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The twisted flight of humanity: the (dis)construction of "being a woman". Reflections on the presence of female citizens in social policies

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Resumen

En este paper presentamos un devenir reflexivo en el que cuestionamos las representaciones sociales colectivas reproducidas en relación a los roles que cada mujer debe cumplir de acuerdo a su condición de género; en especial, aquellas referidas a su carácter de ciudadana.

Mediante este recorrido teórico -e histórico- realizado desde las Epistemologías del Sur, debatimos sobre la universalidad existente en la categoría "mujer" que no visibiliza los requerimientos de esta homologación como ciudadana portadora de derechos. En especial, cuestionamos las homogeneizaciones imaginarias que universalizan sus características identitarias en los discursos imperantes. Para hacerlo, nos basamos en los estudios del *care*, ya que contribuyen a entender las relaciones entre políticas sociales y ciudadanía femenina mediante la transversalización del género.

Palabras claves: Políticas sociales, Ciudadanía femenina, Mujeres, Transversalización de género.

Abstract

In this paper, we present a reflexive evolution in which we question the collective social representations reproduced in relation to the roles that each woman must fulfill according to her gender condition; especially, those referred to their character of citizen.

Through this theoretical -and historical- view made from the Epistemologies of the South, we discussed the universality existing in the category "woman" that does not make visible the requirements of this homologation as a citizen with rights. In particular, we question the imaginary homogenizations that universalize their identity characteristics in the prevailing discourses. To do so, we rely on care studies, since they contribute to understanding the relationships between social policies and female citizenship through the mainstreaming of gender.

Keywords: Social policies, Female citizenship, Women, Gender mainstreaming.

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Introducción

En este artículo procuramos hacer una interpretación de cómo la homologación de la categoría "mujer" se transforma en "todas las mujeres" que dan como muestra de una universalización que no conoce de diferencias. Por esto, intentamos poner en discusión al patriarcado inherente y oculto en los llamados a la *igualdad*, cuando se reducen los reclamos estructurales, materiales e históricos de diferencias entre las mujeres del mundo a un simple *empoderamiento* al acceso a la tecnología, a la política o al mercado laboral.

Es un discurso que prevalece y que orienta a diversas políticas sociales, por lo que en este artículo aspiramos a debatir desde una mirada del Sur a esa universalidad y a poner en consideración las necesidades imperantes de las mujeres en su rol de ciudadanas portadoras de derechos. En un contexto de subalternidad, las mujeres no deben ser vistas con la lupa que observa su vida bajo el término de *tradicional*. Por esto, la idea sobre la que redactamos este documento es la discutir la noción de "mujer" como "ciudadana" en la sociedad actual y cuestionar las homogeneizaciones imaginarias que universalizan sus características identitarias en los discursos imperantes.

Es oportuno mencionar que, en las últimas décadas, la construcción de discursos y narrativas que promueven una paridad universalista, con sutileza invisibiliza a la mujer como ciudadana al no considerar sus diferencias y pone en consideración la "igualdad de género" real. Entonces, este paper contiene los lineamientos teóricos que permiten un acercamiento a los estudios relacionados al *care,* lo que ayudará a describir su relación con las políticas sociales a través de la transversalización del enfoque de género y el concepto de ciudadanía femenina.

1. La insoportable levedad del ser… mujer

Por décadas, la conceptualización de género estuvo íntimamente relacionada con lo biológico. En 1972, la socióloga feminista Ann Oakley explicó que lo sexual era uno de los rasgos que permitía diferenciarnos, más no era un aspecto biológico estático. Por lo contrario, podía ser cambiante por diversas causas –desde políticas a socioculturales- (Antonio Ariño, 2013). Al respecto, Joan Scott (1997) menciona al género como una forma de comprender socioculturalmente aquellas diferencias sexuales entre varones y mujeres. Para la autora es en el género donde se dan las relaciones de poder, basadas en la distribución de lo material y lo simbólico (Scott, 1997).

En sí, el concepto género ha tenido –y tiene- un abordaje académico amplio, diverso y político. En este sentido, nos interesa el desarrollo teórico propuesto por Butler (1990) que ve en el género una forma de existir el propio cuerpo –un constructo meramente cultural-, Joan Scott (1992) que lo postula como parte de las relaciones sociales –y por ende, del poder- y Pateman (1996), quien se centra en las subordinaciones existentes en la vida social, económica y política a partir de la definición de los géneros. Esto se debe a que socialmente se les atribuyen determinados roles a lo femenino y lo masculino[1], que van más allá de las subjetividades, sino que están dados por *lo natural* que deriva de lo sexual-biológico. Es la sociedad patriarcal y androcéntrica la que reproduce esta forma de concebir la realidad, en la que "el origen de tales diferencias en los roles y comportamientos sociales, políticos y económicos se asume según la ideología patriarcal dominante, como natural y como inevitable a partir del sexo de cada quien" (Naranjo, 2002:23).

Es imprescindible comprender este punto, ya que el desarrollo del análisis realizado en este paper comprende un proceso reflexivo acerca de las representaciones sociales colectivas reproducidas respecto a los roles que cada mujer debe cumplir de acuerdo a su condición de género.

En base a lo mencionado previamente, se puede manifestar que las relaciones de género son relaciones de poder, en las que los varones tienen un acceso directo a éste, mientas que, en el caso de las mujeres, se encuentra limitado. Tanto varones como mujeres viven el poder de un modo distinto, lo que también establece las propias identidades genéricas en función a estas relaciones; situación que se repite cuando se hace la distinción entre lo público y lo privado[2], lo femenino y lo masculino. Por esto, nos resulta importante abordar un análisis que amplíe la visión de lo político[3], al enmarcar aspectos que aborden temas que se ubican dentro de aquello que es *invisible, privado, íntimo.*

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1   Como se mencionó, los géneros son constructos sociales; por ende, no podemos circunscribirlos al binarismo de mujer/hombre. Pero a los propósitos de este artículo, sólo nos referiremos a este binomio.

2   "La división público-privado es una dimensión clave en la conceptualización de las principales estructuras que contribuyen a mantener y reproducir la desigualdad de género, tales como la organización del trabajo, la intimidad y la ciudadanía. Estas interconectadas estructuras están formadas por normas, valores, instituciones y organizaciones que reproducen la desigualdad de género en cada una de estas tres esferas" (Verloo y Lombardo, 2007:28).

3   Adoptamos la postura de Kate Millet, quien planteó en su obra Política sexual (1969) que "lo personal es político", al referirse a la política como un cúmulo de estrategias que también pretende mantener un sistema de dominación patriarcal en ámbitos "privados" como la familia y la sexualidad. Asimismo, eso *personal* alude a movilizar a las mujeres en colectivo al trasladar lo *privado* al ámbito de público interés en términos de luchas.

1.1. Cuando nos volvimos públicas

Por siglos estas relaciones de poder[4] no han sido abordadas como un problema de interés social, sino que fueron los diversos movimientos feministas los que han puesto en la agenda mediática y política las desigualdades vividas tanto en lo público como en lo privado. En este sentido, es importante mencionar que las representaciones creadas en relación con lo que se entiende como *desigualdad de género* están relacionadas a la incorporación y participación de las mujeres en el espectro público, más no lo vincula con el ámbito privado; lo que conlleva a ser un tópico excluido del abordaje estatal (Bacchi, 1999). Es necesario subrayar esto ya que con esta interpretación se puede inferir que, en contrapartida, lo masculino hace referencia al desarrollo social, lejos de aquello que ocurre al ámbito privado del hogar.

"Lograr la igualdad entre los géneros y empoderar a todas las mujeres y niñas" es lo que refiere el 5to Objetivo de Desarrollo Sostenible del Programa de las Naciones Unidas para el Desarrollo (PNUD, 2015). Éste ha sido –y es- una de las demandas más reconocidas y vapuleadas a nivel mundial en la lucha por los derechos humanos. A pesar de la importante visibilización que se le ha dado a las desigualdades, discriminaciones e injusticias que viven las mujeres a diario, son prácticamente nulas las brechas superadas para conseguir un adecuado bienestar.

En pleno siglo XXI, las diferencias existentes entre las realidades de los varones y las mujeres sigue siendo lacerante en términos de inequidad[5]. La desigualdad puede observarse en distintos ámbitos con los índices que señalan la baja incorporación de las niñas al sistema educativo, los escasos puestos de liderazgos ocupados por mujeres, los bajos registros de la presencia femenina en el mercado de trabajo formal directamente relacionados con la llamada feminización de la pobreza, etcétera. Esta situación también es trasladable a la esfera privada del hogar, en la que la desigualdad está enraizada en la distribución desigual de las tareas domésticas y de cuidado, arraigadas en estructuras que señalan que son responsabilidad de las mujeres, sólo por su género.

La condición social de la mujer en la actualidad no la ha ubicado muy lejos del modelo patriarcal imperante, a quien se le asigna aún un perfil obligatorio por su "naturaleza femenina" y una serie de actividades de cuidado de los miembros del grupo. Este trabajo -no remunerado- parece estar bajo un manto de "invisibilidad" en el reconocimiento del ámbito económico por la concepción errónea de sólo pertenecer al carácter privado de las relaciones familiares (Antonopoulos et al, 2007:243). Por esto, es oportuno preguntarnos y analizar cómo las identidades de género –y la interpretación de éstas- son aún las determinantes en la construcción social y discursiva tanto en aspectos culturales, económicos y políticos, como es el caso de su inclusión en las políticas sociales.

2. Ciudadanas de segunda

Acerca del *ser mujer,* Simone de Beauvoir (1949) postulaba que no se trata de un designio biológico, sino que es la sociedad la que crea un ser intermedio entre lo que representa el *macho* y aquello castrado que alude a lo femenino.

Estas relaciones de poder entre los géneros derivan de acuerdos gestados en instituciones sociales como el hogar, el mercado, el Estado y la comunidad, los cuales proporcionan a los hombres, más que a las mujeres, una mayor capacidad para movilizar reglas y recursos institucionales que promuevan y defiendan sus propios intereses. En la mayoría de los contextos, ellos gozan, en términos generales, de un mayor acceso a los puestos políticos o a la tierra, una mayor movilidad física, menos responsabilidades asociadas al autocuidado o cuidado de las personas, una posición privilegiada en términos de control de trabajo y una sexualidad menos confinada (Kabeer, N; 1994)

Ser mujer no es sólo una categoría descriptiva, es un modo de vida, es desigualdad simbólica, económica, política, normativa, social. Por esto, es importante ver al género, en sí, como una categoría que nos permite hacer visibles las desigualdades entre los hombres y mujeres, interpretar esas diferencias e incluso entender por qué el poder se distribuye inequitativamente entre los géneros.

Tal como expresa la filósofa feminista estadounidense Nancy Fraser (1997), el Estado en su papel de intérprete de necesidades da por sentado ciertas significaciones del rol de los agentes en la reproducción social y asumen lo justo y adecuado para ellos. Por ejemplo, ante este desplante entre el trabajo de cuidado no remunerado, las políticas sociales deberían proponerse como meta: a) el reconocimiento monetario del trabajo doméstico y de cuidado no remunerado a través de un "salario para el ama de casa", b) incorporar la perspectiva de género y particularmente la dimensión del cuidado en el diagnóstico, diseño, monitoreo y evaluación de toda política económica; c) atender

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4   Recién en las décadas de los '60 y '70, la desigualdad de género ha sido tratada como una situación a ser cuestionada en los ámbitos públicos (Bacchi, 1999).

5   En referencia a esto, Marcela Lagarde señala que "el mundo contemporáneo se caracteriza por una organización social de géneros y por una cultura sexista que expresa y recrea la opresión de las mujeres y de todas las personas que son diferentes del paradigma social, cultural y político de lo masculino. Se caracteriza, asimismo, por un sistema político, público y privado, de dominio de hombres sobre mujeres". (1994:410)

la cuestión del cuidado y operar en un sentido de búsqueda de una mejor distribución de estas responsabilidades, lo que permiten, a su tiempo, una mayor justicia distributiva (Rodríguez Enríquez, C., 2011:62).

Por un lado, los economistas Rania Antonopoulos y Francisco Cos-Montiel, –con su interpretación sociopolítica del desarrollo como proceso cultural, político y económico-, analizan esta situación desde la perspectiva de las desigualdades entre mujeres y hombres derivadas de la división sexual del trabajo, las cuales no serían cuestionadas, sino que se las comprende como resultado de una organización natural de las funciones sociales, en que las políticas sociales son formuladas de acuerdo con el modelo de familia nuclear y la mujer toma su rol pasivo dentro de ese desarrollo en el que no se la ve más allá de su rol reproductivo y de cuidadora (Antonopoulos et al., 2007:234).

Ante este análisis de género, autoras como María Elena Valenzuela (2009), especialista regional de género y empleo de la OIT para América Latina, y Claudia Mora, socióloga especialista en género, presentan a la mujer como un sujeto que convive –o sobrevive- dentro de una pobreza cualitativa y cuantitativamente distinta a la de los hombres.

A principios del siglo XXI, los Estados latinoamericanos aún son caracterizados por su naturaleza patriarcal –según la extensión de la noción beauvariana de éste-. Entiéndase al Estado como "la institución por excelencia que produce y reproduce las múltiples dominaciones y discriminaciones de las sociedades latinoamericanas, de la que la dominación y discriminación de género es uno de sus componentes" (Bareiro, 1997:3).

Entonces, es el Estado la institución que cuenta con el poder para que la sociedad cumpla lo que disponen sus dirigentes. Históricamente, bajo sus diversas formas, han sido las mujeres quienes han estado en situaciones de subordinación, en las que el poder era ejercido sobre ellas. En este punto es en el que radica la desigualdad mencionada, en la existencia de privilegios que los diversos colectivos tienen en la sociedad y el Estado; en otras palabras, en la comunidad política (Bareiro, 1997).

A pesar del paso del tiempo, esta desigualdad poco cambió para las mujeres en función a su rol dentro de la sociedad. Si se hace un paralelismo entre "una determinada concepción de la historia de la humanidad, de las relaciones entre hombre y la naturaleza, asumiendo al mismo tiempo un modelo implícito de sociedad considerado como universalmente válido y deseable" (Feitó, 2004:5) se puede inferir que muy lejos está la mujer de alcanzar eso que es "válido y deseable"; en otras palabras, esa ciudadanía plena. En conjunción a esto, el concepto de ciudadanía refiere al derecho que tienen las sociedades de intervenir en el poder político y, en simultáneo, a ser intervenidas (Bareiro, 1997).

2.1. Ciudadanía sin ciudadanas

La llamada *ciudadanía femenina* ha sido desarrollada en contraposición al concepto universal de ciudadanía planteado por varones, para ellos mismos y que excluye a las mujeres. Por décadas, han sido las distintas agrupaciones feministas las que se han opuesto y luchado contra esa masculinización que sufren las mujeres ante la necesidad de ganar más derechos y espacios dentro de un sistema patriarcal –la Conferencia Mundial sobre Población y Desarrollo, la IV Conferencia Mundial sobre la Mujer son ejemplos claves de esto-. En esta línea, la politóloga Mary Dietz (2001) plantea que el eje de los cuestionamientos de las feministas debe estar focalizado en quién y cómo se toman las decisiones; interpelar y comprender a la ciudadanía como un bien en sí mismo y un proceso continuo –en que es casi imperativa la incorporación activa de la mujer en el mundo público-. Esta última –aunque escasa y a fuerza de leyes de cupo en el caso del ámbito político- ha permitido que muchas constituciones latinoamericanas incluyeran la diversidad junto con la igualdad legal, real, social y de género (Bareiro y Soto, 2016).

Según Mary Dietz, esta particularidad que otorga la *igualdad* debe ser tomada con cautela, ya que se "han puesto de manifiesto la falta de igualdad existente tras el mito de las oportunidades iguales y nos han hecho saber cómo estos supuestos niegan la realidad social del trato desigual la discriminación sexual, los estereotipos culturales y la subordinación de las mujeres tanto en la casa como en el mercado" (Dietz, 2001:7).

Es así como esta autora plantea lo imprescindible que es comprender desde una perspectiva democrática el concepto de ciudadanía, lograr que se entienda a la política como un compromiso de todos/as los/as ciudadanos/as y la participación de todos/as ellos/as en solucionar los asuntos de esta comunidad, de estos *asuntos de la gente* (Dietz, 2001). En esta línea, es oportuno traer a colación lo expresado por Kimberlé Crenshaw, feminista norteamericana, al manifestar que "las mujeres se han organizado contra una violencia casi cotidiana que ha conformado sus vidas" (Crenshaw,1991:89). Con este planteo se expone que son millones de mujeres las que hacen esta demanda, transformándola en política y dándole mayor eco que si lo hicieran unas pocas.

En conjunción a esta postura, es necesario traer a colación la posición adoptada por el Programa de Acción Regional para las Mujeres de América Latina y el Caribe (1995) de la CEPAL, el ejercicio pleno de la ciudadanía femenina estará dado no sólo cuando las mujeres se incorporen activamente a la denominada *vida pública*, sino cuando puedan contribuir como ciudadanas de pleno derecho. Esto podrá lograrse cuando las distintas formas de representación política postulen una concepción de desarrollo que incluya a lo privado y no soslaye las diferencias de género.

2.1.1. Ellas y/en los regímenes de bienestar

En las décadas de los '80 y '90, Latinoamérica ha pasado por diversos ajustes estructurales gracias a medidas neoliberales –privatizaciones, inversiones transnacionales, supresiones de políticas sociales, etc.- adoptadas por los gobiernos de este periodo. Estas medidas, que lejos estuvieron de tener compromiso social, se rigieron por las leyes del mercado.

Ya con la llegada del nuevo milenio y con la asunción de gobiernos "populistas"[6], la relación entre Estado-Mercado se desenfocó y pasó a ser eje central una nueva reciprocidad: Estado-Sociedad. Esta naciente bilateralidad estuvo atravesada por la necesidad de darle voz a los excluidos, a las minorías, a los vulnerables sociales -en casi todas esas categorías encajan las mujeres-. En otras palabras, "en las democracias modernas se ha desarrollado un proceso de extensión del derecho a la ciudadanía a los colectivos inicialmente excluidos" (Bareiro, 1997:6). Para vislumbrar cómo es la situación en Latinoamérica es fundamental comprender los cimientos: los regímenes de bienestar. Éstos son precisamente la constelación de prácticas, normas, discursos relativos a qué le corresponde a quiénes en la producción del bienestar (Esping-Andersen, 1990).

La socióloga y politóloga estadounidense Theda Skocpol (1992) propone la existencia de dos modelos de Estado bienestar: uno *paternalista* – como hombre-proveedor en su carácter de asalariado que brinda beneficios a su familia- y uno *maternalista* –dirige la protección a madres, niños/as y viudas-; es decir, un modelo patriarcal de protección social (Draibe y Riesco, 2006:40). Por otro lado, la socióloga Ann Schola Orloff (1993) plantea cinco aristas a tener en cuenta al tratar en los regímenes de bienestar las lógicas de género: a) la situación del trabajo no remunerado; b) la diferenciación y la desigualdad de género en la estratificación social, generada por diferencias en los derechos; c) las características del acceso al mercado de trabajo, por parte de las mujeres, d) la capacidad de estas últimas para mantener autónomamente la familia (Draibe y Riesco, 2006:45).

Frente a las posibles caracterizaciones de Regímenes de bienestar, al creador del concepto Esping-Andersen se le ha resaltado en su visión del "enfoque de regímenes de bienestar social" que no reafirma el papel de la familia dentro de la dinámica de los regímenes, al igual que simplifica en el modelo hombre-proveedor/esposa-cuidadora la importancia del género y la división sexual del trabajo (Orloff, 1993; Lewis, 1992; Esping-Andersen, 1999).

Otros autores –Castles, Ferrera, Flaquer- identificaron los elementos constitutivos de los regímenes que incluyen la visión "familista", los diferencia de lo planteado por Esping-Andersen. Entre ellos, la protección social que no cubre a la totalidad de la población necesitada –ya sea por pertenecer a la economía informal o estar desempleada- y la dividen en segmentos protegidos y desprotegidos; la familia dentro de la previsión social y el papel primordial que toma el cuidado ejercido por las mujeres, pero paralelamente se observa la carencia de programas de asistencia social y apoyo a las familias; y el surgimiento de mecanismos políticos - corporativismo, el clientelismo y las "máquinas de patronazgo"- que aparecen con la distribución de beneficios sociales (Draibe y Riesco, 2006:23).

Este enfoque es totalmente contrario a lo que postula el ideal de *igualdad* que plantea cumplir la Convención para la Eliminación de todas las formas de discriminación contra la mujer (CEDAW). Es necesario un compromiso real de los Estados y de los distintos actores involucrados para conjugar la igualdad de voces, problemas y propuestas de todas las personas, para lograr así eliminar la pobreza, reducir desigualdades (Bareiro y Soto, 2016:3). Para esto deben discutirse objetivos como: erradicar las desigualdades y brechas de género que repiensan a la política pública y el empoderamiento de las mujeres; analizar el modo de crear e implementar políticas incluyentes que evoquen a la igualdad de género y empoderamiento de ellas; y, por supuesto, ponderar la transversalización de género en el marco de los Objetivos de Desarrollo Sostenibles (Bareiro y Soto, 2016:3).

Para conseguir un diseño e implementación de políticas sociales se debe erradicar el enfoque *mujerista*, para alcanzar la visión género-transformativo que dará otra perspectiva a las medidas sociales. Un modo de alcanzar este objetivo es el de incorporar el ideal de empoderamiento de las mujeres y, por supuesto, redistribución entre los géneros; también tener en cuenta la interseccionalidad lograda al transversalizar el género a todas las demás desigualdades

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6   "En la década del 2000 surgió el creciente interés por redefinir el concepto de populismo, a propósito de Hugo Chávez en Venezuela, Néstor Kirchner en Argentina, Evo Morales en Bolivia y Rafael Correa en Ecuador; debate que se reafirma al analizar las propuestas políticas y económicas de estos gobiernos, y su proximidad a los modelos históricos llamados populistas por su discurso, por la defensa de la soberanía nacional, por las nacionalizaciones propuestas, por su orientación izquierdista y oposición a la política neoliberal" (Cf. Susanne, 2007, en Romero Bueno, G., 2012: 122).

(Bareiro y Soto, 2016:15).

Esto deja en manifiesto cómo se interpretan y construyen las políticas sociales sobre la heterogeneidad de la sociedad y las manifestaciones latentes de las distintas formas sociales y compendio culturales presentes (Rodríguez Bilella, 2004:4). La efectiva incorporación de la igualdad de género en las políticas sociales resignifica los contratos sociales al fomentar una profundización de la democracia y, con esto, la construcción de Estados incluyentes (Bareiro y Soto, 2016).

Esta interseccionalidad planteada anteriormente por Bareiro y Soto, permite hacer una articulación –y discusión- entre las políticas sociales y el patriarcado; y no así desde las diferencias que avivarían las desigualdades. Reconocer estas diferencias permitiría constituir un frente de polaridades, reconocimientos y conocimientos para construir propuestas dentro del proceso dialéctico. Esto es un claro ejemplo de cómo "las herramientas del amo nunca destruirán la casa del amo" (Lorde, 1979:37) y cómo siguen presentes las epistemologías del poder en las políticas sociales que mantienen a los oprimidos ocupados con los intereses del amo.

En este sentido, Mohanty expone el modo en que es construida la "mujer" como un compuesto cultural e ideológico mediante distintos discursos de representación y cómo son las mujeres reales –con sus propias historias- que de algún modo la academia busca abordar –cabe aclarar que esta relación es arbitraria, construida por culturas particulares-. En relación con esto, la autora pone especial énfasis en aquellos discursos que "colonizan de forma discursiva las heterogeneidades materiales e históricas de las vidas de las mujeres en el Tercer Mundo" (Mohanty, 2008:11).

2. 2. Esa lucha llamada igualdad

Los Estados tienen el deber de proteger y promover los derechos de toda la ciudadanía, principalmente los de los oprimidos o desventajados socialmente, en ambas categorías encaja la mujer. Su pasado –el acceso a la educación-, su presente –el acceso al mercado laboral- y su futuro –el acceso a beneficios de previsión social- marcan la línea patriarcal por la que ha transcurrido la realidad femenina en esta sociedad.

Como mujeres es importante, desde nuestro lugar, resistir en el modo en que Lorde exclamó: "les pido a todas las que están aquí busquen en ese lugar del conocimiento en sí mismas y que toquen el terror y el odio de cualquier diferencia que vive ahí. Vean qué cara lleva. Es entonces que tanto lo personal como lo político pueda empezar a iluminar todas nuestras opciones" (Lorde, 1979:93).

Esperamos que, en un futuro no muy lejano, se vea a la mujer bajo una nueva lógica epistemológica, axiológica y ontológica. Partimos de la idea de que cuando se analiza a la mujer del Tercer Mundo se lo hace de una forma homogénea, como un universalismo que codifica y representa al otro cultural, y no como prácticas discursivas que ven al "otro" como diferente (Mohanty, 2008:8).

Las representaciones sobre las mujeres del Tercer Mundo -basadas en la lógica binaria- y el imperialismo están estrechamente ligados. En este caso, esta producción reproduce o afianza el lugar de subordinación y victimización -un grupo de antemano asumido como homogéneo sin poder, explotado y sexualmente acosado, víctimas de la violencia masculina y dependientes- de las mujeres del Tercer Mundo (Mohanty, 2008:17).

A la mujer del Tercer Mundo -al Otro no-occidental- se la ha presentado discursivamente como un sujeto monolítico y sin historia. Lo que conlleva a la supresión de las heterogeneidades materiales e históricas de las vidas de las "mujeres" en concreto -en contraposición con la Mujer como "grupo ya constituido y coherente, con intereses y deseos idénticos sin importar la clase social, la ubicación o las contradicciones raciales o étnicas"-; esto implica que los "feminismos 'occidentales' se apropian y 'colonizan' la complejidad constitutiva que caracteriza la vida de las mujeres" al volver categorías como las de "patriarcado", "diferencia sexual", "dominación masculina", entre otras, transculturales, y de esta manera, contribuyen a la formación de una "noción igualmente reduccionista y homogénea de la 'diferencia del tercer mundo'" (Mohanty, 2008:15).

Tal como señala Mohanty (2008) "las vidas de las mujeres no son idénticas, pero son comparables" (p. 25). La autora, en este sentido, expone algunos argumentos críticos que abordan tres principios analíticos presentes en los discursos sobre las mujeres del Tercer mundo:

1.   Presuposición de la mujer como un todo codificado y universal "'sin importar la clase social, la ubicación o las contradicciones raciales o étnicas".

2. Presuposición metodológica de considerar un estudio de caso como evidencia totalizante.

3. Presuposición de proponer una activación política lineal para todas las mujeres en el mundo.

En este artículo pretendimos visibilizar resumidamente cómo la concepción de mujer ciudadana por parte del Estado influye en el modo en el que se construyen las políticas sociales. En muchos casos, éstas no hicieron más que reproducir relaciones asimétricas de poder, en particular, la de los géneros.

Es necesario recordar que la desigualdad existente entre hombres y mujeres es un fenómeno que se desarrolla en todos los niveles y que debe ser atacada como un problema global y no de acuerdo con los estándares impuestos por cada Estado por separado. Es aquí donde se perciben cómo los opuestos patrones de reconocimiento afectan el pleno ejercicio de derechos, en este caso el de las de siempre, de las "nadies": nosotras.

Reflexiones finales

Para eso releva las formas de movilización, organización y concientización transnacional que podrían sentar las bases de esta política solidaria de género[7]. A pesar de las distintas Políticas Públicas y el llamado a concientización en cuanto a la correcta y equitativa división sexual del trabajo, las representaciones sociales colectivas aún tienen marcado a fuego el supuesto de que las mujeres son aquellas personas dedicadas exclusivamente al cuidado de la familia y, si no la "descuidan", pueden considerar la alternativa de ingresar a un mercado laboral –informal e injusto- que acoplan la tarea remunerativa con su trabajo "naturalizado" y no remunerado como el doméstico.

Si bien los Estados tienen el deber de proteger y promover los derechos de toda la ciudadanía, principalmente la de los oprimidos o desventajados socialmente -en ambas categorías encaja la mujer-, comprender y desnaturalizar la labor doméstica como propiamente femenina y en realidad visualizarla como tal, es una tarea ecuménica.

Este tipo de cambio transformativo en el sistema previsional permite desaprender y liberarse de aquellas mentalidades, relaciones, identidades que entorpezcan las creaciones de nuevas realidades más justas y equitativas en términos políticos, sociales y económicos.

Es importante, entonces, fraguar y reconocer las diferencias. Dentro de la interdependencia de diferencias mutuas no dominantes se encuentra la seguridad que nos permite descender al caos del conocimiento y regresar con visiones verdaderas de nuestra realidad, junto con el poder concomitante para efectuar los cambios que puedan realizar el buen futuro.

La diferencia es esa conexión viva y poderosa de la que se fragua nuestro poder personal. Esto no debe de significar el despojo de nuestras diferencias, ni el pretexto turbador de que éstas no existen… Significa poder tomar nuestras diferencias y hacerlas fuerza, porque *las herramientas del amo, nunca desarmarán la casa el amo.*

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7 La preocupación de Mohanty se centraba en la homogeneización de visiones y el colonialismo inherente que reproducen este tipo de visiones: "Si las relaciones de dominio y explotación se definen en términos de divisiones binarias, de grupos dominantes y grupos dominados, ¿estamos asumiendo que la ascensión al poder de las mujeres como grupo es suficiente para desarmar la organización de relaciones existentes?" (2008, p.39)

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Researchers and technology: a phenomenological approach

Investigadores y tecnología: un enfoque fenomenológico

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ABSTRACT

This is a qualitative investigation that applied the phenomenological approach, with the intention of understanding the lived experiences of the researchers generated by the interaction with the technology towards their research ventures. The instrument used was an open questionnaire made by the researcher and whose content was validated before use. The data extracted from the narratives of the participants point to three main themes. These are the manifested characteristics of the researchers generated by the technology, the challenges faced during the development of the research generated by the technology and the values perceived in the production of the research generated by the technology towards personal and community development.

Keywords: technology-generated researchers, phenomenological approach.

RESUMEN

Esta es una investigación cualitativa que aplicó el enfoque fenomenológico, con la intención de comprender las experiencias vividas de los investigadores generados por la interacción con la tecnología hacia sus emprendimientos de investigación. El instrumento utilizado fue un cuestionario abierto hecho por el investigador y cuyo contenido fue validado antes de su utilización. Los datos extraídos de las narrativas de los participantes señalaron tres temas principales. Estas son las características manifestadas de los investigadores generados por la tecnología, los desafíos enfrentados durante el desarrollo de la investigación generada por la tecnología y los valores percibidos en la producción de las investigaciones generadas por la tecnología hacia el desarrollo personal y comunitario.

Palabras clave: investigadores generados por la tecnología, enfoque fenomenológico.

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I. **INTRODUCTION**

"The measure of greatness in a scientific idea is the extent to which it stimulates thought and opens up new lines of research. –Paul A.M. Dirac"

Numerous ideas, innovations, and inventions were made to improve the means of living. A man is never satisfied with what he has because of his brain complexities and lack of contentment. He never stops in believing that someday he will improve his life. Through his unlimited satisfaction, he continually aims in making discoveries, researches and inventions. He tends to improve what he believes in and uses in his daily living, which essentially involves technology. Technology, as defined in this study, is the process of determining the continuous application of science and research in making inventions or innovations in any field of industry. People who do research eventually encounter problems. These problems may bring forth trials and expectations, which may hinder the success in doing research.

In making technology generated research, some of the things that need to be considered are time, financial means, linkages, and untiring effort. Researchers in this field are not only known in piling books and securing data from primary and secondary sources, but also in inventing and innovating products and projects. They do experimentation and testing that may involve trial and error processes, and risk-taking advancements.

One of the primary concerns of the Commission on Higher Education is to promote strong research agenda that will solve the problems of the society. In higher education institutions, students and teachers are required to produce research. For the technological universities, it is a requirement to make technology as the epitome of their research scheme. Consequently, to achieve such notion, teachers and students should be made aware on how to do technology generated research. As stated by MacNamara (1985), the involvement of teachers is a great success as it intends to assist the success of technology in all educational fields. These teachers are the faculty researchers who assist their students in understanding the potentials of technology in the classroom which may lead them to work on inventions/innovations progress. Through the expertise of the teacher-researchers in the field of technology, students will eventually learn and be motivated in doing research. For these reasons, the researchers in this study aim to determine the challenges encountered by the technology generated researchers.

Researchers, both students and faculty, experience certain problems which lead them in the difficulty to finish their studies. Some of these problems, as mentioned by Physiovin (2009), (a.) lack of scientific training in the methodology of research, (b.) copying of data, (c.) manipulation of data, (d.) lack of availability or access literature needed, (e.) the outlook of the researcher, (f.) lack of confidence to take up a new study especially explorative study, (g.) making research as a formal requirement of the course and, (h.) expensive publishing and lack of availability of sponsors.

In addition to this, Bocar (2009), in her study, mentioned that the problems encountered by the researchers are both academic and personal in nature. Some of the problems categorized as academic were cooperation of the respondents, identification of researchable issue or construction of research title, while time and stress management are identified as personal problems. Bocar further added that financial problem, data analysis, conflict among research partners, limited time frame and lack of experience are problems which are a combination of both academic and personal.

Technology generated researches are more commonly known as design-based researches, where the researchers assume the three functions - as an inventor, a designer and a writer. The researchers in this field of study are expected to manifest scientific and humanistic attitude. Scientific attitude means the know - how process in dealing with scientific discovery and innovation, while humanistic attitude is the formation of values where the project concerned is focused on the welfare of the people. Wang and Hannafin (2006), said that design-based research is a combination of multiple design and research methods. The researchers seek to design and draw the procedure of the project and utilize both qualitative and quantitative methods in analysing data. It is a convergence of theory and practice. Design - based researchers play a vital role in technology. Wang and Hannafin also said that active involvement of the researchers in learning and teaching procedures is evidently needed in making experiments and exploration.

In some instances, researchers in this field are often confused of its importance. Dede (2004) cited that the skills of the creative designers and attributes of rigorous scholars overlap. He set an example wherein researcher-investigators seek more designs rather than that doing more of research. Moreover, Dede said that researchers have their weaknesses; they tend to produce designs which are likely to have an easy access for collection and analysis. This attitude leads them to "design constipation".

In making technology generated research, the researcher is demanded to produce a design which is far exemplar and generate evidence based on learning (Barab & Squire, 2004). Another feature of design-based research, as

mentioned by Barab and Squire, is a cognitively designed technology. Since technology is based on innovations, out of teaching and learning. However, a challenge met by the developers of this kind of research is to produce innovations which are sustainable, usable, and scalable. To meet its sustainability, the innovation should be created aligned with various components of the school system. In contrast, innovations force researchers to think out of the box. These innovations bring reforms and are aligned to address the insufficient demands of technology in the community. A key to successful reforms is a need for investment in professional development and logistical support to these innovations (as cited in Knapp:1997; Barab & Squire:2004). As to the usability of the innovation, three dimensions within the school system must be attended to. These are school culture, capability and policy/ management (Blumenfield:2000: Barab & Squire:2004).

This study seeks to further verify the challenges encountered by the teachers in making technology generated research. A few overarching questions serve as the guide in the pursuance of the study. These are:

(1) How can the interest, attitude and skills be described as technology-generated researchers?

(2) What are the challenges and experiences in conducting technology-generated research?

(3) What are the perceived values in conducting technology-generated research?

The findings of the study will significantly benefit the following groups: (1) The University Administrators will be more responsive in helping the researchers to overcome the difficulties in making technology- generated research. (2) The future researchers will be enlightened to enrich and enhance their understanding in producing technology generated research.

II. METHOD

Research Design

The research design of the study is a qualitative research. Wyse (2011) defined qualitative research as an exploratory research because it is used to gain understanding of reasons and provides insights into problem. It is used to uncover trends in thoughts and opinions. Under qualitative research it is classified as a phenomenological study. Phenomenological approach is used in this study because it is the most applicable method suitable for the investigation of phenomena of interest. According to Schuemann (2014), this approach depicts an understanding and discovery of data based on the actual experiences of the participants. In this study, the data gathered will be analyzed through phenomenological content analysis. This includes four intertwining steps - epoche, phenomenological reduction, imaginative variation and synthesis (Moustakas, 1994).

Sampling Technique and Participants

To obtain pertinent information, purposive sampling was used in choosing the participants of the study. The participants were chosen based on their capacity to do technology generated research. Criterion sampling was also used to focus on the population of researchers. The participants were classified based on the following criteria:

a. The participants of the study had produced completed two or more technology-generated researches.

b. The participants' area of specialization is related on the field of Science and Technology.

A total of eight (8) technology-generated researchers were the participants of the study.

Interview Instrument and Protocol

The instrument used in the study was an open-ended questionnaire which was content- validated by research experts. One of these research experts is a research instructor whose specialization is Science and Technology. Her degree as Doctor of Education specified her expertise in writing research. The other research expert has also a degree of Doctor of Education whose specialization is Home Technology. While the third research expert is an English and Research teacher. This expert also graduated and with a degree of Doctor of Education. The instrument was utilized so that the participants of the study can easily express their opinions. To supplement the data provided through the questionnaires, a follow-up interview was conducted. This was done to gain additional information and to obtain explanation on responses which needed further clarification.

Data Gathering

Data were personally gathered from the participants after permission was officially granted. All participants were provided the open-ended questionnaire. A follow-up interview was also conducted among the five participants.

The researchers decided to stop interviewing when a saturation point of responses was reached. This means that frequent similar responses were already provided and that no more new information was carried out (as cited in Galang,2014; Siegle,2002).

Data Analysis

Data gathered was transcribed and subjected for content analysis. To preserve confidentiality, participants identified were coded to TGR which means technology-generated researchers. The data were analyzed using the following steps, the epoche, phenomenological reduction, imaginative variation and synthesis. In the epoche, the researchers blocked biases and personal assumptions regarding to the existing phenomenon. In the second step, the phenomenological reduction, the researchers described the data with a context. This includes bracketing, categorizing themes. The next step, the imaginative variation, wherein the frames of reference and the perspectives diverged and by means of employing polarities and reversals. In this stage, intuition is purely imaginative and not empirical. Through imaginative variation the researcher can derive structural themes. The final step in the phenomenological research is the synthesis, where meanings and essences of the themes were connected to formulate a detailed diagram. (Moustakas,1994)

III. FINDINGS AND DISCUSSION

The purpose of this study was to explore the lived experiences of the faculty-researchers who had produce technology generated researches. The intention was to better understand how the lived experiences of the researchers would provide insights for other teachers who strive to produce technology-generated researches.

A qualitative approach to this study presented rich descriptions of the technology-inclined researchers' experiences to accurately describe the phenomenon. This phenomenon is basically the repeated challenges encountered by the technology-generated researchers. Each technology-based researcher has encountered these challenges. Data were collected through the use of open-ended questionnaire and in-depth interviews. The data were gathered by utilizing the proper protocols of the interview instruments. In the first step of data analysis, epoche was done by the researchers, setting aside from what is known. The next step is the phenomenological reduction, during this process, the researchers developed the themes and categorization of data. Then followed by the imaginative variation, to further understand the data and lastly the formation of synthesis.

Analyzing the data from these research questions yielded three interrelated themes presented on the findings. The overarching themes in this study revealed the lived experiences of the technology-generated researchers is based on their manifested characteristics which conform to their interest, attitude and skills, the personal and operational challenges and lastly the perceived values in the production of technology-generated researches towards personal and community development.

The major findings obtained from eight in-depth interviews beginning with a brief description of the interviewees. The eight participants were faculty-researchers who had produced technology generated researches. From these eight participants, two faculty members were selected from each of the following Colleges/Departments: College of Industrial Technology, College of Engineering and Architecture, College of Education, and Senior High School. All faculty members were recognized as technology-generated researchers in the University because they had produced and presented at least two (2) research projects. Thus, in this study, they were coded as TGR. The following are brief descriptions of each participant.

The first participant is TGR1 from the College of Industrial Technology. He produced technology research papers and prototypes in line with his specialization which is Automotive Technology. He holds a master's degree and attended various seminars, trainings and workshops related to his specialization and research theme conventions. Participant TGR2, on the other hand, is also a faculty researcher from the College of Industrial Technology. He produced technology-generated research papers, wherein two of which were presented in regional and national research competitions. His research papers are concentrated mostly on Electrical Technology. This faculty-researcher has attended various seminars related to his specialization and research. The faculty researcher who was coded TGR3 is from the College of Industrial Technology. He also presented technology-generated researches in the in-house review in the university. His area of specialization is Electronics Technology. This faculty-researcher also presented his research project in the regional research convention of the DOST. TGR4, from the College of Education, is a shop teacher who specializes in Home Technology. The focus of her research works is mostly on Food Technology and Garments Technology.

Another faculty researcher who is referred in this study as TGR5, is from the College of Engineering. His specialization is Electronics and Communication Engineering. His valuable research work was already patented and being utilized in one of the areas here in Pampanga. Another participant is TGR6, who is from the College of

Engineering. Her field of specialization is also Electronics and Communication Engineering. This faculty researcher presented her research works in United Kingdom and Japan. She produced numerous research papers wherein some of which were financed and utilized by some private corporations.

A faculty- researcher from the Senior High School Department whose code is TGR7, is a graduate of Doctor of Philosophy from Technological University of the Philippines. Her specialization includes Home Technology and professional education subjects. Aside from being a faculty member, she was also assigned as one of the directors in the university. Like the other participants, she also produced three technology-generated research papers. This faculty researcher was also recognized as best presenter in a research convention held outside the country. TGR8 is another faculty-researcher from the Senior High School. His specialization is Science. He produced a technology-generated research paper together with some colleagues from the Mexico Campus. He also presented some of his research papers in local, regional, and international conferences.

The data gathered from the interviews were content-analyzed and three major themes emerged that expanded and enriched the understanding of the lived experiences of these technology-generated faculty researchers. The first theme was manifested characteristics of technology researchers. The second theme was the challenges towards the development of technology generated researches and third theme was the perceived values in the production of technology generated researches towards personal and social development. It is noteworthy that the participants of the study shared their experiences in making technology-generated research. Based on their narratives, it was pointed out that to become a technology-generated researcher, the individual must develop certain characteristics which will eventually serve as the key in the pursuance and realization of research project. Niemec (2013), highlighted the fact that the character is a strength of an individual. As he explained,

> "These are revealed in universal personality traits through thinking or the method of cognition, feeling and willing or the affective domain and action or the actual behavior. He further gave emphasis that character strengths are the basic building blocks or the core parts of the personality that account for us being our best selves."

In this study, the participants identified these manifested characteristics, which conforms to the three factors-interest, attitude and skills that have greatly affected their actual experiences as techno-gen researchers.

A.   Manifested Characteristics of Technology-Generated Researchers

In the first theme, these manifestations as defined in this context are the characteristics that the participants have which is related to their specific interest and attitude, and skills in making technology generated researches. These are the three factors that a technology-generated researcher must consider. Out of these three factors, three (3) subthemes emerged. These included the categories of constructive explorers (interest), positive outlook (attitude) and a technocrat (skills).

A.1 Constructive Explorers (Interest)

The interview questions that were utilized were designed to have a prompt dialogue with the technology-generated researchers towards their interest, attitude and skills. Majority of them said, it leads them to do research because they wanted to explore and experience. They believed that through exploration, they were challenge from their own curiosity to discover or develop a project or product. As they shared:

> "My interest lead me to produce a project because I want to explore raw materials that can be made into new products, finding strategies on how a product can be developed."(sic)- TGR5

> "it made more inquisitive about how products are developed"-TGR7

> "I discover new things… I have learned a lot"-TGR1

> "through research we were able to create or make something new"-TGR3

While another participant said it is not just exploration but also to experience what other researchers had accomplished and learned new ideas based on her specialization. This faculty-researcher proved that she was motivated and inspired by other researchers. As she said, she wants

> "to experience and explore what research enthusiast had done, and to continually update myself with new algorithms and approaches on engineering research."-TGR6

It was evident that these technology-generated researchers considered themselves as explorers of their own craft. Their interest to discover new things lead them to develop new products or projects and innovate themselves.

The first character strength based on the interest of the researchers is usually being described as the primary reason why a researcher does a research. For the participants, their interest is based on their curiosity, towards their area of specialization. This drives the participants to explore new ideas and challenged themselves on how can they develop, create or construct new projects or products. As Almy (2015), takes into his account that the best researchers are genuinely curious. Their curiosity is a product of being wide readers and observers. They were always looking forward or hunt for new insights and strategies which gives emphasis on how connected and inquisitive they are. This approach is known as an open-minded approach, they are amenable with innovation though they are grounded with objectives. This approach requires the researchers to explore and construct. Ritchie (1995) explained that a researcher is actively constructing his understanding to understand his own practice in exploring changes. During the constructive process, a range of concerns will arise. It is an approach where constructive and reconstructive elements will be identified. The technology-generated researchers intend to put their ideas of curiosity into reality. During the actual process of research, a technology-generated researcher will encounter problems or challenges. Having positive outlook is more likely one of the character strength that a researcher must possess as one of the major findings of the study.

A.2 Positive Outlook (Attitude)

The researchers also spoke of the importance of having right attitude in making technology-generated researches because it requires more positive outlook.

> "I am very optimistic that the product of the techno-gen researches cause improvements"-TGR3

> "I am determined to finish it"-TGR2

> "The right mindset that skills lead me to work independently…. consider all possibilities and filtering or adopting right attitude."-TGR6

> "you must be disciplined, there is the presence of eagerness and also be well motivated. in other words, determination and positivism must be possessed by a researcher because this will help you to achieve what you what to achieve." (sic)-TGR8

These technology-generated researchers are more resilient less likely to quit, in other words they are optimistic. As cited in an article entitled "Mindfulness and Positive Thinking" (2016), it was stated that individuals who are optimistic are more likely to engage in problem solving when they faced more difficulties. They tend to accept the difficult situation but more likely to think on the best possible solutions. It is worthy to emphasize that this character strength is indeed manifested to the participants. As they narrate their actual experiences in doing their research, they mentioned that they had faced difficult trials but eventually they come up with a solution which urged them to continue in doing their research project. Smith (2013) also pointed out that people having positive outlook in difficult circumstances can withstand or recover quickly from difficult adversities.

