Chihuahua, to show a document of the financial situation and the problems it faces regarding the social security regimes, together with the federation of the current situation of the State Public Universities, actions should also be implemented in the short, medium and long term seeking financial viability, to ensure compliance with the labor rights of its workers (Auditoria Superior de la Federación, 2013). Until 2014, the payment of non-basified professors included only a discount of 3.92% for income tax and they were not entitled to vacation pay, Christmas bonus or vacation premium, much less to generate any kind of seniority, the medical service was provided by the Chihuahua Health Institute only during the period of the semester and they stopped receiving their salaries at the end of their contract at the end of each semester. Therefore, since no discount was included, the financial burden of the medical service fell solely on the Autonomous University of Chihuahua and no other payments were made for the full Social Security.

In 2015, the following discounts began to be made: for retirement savings fund 12.00 %, Ichisal medical service 3.00 % and Income Tax 13.00 % giving a total of 28.00 %, with the above we were able to lower the financial burden of the medical service which represented a total of \$251,074.77 per year, which is the 3% mentioned before according to the Regulation of Medical Services for the Workers in the Service of the State of Chihuahua, in its article 33, which also mentions that the institutions will contribute the difference between the total cost of the services and the contribution of their workers, which in the case of the Autonomous

University of Chihuahua the professors have never exceeded the number of their contributions.

Talking about the cost that this new model would have for the Autonomous University of Chihuahua, starting from the current cost where two settlements are given each year and assuming that the charge in both semesters would be the same, the Rector's Office would have an expense of \$588,438.28.

With this new model, it would not be necessary to spend a total of \$588,438.28 in severance payments, also the extra contribution of 2% of the professors would be for a total of \$167,383.50 and the savings for ICHISAL (3%) for a total of \$251,074.77, which is on the part of the professor. What would represent an expense would be the amount of 17% by the UACH, required by law, for the 4 months of the year that they are not receiving a salary, for the amount of \$819,397.38 and the payment of ICHISAL by the rector, for the months in which the professor does not receive salary would be a total of \$944,934.77, obtaining the difference of the expense of the UACH minus the savings would be an extra difference for the amount of \$63,575.60 in favor. The total discount would be 14 % Savings Fund, 3 ICHISAL and 13 % ISR, a total of 30%, which complies with the discounts allowed by law.

6. Conclusions and recommendations

1. As observed in the development of this dissertation, social security is not an option, it is a right that is embodied in the Law of the Mexican Institute of Social Security, the Political Constitution of the United Mexican States, and the Federal Labor Law, like all constitutional rights, including the aforementioned, the worker cannot renounce in any way the benefits that legally correspond to him, just as he cannot renounce the freedom and the current contract, as observed, does not

comply with the minimum requirements of the law.

2. The School of Accounting, as part of a state public university, which by decree of the local congress, is a decentralized and autonomous public body; receiving budget and subsidies from both state and federal government does not exempt it from the fact that it is an employer and when hiring both academic and administrative staff to develop its teaching, generation, innovative application of knowledge, extension and dissemination of culture, it must comply with the laws and regulations required by Mexican law.

3. The current contract does not comply, since mentioning that it is for a fixed term and professional services is an error and violates the aforementioned rights, since there is a fixed work schedule and place of work, check in and check out, an individual contract is signed, and there is a boss who gives you instructions, The employment relationship also exists and is presumed when successive fixed-term contracts are signed, the presumption in favor of the worker is determined, that the employment relationship is for an indefinite time and that the seniority runs from the date of signing the first contract for all legal effects that may be applicable.

The consequences of continuing with this form of contracting: are weak social security coverage for faculty employees, poor working environment, uncertainty, insecurity and dissatisfaction.

4. But, not everything should be demanding, as it was studied and analyzed, the current way of managing the hiring and the social security system by the Faculty of Accounting and Administration of the Autonomous University of Chihuahua is in trouble due to factors such as the increase in life expectancy, demographic changes, so it is necessary to

propose models such as the present one since the current financial sustainability (through the pay-as-you-go system) is not possible and changing to defined contributions or individual accounts shows that they are not enough for a dignified retirement, so giving is also important, this is achieved through higher contributions within what is allowed by law, adjusting to their own financial, economic, social, political and social security conditions.

5. If additional contributions are not made by the workers, the State will have to provide more resources, which is why a legal framework related to financial education is necessary to generate savings that will allow them to obtain sufficient income for retirement. Even so, the proposal must be and poses a shared effort.

It should not be forgotten that pension systems are aimed at individuals and not only at institutions.

6. About the survey and opinions of the teachers who work under this type of contract (for a specific time), including those who have another job, they agree that a definitive contract should be given and that it should legally comply with all the legal benefits since we could see their dissatisfaction for the same reason, In addition to achieving equality and justice as stated in the constitution, and true transparency and culture of legality, as an institution of higher education, the Faculty of Accounting and Administration of the Autonomous University of Chihuahua must not only teach, generate and innovate knowledge but also set an example with it.

Finally, the expense does not represent a financial burden since it is equal to the cost of the annual severance payment, so the real reason why all professors are not given a base, perhaps the comment of the pension director Alberto José Herrera "in theory they retain the

contributions of the eligible workers, but they are not transferring them to pensions, but they are not transferring them to the state's civil pensions", which causes it to be in bankruptcy due to the same, apart from being an infraction since by law it should not divert the contributions of the workers themselves, registered in the newspaper of the debates of the legislative power of the free and sovereign state of Chihuahua, demonstrates vices and customs rooted in the Autonomous University of Chihuahua, but these are reasons for another study.

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