A.3 Technocrat (Skills)

All the researchers also claimed that having technical skill is advantageous because it helped them to understand technical terms and situations in developing their projects. It also paved the way to upgrade their capability know-how in their field of specialization.

> "I am more of a technocrat, I am skilled but I intend to learn more"-TGR2

> "I was able to used different software application… skills for me was developed through consistent practices and focus .."TGR6

> "...having technical skills kept my research easier and finished it in a short period of time"- TGR2

> " yes my technical skills helped me to develop a new product but in doing research it also helped me to level-up my skills to produce the target project."-TGR8

> "hindi ka pwede makagawa ng project kung wala ka technical skills..number one yun sa dapat meron kung gusto mo makagawa. Atsaka dapat naglelevel up ka sa bago technology ngayon. Dapat nag-aaral ka rin atsaka magseminar sa bago technology" (you cannot make a project without technical skills, it is the primary factor if you want to produce. You must upgrade yourself with the new technology. You must study and attend seminar about technology)- (sic)TGR1

However, it was also stressed in this study that everyone can become researchers but not everyone can produce a research project. A technology generated researcher is considered as a designer and inventor at the same time. He must be a technocrat, another manifested character. It was highlighted in this study that a technology-generated researcher must have the technical skills. A technocrat, as defined in the Harpers-Collins English Dictionary

(2017), as a scientist, engineer or expert who has technical knowledge. They are advocates of change in technology for the improvement of the community. They are experts of their own craft. Schoek (2007), described them as technical persons logical individuals who makes decisions or output based on scientific procedure and being correct and accurate is a precedent. Skills in this aspect are learned and studied. Producing technology-generated research projects is not as easy as it may sound. Even a technical person can create mistakes which may result to accidents or even death. It is important to note that a technology-generated research output had undergone a series of testing and experimentation and had been subjected by critical analysis of experts before it will be used in the community. Thus, a technology-generated research is made by highly technical skilled researchers or more commonly known in this study as technocrats.

The participants believed that their interest, attitude and skills have significantly influenced their pursuance to create or develop a new product. As they narrated:

> "my perseverance towards developing a product was enhanced..."-TGR5

> "it became a hobby for me and suits my interest for new learning…TGR7

> "challenge…basta me nabasa ako related sa automotive naging interesado ako yun na yun" (once I have read something which is related to automotive and I became interested then that's it)- TGR1

> "without..hmm.. the abovementioned interest attitude and skills, researches will not be accomplished." -TGR8

> "...attitude comes with interest My interest is for me to accomplish something through research and with the right attitude of accepting that I personally need help to study advance courses has contributed to the desired output of my research. Skills for me was developed through consistent practices and focus."-TGR6

It was evident from the responses that the researchers have manifested some characteristics based on their interest, attitude and skills. Their interest in their area of specialization drives them to curiosity on how to develop new products and how to level up their know-how skills. However, this curiosity cannot be put into realization if they do not have positive outlook to accomplish such task in doing techno-generated research. As one participant said that having right attitude is important in doing techno-generated research because trials will be encountered along the way. So as a technology-inclined researcher strong determination and patience are needed. Aside from having positive outlook, the technology-based researcher is also described as a technocrat, as the participants described themselves as technically skilled researchers. It was mentioned that they do not only do research but were also interested in upgrading their technical know-how. Anyone can do research but not everyone can produce technology-generated research without the technical skills.

Table 1 summarizes the participants' views on the Manifested Characteristics of Technology Generated Researchers which conforms to their Interest, Attitude and Skills. Participants' views on the manifested characteristics of technology generated researchers based on their interest, attitude and skills

Manifested Characteristics of Technology Generated Researchers	Participant/s
Category: Constructive Explorer (Interest)	
Sub code: Explore Raw Materials	TGR5
Sub code: Inquisitive on Development of Product	TGR7
Sub code: Discover new things	TGR1
Sub code: Create Something New	TGR 3
Sub code: Experience and Explore	TGR6
Total Number of Responses	**5**
Category: Positive Outlook (Attitude)	
Sub code: Optimistic	TGR3

Sub code: Determined to finish it	TGR2
Sub code: Right Attitude	TGR6
Sub code: Eagerness and Positivism	TGR8
Total Number of Responses	**4**
Category: Technocrat (Skills)	
Sub code: Technocrat and Skilled	TGR2
Sub code: Consistent Practice and Focus	TGR6
Sub code: Technical Skills	TGR8
Sub code: Naglelevel up ka sa bago technology (upgraded with the new technology)	TGR1
Total Number of Responses	**4**

B.   Challenges Toward the Development of Technology-Generated Research

In doing research, a researcher will encounter problems along the actual process. The participants of the study said that there is a big difference in making technology-generated research from information dissemination papers. The effort is doubled because the researcher must invest both in the actual prototype as well in the manuscript. As it is given emphasis that producing technology-generated research is riskier. Though in producing any type of research, a researcher will face challenges. These adversities will either stop or let the researcher be more inquisitive to search for new solutions. Nevertheless, as what has been mentioned, a technology-generated researcher must manifest positive outlook to overcome the personal and operational challenges in producing a technical product or project. These problems were put into themes of personal and operational. In the context of the study, personal challenges mean that the problems arise because of the researchers own reason and control. While the operational challenges, as referred in this study as the problems met by the researchers during the actual operations of testing or process in the development of the research work. This research work is either the research project or the research manuscript.

The second theme emerging was the challenges met by the participants in making technology generated research.

When asked if they have encountered problems in making technology-generated research, most of the participants made a remark that there were a lot of them. They also said that making a technology-generated research in comparison to other types of research specifically information-dissemination papers, is riskier and takes a lot of patience. Some of them shared that

> "Mas mag-eeffort ka kasi dalawa yung ginagawa mo manuscript at prototype"-(sic)TGR8

> "You must really be ready in producing techno-gen research. It takes a lot of patience and determination".-TGR5

> "You are really going to take a risk, because what you are making is a project or a product which shall pass the actual testing. The problem is not on the paper, it is on the prototype"-TGR2

> "It is really an investment of effort and money, especially if you are experimenting or developing new product. There are times it does not taste good and will be easily spoiled. You have to do it again."-(sic) TGR4

> "Mahirap in a sense na alam mo kaya mo gawin pero pag andun ka na sa actual development ng project dun mo mararanasan na sasakit yung ulo ma sa kakaisip kung paano mo mapapaandar ng maayos."(it is difficult, but once you are in the actual development, that is the time that you will experienced headaches and confusion on how the project will function)-TGR1

> "Sometimes it happens, for you, you were able to produce a good project but once it will be evaluated by the panel during the in-house review… they will tell you to improve it more and it becomes more difficult on our part because you have to spend again though I understand it is for my own good"-TGR3

> "There was a slight deviation of expected output"-TGR6

The participants also identified the major challenges or problems met in the making their researches. These challenges were considered personal and operational. The problems on finances and time were categorized as personal while the problems on the actual development of the research project were categorized as operational challenges.

B.1 Personal Challenges Met in Conducting Technology Generated-Research

B.1.1 Lack of Budget

The most common problem in doing research is the lack of budget. Majority of the participants said that financial problem is their primary constraint. As they said:

> "It was costly… especially if the prototype has some malfunctions…. Trial and error costing…"-TGR3

> "Some of the materials needed are expensive…"-TGR6

> "It is not easy to produce a techno-gen research if you do not have the money to spend. There were some teachers who have good ideas but they cannot do it because of financial problem. There were some instances that you cannot complete the project because you do not have enough money"-TGR1

> "it is a risk to spend but it is worth it… pero talagang magastos" (it is expensive)- TGR3

> "the initial problem will always be money… you already have the initiative to do research but once you are in the project development and the needed materials are rare and expensive…"-(sic)TGR8

> "production of techno-gen research is easy as long as you have money"-TGR4

On the other hand, some participants also cleared out that this problem usually occur during the initial development of the project but once the project is completed and approved, the university or some agencies will help out in their financial needs.

> "it only happens on the first phase of the project development, but once the project is finished there are agencies or sometimes the university... who are willing to help to finance the project"-TGR8

> "there are some private companies who offered financial back-up for the improvement of the project"-TGR6

Among the personal challenges that was accentuated among the responses of the participants is the lack of budget or financial limitations. It is a common problem of the researchers, as Galang (2014) said the transportation, documentation, and testing the prototype were among the expenses that needs to be considered in making a research. The participants of the study even mentioned that without enough budget a researcher cannot proceed in the development of the actual project. In prototype or project development, budget is the first thing to be considered because a researcher needs to buy raw materials or sometimes tools. One of the participants said that there is a trial and error costing. A trial and error costing is an underlying principle of calculating the possible expenses during the testing process. There are incidents or emergency cashflows that a researcher must consider such as the malfunction of the prototype or the re-do method. The participants said that this problem usually occur in the initial development of the project. To push through in the research process, sometimes they have to wait for their salaries. But it was also mentioned, once the research project or prototype was approved there are agencies who eventually helped them to further improve their projects. One of these agencies that fully support technology-generated researches is the Department of Science and Technology. As cited in Galang, the agency provides funds to researches which focus on the sustainability of science and technology which can contribute to the national development. Furthermore, the National Research Council (2014) also noted that faculty working as an individual or a group must seek financial and logistic support outside the university.

B.1.2 Time

Another personal challenge encountered by the participants is on how to balance their time. Five participants said that time management is important in doing research. It really took them months to produce their research projects. Some even said that because of financial limitations, they were not able to finish their project on time. As they expressed their sentiments:

> "pag wala kang pera syempre stop ka muna sa paggawa hintayin mo muna meron dumating na pera para matuloy mo yung project kaya lumilipas yung panahon, dapat balance may pera at oras" (if you do not have money then you cannot do your research project, you have to wait, it must be balance you must have money and time.)-(sic) TGR3

"there are two things that you have to consider in making techno-gen research, the manuscript and the paper… you have to balance your time"-TGR1

"my primary responsibility as a teacher is to teach... then research… hindi madali to balance time… then you have other duties..."-TGR4

"time constraints… minsan dami ng work… in doing the project it really needs focus and concentration"-TGR8

"required much time to accomplish it"-TGR5

Aside from financial limitations, the technology-generated researchers also said that time was also among challenges they have encountered. Since they do thorough investigation and experimentation, sometimes a month is not enough for them to finish their project and the manuscript. As one said, time management is important in making a prototype. It cannot be rush, there is a need of precision and focus. However, on the part of some participants, it is quite difficult to balance their time because they have other duties aside from teaching. Though it is a problem, the participants also knew that the only solution to solve this problem is to manage their time.

B.2 Operational Challenges Met in Conducting Technology-Generated Research

The participants also experience these operational challenges. These problems were encountered during the actual process of doing the research project.

B.2.1 Lack of Facilities for Research

One of the operational challenges that was mentioned by the participants was the lack of facilities and equipment which are needed in the actual testing of the project. The researchers said that they need to use some appropriate facilities which can fully support the actual testing of their projects. Based on the testimonies of the participants

"we do not have the actual laboratories to test the projects… iba yung laboratory sa shop… iba yung testing laboratory na kailangan… kaya lang syempre hindi walang choice kung hindi sa bahay or sa shop na lang gawin yung test. Sa actual testing kasi kailangan ng tamang equipment…" (the shop laboratories is different from the testing laboratory…so there is no choice but to do the testing at home or in the shop. In the actual testing there is a need for equipment…)- TGR2

"on my case mahirap kasi wala tayo testing center… sana bago ipatest sa DOST maundergo muna sya sa atin kaso we do not have the research laboratory for technology." (on my case it was difficult because we do not have a testing center.. I hope before it will undergo a test at DOST, it will be tested here but the we do not have research laboratory for technology)-TGR8

One of the major challenges met by the participants in doing this type of research is the actual development of the research project. In the actual operations, the testing of the project is important. Hence, majority of the participants said that lack of appropriate equipment and research laboratory is a problem. Accurate testing can only be done with the use of right equipment. The participants said that it will be much easier if a research laboratory for technology exist within the university. The research laboratory is a facility where testing of prototypes or projects and where danger might happen. The National Research Council (2014), stated that a research laboratory is needed to ensure the safety of the researchers shall be built within the government agencies especially on state public universities. The facility to be built shall ensure the safety of the faculty and students. As suggested that the research laboratory must include

"awareness of the physical and chemical properties of the laboratory reagents and the safety and health hazards they pose, availability and used of proper apparatus and control infrastructure to carry out proper procedures, knowledge and application of any additional special practices necessary to reduce risks, extinguishers and eye stations, well-designed and organized workspace that facilitates operation, use of proper personal protective equipment."

-National Research Council (2014), p.47

Having research laboratory within the university may help the researchers to save time and money. Another operational problem that was mentioned in the study is the unavailability of the needed material. It was pointed out that just one screw missing can slow down the whole research process. In making a research project, preparation and canvassing of materials is an initial step. However, there are some uncontrolled circumstances that cannot be foreseen by the researcher.

B.2.2 Unavailability or Rarity of Materials for Research Project

Aside from the lack of the testing center, two participants also shared their experience about the unavailability or rarity of materials needed for their project. One openly shared:

> "minsan walang available na material… kung meron man mahal kasi mahirap hanapin…turnilyo na nga lang.. isa na lang kailangan tapos wala pa supply kaya minsan napapatagal yung paggawa." (there are times, there are no available materials… or if there available it will be expensive because it is very rare… sometimes you only need one screw, but because there is no supply the project cannot be finished on time)- TGR1

Another participant also said that

"In doing techno-gen project, a trial and error or experimentation is a must, so sometimes there are materials that you really need to solve the problem. In the first phase, you will prepare and check the availability of the materials… so assuming you already have them but as you go along the actual process you will just find out that there is still a missing material needed and sometimes there are no available material."-TGR2

In the actual development and testing of the project, sufficient facilities, equipment and materials were needed. However, problems arose when the needed facilities, equipment and materials were unavailable. Even though they experienced these difficulties during the actual process of the project development, the participants still managed to find solutions to solve their problem. One commented that

"kung wala iadjust mo yung project para matest sa kung ano yung available equipment o testing kit." (you have to adjust/change the project which can be test to available equipment or testing kit.) -TGR1

Another participant said that

"I am a researcher I have to find out how will I solve my problem its either I will look for another material that is available or less expensive which I can use for my project."-TGR2

This proves their positivity on their part in accomplishing their research project. To solve these issues, the technology-generated researchers, since they manifest a character strength of having a positive outlook. They can find ways on how to adapt such situations. As the participants said they will either adjust their project or look for other parts or materials that can be used to substitute the missing part. In testing project, its either they will look for someplace where they can do the actual testing or adjust the project so it can be tested with the available equipment. Though, lack of materials in research may trigger patience and weakness of the researcher. This was proven by in the study of Pitesa and Thau (2014), wherein they said that lack of materials and resources may render vulnerability in coping up with the situation.

B.2.3 Writing the Research Manuscript

However, there were other participants whose problems arose during the writing of the manuscript. One participant said

"It was really hard especially there is no exact format provided by the university for techno-gen papers… they will tell its APA format, but it is a techno-gen research"-TGR1

While another participant commented

"I am a technical expert but when it comes to writing the manuscript I am having a hard time… sometimes I can finish the project on time but not the manuscript…"-TGR2

Nevertheless, these participants were asked on how they managed to overcome such problem.He said

"I asked the help of some colleagues to help me with the format… but the format provided has some inconsistencies."-TGR1

While the other participant said that

"With the help of my wife who is also interested in research, helped me in writing the manuscript, the problems encountered in research are easily coped with"-TGR2

While the researchers are making their actual project, they also wrote their manuscripts, which is also considered as one of the hindrances in producing a technology-generated research. There were participants who said, it is because of the research format provided by the university, while others admitted that they are more focus in developing the project than in writing the manuscript. This was resolve by the participants by asking some help from their colleagues who are experts in writing the manuscript.

In doing research, there are risks and problems that may arise. It just proves that once the researcher overcome such challenges, he will eventually accomplish his work. With the narratives of the participants, it only points out that they surpass these challenges. As one said, it is not easy do to a technology-generated research. Exertion of effort, spending money and time are among the factors to be considered. Based on the narrations of the participants, resourcefulness, and ability to adapt a situation is needed. These participants prove the statement "if there is a will, there is a way".

Table 2 summarizes the participants' experiences on the challenges they had encountered in doing their research projects and manuscripts.

Table 2. Challenges met by the technology-generated researchers

Challenges Towards the Development of Technology-Generated Research	Participant/s
Category: Personal Challenges	
Code: Lack of Budget	
Sub code: Trial and Error Costing	TGR3
Sub code: Expensive materials	TGR6
Sub code: Money	TGR1 TGR8 TGR4
Sub code: Talagang magastos (really expensive)	TGR3
Total Number of Responses	**6**
Code: Time Management	
Sub code: Lumilipas yung panahon (time passed by)	TGR3
Sub code: Balance your time	TGR4 TGR5 TGR1
Sub code: Time Constraints	TGR8
Total Number of Responses	**5**
Category: Operational Challenges	
Code: Lack of Facilities and Equipment for Actual Testing	
Sub code: Actual testing laboratories	TGR2

Sub code: Research Laboratory	TGR8
Total Number of Responses	**2**
Code: Unavailability of Raw Materials	
Sub code: Expensive and Rare Materials	TGR1
Sub code: No available materials	TGR2
Total Number of Responses	**2**

C.   Perceived Values in the Production of Technology-Generated Researches towards Personal and Community Development

This theme emerged based on the views of the participants on how they value the technology-generated researches. All participants answered that in doing this type of research it helped them to realize that research is not just a paper but a realization to put it into concrete idea and product which contributed to their personal growth and community welfare.

C.1 Community Welfare

Majority of the responses of the participants, when they were asked what made them to produce a research project, is to improve the means of living of the people. This response is an evident reason why researchers do research. As the participants said

> "It is man's way of solving his little and big problems in life. Through research, life is made easy because of the discovered solutions to his day to day problems."-TGR5

> "In the area of improving the lifestyles or uplift the living condition of less fortunate community."- TGR4

Furthermore, a participant also said that:

> "It made me realize that research is valuable in improving one's life"-TGR7

> "In the community life is made easy through vendos (mineral water vendo) and accessibility of the gadgets and inventions in the community."-TGR2

> "The technology generated research of an individual, private sector or school is a social responsibility to improve lifestyle, source of living, improve energy and solutions to other problems facing the country."-TGR6

C.1.1 School Community

On the hand, there were some participants who also pointed out the value of research in the University. They said that as teachers they are expected to produce research because they can help the University to achieve its vision. Three participants stated that:

> "It is important to conduct techno-gen research in school because they can be patented and used in SUC levelling."-TGR8

> "Very important for a technological university like us. We are expected to innovate and achieve the research function of the university. The university is expected to achieve the vision of the Ched."-TGR5

> "technology-generated research must be the output of an institution with technology courses. This reflects the acquired knowledge of the students and serves as one of the gauge of the school in offering the course."-TGR6

> Furthermore, the participants also said that in making technology-generated research it helped them to improve their methods of teaching. As one participant described

"In the school, it's a big help. It has facilitated quality or optimum teaching and learning in the shop through the trainer kit. I developed one trainer kit which is a big help on the hands-on performance of my students."-TGR2

In the university, students were also encouraged to do their own research which is technologically based. One participant said that

"we involve the students so they will be able to solve their problems within the community and school. I am reminding them that writing their thesis is not just a requirement but for them to solve the needs and learned from experience as what I have learned"- TGR8

Generally, participants were concerned about the needs of the community and their concern for the school. They do research not only for themselves but they wanted to help and address the needs of the people. Moreover, it was evidently shown in their narratives that they are teachers who shared their contributions to the students, improve their means of teaching and teach their students to take part in doing research.

C.2 Personal Growth

The participants further added that producing technology-generated research helped them to discovered more of themselves. They give emphasis that it helped them to grow professionally not only on their field but also in other specialization. All of them openly shared

"It made me appreciate the importance of technology-generated/ experimental researcher... I can say that I am now one of them. I produced a project that helped the community"-TGR5

"It has helped me grow professionally. It has opened opportunities for me to venture on the other fields aside from electrical technology."-TGR2

"It boosted my confidence in the field of teaching"-TGR8

"It helped to be updated on the different processes in developing products technology-generated research refreshed me on different aspects of my specialization. It made me more inquisitive about how products are developed."TGR7

"Since I am an Engineering graduate it help me more I studying for my further studies especially in master's degree. As well as in teaching my students as they are also gaining additional knowledge from me."-TGR5

"The exposure to different software applications and electronic hardware technology had lead me to broaden my avenues or possible researches in electronics, energy and communication"-TGR6

Writing a research paper is already a challenge, but it is much more challenging if the researcher can produce an actual project. It is in this view that the researchers of the study asked the participants what made them to do technology-generated research. Most of them said it is for their professional growth and they wanted to help the school and the community. It in this essence that these findings were considered as the visions and mission of the technology-generated researchers. They are envisioning that they can help the community, schools, students and even themselves. They believed that it is their mission and role as teachers to become researchers. Through their research outputs, they have created noble projects which somehow brought changes in the community, in the school, to their students and to their professional enhancement. Teachers, who are engage in research are empowered to become more self-directed in seeking improvement in their teaching practice (Tan,2014). Moreover, as cited in Lim and Kim (2015), a teacher is an artist and technician, which identifies that it is inherent that he is a reflective practitioner. Thus, it is further concluded that the technology-generated researchers are visionaries and missionaries of change.

Table 3 Shows the summary of the Responses on the Perceived Values in the Production of Technology-Generated Researches towards Personal and Community Development. Perceived values in the production of technology-generated researches towards personal and community development.

Perceived Values in the Production of Technology-Generated Researches towards Personal and Community Development	Participant/s
Category: Community Development	
Code: Help the people in the Community	
Sub code: Man's way of solving his little and big problems	TGR5
Sub code: Improving the lifestyles or uplift the conditions of the less fortunate in the community	TGR4
Sub code: Improving one's life	TGR7
Sub code: Community life is made easy	TGR2
Sub code: Solutions to other problems facing the country	TGR6
Total Number of Responses	5
Category: School Community	
Code: Research Function of the University	
Sub code: Used in SUC levelling	TGR8
Sub code: Innovate and research function of the university	TGR5
Sub code: output of an institution with technology courses	TGR6
Sub code: facilitated quality or optimum teaching and learning	TGR2
Sub code: Involve the students so they will be able to solve their problems within the community and school	TGR8
Total Number of Responses	**5**
Category: Personal Development	
Code: Personal Growth	
Sub code: Experimental Researcher... I can say that I am one of them	TGR5
Sub code: Helped me grow professionally	TGR2
Sub code: Boosted my self-confidence in the field of teaching	TGR8
Sub code: Helped me to be updated on the different processes	TGR7
Sub code: Gaining additional knowledge	TGR5
Sub code: broaden my avenues or possible researches	TGR6
Total Number of Responses	**6**

After all the painstakingly efforts in producing research projects or products, actual process has influenced the personal and professional growth of the faculty-researchers. First, it boosted their confidence to accomplish a useful project. It gave them sense of pride because finally after all the investments, risks and criticisms, they could produce a notable output. Second, it helped them to be exposed on the new trends in technology. Doing research helped them to upgrade their skills and broaden their knowledge. Third, faculty researchers had sense of fulfillment because they accomplished their research projects and some of which were now used in the community.

Synthesis of Interpretation

The Venn diagram depicted the lived experiences of a sample of eight technology generated-researchers. Overall, the discussion revealed that participants have their vision to improve the quality of life in the community and for professional advancement. They achieved their vision because they possessed the manifested characteristics of a technology-generated researcher. These characteristics conforms to their interest, attitude and skills. In this context, they were considered as constructive explorers because they produced project out of their own curiosity. They managed

to overcome the challenges because they have the right attitude and lastly, they are technically skilled individuals, who brought changes for innovation and progress.
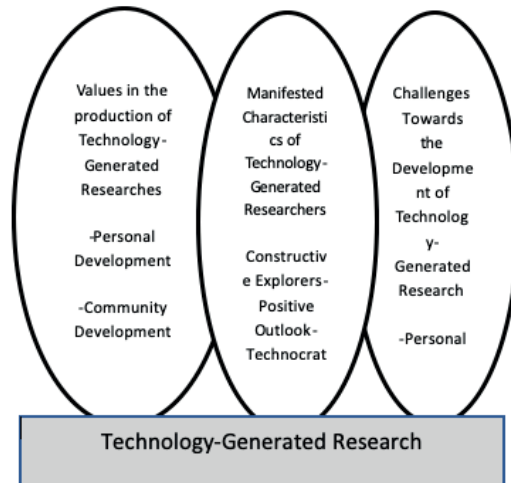
Figure 1. Techonology generates research

Summary, conclusion and recommendation

The study presented a portrait of the experiences of the technology-generated researchers. Their stories developed a foundation of knowledge on how these researchers value the technology-generated research despite of the challenges they encountered. It is from the rich descriptions evolving from the techno-gen researchers' stories that the researchers of the study based the recommendations for practice. The researchers believed that this study would have relative implication for the faculty, and administrators. The technology-generated researchers expressed their voices through their lived experiences, was always present as the researchers explored and defined the phenomenon.

Based on the findings, technology-generated researchers have manifested characteristics which benefitted them to produce a research project. Their intentions of curiosity, towards their specialization encourage them to discover and explore new things. They push themselves to their limits because they believed they can do it as long they have the right and positive outlook whatever challenges that they may encounter. Since they are inclined with technology, it is expected that they are experts in this field. From this point of view, teachers whose specialization is inclined with technology, shall push themselves to be geared with the rapid technological changes in the society. It is important to note that they shall get out from their comfort zones. They need to motivate and challenge themselves that they need to grow. It is already a fact that teachers are reflexive on work planning and knowledge sharing on the community needs or mutual interest. It is the role of the teachers to be involved and produced greater efforts in developing new projects which can bring new services and development in the community. Doing technological-generated researches can also bridge the gap between the school and community. The schools are considered as the frontiers of changes on the current trends of technology. These technological changes sufficiently uplift the standards of living.

On the other hand, it is not easy as it may seem to produce a research project. It takes enormous time and investment of effort and money to be engaged in technology-generated research. For this matter, it is further recommended that the administration shall help its faculty members to overcome the hindrances that they may encounter during the actual development of the project. Teachers and administrators are considered partners in producing quality research outputs. Thus, it is the role of the administrators to equipped its teachers with knowledge, guidance and support.

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The effect of morality intensity and internal control regarding the accounting fraud tendency

El efecto de la intensidad de la moral y el control interno sobre la tendencia al fraude contable

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ABSTRACT

Fraud has occurred not only in the state-owned enterprises, but also in the government sectors whereas the factors that affect the fraud are morality intensity and government internal control systems. This research aimed to obtain the evidence and interaction between morality intensity and accounting fraud tendency and to obtain evidence between government internal control systems and accounting fraud tendency. This research is a causative research. Respondet is the auditor of Indonesia's National Government Internal Auditor. This research uses census sampling. Data was collected by giving questionnaire to all respondents. Data is analyzed with multiple regression method by SPSS 20.0. The result shows that morality intensity has negative significant effect to the accounting fraud tendency, and internal control has negative significant effect to the accounting fraud tendency.

Keywords: Morality Intensity, Internal Control, Accounting Fraud Tendency, BPKP

RESUMEN

El fraude ha ocurrido no solo en las empresas estatales, sino también en los sectores gubernamentales, mientras que los factores que afectan el fraude son la intensidad de la moralidad y los sistemas de control interno del gobierno. Esta investigación tuvo como objetivo obtener la evidencia y la interacción entre la intensidad de la moralidad y la tendencia del fraude contable y obtener evidencia entre los sistemas de control interno del gobierno y la tendencia del fraude contable. Esta investigación es una investigación causal. Respondet es el auditor del Auditor Interno Nacional del Gobierno de Indonesia. Esta investigación utiliza muestreo censal. Los datos fueron recolectados dando un cuestionario a todos los encuestados. Los datos se analizan con el método de regresión múltiple mediante SPSS 20.0. El resultado muestra que la intensidad de la moral tiene un efecto negativo significativo en la tendencia al fraude contable, y el control interno tiene un efecto significativo negativo en la tendencia del fraude contable.

Palabras clave: Intensidad moral, control interno, tendencia al fraude contable, BPKP

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INTRODUCTION

Good Governance and Clean Government has become the dream for many people in Indonesia. The society imagine to have better governance practices, better quality of public practices, decreasing number of corruptions, and increasing concern of the interest of the citizen (Dwiyanto, 2005). Good governance and clean government senses of all things related to the action or behavior that is to direct, to control, or to influence public affairs to embody these values in everyday life. In Indonesia, good governance can be interpreted as clean and dignified. With the intentions that the state government is the source of social, cultural, political, and economic power regulated in accordance with the public. Meanwhile, clean government is a government that is effective, efficient, transparent, honest, and responsible.

Along with the implementation of Good Governance and Clean Government, the Indonesian government then issued Minister of State for Administrative Reform No. PER/05/M.PAN/03/2008 on APIP or Government Internal Supervisory Apparatus. APIP is one of the government agencies that have the basic tasks and functions of doing reviews, and consists of Indonesia's National Government Internal Auditor, Inspector General (IG), the Provincial Government Inspectorate and the Inspectorate District / City Government. Indonesia's National Government Internal Auditor as an internal government supervisor agencies have direct responsibility to the President. Based on Indonesian Presidential Regulation No. 192 of 2014 on the Indonesia's National Government Internal Auditor (BPKP), explains that BPKP has the task of conducting government affairs in the field of financial supervision of state / regional and national development. BPKP as an Internal Supervisory Unit provides the internal control system and adequate government run efficiently and effectively to realize the Good Government Governance. Therefore, BPKP should be kept independent in making improvements and changes to realize Good Governance and Clean Government.

Phenomenon above shows that poor governance and bureaucracy are still unavoidable and creating possibilities for accounting fraud tendencies. Accounting Fraud Tendencies (AFT) has been getting a lot of media attention as the dynamics that often occur. There is an opinion says that Accounting Fraud Tendency defines and terminologies as a corruption because of the involvement of some elements consisting of disclosure of the facts is misleading, rules violations or abuse of trust, and the removal of important facts (Soepardi, 2007: 24). According to Wells (2007), accounting fraud refers to accounting errors which committed intentionally with the intention to mislead readers / users of financial statements. The purpose of this is done with negative motivation to take advantage of individuals or certain parties. According to the Association of Certified Fraud Examiners (ACFE), the accounting fraud can be classified into three types: fraudulent financial reporting, misappropriation of assets and corruption.

On the government section, the type of fraud that often occur is corruption. Corruption itself has many types such as state financial harm, abuse of authority, bribery, even giving false testimony. Fraud which happens in government circles are not without causes. According to Bologna (1993), there are four factors that drive a person misbehaves, namely: greed, opportunity, need and exposure. Some claimed that Greed and Need is a factor related to individuals while Opportunity and Exposure is a factor associated with the organization. Individual factors related to the behavior inherent in the individual itself and here we can associate with morality. Greed and Need can influence a person to do unethical and likely to violate the rules. Speaking associated moral, this can be attributed to research used by Kohlberg (1969) about the morality or, more specifically, about the intensity of morality.

Moral intensity is closely related to actions concerning ethical individual. The morality intensity influence in recognizing the moral issues through the introduction of the individual against the consequences of his decision. To begin the process of making moral decisions, one must be able to recognize a moral issue. Moral issue arises when a person's actions can harm or benefit others.Along with the Greed and Need factor, there are also Exposure and Opportunity factor which often called organizational-related factor. Exposure and Opportunity have a really close relationship with internal control. One cause their chance to do the accounting fraud is a lack of oversight and weak internal control organization.

The Indonesian government has set up the system of internal control of government in Government Regulation No. 60 of 2008 of the Internal Control System of the Government's definition integral process on the actions and activities carried out continuously by the management and all employees to provide reasonable assurance on the achievement of organizational goals through activities effective and efficient, the reliability of financial reporting, the safeguarding of state assets, and compliance with laws and regulations thoroughly organized in the neighborhood of the central government and local governments.Thus, moral intensity and internal control are two variables that are critical to the organization whether it is public or private. based on the above issues and to reduce fraudulent behavior, researcher interested in conducting research on "The Effect of Morality Intensity and Internal Control Regarding the Accounting Fraud Tendency"

LITERATURE REVIEW

Cognitive moral development theories stated that there are 6 levels of moral stages which then divided into three levels. The last level of the development is the post conventional level. This level states that people will make judgment based on the universal interest. While morality intensity itself talks about considerations of people in facing moral issue, we can relate to CMD that people with high moral level will make decent considerations regarding the moral issue occurred. Because the individual realizes that the decision taken will affect the individual itself and other people. And in case of internal control, people in post conventional level will make certain regulations which will have good effect amongst people and provide less opportunities regarding the fraud.

PLANNED BEHAVIOR THEORY

In theory of planned behavior, we talk about the individual's intention in behavior. As we all know that there are three aspects in TPB. They are attitude, subjective norms, and perceived behavioral control. Attitude predicts intention of people and intention predicts behavior. Morality intensity is considerations of people while facing certain moral issues. People with good moral intensity will make good considerations and this research proves that fraud is contrary to morality intensity and internal control. Therefore, people with good attitude will not consider fraud as favorable intention which will result as fraud is not considerable behavior to do. So does subjective norms. Subjective norms talks whether people supports you or not in making decisions and it is quite clear that fraud will not be supported by people. And people with good behavioral control will see fraud as difficult behavior because there are a lot of barriers such as internal control and lack of other people's support in doing fraud.

MORALITY INTENSITY

Moral intensity is a construct that includes characteristic which is an extension of the issues related to moral imperatives in a situation, or in other words, Morality intensity is considerations of people while facing certain moral issues. (Jones, 2001). Jones (1991) stated that all the ethical issues can be represented in terms of the moral intensity, which includes six elements, namely (Ajzen, I. 1991). the magnitude of consequences is defined as the amount of losses or benefits generated by the sacrifice of a moral act, (Ajzen, I. 2001). social consensus is defined as the level of social agreement that an action is considered bad or good, (Badan Pemeriksa Keuangan Republik Indonesia. 2007) probability of effect is a function of the possibility that certain actions will actually take place and cause predictable harm or benefit, (Bastian, I. 2006). temporal immediacy is the gap between the event and the consequences of a particular moral action, (Beritasatu.com. 2014). proximity is feeling of adjacency (social, cultural, psychological, or physical) owned by the moral agents to the subject of a particular action, and (Boynton, W.C., Johnson, Kell. 2003). concentration of effect is an inverse function of the number of people who affect and are affected by an action taken. This model was first introduced as a result of research on moral psychology. Rest (1986), states that to behave morally, an individual do four processes in basic psychology, namely recognize moral issue, make moral judgment, establish moral intent, and engage moral behavior. Ethics are closely related to the fundamental relationship between humans and serve to direct the moral behavior.

GOVERNMENT INTERNAL CONTROL SYSTEMS

Government Internal Control System is a process that is integral to the actions and activities carried out continuously by the management and all employees to provide reasonable assurance on the achievement of organizational goals through effective and efficient, the reliability of financial reporting, the safeguarding of state assets, and compliance with laws and regulations. Government Internal Control System, hereinafter referred to SPIP, is the Internal Control System thoroughly organized in the central government and local governments.

To achieve effective management of state finances, efficient, transparent, and accountable, ministers / leaders of institutions, governors and regents / mayors shall exercise control over the implementation of the activities of government. Control over the implementation of government activities referred to in paragraph (Ajzen, I. 1991). is guided by the SPIP as stipulated in this Government Regulation. SPIP referred to in paragraph (Ajzen, I. 2001). aims to provide reasonable assurance for the achievement of effectiveness and efficiency in achieving the purpose of state government, the reliability of financial reporting, the safeguarding of state assets, and compliance with laws and regulations.

The purpose of the implementation is to determine whether the control has been run as designed and whether the person exercising the authority and the necessary qualifications to carry out effective control, while the purpose of the internal control system by Mahmudi (2010: 20) are:to protect the assets that includes the state data, to maintain a detailed and accurate records, to produce financial information that is accurate, relevant, and reliable, to ensure that the financial statements prepared in accordance with applicable accounting standards (government accounting standards / sap), for the efficiency and effectiveness of operations, to ensure compliance with the management

policy and applicable legislation

The government's internal control system consists of five elements, namely : control environment (a condition in government agencies to build awareness of all the personnel of the importance of controlling an organization in carrying out activities under his responsibility thus increasing the effectiveness of internal controls through enforcement of integrity and ethical values, commitment to competence, leadership conducive, the establishment of an organizational structure that fits the needs, delegation of authority and appropriateresponsibility, and developing and implementing sound policies on human resource development), Risk assessment (assessment of possible situations that threaten the achievement of the goals and objectives of government agencies whose activities include the identification, analysis, and manage the risks that are relevant to the process or organizational activities), Control activities (control activities are necessary action to address the risk and the implementation and execution of policies and procedures to ensure that the risk prevention has been effectively implemented), Information and communication (Information is data that has been processed to be used for decision making in the context of implementation of tasks and functions of government agencies, while communication is the process of delivering a message or information using a particular symbol or emblem either directly or indirectly to obtain feedback), and Monitoring (process of assessing the performance quality of internal control systems and processes that provide confidence that the findings of audits and other evaluations soon followed.)

ACCOUNTING FRAUD TENDENCY

Association of Certified Fraud Examiners (ACFE) as one of the associations in the United States who conduct business accounting fraud prevention and combat fraud categorized into three groups. They are financial Statement Fraud (actions taken by an officer or executive of a company or government agency to cover the actual financial condition by performing financial engineering in the presentation of its financial statements to gain an advantage), Asset Misappropriation (misuse / theft of company property or assets or any other party. This is a form of fraud is most easily detected because it can be measured / calculated (defined value), and Corruption (this type of fraud is most difficult to detect because it involves cooperation with other parties. Fraud of this type that occurred in developing countries that law enforcement is weak and still lack awareness of good governance so that the integrity factor is still questionable. Forms of corruption include: abuse of power / conflict of interest, bribery, illegal gratuities, and economic extortion)

HYPOTHESIS DEVELOPMENT

As explained above in theory of cognitive moral development theory, people will have to go through several levels in order to have a high moral level. Cognitive moral development explains that people who have reached post-conventional level will think about broader and universal interest rather than people in pre-conventional level whom will consider only punishment and reward. In planned behavior theory, Ajzen (2005) stated that behavior is based on factor of desire that will involve considerations to perform or not to perform behavior. In the process, these considerations will form the intentions to perform a behavior. People who consider about universal interest will behave in line with the social consensus and moreover, we can relate this with morality intensity. Planned behavior theory considers social element from a person's behavior through subjective norm.

H1: There is interaction between morality intensity and the accounting fraud

American Institute of Certified Public Accountant (2009) explains that internal control is very important, among others, to provide protection for the entity against human weakness and to reduce the possibility of errors and actions that are not in accordance with the rules. Puspasari and Suwardi (2012) also showed that there is interaction between internal control and accounting fraud tendency. The existence of internal control make people less consider to perform accounting fraud. Research of Dewi (2014) showed that people are tend to perform accounting fraud in absence of internal control.

H2: There is interaction between the internal control and accounting fraud tendency
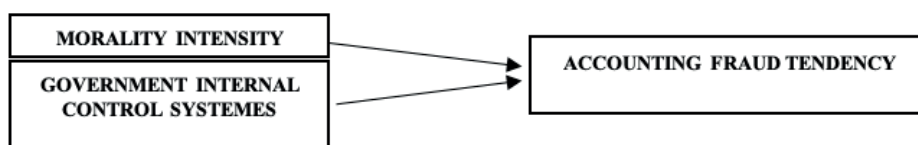
Figure 1. Research conceptual framework

RESEARCH METHODOLOGY

This research will be examined quantitatively, along with assosiative research method and survey approach. This study is used to examine the population or a certain sample, data collection using research instrument, the data is quantitatively or statistically analyzed, in order to test hypotheses which has been set.

POPULATION AND SAMPLE

the population in this study are BPKP in the province of East Java, South Sulawesi, Jakarta, and Yogyakarta. The sampling technique used by this research is census sampling. The auditor of BPKP in the province of East Java, South Sulawesi, Jakarta, and Yogyakarta are chosen as research respondent. This method is used because of the small number of population or exactly less than 30 respondents. Questionnaire will be sent to all respondent of BPKP in the province of East Java, South Sulawesi, Jakarta, and Yogyakarta.

DATA SOURCE AND DATA COLLECTING METHOD

This research uses quantitative data from the primary data source. The primary source of this research is a list of questions (questionnaire), which will be answered by staff of BPKP Jawa Timur. Primary data in this study are the personal characteristics of the respondents such as the respondent's name, gender, education level, job title, length of work in BPKP and the answers of the questionnaire on morality intensity and internal control. The data collection is done directly with the research instrument which is a questionnaire. The data were obtained using a questionnaire distributed to the auditor who work in BPKP. The questionnaire contains questions to obtain information about morality intensity and internal control.

OPERATIONAL DEFITINION OF VARIABLES

Table 1. Operational defitinion of variables

Variable	Indicators
Accounting Fraud Tendency	Asset Misappropriation, Financial Misstatement, Corruption
Morality Intensity	Magnitude of Consequence, Probability of Effect, Concentration on Effect, Temporal Immediacy, Proximity, and Social Consensus
Internal Control	Control Environment, Risk Assessments, Control Activities, Information and Communication, and Monitoring.

DATA ANALYSIS METHOD

The analytical tool used in this research is multiple linear regression with the consideration that this tool can be used as a model for the prediction of the dependent variable, namely: accounting fraud tendency with several independent variables, namely: moral intensity and internal control. Hypothesis testing was conducted using SPSS 20.0. Regression models were used to test the hypothesis to be formulated as follows:

$Y = \alpha + \beta1X1 + \beta2X2 + e$ ....(Ajzen, I. 1991).

Information:

Y: Accounting Fraud Tendency

a: Constant

β1....βn: Regression Coefficient

X1: Moral Intensity

X2: Internal Control

E: Residual Error

Table 2. Result and analysis

Model B		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		Std. Error	Beta			
1	(Constant)	5.800	2.646		2.192	.034
	Morality Intensity	.077	.025	.387	3.054	.004
	Internal Control	.109	.027	.510	4.024	.000

Source : Processed Data, 2016

Based on the table result above, then we can develop a multiple regression formulation as : ACCOUNTING FRAUD TENDENCY = 5.800 + 0.077 MORALITY INTENSITY + 0.109 INTERNAL CONTROL + 2.941 e

The table shows that the beta coefficient moral intensity variable is positive for 0.077 with t-count 3.054 and significant value of 0.004. These results suggest that the probability <significant level (0.05), so that the decisions taken in the first hypothesis testing is to accept H1and reject H0, showing the moral intensity has negative effect on the tendency of accounting fraud.

To test the second hypothesis, table 4.25shows that the beta coefficient in variable is positive for 0.109 with t-count 4.024 and 0.000 significance values. These results suggest that the probability <significant level (0.05), so that the decisions taken in the second hypothesis testing is to accept H2and reject H0, prove that there isnegative effect on the internal control regarding the accounting fraud tendency.

CONCLUSION

Based on the result discussion as explained in the previous chapter, the researcher can conclude that:

The result of testing and analysis showed that morality intensity had significantly negative effect regarding the accounting fraud tendency. The research is in line with the research of Puspasari and Suwardi (2012) which states that individual with high moral level tends to not commit the accounting fraud tendency behavior. This research proved that individual with higher moral level will be able to process information from the moral issue occurred and consider the effect that will be occurred if a decision is made. In the decision making, several points in morality intensity should be concerned. Because, the moral decision taken could have effect not only for himself but also the people surrounding him.

For the internal control variable, the research proved that internal control variable had negatively significant effect regarding the accounting fraud tendency. It can be concluded that internal control is an important factor for decreasing the tendency of conducting accounting fraud. This research is in line with research conducted by Dewi (2014). An effective internal control will be considered as capable for minimizing the opportunity of the occurrence in accounting fraud tendency. If the internal control in an institution is good, then there will be no or less tendencies for the staff to do the accounting fraud and will have good performance effect for the institution.

Research Limitation

Based on the research conducted above, the research limitation encountered while conducting this research are the amount of sample is too narrow, research is conducted by entrusted questionnaire to "kepegawaian" department, and investigation conducted by BPKP in government entities and academic entities are different.

Suggestions

Based on the conclusion and limitation above, the suggestions for further researches are the next research to have wider range of time and participants in conducting the questionnaire, research would be better if conducted in the time when the auditor is not conducting audit in governments, implementing interview method to obtain more specific evidence, to the theoretical contribution, the next research suggested to have deeper knowledge on other variables' effect to the accounting fraud tendency, and to the practical contribution it is suggested that in the next research should have more sources.

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Silence and the scope of concepts in the novel "Fig Tree of Temples"

Silencio y el alcance de los conceptos en la novela "Fig Tree of Temples"

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ABSTRACT

One of the most important human activities is communication which enables him to express emotions and his needs. This communication can be non-verbal, movement, and verbal. According to the findings of the behavioral sciences scientists, only 30 to 40% of our communication is verbal, and about 60 to 70% of it is non-verbal which happens by expression of head, hands, eyes, eyebrows, etc. Since the verbal language is under the control of the conscious part of the human brain, words can be expressed consciously which are not in agreement with our intentions and emotions. As a result, the real intention is hidden or expressed in another way. However, the body language is controlled by the unconscious part of the human brain and it can't be controlled very much. Therefore, it reflects real and inner emotions. The non-verbal behaviors have been mentioned and studied in most sciences including psychology, linguistics, communication, etc. These behaviors can be studied in literature because it indirectly shows the meaning. The silence was studied in this article among various non-verbal behaviors. The silence that apparently is not speaking can contain various concepts. Findings of this research show that silence has two types. The first type is indiscriminate and unintentional. The second type is purposeful and to show the intention. This type of purposeful silence can contain various concepts in different conditions such as sadness, anger, ignorance, satisfaction, contemplation, etc.

Keywords: meta-verbal behavior, body language, silence

RESUMEN

Una de las actividades humanas más importantes es la comunicación que le permite expresar emociones y sus necesidades. Esta comunicación puede ser no verbal, de movimiento y verbal. De acuerdo con los hallazgos de los científicos de las ciencias del comportamiento, solo del 30 al 40% de nuestra comunicación es verbal, y aproximadamente del 60 al 70% es no verbal, lo que ocurre por la expresión de la cabeza, manos, ojos, cejas, etc. El lenguaje verbal está bajo el control de la parte consciente del cerebro humano, las palabras se pueden expresar conscientemente y no están de acuerdo con nuestras intenciones y emociones. Como resultado, la intención real se oculta o se expresa de otra manera. Sin embargo, el lenguaje corporal está controlado por la parte inconsciente del cerebro humano y no se puede controlar mucho. Por lo tanto, refleja emociones reales e internas. Los comportamientos no verbales se han mencionado y estudiado en la mayoría de las ciencias, incluida la psicología, la lingüística, la comunicación, etc. Estos comportamientos se pueden estudiar en la literatura porque indirectamente muestra el significado. El silencio se estudió en este artículo entre varios comportamientos no verbales. El silencio que aparentemente no está hablando puede contener varios conceptos. Los resultados de esta investigación muestran que el silencio tiene dos tipos. El primer tipo es indiscriminado y no intencional. El segundo tipo tiene un propósito y para mostrar la intención. Este tipo de silencio intencional puede contener varios conceptos en diferentes condiciones, tales como tristeza, ira, ignorancia, satisfacción, contemplación, etc.

Palabras clave: comportamiento metaverbal, lenguaje corporal, silencio.

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RESUMO

Uma das atividades humanas mais importantes é a comunicação que lhe permite expressar emoções e suas necessidades. Essa comunicação pode ser não verbal, movimento e verbal. De acordo com as descobertas dos cientistas das ciências comportamentais, apenas 30 a 40% de nossa comunicação é verbal, e cerca de 60 a 70% é não-verbal, o que ocorre pela expressão da cabeça, mãos, olhos, sobrancelhas, etc. Como a linguagem verbal está sob o controle da parte consciente do cérebro humano, as palavras podem ser expressas conscientemente e não estão de acordo com nossas intenções e emoções. Como resultado, a intenção real é oculta ou expressa de outra maneira. No entanto, a linguagem corporal é controlada pela parte inconsciente do cérebro humano e não pode ser controlada muito. Portanto, reflete emoções reais e internas. Os comportamentos não verbais foram mencionados e estudados na maioria das ciências, incluindo psicologia, linguística, comunicação, etc. Esses comportamentos podem ser estudados na literatura porque indiretamente mostra o significado. O silêncio foi estudado neste artigo entre vários comportamentos não verbais. O silêncio que aparentemente não está falando pode conter vários conceitos. Os resultados desta pesquisa mostram que o silêncio tem dois tipos. O primeiro tipo é indiscriminado e não intencional. O segundo tipo é proposital e mostra a intenção. Esse tipo de silêncio proposital pode conter vários conceitos em diferentes condições, como tristeza, raiva, ignorância, satisfação, contemplação etc.

Palavras-chave: comportamento meta-verbal, linguagem corporal, silêncio

1. Introduction

Nonverbal communication is the most important part of interpersonal communication. One of pioneers of nonverbal studies "Birdwhistell" has noted that only 35% of the meaning in a particular situation is transmitted verbally to the other and the remaining 65% is nonverbal. Nonverbal communication is often much subtler and more effective than verbal communication, and can convey meaning better than words. For example, a smile may convey our emotions much more easily than words (Wood, 2005, p. 284). Nonverbal messages include things such as appearance and charms, gestures, movements, facial expressions, eye movements, phonetic behavior, touch, environment, time, and so on. In fact, music of communication is referred to as nonverbal behavior. For this reason, sometimes without saying anything, we experience feeling of relaxation, danger, sadness, and enthusiasm (Karimi, 2012: 21).

Among nonverbal behaviors, silence is one of the most important nonverbal behaviors that has a significant effect on message transmission. At first glance, silence means disconnection between individuals. While we cannot regard silence against speech or writing as "nothing" or disconnection (silence is to not say something that has a particular meaning itself) (Tannen, 1985: 94). Afrat (2008) believes that silence is a very effective communication tool that people use in their daily lives.

Leila Sadeghi states in her article "Referential discourse of silence by linguistics approach":

"If saying indirectly means saying something and perceiving something else, then silence is extremity of saying indirectly. (Tannen, 1985, p. 94) In fact, silence can be considered as making meaning by saying nothing."

Each person has a special purpose in saying the words. Sometimes he expresses this purpose explicitly in his sentences, and sometimes he means something else from what he says. Silence is also in this way. If one has no intention of silence, this silence is without any purpose and unintentional. But if he wants to convey a concept with his concepts, he has done a very deliberate act, and this is the second type of silence that can be explored and understood more.

This article attempts to examine the different types of silence in Ahmad Mahmood's book "The Fig Tree of the Temples" to help understand this valuable book.

2. Types of silence

As mentioned in the introduction, the second type of silence is purely purposeful. So silence conveys different meanings in different situations. Sometimes one expresses their sadness and sometimes their satisfaction by not speaking. Sometimes one is silent because they have nothing to say and sometimes they are overwhelmed with thought. In the article, Leila Sadeghi expresses silence from various points of view, some of which have a concept similar to what I have stated in my own article.

I have tried to give a definition for each type of silence and to give a few examples for each from Ahmad Mahmood's book " The Fig Tree of the Temples ".

Leila Sadeghi in the article "Referential discourse of silence by linguistics approach" writes a silence from the point of view of Thomas Hawkin (2002), called Manipulative Silence, in this type of silence the speaker deliberately deletes part of their speech and keeps silent, which is referred to as deliberate silence in my article.

Deliberate silence

Faramarz had listened for a moment and then had drunk water from the pitcher and had heard the sound of Afsane's fingertips knocking on the room's door, saying nothing until hearing Afsane's voice: "Faramarz." And again he had said nothing and heard again, "Are you awake Faramarz?" And finally he had released the held breath and said, "Go, mother, please don't disturb me!" (p. 154).

Silence as a sign of surprise

Sometimes the listener is so surprised by what they are hearing that they are unable to answer and keep silent.

Zari looks around. She pulls to the doctor's side and says quietly

> - It's about one of friends

The doctor glances at Zari hesitantly: "Friends?" Zari says:

> - Yes doctor, friends

> - If I'm not mistaken, I have to say I realized who this friend is.

> - Zari's mouth can't move. Looks at doctor. Says nothing. Doctor retracts, leans back in his chair and says quietly

> - Mrs. Golandam.

Zari gets puzzled: "How did you find out, Doctor?" Says Zari

> - I heard something these two recent days, which was very easy to guess (p. 658).

Silence as a sign of sadness

Sometimes in communications the speaker says something that makes the audience very upset, but instead of responding to the speaker, the audience keeps silent and transmits their feelings to the speaker with this behavior.

Kamran says:

> - First you need to do something about your addiction

> - Faramarz interrupts him: "do you really think that" Kamran says

> - I don't want to believe but

> - I must do drug retailing too, right?

> - My word or belief has no effect – Rumor fags out the human

Faramarz says nothing, looks at Kamran's eyes for some seconds and then puts his hand up: "okay" and stands up (p. 68).

Silence as a sign of there is nothing to say

In some communications, the speaker says something that the listener has no answer for it for some reason and prefers to be silent so the speaker understands the content of what they have said by themselves. Tajolmoluk gets the glass close to her lips, smirks and says

- The whole world is the fan of left! You're so naïve Faramarz.

Faramarz picks up the glass full of tea and stands up: "I see you are wisecracking aunt!" Tajolmoluk says nothing. Faramarz stays in the middle of the door frame and turns around his head and says

- I'm so broke aunt Taji.

Tajolmoluk says

- As long as a person does not stand on his own feet and does not say Ya Ali, he would be always broke even if he has mine of wealth, because he always takes from it and puts nothing instead!

- It's not my fault that I'm unemployed, aunt Taji!

- It is and it is not – You have to go for it, Faramarz darling.

Faramarz keeps silent (p. 238).

Silence as a sign of fear and worry

Sometimes the speaker wants to say a word, but the fear of the listener's reaction forces him to remain silent, and this fear is clearly evident in the appearance of the speaker.

And Farzane had said again: "Aunt Taji, I want to tell you something." And had held Tajolmoluk's hand and both had gone to the room and shut the door and Farzane, as if she were afraid to speak, had remained silent and was choked with her tears and aunt had been looking at her for a while and finally started to talk: "Didn't you say you have something to tell me?" Farzane had nodded and said nothing. Again aunt had said: "Why are you not speaking then?" Farazane's color had changed and still remained silent looking down (p. 273).

Silence as a sign of being careful

Leila Sadeghi in her article "Referential discourse of silence by linguistics approach" expresses this silence from viewpoint of Thomas Hawkin (2002) in this way:

"The author avoids from saying sensitive topics or sensitive information in order to avoid hurting the reader or violating someone else's private domain. This category includes matters such as confidentiality, being polite, and privacy of words (tableau)."

Examples:

The police officer's big nose wrinkles "My job? Who am I?" Doctor smirks and says nothing. The police officer says

- You didn't answer, doctor – Who am I? (p. 601).

Silence is a sign of respect

Sometimes in our communications in order to avoid a problem between us or in order not to make the audience upset we are forced to be considerate about them and remain silent the situation instead of responding to them.

And puts the pullover in front of Hassanjan "I bought it in prison for you". Hassanjan looks at the pullover's cuffs while smiling. Hears: "these pants also fit you! However, they are a little long for you that I'm going to have them cut short!" looks at Hassnjan: "they're absolutely new!" Hassanjan says nothing. He knows Faramarz's moods. His cheeks are pale. Faramarz gets his cigarette from his lips: "what?" Hassanjan says

- nothing

Faramarz says

- you don't want it?

Hassanjan starts to scrape the saucer back, says nothing.

Faramarz says

- okay!

And he puts the pants and pullover in the bundle and wraps it up quickly and stands up (p. 59).

Silence as a sign of not caring

Sometimes we find ourselves in situations where someone is saying a lot about us, but we don't care at all and we don't see a reason to respond. As a result, we remain silent so that the speaker can understand his behavior.

He breathes loudly and goes sit beside the black-a-vised young man and puts the bag beside his foot. The young man says:

> - I'm "Farzin"! You?

Faramarz takes a look at him. Says nothing. The young man says while laughing

> - Is there actually anything in the bag or you just have it in order not to be left empty-handed? (p. 128).

Silence as a sign of listening or waiting for someone to speak

This kind of silence is more common. The listener is silent until the speaker finishes his speech or does his work so that he can then speak. Mehran gave the glass slowly to Afsane and said: "drink, it's not a bad thing, it will release you from sadness and grief!" Afsane yielded. When she was taking the glass to her lips, her hand was shaking- she drank, warmed up a little later. Started to talk. Mehran remained silent. Looked at Afsane and listened to her (p. 87).

Silence as a sign of anger

Sometimes the listener is so nervous and annoyed by the speech or behavior of the speaker that he prefers not to speak. But he shows his anger in his face and his movements.

Afsane suddenly gets angry, smites the package to the ground and says: "do whatever you want" and walks away: "tell whoever you want". Faramarz is shocked. Says: "Mom!" Afsane says nothing. Faramarz says loudly: "Mom Afsane." Afsane reaches the veranda, sees that aunt Taji has pulled the window's curtain aside and is watching (p. 685).

Silence as a sign of consent

We have an idiom from the past that "silence is a sign of satisfaction" but silence as the sign of satisfaction is one of the meanings of silence. And that means the listener agrees with the acts or words of the speaker.

The young man comes close and looks at the carpet from the cover's tear and touches it and says

> - Is it silk?
>
> - The green-eyed man nods. The young man says
>
> - Can I see it? If you take it out, you can sew better.

The green-eyed man says nothing, opens the strap and the cover, gives the silk rug to the young man and starts to sew the black and white plaid which is the rug's cover (p. 687).

Silence as a sign of getting tired of talking

Sometimes the speaker talks about something so much that gets tired and silent.

…The fig tree of temples is a fruitless tree but with the narratives from the first standard-bearer that have been accepted by minds and hearts of people and get more and more everyday it's not a tree like all other tress anymore! Now it has turned to a sign of people's power and belief! So you have to have respect for both the standard-bearer and the tree! As if he got tired of talking. He moved on the chair and got silent and looked at me (p. 90).

Silence as a sign of thinking

According to Brown and Gilmour, "Anyone may choose to think, worship, or do any activity that requires silence. An activity that does not interfere with distractions or preventing other people from engaging in such activity." (Corzon, 2007- B: 292).

Examples:

Says: "Where did these pigs come from? God pardon me". Says: "but it's not all my fault – it was not ordained, these "pigs" wouldn't come to my mind like this clear and obvious – Do you even remember when, where or from who you heard about this illness? - there is no god except Allah!" Puts on her glasses: "As long as God doesn't want, no leaf will fall off a tree!" gets silent, after some seconds says: "these are all just excuses Taji – Yes, without God's order nothing happens! But the same God has given you reason…" (p. 717).

Silence as a sign of secrecy

Sometimes we find ourselves in situations where we don't want others to know about our situation. As a result, we remain silent to hide our secrets.

They hear the noise of room's door. Hassanjan takes a look at Faramarz: "who is that" Faramarz stands up: "No one. It must be Fereydoon he came to take the dinner tray."

He picks up the tray and goes behind the door says nothing for seconds. Then the door is knocked on. Faramarz goes back to the middle door and says quietly

> - Collect all of them and put in the suitcase.

- As Hassanjan has not completely pulled fastening he starts to collect the stuff: "Who is it Faramarz?" Faramarz puts his finger on his lip: "Do not say anything- shut the middle door" (p. 523).

Compulsive silence

Sometimes the situation requires silence even though we have something to say. This compulsive silence is either for fear or for security or other reasons.

The officer gives the knitting pin and the pen sheath to Fazel the salt seller: "Tell!" Fazel becomes pale: "what should I tell, officer?"

Officer says

> - Whatever you saw and know

Fazel takes a look at Tajolmoluk and puts his head down: "well, he came to Golshahr, opened an office, he said he was educated-"

Tajolmoluk interrupts Fazel: "an office?" Fazel says

> - Yes ma'am. God knows that his doctoring was good, he had a good temper and he was a good person, he helped people – officer says
>
> - Enough!

Fazel becomes silent. Tajolmoluk smiles (p. 710)

Sometimes, the listener remembers a memory or a word among the speaker's words and contemplates and becomes silence.

Faramarz's lips move: "What a dastard!" Mohammad shaves Faramarz's beard and says

> - Who, lord? Who is a dastard?

Faramarz says

> - Yarvali!
>
> - So you accepted my words
>
> - Do you remember that day he drank two cups of tea and –

It wasn't much important, lord. When we came back to the shop I was so hit that my whole body hurt for a week!

Faramarz says nothing. As if he is thinking about someone, something or somewhere (p. 76).

Silence as a sign of doubt

Sometimes the speaker is in a position to speak, but he is hesitant if what he wants to say is right in this situation. As a result, he remains silent so he can make the right decision.

The principal opens a way through the crowd and comes to the green-eyed man, the deputy head and five teachers-out of fourteen teachers of the school- are behind him. The principal first looks at the old man who has teary eyes then turns around looks at those who are separated from the crowd and have come close and made a ring around the green-eyed man and the old man. He is silent for a moment. As if he is hesitant to talk. As if he is scared that nobody is going to listen to him if he says they go back to class (p. 898).

Silence as a sign of dying

And the worst silence is the silence that one cannot speak at all.

Mostafa rolls the ball beside his feet and comes. The standard-bearer goes to Tajolmoluk. Calls her, as if Tajolmoluk looks at him and says nothing- says nothing. The standard-bearer says

- Mrs. Tajolmoluk, do you have pain anywhere in your body?

Mostafa shoots the ball with his right foot, which still limps because of paralysis, comes and bumps into Tajolmoluk's stick, the stick's legs goes away and Tajolmoluk with open eyes slithers next to the cement vault of the altar (p. 864).

Conclusion

The findings of this research show that silence has two types. The first type is unintentional and without any purpose. The second type is purposeful and is to express a purpose. This type of silence, which is purposeful, can have different meanings in various situations, including sadness, anger, not caring, consent, thinking, and so on.

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Phonological game-based module to enhance Tamil school Linus program

Módulo basado en juegos fonológicos para mejorar el programa Linus de la escuela Tamil

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ABSTRACT

This study evaluates the relationship between phonological game based module to enhance reading skills among Tamil school Linus Program students. When one is considered a normal reader, he or she does not encounter much difficulty in reading and understanding texts. There are, however children who have problems with phoneme identification and thus do not read well and they also have difficulties in comprehending texts. These learners should be identified and be assisted with game module so that they can proceed with their learning lives. This study was guided by following objectives: to identify phonological game based scores among the participants; to identify the significances of the phonological game based module in classroom practices. A sample of respondents from standard one from two selected schools in Perak state was used in this study. Phonological awareness skills of these respondents were tested to find out the nature of their phonological awareness. The results indicated that the phonological game based module has significant role in enhancing the participants' phonological awareness and reading skills.

Keywords: phonology, phonological awareness, phoneme, reading

RESUMEN

Este estudio evalúa la relación entre el módulo basado en juegos fonológicos para mejorar las habilidades de lectura entre los estudiantes del Programa Linus de la escuela Tamil. Cuando uno es considerado un lector normal, no tiene muchas dificultades para leer y comprender textos. Sin embargo, hay niños que tienen problemas con la identificación del fonema y, por lo tanto, no leen bien y también tienen dificultades para comprender los textos. Estos alumnos deben ser identificados y recibir asistencia con el módulo del juego para que puedan continuar con su vida de aprendizaje. Este estudio fue guiado por los siguientes objetivos: identificar puntuaciones basadas en juegos fonológicos entre los participantes; Identificar los significados del módulo de juego fonológico en las prácticas de aula. En este estudio se utilizó una muestra de los encuestados del estándar uno de dos escuelas seleccionadas en el estado de Perak. Las habilidades de conciencia fonológica de estos encuestados fueron probadas para descubrir la naturaleza de su conciencia fonológica. Los resultados indicaron que el módulo basado en juegos fonológicos tiene un papel importante en la mejora de la conciencia fonológica y las habilidades de lectura de los participantes.

Palabras clave: fonología, conciencia fonológica, fonema, lectura.

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Introduction

Phonological awareness is important because it strongly supports our learning of how the words in our language are represented in print. Many studies have found that phonemic awareness among pre-readers is a powerful predictor of future success in reading and spelling; more powerful than IQ or mental age (Torgesen, 2002). The results o f a study done by Stahl and Marray (1994, as cited in Poskiparta, Niemi, & Snow, 2002) suggested that single phoneme isolation, the easiest of the skills, is crucial to reading. Nearly all children in their study who could not adequately perform this task had not achieved a pre-primer instructional level.

The importance of phonological awareness has been studied and proven to be important for skillful reading by such leading researchers as Torgesen & Mathes (2002) "It is now widely accepted that the primary cause of reading disability for a majority of children lies in phonological processing that interfere with the development of phonological skills, such as phoneme segmentation, verbal memory, and name retrieval" (Wechsler, 2007).

The relationship between phonological awareness and reading appears to be present even after accounting for variance due to factors such as IQ, vocabulary, memory and social class (Bryant et al., 2005). The awareness that words can be divided into single phonemes is necessary to comprehend the alphabetic principle underlying the written language system (Bryant, et al., 2005).

Linus Program In Malaysia

In Malaysia, LINUS is the abbreviation of the Literacy and Numeracy Screening. The programme that was began in 2010 for students in Year 1, is one of the NKRA's agenda to access broadly for quality education. According to this programme, each student should master the basic skills after three years of his or her primary education that ends in 2012 (Zinitulniza, 2011).

LINUS programme formulation reflects the MOE's commitment to ensure the students master the literacy and numeracy skills (Education NKRA, 2012). In addition, parents, teachers and schools also benefit from the implementation of the LINUS programme.

One of the greatest challenges facing educators today is that of engaging a wide and diverse group of students.. Games offer a medium for students to explore and interrogate information in a fun and interactive way. This type of animated learning environment is critical for engaging students in the learning given the prominence of iPods, game boys, play stations and a wide variety of highly entertaining and Sci-fi television in young people's lives today.

When we consider how infants and children learn we can appreciate the effectiveness of games as a learning tool. Children love to learn, they see it is as fun, a journey of exploration and excitement. Games play a huge part in that exciting journey, from learning how to count, how to interact with families and people, learning colours and shapes and much more.

Therefore, the aim of the present study was twofold. Firstly, the phonological game based scores of the Linus Program participants was investigated. Secondly, the significance of phonological game based module in reading among participants was evaluated.

Materials and Methods

i) Design

The present study employed both qualitative (a descriptive approach) and basic quantitative design in investigating of the relationship between phonological game based module with reading ability among Linus program students in Perak state. Hudson (2006) defines descriptive research as a method designed to investigate the current status and the nature of a given phenomenon. This means describing the characteristics of a particular group or individual. The present study focuses on standard one Linus program students.

A descriptive qualitative research approach designs was employed in this study to interpret the results because part of the data was non-numerical. This was in form of words and sounds the respondents produced which were analyzed as either being correctly read or those that contained mis-articulations. Whereas basic quantitative research design approach was used to interpret data in charts and percentages to compare the results.

ii) Theoretical Framework

Phonological awareness a processing ability mostly related to literacy. It encompasses phoneme awareness which is the ability to manipulate individual sounds (phonemes) in words, and rudimentary phonological skills, such as judging whether two words rhyme. It demonstrates that individual who have difficulty detecting or manipulating sounds in words will struggle with learning to read. Four decades of research has established this relation and it is evident in all alphabetic languages studied to date.

The phonological awareness theory (Anthony et al., 2005) is very relevant to this study in that it informs the study of importance of the learners having phonological processing abilities in order to be good readers. The theory also suggests the various tasks that can be used to detect if a child has developed phonological awareness skills.

In determining the nature of phonological awareness skills, the present study used the following tasks rhyme oddity, initial phoneme identity, final phoneme identity, phoneme blending, phoneme blending, phoneme deletion, phoneme segmentation, letter-name and letter-sound knowledge all which were informed from the tasks suggested in this theory. The development patterns of phonological awareness are also important for this study because at standard one, the participants were expected to have acquired adequate skills of phonological awareness. This is because the theory states that most of phonological awareness practices takes place at the pre-school and elementary levels. The distinctions of phonological awareness skills based on the unit of word structure of analysis are also vital. This is because the present study looked at the skills of the learners at the word level, the syllable level and the phoneme level. Such distinctions are vital in the analysis of the responses of the respondents in the present study.

iii) Phonological Game Based Module

Computer based phonological game module was developed and tested as a teaching tool to improve Linus program students ability to read Tamil language. Standard one Tamil textbook was used as a guideline in designing phonological awareness tasks in line with as phonological awareness theory (Anthony et. Al., 2005) which are as 1) Rhyme and alliteration 2) Initial phoneme identity 3) Medial phoneme identity 4) Final phoneme identity 5) phonemic blending The module comprises of 5 units with 2 activities for each units. Each activity was designed for 3 minutes of time duration.

Procedure

Data collection was carried out on July- October 2018. With the help of Linus program teacher the phonological game module was administrated among the participants. The Linus program teacher required to set up the computer, open the program, and ensure each participant enters their name when prompted, to enable the recording of results into a database. From this point, the teacher is not required, providing the child has adequate computer literacy skills (e.g., can listen to the verbal instructions from the computer and can use a mouse to click their response).

The respondents were introduced to the list of sample vocabularies as follows:

aḻam (ஆழம்)	ilai (இலை)
āṭu (ஆடு)	pālam (பாலம்)
kaṭai (கடை)	paṭi (படி)
āṭai (ஆடை)	uṭai (உடை)
ambu (அம்பு)	ural (உரல்)
īrai (இறை)	īṭṭi (ஈட்டி)
ūr (ஊர்)	ēṭu (ஏடு)
oṭu (ஒடு)	iṅku (இங்கு)
uppu (உப்பு)	īkai (ஈகை)
īram (ஈரம்)	aiṅtu (ஐந்து)
katti (கட்டி)	kiḻi (கிளி)
kuṇṟu (குன்று)	oṇṟu (ஒன்று)
aṟai (அறை)	kālai (காலை)
kuḻi (குழி)	kaṇṟu (கன்று)
Kīrai (கீறை)	Kampi (கம்பி)
kuṭṭi (குட்டி)	kāval (காவல்)
taṭi (தடி)	kācu (காசு)
kātu (காது)	uṇavu (உணவு)
oṭṭai (ஒட்டை)	kuṭai (குடை)

Each task begins with two practice items followed by one test item. Each item is presented in a multiple-choice format. Research demonstrates that the optimal number of options per multiple-choice test item is three (Roach, 2009). Therefore, for rhyme and alliteration, initial phoneme identity, medial phoneme identity, final phoneme identity and phoneme blending, each test item consists of one correct option and two distractor options. One distractor item is phonetically similar to the correct option and the other distractor item is phonetically dissimilar. The response format for phoneme segmentation is slightly different in that children click a box (i.e., up to four boxes) for each sound they hear in a spoken word. In the letter-name and letter-sound tasks, children are required to click the stated letter or sound from a choice of six letters. This is in keeping with probes by Gillon (2005).

The positioning of the correct option)e.g., as the first, second or third option) is varied from item-to-item to minimize the possibility of a correct response due to guessing behavior (e.g., by a child clicking a favored position). Each test item begins with simple verbal instructions in line with those used by Arrow (2007) and Gillon (2005), followed by the naming and presentation of each multiple-choice response options (i.e., once a response option is presented on the screen, it remains there until the child responds or until a 3 minutes timer runs out). Multiple-choice options are presented as static graphics (e.g., not animated) to ensure test items are engaging but not distracting.

The main character, 'Poe', and the words to be manipulated in the phoneme deletion and phoneme segmentation tasks involve animated images. The multiple-choice format enables items to be administered in a receptive manner, thereby reducing demands on working memory (Roach, 2009) and allowing for the use of a computer-based testing modality.

Measures

Data analysis was facilitated through Statistical Package for Social Sciences (SPSS). Data was then coded according to the variables under investigation and the total score was calculated. Descriptive statistics used were to measures of central tendency (mean, median, and mode). Qualitative data was analyzed task based. In this method, each students score for each of the task was analyzed in order to get a total understanding of the score pattern. The post test scores were then compared with pre-test score results. Participants responses of phonological game based module's effectiveness in learning to read in Tamil were summarized.

Results

i) Phoneme Awareness

Phoneme awareness was measure in 3 ways namely initial, medial and final phoneme identity. This section has 10 questions and both groups' total correct responses as follow;

Table 1. Respondents Responses of Phoneme   Awareness Task

Group A	Correct responses	Group B	Correct responses
R1	10/10	S1	10/10
R2	9/10	S2	9/10
R3	10/10	S3	10/10
R4	10/10	S4	10/10
R5	10/10	S5	8/10
R6	10/10	S6	10/10
R7	10/10	S7	10/10
R8	10/10	S8	10/10
R9	9/10	S9	10/10
R10	10/10	S10	10/10
%	94%	%	97%

mean - 9.8 (group A); 9.7 (Group B)

ii) Medial Phoneme Identity

In this section, the participants' medial phoneme awareness was measured. This section has 10 questions and both groups' total correct responses as follow;

Table 2.   Respondents Responses of Medial   Phoneme Identity

Group A	Correct responses	Group B	Correct responses
R1	10/10	S1	9/10
R2	10/10	S2	10/10
R3	10/10	S3	10/10
R4	9/10	S4	10/10
R5	10/10	S5	10/10
R6	10/10	S6	10/10
R7	10/10	S7	10/10
R8	10/10	S8	9/10
R9	10/10	S9	10/10
R10	10/10	S10	10/10
%	99%	%	98%

mean - 9.9 (group A); 9.8 (Group B)

iii) Final Phoneme Identity

In this section, the participants' final phoneme awareness was measured.

Table 3. Respondents Responses of Final   Phoneme Identity

Group A	Correct responses	Group B	Correct responses
R1	10/10	S1	10/10
R2	10/10	S2	10/10
R3	10/10	S3	10/10
R4	9/10	S4	8/10
R5	10/10	S5	10/10
R6	10/10	S6	10/10
R7	8/10	S7	10/10
R8	10/10	S8	9/10
R9	10/10	S9	10/10
R10	10/10	S10	10/10
%	97%	%	97%

mean - 9.7 (group A); 9.7 (Group B)

Discussion

a) Phonological Awareness

Both group A and group B participants were classified as students with poor reading skills. Therefore, their phonological awareness seems to be lacking. This is because, from the monthly test scores administrated by the school it is evident that these respondents were struggling to read and write due to poor phonological awareness. But, with the aid of game based module it shows that the respondents' phonological awareness has increased. This is because all the students were scored high correct responses. Also, it is also notable during the assessment the participants self-confident in answering the task has rose. This clearly can be seen from both groups' task 1 responses. During the task 1, the participants were hesitate to play the game and the teacher had to keep motivating them and hence the mean of task 1 is 9.4 respectively for group A and B. But, the participants were seems more confident in choosing the responses for task 2 onwards.

b) Reading Skills

Based on the Linus program screening test (counted as pre and post-test of the study) which was administrated by the school teacher 10 students were selected from 2 schools. Pre and post test scores were compared to determine the achievement on reading skills among the respondents. It is evident that all the participants scored above the passing mark which was 40% after being introduced phonological game based module. The highest pre-test score was 38% (group A) and 36% (group B). Whereas the highest post-test score was 52% (group A) and 56% (group B). On the other side, the lowest pre-test score was 20% (group A) and 19% (group B). Whereas the lowest post-test scores was 44% (group A) and 47% (group B).

c) Phonological Awareness Instruction through Game based Module

The results showed that game based phonological instruction was deliberate and purposeful in enhancing reading skills among the participants. This is because computer assisted game module with sounds and animation was found supported literacy development, especially phonological awareness which is much needed to master reading skills among the participants. Furthermore, the results indicated that the participants comprehend better with the help of computer assisted game based phonological content compared to paper-based phonological module administrated by the teachers on daily basis.

Conclusion

The phonological game based module used in this study demonstrated that it could enhance the participants' phonological awareness and reading skills. The findings from this study suggests that the problems in early reading acquisition can be attributed to a result of poor phonological awareness and difficulties with understanding phonological awareness. The respondents were able to make significant gains in phonological awareness which resulted in enhancing reading skills when given direct, explicit and

intensive instruction in phonological context. This is because participants' improvement in phonological skills led to increased reading ability.

In general, the results of this study replicate findings from a large body of national

and international research on reading intervention showing that empirically validate instruction in phonological awareness and reading skills benefits struggling readers (ref). Recent research has suggested that game based phonological content considerably enhanced the participants' phonological awareness and reading skills.

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Entrepreneurial management in aquaponics

Gestión empresarial en acuaponia

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ABSTRACT

The aim of the paper is to present a model of entrepreneurial management for aquaponics activities, to provide a financial planning and analysis tool. This model can also be of assistance to land-based farmers who want to more thoroughly utilize their water resources by developing small-scale aquaponics systems to provide supplementary income. Aquaponics is an innovative approach located within two concepts based multifunctional agriculture and aquaculture. This integrated management of production system can satisfy human food needs and enhance environmental quality by producing crops using environmentally friendly practices that minimize water and nutrient waste discharges to the environment.

Keywords: entrepreneurial, management, aquaponics.

RESUMEN

El objetivo del documento es presentar un modelo de gestión empresarial para actividades acuapónicas, para proporcionar una herramienta de análisis y planificación financiera. Este modelo también puede ser útil para los agricultores terrestres que desean utilizar sus recursos hídricos más a fondo mediante el desarrollo de sistemas acuapónicos a pequeña escala para proporcionar ingresos suplementarios. Aquaponica es un enfoque innovador ubicado en dos conceptos basados en la agricultura multifuncional y la acuicultura. Esta gestión integrada del sistema de producción puede satisfacer las necesidades de alimentos humanos y mejorar la calidad ambiental produciendo cultivos que utilizan prácticas respetuosas con el medio ambiente que minimizan las descargas de desechos de agua y nutrientes al medio ambiente.

Palabras clave: empresarial, gestión, acuaponia.

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Introduction

The objective of this article is to present an entrepreneurial management model of the business plan for aquaponics activities. Policy-makers and development agents are increasingly viewing aquaponics as an integral component of the search for global food security and economic development.

Fisheries and aquaponics can provide a key contribution to food security and poverty alleviation. However, productivity gains in fisheries do not always imply long-term increases in supply. In fact, in wild capture fisheries such gains can ultimately lead to the demise of stocks and reduced production.

Agricultural and livestock activities are considered the biggest consumers of fresh water. Estimations reveal that 85% of the global fresh water consumption is for agriculture and nearly one-third of the total water footprint of agriculture in the world is used for livestock products in Hoekstra (2007) and Mekonnen & Hoekstra (2012). Aquaponics has ancient roots. Aztec cultivated agricultural islands known as chinampas in a system considered by some to be the first form of aquaponics for agricultural use (Diver, 2006), where plants were raised on stationary islands in lake shallows and waste materials dredged from the chinampa canals and surrounding cities were used to manually irrigate the plants in Boutwelluc (2007) and Rogosa (2013). Also, South China, Thailand, and Indonesia who cultivated and farmed rice in paddy fields in combination with fish are cited as examples of early aquaponics systems. Aquaculture development as a whole in the country in combination with production technology, favorable socioeconomic condition and culture environment has already proven successful in terms of increasing productivity, improving profitability and maintaining sustainability by Toufique (2014).

This entrepreneurial management model has been specifically designed for recirculation aquaponics technology. The bio-economic model used can be classified as a non-optimizing budget simulation which uses the growth and FCR (feed conversion rate) and mortality characteristics of a particular species and cash and accrual accounting principles to arrive at performance and profitability measures. Various scenarios (including farm size, species characteristics, harvesting and sales strategies) using different bio-economic inputs (including risk) can be compared and contrasted.

Informational system provides the currently operating aquaponics and the potential of the critical information that will allow the user to model expected cash flows and associated profitability ratios and indices for a particular sized operation farming a particular species of fish.

The entrepreneurial management model has built into its program the ability to enter risk aversion details in order to more adequately depict the learning curve situation that new entrants experience at the beginning, and also build into the ten year production cycle the one in ten year production short fall that normally occurs in farm production due to unforeseen circumstances. As a result the ten year cash flow stream will more adequately depict reality by accounting for risk.

The aquaponics informational system will be able to answer the following critical questions in relation to investment decisions or ongoing financial management of an aquaponics operation:

- How much do I have to invest to attain a certain cash flow stream?
- What will be the return on that investment?
- How much will I have to borrow?
- What is the minimum sale price that can be accepted for the product?
- What is the profit margin?
- How much do I have to increase production by to maintain profit levels if sale prices fluctuate?
- Which harvesting and sales strategy maximizes cash-flow?
- How does fluctuating FCR affect profit?
- How is profit affected by a learning curve?
- What is the current equity position?

Entrepreneurial management model is a financial planning, harvesting and sales management tool, which enables you to plan your investment and determine the size of your commitment before you begin, taking the risk out of your investment. It allows developing and evaluating sustainable aquaponics systems and management practices at both an operational and strategic level.

The system can determine potential profitability of the farm as investment levels and other key performance

indicators vary. You can see how critical movements in the key elements of aquaponics can affect the performance of your farm, enabling you to determine the amount of production required in relation to cost. Relevant data such as fish growth and mortality statistics are used to calculate key performance and profitability indicators. Other key data information includes:

- Sale price of fish and vegetables;
- Type of product (live or processed);
- Number of tanks or ponds;
- Stock density;
- Cost of feed;
- Cost of fingerlings;
- Loan size and costs;
- Risk aversion (production assumptions incorporating learning curves);
- Harvesting planning charts;
- Water cost and use.

The software provides easy-to-read accounts, giving you a concise summary of your farm's potential. You can see how critical movements in this key data can affect the performance and profitability of your farm, and demonstrate the feasibility of investing in this exciting new industry.

The software package is delineated into eight major modules, each capable of producing custom-built reports for business plan development and on-going farm financial management and monitoring. The modules include the following areas of Accounts:

- General Report, brings major variables together to allow scenario mapping;
- Species Variables, includes industry best practice growth rates, FCR's and mortality;
- Bio-economic Variables includes all the variables necessary to develop a aquaponics;
- Aquaponics Model Accounts, over a ten year period;
- Internal Rate of Return Analysis;
- Cash Flow Statement, describes opening and closing cash balance;
- Key Financial Ratios, produces accounts to calculate critical financial and profitability ratios;
- Volume Cost Analysis, produces fixed and variable cost accounts for volume planning;
- Harvesting and Sales Strategy produces annual harvesting by product type;
- Charts, produces a series of charts and diagrams.

The Aquaponics Model

Green leafy vegetables with low to medium nutrient requirements are well adapted to aquaponic systems, including lettuce, basil, spinach, chinese cabbage, chives, herbs, and watercress (www.backyardaquaponics.com).

The selection of plant species in aquaponics system is important. Lettuce, herbs, okra and especially leafy greens have low to medium nutritional requirements and are well suitable to aquaponics system. Plants yielding fruits like tomato, bell pepper and cucumber have higher nutritional requirement and perform better in a heavily stocked and well established aquaponics system (Adler, 2000).

A few fish species are adapted to recirculating aquaculture which includes tilapia, trout, perch, arctic char and bass. Most commercial aquaponics system in North America is based on tilapia. Furthermore, tilapia is tolerant of fluctuating water conditions such as pH, temperature, oxygen and dissolved solids by Rakocy (1999). Tilapia is the fish species which is very hardy, can tolerate wide range of environmental parameters, can live with versatile of feed and are fast grow thing fish species by Salam (2012).

The farm model is a ten year account of the farm enterprise calculated from the various bio-economic inputs and the species characteristics. The software assumes that capital is purchased in Year 0 and that the revenue streams begin in year 1, depending on the time taken for final grow-out.

The aquaponics account assumes that once costs (except those costs associated with biomass such as feed, electricity, and product insurance) have been set in year 1, they remain the same throughout the ten year cycle. The aquaponics account therefore presents what is expected from the parameters.

The farm is set up using a particular set of data relating to a particular species. This data includes:

- Cohort growth to final grow-out;
- Mortality;

- FCR;
- Recovery rates from fish.

This module shows the critical variables which affect production and financial performance of your farm. The entrepreneurial management feasibility results include the following performance measurements:

- Internal Rate of Return;
- Benefit Cost Ratio;
- Profit Margin;
- Assets Turnover;
- Return on Total Assets;
- Debt to Equity;
- Leverage Return;
- Return on Equity;
- Contribution to Overheads;
- Cost per Kilo (variable and total);
- Harvesting Strategy and Cashflow1.

Critical Bio-economic Data

Pond water quality is largely defined by temperature, transparency, turbidity, water color, carbon dioxide, pH, alkalinity, hardness, unionized ammonia, nitrite, nitrate, primary productivity, biological oxygen demand and plankton population (Bhatnagar, 2013).

The accepted level of ammonia should be under the range of 0.05 to 0.10 mg/l by Shoko (2014) and above range it is toxic to the cultured fish in Francis-Floyd (2009).

According to Mizanur et al., intensive aquaculture ponds sediments has various fertilizing components such as nitrogen, phosphorous, sulphur etc. which are very useful for growth and production of aquaponic plants by Mizanur (2004). Moreover, water spinach is an efficient plant having clustered roots that can absorb nutrients from the water very efficiently by Kibria (2012).

Aquaponics is an integrated and intensive fish-crop farming system under constant recirculation of water through interconnected devices. It is considered a promising technology, which is highly productive under correct set up and proper management by Lal (2013). First, fish feed is eaten by fish and converted into ammonia (NH_3). Some ammonia ionizes in water to ammonium (NH_4+). Then, bacteria (Nitrosoma) convert ammonia into nitrite (NO_2-) and consequently bacteria (Nitrobacter) oxidize nitrite into nitrate (NO_3-) by Tyson (2011). Finally, the water delivers nutrients and oxygen to promote plant growth. Graber and Junge, found similar yields between hydroponic systems and aquaponics systems. Finally, it is important to establish systems under "smart water" use and to balance nutrient concentrations in water to ensure maximum fish and plant growth by Graber (2009).

Aquaponics is considered a method where water and nutrients are efficiently used and maintained within the system by Liang and Chien (2013). In aquaponics it is possible to reduce daily water loss to 2% of the total water volume of the system. Due to the constant recirculation of water it is also possible to maintain evenly distributed high nutrient concentrations in the water (nitrate) as the small addition of water to compensate the daily loss will not dilute the nutrients by Rakocy (2006).

The critical bio-economic data that interacts with the feasibility results includes data associated with the size of the farm and other crucial assumptions which impact on the feasibility of an aquaponics venture. These data items include:

- Fingerling Price: This price is either taken from commercial reality or calculated from on-farm nursery costs associated with raising a fingerling to a certain size.
- Number of Fingerlings: The number of fingerlings for each stocking (one to twelve times per year) will determine the size of the farm and the revenue generated from product sold.
- Initial Weight of Fish: This will determine what part of the growth table will be used to start the aquaponics operating.
- Feed Price: This is an average price of feed per kilo over the grow-out period of the fish.
- Stocking Density (initial grow): This is described in kg per cubic meter.
- Stocking Density (final grow): This is described in kg per cubic meter.
- Production Sold Live: The proportion of fish production sold live.
- Production sold HOGG: The proportion of fish product sold HOGG (head on, gutted and gilled).
- Production sold fillet: The proportion of fish product sold filleted.

• Price of fish and vegetables: The farm gate sale prices of fish product (live, HOGG and filleted).

Results and Discussions

The Aquaponics Feasibility Results are key profitability ratios and indices that have been calculated from reports and tables attached to the program. These include the following:

• Net Present Value (NPV): This is the discounted value of the ten year cash-flow stream. The NPV will depend on the discount rate (which is entered in the bio-economic variables input table); the value is usually equal to the current rate of interest.

• Internal Rate of Return: The Internal Rate of Return (IRR) is the discount rate that equates the present value of net cash flows with the initial outlay. It is the highest rate of interest an investor could afford to pay, without losing money, if all of the funds to finance the investment were borrowed, and the loan was repaid by application of the cash proceeds as they were earned. Conventional projects involve an initial outlay followed by a series of positive cash flows. In this case, if the IRR is higher than the required rate of return then the NPV is positive.

• Benefit Cost Ratio: Instead of showing the NPV as an absolute amount, the benefit cost ratio relates the present value of cash flows to the initial outlay. If the ratio (sometimes called the profitability index) is greater than one, then the project is acceptable.

• Profit Margin (PM): Profit Margin is the sales return before interest. The Profit Margin is equal to the Net Income (NI) before interest {NI + after tax interest expense (ATI)} (averaged over 10 years) divided Revenue (averaged over 10 years). This ratio indicates the percentage of sales revenue that ends up as income. It is a useful measure of performance and gives some indication of pricing strategy or competitive intensity.

• Asset Turnover (AT): The Asset Turnover is equal to Revenue divided Total Assets (applicable to the year of the ten year production cycle). This ratio relates to the farm's dollar sales volume to its size, thereby answering the question, "How much volume is associated with a dollar of assets?". This ratio tends to move in the opposite direction to the Profit Margin. Companies with high turnover tend to have low margins, and those with low turnover tend to have high margins.

• Return on Total Assets (ROTA): This is the operating return, which indicates the company's ability to make a return on its assets before interest costs. ROTA equals Profit Margin (PM) times Asset Turnover (AT).

• Debt to Equity Ratio (DER): This relates ratio reveals the extent of debt that is part of the venture's financing. The ratio equals Liabilities divided by Equity (Owners investment contribution plus the value of assets already owned that are used for the venture plus retained earnings).

• Leverage Return: Measure the relationship between borrowings and equity. Financial leverage is measured by the Debt to Equity Ratio times {Return on Total Assets (ROTA) minus the Average Interest Rate after Tax (IN)}. The Average Interest Rate After Tax (IN) is equal to the After-tax Interest Rate Expense (ATI) divided by liabilities.

• Return on Equity (ROE): This is equal to Return on Total Assets plus Leverage Return. The company's return is made up of returns from operations and from borrowed funds. If there is a positive difference between the operating return and the cost of borrowing, a company may take advantage of this difference via using leverage to enhance its returns by borrowing relative to the owner's equity base.

• Hasegawa Index: The Hasegawa index is a convenient way to obtain an indication of the profitability of an aquaponics venture (given that detailed economic data may not be available). This index compares the ratio of the selling price and the price of feed to the ratio of the conversion ratio and the ratio of feed cost to total costs.

• Contribution to Overhead (CTO): CTO is the portion of revenue from each unit of sale that remains after variable costs are covered.

• Cost per Kilo: The cost per kilo of fish is equal to current costs (minus depreciation) divided by total production (tones).

Cash Flow Statement3

The Cash Flow Statement shows the calculated Closing Cash Balance over the ten year cycle. This balance is assumed to be reported as cash in hand after each period, and can be used to reduce debt faster, buy more capital equipment or place in special savings portfolios such as a superannuation fund

Financial Ratios Module

This module details the Assets and Liabilities over each of the ten years. By inserting the Year number at the top of the screen, the accounts will change depending on the depreciation and liabilities.

The financial ratios calculated from this are:

- Profit Margin
- Asset Turnover
- Equity
- Return on Total Assets
- Debt to Equity Ratio
- Leverage Return
- Return on Equity.

Equity is calculated by subtracting total liabilities from total assets. It is calculated in the profit linkage model in a different way to show how the accounts interact.

Trading Results

The Trading Results Report summarizes the Assets/Liabilities and the resulting (Loss/Surplus) or equity and the trading results. This module is used to calculate the Cash Available for Debt Service (CAFDS) Ratio, which is used by financial institutions to determine the capacity of a proposed business to cover loan repayments. Financial institutions have certain performance measures that are used to determine the eligibility for a financial loan. For example, a bank may require that the minimum interest cover is a CAFDS which is twice the amount of an interest repayment. Equity is defined as the owner's capital investment for setup capital costs and the value of any assets contributed to the venture4.

Volume Cost Analysis

This system module shows a breakdown of Fixed and Variable Costs and calculates the following major indicators:

- Contribution to overheads
- Breakeven Volume

Profit planning module is included to assist the farmer in determining what volume (sales) is required to attain a particular gross profit.

Fixed Cost module is included to assist the farmer in determining the amount of additional sales required to cover an addition to fixed costs (e.g. a new pump).

Variable Cost module has been included to determine the impact of expected inflation and its impact on variable cost.

Profitability Linkage Model

This screen shows how Return on Equity (ROE) is calculated. The calculations take into account the following data from the various accounts:

- Net Income
- Total Assets
- Total Liabilities
- Equity
- Return on Total Assets
- Debt to Equity Ratio
- Leverage Return

Print out Reports

Entrepreneurial management model produces a general report which summaries the farm scenario outlined in the assumptions laid down. Reports and graphics include:

- Consolidated Report
- Bio-economic variables
- Profit and Loss Account
- Financial Ratios (Assets and Liabilities)
- Trading Results (Cash available for Debt Service)
- Cash Flow Account
- Internal Rate of return Analysis
- Volume Cost Analysis
- Profitability Linkage Model (Return on Equity)
- Capital Start up Payback Period Bar Chart
- Current Costs Pie Chart
- Fish Tonnage Chart

Conclusions

The aquaponics can be developed in a sustainable manner to generate food and jobs and improve the income and livelihoods of rural and urban populations, thus alleviating hunger and poverty. Developing an accurate and practical tool to predict plant and fish growth and monitor nutrient concentrations in water, will improve the adoption and implementation small or commercial scale of aquaponic systems as urban farming or as a business model for household food security.

The entrepreneurial management model of the business plan represent an engine for economically resilient and sustainable fisheries and aquaponics is the government's will and resolves to establish sound policies to support and develop the sector. The entrepreneurial management model allowed to analysis the influence of production system inputs to the farm yield and cost.

The input of aquaponics production system (fingerlings, feed, water, etc.) determines yield and cost in both a direct and indirect way. When an input is used more intensively (for example, when more fish are stocked per ha) yield may rise enough to offset the increase in cost, resulting in a more profitable farm. As production intensity increases, however, the greater use of an input, such as feed, can have an indirect and negative effect on yield via changes in pond water quality. This can result in a lower yield and higher cost per kg harvested, reducing profit to the farm.

Full employment of productive factors, including human resources, continuous improvements in the legal and regulatory framework for the development of the sector, and scientific breakthroughs in production technologies will strengthen aquaponics and ensure its sustainability.

The aquaponics represent a component of rural development policies. The aquaponics activities offers the perspective of multispectral development in rural areas.

Acknowledgment

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Interpretation of the content of the "social state" principle in the legislation and positions of the Supreme Court of Canada

Interpretación del contenido del principio de "estado social" en la legislación y los cargos de la Corte Suprema de Canadá

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ABSTRACT

This paper is devoted to the analysis of the constitutional principle of "state sociality" in Canada, taking into account the implemented model of a social state. The method and features of securing the guarantees of the sociality of a state in the constitutional legislation of Canada are shown. Based on the analysis of the legislation, the authors made conclusions about the specifics of the sociality of the state in Canada. Analyzing the reflection of the "state sociality" principle in the judicial practice of the Supreme Court of Canada, the authors summarized its influence on the problems of a welfare state.

Keywords: social state, sociality of the state, welfare state, constitutional principle, court, Constitution.

RESUMEN

Este artículo está dedicado al análisis del principio constitucional de la "sociedad estatal" en Canadá, teniendo en cuenta el modelo implementado de un estado social. Se muestran el método y las características de asegurar las garantías de la sociedad de un estado en la legislación constitucional de Canadá. Basado en el análisis de la legislación, los autores sacaron conclusiones sobre los detalles de la sociedad del estado en Canadá. Analizando el reflejo del principio de "sociedad estatal" en la práctica judicial de la Corte Suprema de Canadá, los autores resumieron su influencia en los problemas de un estado de bienestar.

Palabras clave: estado social, sociedad del estado, estado del bienestar, principio constitucional, tribunal, constitución.

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1. INTRODUCTION

Sociality of a modern state is investigated, among other things, from the standpoint of its scientific justification (Aristov, 2016) and conceptual interpretations (Aristov, 2017) in the context of the features of a social state (Markheim, Novikova, Tonkov and Zhornik, 2015), the constitutional order and a decent standard of living (Zhornik, Markhgeym and Novikova, 2016). At the same time, the constitutional experience of various states with signs of sociality is analyzed.

The Constitution of Canada does not contain norms that enshrining the principle of sociality of the state, but it contains certain provisions that reflect this principle in one way or another. Thus, in the preamble of the Canadian Constitutional Act of 1867, it is stated that the integration of the provinces serves their well-being. (Constitution Act, 1867). Article 92 of the Canadian Constitutional Act of 1867 provides that the legislative assembly of each Canadian province has exclusive authority to adopt regulations, in particular, on the establishment, maintenance and management of hospitals, shelters, charities in the provinces, with the exception of marine hospitals (Constitution Act, 1867). In accordance with Article 94A of the Canadian Constitutional Act of 1867, the Parliament of Canada is entitled to adopt legal acts on the provision of pensions in connection with the attainment of advanced age, as well as additional disability benefits regardless of age (Constitution Act, 1867).

2. MATERIALS AND METHODS

The methodological basis of the research is formed on the ground of a combination of scientific cognition methods: general scientific methods (analysis and synthesis), and specific scientific methods (formal legal and comparative legal).

3. RESULTS

Formation of the welfare of the community in Canada has passed four stages of development corresponding to the stages of economic and political development of the state. The Canadian encyclopedia defines these stages as follows:

- The early period from 1840 to 1890;

- The transition period that lasted from 1881 to 1940;

- The interventionist period that lasted from 1941 to 1974;

- The period of ensuring future well-being that began in 1975 and is currently ongoing (Welfare State, 2019).

At the beginning of the period of capitalist system development in Canada, the state activities carried out in opposition to poverty and disease among the population were mainly of a regulatory nature. The social security that existed during the period under review was provided mainly in the private sector and local authorities; it included the provision of assistance, care for the mentally and physically handicapped people, street children, and the maintenance of offenders in prisons. After the Confederation period in Canada, social security also remained unsystematic and fragmented. It is also worth noting that in the period under review, family was the basis of economic security, what also had a definite influence on social security from the state(Welfare State, 2019).

In the interim period of welfare state development in Canada, the main task of the state was to encourage profitable economic development of the private sector, but at the same time the state also began to take measures to ensure a large amount of skilled labor by regulating the interaction between capital and labor, as well as maintaining family (Welfare State, 2019).

The beginning of the interventionist period was marked by the beginning of formation of the Canadian welfare state. It was caused by the fact that by the beginning of World War II, the population of Canada had passed through the economic and political consequences of the Great Depression, and the state was given a leading role in economic and social life; it was expected that this would continue after the end of the war. In order to mitigate the consequences of Canada's participation in the Second World War, the federal authorities implemented a wide range of measures in the areas of housing provision, rent control, prices and wages level, regulation of labor relations, provision of pensions to veterans, education and other (Welfare State, 2019).

The first regulatory legal act which ensured the implementation of programs for the financing of social assistance on an ongoing basis, the Canadian Act "On Unemployment Assistance" was adopted in 1956 as a result of pressure from private charitable organizations and provinces to central authorities (Welfare State, 2019).

In compliance with the welfare state concept according to Asa Briggs as carrying out three main activities: ensuring a minimum level of income; providing protection against economic risks due to illness, old age or unemployment; the provision of a number of social services to all members of society, Canada became a welfare state after a series of social reforms in the 1960s (Welfare State, 2019).

According to another point of view, the Canadian welfare state was created in 1938 before the Second World War (Canada's social welfare state, 2019).

Canada's social security system has begun to undergo major transformations since the 1970s, and such changes continue to this day (Battle and Torjman, 2001).

Ken Battle and Sherry Torjman have proposed a new model of the welfare state, the implementation of which, in their opinion, is currently taking place in Canada and in the UK - the "post-social state" model. Such a state continues to pursue the same basic goals of social policy that the welfare state of the universalist model pursued more than half a century ago, but a post-social state of the new model seeks to find and implement new effective mechanisms that are more in line with the changing economic, political and social realities of the twenty-first century. This concept of a post-social state explicitly recognizes that a state is not able to provide the social sector fully independently, and emphasizes the need for assistance in the development and implementation of social programs from non-state actors, such as employers, trade unions, other social groups, accordingly (Battle and Torjman, 2001).

Ken Battle and Sherry Torjman also highlighted the following key characteristics of the Canadian post-social state (noting that the welfare system in Canada still contains elements of a universalistic and "residual" approach):

- Replacement of the universalistic approach to the implementation of income security policies with a broader and more progressive approach to the study of income;

- Special attention to the unforeseen consequences of the implementation of social programs which manifest themselves in destimulation of the population to engage in labor activity;

- Special attention to the interaction and relationships between social programs and the tax system;

- Intention to achieve a balance between "active" and "passive" social programs, between the use of reactive and preventive approaches;

- Intention to harmonize federal and provincial social programs, in particular, with the aim of reducing duplications and overlaps, and to ensure their interaction;

- Ensuring of financial stability of the social programs being implemented;

- Recognition of that there is a number of the parties concerned in the social policy, which include the public sector, the private sector and charitable organizations, as well as recognition of the need to ensure more efficient use of their resources through partnerships;

- Recognition of the important role of communities in the development and implementation of social policies;

- Focusing on the economic functions of social policy, especially in the field of education and training which consist in providing a competitive workforce;

- Focusing on the need to measure the results of social policy, as well as providing open reporting on them (Battle and Torjman, 2001).

By the mid-1970s, Canada became a modern welfare state with an integrated social security system (Durst, 2019).

Speaking about the history of formation of the Canadian welfare state, it is worth noting separately the period of ruling of the Brian Mulroney's government. He served as Prime Minister of Canada from 1984 to 1993 during which the idea of a welfare state in Canada went through significant changes. The progressive idea that the state should be responsible for the good life of its citizens degenerated to the idea of "the state gives alms to losers". During this period, the Canadian public authorities have rejected unanimously the idea on collective provision of facilities and services for the entire population. Even quite popular social programs were significantly reduced or completely eliminated. (Cohen, Morrison and Smith, 1995).

According to Canadian's famous politician Stephen Dion, the federal structure of Canada played an important role in shaping the Canadian welfare state, since the two principles of freedom and solidarity are the basis for the implementation of both concepts: federalism and sociality of the state. A welfare state is based on individual freedoms, both political and economic, and on the natural and material form of solidarity among all our citizens. In the same way, federalism relies on the freedom granted to certain public authorities of all subjects within the framework of the federation to adopt legal acts in the areas defined for them by the Constitution.

As Angela Jao points out, the Constitution of Canada has traditionally been interpreted as providing the provinces with the prevailing jurisdiction in terms of welfare. Nevertheless, the federal authorities in Canada used other constitutional powers assigned to them in such a way that their role in social security was expanded; therefore, at present social security is under the jurisdiction of public authorities of both levels (Djao, 2014).

Compared with many other welfare states, Canada is not the most generous, but very well-developed social state. Compared to the most developed European welfare states, Canada offers a lower level of income redistribution, lower minimum wages compared to the average level of income, calculated for shorter periods of unemployment benefits, as well as a less progressive tax regime.

An important role in the interpretation of the constitutional principle of a social state is played by the Supreme Court of Canada.

As an example, let's consider some of the relevant solutions to our research.

Resolution of the Supreme Court of Canada No. 2002 SCC 84 dated December 19, 2002 in the case of Gosselin v. Attorney General of Quebec.

In her dissenting opinion on this case, Judge Arbor pointed out that "an advanced modern welfare state like Canada has a positive moral obligation to protect the life, liberty and safety of its citizens." At the same time, Judge Arbor also pointed out that the question of determining how such a moral obligation should be transferred to a legal one is rather controversial (Cohen, Morrison and Smith, 1995).

Resolution of the Supreme Court of Canada No. (1984) 2 SCR 447 dated November 22, 1984 in the case of British Columbia Development Corporation v. Friedmann (Ombudsman).

In this ruling, referring to L. Hill, the Supreme Court of Canada noted that with the advent of the modern welfare state, the state's invasion in the lives of individuals increased exponentially, and in addition, the state currently provides such services and benefits,, and performs such functions that would have been unthinkable fifty years ago. Increased risks of unfair management and abuse of authority as well as too many councils, agencies and state corporations necessary for their implementation have appeared as a side effect of such changes. As a rule, the development of a more distant and impersonal professional management structure dehumanizes the interaction between citizens and those who serve them. This opinion was expressed by the Supreme Court of Canada in the context of studying the need for the institution of the Ombudsman.

4. CONCLUSIONS

As a result of the study, the following conclusions can be made about the impact of constitutional legislation and decisions of the Supreme Court of Canada on the problems of a welfare state (in terms of posing problems and ways to resolve them):

- A modern welfare state is obliged to protect life, freedom and security of its citizens;

- The Ombudsman institution is a guarantee for the implementation of the "sociality of the state" constitutional principle, and also restricts state bodies in matters of interference with the social rights of citizens.

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Saving the state budget by improving the criminal procedure activities of bodies of inquiry

Ahorro del presupuesto estatal mejorando las actividades procesales penales de los órganos de investigación

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ABSTRACT

After accepted criminal Procedure code Republic of Uzbekistan 38 articles were changed more than ten items. The author tries to explore the historical development of inquiry bodies and their activity. The purpose of the research is to develop proposals and recommendations aimed at improving the theoretical, organizational and procedural aspects of the modernization of the bodies of inquiry. The object of the research is the criminal procedure of the activities of the bodies of inquiry.

Keywords: criminal procedure, inquiry, inquiry bodies, improvement legislation system.

RESUMEN

Después del código de procedimiento penal aceptado República de Uzbekistán 38 artículo se modificaron más de diez artículos. El autor intenta explorar el desarrollo histórico de los cuerpos de investigación y su actividad. El objetivo de la investigación es desarrollar propuestas y recomendaciones destinadas a mejorar los aspectos teóricos, organizativos y de procedimiento de la modernización de los cuerpos de investigación. El objeto de la investigación es el procedimiento penal de las actividades de los órganos de investigación.

Palabras clave: procedimiento penal, investigación, cuerpos de investigación, sistema legislativo de mejora.

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Research objectives

analysis of the problems of legal regulation of relations in the activities of inquiry bodies existing in the national legal system, system analysis to eliminate conflict of laws norms in them;

- development of a draft law giving the possibility of expanding the procedural operations of the bodies of inquiry;

- preparation of proposals and recommendations for the improvement of the norms of the current legislation on the fundamental reform and modernisation of the institutions of inquiry;

- development of ways to improve the institutional framework and conditions of the bodies of inquiry;

- analysis and implementation of international legal norms and international experience of developed countries in the activities of inquiry bodies.

The scientific novelty of the research

It is justified to identify issues such as the application of the norms of criminal procedure legislation in the production of inquiry; execution of the order of the inquiry officer; the dates of commencement of the inquiry and the production of the inquiry; the implementation of the inquiry by a group of investigators and the implementation of investigative actions by several investigators; types of suspension of inquiry and end of inquiry; indictment, as well as complaints about the actions and decisions of the inquirer.

Justified the inclusion in the Code of Criminal Procedure of the inquiry officer, the bodies conducting the pre-investigation check, the heads and officials of the bodies conducting the pre-investigation check, which serves to complete the formation of participants in the criminal process;

justified the simplification of the activities of the investigator, the head of the pre-investigation department and his deputy, the investigator by improving their powers as participants in criminal proceedings;

proposed the introduction of procedures for accepting, storing and processing evidence by experts, which contributes to the improvement of the process of conducting expert investigative actions;

substantiated the opening in the Code of Criminal Procedure of the words «investigative actions and operational search measures», «tax and currency crimes and legalisation of criminal proceeds», which contributes to the correct application of the law in practice;

it is proved that ensuring the cooperation of inquiry and investigation, as well as the introduction of a simplified procedure for office work, serves the timely conduct of an inquiry.

Introduction of research results

Based on the results of research on the improvement of national legislation and practice on the accelerated criminal proceedings:

Proposals for the powers of the investigator, the bodies carrying out the pre-investigation check, the head of the bodies carrying out the pre-investigation check, and the officials of this body were used to include Chapter 461 - «General conditions of inquiry», covering articles 381^1-381^{17} of the Criminal Procedure Code of the Republic of Uzbekistan (Senate Act Of the Oliy Majlis of the Republic of Uzbekistan dated April 18, 2018 (06-18 / 375). The implementation of these proposals served to save the state budget at the stage of pre-trial proceedings, to promptly and fully disclose crimes, to ensure the correct application of criminal procedural deadlines;

Proposals on the powers of the inquirer, the body carrying out the pre-investigation check, the head and the official of the body carrying out the follow-up check are used in making amendments and additions to articles 38, 39,39 and chapter 46 of the Criminal Procedure Code of the Republic of Uzbekistan (Senate of the Oliy Majlis of the Republic of Uzbekistan No. 06- 18/375 of April 18, 2017). The introduction of this proposal served to improve the activities of the bodies of inquiry and investigation in the Criminal Procedure Code of the Republic of Uzbekistan;

Plans for the powers of the inquirer, the head of the unit of inquiry and his deputy, the investigator were used in making amendments and additions to articles 36, 38, 39 of the Criminal Procedure Code of the Republic of Uzbekistan (Acts of the Legislative Chamber of the Oliy Majlis of the Republic of Uzbekistan No. 06 / 1-05 / 624 in of May 2, 2016, Committee on Legislation and Judicial and Legal Issues of the Senate of the Oliy Majlis of the Republic of Uzbekistan No. 06-18 / 183 of February 24, 2017). The introduction of this proposal served to expand the powers of the inquirer, the head of the unit of inquiry and his deputy, the investigator;

Proposals for the acceptance, storage and processing of evidence by experts were used in the improvement of paragraphs 3, 26, 27 of the Instruction «On the procedure for the use and storage of physical evidence in expert activity of the

Republican forensic examination named after H. Suleymanova», approved on August 3, 2015 (act of the X Center of Expertise. Suleymanova Ministry of Justice of the Republic of Uzbekistan No. 29-1296 dated November 25, 2015). The use of these proposals contributed to the improvement of the process of conducting expert investigations at the inquiry stage;

Proposals aimed at ensuring the cooperation of inquiries and investigations were adopted for use in the preparation of the regulatory normative act by the Chief Directorate of Investigations of the Ministry of Internal Affairs (Act of the General Directorate of Investigations of the Ministry of Internal Affairs No. 18/72 of January 7, 2016). This served to improve the implementation of investigative actions.

A number of activities have been undertaken around the world to improve access to justice and the enjoyment of human rights by the courts. Article 10 of the Universal Declaration of Human Rights guarantees "Everyone, in order to determine his rights and obligations and to establish the validity of criminal charges against him, is entitled to a fair, public and independent hearing by an independent and impartial tribunal". The quality and speedy conduct of pre-trial criminal proceedings serves to fully implement the above guarantee. In the developed world, 90 per cent of criminal cases are dealt with in an expedited and simplified manner, which requires special attention to this procedure[1]. (Fields G., 2012)

The study of crime control policies around the world, through the prism of the protection of the rights and legitimate interests of persons involved in criminal proceedings in the fast-track (judicio rapido) and simplified (judicio abreviado) pre-trial proceedings, shows the existence of problems with the regulation of legal procedures and the use of the powers of law enforcement agencies, in particular the agencies of inquiry, as well as the need for scientific research to resolve them. At the same time, in order to eliminate the imbalance and insufficient systematization of structural-functional and organizational-structural foundations of the activity of bodies of inquiry in the criminal procedural legislation, it is important to acquire scientific-theoretical and practical solution of such issues as ensuring the balance of procedural-legal and social-moral mechanisms of prevention of cases of abuse of powers in the activity of bodies of inquiry, violation of rights and legitimate interests of persons involved in criminal proceedings.

In Uzbekistan, fundamental reform of the judicial and legal sphere, further liberalisation of criminal and criminal procedure legislation and its coordination with the principles of humanism are important areas for improving reforms. The courts of general jurisdiction have specialized, civil and criminal courts have been established and the legislative framework for their activities has been established. Judicial control over investigations at the pre-trial stage has been strengthened. Habeas corpus has been introduced into national legislation, under which the power to order arrest, suspension and coercive measures to place a person in a medical facility has been transferred from the procurators to the courts. To date, 68 per cent of the rules of criminal procedure have been amended. In particular, ten amendments and additions have been made to article 38 of the Code of Criminal Procedure, which has been reformed by 90 per cent.

Overview of foreign scientific research on the topic. Research on pretrial criminal proceedings is carried out in such leading scientific centres and higher education institutions as the National Institute of Justice, Southwest University (USA), Institute Zurich (Switzerland), Heidelberg (Germany), University of Sannio (Italy), Waseda University, Okinawa International University (Japan), Paris Lodron Universität Salzburg (Austria) va National University Australia, Griffith University (Australia) and the Academy of the Ministry of Internal Affairs (Uzbekistan).

Based on the results of research conducted around the world on the issues of pre-trial proceedings in criminal proceedings, in particular, on the improvement of the activity of inquiry, the following scientific results have been achieved: the necessity of creating a central agency entrusted with the traditional functions of the police (Southwest University, University of Illinois, Institute Zurich) has been substantiated; it has been proposed to give court executors the authority to conduct operational and investigative proceedings (National University, Australia), and the need for a complete rejection of the institution of investigation from overdose has been substantiated.

In the developed countries of the world, research is being carried out aimed at legal regulation and organization, as well as improvement of criminal proceedings in the following priority areas: simplification of pre-trial proceedings in criminal cases; acceleration of pre-trial proceedings in criminal cases; enhancement of the role of inquiry in the protection and safeguarding of human rights; reduction of expenses on legal proceedings; ensuring the effectiveness of protection of human rights and freedoms by reducing the duration of criminal justice proceedings.

Degree of study of the problem. To a certain extent, certain aspects of the activities of agencies of inquiry were studied in the scientific works of domestic scientists - G.A. Abdumazhidov, M.T. Khusanov, Z.F. Inogomzhonova, F.M.Mukhitdinova, G.Z.Tulaganova, U.A.Tukhtasheva, D.M.Mirazova, B.H.Pulatova, Y.S.Pulatova, Y.Rakhimova, S.M.Rakhmonova, D.B.B.B.Bazarova, I.R.Astanova, D.S.Umarkhanova, D.Karimova, B.B.Khidoyatova and others.

Studies on individual aspects of the activities of agencies of inquiry in the CIS countries were conducted by A.S.Annenkova, I.I.Fedulova, M.A.Borodkin, S.I.Girko, T.K.Ryabinina, Y.P.Yakubina, V.V.Vandyshev,

V.A.Limansky, D.A.Yastrebov, S.V.Grigorenko, T.A.Levinova, A.A.Dyadchenko, O.G.Beguntsem, U.A.Musseibov, M.A.Mityukova, T.V.Valkova, K.N.Emelianov.

The issues of conducting criminal investigations in foreign countries are highlighted in the scientific works of K. Shmoller (Austria), A. Gambaryan (Armenia), N. G. Stoyko, A. S. Shaginian (England), E. Best, L. V. Morozova, I. B. Grishay, B. A.Filimonova (Germany), F.R.Romeo (Spain), J.Illuminati (Italy), A.A.Trefilova (Switzerland), V.V.Laricheva, V.L.Bakhmayer, P.S.Pastukhova (USA), K.N.Chandrasekharan Pillai (India), Cook Cho (Japan), A.R.Belkina (Russia), H.D.Hoshimova (Tajikistan).

However, the works of the above mentioned scholars have been studied through the prism of legislation of foreign countries, so the urgency of the problems associated with the modernization of the activity of bodies of inquiry of our republic, improvement of the procedural status of the inquirer in the judicial and legal system, there is a need for in-depth and independent study of the issues of ensuring the rights and obligations of persons involved in criminal proceedings.

1.   It is necessary to develop a separate recommendation instruction to increase the efficiency of the activity of the body of inquiry and the correct direction of the inquest case;

2.   Constructive ideas on electronic management of procedural and nonprocedural document flow, some investigative and procedural actions through the Internet are put forward.

3.   It is necessary to create a Department for Combating Computer Crime in the system of the Ministry of Internal Affairs. This Department provides court proceedings for interrogators with specialized knowledge, training, as well as rapid detection of crimes of this category;

4.   It is necessary to hold separate training seminars for investigators and investigators responsible for criminal proceedings in order to give them practical recommendations on the case and form a responsible approach to their activities;

5.   It is advisable to introduce 1, 2, 3, 4-month mandatory training courses for professional development for self-development, improvement of knowledge, retraining of investigators;

6.   It is necessary to organise at the level of district, oblast and republic nominations among investigators "The best inquirer", "The best intellectual", "The employee who rationally uses the provisions of the Criminal Procedure Code", "The inquirer who sought the largest amount of funds in the State budget";

7.   It is necessary to maintain a systematic rating reflecting errors in criminal and administrative cases. This, in turn, will create a legal basis for encouraging interrogators who carry out activities;

8.   It is necessary to create an algorithm that includes tactical plans and hypotheses for the production of inquiry, investigative and procedural actions, various options for the detection of crime, to develop a proposal for the creation of a new algorithm reflecting the sequence of actions of agencies of inquiry in order to optimize the activities of agencies of inquiry;

9.   The E-Communication Algorithm program should look like this. For example,

9.1 Upon receipt of a crime report and its registration, the question of jurisdiction of the inquiry is resolved;

9.2 Using the possibility of specific investigative actions in the pre-investigation phase provided for in article 329 of the Code of Criminal Procedure, one of them shall be selected based on the category of the case;

9.3 Once the type of the crime provided for in the Criminal Code is clarified, the number of articles is entered into the Algorithm, and the E-communication algorithm includes answers for only one crime;

9.4 Iin the case of a set of sins, the criminal case must be immediately transferred to the investigator, since the inquirer may conduct an inquiry in criminal cases that do not represent a significant public danger or less severe crimes.

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Undergraduate critical thinking and reading of academic texts

Pregrado en pensamiento crítico y lectura de textos académicos

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ABSTRACT

This article sought to investigate whether seven Malaysian undergraduate students were able to respond critically to the academic texts delivered to them and to the reading strategies they used to read those texts. Data were collected through the thought protocol out loud and the retrospective interview, and subsequently transcribed, translated and analyzed for recurring topics. The findings indicate that the seven participants responded critically to the texts given, as evidenced by the adoption of all or some of the strategies of critical reading of interpretation, analysis, evaluation, deduction, explanation and self-regulation; the interpretation being the most used strategy. The results of the study also revealed that although university students could use critical reading strategies, they could only do so to a certain extent. It concludes by urging instructors and policy makers to seriously consider the teaching of critical reading, as it gives a purpose and guidance to university students to think critically and prepare for better academic performance and future challenges.

Keywords: Critical thinking, critical reading, reading strategies, critical reading strategies, academic reading

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RESUMEN

Este artículo buscó investigar si siete estudiantes de pregrado malayos pudieron responder de manera crítica a los textos académicos que se les entregaron y a las estrategias de lectura que emplearon para leer esos textos. Los datos se recopilaron a través del protocolo de pensamiento en voz alta y la entrevista retrospectiva, y posteriormente se transcribieron, tradujeron y analizaron para los temas recurrentes. Los hallazgos indican que los siete participantes respondieron críticamente a los textos dados, como lo demuestra la adopción de todas o algunas de las estrategias de lectura crítica de interpretación, análisis, evaluación, deducción, explicación y autorregulación; siendo la interpretación la estrategia más utilizada. Los resultados del estudio también revelaron que aunque los estudiantes universitarios podían utilizar las estrategias de lectura crítica, solo podían hacerlo hasta cierto punto. Se concluye instando a los instructores y formuladores de políticas a considerar seriamente la enseñanza de la lectura crítica, ya que les da un propósito y una orientación a los estudiantes universitarios para que piensen críticamente y se preparen para un mejor desempeño académico y los desafíos futuros.

Palabras clave: pensamiento crítico, lectura crítica, estrategias de lectura, estrategias de lectura crítica, lectura académica

Introduction

The realization of the importance and need for critical reading has long been felt by educators. Efforts have been directed towards the teaching and learning of critical thinking strategies in schools and institutions of higher learning. However, students have often been seen as being passive receptors of information (Oliver and Utermohlen, 1995), with many college students not reading beyond the level of extracting information (Wheeler, 2001). In other words, they lack the critical reading ability that would enable them to analyze and evaluate texts and to provide useful comments of their own. This can be said to be a genuine concern of educationists everywhere, and Malaysia is no exception (Othman & Mohamad, 2014).

Critical thinking in reading is thus a move to comprehend printed materials beyond the simple understanding of messages in print. It calls for higher-order cognitive skills and the abilities to analyze, interpret, infer, and evaluate, to name a few. The ability to read critically is essential for students—especially those of higher learning institutions—to prepare them for their future undertakings, which would require the use of these skills. This paper describes a study that we carried out to examine the critical reading strategies employed by seven Malaysian undergraduate students in trying to comprehend and interpret the academic texts they were given.

2. Literature Review

2.1 Reading and the Critical Thinking Process

The interactive process of trying to comprehend a text involves many aspects of the nature of reading, which includes the cognitive psychology and the schema theory of reading. Readers weigh and compare data from their schemata, the text, and the context in which it occurs. Synthesis of information and the creation of meaning all require constant inferring and assessment by the readers. This application of 'schemata,' according to Wallace (2003), is one of the key principles in critical reading as it shows how readers, who can come from different backgrounds, use their knowledge, experience, worldview, and interpretation of the communicative situation to construct more than one coherent version of the text.

The terms academic reading, skilled reading, and effective reading, are all very much inter-related and can be associated with a kind of interactive reading, assert Lunzer and Gardner (1979).

In reading for academic purposes, the reader will employ the necessary reading and thinking strategies for him or her to understand the text while applying his or her background knowledge and the current situation in question. Hence, student behaviors in identifying issues, making appropriate generalizations, and making judgments based on conscious knowledge, can all relate to those attempts for clarification and a better understanding of textbook content, which is in fact, critical reasoning or critical thinking when reading (Rosenberg and Dean Wolfe, 2000). Critical thinking skills and critical reading skills are also considered synonymous by many researchers (Karlin, 1967a; Russel, 1967; Shirley, 1981; Lunzer & Gardner, 1979; Kurland, 1995). It is for this reason too that both the terms critical thinking and critical reading will be interchangeably used throughout this paper. The direct relationship between reading and critical thinking have also been well established in more recent studies by Mohammadi et al. (2012), Leist et al. (2012), Hohmann and Grillo (2014) and Zhou et al. (2014).

The literature on critical thinking shows a number of frameworks, the most widely used in education being Bloom's Taxonomy (Krathwohl et al., 1956; Bloom et al.1994). For this study, however, the model of critical thinking generated by Facione (1992; 2007; 2015), based on the work of a panel of experts for 'Purposes of Educational Assessment and Instruction,' was found to be the most comprehensive and therefore suitable. Facione's six core critical thinking skills involved the skills of interpretation, analysis, evaluation, inference, explanation, and self-regulation.

2.2 Studies On Critical Reading

Research in reading has also shifted its attention from a product to a more process-oriented aspect of reading. This has been so, realizing that the process of understanding and constructing meaning is as important as the results of the reading comprehension test scores. After having reviewed the studies conducted thus far, it is only fitting to look into the critical reading process, specifically at the strategies the students adopt in their academic reading. Examining the extent to which critical reading strategies are used will give an insight into their reading process, which could help towards helping undergraduates develop better interaction with academic texts, and consequently understand these texts better. This is important in their quest for academic excellence, as well as in their pursuit of knowledge.

3. Research Methodology

This multiple case study adopted the qualitative measures of collecting and analyzing data, in that verbal protocols and retrospective interviews were used, while data from taped observations served as triangulation measures. Seven second-year law students, identified as Rah, Ras, Wak, Fay, Fah, and Zar, were the participants in this study. Each of them went through all the stages of the data collection process, which involved the think-aloud protocol and immediately followed by the retrospective interview. The think-aloud protocol as the primary data collecting method made use of three topics on law as the reading materials. Written consent was obtained from each of the students before data collection. Students were also required to attend practice sessions of the think-aloud to familiarize them with the technique. Audio and video tapes were also made use of at different stages of data collection.

Data gathered were transcribed, translated, and analyzed for recurring themes. The core critical thinking skills of interpretation, analysis, evaluation, inference, explanation, and self-regulation, as outlined in Facione (2015), were used as the framework for the analysis of the think-aloud data in the study.

4. Results and Discussion

The findings provided a strong indication that all the seven students responded critically

to the three academic texts given. This was evidenced by the adoption of all or some of the critical thinking strategies of interpreting, analyzing, evaluating, inferring, explaining, and self-regulating.

4.1 Interpretation

Interpreting as a critical reading strategy seemed like what most of the participants do most frequently, based on the number of interpretations during the think-aloud. 35% of the total strategy use was shown to be interpretive strategies. There was a heavy reliance on paraphrasing in the attempt to clarify meanings. The attempt to clarify meanings using paraphrasing involved students changing the words, the structure, or the sequence of information, without changing the meaning of the text. The tendency to paraphrase could, to a certain extent, indicate that it is the most straightforward strategy compared to the other critical reading skills, as it was done almost automatically, mainly when the texts were 'not so difficult,' or 'ok' to them. This also implies that if students find that texts are too difficult for them, then paraphrasing or clarifying would probably be substituted for other more suitable strategies. A study by Norazman (2000) also found the students using the strategy of interpretation often. Indeed, reading to interpret ideas in the texts was the primary reason why his participants used this strategy.

Two of the students also paraphrased very frequently, using their native language. They both admitted to their lack of proficiency in English, but for the most part, it was not a hindrance to the understanding of the texts. Most of their think-aloud statements showed that they were thinking in their native language. The use of translation in paraphrasing to aid comprehension was very much a part of both the students' reading strategies due to their lack of proficiency when reading in the second language.

4.2 Analysis

Results of the analyzing strategy tend to support the idea that the students were generally able to examine ideas, detect arguments and analyze arguments. The most used strategies were examining ideas and analyzing arguments, which made up about 15% of the total critical reading strategy used. All the participants made use of this strategy, or at least one of the sub-strategies when interacting with the texts.

4.3 Evaluation

Compared to the interpretation and analysis strategies explained earlier, the results also showed that fewer evaluation strategies were generated by the participants, a probable indication that it is one of the strategies that is difficult to apply. It could also be the reason why Bloom (1956), places evaluation at the top of the hierarchy of all critical strategies, although Facione (2015) did not rank it as such. Evaluation accounted for only 3% of the total critical reading strategy used. There were a total of 17 evaluation strategies consisting of 5 sub-strategies. The sub-strategies that were the more frequently used by the students were comparing the strengths and weaknesses of arguments or interpretations, and determining the credibility of the source of information. Very few evaluation strategies were adopted, even by Wak (6 strategies), who usually used many strategies. Ras did not evaluate at all, while Rah did so only once, which was not surprising as they were only confirming what they had said in the retrospective interview, that, "I do not want to think deeply," and "I just agree what their opinion is".

4.4 Inference

Inferring made up about 16% of the total critical reading strategies employed, and was more frequently used compared to evaluation and analysis. The background knowledge that assists the readers can be in the form of knowledge acquired from previous readings, observations, or

personal experience. Those who read a lot, like Wak, Fay, and Zar, would find it more accessible and beneficial to integrate information across the texts and relate their experience to the content of the text for better understanding. Wak linked ideas in the texts with what he got from reading previous texts on the same subject over the internet. Besides Wak, the analysis also showed that Fay also utilized many inference strategies, especially when drawing conclusions. Both of them linked and connected new information with information previously stated in the text, or with information from their own experience to make more sense of what they were reading. The inferring strategy, however, was not part of Ras' and Rah's process of understanding content, as both of them scarcely inferred at all, compared to the other participants.

Making connections and associations based on background knowledge is very much a part of critical reading. This is what Wallace (2003) meant when she stressed that content schemata are an essential aspect of being a critical reader. Without relevant and enough content or knowledge one will not be able to, or rather, will find it difficult to query the evidence, to suggest alternatives, or to draw conclusions. Being able to infer, as witnessed from the think-aloud statements of Wak, Fay, and Zar shows that these students were critical readers. Reid et al. (2000) also describe these readers as active readers who know what they are looking for and how to find it, relate new knowledge to old or previous knowledge, make patterns and connections, as well as ask questions about the text.

4.5 Explanations

10 % of the total critical reading strategies were on explanations. The sub-strategy of explanation that was frequently utilized was *presenting arguments*. The other two sub-strategies of *stating results* and *justifying procedures* were not employed at all. One possible explanation may have to do with the content of the texts which rendered it unnecessary to comment on results and procedures as they were more expository texts than research papers. These second-year law students were not exposed to materials which require them to know the conceptual and methodological aspects of their field of studies. What little they knew was from writing the term paper or a mini-research in their English for Academic Purposes (EAP) class, which was not sufficient to get them to explain and justify the procedures of the methodologies of research. Even though the participants had limited knowledge in *justifying procedures*, they were generally able to present arguments based on the texts they read, which goes to show that they were, to an extent, critical readers.

4.6 Self Regulation

This strategy was used in many instances in all the three texts. Also termed as "meta-cognition," because it involves self-consciously examining one's thinking or one's cognitive activities (Facione, 2007, 2015), this strategy seemed to be very useful for the students. 21% of the total critical reading strategy used was on self-regulation. Both sub-strategies of self-examination and self-correction were utilized. These included identifying problem words or terms, phrases, sentences, and even sometimes the whole paragraph. Having identified these difficulties, the students would go a step further by guessing the meanings first, then checking and retracing their reading. Besides guessing, the students would flick through the pages, turning back and forth, for some explanation or clues. The inability or failure to make connections with their background knowledge, especially when faced with new words or concepts, initiated them to make guesses and to search the text to find some answer or something they could help them to verify their guesses. The danger would be when students decide to give up, having failed to find the answer after searching for some time. Fah, as revealed in her retrospective interview, usually would give up and stop reading. Although the other students reported that they rarely did that, continued guessing may also lead to inaccuracy, which in turn can lead to prolonged misunderstanding of the related ideas in the text. For all the participants, the self-regulation strategy mainly consisted of identifying and questioning problems in the text, and checking

to see whether their answers were correct. These proved to be useful in monitoring their understanding of the text, as revealed by the think-aloud statements.

4.7 Conclusion

The study sought to examine whether undergraduates could respond critically to texts and if so, the critical thinking strategies they used. The qualitative approach employed provided an insight into the types of strategies used by the students in dealing with academic law texts. An important implication arising from this study is that there is a need for the teaching and learning of critical thinking strategies. Critical reading of academic texts should be taught at the undergraduate level to allow for more effective learning and acquisition of knowledge to take place. The critical reading of academic subject matter gives both purpose and direction for undergraduates to think critically, because it not only prepares them for better academic performance but also prepares them for future challenges (Beyer, 1995; Ahern, O'Connor, McRuairc, McNamara & O'Donnell, 2012; Lunney, 2013; Talebi & Talebi, 2015). It is therefore imperative that students acquire the ability to think and read critically at all levels of the educational hierarchy. Teaching students the critical reading skills as well as strengthening the skills are also as equally important as getting the students to be aware of what it means to be able to read critically and the benefits it brings. This being the case, then there is a great need to develop the curricula for professional and instructional development, as well as assessment strategies, such that both learners and instructors would benefit.

4.8. Acknowledgment

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Totalidad, sistema y predictibilidad. Una aproximación desde la teoría socio-antropológica y el marxismo

Totality, system and predictability. An approach from socio-anthropological theory and Marxism

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Resumen

En el presente ensayo queremos poner en diálogo dos tipos de análisis de la realidad contemporánea que muchas veces parecen complementarse y confundirse: a la socio antropología en algunas de sus corrientes más recurridas y al marxismo; la primera cuenta con marcos conceptuales como el análisis estructural-funcionalista, la teoría de sistemas, las representaciones sociales, la perspectiva del actor, etc. mientras que la segunda posee el análisis histórico-genético y la dialéctica. La una privilegia la interpretación basada en la representación a detalle de los fenómenos sociales (sea un análisis que se focalice más en lo empírico y material o en lo ideal, desde Durkheim a Moscovici o Geertz, por citar algunos de sus exponentes), mientras que la otra los relega a un lugar contingente toda vez que prioriza el estudio del desarrollo de los modos de producción de los bienes materiales y la transición de un régimen social a otro; esta diferencia es correlativa a otras como las nociones de racionalidad, acción, praxis, predictibilidad y conocimiento. En el trabajo se presentan algunas especificidades de dichos marcos teóricos.

Palabras clave: predictibilidad, praxis, totalidad, dialéctica, representación, racionalidad.

Abstract

In this essay we want to put into dialogue two types of analysis of contemporary reality that often seem to complement and confuse each other: the socio-anthropology in some of its most recurrent currents and Marxism; the first has conceptual frameworks such as structural-functionalist analysis, systems theory, social representations, the perspective of the actor, etc. while the second possesses the historical-genetic analysis and the dialectic. The one privileges the interpretation based on the detailed representation of social phenomena (whether an analysis that focuses more on the empirical and material or on the ideal, from Durkheim to Moscovici or Geertz, to name a few of its exponents, while the another relegates them to a contingent place since it prioritises the study of the development of the modes of production of material goods and the transition from one social system to another, this difference is correlated to others as the notions of rationality, action, praxis, predictability and knowledge The work presents some specificities of these theoretical

Keywords: predictability, praxis, totality, dialectic, representation, rationality.

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En este ensayo abordaremos algunos tópicos en relación al concepto de totalidad en Marx respecto del concepto de sistema, estructura y función en las ciencias sociales, así como una mirada al tema de la predictibilidad cara al positivismo pero también operante en la teoría marxiana. El fin que perseguimos es deslindar aspectos teóricos y metodológicos que parecerían confundirse desde la teoría socio-antropológica, del positivismo y neopositivismo, respecto del materialismo histórico y dialectico; tratando, por qué no, de decantarnos por el método más apropiado para entender la realidad social e histórica en su devenir, en el intento haremos uso de dos breves escritos borgeanos.

1. **Totalidad: El horizonte abierto por Hegel, su crítico Marx y la relativización de la antropología**

Hegel procuró, audazmente, explicar todo lo pensable, y para ello cimentó su sistema filosófico en los conceptos de devenir histórico y de totalidad. La pretensión por alojar dentro de un *corpus* teórico todo lo que los hombres han producido a través de la historia, es la "Ley" que tutela el denominado desenvolvimiento del "Espíritu", entendido como la filosofía misma, el ejercicio del pensar todo, pensándonos a nosotros mismos en el intento. Para Hegel, por tanto, lo único real es la totalidad, en donde sus partes integrantes, tanto el sujeto como el objeto, no son más que momentos históricos de la misma.

Marx, a la vez, retoma, e invierte, "da vuelta", el método dialéctico de Hegel sin perder de vista el concepto de totalidad. La dialéctica empleada por Marx (*Cfr*. Crítica a la Economía Política y El Capital) revela la totalidad del sistema de producción capitalista. Ahí donde la economía vulgar percibía relaciones entre cosas (entre mercancías), el filósofo de Tréveris descubre el sistema de explotación interhumano del capitalismo. Gracias a la categoría de totalidad, Marx pudo revelar la contradicción principal del sistema capitalista: la del capital contra el trabajo asalariado. Contradicción que sólo puede ser entendida y superada a través del sentido de totalidad histórica que la posición materialista-dialéctica prevé.

De esta manera debemos entender que existe un método detrás que nos permite alcanzar altos grados de abstracción y de explicación de la realidad, sumados a la previsibilidad de la que hablaremos más adelante.

La crítica a la abstracción en CCSS se hizo presente en la antropología y sociología del siglo XX, entre otras formas, bajo el cobijo de la diversidad cultural, precisamente en los estudios antropológicos de corriente simbolista; Clifford Geertz, quizás su máximo referente postuló que:

> "La cultura de un pueblo es un conjunto de textos que son ellos mismos conjuntos y que los antropólogos se esfuerzan por leer encima del hombro de aquellos a quienes dichos textos pertenecen propiamente. Esa empresa presenta entonces enormes dificultades, trampas metodológicas (…) Pero mirar dichas formas como formas que dicen *algo sobre algo* y lo dicen a alguien significa por lo menos la posibilidad de un análisis que llegue a la sustancia de dichas formas antes que a formas reductivas que pretenden explicarlas" (Geertz, 1987, pág. 371), subrayados nuestros).

Esta interpretación de Geertz en la cual la cultura es el marco que posibilita la lectura de las acciones de los sujetos, puso en boga un relativismo cultural de los hechos, a la vez que identificó cultura con totalidad, es decir, cada cultura es una totalidad independiente del resto de la sociedad al mismo tiempo que se abre a la corriente interpretativa (*cfr*. la interpretación de la cultura) alejándose de una lógica explicativa de los hechos sociales.

Cercana a una cultura encerrada en sí misma, que precisa de un traductor para darse a conocer y que por tanto obedece a guiños y acciones propias de los actores o elementos que la componen, se postula desde de la sociología un tópico de pretensiones transdisciplinares: el sistema.

2. **El concepto de sistema. Una categoría imprecisa y abarcadora**

En relación al concepto de totalidad se halla el concepto de sistema para las CCSS, con un largo periplo desde su formulación, que puede encontrase en potencia en Durkheim y la División del Trabajo Social y que con Bertanlanfy y su Teoría General de Sistemas toma un cariz central dentro y fuera de las propias CCSS. Sea la *autopoiesis* de Maturana y Varela, o los sistemas en relación al entorno en donde los sujetos no son el eje de la estructura social, como en la teoría luhmaniana; pasando por los esquemas funcionalistas o estructural-funcionalistas desde Malinowsky a Talcott Parsons o Merton, y por la antropología clásica británica de Radcliffe Brown, Evans Pritchard o Fortes; la teoría general de sistemas, una meta-teoría, que pretende ser una "teoría de teorías" parte del concepto de "sistema" en busca leyes generales aplicables a cualesquiera de ellos, en cualquier momento histórico y en cualquier nivel de la realidad.

No dudamos de su operatividad en ciertas problematizaciones, de su capacidad como herramienta específica para problemas específicos, una vez saldado el asunto de la descripción, y sobre todo de la delimitación del sistema a estudiar, pero intentamos diferenciarlo teórica y metodológicamente del concepto de totalidad materialista-dialéctica, ya que por poseer elementos correspondientes entre sí y compartir funciones y aspectos relacionales,

inclusive cierta tendencia hacia la homeostasis, parecerían factibles, y suelen serlo incautamente, de confusión o asimilamiento. Pero, la fragmentación de lo concreto y de lo particular sobre lo universal, el desligue entre teoría y práctica que propone la teoría de sistemas, y la imposibilidad de dar cuenta del cambio propio de los funcionalismos, no han podido dar una visión precisa, por ejemplo, de la fase actual del sistema capitalista en su expresión mundializada, confundiendo causas y efectos, como, el racismo, el narcotráfico, la migración, o el calentamiento global tratados como *telos,* sin relacionarlos en su dependencia con un modo de producción capitalista entrevisto como totalidad.

En el caso específico de la sociología se intentó, desde sus orígenes, la búsqueda de un método que la aproximara o la alejara del de las ciencias naturales, paradigma de conocimiento decimonónico. Desde Durkheim, que se esfuerza por delimitar las reglas de método sociológico y su invitación a una "explicación social de los fenómenos sociales" hasta Bourdieu, Chamboredon y Passeron y los presupuestos epistemológicos del "oficio del sociólogo", pasando por las corrientes sociológicas y antropológicas simbolistas y representacionales, de las que no son ajenas la sociología ambiental y la ecología social[1]; las premisas para la comprensión del mundo social, subrayan la condición de una estructura, más o menos fija, más o menos equilibrada, de tendencia ahistórica, construida a base de representaciones, ligada a campos predeterminados (*cfr.* Bourdieu) muchas veces emanadas cuasi espontáneamente y de marcados rasgos psicológicos y mentalistas como en el caso de la corriente microsociológica de Alfred Schütz. Dichas tentativas teóricas (epistemológicas y metodológicas) difícilmente tocan el asunto de la totalidad como se lo propone el análisis histórico-genético y dialectico. Ocurre, quizás, que la propia colocación epistémica prevé un método que, en sí, necesita *sine qua non* de la delimitación de un campo, que implica modos óptimos en que se toman decisiones metodológicas que tienden a desmenuzar el orden social, a fijarlo, y a desvincularlo de la totalidad.

Tal es el caso, por ejemplo, del método empirista *mainstream* de Talcott Parsons que nos orienta, deliberadamente, a la construcción teórica de *sistemas cerrados* aunque solo fuera lógicamente:

> "se debería intentar que los sistemas teóricos fueran lógicamente cerrados, o sea, que un sistema empieza por ser un grupo de proposiciones interrelacionadas que implican referencias a observaciones empíricas dentro del marco lógico de las proposiciones en cuestión (…) si las proposiciones explícitas de un sistema no constituyen un sistema cerrado en este sentido, cabe decir que los argumentos descansan, en cuanto a su fuerza lógica, sobre una o más suposiciones no enunciadas. (Parsons, 1968, pág. 43).

Estos elementos, puestos en juego primero de forma ideal en la subjetividad, toman forma concreta en la acción, no olvidemos que la acción, o la acción social, es uno de los pilares de la teoría sociológica desde Weber hasta la sociología posmoderna, y en el caso de Parsons, estas están *per se* sujetas a la *norma,* que determina el contenido de la acciones de los actores, "sujetos sujetados" a normas y valores, que precisan de medios óptimos para ajustarse a la vigencia o legalidad de fines previstos.

Sin enfocarnos demasiado en la teoría parsoniana debemos entender, debido a su éxito y extensión durante más de tres décadas en las CCSS, que la acción, que él denomina acto-unidad, por ser la unidad básica de análisis en su sistema conceptual, es una propiedad emergente de la realidad, por lo que debe ser tratada dentro de un sistema que permita observar las relaciones entre los elementos (sujetos, actores) que crean y recrean acciones encuadradas dentro de un marco dado, en donde el *rol social* define los papeles con los que los individuos se representarán, dentro de una posición social institucional, a la que se denomina *status*. Sintéticamente, esto es, cuando el individuo hace uso de los derechos y obligaciones que le confiere su status, desempeña su rol.

La fijeza y el estancamiento de dichas categorías conceptuales, que muestran cómo al interactuar lo hacemos con un rol ya establecido, y es este el que se refiere *mutatis mutandis* a nuestra posición o status dentro de la estructura social, es una de las principales falencias de la teoría de sistemas llevada al campo de la socio-antropología en su enfoque canónico sea funcionalista, estructural-funcionalista o sistémico.

Resulta recurrida la crítica acerca de que "no cabe el cambio" en una acción social que no puede transgredir las convenciones al uso, las interacciones establecidas entre individuos de acuerdo a las estructuras dadas, instituciones preexistentes en las que los sujetos se insertan, etc. todas ellas relaciones, funciones y estructuras necesitadas de la descripción más o menos *densa* (cfr. Geertz) para comenzar a abordarse:

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1   Recordemos que dichas subdisciplinas, que poseen un pasado rastreable desde mucho antes de su postulación, basan su análisis en la existencia de un sistema dado, que llega a nuestros días con el nombre de ecosistema, y que sirve tanto para la explicación netamente biológica de cadenas tróficas como la social (*cfr.* Escuela de Chicago).

"La función de este uso concreto del esquema de la acción es, fundamentalmente descriptiva (…) suele ser necesario un nuevo paso de abstracción, consistente en generalizar el esquema conceptual para formular relaciones funcionales implicadas en los hechos (…) [una distinción importante entre el] esquema analítico en contraposición de un descriptivo es distinguir el papel de los elementos normativos". (Parsons, 1968, págs. 88-89).

El interés manifiesto en construir una totalidad a partir de su elemento básico y escalar en la complejidad y medida de las interacciones, mediante los conceptos de hecho, acción, norma. institución, etcétera, es clara muestra de la vigencia en las CCSS del uso de una teoría de sistemas laxa e imprecisa, que adolece *prima facie,* de un fundamento histórico-genético, ya que el sistema no se ubica en su especificidad y necesidad histórica, lo que conduce a su naturalización acrítica, derivándose de aquí una identidad atemporal entre sistema, estructura y función,

Otro aspecto que está también en liga con lo que se viene tratando, la diferenciación entre el concepto de sistema y el de totalidad, se encuentra en lo que hemos venido denominando predictibilidad, que dentro del positivismo como epistemología surgida para legitimar el estudio científico (de corte naturalista) del ser humano, posee un lugar insoslayable.

3. Predictibilidad y positivismo. El retraso de la teoría respecto de la realidad

Devenido de la experiencia de la Revolución francesa, que constriñó por vez primera la focalización en la sociedad y el individuo como objetos de estudio científico, tal el caso de Comte, el positivismo conlleva en su propia constitución la idea de la predictibilidad. En las ciencias naturales, la posibilidad de análisis de una experiencia controlada en laboratorio, permite el ajuste de variables y la proposición de hipótesis a contrastar, en las CCSS si bien la dificultad de control es mayor, no se abandona la eventualidad de predecir lo venidero. Nosotros somos partidarios en que el método científico, sin precisiones mediante que equivaldrían a realizar otro ensayo, conserve la intención de predecir resultados dimanados de experimentos fruto de una realidad empírica, pero vacilamos en que puedan ser promisorios, ya que la inducción, la sola mención a lo mensurable, a la objetividad constante, al uso de reglas insustituibles y sobre manera a la dicotomía entre sujeto-objeto parecen ser escollos consustanciales al propio génesis y desarrollo positivista. En cambio, la predictibilidad del materialismo dialectico, muchas veces tildada de utopísmo, conlleva en sí una epistemología tendiente a superar dicha escisión sujeto-objeto, y prevé la utilización de un método que no sólo permita la elucidación de la realidad, sino operar sobre la misma y, tal la célebre tesis onceava sobre Feuerbach, transformarla.

Mientras tanto en las CCSS, la presencia cada vez más pujante de la estadística, el uso de métodos de validación de muestras al servicio de cualquier teoría, y la inevitable premisa de una inducción que siempre "llegará tarde", que armará sus conclusiones a través del establecimiento de leyes de pretensión universal, que suelen caer con frecuencia en eso que llevó a Merton (1995) a esbozar "la parábola de la profecía autorealizada", continúa siendo moneda corriente,

Hasta aquí algunas cuestiones que vertebran el análisis del universo social, conceptos y tópicos que se enfrentan y complementan, *corpus* teóricos de diferentes alcances que deben repensarse, premisas epistemológicas y métodos que evaluar. Para aclarar en algo la reflexión acerca de las categorías principales propias de la socio-antropología en sus corrientes más acudidas, y el marxismo histórico y dialectico, recurrimos, como adelantáramos, a una especie de ilustración literaria que debiera servir de síntesis y metáfora.

4. El mapa del territorio y el Aleph

Permítasenos entonces presentar dos relatos del genial Jorge Luis Borges, uno es un texto corto dominado "Del rigor en la ciencia", que por su tamaño podemos citar en extenso, y el otro el famoso cuento "el Aleph".

En el primero de ellos leemos:

> *En aquel Imperio, el Arte de la Cartografía logró tal Perfección que el Mapa de una sola Provincia ocupaba toda una Ciudad, y el Mapa del Imperio, toda una Provincia. Con el tiempo, estos Mapas Desmesurados no satisficieron y los Colegios de Cartógrafos levantaron un Mapa del Imperio, que tenía el Tamaño del Imperio y coincidía puntualmente con él. Menos Adictas al Estudio de la Cartografía, las Generaciones Siguientes entendieron que ese dilatado Mapa era Inútil y no sin Impiedad lo entregaron a las Inclemencias del Sol y los Inviernos. En los Desiertos del Oeste perduran despedazadas Ruinas del Mapa, habitadas por Animales y por Mendigos; en todo el País no hay otra reliquia de las Disciplinas Geográficas.* (Borges, 1999:119)

Desde el titulo la sugestiva pieza nos conecta con el paradigma científico, con el rigor de la ciencia positivista, donde en busca de la objetividad dada por la empírea se torna poco deseable cualquier sesgo, cualquier "recorte" de la realidad. Imaginemos la inoperancia de un mapa que ocupe toda la dimensión del territorio que pretende "mapear" y la impotencia, que no cita Borges, por fracasar en el intento, ya que a medida que algún cambio ocurriera en el terreno, el mapa debería regístralo, llevándolo siempre al desfasaje, a la eterna inconclusión. Algo similar ocurre con la inducción que siempre se presenta como un paso atrás de la realidad mutable que pretende atrapar.

Es que la aproximación "científica" se procura buscando "nódulos de complejidad", espacios en donde pueda verse la dinámica de los procesos que sean relevantes para la explicación del cambio, lo que nos lleva al segundo relato borgiano que como metáfora nos servirá de apoyo. Como todos saben la trama del Aleph gira en torno de ese particular prodigio que existe en el sótano de una casa común y corriente, en una barriada popular de Buenos Aires, y que permite ver el universo desde un solo punto. Un punto de vista "total" desde donde se observan todos los puntos del espacio.

> El diámetro del Aleph sería de dos o tres centímetros, pero el espacio cósmico estaba ahí, sin disminución de tamaño. Cada cosa (la luna del espejo, digamos) era infinitas cosas, porque yo claramente la veía desde todos los puntos del universo. Vi el populoso mar, vi el alba y la tarde, vi las muchedumbres de América, vi una plateada telaraña en el centro de una negra pirámide, vi un laberinto roto (era Londres), vi interminables ojos inmediatos escrutándose en mí como en un espejo, vi todos los espejos del planeta (…) vi a un tiempo cada letra de cada página (de chico, yo solía maravillarme de que las letras de un volumen cerrado no se mezclaran y perdieran en el decurso de la noche), vi la noche y el día contemporáneo, vi un poniente en Querétaro que parecía reflejar el color de una rosa en Bengala, vi mi dormitorio sin nadie (…) vi tigres, émbolos, bisontes, marejadas y ejércitos, vi todas las hormigas que hay en la tierra, vi un astrolabio persa (…) vi el Aleph, desde todos los puntos, vi en el Aleph la tierra, y en la tierra otra vez el Aleph y en el Aleph la tierra, vi mi cara y mis vísceras, vi tu cara, y sentí vértigo y lloré, porque mis ojos habían visto ese objeto secreto y conjetural, cuyo nombre usurpan los hombres, pero que ningún hombre ha mirado: el inconcebible universo. (Borges,1995)

Eso es lo que encuentra el materialismo dialectico en la contradicción interna de los modos de producción, ese punto desde donde puede aclararse el *continuum* histórico y que permite presenciar la distribución e interrelaciones de cada uno de los elementos que componen la totalidad. La idea de totalidad se entiende a partir del predominio del todo sobre las partes; es decir que dentro de un conjunto social nada está aislado, porque nada es por sí mismo. La lucha de clases es el Aleph, es ese el sitio privilegiado que admite la interpretación del cambio y las posibilidades de la transformación. El proletariado como la negación de la negación, como agente liberador del círculo de explotación clasista está en el axis entre lo que es y lo que será.

Muchas veces el vértigo y aún el llanto, atacan al investigador que atisba no ya el inconcebible universo como narra Borges, pero si el extraordinario proceso histórico del que ineluctablemente somos arte y parte.

5. **En busca de una praxis transformadora**

La identidad entre representación y realidad a la que alude Borges como absurdo, es la que trasciende el materialismo dialéctico, pero pareciera ser el eje de las propuestas de las CCSS, y que incluso las ciencias naturales ensayaran, prueba de ello es que de éstas últimas nacen las teorías de sistemas complejos a las que se hizo referencia:

> "El paralelismo del desarrollo de varias ramas de la ciencia (…) conduce a la problemática de la organización, de la estructura, de la integridad, de la interacción (…) y con ello la comprobación de que el estudio de partes y procesos aislados no es suficiente, y que, en cambio, el problema esencial es el de las relaciones organizadas que resultan de la interacción dinámica, y determinan que el comportamiento de la parte sea distinto según se examine aisladamente o en el interior de un todo" Bertanlanfy citado por (Kosik, Dialéctica de lo concreto, 1981).

En lo que refiere a la teoría marxiana, la complejidad entendida como "organización" de las interacciones, o el mayor o menor número de relaciones entre elementos, no es una preocupación central, sino que:

> Como principio epistemológico, el materialismo histórico diferencia entre el mundo fenoménico, es decir, el mundo de los "hechos" particulares tal como se presentan inmediata y directamente y la "totalidad concreta" que va más allá del todo relacionado con el todo y que sería más bien una unidad cualitativa mayor que la suma de las partes (Kosik, 1981).

Por eso, deberá ser claro que no estamos refiriéndonos a una mera adición de variables o el incremento de ligas entre unidades empíricas o ideales:

> que la totalidad concreta es la inclusión de todas las particularidades es una lectura errada de la totalidad dialéctica, ya que se orienta a la elucidación del núcleo del desarrollo histórico contemporáneo, consistente en la subordinación de la reproducción social a la reproducción del capital, es decir, la condición de que la primera sólo se realiza una vez que se ha garantizado la reproducción de la segunda (Echeverría, 1997).

En la cita de Echeverría queda expuesto sin dobleces que la totalidad no refiere a una sumatoria de partes o unidades, sino que deben fijarse núcleos o esferas donde confluyan y se enfrenten dos tendencias históricas, que posibiliten en su contradicción la clarificación del desenvolvimiento de las fuerzas del individuo y la sociedad como un todo orgánico

¿Cómo nos va la vida y la historia en ese "ser arte y parte" del que veníamos hablando, en esta tensión entre la reproducción social y la reproducción de capital? Para el materialismo histórico la relación fundacional y reproductora de toda sociedad es la unidad sujeto-objeto, es decir, la unidad entre el individuo y sus condiciones materiales de existencia, la unidad e identidad entre "individuo e historia" y entre "sujeto y sociedad"; en este paradigma la pregunta por el individuo no es diferente de la pregunta por la sociedad ni por la naturaleza, no hay tampoco cuestionamiento entre si el individuo produce la sociedad o la sociedad produce al individuo.

El papel histórico que cumple el individuo en referencia a sus conocimientos y saberes depende no sólo de la cantidad de información, la calidad de ésta, la interpretación y el "cálculo", sino que se despliega en el entorno temporal más amplío; para el marxismo la acción del individuo va más allá de lo inmediato, es diálogo entre pasado y presente en el que la acción de los sujetos es el ejercicio del cuestionamiento, de su "puesta en cuestión" (*cfr.* Sartre), de modo inmediato y mediato.

Esta posibilidad, que lo es para el género en su conjunto, tiene como condición la identidad al interior de un grupo o una clase, lo que para Sartre es la identidad de intereses que se logra en el "grupo en fusión" y que se diferencia de la agrupación espontánea, producto de la "inercia"; la posibilidad de esta práctica transformadora es una "socialidad" compleja que requiere un esfuerzo crítico acerca de las condiciones bajo las cuales el grupo garantiza su reproducción:

> "los elementos de las clases medias, el pequeño industrial, el pequeño comerciante, el artesano, el labriego, todos luchan contra la burguesía para salvar de la ruina su existencia como tales clases. No son, pues, revolucionarios, sino conservadores…" (Karl Marx, 1968),

Ya que el verdadero grupo revolucionario es el que cuestiona, el interesado en deponer el *status quo*. En este sentido, la praxis es un punto crucial en el discurso crítico del materialismo histórico, no una praxis de la inmediatez sino una proyección social de largo aliento, el objeto no es un objeto ya constituido y permanente, como en el positivismo, sino en proceso, es el propio proceso histórico en desarrollo. La concepción de la acción humana como una acción inmediata ligada a la predictibilidad, al pragmatismo del acierto en el cálculo, obnubila su potencia transformadora y la posiciona en un horizonte pre-hegeliano y pre-marxista, el análisis correspondiente para la praxis en esa posición no pudría, por tanto, ser otro que el empirismo.

Aunque pudiera parecer universalmente aceptado que la acción social responde a "situaciones objetivas dadas", como lo refiere la sociología clásica, o a situaciones subjetivas más o menos ajustadas a aquellas, según el análisis posmoderno, A estas alturas debería resultar indiscutible que el fundamento de la acción de los individuos y grupos sociales depende de su posición en la sociedad, y que el campo de acción de los individuos sea –en términos burdos, pero generales- la contraposición de dos grandes grupos humanos que incluyen a su vez otra gran diversidad de grupos, estos dos grupos son los dueños y los no-dueños de los medios de producción; en este campo de acción "los intereses individuales se conocen inmediatamente, mientras que los intereses de clase requieren un esfuerzo hermenéutico" (Vázquez, 2003), pues bien, si no se realiza este esfuerzo ¿se puede decir que se llega a una verdad parcial? La superación de estas verdades parciales fue la tarea planteada por la dialéctica, mientras que otras disciplinas las verifican y comprueban en la inmediatez. Así la suma de acciones individuales y colectivas sobre las que reflexionan las ciencias sociales, equivalen a una construcción en detalle de los fenómenos sociales, pero generalmente incompleta incluso respecto a ellos, y ya no digamos en relación a la totalidad histórica.

La lectura que hacemos del discurso crítico de Marx conduce a un planteamiento epistemológico que considera a la totalidad como un principio metodológico, como punto de partida y de llegada, como objeto que se elucida mediante la dialéctica, no mediante el análisis de suma, función y estructura. Con la dialéctica de lo concreto (*cfr;* Kosik) es que se devela la totalidad y la génesis de sus mutaciones parciales, es decir, que la totalidad y la dialéctica

como principios metodológicos suponen un diálogo entre el pasado y el presente, un dialogo no determinista porque lo que se está en juego en este diálogo es el devenir de los propios sujetos.

Este devenir se vio trastocado desde la teoría socio-antropológica contemporánea al basarlo en el "estudio de caso", en las monografías, en los "estudios en profundidad", a la vez que le permitió cuestionar al marxismo como un estructuralismo que tiende a minimizar las posibilidades e injerencia de los sujetos, mientras que ella privilegia el análisis de grupos emergentes que no se asumen como parte de ninguna clase social y que exaltan la acción racional de los individuos. Cabe destacar que dichas aproximaciones metodológicas cuyo foco pareciera ser siempre la acción de agentes atomizados, fueron posteriores a una línea de investigación desarrollada con anterioridad por el materialismo, y que aun así no fue tomada en cuenta. La instauración de un humanismo cuya orientación es develar las dimensiones de la "sujetidad", distante de la noción inmediatista de las acciones y de la racionalidad individualista de medios a fines, tiende a ser evitado:

> "Nadie, -ni siquiera los empiristas- han llamado razón a la simple ordenación –sea la que fuere- de nuestros pensamientos. Para llegar a un "racionalismo" es necesario que esta ordenación reproduzca o constituya el orden del ser" (Sartre, 1963).

Con la imagen de unos sujetos que quedan asociados primariamente desde el positivismo a un tipo de "racionalismo" y a su ejercicio, el Ser queda en una situación en la que la agencia humana equivaldría a la capacidad de "adaptarse" al entorno, de obtener ventaja de él, de ejercer exitosamente el "cálculo" de las interacciones que desatará su acción orientada a fines (*cfr*, Weber); como vimos estos análisis inmediatistas dejan fuera la reflexión sobre la posibilidad de generar cambios en el decurso histórico; mientras el materialismo histórico proyecta a un sujeto que no se mantiene ligado al *status quo*, sino que lo trasciende posibilitando la superación de la enajenación de la riqueza y de sí mismo,

 La imagen del sujeto que racionaliza, calcula e instrumentaliza su praxis inmediata es análoga a la del sociólogo como polizonte que nos presenta tantas veces el cine- del que habla Sartre-

> "que se gana la confianza de los gánsteres, que se integra provisionalmente en el grupo pero que luego, finalmente consigna sus observaciones a la objetividad, implicando una escisión entre el experimentador y el grupo experimental (…) no acusa su culpa primariamente en este hecho, sino en que define la existencia de una "totalidad", "sistema" "grupo", fundamentalmente por su *funcionamiento*… esto implica naturalmente una denegación de la dialéctica y de la historia, en la medida, justamente, en que la dialéctica no es, primero, más que el movimiento real de una unidad que se está haciendo, y no el estudio, aún "funcional" y "dinámico" de una unidad ya hecha" (Sartre, 1963).

Esta distancia respecto del otro, se reproduce tanto en el "sociólogo/polizonte" como en el sujeto que calcula las consecuencias de sus acciones en pos de su beneficio inmediato, A este distanciamiento del otro que pareciera condicionar sin miramientos la existencia del hombre en la tierra, se opone el planteamiento de los *Manuscritos de 1844* según el cual la naturaleza anterior al hombre y al pensamiento, es naturaleza humana externa y la propia sociedad es una construcción de base natural /gregaria, interna; el devenir humano, pues, consiste en la capacidad de darle forma a ambas naturalezas (la interna y la externa), y que ellas además, constituyan la base material de la satisfacción de las necesidades, la socialidad, la solidaridad, y en fin, la realización de la sujetidad, sentido último de las acciones individuales y sociales.

La historia ha sido la de estos avatares de la gregariedad, socialidad, y solidaridad, pero también de ajenidad, enajenación de la conciencia y de los medios materiales de existencia, ausencia de solidaridad y empatía; el análisis de la economía y la sociedad en *El Capital* de Marx, devela, cómo, la reproducción y la historia humana quedan subordinadas a la acumulación de riqueza en pocas manos, cómo las especificidades propias de cada grupo humano permanecen en la oscuridad, son abstraídas, pierden vigencia y posibilidad, a la vez que, como un *Aleph* borgiano, nos marca, al mismo tiempo, el camino para superarlas y trascenderlas

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Social Entrepreneurship: Bumiputera's Women in SMEs Breaking through the Challenges

Emprendimiento social: las mujeres de Bumiputera en las PYMES rompiendo los desafíos

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ABSTRACT

This paper aim to explore the challenges that Bumiputera's women faced in entrepreneur activities by adapting the concept of social entrepreneurs related to entrepreneurial opportunity highlighted by Reynolds. The framework identified four challenges like life experience, environment, economy and social network. Questionnaires were distributed for preliminary study to 30 Bumiputera's women entrepreneurs. The findings of the study indicated that the challenges that used to be a constraint for the women entrepreneurs are no longer a hindrance to further succeed in the business world. They have built self-confidence and use the facilities and networking to create social value to the society. The concept of social entrepreneurship is reflective in the involvement of women entrepreneurs in Malaysia.

Keywords: Bumiputera**,** women**,** social entrepreneurship.

RESUMEN

El objetivo de este artículo es explorar los desafíos a los que se enfrentan las mujeres de Bumiputera en las actividades empresariales, adaptando el concepto de emprendedoras sociales relacionadas con la oportunidad empresarial que Reynolds destacó. El marco identificó cuatro desafíos como la experiencia de vida, el medio ambiente, la economía y las redes sociales. Se distribuyeron cuestionarios para el estudio preliminar a 30 mujeres empresarias de Bumiputera. Los hallazgos del estudio indicaron que los desafíos que solían ser una restricción para las empresarias ya no son un obstáculo para tener más éxito en el mundo de los negocios. Han construido confianza en sí mismos y utilizan las instalaciones y la creación de redes para crear un valor social para la sociedad. El concepto de emprendimiento social refleja la participación de mujeres empresarias en Malasia.

Palabras clave: Bumiputera, mujeres, emprendimiento social.

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Introduction

Social entrepreneurship was introduced with varies meanings and definitions that lead to a vague sense of definition (Abu-Saifan 2012). However, in this paper, the social entrepreneurship's concept is defined as the entrepreneurs whose tailor their activities to be directly tied with the main goal in creating the social value specifically and indirectly could give a positive impact towards their participation in entrepreneur field.

In general, the contribution of women in various aspects is undeniable has brought much benefit mainly to the development of the Malaysian economy. One of the economic activities that are highly attentive to women is the field of entrepreneurship. Gender equality issues have been widely discussed in previous studies that focusing on developing women, particularly in the employment sector (Jensen 2017; Hirschman 2016; Othman & Othman, 2015).

The reality is that women are more likely to make jobs more flexible than jobs in offices that demand a lot of their time. In fact, the motherhood of a married woman leads to the tendency of women to engage in the entrepreneur world (Zainuddin, Ahmad, Puteh, Chandran, Hassim & Ismail, 2017). In line with the diverse roles of women and their difficulty in maintaining themselves in the pursuit of a virtuous employment sector, most of them are involved in more flexible entrepreneurial activities and match the situation they face. Unfortunately, most studies show that their participation in this sector is still far behind. Among the key factors that triggered their low participation based on the past studies are capital, entrepreneurial networking and skills.

The expectation to put women onto position in the field of entrepreneurship is seen to be more positive with the establishment of the National Women's Policy which was enacted in 1989 and revised in 2009, particularly in determining the direction of Bumiputera's (native of Malaysia) women development in entrepreneurship. The main objective of the National Women's Policy is to ensure the equality been justify in terms of sharing of resources and development opportunities between men and women. This policy also calls for women to be integrated into all development sectors according to their capabilities and needs.

However, after 61 years of independence the Bumiputera, especially women, have yet to achieve the target of 30 per cent equity Bumiputera ownership allocated to them (Che Mohd Zulkifli & Nurdiana, 2015). In fact, in history, the entrepreneurship development in Malaysia began in 1931 with small business activities and the number of Bumiputera Malays involved was the lowest compared to other ethnic namely Chinese and Indians (Syahida & Amran, 2008). Through national development policies, the government has established several policies that have the objective in minimizing the economic gap that exists among the key ethnic groups in Malaysia. Policies such as the new economic policy of 1972-1990, the new development policy 1991-2000 and the new economic model are implemented through several programs that are expected to provide a great deal to the society.

Thus, this paper aim to explore the challenges that Bumiputera's women faced in entrepreneur activities by adapting the concept of social entrepreneurs related to entrepreneurial opportunity highlighted by Reynolds (1991) that underpin the discussion.

The Definition of Entrepreneurship

The term "entrepreneurship" seemingly means dissimilar things to different individuals including scholars and thought leaders. As entrepreneurship is multi-layered, it is studied from many different viewpoints, up till now, that has nurtured a multitude of definitions. According to Venkataraman (1997), entrepreneurship refers as "seeks to understand how opportunities to bring into existence future goods and services are discovered, created and exploited, by whom and with what consequences".

Based on the shared research interests, Shepherd and Patzelt (2011) has come out with the new definition of "sustainable entrepreneurship focusing on the preservation of nature, life support, and community in the pursuit of perceived opportunities to bring into existence future products, processes, and services for gain, where gain is broadly construed to include economic and non-economic gains to individuals, the economy, and society". As referring to the most extensively cited paper on entrepreneurship, Shane and Venkataraman (2000), they defined entrepreneurship as the "discovery and exploitation of profitable opportunities". Given the diversity of the definitions towards entrepreneurial concepts, this study looks this concept as something unique and feasible to be discussed from various angles. Discussions on the social entrepreneurship model are extended in the next section.

Reynold's Social Entrepreneurship: The Framework

Reynolds's (1991) study has produced the empirical results that created the objective understanding of the roles and nature of the entrepreneurial activity in society. He also highlighted that ethnic factor is seen to have an impact towards individual involvement in entrepreneurship. In his study, it was found that the emergence of entrepreneurs

among the ethnic minorities in an industry showed that most of the new businesses were among those who were not locals. This was due to the three main elements, first access to ownership of a business, second personal predispositions (such as blocked mobility, personal aspirations and educational attainment), and lastly ability to mobilize resources from family, peers or government resources.

Reynold's study has slightly answered the question of why Bumiputera ethnic involvement is marginal among other ethnics. Therefore, based on the results he has come out with the opportunity model that consists of four main elements that very much dominant towards the individual decision to pursue with the entrepreneurial activities. Firstly, social networks (i.e. social relationship); secondly, life course stage context (i.e. life experience); thirdly, ethnic identification (i.e. social background of the individual to facilitate the survival) and lastly, population ecology (i.e. environmental factor).

Another studies of which demonstrates elements mentioned by Reynolds such as Pérez and Hernández (2016), Wendy and Siong (2014), Pathak and Sanjeev (2017) agreed that women often faced a constraints to access into the social networks, lack of knowledge and skills, financing problems and family responsibilities when women are involved with entrepreneur activities.

This paper assumes that the elements outlined by Reynolds are the key requirements in increasing the participation of Bumiputera women in entrepreneurial activity. Further discussions will be made in the following sections.

Bumiputera's Women Entrepreneur in Malaysia: The History

The rigour involvement of the government in promoting people to get involved in entrepreneurial activities is an evidenced in enhancing the development of entrepreneur by initiated a policies and initiatives that aimed to raise wealth and minimizing poverty among society. During the British colonial era, the economic activities of the Malay land were separated by the ethnic groups. The Malays (Bumiputra) focus their activities in the agriculture sector, while the Chinese in the mining and business sectors and Indians communities in the plantation sector (Fong 1990; Hirschman & Akbar, 1980).

Due to this segregation, the economic position of the three major races in Malaysia shows the differences of living standard among them. In fact, women at that period were shackled by a thickened patriarchal situation and their diverse roles led to their involvement in entrepreneurial activity being difficult to be identified especially the bumiputra women (Hirschman & Akbar 1980).

Later in 1970, the government introduced the New Economic Policy (NEP) purposely to create a balanced economy between races. Under this policy, the focus is given in providing equal opportunities in the business sector, especially the bumiputera group. The Bumiputra involvement in entrepreneurial activities is further enhanced through programs run by the government, even in every Malaysian 5 years Plan the provision of entrepreneurship is stated. Although the gender development issues are being discussed in the Third Malaysia Plan (1976-1980) but only in the Ninth Malaysia Plan (2006-2010) the issue of women entrepreneurship was seriously addressed, targeting to build up gender equality and empowered women, especially in preparing financial assistance to increase their involvement in the entrepreneurship sector.

In 1996, the government has established SME Corp. Malaysia that responsible to develop SMEs by providing facilities such as infrastructure, financial assistance, advisory services and many more. This is to help SMEs that are able to remain competitive in the international markets. Based on the data provided by SME Corporation Malaysia in 2018, which is the coordinating institution that responsible to enact the SME (small medium entrepreneur) policies and strategies, states that only 20.6 percent of women in Malaysia are involved in entrepreneurship regardless of race. This amount shows the participation of women are too small to help boost the country's economy.

Government efforts, for example, in launching the programme of DanaNITA under MARA (People's trust council) which had approved the fund amounting to RM12.4 million and is expected to benefit about 452 women entrepreneurs, need to be improved if the objective of women's development in this sector is to be achieved. In addition, the government's initiative in establishing the Community Empowerment Inspirational Program (WISDOM) to enhance the engagement of women and to introduce the role of Bumiputera women in entrepreneurial fields has seen as an excellent effort. A latest initiative as stated in the Strategic Plan (2013-2017) of the Ministry of Women, Family, and Community Development (MITI Report, 2015), is to empower women and to increase their contribution in the socio-economy. The strategies that have been implemented are elimination of policies, laws and procedures that discriminate women, empowerment of women's economic status by increasing their participation in employment and entrepreneurship.

Findings and Discussion

The preliminary analysis is based on the survey conducted to 30 Bumiputera women entrepreneurs in the Klang Valley. The survey adapted questions and concept from the Reynold's social entrepreneurship framework (1991). The objective of the survey is to identify the challenges faced by the women entrepreneurs. Table 1 exhibits the profile of the respondents of the preliminary study. Among the 30 respondents, majority are in the age group of 21 to 51 years old. The main age group is between 21-30 years old. Most of the women entrepreneurs has the Malaysian Certificate of Examination or higher. Some have graduated with diploma and Bachelor's degree.

Table 1. Respondents Profile

Age	20 Below	1(3.3%)
	21-30 years	10(33.3%)
	31-40 years	4 (13.3%)
	40-51 years	7(23.3%)
	> 51 years	8(26.7%)
Level of Education	No formal education	1(3.3%)
	Lower certificate of Examination	1(3.3%)
	Malaysia Certificate of examination	7 (23.3%)
	Diploma	9 (30%)
	Bachelor's degree	8 (26.7%)
	Masters	1(3.3%)
	Others	3 (10%)
Reason venturing into business	Family tradition	7(23.3%)
	Interest in business	21(70%)
	No other option	1(3.3%)
	Forced into unemployment	(3.3%)1
Source of capital	Own savings	(70%)21
	Loan from friends and family	(20%)6
	Cooperative loan	1(3.3%)
	Institution loan or association	(6.7%)2
Entrepreneurship training	Yes	(83.3%)25
	No	(16.7%)5
Type of training	Formal Training	(36.7%)11
	Informal Training	(33.3%)10
	Others	(13.3%)4

Majority (25 respondents) of the respondents had attended entrepreneurship training. The training includes formal training (organized by government agencies), informal training (acquired through mentoring from family members and friends, as well as personal experience). Seventy percent of the women entrepreneurs started their business using their own savings while a small number of them received the help from friends and families as well as organization such as the co-operatives, association and other institution. The reason for entering the business world is due to interest in business. The interest towards business accounts for 70% of the respondents and about 23.3% endeavor into business because of family tradition.

The challenges faced by the women entrepreneurs were assessed from four factors identified by Reynold (1991). They are environmental factor (factors such as lack of communication ability, high commitment for family, gender discrimination and bureaucracy), life course stage context (this is the self attributes which includes having enough information, self-confidence, skills in management and skills on entrepreneurship), economy (this factor relates to the financial ability, availability of financial help and financial skills) and lastly, social factor (these refers to having friends or family members, difficulty in having business link and lack of interest to communicate with peer entrepreneurs). The questions were adapted using 5 Likert scale, with scale 1 means most disagreeable and 5 means

most agreeable. Table 2 illustrates the findings of the study on the challenges faced by the women entrepreneurs.

Table 2. Mean value on the challenges faced by women entrepreneurs

Variable	Mean
social	2.34
life course stage context	2.42
Economy	3.00
Environmental	2.59

N=30

As the questions were worded in a negative statement, the findings indicated that most of the women entrepreneurs believe that the social factors are not a hindrance in doing their business. They believe that they have the ability to communicate well, there is no gender discrimination and agencies are cooperating with them. In their experience with agencies there are no bureaucracy issues. The findings on the bureaucracy reflect the government's initiatives to facilitate entrepreneurship by providing trainings as well as financial aid. This is also in line with in the initiatives from the Strategic Plan (2013-2017) of the Ministry of Women, Family, and Community Development (MITI Report, 2015).

The second challenges focus on their personal attributes. The questions were whether the respondents have adequate information to start their business, self-confidence, entrepreneurship skills and management skills. The result indicated that they believe they have the personal qualities as an entrepreneur. This is further evidence as they have undertaken some formal and informal training. These training are further enhanced with their experience in handling their own businesses. Besides with the adequate and appropriate training, it will help women to overcome any crisis during the business period. The on-going improvement in skills is crucial in ensuring the survival of women in this field (Ganesan, Dilbagh & Maheshwari, 2002).

The economic factor seemed to be a factor that may be a concern since the findings indicated that they neither agree nor disagree on having enough capital for their business, information on business financial assistance and entitlement on business to receive business financial assistance. They too seemed to be neutral in indicating if they have basic skills in economics and business.

The final factor on challenges was on social factors. These factors are the networking factors such as having mentors and linkages in the business world. The respondents agreed that they do have the connection and relationship with others in their line of business. This includes as having friend and family members to relate too as well as successful business mentors. Leskinen (2011) study shows that through a social network a female entrepreneur will become more successful in business. This is because the social network is seen as a process that could generate their motivation, consistency, responsibility and ability to work as a team. This situation indirectly could create new channels and other business opportunities. The relationships will be built on the interactions that occur between entrepreneurs. Through this interaction, knowledge can be shared especially in terms of competence, skills, strategies and beliefs.

Analysis of the four main factors that may have an effect on businesses showed that the economy factor may be a challenge. The responses from the women entrepreneurs are not reflecting whether they are assured on the financial side of the business. This may be due to the fact that most of them ventured into business using their own savings, therefore not requiring financial aid. Another explanation to this might be as opined by Mauchi, Mutengezanwa and Damiyano (2014) that women often venture into entrepreneurship with little resources and they are more likely to go into industries such as retail or personality services where the cost of entry is low.

Prior believes that women entrepreneurs face constraint in capital, limited access to formal education and training programmes, networking and access to information seemed not to be the case in Malaysia. The policies and government initiatives to encourage entrepreneurship has benefited the women entrepreneurs. They are becoming more apparent as contributors to the economy of the country.

Among the latest government initiatives as stated earlier by initiated a DanaNita Scheme which focuses on the training and financing aspects as well as the launched of the Bumiputera startup scheme (SUPERB) by Bumiputera Economy Council (BEC), in the grant form that created by the government to help bumiputera entrepreneurs who wanted to start a business. This initiative demonstrates the government's determination in helping entrepreneurs to improve the economic standards especially for bumiputera women.

In the process of building their businesses, the women entrepreneurs were able to provide employment opportunities to others and help flourish the economy of the country. Their businesses are in line with the social entrepreneurship

concept especially in creating social value to the community and benefited the country's development. In an effort to empower women, the investment towards their development, especially in entrepreneurship is something that is very significant.

Recognition from the various business institutions towards the ability of women for example have indirectly inspired other women to participate (Kelly, Moen & Tranby, 2011). In accordance with the criteria that every woman is homogenous, every woman actually has their own unique angle to produce a business. Majority of the respondents ventured into business because they like it. The type of businesses ventured range from trade, production, services and handy crafts.

Majority of the women entrepreneurs (80%) employs less than 5 employees as they are in the micro business. About 16.7% of the businesses employ about five to 29 employees and 3.3% employs more than 75 employees. Table 3 illustrates the type of businesses and the number of employees in the businesses of the women entrepreneurs.

Table 3. Types of business and number of employees

Business Types	Trade	9(30%)
	Production	5(16.7%)
	Services	6(20%)
	Handy crafts	1(3.3%)
	Others	9(30%)
Number of employees	Micro (< 5 employees)	24(80%)
	Small (5-29 employees)	5(16.7%)
	Big (75 > 200 employees)	1(3.3%)

The challenges faced by the women entrepreneurs come from the inner self, the relationship between the entrepreneurs and the environment which consists of the other peer entrepreneurs and the system. The strength and determination of the women entrepreneur helps them to overcome their internal challenge and the system in the environment as in the government's strategies and policies further drive the entrepreneurial spirit to fly high to embrace success.

Conclusions

Over the years the landscape of the women entrepreneurs seemed to have change. The once known as the minority group with many constraints to move and contribute to the economy are now hand in hand working with the men counterpart in flourishing the country's socio-economy sector. The long drawn policies by any agencies in Malaysia are now proving to work and the country can be proud to set the benchmark in breaking the walls into the business world for the women.

Acknowledgment

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The Innovation of Hafez in Religious and Social Themes

La innovación de Hafez en temas religiosos y sociales

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ABSTRACT

The present research is based on a descriptive-analytical method, and it tends to analyze the extent and manner of innovation of Hafez in the shared social and religious themes. The research findings also including hypocrisy and pretence as well as the realization of freedom in society, which is one of the most important issues of socio-religious beliefs that was planned in a new and modern style in Hafez's poetry.

Keywords: Hafez, religion, society, themes, analysis, and innovation.

RESUMEN

La presente investigación se basa en un método descriptivo-analítico, y tiende a analizar el alcance y la forma de innovación de Hafez en los temas sociales y religiosos compartidos. Los hallazgos de la investigación también incluyen hipocresía y simulación, así como la realización de la libertad en la sociedad, que es uno de los temas más importantes de las creencias socio-religiosas que se planeó con un estilo nuevo y moderno en la poesía de Hafez.

Palabras clave: Hafez, religión, sociedad, temas, análisis e innovación.

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Introduction

One of the most important reasons for popularity of Hafez among the Men of letters, and even ordinary people, is the eloquence of the manner which is significant in his poems. Hafiz has enriched his poems using Quranic and mystical themes and issues. Regarding his high domination on matters of faith and religious issues, a number of his poems have religious concepts. Considering that Hafiz is the symbol of Iranian mystical poetry, the spiritual aspects of poetry have become a major and significant feature in a number of his poems.

Beside the matters of faith and religious issues, society and social themes have also been widely reflected in the poems of Hafez. He teaches the society to have manhood and honesty, to avoid hypocrisy and pretence, to observe human values, and to respect ethics. The morality of Hafez is not limited to appearance of it. He considers the true and real truth of morality. Of course, if we look for the interrelationship between belief and society in mystical thought, moderation has been the core of the Iranian and Greek ethics and pioneer ethics; we hereby mean that Hafez concentrates on a dynamic state and a contest for the goodness, and that he emphasizes that the basis of morality is embedded in the spiritual character of human. The secret of survival and novelty of Hafez's poems are known by scholars in two matters: the first one is that the mysticism is a type of knowledge and practice; it is always like a fresh and live spring. The second one is that Hafez uses a symbolic language. Hafez uses a symbolic language in his poems; considering the nature of time, his language gives his message and remains alive.

The attitude of Hafez, from the status of society and his reliance on the matters of faith and religious teachings, has led this significant man of letter to look at social phenomena with a mystical viewpoint in a number of issues. The innovations of Hafez are considered in this regard.

1- The position of man in the religious and social thoughts of Hafez

Hafez lived in a period in which religious matters were of great importance. If we look at the literature of that period, we observe that the Islamic tendencies were evident during those times. Therefore, the mysticism of Islam and the Qur'an which are the path of prosperity and the achievement of divine knowledge, are reflected in the literature of the era, and in particular, in the poetry of Hafez.

According to Bahaeddin Khorramshahi, " Hafiz, according to the most direct and authoritative document of him- that is, **Ghazal of Hafez Shirazi** – had been having significant place in various sciences of his time, which were common in the abode of knowledge of Shiraz, and especially in Quranic matters." (Khorramshahi, 1999, p.49)

Ghazal of Hafez Shirazi is full of cognition and knowledge that comes from the heart. The position of humanity is of a certain value in Hafez's poems. He was familiar with all literary, religious, and mystical sciences of his time; his mystical wisdom is a school for humanity, and it is full of mystical and Islamic symbolism; on the other hand, this mysticism is an Ishraqi mysticism and relies on humanity and morality (Farshidvard, 2002, p.117)

Poems of Hafez have a direct and influential relationship with religious teachings. The point of view of Mr. Motahhari about Hafez is as follows: "Hafez is a flower of the Islamic culture." The richness of Hafez's Islamic culture cannot be indicated on its own, but it should be understood and interpreted by his personality in the field of Islamic education so that both Hafez and his relationship with religious and Islamic teachings are known. Both literary knowledge and matters of faith are required to know Hafez (Razmjoo, 1969, p.41)

Hafiz is the illustrator of all the aspirations, dreams and ideals of the human societies. These concepts are at their climax in his poems; a regular man sees his demand in poems of Hafez; he is not only a Sufi in the field of mysticism, nor a regular man in the field of religious mysticism.

Poems of Hafez are like a velvet cloth which is seen in a special form from every angle; it leads to challenge in minds of poets and poetic analysts because of reading his poems with a mystical and romantic view and through their compilation (Katiraee, 1969, p.42)

Hafez reflects a picture of human in his poems in a way that a part of human is from earth and another part, from heaven; the man in Hafez's poem cares both about material and worldly life, and also, values spiritual issues; one of the reasons that Hafiz is known as the mirror to humanity is that he provides a rightful reflection of human.

In poems of Hafez, man has a free and lovelorn personality; the fire of love flames in his heart, and he carries the burden of the trust that the mountains and heavens have refused to accept, and he goes beyond the angels and leads them drink mystical wine with him (Molaee, 1989, p.72)

> Last night I saw that the angels beat the door of the tavern,
>
> The clay of Adam, they shaped and into the mould, they cast.(Hafez, 1993[1])

In his poems, Hafez is lover, and in independent man, and noble; he looks at the beauty of the earth and sees its

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1   Ghazal Number of 184

ugliness at the same time. Most importantly, he cares about a better and more respectable world. He looks for a world that it should be, not a world in its current status:

> In this dusty world, to hand cometh not a man
>
> It is necessary to make another world, and a new a man(Hafez, 1993 [2])

"There is a word with the same meaning of the nature of Hafez, which comes to the mind of man, is freedom and liberty, freedom from any change that his thoughts or beliefs endure, and he is tired of expressing everything inside it. It is not a question of protecting Hafiz, for example, from the "Talkhvash", which is regarded by the Sufis as the source of all the badness; Hafez had a drink of it , or avoided it; but it was said that they limit the human freedom and avoid men from going to bar, even if such a banned issue would be beneficial for a large number of people; such action may not be tolerated by a man who has not been surrendered by any of the creatures and he is desperate to despise this chain despite its purity and spiritual dignity, which is special to him, and he intends to give his only property to the possession of wine. (Souratgar, 1970,p.67)

Hafez hates the laity of deception, hypocrisy, lies, deceit, betrayal and ugliness. Whatever is anti-morality has no place in Hafez's approach and manner, even though this approach and manner will keep him away from the disciples and companions. This feature of Hafez is nothing but the true nature of man. Human being is intrinsically interested in morality and becomes angry with violating ethical issues.

2. Respecting freedom in religious and social matters

Having freedom to a degree that it does not hurt soul and society has been of the rights emphasized by both religious and social rights, and it is an important element in the community of religious and social issues.

Although during Hafez's era and a long time after his life, there has been no news of social movements, poems of Hafez is a movement in a free-thinking that goes beyond time and space and offers a culture that is an extract and abstract of the rich and everlasting culture of Iran. If we Listen to it and get ourselves free from the constraints and bounds, we will find democracy in poems according to its contemporary definition and we also find the terms for which social movements in the contemporary era are constantly trying to explain and analyze them. It is in a way that his message can be transmitted to the world. The message of humanity and humanism of a poet like Hafez bears the capability to transcend the boundaries and enchant the hearts of the world with his free thought and freedom. (Izadyar, 2013,p.23)

Social commitment is highly important in view of Hafez. One of the most important goals of composing poems by Hafez is his responsibility to society. It might be said that one of the reasons for choosing Ghazal by Hafez as the main form of his poetry is its ease in raising social issues. In the book "Gold in Copper [in Persian: Tala Dar Mes]", Professor Reza Barahani says that:

"He [Hafez] intended to present his life and his community and history through symbol and metaphor in the most transcendental form of his age, named the Ghazal; regarding this, although Hafez has the beauty of language, he showed no responsibility for the language. Hafez has paid more attention to himself and his nature and that supreme truth within himself, or his social and historical environment, and he has also shown responsibility in other poles. "(Barahani, 1992,p.258)

When Hafez finds that a group of people are in an abundance of wealth and prosperity, even though their property has been acquired by legitimate means, but a major part of the society is in poverty, his social responsibility encourages him to use contradiction and visualization terms to describe this classification:

> O potent one! Boast not all this pomp: for thy
>
> Head and gold are in the keeping of the blessing of Darvishes.(Hafez, 1993[3])

Or

> O powerful one! Bring to thy hand the darvish's heart:
>
> For the treasure of gold, and the treasure of derham shall not remain.(Hafez, 1993[4])

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2   - Ghazal Number of 170

3   - Ghazal Number of 49

4   - Ghazal Number of 179

Or:

He writes to give hope to the poor and to sympathize with them and as well, he validates contentment and temperance:

> O God! keep for me the lot of poverty
>
> For this blessing, the cause of pomp and of power of mine is.(Hafez, 1993[5])

Or

> Hafiz from thy face, the dust of poverty and contentment wash not ### For, better is this dust than the work of alchemy (Hafez, 1993[6])

Free thinking of Hafez is in a way that, despite his mystical approach and his movement toward mysticism, he has not accepted all the traditions of the Sheikhs. He does not accept a number of the behaviors that he sees in the monasteries and he criticizes the austerity of the followers of mysticism.

"The difference of mysticism and Sufism is that Sufism is a deployed system and an established approach and methodology; there is a leader, a seeker, a abbey, monastery, and austerity and seclusion; this is while, Hafez believes in free thinking and free mysticism and he himself also created a mythical leader named as the mystic leader, whose origin is the mystic leader of bar; and that Moghan's destructed areas, which is seen in the poetry of Hafez, is a literary creation of Hafez, and it has nothing to do with the monastery; it means that it is not very relevant to Bars, but it is not far from them either. "(Khorramshahi, 2004,p.437)

Hafez is always struggling with social misconceptions, and regarding that he has fallen in love, he knows the path of love as a path full of hardness:

> In the Path of love-play, calamity is safety and ease
>
> Wounded be that heart that with on account of pain desireth a plaister

Hafez has been doing negation and objection to the deviations that he sees in his society. He has objected to a number of moral, social, political, religious, educational, intellectual, and other deviations. But the most important part of his objection in his poetry relates to deviations in the areas of ethics and mysticism and Sufism, which were the basic elements of the literature of that era.

"Hafez was free from organizational affiliation with Sufism; he criticized Sufism as one of the central discourses into his poetry, after which, this school established its position in Persian Ghazal as a literary school." (Izadyar, 2013,p.36)

Freely expression of truths of the society and believing in freedom of people in their beliefs, manners, social interactions and behaviors [it means a reasonable freedom that does not harm oneself and others] is one of the most important features that are rarely seen in literary works until the eighth century.

Persian literature in the 4th and 5th centuries was highly influenced by the Court. During these years, court poetry was of great importance, and most poets were interested in composing poems to the court. Eulogy continued, and the literary scholars were trying to present their best poems to the rulers, to achieve rewards and use them for vinosity and debauchery. This situation had such an influence on narratives that it could be inferred that poetry was means of beggary to poets.

The result of such situation includes the limitation of the poetic themes, as it could be said that the coquetry of the beloved, disloyalty of the sweetheart, candle and flower and butterfly, spring and fall, youth and aging, and wine and beloved, were the main themes of the poetry of the era, which were mostly superficial. This situation was of the poetry tradition in the fourth and fifth centuries, and poetic thoughts often were limited to this narrow circle of expression and meaning. (Rooholamini, 1996,p.63)

Though the sixth and seventh centuries, when the Iranian governments fell one after another and the Mongols dominated the land, the sad space, the pain of losing loved ones, the destruction of the homeland, the domination of foreigners on the country as well as the poverty and poorness of society, caused the Iranian community and more especially, the men of letters of this land, go toward internalism and isolation, through which, mysticism and Sufism got flourished, and this also dominated literature, in a way that through these two centuries, Persian

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5   - Ghazal Number of 52
6   - Ghazal Number of 451

literature moved toward mysticism and Sufism, and such themes dominated the Persian literature.

Unfortunately like the era of vinosity and debauchery, the mystical literature did not care much for the suffering of the community. The mystical men of letters mostly expressed spiritual and intellectual states, as well as passing the stages of mysticism and attaining their mental happiness, and along with it, they have sought to develop their thoughts and guidance to their disciples and henchmen and their enthusiasts. For this reason, the social dangers and the crises that confronted society, and the suffering of the community, have been ignored by them. Although among such mystics, poets such as Molana [i.e. Jalāl ad-Dīn Muhammad Rūmī] sometimes referred to social affairs beside his mystical states, and during his poems, he composed poems related to the movement of society towards the goodness and the denunciation of misconducts, or a poet such as Saadi, during the expression of his travels, expressed valuable moral messages to his audients, but the majority of the poems of the era were mystical and Sufi poems.

None of the poets before Hafez, as much as deserved, has not reflected social and political pains in his works and has not depicted the anxieties and crises that were involved in the society of those days; they did not free their new concepts, emotions and thoughts from religious beliefs; therefore, a clear picture of the sense of despair, agitation, and perplexity of those times cannot be expected in their poems, and that Hafez is the only poet who freely contemplates various subjects, along with expressing candles and flowers and butterflies and the love and drunkenness, anxiety and excitement, despair and hope, and corruption of man, and etc., and he provides new concepts and interpretations with more depth in poetry. It goes to the point that Hafiz can be a true representative of human dreams throughout the past era of Iranian poetry and thought, which seeks to show the people a clear and accurate picture of social truths (Dubrovin, 1999,p.135).

> In the night of darkness and in the desert, where can one arrive,
>
> Unless, in my path, the lamp, the candle of His face hath?
>
> I and the candle of the morning, 'tis fit if went together:
>
> For, we consumed; and no solicitude for us, our idol hath.

In another poem, he says:

> Mohtaseb became Sheikh and forgot his own sin.
>
> Our tale is that which, at the head of every market, remained.

Of course, Hafez is merely an illustrator of the grief and affliction of society, he sometimes offers approaches and resolutions to social crises and problems, and sometimes reflects the spirit of hope and optimism to the future. He deeply believes that, despite the fact that the society suffers from severe hardship and that the ship of the society is badly damaged, the society can, with a massive rise and movement, bring this broken ship to the shore of safety and health:

> We are boat-stranded ones! O fair breeze! arise:
>
> It may be that, again, we may behold the face of the Beloved.(Hafez 1993[7])

3. Criticizing Hypocrisy and Pretence

Hypocrisy and pretence are of the matters that destruct societies. Therefore, it has been severely criticized in religious teachings. Through the era of Hafez, for some reason, this problem was spreading and it severely hurt the spirit of men of letters like Hafez. Hafez illustrated this dilemma in various aspects of social and religious beliefs and sought to rid the people of this disgraceful behavior.

In the view of Hafez, hypocrisy was of the things that were denounced by religion and, in social terms, one of the most dangerous destructors of the society. He explicitly states that he hates this action and he emphasizes on staying far from such people:

> I and the fellow companionship of people of hypocrisy from us be far
>
> Of the weighty things of the world, the weight titles for us enough (Hafez 1993[8])

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7   - Ghazal Number of 5

8   - Ghazal Number of 268

The hypocrisy and pretence in the Hafez community were so expanded in a way that some scholars and Sufis were involved too; since Hafiz did not expect them to get involved in hypocrisy and pretence, he severely criticized them, and condemned their behaviors:

> O Sufi come the khirka of hypocrisy, off we will draw
>
> On across the head of this picture of hypocrisy, the cancelling line, we will draw
>
> (Hafez 1993[9])

Speakers and scholars, who preached on the pulpit and did not act in isolation, were hardly blamed by Hafez:

> The admonishers who, in the prayer-arch and the pulpit, grandeur make,
>
> When into their chamber they go, that work of another kind they make.
>
> _____
>
> Thou mayst say, they have no belief in the day of judgment,
>
> That, in the work of the Ruler, ail this fraud and deceit they make.

Hafez has always been afraid of being caught up in hypocrisy and pretence; he has been looking for a safe haven to guard against this badness, and nowhere is better than Dir Moghan, where he is a friend of the Wiseman, and he calms down from the throes of hypocrisy and pretence:

> The cup of wine, I take and, from the hypocrite, far I go
>
> That is, of the world's creation, only pureness of heart, I choose. (Hafez 1993[10])

And

> My heart wearied of the cloister, and of the patched garment of hypocrisy:
>
> The Magians' cloister; where? the pure wine where? (Hafez 1993[11])

And

> From hypocrisy, my heart took flight and the drum was beneath the blanket
>
> Come, so that at the wine-house door, I may up-lift a great standard (Hafez 1993[12])

Hafez knows the hypocrisy and pretence as the destructor of religion and religiousness, and in some cases, he addresses himself and warns himself from being caught up with the hypocrisy and pretence. (Riahi, 1995,p.53)

> The fire of hyprocrisy and deceit will consume the harvest of religion
>
> Hafiz this woolen khirka, cast away and go. (Hafez 1993[13])

In the society where Hafiz lives, they have opened the world of hypocrisy and pretence and closed the bars; however, Hafez considers a drunkard to hypocritical believer (Rahimi, 1992,p.60).

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9   - Ghazal Number of 375
10   - Ghazal Number of 355
11   - Ghazal Number of 2
12   - Ghazal Number of 471
13   - Ghazal Number of 407

> That wine-drinker in whom is neither the face, nor hypocrisy,
>
> Is better than an austerity-boaster, in whom is the face of hypocrisy. (Hafez 1993[14])

Hafez is pleased with his liberation and freeness, and he is proud of himself that he is not of hypocrisy and pretence:

> We are neither hypocritical profligates, nor the companions of hypocrisy:
>
> Witness to this state is He, who "is the Knower-of-hearts." (Hafez 1993[15])

Conclusion

Man, humanity and humanism in poetry of Hafez are among the main factors of his poetical thoughts. Hafez repeatedly portrays the desirable human qualities and mentions it in his Ghazals [i.e. sonnets], and, of course, he depicts the characteristics that challenge the humanism. Actually, Hafez is like a teacher who teaches life to the community; with literary analysis, he provides a picture of man, which is also recommended in religious beliefs, and the sociological foundations of such a human being are depicted for utopia.

Freedom, liberty and free-thinking are other bases to the poetry of Hafez. Although such a picture of liberation in poems before Hafez was not common, this sociologist man of letter, accurately and skillfully, depicts open-mindedness and freedom issues in his poems that make the audient euphonious. He is of the ones who know both the religious affairs of the world and his community and its affairs well, criticizes the beauty of the freedom of thought in terms of belief and sociology.

One of the criticized features that are blamed by both the religion of Islam and the foundations of social science is the promotion of hypocrisy and pretence. Hafiz also regards this ugly act as a badness that expands corruption and injustice and distrust. Hafez portrays various aspects of this feature, and he mostly criticizes the Sufis and religious scholars.

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14   - Ghazal Number of 20

15   - Ghazal Number of 20

Financial performance analysis of Zakat management organization in Indonesia

Análisis del desempeño financiero de la organización de gestión de Zakat en Indonesia

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ABSTRACT

This study aimed to analyze financial performance of zakat management organizations. Sample in measurement of internet reporting application is Zakat Management Organization website registered in Directorate General of Taxation Regulation No. PER-15 / PJ / 2012. This research use purposive sampling that can be access the financial report completely. The method of research analysis used is content analysis and performance measurement of prime part of financial performance issued by Indonesia Magnificence of Zakat (IMZ) in Indonesia Zakat Development Report (IZDR) 2011. The assessment of financial performance in general is considered quite good.

Keywords: Zakat Management Organization, financial statement, and financial performance.

RESUMEN

Este estudio tuvo como objetivo analizar el desempeño financiero de las organizaciones de gestión de zakat. La muestra de la aplicación de medición de informes de Internet es el sitio web de la Organización de Gestión de Zakat registrado en la Dirección General de Regulación Fiscal No. PER-15 / PJ / 2012. Esta investigación utiliza un muestreo intencional que puede acceder al informe financiero por completo. El método de análisis de investigación utilizado es un análisis de contenido y medición del desempeño de la parte principal del desempeño financiero emitido por Indonesia Magnificence of Zakat (IMZ) en Indonesia Zakat Development Report (IZDR) 2011. La evaluación del desempeño financiero, en general, se considera Bastante bien.

Palabras clave: Zakat Management Organization, estados financieros y desempeño financiero.

INTRODUCTION

One of the factors of poverty in particular in developing countries including Indonesia is the exploitation of colonizers, economic dualism, financial dualism, inequality, low human resource productivity, inefficiency and market imperfection causing uneven distribution of wealth and incomes (Bank Indonesia and UII, 2016). To overcome this, it is necessary to optimize the role of zakat as an instrument of community empowerment.

According to calculations performed by BAZNAS and IPB, based on the 2010 GDP potential of zakat in Indonesia amounted to Rp217 Trillion. With the extrapolation method, the potential of zakat in 2015 amounts to Rp280 trillion and the realization is estimated at Rp 4 trillion or less than 1.4% of its potential (Hartono, Directorate General of Taxes, 2016). Meanwhile, according to data obtained from BAZNAS, the realization of ZIS funding nationally 2008 to 2015 is shown in the following table.

Table 1. Collection of Zakat in Indonesia

Year	Amount of Zakat (in trilyun)
2008	0.92
2009	1,20
2010	1,50
2011	1,73
2012	2,20
2013	2,70
2014	3,30
2015	3,70
2016	5.00

Sources: (Pusat Kajian Strategis Badan Amil Zakat Nasional, 2016)

This enormous potential of zakat can be a source of funds for society and government. However, the huge difference between the potential and realization implies a problem in the management of zakat (Hartono, Directorate General of Taxes, 2016). These problems are like; first, zakat is only seen as a religious obligation. Secondly, the increased awareness of Muslims in paying zakat is not accompanied by comprehensive planned collection and distribution. Third, the formal legal supporters are less proactive in looking at the potential of zakat as well as the application of religious obedience to Muslims (Mughni, 2015).

To optimize the role of zakat, Islam encourages the growth of social institutions to help each other in difficult times (Yuniartati, 2012), one of them is the Organization of Zakat Management (ZI). ZI is a non-profit organization that aims to help Muslims channel zakat, infaq, shodaqoh to the rightful. However, in such management sometimes fund managers are not the people or institutions that are really known by the funders, thus raising the need for accountability and transparency in the management of zakat funds (Ari Kristin, 2011), it is very important to do because, wrongly one factor causing the non-achievement of optimal zakah acceptance from muzaki is the low level of public trust in ZI (Septiarini, 2011), this can be seen in research conducted by Public Interest Research and Advocacy Center (PIRAC) in 2007 in 11 cities (59%) of respondents distributed zakat through amil mosque around the house, or directly to the eligible, and through BAZ and LAZ about 6% and 1.2% (respectively) PIRAC, 2007). In addition, based on a survey conducted by Dompet Dhuafa Republika in 2009 regarding public perception related to zakat mal and zalcat management for jabodetabek region obtained the result that, muzaki who membesarkan zakatnya directly to mustahiq equal to 33,2%, mosque equal to 18,3% BAZ and LAZ are 2.1%, scholars are 2.1%, and social foundations are 2.1%, and the rest do not answer (Nurul huda, 2015). The low public trust in ZI is also caused by the many cases of irregularities perpetrated by irresponsible amil, such as the cases as decribed by Rini (2016).

To increase public trust, transparency and accountability of ZI operational activities need to be undertaken. Non-profit organizations have various weaknesses related to accountability due to the lack of information to the public. However, along with the advancement of technological progress, ZI can utilize the internet as a medium of information to the public, by building website (Gatot Soepriyanto, 2011) and implementing internet reporting (Rini, 2016).

Performance measurement of ZI is urgent, especially with the number of ZI in Indonesia that is around 38.013 Organization (Nikmatuniah, 2015). Based on the description, this research is made to increase public trust to ZI,

by measuring ZI accountability level through internet reporting and performance appraisal, especially on financial performance.

 RESEARCH METHODS

This research is descriptive qualitative research. This study will discuss the level of ZI accountability through the implementation of internet reporting and financial performance assessment. The method of determining the sample in this research is judgment sampling with ZI criteria registered in the regulation of Director General of Taxes No. PER-15 / PJ / 2012. There are 19 ZI that mention in the regulation. For the financial performance measurement object used is the financial statements of ZI who have made the preparation of financial statements Sharia Financial Accounting Standards 101 concerning the presentation of financial statements, the prepared reports shall consist of reports of changes in funds. The data used in this research is secondary data. The source of data in this study comes from every ZI website. Observations of the website were conducted during March 2017.

In the assessment of financial performance, researchers used measurements based on IZDR 2011 by IMZ. The measurement of financial performance is divided into three assessment criteria. Here are the three measurement criteria used. The final result of the ZI financial performance assessment is the sum of all values obtained by ZI. Furthermore, the result of that value is converted into the rank set in IZDR 2011.

Tabel 3. Indicator of Financial Performance Assesment for Zakat Institution

Criteria	Indicator
Financial statement	Audited financial statement (auditability), availability of update financial statement (time concern), and financial statement can be accessed by public (transparancy)
Financial efficiency	Operational Expenses Ratio
Capacity of Organization	Primary Revenue Ratio
	Primary Revenue Growth
	Program Expenses Ratio
	Program Expenses Growth

Source: IMZ

RESULT AND DISCUSSION

Analysis of Financial Performance Assessment of ZI

This study discusses the assessment of financial performance against 7 ZI, namely: BAZNAS, BMH, YBM BRI, BNI BNI, RZ, PKPU and DD. Based on the results of the assessment of financial efficiency, it can be concluded that most of the ZI got a bad assessment, except LAZ Bamuis BNI who got a value of 3 or enough. The poor rating is due to the high operational cost of each ZI when compared to total expenditure. ZI should strive to minimize operational expenditure of up to less than 5%.

Assessment of organizational capacity is measured through four criteria. The results of the financial performance measurement of this organizational capacity component as a whole are summed up quite well.

 Furthermore, assessment of financial performance in terms of financial statements then most of the ZI got a very good assessment. This is due to high ZI awareness of accountability and transparency in reporting management activities to the community through the preparation of financial statements. However, not all ZIs have fully compiled the components of financial statements in accordance with SFAS 101. c. Criteria for valuation of financial statements.

Based on the assessment of financial performance in terms of financial statements then most of the ZI got a very good assessment. This is due to high ZI awareness of accountability and transparency in reporting management activities to the community through the preparation of financial statements. However, not all ZIs have fully compiled the components of financial statements in accordance with SFAS 101.

The final result of the ZI financial performance assessment is the sum of all values obtained by ZI. The results of these values are then converted into the ratings set out in IZDR 2011. This ranking can be seen below

Table 4. Value of financial performance of ZI

Total value converted	Bamuis BNI	YBM BRI	RZ	BAZNAS	BMH	PKPU	Dompet Dhuafa
Financial efficiency	3	1	1	1	1	1	1
Organization capacity	16	18	15	13	11	11	9
Financial statement	5	5	5	5	5	5	4
Total	24	24	21	19	17	17	14
Result	8	8	7	6,33	5,67	5,67	4,67
	AA+	AA+	AA-	A	A-	A-	BBB
Rank	1	2	3	4	5	5	6

Explanation: 5: excellent, 4: good, 3: Fair, 2: Less, 1: poor

Source: Data processed

Conclusion

Based on the measurement of financial performance appraisal conducted on seven ZI, it can be concluded in general, ZI financial performance is considered good enough. The best ranking was obtained by BNI BNI, YBM BRI was ranked second. Then, in the third rank achieved by the RZ, then the fourth ranking achieved by BAZNAS. While the fifth ranked achieved by BMH and PKPU. Last ranked sixth was achieved by Dompet Dhuafa Republika (DDR).

Suggestion

Future research is expected to expand the scope of the research by measuring the performance of sharia compliance, legality, and institutional, management performance, performance of economic empowerment and performance of social legitimacy. It aims to make the results of the research produced more comprehensive and reliable.

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Problems of translation "Days Gone By" by Abdulla Kadiri

Problemas de traducción "Days Gone By" por Abdulla Kadiri

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ABSTRACT

This article deals with the problems of translation and equivalency, especially with cultural words, which present national customs and traditions. Cultural terms usually present fewer problems. In this article, great attention is paid to the national-cultural specificity of translation of Uzbek classical literature into English. Interpretation from the mother tongue into a foreign language must comply with terminological and pronunciation norms of the target language to such a degree that the ideas, intentions and factual information contained in the original speech and the attitude of the speaker to them are passed on in such a way that communication is not impaired nor misunderstandings caused. Roman Abdulla Qadiri, "Days Gone By," reveals a wide range of universal human themes and problems. Therefore, it is very difficult to define it unambiguously. Nevertheless, it can be argued that having laid the foundation of the work as a beautiful love story, the author was able to touch upon the complex problem of the confrontation between God and the devil, light, and darkness in the destinies of mankind.

Keywords: God's servant, enrichment, paradise on earth, humble, for all the will of god, last judgement

RESUMEN

Este artículo aborda los problemas de traducción y equivalencia, especialmente con las palabras culturales, que presentan costumbres y tradiciones nacionales. Los términos culturales generalmente presentan menos problemas. En este artículo, se presta gran atención a la especificidad nacional-cultural de la traducción de literatura clásica uzbeka al inglés. La interpretación de la lengua materna a un idioma extranjero debe cumplir con las normas terminológicas y de pronunciación del idioma de destino de tal manera que las ideas, intenciones e información objetiva contenida en el discurso original y la actitud del hablante hacia ellos se transmitan de tal manera. de manera que la comunicación no se vea afectada ni se produzcan malentendidos. Roman Abdulla Qadiri, «Days Gone By», revela una amplia gama de temas y problemas humanos universales. Por lo tanto, es muy difícil definirlo sin ambigüedades. Sin embargo, se puede argumentar que, después de haber sentado las bases de la obra como una bella historia de amor, el autor pudo abordar el complejo problema de la confrontación entre Dios y el diablo, la luz y la oscuridad en los destinos de la humanidad.

Palabras clave: siervo de Dios, enriquecimiento, paraíso en la tierra, humilde, por toda la voluntad de Dios, el juicio final

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Roman Abdulla Kadiri, " Days Gone by" reveals a wide range of universal human themes and problems. Therefore, it is very difficult to define it unambiguously. Nevertheless, it can be argued that, having laid the foundation of the work as a beautiful love story, the author was able to touch upon the complex problem of the confrontation between God and the devil, light and darkness in the destinies of mankind. "Days Gone by" is the first realistic novel in Uzbek literature, and at the same time the most popular and most studied. Scientists, as usual, especially noted the image of national traditions in it (Makhmudova Z, 1994), emphasized its proximity to the folk epos and adventure novels of past centuries (Mirvaliyev S, 1962), analyzed the historical roots of the events depicted in it (Aliyev A, 1967), investigated the originality of the heroes of the new and old generation in the work (Kuronov D, 2006). However, no less important, but still not explored feature of the novel, undoubtedly, is the theme of the opposition of light and darkness, presented to us by the author through the visual-color imagery of the created text.

Representing the disappeared world of the past, the author as if invites the reader to pay attention to the glimpses of the divine radiance revealed in the bygone time, and on the path of personal improvement of a person, on the path to light, given to the reader in the context of a certain colorful series. Already in the "Introduction" Kadyri defines his main theme ("mavzu") as a narrative of "the dirtiest and darkest days ... of history" (All references in the future, 1984,1958) ("tariximizning eng kir, qora kunlari").

In a letter to his son, Yusufbek-hoji writes:

"My son, you can to some extent distinguish white from black" ("O'g'lim, sen bir qadar oq bilan qorani ajrata olasan"), which initially - through a conceptual message - not only expresses its high appreciation and trust in the son, but and the importance of the existence of colors symbolically defining the separation of good and evil in the existing world.

What real significance did the writer himself attach, let's say, to the color of a literary image? First of all, the use of color in Kadir is symbolically concrete, that is, it has an established, direct meaning. Most often it is observed, for example, in the description of nature: "qora ot" - a black horse, "qora sovuq quyosh " - a black cold sun, "qorong'u tun " - a dark night, "qora bulutlar" - black clouds, "qora parda" - black curtain. It can also be found in the description of people's appearance: "qora chutir yuzli" - a black face covered with smallpox, "qora tanli" - black. At the same time, the author does not refuse to use the proposed concepts in their figurative meaning, for example, when Kumush, one of the heroines of the novel, receives a false letter of divorce: "the candle went out by itself" and, as the author emphasizes, the yard in the true sense, plunged into darkness ("Shuning ila bu hovlini chin ma'nosi bilan qorong'ulik bosdi"). A metaphorical use of these images is observed in the titles of chapters describing the hopeless, hopeless days of separated lovers: "Qora Kunlar " - Black Days (about Kumush), "Korong'u Kunlar" - Dark Days (about Otabek).

Kadiri uses color to distinguish goodies from negative ones. The author does not spare dark colors for representatives of the darkness. Following the folk tradition, he also robs them of their attractiveness. So, Hamid appears as a plain-looking person with a black face covered with smallpox ("qora cho'tir yuzli ... ko'rimsiz bir kishi"), despite the black skin ("qora tanli bo'lsa ham"), due to prolonged use of kuknar, - a person with yellowed face («yuzi sarg'aygan ... bir kishi ...»). Yellow is also out of favor with the author. The family of a snub-nosed woman (mother and son) is distinguished by a yellow skin color («sariq tanli») and a terrible appearance, which is in harmony with their internal content. But not only the outer darkness, visible, allows you to characterize the past days accordingly. The author in the novel emphasizes the inner darkness, the darkness prevailing in society. Turkestan in the era of events depicted is an Islamic state. Nevertheless, the author sadly states that there is theft, debauchery, and unbelief, and alcohol trading («... o'g'rilar o'z tirikliklari orasidan qolmaydilar…, fohishalar ham yetishib turadilar. ...peshonasi sajda ko'rmaganlar ham ko'p , ... ichkilik sotish bilan tirikchilik qiluvchilar ham yo'q emas edilar «).

First of all, the backwardness of state structures overshadows the described era. Already quoted many times in the works on novel (The Days Gone By, 2017) , the passage about the city of Shamai (Kazakhstan) is good proof of this. Otabek dreams of establishing the same order in his homeland, but finds it impossible. The lack of unity in the country, hostility between ethnic groups and even within groups for power, for money, for a better place in the sun does not allow people to step beyond their personal interests, to take care of the interests of society and the country. As a result, everyone vegetates in the darkness. This gloom is further enhanced by the incredible bribery of officials. Through the image of Hamid, the writer brings to the pages of his work people who are ready for anything for the sake of money, even for murder. And this applies equally to the poor (Sadyk and his friends), and to people endowed with serious power (kurbashi). True, there is a certain difference between them. For example, Sodiq agrees to Hamid's proposal immediately, without hesitation:

- Odam o'ldirishmi? - deb so'radi. ...Bu kungacha ikkitasini joylashtirdim, uchinchisiga o'tsa, nima qiladi? (- Do I have to kill a man, or what? ... Until now, I have already laid two down, well, if the turn comes to the third?). Kurbashi is not a very distant, but more or less wealthy and developed person. Therefore, he still experiences something like an internal struggle. He begins to realize that the money he takes is the price of the life of innocent people, but looking at Hamid's face, silently promising many more gold in the future, he does not listen to the voice of conscience. ("(Khomid) Unga tez-tez qarar va lol tili bilan unga yana ko'p oltinlar va'da qilar edi. Bu va'dalarni Hamidning yuzidan o'qigan ko'rboshi " ikki kishining hung baxolari! " deb qichqirmoqchi bo'lgan

vijdon sadosini eshitib o'tirmadi. The only person who really refuses Hamid's money is the blessed dervish who told him about Otabek's second marriage.

"Sizga nazrim bor." (- I want to give you a present) Bu so'zni eshitib devona yo'lga tushdi. Ko'z og'rig'i uning ketidan yugurdi ...) (Hearing this, the couch went on. The man hurried after him...) - Mang! - deb pul ko'rsatdi. (- Here, take my offering!) Devona iltifotsiz ketavergan edi.(Abdulla Kadiri, 2000) (Crazy kept walking, oblivious) Do not rush to the cynical conclusion that only lunatics can refuse money, but it is worth recognizing that the passion for money, the power of money overshadow life, if only because it is they who always lead the hero to death: he is sentenced to death twice, twice he is pursued by a hit man. But this aggravation of the plot is felt not as a tribute to the adventure genres at the origins of the novel, but as yet another evidence of the depreciation of human life.

In this gloomy world, it is easy to die due to the whim of the ruler. Yusufbek-Khoji was nearly executed because he stood up for the innocently convicted. Otabek was sentenced to death only because he is the son of Yusufbek-hoji, who is an adviser to Azizbek. The hero even smiled when he heard the "unjust" sentence ("Xaqsiz jazo! - deb Otabek kulimsirab qo'ydi"). But, following the highest justice, immediately after the imprisonment of Otabek and his father-in-law in prison, Kadyri goes on to describe the siege of Tashkent: a huge field filled with decapitated corpses, a "horror hill", collected from 300-400 heads, among which there are old ones, and young. On their disfigured faces, the author reads the sentence of the era ... Old people look, as if cursing this world («... shu hayotga la'nat o'qigandek qaraydilar»), and young people, especially the guy who has not lived even twenty years old - even his mustache has not yet grown - like they would regret that they were born in this life and at that time («... shu turmushda, shu zamonda tug'ilgani uchun,» attang «to'qiydilar»).

This unknown youth may have been younger than Otabek, but he has already died at the hands of those bloodthirsty bouncers who, now full of self-worth, tell each other about their skillful shots and trophies obtained. Why should Otabek's life be more important and secure? Just because he is the protagonist of the novel? The author, as it were, insists on the fragility of human existence. The siege of Tashkent is not the only mass bloody scene in the novel. It is followed by a riot in Tashkent, the capture of a Muslim and, of course, the extermination of the Kipchaks. This time, people are being killed because of their nationality. The newly matured Khudoyarkhan wants to take revenge on the Muslim woman who has held power in his hands for so many years and put all his fellow Kipchaks at all important posts. Niyaz-kushbegi, who started the massacre, wants to take the post, now occupied by a worthy and fair Kipchak - Normuhammad-kushbegi. And just for the sake of this, a huge number of people die. The exact figure is not named, but, following only one street of the city, the heroes counted about 70 corpses and saw 40 more in Guzar. The total number of victims should be as terrifying as the description of the executions, transmitted from the words of Hasanali: "Oh, Bek, this is what cruelty is ..." ("Oh, Bek, rahmsizlik bunaqa bo'lar ekan ..."). Biblical longing overwhelms the black pages of the novel, but there is no Esther, and no salvation. The situation, terrible in its injustice and the complete impossibility of at least doing something against it, are thickening the darkness prevailing in society. But Kadyri knows how to subtly bind the dark and light events in the novel. So - the news of the arrival of Kumush suddenly illuminates the life of the hero and pushes aside his gloomy thoughts. The light in the novel is represented mainly through images and feelings. For example, the image of Oftoboyim - the mother of Kumush is filled with light. She is the ideal of an earthly woman - beautiful, smart, kind, caring. It is no coincidence that the author endows her with such a bright and gentle name - "The Sun". The feeling of love illuminates the whole novel, being its main content. And, at the same time, white plays the same role in describing positive characters as black did in describing negative ones.

Needless to say, the positive characters of the novel are not only bright, but also beautiful. Otabek is portrayed as handsome and white-faced ("ko'rkam va oq yuzli"). The author trusts Toybek, the maidservant of the Kumush family, to oppose him to Hamid. She succinctly and fully described Hamid as "black Hamid" ("qora Xomid "), she never tires of admiring Otabek: "Both beautiful and reasonable ..." ("bir chiroyli, bir aqlli ..."). Introducing readers to the supporting characters, Kadiri continues to follow the same principle. We learn that the loyal servant of the Otabek family is Hasanali, black-eyed with a white (gray) beard ("qora ko'zli, oppoq uzun soqolli ") and in addition with a clean (white) soul ("oq ko'ngilli kul edi "). When the author talks about the master Alim, Otabek's friend and mentor, he emphasizes the pallor of his face - the hero is depicted "with a pale, bloodless face" ("qonsiz yuzli"). But most of all, the white color prevails in the description of Kumush, and this helps the author to build a contrast between her and her cruel admirer - black Hamid. At the first meeting with Kumush, we see that she is distinguished by black eyes ("tim qora ko'zlari"), an impeccable white face ("g'uborsiz oq yuzli "), white hands ("oq qo'llari") and also snow-white teeth ("sadaf kabi" oq tishlari «). At the wedding, her beauty and cleanliness is even more emphasized by the white color of her clothes: "... and a white silk scarf on her head, and a white silk dress, and a fur coat covered with silver brocade ..." ("... oq shoyi ro'mol, ... oq shoyi ko'ylak, ... oq kumush zarrin sirilgan po'stin ... «).

The predominance of white in the description of appearance makes Otabek and Kumush. But they are not only similar in appearance. The similarity of their character is also found in their feelings: both hide their secret, both pretend to be sick: Kumush refers to a headache, and Otabek refers to Margelan's poor climate. Finally, both talk in a dream due to overcrowding. So Khasanali learns about Otabek's secret, and Kumush's grandmother expresses sincere concern for her granddaughter. The similarity of Otabek with Kumush is so obvious that he is even

noticed, in general, by the near, but very cordial mother of the hero - Uzbek-aim. Comparing the wives of her son, she says that Kumush seems as smart as her son ("Kumushing o'zinga o'xshash serfikr ko'rinadir"). But there is something that noticeably distinguishes Kumush from Otabek from other heroes of the novel. This is her angelic essence. Kadiri presents Kumush to the reader, like an angel in a girl's guise: "Bu kiz suratida kuringan malak kutidorning kizi - Kumushbibi edi!" Otabek, sentenced to death, dreams only of seeing her face before death. Even Otabek's mother, who so long tried to free her son from the charms of the "Margelan misfortune" with all sorts of conspiracies, says about her daughter-in-law that there is more to her than her beauty ("... bu kelinning husnidan ham boshqa, ya'na tag'in bir alohida hosiyati borga o'xshaydir!" «). This extraordinary, unearthly essence of Kumush made her mother-in-law cry at their first meeting, when, hugging her daughter-in-law, caressing and kissing her, she began to peer intently at her face and for some reason cry ("O'zbekoyim ham uni mahkam siqib, kuchoqlab olgan, yuzidan shap-shap o'pib, aylanib-o'rgilar va tikilib tikilib nima uchundir yig'lar edi ... «). This is how the divine light that Kumush carried in her was exposed.

Yusufbek-hoji is the only one who expressed this essence of her out loud: «This is not a woman, but an angel ...» ("Bu odam farzandi emas - farishta!") And if there hadn't been in Zaynab's house, he would have called her an angel. Kumush is an angel who visited the world to bring the light of happy love into it. Saodat, the beloved master of Alim, had the same mission. The tragic false story about the master's sad love is a harbinger of Otabek's sad fate, the master's love - an explanation of the hero's fate. About the reverent attitude of the master to his beloved was already mentioned by D. Kuronov (Arabic poetry of the Middle Ages,1975). But the reason for this was not only that the hero was in love with Saodat. The main thing is that he also managed to guess the angelic essence of his beloved. He realizes that he is dealing with a miracle. He finds himself staring at it for some reason for a long time («... unga uzoqqina qarab qolishga majbur qo'lgan edim»), and that it seems to be influenced by some incomprehensible force («qandaydir bir kuch ta'sirida»), and that for some reason he cannot imagine that he will have the good fortune of marrying a girl like Saodat ("nima uchundir Saodatdek qizga uylanish baxtiga erishmakni o'zimga tasavvur qilolmas edim"). And this is after two years of dating, during which he almost supported their family, and the girl grew before his eyes!

Master Alim is very close to God. He is a humble, true Muslim. The heavy blows of fate did not damage the kindness of his soul. His spiritual purity allowed him to recognize in his young creation an angel who brought the light of love into the world.

Saodat and Kumush have a common mission and common destiny. Both of them are echoes of the romanticism of the last century. These are realistic versions of the image of the legendary Tamara from Lermontov's poem "Demon". The author of the poem insists that the Demon recognized an angel in Tamara: "... if the Demon were flying, // At that time he looked at her, // That is, remembering the previous brothers, // He turned away and sighed ...". The Demon's love for Tamara is an expression of his longing for an abandoned paradise, an unconscious desire to return the light of God to his damned life (Lermontov M, 1988). Following a romantic tradition, Kadiri places the light of divine radiance in a feeling of love. His heroines are direct relatives of the Lermontov princess. An angel blowing Tamara's soul says of her: "Her soul was one of those // Whose life is one instant // Unbearable torment, // Unattainable joy, // Creator from the best ether, // Wove their live strings, // They are not created for the world, // And the world was not created for them. " (Soguniy A, 1991) These words equally characterize both Kumush and Saodat - angels who bring happiness to people in their personal lives. Public happiness has become the goal of the life of Otabek's father, Yusufbek-hoji. A. Aliyev noted that the name of the hero goes back to the real historical person Matyusufbay - the organizer of the Tashkent riot against the power of Azizbek, which took place in the 40s of the XIX century (Aliyev A, 1967). But at the same time, it goes back to the biblical-Koranic image of Joseph the Beautiful - an adviser to the Egyptian pharaoh: Yusufbek-hoji also serves as an adviser to local rulers and embodies the ideal of a ruler in the understanding of Kadyri the Enlightener. The hero is also wise, fair and beautiful, like his Quranic predecessor. This is a kind of attempt to create the image of a "wonderful man", but, unlike Prince Myshkin from the novel by Dostoevsky, the hero Kadyri is healthy and occupies a serious place in the government. His virtue and mind brought him the respect of almost the entire population of Tashkent. He does not seek power ("mansab sevmasligi"), does not use his position as a means of enrichment.

That is why through Khasanali, who had the opportunity to compare, the author emphasizes that the Kumush family is much richer than the Otabek family ("Marg'ilonlik qudalaringiz davlati oldida bizniki yo'q desa bo'ladir"). Yusufbek-hoji is surrounded by a halo of holiness, which Kumush notes in a letter to his parents («Uning nur ichida cho'milgandek bo'lib ko'ringan siymosini ... yaxshi ko'raman»). The hero's whole life was spent in the care of the people ("bu soqol shu el kayg'usida oqardi"). He observes justice, honesty, and fidelity to the word in both public and family matters. Fidelity to the word forced him to force his son to a second marriage («bizning oiladan lafzsizlik chiqishi menga ma'qul ko'rinmaydir»). The hero's justice forced him to demand from his wife, to be kinder to Zaynab ("Kayin ona deganning adl turishi lozim"). He also behaves with those in power: he tries to guide them on the right path, and, as far as possible, confronts injustice. Yusufbek-hoji stands up for the innocently convicted, laments over the darkness of the masses, who have risen to defend their oppressor Azizbek. He writes to his son: "Well, my son, I don't know whether to cry over the fate of the people or to laugh" ("Ana, o'g'lim, bizning xalqning xoliga yig'lashni ham bilmaysan, kulishni ham!").

Yusufbek-hoji alone is trying to save the unfortunate Kipchaks from extermination ("... qo'limdan kelganicha kipchoqlarni qochirishga harakat qildim, tevarakka kishilar yo'lladim"). But - it is impossible for one to fight the

total mass. The light of Yusufbek-Khoji cannot withstand universal darkness. «Paradise on earth» is impossible, and the extremely disappointed hero intends to spend the rest of his life preparing for heaven. He accepts his failure as a sign of God («... bo'lmaganlarga bo'lishmoqchi bo'lganim uchun kinoyaidir»). Yusufbek-hoji knows that "Allah leads" to the "direct road" only to those "whom he wills" (The Days Gone By, 2017). And no one can change the decision of God. It is impossible to correct those whom Allah does not want to correct. All the best heroes of the novel are distinguished by their Muslim (humble) obedience to the will of God and constant readiness for death, which can occur at any time when God will be pleased to end the earthly trials of man. In their speech, the creator's presence is always felt: "For all the will of God!" ("Hammasi Xudoning taqdiri"), "God bless you, Kumush!" ("Xudoga topshirim, Kumush, kazom etib ko'rolmay o'lsam, mendan rozi bo'l!") , "God willing, you will recover, my child!" ("Xudo shifo berar, bolam") and so on to infinity. Interestingly, negative heroes also keep God at the center of their worldview. Khushroy-bibi - sister Zaynab - speaks of her pride: "I have not bowed my head to anyone to this day and consider it a shame to repent to anyone." In the original, this is conveyed more subtly «Men shu chokkacha bandasiga bosh egishni, va bandasi oldida tavba qilishni or bildim ...». She says "bandasi," which means "Hudoning bandasi," that is, "God's servant," but she does not allow her to pronounce the holy name of Abdullah Kadiri.

The heroes of the novel are in darkness also because they are to some extent far from God: they all live in an earthly, sinful, perishable world. All of them are tempted and not all can resist. Even Kumush, who agreed to serve the more coveted "youngest" for the sake of connecting with her husband ("Nihoyat maqsadim ikki do'stga bir cho'rilik va shu munosabat bilan birovlarni ko'rib yurish ..."), and she could not resist the temptation and began to fight for the right to be the only one, which means - began to sin against Zaynab. The struggle of two principles - light and darkness - for the souls of people turns into a tense conflict in the novel. The devil manifests itself in the form of Hamid money, against which Kurbashi can not resist. The devil challenges Zaynab in the smile of her sister («Xushro'y o'zining vaxshiy ko'zlari bilan singlisiga qarab kulimsirar edi ...» (Abdulla Kadiri, 2000)). The devil takes Otabek out of the house, forcing him to leave his parents, who were not to blame before him. The power of the devil in the novel may become a topic for a separate work, but now it is important to note that, in spite of everything, Otabek managed to go through the path to light that was destined for him.

The hero's chosenness is felt from the first page of the novel. The author notes this both in the description of his room - "more charged than the others" ("... boshqalarga qaraganda ko'rkamoq bir hujra"), and in the description of his appearance "not like other ...' other people "(" Bu hujraning egashi ham boshqacha yaratilshida "). The reason for the features of the hero lies not only in his wealth and beauty. There is some higher quality inherent in the hero. At an early stage in his life, it manifests itself in the hero's ability to love. The fact that this is a gift, besides a rare one, can be understood by comparing the hero with Hamid and his attitude towards women. The author is not limited to a simple contrast. He insists on the character of the hero through the words of the devotee Hasanali, who claims that love is the pearl of the heart given to very rare young men ("Muhabbat juda oz yigitlarga muyassar bo'ladigan yurak javharidir" (Abdulla Kadiri, 2000)). Otabek's merits are visible not only to his relatives. In Margelan, he was immediately and highly appreciated. Akram-haji would wish to see him as a khan ("... hon qilib Otabekni ko'tarar edim!"). Mirzakarimbay noted that the young man was fully gifted ("... Xudo har narsadan bergan yigit ekan"). The love sent to Otabek through the medium of an angel - Kumush - became the first and happiest stage of his difficult path to the light. A society in which it was not customary to demonstrate love for a woman where women have never enjoyed great respect, in every way distorts this feeling and causes Otabek torment. Best of all, his father reacted to the marriage of the hero: he simply did not pay attention to it. Worst of all, the mother met this news. She resented her son because he deprived her of the right to choose a wife for him to her taste.

The product of oriental education, Otabek is forced to come up with reasons ("otasiga allaqanday baxona ko'rsatib ...") to escape to his wife for another month and a half. To pay a lot of attention to a woman, even to his wife, is a shame. Mirzakarimbay severely breaks the words of his wife, begging him not to leave his daughter in a dangerous house ("... mehmonxonada hoji bor, sen bilan yo'lakda ezilishib turmayman - nomus!"). Otabek looks at the world differently. His soul is pure like that of a baby, and love for him is a bright and wonderful feeling, which he is happy as a child. But in fact there are still a lot of children in it. As a child, impatiently, he shouts his consent after a twice (and not thrice) repeated question, fearing that the question will not be repeated and the wedding will be upset. ("Go'yo uchinci so'roq o'rniga -" endi olmas ekansiz Kumushbibini ... "deb majlis buziladigandek ..."). Otabek is naively childishly convinced that Kumush must also love him ("Nega qochasiz ?! Nega qaramaysiz ?!"). He believes that Kumush should also recognize him, as he recognized her and singled out among all those whom he had previously refused: "Why don't you look at me?"

Children close their eyes when they want to not be seen. Clumsily protesting against the decision of the parents, Otabek, as a small one, believes that if he does not return home, then there will be no wedding. And he also suffers in a childish way: how a lost child rushes between two cities, not being able to explain to himself what he hopes for. But Otabek is not a child. He has already embarked on his path of development, and therefore his happiness breaks off so suddenly and pointlessly. Without guilt, the guilty one is driven out of the house of his beloved wife, which is his first severe blow of fate ("... bu xo'rlik turmushdan birinchi zarba edi"). Without realizing it, Otabek experiences the sufferings of Christ (the prophet Isa): not guilty, but punished. A meeting with master Alim becomes a new stage in his life's journey. She changes the hero, but not only for the better. Master Alim is

the first person to pour Otabek wine. The author emphasizes that his hero has not drunk until today ("... Otabek ichkilikdan qattiq hazar qilar va bu kungacha mayni o'ziga dushman kabi ko'rar edi"). It is known that after this Otabek drowns his longing for wine. The inexperienced heart of the hero almost leads him to the path of the devil. It is no coincidence that Khasanali asks: "My son, what do you need in this devilish potion?" ("O'g'lim, sizga bu shaytoniy ishning nima zarurati bor!").

However, if we recall that in the traditions of oriental literature, wine was always used in a metaphorical sense, then we can understand that it was precisely at the master Alim Otabek that he managed to drink the cup of suffering. More importantly, he understood here: his suffering is not the worst. The happy prince for the first time truly saw and realized human grief, felt it with all his heart. Once, for this reason, the Buddha left home, - Otabek closed himself in. For the first time, he really felt what death was ("Died ?!", "O'ldi ?!"). Even looking twice into the face of death, Otabek did not fully understand its strength and significance. Perhaps he was too young to understand the meaning of death. His father-in-law had something to worry about: he left the two women dear to him unprotected, and therefore he was completely dead when he heard the verdict. ("Xaqsiz jazo! - deb Otabek kulimsirab qo'ydi. Qutidor bo'lsa chin o'lik tusiga kirgan edi")). Perhaps Otabek was too happy ("... ammo so'ng nafasida uning bilan vidolashsa"). But now, when he has lost everything: the light, meaning and meaning of his life, he realized death, which demonstrates the great meaning of life ("Ulug Bir Mano"). It was this greatness that Otabek felt in the image of the master who began to subconsciously control the subsequent life of the hero, it was he who was guided in his actions. He understood that it's not easy to be like that ("Usta Olim bo'lish qiyinligini anglay boshladi"). The hero's heart full of love and tenderness suddenly and completely emptied ("yuragi bolalarini uchirib ketgan karrukning uyasidek bo'sh-bo'sh edi") to be filled with new feelings. But in the fight against longing, Otabek follows the right path. Without noticing it, he is gradually tempered by the spirit.

The terrible news about Kumush's wedding almost drives him crazy ("... telbalarcha nima uchundir kulib ko'ydi, o'z – o'ziga so'zlanib Marg'ilon ko'chalarida tentaklarcha yugura boshladi") But the darkest night that followed ("... qorong'u kuzning, qorong'u bir tuni ...") ends with a bath for morning prayer. The forces of darkness will no longer be able to get his soul, no matter how hard they try. Going "to the very last battle" with evil ("... Eng so'nggi kurashga"), Otabek already knows what he is fighting for. And although he himself makes it out again, in a childish way, in a romantic and chivalrous halo ("... juda lazzatli va shoirona"), in fact, he is fighting for his light, for his angel, and therefore is not afraid of a "sweet" death ("shirin o'lim"). His beloved is returned to him, but not only Otabek changed the years. On the very first night, he recognized this ("... siz ikki yil burungi Kumush emassiz"). In the future, this only worsened: his lover changed not externally, but from within. Her soul has changed ("... suratida emas, sifatida kichik bir o'zgarish ko'rar edi"). If Kumush lived longer, Otabek might have realized that the light had shifted, but - Kumush died, and this made her a saint.

Mount Otabek turned into a mystery. He stepped to that step where he was to find that "highest meaning". And the only person who could help with this was Master Alim. Only next to him could Otabek resist the forces of darkness. Pity, love and even later repentance of parents could only exacerbate the danger. It is not known who Otabek blames or punishes more: himself or his parents, but he leaves them forever. A gesture common enough in eastern literature ... Beautiful poems written on the grave of Kumush create an allusion in the novel with the poetry of the Uzrit school, singing "unhappy lovers separated by evil rock" (The Days Gone By, 2017). One of the prominent representatives of this school - Majnun - unhappy love also forced to leave his home. The classic couples mentioned in the introduction to the novel - Farhad and Shirin, Tahir and Zukhra - confirm that this parallel did not arise by chance. Otabek walks the path destined for him from above. And the fact that Master Alim went this way with him confirms that both of them followed the right path and, in the end, connected with the light.

The road to light is difficult and difficult. Not everyone is able to stay on this path. The saddest thing is that it is not at all necessary that virtue in the end be rewarded. The sad fate of Otabek's father, Yusufbek-hoji, is a vivid evidence of this. The author completely removes it from the last pages of the novel, where it ceases to look into the souls of heroes, but only depicts external events related to the death of Kumush. But the last sentence of the novel returns an expensive image to readers. The hero celebrates the memorial rite ("... Yusufbek xoji xatmi quron qilib yurtga osh berdi ..."). How great the sorrow of the father is impossible to express. But as the great prophet of Islam said: "Mening bir toifa ummatim bordurkim, qiyomat bo'lguncha ham bular haq yo'lidan adashmaydilar " ("Among my followers there are those who will not go astray before the Day of the Last Judgement"). Even before arrival, Kumush Otabek concluded that all people, without exception, are tested depending on their level ("... hayotning zarbasi har kimning o'z darajasiga qarab va lekin istisnosiz bo'lganligini tushundi"): the belief is widespread in Islam that the closer a person is to God, the harder the trials that fall to him.

Conclusion

Maybe while translating from Uzbek into English the translator can find some equivalents of some of the words and even can explain by definitions, but some emotions and feelings can't be shown in other foreign languages.

Thus, we can say that the analysed national-cultural words of Abdulla Kadiri's work — "Days Gone By". It is obvious from those translations that some words which belong to our culture cannot be directly translated into languages of other nations or cultures, as they might be deeply different from ours.

Sección General

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Needs analysis study on the development of multicultural counseling gamification modules for counselors in training

Necesidad de estudios sobre el desarrollo de módulos de gamificación de consejería multicultural para consejeros en formación

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ABSTRACT

Gamification in higher education is a new way in the learning environment for the 21st century. It has become an effective pedagogical tool to increase students' involvement through immediate feedback on learning activities that allow them to reflect on what they are learning. The use of games as a pedagogical strategy is the basis for student-centered pedagogy as they help promote a flexible teaching and learning environment that is in line with the curriculum stated in counselor education. To date, little research has been carried out that incorporates games in multicultural counseling pedagogy; hence, research needs to be conducted pertaining to this aspect. The article will highlight the development of a multicultural counseling gamification module known as "Immerze" based on the Gamified E-learning Design Process Model proposed by Malas and Hamtini. The Gamified E-learning design process consists of five stages; Planning, Design, Development, Deployment and Review. The article highlights the first stage of the development of a multicultural gamification module which involves the survey on the needs analysis for constructing the criteria and elements of the module. The findings indicated that there was a positive feedback in terms of respondents' needs for gaming platform to enhance their multicultural counseling competencies. Additionally, the implications of the study that help plan and design the multicultural counseling competency module will also be discussed.

Keywords: Gamification, multicultural counseling competency, pedagogy, counselors in training

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RESUMEN

La gamificación en la educación superior es una nueva forma en el entorno de aprendizaje para el siglo XXI. Se ha convertido en una herramienta pedagógica efectiva para aumentar la participación de los estudiantes a través de comentarios inmediatos sobre las actividades de aprendizaje que les permiten reflexionar sobre lo que están aprendiendo. El uso de los juegos como estrategia pedagógica es la base de la pedagogía centrada en el estudiante, ya que ayuda a promover un entorno flexible de enseñanza y aprendizaje que está en línea con el plan de estudios establecido en la educación de los consejeros. Hasta la fecha, se han llevado a cabo pocas investigaciones que incorporan juegos en la pedagogía multicultural de asesoramiento; Por lo tanto, la investigación debe llevarse a cabo en relación con este aspecto. El artículo destacará el desarrollo de un módulo de gamificación de asesoramiento multicultural conocido como "Immerze" basado en el Modelo de proceso de diseño de aprendizaje electrónico gamificado propuesto por Malas y Hamtini. El proceso de diseño de Gamified E-learning consta de cinco etapas; Planificación, Diseño, Desarrollo, Despliegue y Revisión. El artículo destaca la primera etapa del desarrollo de un módulo de gamificación multicultural que involucra la encuesta sobre el análisis de necesidades para construir los criterios y elementos del módulo. Los hallazgos indicaron que hubo una retroalimentación positiva en términos de las necesidades de los encuestados de una plataforma de juegos para mejorar sus competencias de asesoramiento multicultural. Además, también se discutirán las implicaciones del estudio que ayuda a planificar y diseñar el módulo de competencia de asesoramiento multicultural.

Palabras clave: gamificación, competencia multicultural, pedagogía, consejeros en formación.

Introduction

Multicultural counseling has become a basic core curricular requirement set by the Council for Accreditation of Counseling and Related Programs (CACREP) to be introduced in counseling curriculum 2009; Steinfeldt and Steinfeldt, 2012; Sue and Sue, 2013). It has also been regarded as one of the central foci in the development of competency for professional practice in graduate counseling programmes in the USA (Constantine, Hage, Kindaichi, Bryant, 2007; Zalaquett, Foley, Tillotson, Dinsmore, Hof, 2008). As the world is now facing the phenomenon of rapid demographic and diverse societies (Swazo & Celinska, 2014), it is instrumental for those in training to learn, practice, and incorporate multicultural counseling principles in their lives to be more skilled and effective professionals. Most importantly, innovative pedagogical strategies need to be introduced by counselor educators to prepare the practitioners for the complex an

ever-changing societies. This article highlights the first stage of the development of the multicultural gamification module which involves the needs analysis study for developing the multicultural counseling competency module. The needs analysis study concentrates on two aspects: 1) the attitudes of students towards the gamification approach in learning 2) the element of games required and expected by the students in learning multicultural counseling.

Gamification in higher education

One of the cutting-edge pedagogical strategies being introduced in higher education today is gamification. It is defined as the use of gaming elements and mechanics in non-gaming environments. In the context of education, gamification refers to game-based digital learning or digital game-based learning (DGBL) (Seaborn & Fels, 2015). It is utilised as game-based mechanics, aesthetic and game-thinking to promote human involvement, stimulate motivation and excitement to learn and problem-solving (Costello, 2017) that involves certain rules and rewards. According to Gros (2007), the gamification concept covers seven genres as follow:

1) Action games.
2) Adventure-based game play.
3) Play-shaped game play.
4) Role-playing games.
5) Simulation of simulations.
6) Sports-based game play.
7) Strategy games.

Multicultural counseling competency pedagogy

Numerous researchers have identified several pedagogical approaches under the umbrella of critical pedagogical approach (Manis, 2012), notably experiential learning and fieldwork, as ways to enhance multicultural counseling competencies. The study of Nurul Ain, Fauziah Hanim, Nazariah and Norazani (2015) revealed that experiential learning activities such as interaction with diverse ethnicities help reduce prejudice and attitudes towards different

races. It is also in line with the studies conducted by Alexander, Kruczek & Ponterotto (2005) and Kim and Lyons (2003; 2011), which emphasizes the importance of experiential learning in all counseling and education curricula to expose the counselors in training to the cultural reality of the school environment. Similarly, Cook, Krell, Hayden, Gracia & Denitzio (2016) and Swazo and Celinska (2014) highlighted the importance of fieldwork and international study abroad as pedagogical strategies for graduate students. This notion is supported by Hays, Dean and Chang (2007), and Collins, Arthur, Brown and Kennedy (2013), who mentioned the importance of applied experiences in multicultural counseling pedagogy; for example, exposure to diverse peers and individuals as well as campus and community outreach and advocacy as they enable to translate the theory into practice and look into a broader and systemic conceptualization of clients' experiences and professional practice of the counselor.   Hence, the cultivation of multicultural counseling competencies requires something beyond didactic teaching. The use of gamification as a tool in the field of counseling has long been recognized by several researchers as it provides a positive influence on the counseling process (Varenhorst, 1973; Crocker and Wroblewski, 1975; Westwood, 1994). According to Crocker and Wroblewski (1975), the use of gamification in counseling offers six functions in helping a relationship: a) to increase the individual's sensitivity to unobserved behavior; b) to enable individuals deal with the inability to feel; c) to offer opportunities to confront the laws of the game as an analogy to life and norms in different societies; d) to enable play and risk-taking behavior to be highlighted; e) to create a safe environment for experimenting with new behavior; and (f) to help individuals learn strategies of mobility. Kim & Lyons (2003) also suggested that gamification and simulations can be used in conjunction with didactic teaching to nurture and enhance multicultural competencies among counseling students based on three-dimensional competencies, namely awareness, knowledge and skills.

However, empirical studies related to training strategies and activities in multicultural competence training are still lacking in teaching and learning. According to Dickson and Shumway (2011, p. 2) and Barrio-Minton et al. (2014), a unified source of empirically supported training strategies and appropriate activities is lacking in the field of counselor education. Kim (2003) emphasizes that multi-cultural competence training which encompasses the affective, cognitive and behavioral aspects of the subject is relatively low. To date, only one study by Anderton and King (2016) has been conducted that incorporates game-based learning, namely "Oblivion". This narrative study consisting of 5 participants (4 females and one male) aimed to broaden cultural empathy and explore the personal bias among participants. The findings indicated that the most prominent learning experiences of the course were playing the game. The participants linked this gaming experience to their personal real-life reaction combined with emotions and thoughts. Three themes were identified from the data, namely, increase of self-awareness, navigating unusual cultural systems and increased understanding and cognitive empathy for others. In addition, a fourth additional theme of embodiment and the value of embodiment were identified. "Oblivion" provided participants the opportunity to gain entry into a uniquely designed world, a realistic but pseudo-cultural world both familiar and foreign to their real life. Hence, the use of gaming elements can provide students with simulations and thus enable them to position the reality of counseling processes in a 'safe-space' way. Studies related to gamification in multicultural counseling have the potential to become a driving force in enhancing training among counselors. This is important as counselors in training are often involved in dealing with and exploring matters that challenge their competencies as counselors.

Table 1. Demographic information of participants and their experiences in playing game (s)

	Description	Frequency	Percentage
Semester of study	4	30	54.5
	5	2	5.5
	6	12	21.8
	7	8	14.5
	8	3	3.6
Gender	Male	12	21.8
	Female	43	78.2
Level of study	Undergraduate	40	72.7
	Postgraduate	15	27.3
Experience of playing any games	Yes	53	96.4
	No	2	3.6

Type of (a) game played	Digital game	33	63.4
	Board game	16	30.7
	Educational game (traditional)	3	5.7
Platform used to play game	Hand phone	27	50
	Computer	13	24
	Board game	13	24
	Console	0	0
	Video game	1	1.9

N= 55

Based on Table I above, the participants consisted of counseling students from various semesters who had enrolled in a multicultural counseling class. The majority of them (30) were from semester 4 (54.5 percent), followed by semester 6 (21.8 percent). The majority of the participants were female (43) or 78.3 percent while a total of 12 participants were male (21.8 percent). A total of 40 participants (72.7 percent) were undergraduate students while 15 students (27.3 percent) were postgraduate students. About 96 percent of participants had experience playing various games. Only 3.6 percent did not have any experience playing games. About 63.5 percent played digital games, with the highest percentage (30 percent) playing Candy Crush and other entertainment or leisure games, for example FIFA World cup, Super Mario, Temple Run, Fruit Ninja, Sniper, etc. About 30.7 percent of the participants played board games (Sahibba, Saidina, Sudoku), with the highest percentage (25percent) of them playing "Saidina". Only 5.7 percent of them played educational games, namely Kahoot. When asked about the platform used to play the games, 50 percent (27 participants) stated that they used mobile phones as their platform to play games. This was followed by computer and board games that carried the same percentage (24 percent). Only 1.9 percent of participants used video games.

Table 2. Attitudes of participants toward gaming application in learning

1-5 scale (Strongly not agree, Not agree, less agree, Agree, Strongly agree)			
Item	1 & 2	3	4&5
1. The use of gaming platforms is one of the ways for me to identify my cultural values	0	1.8	98.1
2. I need a gaming platform to enhance my knowledge on cultural diversity.	0	0	100
3. I need a gaming platform to enhance my skills from a multicultural aspect.	0	0	100
4. I need a gaming platform to enhance my skills in conducting counseling intervention.	1.8	9.1	96.4
5. I need a gaming application to stimulate effort in understanding clients.	1.8	9.1	89.1
6. I need a gaming platform or creative application to enhance my sensitivity towards clients of different cultural backgrounds.	1.8	0	98.2
7. I need a gaming platform or creative application to enhance my empathy towards clients of different cultural backgrounds.	1.8	18.2	80

8. I need a gaming platform or creative application to enhance my skills in understanding clients' worldviews.	1.8	1.8	96.4
9. I believe that creative applications enable me to enhance my relationship with clients	1.8	5.5	92.7
10. I believe that gaming platforms based on multicultural education will give me fun and excitement,	0	1.8	98.2
11. I am motivated to enhance my skills with clients if I were given stimulation through creative applications.	1.8	3.6	94.5
12. I am more confident to conduct multicultural counseling processes through gaming applications or creative applications.	1.8	7.3	90.9
13. I believe I can demonstrate appropriate multicultural counseling intervention through gaming applications or creative ones.	1.8	1.8	96.3
14. I need gaming applications to help me explore client's issues in a safe way.	0	23.6	76.4
15. I need gaming platforms to learn coping strategies to help client.	1.8	12.7	85.5
16. I am motivated to conduct simulations on advocacy with clients or the community, institutions or society through gaming platforms.	0	0	100

N=55

Based on the items analysis, the majority of participants showed positive attitudes towards gaming platforms in enhancing their multicultural counseling competence. 15 out of 16 items recorded positive attitudes of above 80 percent (based on the total calculation of items "agree" (4) and "strongly agree (5)"). The highest needs (100 percent) were displayed in items number 2, 3 and 16 in which the participants indicated that they needed gaming platforms to enhance their knowledge and skills in cultural diversity as well as were motivated to conduct simulations on advocacy with clients, the community, institutions or   society using that platform.However, there was also noticeable disagreement in items number 14 and 7, in which 23.6 percent of participants did not agree that gaming applications would help them explore client's issues in a safe way. 20 percent of participants also did not agree that gaming platforms enhance their empathy towards clients from different cultural backgrounds.

Discussion

The findings proved that the participants are ready to accept games in their learning processes. It also indicates that Generation Y individuals are very much attracted to creative and challenging pedagogies. Hence, the approach of creative pedagogies needs to beincorporated in teaching and learning along with didactic strategy to stimulate fun and excitement for the students. It is in line with Johnson, Smith, Willis, Levine and Haywood (2011), who mentioned that the use of games is considered vital as it fosters 21st century skills such as collaboration, problem-solving, innovation and procedural thinking. Additionally, understanding of gamers and gaming culture through the use of game platforms in counseling is necessary as a way to increase counselors' understanding of the needs of the clients (Cade & Gates, 2016). However, there was also noticeable disagreement among the participants, in which 23.6 percent of them did not agree that gaming applications could help them explore client's issues in a safe way.   20 percent of the participants also did not agree that gaming platforms enhanced their empathy

towards clients of different cultural backgrounds. It is undeniable that gaming applications are a new approach in counseling pedagogy. Most of the participants normally practice their counseling simulation using face-to-face or traditional approach, with little exposure to technology or game-based learning approach. Perhaps they could not figure out how games can be used to explore a client's issues and enhance their empathy towards clients of different cultural backgrounds. The findings are in line with a study by Dickson and Shumway (2011) that indicated empirical studies on game-based learning in multicultural counseling are still relatively low, and hence contribute to the participants' lack of exposure towards this pedagogical approach.

Conclusion

This study indicates the need to establish gaming platforms to enhance multicultural counseling competency. This is in line with the needs of 21st century teaching and learning that emphasize on technology in meeting the needs of a diverse society, especially the younger generation. The needs analysis study provides a basis for the researcher to develop a module considered appropriate for students to experience the pseudo-cultural world in a safe space. This is vital to keep their interests alive as well as stimulate their fun and excitement in multicultural counseling. However, much effort needs to be done to promote and embed technology in multicultural counseling pedagogy as there is lacking evidence in literature pertaining to this approach.

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The savings behavior of the iGeneration

El comportamiento de ahorro de la iGeneración

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ABSTRACT

The primary objective of this study was to look at the factors influencing the savings behavior of the iGeneration/Gen Z or post-millennials in Cantilan, Surigao del Sur, Philippines. Factors include financial literacy, parental socialization, peer influence, and self-control. The descriptive survey method was used in the study. A researcher-made questionnaire was used as the main instrument for data collection. Interviews were also conducted to answer clarifications, verify the answers of the respondents, and to solicit additional information. Findings revealed that as to financial literacy, they strongly agree that they know the importance of saving money and they have a better understanding of how to manage their finances or allowance through budgeting. As to how peer influence affects the savings behavior of the iGeneration or post-millennials, they agree that some of their friends regularly do save money in a savings account and they discuss money management issues, particularly savings. IGeneration has a sense of responsibility. They have the vision of helping the global economy sustainable through helping create jobs or owning a small business. Among the factors that affect savings behavior, parental socialization is the most influential. The post-millennials see their parents as financial role models. Parental teachings on managing money help increase financial awareness. Clearly, if parents could educate their children on personal finance, children would develop good savings habits. In the long run, this will enable them to be financially responsible.

Keywords: Savings, Savings Behavior, iGeneration, Factors, Influencing.

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RESUMEN

El objetivo principal de este estudio fue observar los factores que influyen en el comportamiento de ahorro de iGeneration / Gen Z o post-milenarios en Cantilan, Surigao del Sur, Filipinas. Los factores incluyen la educación financiera, la socialización de los padres, la influencia de los compañeros y el autocontrol. El método de encuesta descriptiva se utilizó en el estudio. Se utilizó un cuestionario realizado por el investigador como instrumento principal para la recopilación de datos. También se realizaron entrevistas para responder aclaraciones, verificar las respuestas de los encuestados y solicitar información adicional. Los resultados revelaron que en cuanto a la educación financiera, están totalmente de acuerdo en que saben la importancia de ahorrar dinero y tienen una mejor comprensión de cómo administrar sus finanzas o asignaciones a través del presupuesto. En cuanto a cómo la influencia de los compañeros afecta el comportamiento de ahorro de iGeneration o post-millennials, acuerdan que algunos de sus amigos regularmente ahorran dinero en una cuenta de ahorro y discuten temas de administración de dinero, particularmente ahorros. IGeneration tiene un sentido de responsabilidad. Tienen la visión de ayudar a la economía global a ser sostenible mediante la creación de empleos o la posesión de una pequeña empresa. Entre los factores que afectan el comportamiento de ahorro, la socialización de los padres es la más influyente. Los post-milenarios ven a sus padres como modelos financieros a seguir. Las enseñanzas de los padres sobre el manejo del dinero ayudan a aumentar la conciencia financiera. Claramente, si los padres pudieran educar a sus hijos sobre finanzas personales, los niños desarrollarían buenos hábitos de ahorro. A la larga, esto les permitirá ser financieramente responsables.

Palabras clave: ahorro, comportamiento de ahorro, generación electrónica, factores, influencia.

Introduction

Saving money is important. In economics, saving is a process of setting aside a portion of income for future purposes, or the flow of resources accumulated in this way over a given period of time. Saving maybe in the form of increased bank deposits or increased cash holdings. Saving money will help us become financially secure in the future. There are many reasons why an individual should save money. The extent to which an individual save is influenced by their preferences for their future over their present consumption.

Money should be set aside for emergencies to avoid debt in paying for your necessities. If one intend to retire in the near future, he or she probably needs to save money and make investments to take the place of the income.

Over the past years, savings plays a key role in the process of economic growth and development of our country. Savings has long been considered as an engine for economic growth. It boosts investment resulting to an increase in the economic development. Countries with sustained accumulation of fixed capital are able to attain higher and sustained economic growth and development. Through savings, the accumulation of fixed capital is possible. (Chow,1993)

Savings speed up the productivity of labor resulting to increased gross domestic product. Moreover, savings leads to fuller utilization of available scarce resources in an efficient way, increase in the size of national output, income and employment. Thus, problems on inflation, unemployment and balance of payment, poverty, inequality are solved. (Jagadeesh,2015)

Generation Z/Gen Z or the iGeneration are those born from 1995 or later. They belonged to the generation born after the millennials. They made up 25% of the U.S. population, making them a larger group than the baby boomers or millennials. https://en.wikipedia.org/wiki/Generation_Z

An article written by Gina Ragusa (2010)"Does Gen Z Think About Money Differently Than Millennials?", states that Gen Z or the iGeneration puts a high priority on saving money, with 21% in the Center for Generational Kinetics study saying they have had a savings account before age 10. Other research finds that 89% of Gen Z respondents said they were particularly optimistic about their financial future — compared with 83% of millennials and Gen Xers and 78% of baby boomers, in addition to having more time until retirement, younger savers are stashing cash more fastidiously than older generations. Moreover, while Gen Z seems to emulate how their parents spend and save, they have different set of experience than older Americans. They move and work faster using technology, but they cling to money-saving habits reminiscent of this borne of the great depression.

The study conducted by Sabri and McDonald (2008) revealed that due to lack of financial literacy, Malasian university students are not likely to save upon they receive their student loans and instead spent aggressively for non-academic purposes. In addition, as a result, Kempson, Collard, & Moore (2006) in their study disclosed that

many college students encountered financial problems. Their skills and ability to manage financial resources are important for daily life activities as they help people deal with day to day financial decisions.

Based on the study of Otto (2009), there is an empirical evidence that parents can promote the development of skills to their children that are important for saving. On the other hand, Duflo and Seaz (2001) in their study found that peer effects play an important role in retirement saving decisions. Their findings suggests that members of the same group share a common environment, which may influence their behavior. The reason is people with similar preferences tend to belong to the same group.

In the study conducted by Lim, Sia, and Gan (2011), it was found that one's ability to maintain self-control for saving depends on the strength of desire and power. Findings also revealed that people are more likely to save if they are able to control their spending and instead follow sound budgeting.

The aim of the study is to look at the major factors that determine the savings habits among students as Gen Z at the university in terms of financial literacy, parental socialization, peer influence and self-control. College students' in rural areas play an important role in the local economy. Based on the article written by Jonas Elmerraji (2010), "How Savings Are Saving The Economy", states that, on the personal and national level, maintaining a solid savings rate is one of the best cures for economic misery. This would mean that we will have to live within our means in order for us to survive against the battle of economic downturns in the future.

Methodology

This study used the descriptive survey method. A researcher-made questionnaire was used as the main instrument for data collection. The questionnaire was composed of two parts. The first part covered the profile of the respondents as to age, gender, and status. The second part was an assessment on the factors determining the savings habit of the respondents in terms of financial literacy, parental socialization, peer influence, and self-control. Interviews were also conducted to answer clarifications, verify the answers of the respondents, and to solicit additional information. After the questionnaires were formulated and verified, it was submitted to the panel during the proposal hearing for review and improvement. A dry-run was done to test the validity. It was answered by people who are not part of the official list of respondents. The respondents of this study were the college students of Surigao del State University Cantilan Campus. The data gathered from the questionnaire were tallied, tabulated and presented in tables. The data were recorded according to the frequencies and corresponding percentages.

Results and Discussion

Findings revealed that most of the respondents were aged 18-20 years old and were female. The largest number in the students' population was female. As to marital status, majority of the respondents were single.

Table 1. Profile of Respondents

Items		%
Age	18-20 years old	66
	21 years old and above	34
Gender	Male	18
	Female	82
Status	Single	98
	Married	2

Table 2 showed how financial literacy affects the savings behavior of the Generation Z or the iGen and post-millennials. Most items were rated with agree resulting to its grand mean of 3.24. This means that respondents agree that financial literacy have an impact on how the respondents act on savings. They strongly agree that they know the importance of saving money and they have a better understanding on how to manage their finances or allowance through budgeting. In addition, they strongly agree that they have a clear idea of their needs and wants. Mohamad Fazli Sabri and Macdonald 2010 in their study, "The Role of Financial Literacy in Malaysia," said that financial literacy had a positive, significant effect on savings behavior. This indicates that students who have better

knowledge on personal finance are more inclined to savings.

Studies revealed that lack of financial knowledge and skills resulted to students' in financial distress. Lusardi and Mitchell 2007 in their study, "The Importance of Financial Literacy: Evidence and Implications for Financial Education Program," mentioned how financial illiteracy is linked to economic behavior. They found that those who are more financially knowledgeable are more likely to plan for retirement. This is essential because lack of planning is equivalent to lack of saving. Indeed, financial education is necessary to all the youth in building a better economy.

Table 2. Financial Literacy

Items		μ	Descriptive Rating
	I know the importance of to investing/saving my money.	3.60	Strongly Agree
	I know the importance of to investing/saving my money.	3.60	Strongly Agree
	I have better understanding on how to manage my money/allowance through budgeting.	3.40	Strongly Agree
	I have a very clear idea of my needs and my wants.	3.49	Agree
	I have the attitude to maintain a record for my income and expenses.	2.89	Agree
	I have little or no difficulty in managing my money.	2.88	Agree
	I understand financial concepts such as money management, investment and budgeting.	3.20	Agree
Factor Average		**3.24**	**Agree**

Table 3 showed that parental socialization is a prime factor in the savings behavior of Generation Z or the iGen. Most items were rated with strongly agree resulting to its grand mean of 3.59. Generation Z or the post-millennials see their parents as financial role models. According to Webly and Nyhus 2006, the savings attitude of children are related to the savings attitude of their parents. Their parents teach them the value of saving money and how to make good decisions of their own. The importance of saving money were instilled to them when they were still young. This is supported by the fact that whenever they have extra coins it will be put in a piggy bank. Parental teachings on how to manage money which mainly focused on their pocket allowance help increase financial awareness and financial literacy of a child as mentioned by the Center for Financial Security 2012 in the article, "Youth, Financial Literacy and Learning: The Role of In-School Financial Education in Building Financial Literacy". In an article written by Otto 2009, parents can boost the savings ability of their children. Clearly, if parents could educate their children on personal finance, children would develop good saving habit. They will be able to handle their own financial responsibilities in the long run.

Generation Z or the iGeneration are the children of generation X, but they also have parents who are millennials. Based on the article written by the Public Relations Society of America, the great recession has taught the iGeneration to be independent, and has led to entrepreneurial desire, after seeing their parents and older siblings struggle in the workforce. https://en.wikipedia.org/wiki/Generation_Z

Table 3. Parental Socialization

Items		μ	Descriptive Rating
	I see my parents as financial role models.	3.68	Strongly Agree
	My parents teach me the value of money.	3.73	Strongly Agree
	My parents put emphasis on the importance of saving money.	3.69	Strongly Agree
	My parents teach me how to make good decisions of my own	3.66	Strongly Agree
	I am trained by my parents to live a simple life.	3.77	Strongly Agree
	When I was young, my parents encourage me to put my extra coins in a piggy bank.	3.21	Agree
	My parents practiced me to budget money.	3.69	Strongly Agree
	We always talk about our finances at home.	3.27	Strongly Agree
Factor Average		**3.59**	**Strongly Agree**

As to how peer influence affects the savings behavior of the iGen or post-millennials, most items were rated with agree resulting to its grand mean of 2.59. Post-millennials agree that some of their friends regularly do save money in a savings account and they discuss money management issue particularly savings. This is supported by their involvement in money savings activities.

Table 4. Self-control

Items		μ	Descriptive Rating
	I do not spend money on things that is not included in the budget.	3.06	Agree
	I always follow my monthly budget.	2.82	Agree
	I prepare a list of required items ahead of time before buying.	2.80	Agree
	I purchased item which are at reasonable price.	3.06	Agree
	I do not spend on items which I do not need.	3.12	Agree
	I save money as much I could.	3.45	Strongly Agree
	I allocate money for emergency purposes.	3.36	Strongly Agree
	I save to achieve financial freedom.	3.23	Agree

I save money in my savings deposit in the bank.	2.63	Agree	
I started saving for my future.	2.75	Agree	
I'm not easily attracted by material things.	3.05	Agree	
I always failed to control myself from spending money.	2.63	Agree	
When I set saving goals for myself, I rarely achieved them	2.83	Agree	
I am more concerned with what happens to me in the long run than short run.	3.29	Strongly Agree	
Factor Average	**3.00**	**Agree**	

In terms of how self-control affects the savings behavior of iGen or post-millennials, the grand mean is 3.00 with a descriptive rating of agree. On the basis of self-control, post-millenials agree that they do not spend on things that is not included in the budget. It is because they always follow their monthly budget. Their budget is supported with the list of items they are going to purchase. They do not spend on items that they do not need. They only purchased items which are at reasonable price. They concur that they save money to achieve financial freedom.

Findings of Esenvalde (2010) and Lim et al. (2011),proved that self-control was positively associated with saving behaviour. Also, the study conducted by Nyhusand Warneryd (1996) states that conscientiousness and financial self-control were also related to positive saving attitudes. This proves that the self-control of an individual plays an important role towards the behavior of saving.

Moreover, the post-millennials strongly agree that they save money as much as they could and allocate it for emergency purposes. They are more concerned with what happens to them in the long run rather than in the short run. This is the reason why they started saving at an early age for their future. The early savings will help them save for their retirement. They save money in their savings account at the banks found in their locality.

Recommendations and Conclusion

The study provides useful findings on the factors that influence the savings behavior among the iGen. It indicates that parental socialization is the major factor that influence savings behavior. Parents should teach their children how to save money at an early stage and continue it until adolescence. Children should know how to budget as soon as they start receiving their allowance. This will help them better understand the importance of spending less than what they earn before they get old.

The positive influence of financial literacy confirms that financial knowledge promotes better financial management. It is imperative for policy makers to design an effective education programs that would increase the level of financial literacy. That is, education programs on improving the students' basic financial knowledge and skill. Giving financial education could lessen the effects of bad financial habits that were acquired before college. The study recommends that the university should take into account of offering workshops and classes on financial management to help students equipped themselves especially those non-business majors better understand financial concepts such as money management, investment and budgeting.

On the other hand, the study revealed that peer influence is the weakest factor. Based on the article written by Jefffry Pilcher, iGen or Generation Z at an early age were financially independent from their parents. Money is a tool that enables them and gives them freedom and independence.

The researcher believes that this study can also give practical implication to banks and other financial institutions. This study will help banks to establish new opportunities for acquiring this group of iGeneration as one of their valued customers. It will help them innovate financial products or services based on the needs and preferences of the iGen.

To avoid financial problems in the future, savings behavior should be practiced. Truly, savings plays a vital role in the process of economic growth and development of our country.

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The global higher education market (GHEM), perfectly competitive educational market and entropy concepts

El mercado global de educación superior (GHEM), conceptos de entropía y mercado educativo perfectamente competitivos

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ABSTRACT

The notion of entropy should be used for the study of some characteristics of Global Higher Education Market (GHEM). In this approach, explaining market imbalance, is going to be applied the fundamental principles of thermodynamics dealing with entropy, the Second Law of Thermodynamics. Entropy is a degree of disorder, and for this reason, being yet unschooled, is to consider whether such a notion is applicable to analyze the character of order for GHEM structures. From this point of view, it should be wise to analyze the market of perfect competition, in as much as in modern global educational market. This kind of market serves as the corner point in the comparative analysis of educational market architecture. The article concerns questions about HE stability, complexity and the occurrence of a sustainable system and, thus, give an example of the applicability of the synergetic paradigm for Global Higher Education Market(GHEM).

Keywords: global higher education market, market of perfect competition, entropy concepts, character of order

RESUMEN

La noción de entropía se debe utilizar para el estudio de algunas características del Mercado Global de Educación Superior (GHEM). En este enfoque, explicando el desequilibrio del mercado, se aplicarán los principios fundamentales de la termodinámica que se ocupan de la entropía, la Segunda Ley de la Termodinámica. La entropía es un grado de desorden, y por esta razón, aún sin haber sido escolarizada, es considerar si tal noción es aplicable para analizar el carácter del orden de las estructuras GHEM. Desde este punto de vista, debería ser prudente analizar el mercado de la competencia perfecta, tanto como en el mercado educativo global moderno. Este tipo de mercado sirve como punto de esquina en el análisis comparativo de la arquitectura del mercado educativo. El artículo trata sobre cuestiones relacionadas con la estabilidad de la Educación Superior, la complejidad y la aparición de un sistema sostenible y, por lo tanto, da un ejemplo de la aplicabilidad del paradigma sinérgico para el Mercado de Educación Superior Global (GHEM).

Palabras clave: mercado global de educación superior, mercado de competencia perfecta, conceptos de entropía, carácter del orden

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Introduction

Higher Education, more complex than other ecosystems, may nevertheless be on the cusp of a revolution, leading to a new Higher Education ecosystem.

Major changes occurring in the world are redefining the metrics of excellence for Global Higher Education, for Universities.

The confluence of cost and funding pressures, technology-enabled learning innovations and new paradigms of quality and teaching will continue to force higher education institutions to redefine their value. However, higher education institutions are unwilling to embrace new definitions of value and quality as valid, even when they can see that students increasingly prefer the new value offerings, notes a report from TIAA-CREF Institute (Vozna L., 2016). At its basic level, the innovation process focuses on „doing new things and doing existing things better," according to the European Commission's Study on Innovation in Higher Education. The study notes, „The blockages for innovation can be found both at the institutional level, such as the lack of institutional support for innovative practices, and at national and regional, for example influenced by different degrees of autonomy of higher education institutions. Regulatory frameworks are also a crucial potential blockage to some innovative practices." (Vozna L., 2016) Universities collaborate on research and academic publications, create campuses across borders, and allure well-known scholars. The barriers to Global Higher Education Market (GHEM) are blurring, and the trend is upward. These are both for prestige, for tuition revenue and to increase global university rankings. These are due to Globalizations which are redesigning all sectors. Beyond this, the conditions favoring more intense competition from the universities of other countries are growing. But competition among universities is good, resulting institutions that better serve students' needs and equip them to gain a foothold in an harsh workforce, a workforce reshaped by shifting business models and nature of work.

Table 1. WHERE and FOR WHAT field most focus on students from abroad

EU	Romania
Iceland, 39,8 %, Humanity and Arts	7,7%
Luxembourg, 60, 8%, Social Sciences and Law	18,2%
Sweden,19,7%, Science, Mathematics and Computing	2,9%
Finland, 31% Engineering, Manufacturing and construction	12,3%
Romania, 13,4%, Agriculture and Veterinary	13,4%
Romania, 42,5%, Health and Welfare, Medicine	42,5%
Poland, 9,7%Services	2,9%

But how does such a Global Higher Education Market behave, and what are the terms of its sustainability in the sense that we are talking about about 35% of the skills demanded for jobs across industries will be changed by 2020 (Wildavsky, 2011)? In this context dealing education, it is opportune to analyze a service that universities currently provide, but which has effects in the future. The above reasons underlie the decision to analyze GHEM from the perspective of a market with perfect competition, the analysis being based on the theory developed by Roengen Nicholas Georgescu in The Entropy Law and the Economic Process in Retrospect.

Almost All About Entropy

a) <u>Entropy as an energetic process</u>. Entropy is associated with the process of the transformation of a useful energy into a low-quality energy. Quality of energy, in its turn, is determined by its ability to do useful work. The principal way to decrease entropy is to do work through the expenditure of free energy. If free energy is available and is expended to do useful work, then the system becomes more orderly and entropy decreases. But if all available energy has been expended, then no more work can be done, and entropy will either remain constant or increase (Bailey, 2009).

b) <u>According to the 2ᵗʰ Law of Thermodynamics,</u> the total entropy of any isolated thermodynamic system take to remain constant or increase over time, tackling a maximum value. Entropy is seen as a measure of disorder, so that an isolated system will gradually become more and more disordered.

c)Probabilistic approach. In thermodynamics the calculation of entropy is based on following Boltzmann's formula for an isolated system at thermodynamic equilibrium:

$$S = k \ln W, \quad (1)$$

k is the Boltzmann constant,

k = 1,38 • 10-23 J/K

W is the number of distinct microscopic states consistent with the given macro-state, such as a fixed total energy E.

The Boltzmann formula shows the relationship between entropy and the number of sorts the atoms of a thermodynamic system can be settled. With the growth of the number of microscopic states W entropy increases.

According to this approach, the maximal entropy characterizes the structure that consists of homogeneous elements (Melnik, 2003). Also the maximum of the entropy function is the logarithm of the number of possible events, and occurs when all the events are equally likely (Carter, 2011, p. 30). W in Boltzmann's formula is sometimes called the thermodynamic probability since it is an integer greater than one, while mathematical probabilities are always numbers between zero and one. Leon Brillouin wrote in Scientific Uncertainty and Information"Let us examine the evolution of some isolated system. This unstable system left on its own will be destroyed, gradually converting into more probable and stable states. At the same time both probability and entropy are growing" (Brillouin, 1964, p. 28).

d)   The maximum of entropy is featured by the invariance of the macro-state in relation to changes at the level of the microelements. A probabilistic approach of the invariance of the macro-state in relation to changes at the level of the microelements, was used by Stephen Hawking for description of the thermodynamic arrow of time. In his work A Brief History of Time, in particular, he depicted: „ The second law of thermodynamics results from the fact that there are always many more disordered states than there are ordered ones. For example, consider the pieces of a jigsaw in a box. There is one, and only one, arrangement in which the pieces make a complete picture. On the other hand, there are a very large number of arrangements in which the pieces are disordered and don't make a picture" (Hawking, 1998, p. 148).

e)   Entropy as the opposite of information. Statistical entropy is a probabilistic measure of uncertainty or ignorance; information is the measure of reduction in that uncertainty. According to Brillouin,"additional information about the system under consideration is a consequence of the reduction of entropy. Thus, the information is a negative contribution to entropy and is the equivalent of negative entropy". According to Brillouin," additional information about the system under consideration is a consequence of the reduction of entropy. Thus, the information is a negative contribution to entropy and is the equivalent of negative entropy". According to Brillouin despite entropy usually being described as measuring the amount of disorder in a physical system, a more precise statement is that entropy measures the lack of information about the actual structure of the system. Lack of information introduces the possibility of a large kind of distinct structures, which we are unable to distinguish from one another. Since any one of these different microstructures can actually be realized at any given time, the lack of information corresponds to actual disorder in the hidden degrees of freedom. Also of note, in thermodynamics the maximum entropy describes the structure that consists of homogeneous elements, according to the concepts of information theory, the same type of a structure is related with   zero   (minimum)   information   (Melnik, 2003)

The Global Higher Educational Market With Perfect Competition = Ideal, Theoretical Model

The work asserts international academic market being interpreted as a market with perfect competition. If we compare different entropy concepts with the main characteristics of a market with perfect competition, we must conclude that the latter is a structure with the maximum level of entropy. This means, in particular, that a market with perfect competition is totally disorganized and chaotic. The main goal of the work, concern questions about GHEM ecosystem stability, complexity and the phenomenon of global educational ecosystem, thus, give a real example of the applicability of the synergetic paradigm in Higer Education.

•   Perfect Atomicity - refers to the existence of a large number of universities and students, so that none can influence the price.

•   The homogeneity of the educational services - an educational product must have the same characteristics irrespective of the university that produces it.

•   Perfect transparency - both universities and students know perfectly the demand and supply so that they can get the best educational services at the best „price".

•   „Market entry and exit" of the universities - a university enters the Global Higer Educational Market when the selling price of own services is higher than the unit cost and comes out of the market when the price is lower than the cost of the educational services.

•   The perfect mobility of the universities - the economic agents have unlimited access to the educational ecosiystem and they are used it with maximum efficiency

The Global Higher Educational Market (GHEM) with

perfect competition = ideal, theoretical model. On the educational market with perfect competition, the "price" is formed by the interaction between demand and supply. The equilibrium price corresponds to the level at which

demand equals supply at the highest level of purchases educational services. Students demand, in this particular situation, is designed, influenced by work market request.

Probabilistic approach; Homogeneous Ecosystem; Information Point of View.

a)   Probabilistic approach. A market with perfect competition is totaly deconcentrated. It appear a very large number of universities and students who offer totally identical educational services and cannot affect the „price". An equilibrium price in such a market is recognized under the influence of work market at the level of the average cost. Thus, the price differences on GHEM are minimal; theoretically they non-exist. For this cause, in such a situation, if we consider a single university that delivers certain educational services at a value, there is a high probability that all such educational services are being offered at the given charge. Or, from another point of view, there is a high probability that every university sells educational services at a given value (ve) and gets a given rate of „profit". As indicated above, the maximum entropy occurs when all of the possible states of a system are equally probable. In the case of a global educational market with perfect competition, we also deal with events that are equally likely. For the model studied, since all universities in the market offer unitary educational servics at the same value, the student is indifferent about which university he deals with. This means that a university in such a GHEM cannot have steady students. The probability that a student S1 will „buy" a certain educational service from a university U1 equals the probability that he will buy the same educational service from another university U2 or from another U3, and so on. What is the general number of combinations of students distributions between GHEM ? If the number of GHEM equals (n) and the number of students equals (m), the general number of these combinations (N) is equal to nm.

 (2) $N = n * m$

For example, if it is given the standing of a absolute monopoly, then the number N, regardless of the number of students, always equals. It is fixed that N is maximal for a GHEM with perfect competition where both n and m are very broad. This numerical expression does not mean that a absolute monopoly market is a structure with the minimum level of entropy or, if it is so, that zero entropy is optative, but, in the same mode as for a market with perfect competition, this is checked by Boltzmann's probabilistic formula of entropy, because the maximum of the entropy function is the logarithm of the number of possible events, and come when all the events are equally supposable.

b) A homogeneous structure. The GHEM with perfect competition is a type of homogeneous ecosystem. But according to the Second Law of Thermodynamics, the maximal entropy characterizes the organization that consists of plurality of homogeneous elements.

c) An information point of view. As a homogeneous structure a GHEM with perfect competition should be distinguish by zero information. According to information theory, the equilibrium set of homogeneous elements in a state of chaos , we speak about absolute equilibrium, can not have the information (Melnik, 2003, p. 206). A market with perfect competition is also a market with perfect information in as much as information here is absent and has no value. Its lack is due to the circumstance that since the universities offer thoroughly identical educational services, they have nothing to hide from each other (Vozna L., 2016).

The absolute absence of barriers to entry in this market also means a lack of information barriers. But minimum (zero) information corresponds to maximum entropy. In modern educational ecosystems, such a market, defined as perfect competition, is a rather theoretical construction and practically does not exist. In addition, it is also called ‚the competition without competition' (Yudanov, 1997.) In such a construction it cannot find here any value competition since no one university is able to influence a „value", as well as modify it without contrary consequences for themselves as well as non-price one as educational services here are standardized (Vozna 2016). It is distinguished that ‚what the theory of perfect competition discusses has little claim to be called competition at all; advertising, undercutting, and improving differentiating (the educational services) or services produced are all excluded by definition, according to Friedrich August Hayek, expressed in his critique of the theory of perfect competition, wrote- perfect competition means indeed the absence of all competitive activities (Hayek, 2009). However, considering a educational market with perfect competition as the structure with maximum entropy, we highlight to the same.

Conclusion

- <u>Educational market with perfect competition is characterized by maximum entropy</u> but we have the conclusions about the impossibility of its practical implementation. Since entropy is a measure of disorder, a educational market with perfect competition is totally chaotic, unsystematic unstructured. That is why it is limited with a minimum densesess of evolution during time formation.

- Similarly, in a market with perfect competition, the macro-state parameters are indifferent to the individual behavior of the market agents, for example, in relation to their output decisions or location. Whereas the market with perfect competition is one type of homogeneous structure, the proposed situations give a real example of useing the entropy concept for the analysis of other social and economic systems. For example, the entropic invariance (indifference) of a macro-state in relation to changes at the level of the micro-elements, described above, can also be observed in the case of a homogeneous

social system such as a crowd, whose general behavior does not depend (or depends only weakly) on the characteristics of the individuals comprising the crowd" (Vozna L., 2016).

- Such an educational market exists outside of any educational ecosystem, both formal and informal, whereas, this based on general assesions of Douglass North (1991, p. 97), ,institutions are the humanly devised constraints that structure political, economic and social interaction'. Thus, paradoxically, a perfectly competitive educational market cannot represent a market system that. It cannot work on the principles of the market economy since it excludes, in accordance with logic, the property institutions too. Being completely chaotic and unstructured, such a educational market should not be considered as a system. This means that in achieving the maximum level of entropy, a system ceases to exist. Thus, a perfectly competitive educational market characterized by the maximum level entropy cannot exist, basically.

- If the increase of entropy means the reduction of the system's ability to do useful work, a market with the maximum level of entropy should be characterized by minimum functionality. In particular this means that every other educational structure characterized by a higher level of services concentration can create a larger volume of utility than the structure with perfect competition. As a structure with a maximum level of entropy, a perfectly competitive educational market should be characterized by a lack of energy, that is, movement capacity. In our case it is not a mechanical motion, but processes of modification and/or development of a system. Thus, the educational market with perfect competition is incompatible with the processes of innovative changes. These conclusions are not statements, but only assumptions; they are, rather, questions designed to embolden further construction.

- Let's regard this very actually issue, which it's up to us, Global High Educational Market and its sustainability correlated with work market and technical evolution, from a new, and even unexpected, point of view. As for the market with perfect competition, it is sure, we can have doubts about the transfer of a principle of thermodynamics into global educational market analysis and about the analogy between economic actors and gas molecules moving randomly in space. „Nevertheless, in a similar way to a thermodynamic system (a state) with a maximum level of entropy, in a market with perfect competition we observe the same invariance of the macro-state in relation to changes at the level of the micro-elements. For instance, if we consider a thermodynamic homogeneous system (with maximal entropy in the state of equilibrium), the mutual swapping of particles ,A' and ,B' does not change the macro-state parameters, for example, the temperature (Vozna L., 2016)". Returning to reality, which doesn't means for sure a market with perfect competition we confront with the pace of scientific and technological development, all the while, continues unabated.

So, „multinational universities are set to dominate the future in the world of higher education. The educational service policy adapted to the requirements of time as well as cost / price and distribution of HE communitiesis a subject of nowadays.

Velocity of transmission and expansion of the information, due to digitization of all fields of our life are hastening both job creation and ravage. Exist assess that have evaluated the risk of informatization as high as half of current jobs. Cando the academic world keep up with these changes? Can the academic world be changed inside of it so to overtake job market? Because in the end all comes to students and value, High Education must be ready to equip them with proper theoretical and practical skills, but to make so that to know about entrepreneur request, in real time. If not, the knowledge gained by students will be useless and, because reshaping academic borders, many study programs will be jeopardized, and student will become nomadic, looking for the best HE syllabus and rewarding jobs! Arguably, academic field has accountability to dare upheaval enthroned tenets" (Zeca D.E., 2017) and all of these will happen not in a perfectly competitive educational market!

List of Symbols (Opţional)

k	Boltzman" constant
	k = 1,38 • 10-23 J/K
W	Number of distinct microscopic states consistent
E	Fixed total energy
U	University
m	The number of students
n	The number of university
N	Number of combinations of students distributions between GHEM

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The influence of effective communication strategy on consciousness and umkm taxpayer compliance

La influencia de la estrategia de comunicación efectiva sobre la conciencia y el cumplimiento del contribuyente

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ABSTRACT

The aim of this research is to develop an antecedent model of local taxpayer compliance based on communication strategy. Some antecedent factors used in this research are efective communication strategies, tax knowledge, taxpayer awareness, and willingness to obey. To achieve these objectives, research with survey research design was conducted. The location of the research is the area of Banyumas Residency including Banyumas, Purbalingga, Cilacap and Kebumen. Research respondents are taxpayers in the ex-residency area, especially MSME's entrepreneurs. The survey instrument used is a questionnaire developed specifically for tax research. To develop and test the model to be generated, the analytical tool used is multiple regressions. The results of the study in this year showed that effective communication strategy has a significant and positive influence on taxpayer compliance. In addition, effective communication strategies can also increase the knowledge of taxpayer, the consciousness of the taxpayer and the desire to obey. Effective communication strategies have several important components: continuity of information delivery, appropriate use of print media, the accuracy and relevance of the information conveyed, and consider the needs of taxpayers.

Keywords: Tax, Small-Medium Enterprises, Complience, Communication Strategy

RESUMEN

El objetivo de esta investigación es desarrollar un modelo de antecedentes de cumplimiento de los contribuyentes locales basado en la estrategia de comunicación. Algunos factores antecedentes utilizados en esta investigación son estrategias de comunicación efectivas, conocimiento tributario, conciencia del contribuyente y disposición para obedecer. Para lograr estos objetivos, se realizó una investigación con diseño de la encuesta de investigación. La ubicación de la investigación es el área de Residencia Banyumas incluyendo Banyumas, Purbalingga, Cilacap y Kebumen. Los encuestados de la investigación son contribuyentes en el área de ex residencia, especialmente los empresarios de MIPYME. El instrumento de encuesta utilizado es un cuestionario desarrollado específicamente para la investigación fiscal. Para desarrollar y probar el modelo que se va a generar, la herramienta analítica utilizada es de múltiples regresiones. Los resultados del estudio de este año mostraron que una estrategia de comunicación efectiva tiene una influencia significativa y positiva en el cumplimiento de los contribuyentes. Además, las estrategias de comunicación efectivas también pueden aumentar el conocimiento del contribuyente, la conciencia del contribuyente y el deseo de obedecer. Las estrategias de comunicación efectivas tienen varios componentes importantes: la continuidad de la entrega de información, el uso apropiado de los medios impresos, la precisión y la relevancia de la información transmitida y las necesidades de los contribuyentes.

Palabras clave: Impuestos, pequeñas y medianas empresas, cumplimiento, estrategia de comunicación.

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Introduction

The management of regional government in the era of regional autonomy should be followed by strong local finance support to implement and realize the local government programs, improving the welfare of the community through the development in the region. The availability of financing in running the local government organizations is a must. The availability of regional financial capability is deemed necessary to be improved by doing various efforts, one of which is to maximize the Regional Original Revenue through Regional Tax and Regional Retribution so that for the regional financing the government does not merely rely on the Fund for Basil (DBH) from the Central Government.

Regional revenue resources come from various factors, both internal and external sectors. One of the internal local resources is taxes. To maximize the tax revenue, we cannot just rely on the local government only (the management of the local tax) and the tax officials, but also the active participation of the tax payers themselves. Changes in taxation system from the Official Assessment to Self Assessment give the tax payers the trust to register, calculate, pay and report their own tax obligations. This makes taxpayer compliance and awareness very important factors in terms of achieving the tax revenue (Zulaekha, 2012).

In practice, however, the tax collection system in Indonesia is difficult to implement as expected. Yogatama (2014) states that the tax compliance level is still low. It is indicated by the small number of individuals who have the Taxpayer Identification Number (NPWP) and who report the SPT. Recent research issues related to tax compliance begin to consider social and psychological factors other than regulatory factors. This is based on the view that the tax compliance decision is a decision related to the moral contract between the taxpayer and the State, parts of which have to be paid for the use of public facilities, so that social and psychological approaches need to be considered in the implementation of tax regulation (Asnawi, 2009). In addition, context factors are also highlighted as a determinant of tax compliance. The contexts here are the eksternal factors (such as events, environments and policies) that may affect perceptions, attitudes and behaviors. It means that context factors are related to social and psychological factors, or in other words, the context factors can determine the social and psychological aspects of the taxpayers.

One of the efforts undertaken by local tax managers to improve tax compliance is with communication and socialization strategies. In general, there are two communication andsocialization strategies used, namely direct and indirect. Indirect communication and socialization strategies include promotion with various media such as advertising, banners, and making public figures as tax endorsers. Direct communication and socialization strategies include seminars, counseling, persuasive approaches, balls pick up, dialogues on local and national television and radio and gathering with taxpayers. Direct strategy is one form of context that can affect the perceptions, attitudes and behavior of the taxpayers. However, its significance of the influence of communication and socialization strategy on taxpayer compliance needs to b examined whether it is empirically improve taxpayer compliance or not.

Review on such matter is important to continuously improve taxpayer compliance. Some scial and psychological factors such as taxpayer perceptions of tax services, tax-paying awareness, and knowledge of taxes can affect taxpayer compliance in performing their obligations as citizens. However, it also should be noted that the contex factors (communication and socialization strategies) can affect the social and psychological aspects of taxpayers.

Many factors can affect taxpayers to be obident. Some have significant effects and some have insignificant effects. Significant means that these factors have important roles to trigger compliance behavior of the taxpayers. These significant factors should be of concern to be taken into consideration in tax-related policies. Tax compliance decisions or non-compliance can be influenced by individual (psychological) internal factors and individual external factors. Internal factors include morality, ethics, fairness, awareness and understanding, whereas individual external factors are context factors such as tax policies, communication and socialization strategies.

Therefore, this study aims to empirically test these internal and external factors so that significant factors that affect taxpayer compliance can be known. In addition, this study also aims to determine the role of communication and socialization strategies that have been done by local tax managers to the level of taxpayer compliance, intention to be obident, tax awareness and understanding of taxes. This study also aims to analyze the effectiveness of communication and socialization strategies that have been done by local tax managers covering aspects such as: accuracy, relevance, timeliness, and comprehension.

Literature Review

Communication Effectiveness

Effective communication is characterized by an unbiased transfer of information and can be understood by the

receiving person. There are three main components of the communication process: message senders, media, and message recipients. Communication process occurs when the sender provides information through certain media and the information is received by the recipient who then provides feedback to the sender through the media as well. In practice, communication process can be distorted by various disturbances (noise) which make it not effective. Communications are effective when they meet the following criteria: 1) Accurate, information has to be accurate (true) and the information presented has to be correct and error free. 2) Relevant (appropriate), relevant information has to give meaning to decision making. The information can reduce uncertainty and increase the value of a certainty. 3) Timely, information has to be available at the time needed, especially when solving important problems before the crisis situation becomes uncontrolled or loss of opportunity. 4) Complete, has to be able to present a complete picture of a problem or solution. However, information should not drown the information users in the sea of information (information overload), 5) Understandable, the information presented should be in a form that is easily understood by the decision maker.

Tax Compliance

Tax compliance is that the taxpayers have a willingness to fulfill their tax obligations in accordance with the prevailing regulations without the need for a thorough investigation, warning or threats and legal and administrative sanctions, (Utami and Cardinal, 2013). Compliance can be interpreted as obedience, submission, and obedience and implementation of taxation regulations (Nurhayani and Minovia, 2013). Therefore, obedient taxpayers are those who are obedient and meet and carry out taxation obligations in accordance with the provisions of tax laws. Daniel, et al (2013) defines tax compliance as reporting individual income from employment, business revenue and other income to the government by paying taxes. Dharmawan (2013) states that taaxpayer compliance will arise in the event of exchange with government, reciprocity from the government as compensation of tax paid.

Taxpayer compliance is devided into two types, namely formal compliance and material compliance. A taxpayer who has formal compliance means that he has already understood all tax provisions and executes them in accordance with the tax laws. On the other hand, a taxpayer who has material compliance means that he has been able to fill the SPT properly and correctly in acccordance with the actual condition, submitting it to the tax office where he is registered before the deadline determined by the law (linga, 2013).

The obligations of a taxpayer (Mardiasmo, 2011) are: a) registering himself to obtain NPWP (Tax ID Number); b) reporting his business to be confirmed as PKP; c) calculating and paying taxes corretly; d) filling out the SPT properly and reporting it to the tax office (KPP) within the specified timeframe; e) conducting bookkeeping/recording; f) if inspected, shall show and lend books/notes, documents related to the objects subject to taxes and allowing officers to enter the premises for the smooth conduct of examinations; g) in the event of disclosure of account(s) when there is an obligation to be kept confidential, the secrecy obligation should be removed by request for inspection purposes. The taxpayer is said to be obedient when he has met the criteria of carrying out his obligations such as registering himself to the tax office (KPP), calculating and deducting the tax correctly, submitting the tax return and paying the tax arrears.

Tax Awareness

Awareness is a behavior or attitude towards an object that invloves the assumption and feelings and the tendency to act in accordance with the object (Ritonga, 2011). Thus, it can be said that taxpayer awareness in paying taxes is a view or feeling that involves knowledge, belief, and reasoning with a tendency to act in accordance with the rules given by the system and the provisions off the tax (Utami and Cardinal, 2013). This tax awareness is not similar to obedience without being critical. The more people progress and the more government progresses, the higher is people awareness of tax. On the other hand, however, the more critical are the people. However, it does not mean they criticize the existance of tax as an instrument as before, but they are critical to the tax policies i.e. the tariff, subject and object expansion (Siat and Toli, 2013).

Tax Knowledge

Tax knowledge is the process of changing the attitude and behavior of a taxpayer or a group of taxpayers in the effort of maturing people through the efforts of teaching and training. Knowledge of the tax laws of the society through formal and non formal education will have a positive impact on taxpayer's awareness to pay taxes. In the knowledge of taxation laws in the new tax system, taxpayers are given confidence to execute mutual national cooperation through the system of calculating, assessing, paying and reporting the tax payable himself or self assessment system.

With this system it is expected that taxpayers will understand the functions of tax payment. The understanding of taxpayers of tax regulations is the way of the taxpayers to understand the existing tax laws. Taxpayers who do

not understand the tax laws are clearly likely to become disobedient taxpayers. It is clear that the more taxpayers understand the tax regulations, the more taxpayers will understand the sanctions to be accepted when neglecting their tax obligations. The taxpayers who really understand will know the administrative sanctions and criminal related to the Letter of (Tax) Notification (SPT) and Tax ID Number (NPWP) (Julianti, 2014).

Willingness to Obey

Willingness is a strong desire in the heart to do something. Willingness or intention is an act that a person will do either positive or negative. In general, the taxpayers will act according to his heart's desire. Ajzen (1991) states that the more positive the individual beliefs of the result of an action and beliefs of other's normative hopes, and the greater the percieved control of a person, the stronger the intention of taxpayers in raising certain behavior.

Media Richness Theory

Media Richness Theory (MRT) was developed by Richard L. Daft and Robert H. Lengel (1984). This theory emphasizes the selection of aprropriate communication media for the delivery of certain messages in order to avoid confusion. Based on MRT, communication media can be ranked and depicted continuously based on their ability to convey messages or information. The "richset" media is face to face, then the lower ones are audio visual, audio and text. Communication with face-to-face media will result in more comprehensive information and feedback audio-visual (video, television), audio (radio broadcast), and text (scrap, email, print

media and banner media). In addition MRT is also used to dela with uncertainty and obscurity. The "rich" media (ie direct face-to-face) is considered more appropriate to address equivocal situations that allow for the multi-interpretation of available information, while meduiated media are used to reduce uncertainty (where the information is limited).

Daft and Lengel proposed four criteria for assessing media, namely immediacy, multiple cues, language variations, and personal sources. First, immediacy refers to the media's ability to provide information on a regular basis and enable rapid feedback. This criterion is very important for the communication process because the delay can cause important issues to be no longer appropriate. Second, diversity of cues refers to the ability to communicate messages through different approaches, such as body language, voice and intonation. Third, language variations indicate the ability of different words to improve understanding, ie variations in how to convey ideas and concepts through language symbols. Fourth, personal resources focus on the ability to show feelings and emotions. This personal source is important in order to deliver the message to the end user.

Richness Theory media is built on the assumption that the increased "wealth" of a media is related to social or physical presence. Although the media's ability to support multiple communication processes in the face-to-face context is important, there are dimensions to other media that are also worth taking into account, especially computer-facilitated communication innovations (eg email, voicemail and video teleconferencing) available after MRT emergence. Actually this is not a significant problem because the new electronic, audio, and video media are also compatible with the existing MRT framework. Some of these new media offer special capabilities not encountered on previous nonelectronic media and are able to provide more effective support for a more specific communication process than what has been suggested in the previous MRT. To take into account the growing potential of modern communications technology, Lodhia (2006) then adds other criteria for assessing the richness of this medium, namely multiple addressability, externally recordable, computer processable memory, and concurrency. The diversity of recipients refers to the ability to deliver messages simultaneously to multiple users. The external recording criteria are related to the media's ability to provide communications recording, including the ability to document (also modify) the communication process. Computerized computer memory means that information can be organized and managed electronically, for example, it can be obtained through the searching process. The last criterion, namely concurrency refers to the ability of the media to facilitate interaction between multiple users simultaneously.

Attribution Theory

Individual perception of making judgments about others is strongly influenced by both the internal and external factors of the individual. Attribution theory is very relevant to explain the purpose. Attribution theory basically states that when individuals observe a person's behavior, they try to determine whether the behavior is caused by internal or external influences. Internally induced behavior is a behavior that is believed to be under the personal control of the individual itself, whereas the behavior that is externally caused is the behavior that is influenced from the outside. It means that the individual will be forced to behave because of the demands of the situation or the environment.

The relevance of attribution theory with this research is that a person is influenced by internal and external factors in determining obedient or non-compliant behavior in fulfilling his tax obligations. Internal factors that affect taxpayer compliance in paying taxes include: knowledge and understanding of taxpayers about tax laws, and awareness of paying taxes. Meanwhile, external factors that affect taxpayer compliance in paying taxes include tax policy, communication strategy and tax socialization.

Social Learning Theory

Social learning theory states that people can learn through direct observation and experience. Social learning theory assumes that behavior is a function of consequence and this theory also recognizes the existence of learning through observation and the importance of perception in learning. Individuals respond to how they perceive and define consequences, not on the objective consequences themselves. Four processes to determine the effect of a model on an individual (Robbins and Judges, 2013) are: first, the process of attention. Individuals learn from a model only when they recognize and devote attention to its key features. Second, the storage process. It is the process of remembering the action of a model after the model no longer exists. Third, motor reproduction. It is the process of turning observations into actions. The process of motor reproduction indicates that the individual can perform the activities exemplified by the model. Fourth, the reinforcement process. It is the process by which individuals will be motivated to display behaviors exemplified by model if positive incentives or rewards are provided (Robbins and Judges, 2013).

This theory of social learning is relevant to explain the behavior of the taxpayer in fulfilling his tax obligations. Someone will be obedient to pay taxes on time through direct observation and experience. Tax managers (DGT) can provide precise and clear information about tax policies.

Research Hypothesis

H1a: Effective communication strategy has a significant positive effect on taxpayer awareness H1b: Effective socialization strategy has a significant positive effect on taxpayer awareness

H1c: Tax knowledge has a significant positive effect on taxpayer awareness

H2a: Effective communication strategies have a significant positive effect on the willingness to obey

H2b: Effective socialization strategies have a significant positive effect on the willingness to obey

H2c: Tax knowledge has a significant positive effect on the willingness to obey

H3a: Effective communication strategy has a significant positive effect on tax compliance H3b: Effective socialization strategy has a significant positive effect on tax compliance H3c: Tax knowledge has a significant positive effect on tax compliance

H4: Tax awareness has a significant positive effect on tax compliance

H5: The desire to obey has a significant positive effect on tax compliance
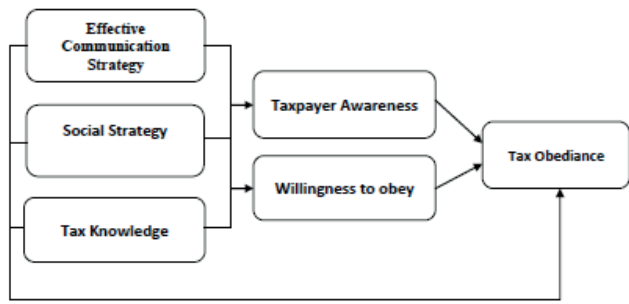
Figure 1. Interrelated Relationship Model

Research methods

Research Sample

Sampling method used is purposive sampling, that is the selection of respondents by using certain criteria to fit

the research objectives. Respondents of this study are taxpayers in the area of Banyumas Residency of Central Java which includes Banyumas, Cilacap, Kebumen and Purbalingga. Criteria of respondents are taxpayers who already have a minimum Tax ID Number (NPWP) period of three years. Taxpayers with these criteria are considered to have surveyed their tax compliance, attitudes and behaviors and the effectiveness of communication and socialization strategies undertaken by local tax managers can be observed. Other criterion of respondent is taxpayer doing private business. This criterion is used because tax compliance is still an important issue for entrepreneurs.

Data Collection Method

This research was conducted by using survey research design and questionnaire as its instruments. The surveys were conducted in the Banyumas Residency area especially in Banyumas, Cilacap, Kebumen and Purbalingga. Questionnaires were given to selected respondents to be filled in and handed back to surveyors. The questionnaire contains a variety of statements that are closed and open. Closed statements consist of various statements about the taxpayer's perception of the effectiveness of communication and socialization strategies, tax awareness, tax knowledge, willingness to obey and tax compliance. In addition, the questionnaire also provides an open statements to accommodate respondents' opinions that are not covered in a closed statements.

Measurement of Variables

This study consists of five independent variables and one dependent variable. The independent variables consist of perceptions of the effectiveness of communication strategies (measured by 9 statement indicators) and socialization (measured by 8 statement indicators), taxpayer awareness (measured by 6 statement indicators), tax knowledge (measured by 9 statement indicators), and willingness to obey (measured by 7 statement indicators). Dependent variable used is tax compliance. Measurement of variables was done using instruments that have been done in previous research with some modifications tailored to the research setting. The scale used to measure the various variables is the Likert scale 5.

Analytical Tools

There are several analytical tools used in this study. Each analytical tool has its own purpose. The analytical tools used are descriptive statistics, validity and reliability test and the relationship between variables with multiple regression.

Descriptive Statistics

Descriptive statistics consists of the maximum, minimum, average and standard deviations scores of the respondents' answers to the completed questionnaires. The results of descriptive statistics were used to determine the levels of taxpayer perceptions of the effectiveness of communication strategies and socialization, and the levels of taxpayer desire to obey and the level of taxpayer compliance.

Validity and Reliability Tests

Validity and reliability tests are performed to test the instrument (questionnaire) used. The validity test is performed to test the suitability of the research instrument (question or statement items) with the constructs / variables to be measured (Sekaran, 2003). Instruments are declared valid if the indicator used trully represents the construct to be measured. If the instrument is declared valid means the measuring instrument used in the research is appropriate. The validity test used in this research is Confirmatory Factor Analysis (CFA). The size of the validity level of an indicator is expressed by the loading factor scores. Hair et al. (2010) states that an indicator is valid if it has a loading factor score of 0.5 or more and is very good when 0.7 or more. However, due to hypothesis testing using SEM, the validity test can be performed at the time of measurement of model testing which is a form of confirmatory factor analysis. In addition, to ensure that between the constructs are different from each other, then the discriminant validity was also tested.

Reliability test is performed to test the consistency of research instruments. A measuring instrument is reliable or reliable when producing consistent measurements under different conditions (Sekaran, 2006). Reliable means that with the same measuring instrument, and the same symptoms, but under different conditions and situations, measurements show consistent results. The reliability of the construct is assessed by calculating the instrument reliability index used (composite reliability) of the SEM model analyzed. Standard Loading is obtained directly from standardized loading for each indicator that is the value of lambda generated by each indicator. The limit value used to assess an acceptable level of reliability is 0.7.

Hypothesis Testing

The influence among variables was tested by using multiple regression analysis. There are several steps to test the influence among these variables: first, testing the influence of demographic variables on tax compliance. Second, examining the effect of effective communication strategy, socialization strategy and tax knowledge on tax awareness. Third, examining the effect of effective communication strategies, socialization strategies and tax knowledge on willingness to obey. Fourth, testing the effect of effective communication strategy, socialization strategy and tax knowledge on tax compliance. Fifth, testing the consciousness of the taxpayer and the desire to comply with tax compliance.

Research Result

Result of Data Collection and Profile of Respondents

Respondents of this research are taxpayers of SME entrepreneurs in four areas, namely Banyumas, Purbalingga, Kebumen and Cilacap. The distribution of questionnaires was conducted in UMKM centers running their business. The total number of questionnaires distributed was 120 copies (each of 30 copies). The number of return questionnaires that can be used for data analysis is 75 copies coming from the four regions or 62.5 percent.

Table 1. Results of Questionnaire Distribution

Questionnaire	Number	Percentage
Distributed	120 copies	
Return and Used	75 copies	62,50 %
Banyumas Regency	20 copies	16,67 %
Purbalingga Regency	20 copies	16, 67 %
Kebumen Regency	15 copies	12,50 %
Cilacap Regency	20 copies	16,67 %

Table 2. Descriptive Statistics

Item	Frequency	Percentage/ average	Deviation Standard
Sex:			
Male	50	66.7 %	
Female	25	33.3 %	
Type of Business:			
Trading	67	89.3 %	
Services	8	10.7 %	
Education:			
High School	49	65.5 %	
Diploma	5	6.7 %	
Bachelor	20	26.7 %	
Master	1	1.3 %	
UMKM Training			
Ever	70	93.3 %	
Never	5	6.7 %	
Socialization			
Ever	66	88 %	
Never	8	12 %	
Business Period	10.15		
Tax ID Number Period	6.55		
Research Variables:			
CommunicationStrategy		3.09	0.645
SocializationStrategy		2.38	0.684
Tax Knowledge		3.05	0.659
Tax awareness		3.56	0.569

Tax Willingness	3.72	0.667
Tax Obediance	3.27	0.671

Total respondents = 75

Descriptive Statistics

Descriptive statistics contains data characteristics obtained including the frequency or presentation of demographic factors, the mean values of each variable and the standard deviation. Table 2 shows descriptive statistics that was processed before the validity and reliability test. The highest number of respondents is male that is 50 people and the rest are women of 25 people. Respondent business type is dominated by trading that is 89.3 percent while the rest is the service sector that is 10.7 percent. Most respondent's education is high school and bachelor degree. As many as 93.3 percent of respondents had never attended UMKM training and 88 percent had never followed the tax dissemination program. The average length of the business that have been carried out by the respondents is 10 years and holding the Tax ID Number (NPWP) for 6.5 years.

Table 2 also shows the average scores on each of the research variables that show respondents' perceptions of communication strategies, socialization strategies, tax knowledge, tax awareness, compliance and tax compliance. The average effective communication strategy score is 3.09 on a scale of 1 to 5. That is, respondents' perceptions of communication strategies run by tax managers at intermediate level are neither high nor low. The average score of effective socialization strategy is 2.38 on a scale of 1 to 5. That is, respondents' perceptions of the socialization strategies run by tax managers are at low levels. This shows that the socialization strategy has not been effective in accordance with the respondent's perceptions. The average score of tax knowledge, tax awareness, obedience and tax awareness are all above average on a scale of 1 to 5. Taxation awareness and willingness to obey have higher scores than other variables. This shows that respondents actually have the desire to comply with taxes and are aware of the importance of taxation. The respondents' tax knowledge scores are not high (only moderate). This is in line with the low score of tax dissemination strategy conducted on UMKM entrepreneurs.

Instrument Validity and Reliability Test Results

Table 3 shows a summary of the validity and reliability test results. The result of validity test shows that the instrument used in this research is correct and reliable to measure the research variables. Only valid indicator items were used for subsequent data analysis that is hypothesis testing (relationships between variables).

Table 3. Validity and Reliability Test Results

No	Variables	Item	Cronbach Alpha
1.	Communication Strategy	8 items	0,850
2.	Socialization Strategy	7 items	0,847
3.	Tax Knowledge	9 items	0,859
4.	Tax Awareness	3 items	0,674
5.	Willingness to Obey	4 items	0,885
6.	Tax Obediance	5 items	0,891

Table 4. The Influence of Demographic Factors On Dependent Variables

Variables	Tax Awareness	Willingness To Obey	Tax Obedience
Business Type	(β)	(β)	(β)
	-0,115ts	-0,115ts	-0,115ts
Period of Business	0,264**	0,264**	0,264**
Period of Holding NPWP	-0,114ts	-0,114ts	-0,114ts
Sex	-0,055ts	-0,055ts	-0,055ts
Age	0,012ts	0,012ts	0,012ts
Education	0,090ts	0,090ts	0,090ts
UMKM Training	0,204ts	0,204ts	-0,020ts
Tax Socialization	-0,199ts	-0,199ts	0,168ts

β = regression coeficient; *p < 0.05, **p < 0.1; ns = not significant

Hypothesis Test Results and Research Model

Hypothesis testing is done by using multiple regression analysis. Table 4 shows the summary of hypothesis test results to test the effect of demographic variables on the three dependent variables. The first stage of hypothesis testing is to examine the effect of demographic variables on the dependent variable consisting of tax awareness, obedience and tax compliance. The result of regression test showed that the business type had a significant negative effect on tax compliance (β=0.201; p<0.05), the length of business had a significant positive effect to the tax awareness (β= 0.264; p<0.1) and the willingness to obey (β= 0.360; p<0.05). Duration of holding NPWP has a significant positive effect on tax compliance (β= 0.269; p<0.1). The participation of tax socialization has a significant positive effect on tax compliance (β=0.245; p<0.05).

Table 5 shows a summary of hypothesis test results of independent variables to the dependent variable which is the second to fifth stage testing. The second stage is testing hypothesis 1a, 1b and 1c. The result of regression analysis shows that communication strategy (β=0.190; p>0.05) and socialization strategy (β=0.044; p>0.05) have no significant effect to tax awareness, while tax knowledge positive significant effecton tax awareness (β=0.401; p<0.05). That is, hypotheses 1a and 1b are not supported whereas hypothesis 1c is supported.

Table 5. Hypothesis Test Results

Variables	VariablesTax Awareness (β)	Willingness to Obey (β)	Tax Obediance (β)
Communication Strategy	0.190ts	+0.346*	0.461*
Socialization Strategy	-0.044ts	-0.032ts	0.058ts
Tax Knowledge	+0.401*	+0.274*	0.360*
Tax Awareness	-	-	0.516*
Willingness to Obey	-	-	0.399*

β = regression coefficient; *p < 0.05, **p < 0.1; ns = not significant

The third stage is testing hypothesis 2a, 2b and 2c. The result of regression analysis showed that communication strategy had a significant positive effect on willingness to obey (β= 0.346; p<0.05); socialization strategy did not have significant effect to desire to obey (β=-0.032; p>0.05), and tax knowledge had a significant positive effect on the desire to comply (β= 0.274; p<0.05). That is, hypotheses 2a and 2c are supported while hypothesis 2b is not supported. The fourth stage is testing hypothesis 3a, 3b and 3c. The result of regression analysis showed that communication strategy had a significant positive effect on tax compliance (β=0.461; p<0.05). Socialization strategy had no significant effect on tax compliance (β= 0.058; p>0.05), and taxknowledge is significantly positive to tax compliance (β= 0.360; p<0.05). That is, hypotheses 3a and 3c are supported whereas hypothesis 3b is not supported. The fifth stage is the testing of hypotheses 4 and 5. The result of regression analysis shows that the consciousness of the taxpayer (β=0.516; p<0.05) and the willingness to obey (β=0.399; p<0.05) have a significant positive effect to mandatory compliance. That is, hypotheses 4 and 5 are supported. Figure 2 shows the visualization of hypothesis test results based on the regression analysis summarized in table 5.
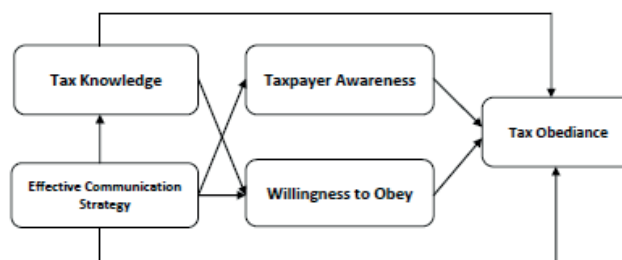
Figure 2. Interrelated Relationship Model After Hypothesis Testing

Discussion

The results showed that tax compliance in Banyumas residency area was determined by several important variables, namely: taxpayer awareness, willingness to obey, tax knowledge and effective communication strategy. Effective communication strategies undertaken by tax managers play an important role because these variables do not only determine tax compliance directly, but also the tax knowledge, awareness of taxpayers and the desire of taxpayers to be obedient.

An effective communication strategy is characterized by several indicators including: the continuity of the information provided, the use of various print media, the delivery of information through the socialization program, the information provided to the community is accurate and relevant, the information is provided in accordance with the need, and theinformation provided is complete and easy to understand. If an effective communication strategy meets these indicators, it will produce positive consequences in the form of increasing the tax knowledge of the UMKM taxpayers, raising the awareness of taxpayers and taxpayer compliance.

Tax knowledge owned by the taxpayer itself will trigger taxpayer awareness and tax compliance. A knowledgeable taxpayer means he understands tax matters including the rights and obligations of the taxpayer, taxable and non-taxable incomes, proposing and makingTax ID Number (TIN), calculating, reporting and payment of taxes in accordance with applicable rules, tax penalties, and tax arrears settlement procedures. Someone who understands various things about taxation will not feel worried and afraid associated with the tax because he already knows the rules and procedures. Therefore, taxpayers who understand about taxation will easily run the tax procedure. This convenience will then trigger taxpayer compliance. Understanding of rules, procedures and calculations will make the entrepreneurs of UMKM confident in carrying out tax obligations. Based on richness theory (MRT) media, rich communication media including voice, messaging and video components will be able to convey information more fully than print or audio. Communications strategies will be effective and have a positive impact on taxpayers' awareness and compliance when the information is conveyed using "rich" media, thus meeting the criteria of accurate, complete and easily understood information. Accurate, complete and easy to understand information, of course, will improve one's knowledge. That is, tax managers should be careful in designing strategies and communication media used as this will determine the level of taxpayer knowledge. The selection of appropriate media will determine the level of taxpayer's knowledge.

On the other hand, the relevance of attribution theory with the results of this study is that a person in determining obedient or non-compliant behavior in fulfilling his tax obligations is influenced by internal and external factors. Internal factors that affect taxpayer compliance in paying taxes include: knowledge and understanding of taxpayers about tax laws, and awareness of paying taxes. Meanwhile, external factors that affect taxpayer compliance in paying taxes include tax policy, communication strategy and socialization taxation. Communication strategy itself is actually very decisive knowledge of taxes which will then have a positive impact on awareness, the desire to be obedient and taxpayer compliance. Tax manager is an external factor that can push internal factor of taxpayer through effective communication strategy.On the other hand, the results of this study indicate that the socialization strategy undertaken by tax managers has no significant influence to increase tax knowledge, tax awareness and tax compliance. This happens because socialization merely conveys information in general so it can not provide accurate, complete and easy to understand information. Finally, the understanding of taxes does not increase which in turn has no impact on tax awareness and compliance. Socialization by using printed and electronic media is usually one way and can not guarantee the understanding of the targeted party. Based on social learning theory, the target of socialization can not receive complete and comprehensive information because of its one-way nature. The result is an inadequate understanding of taxation because people only know and have no significant impact on tax awareness and compliance.

Conclusion

The main purpose of this study is to produce compliance model of taxpayers so that it can be used as the basis of policy to increase local tax revenue. The result of hypothesis testing shows that taxpayer compliance is determined by tax awareness, willingness to obey, and tax knowledge. The important result of this study is the positive impact of effective communication strategies undertaken by tax managers. Such communication strategies can trigger tax knowledge which then has a positive

impact on tax awareness, the desire to comply and ultimately taxpayer compliance. The results of the research specifically show some conclusions as follows: First, the respondents used in the research are UMKM entrepreneurs because they have a significant contribution on the development of regional economic growth. Secondly, the respondents 'perceptions of communications strategies conducted by tax managers tend to be moderate or not too high, while respondents' perceptions of socialization strategies tend to be low. Thirdly, the taxpayers in the ex-residency of Banyumas (in this case the entrepreneurs of UMKM) have dutiful wishes and high tax awareness. They just do not have enough knowledge of taxation. Fourth, hypothesis test results show that communication strategy has a significant positive effect on the desire to obey and tax compliance, while the socialization strategy has no significant effect on tax awareness, the desire to comply and tax compliance. Fifth, tax knowledge plays an important role because it has a significant and positive impact on tax awareness, the desire to obey and tax compliance. Tax knowledge itself is determined by an effective communication strategy. Taxpayer awareness and willingness to obey have a significant positive effect on tax compliance.

Based on the results of the study, effective communication strategies play an important role to improve taxpayer compliance. In addition, an effective communication strategy will also increase tax knowledge, tax awareness and trigger a desire of the taxpayers to obey. Therefore, some recommendations are related to the development of effective communication strategies to convey various tax information and policies to taxpayers are as follows: First, the delivery of tax information to taxpayers should be done continuously and not just incidental. Second, the use of print media such as brochures, newspapers and pamphlets to convey information should be more intensive and informative. Third, the socialization program should consider the targetted taxpayers because the taxpayers have different characteristics. Fourth, the delivery of information about taxation should consider the accuracy, completeness and relevance with taxpayers who are the targets of receiving information. Fifth, the information submitted to the taxpayers should consider the needs of taxpayers so that it can be more focused and intensive.

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Information technologies in teaching English language

Tecnologías de la información en la enseñanza del idioma inglés

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ABSTRACT

Modern computer technologies today are used in all spheres of human activity. Training a specialist in any field of knowledge includes at least mandatory user training, computer literacy is becoming one of the components of the modern understanding of an educated person. That is why today it is necessary to pay serious attention to the use of new information technology tools in teaching English.

Key words: acquisition, consolidation, communication, implementation, accumulation

RESUMEN

Las tecnologías informáticas modernas de hoy se utilizan en todas las esferas de la actividad humana. La capacitación de un especialista en cualquier campo de conocimiento incluye al menos la capacitación obligatoria del usuario, la alfabetización informática se está convirtiendo en uno de los componentes de la comprensión moderna de una persona educada. Es por eso que hoy es necesario prestar mucha atención al uso de nuevas herramientas de tecnología de la información en la enseñanza del inglés.

Palabras clave: adquisición, consolidación, comunicación, implementación, acumulación.

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The use of IT in English classes is a very important part of the system, which is necessary for the development of interest in the English language and information technology itself, by expanding ideas about the fields of application of computers and computer science methods.

Computer technologies are used in teaching almost all subjects, open access to new sources of information, increase the efficiency of independent work, provide new opportunities for creativity, the acquisition and consolidation of professional skills, allow to implement fundamentally new forms and methods of teaching. It is quite natural that teachers of foreign languages, especially English, appreciated their potential (Language and intercultural communication, 2004).

Today, the methodical standard of teaching foreign languages is, of course, the communicative-oriented method, which models the process of communication most closely to real conditions. Providing conditions at the university that will contribute to the implementation of this method is very difficult. But with the advent of the computer, new and more effective ways of solving the above problem have appeared. Many authors who develop this problem note that a computer is the most appropriate tool in teaching a foreign language, the purpose of which is interactive communication (Brown, 1994).

Using the latest developments in the field of teaching foreign languages based on the use of multimedia technology, the learning process has moved to a qualitatively new level - now we can say with confidence that even in the conditions of university education, that is, strictly speaking, artificial communication, we can simulate real situations, natural communication.

Several advantages of computer-aided English language teaching should be highlighted:

1. Creating a favorable psychological climate, increasing the motivation to learn English.

2. Methodical advantages of computer training: a greater degree of interactivity of training than when working in the classroom or language laboratory; the ability to independently choose the pace and level of tasks performed in accordance with the principles of individual training. In addition, as noted in the National Report of the Russian Federation "On Education Policy and NIT", the speed of mastering grammatical structures and vocabulary accumulation when learning a foreign language using a computer increases by a factor of 2-3.

3. Technical advantages of teaching English using a computer: the ability to perform technical translation; use grammar and spelling checkers; the use of multimedia, interactive video when teaching speech. Graphic capabilities of a computer highlight this method of teaching against the background of traditional ones and allow to realize the principle of visualization of training. The educational value of computer networks, both local, connecting several machines in one educational institution, and global, uniting millions of users around the world, is almost invaluable.

4. Improving the professional level of teachers (Reinders, 2010).

But in spite of all the advantages, the enormous potential that computer training has, is far from being fully utilized due to the problems associated with the relative novelty of this method. Among them are the poor equipment of universities with modern technology, the lack of high-quality software, due to the fact that no clear standards and criteria for evaluating efficiency have been developed, as well as sometimes dismissive attitude of the creators of programs to the theory of teaching foreign languages.

Based on the analysis of the literature on this issue, we can single out the following options for the use of information technology in teaching English:

- Systematic use of information technology as a means of learning (faculty and IPS).

- Fragmentary use of information technology.

- Implementation of the entire course of study using a computer.

Thus, we can offer the following options for the use of new information technology tools in the process of teaching English:

- Conduct current and final test sessions (by topic, section, course) using diagnostic, test programs in vocabulary and grammar.

- Use of pedagogical software (PPS) as: one of the ways of introducing new vocabulary or grammatical material in cases where it presents a certain difficulty (it is difficult to semantise lexical units, or there is no motivated basis for using lexical or grammatical material).

- The use of tool software (IPS) - reference books, dictionaries, spelling checker programs - for students to perform independent creative tasks, translations for home, analytical reading and other works, as well

as for the teacher, as a tool for creating tests, training programs, automate the process of processing the results of the educational process, etc.

- • The use of telecommunications mainly in extracurricular time (tasks for independent implementation, joint projects, both in English and in other subjects).

Modern computer technologies today are used in all spheres of human activity. Training a specialist in any field of knowledge includes at least mandatory user training, computer literacy is becoming one of the components of the modern understanding of an educated person. That is why today it is necessary to pay serious attention to the use of new information technology tools in teaching English.

The communicative method implies the construction of the learning process as a model of the communication process. Consequently, we need to find a form in which the content of communication functions, it will be an adequate basis for the selection and organization of speech material. Of great importance for the success of learning to communicate in a foreign language will be properly organized teamwork and a communicative-oriented construction of the educational process as a whole. It is obvious that success from the joint activities of a student and a teacher depends largely on the organization of this activity. Effective knowledge of a foreign language implies first and foremost the ability to work independently on learning a language, maintain and constantly increase one's knowledge, improve skills, develop a communicative and informational culture. In this regard, the student's independent educational activity as the basis of productive language education becomes the most important component.

The peculiarity of the modern educational process in the university is a significant amount of individual self-study of the student, whose capabilities are now expanded, including through the use of modern information and educational environment. According to the analogy with the informatization of society, one can speak about the virtualization of professional communication in the Internet space; the system of teaching students of a non-linguistic university of professional intercultural communication should be focused on the computer / electronic / virtual environment of intercultural communication of specialists. At this stage in the development of Russian education, the main task of the school is the formation of socio-cultural competence of students. The widespread use of information and communication technologies in the lessons determines their rapid implementation in the educational process and contributes to the modernization of the educational space of the school.

An important component of the teacher's pedagogical skills in modern conditions is his compliance with the level of development of science and technology, his ability to solve professional problems using ICT. So what is information technology? ICT is a "system of methods and methods for collecting, accumulating, storing, searching, transmitting, processing and issuing information using computers and computer communication lines" (Azimov, 2009). Information technology, as a rule, are such technical means as audio, video, computer, Internet.

The use of computers in foreign language lessons significantly increases the intensity of the educational process. Interactive training with the help of educational computer programs contributes to the implementation of a whole range of methodological, pedagogical, didactic, psychological principles, makes the learning process more interesting. This method of training makes it possible to take into account the pace of work of each student. At the same time, the value-semantic sphere of the student is being transformed, his cognitive activity is increasing, which undoubtedly contributes to an effective increase in the level of knowledge and skills. However, it must be remembered that a computer cannot replace a teacher in the learning process. It requires careful planning of time for working with a computer, use it only when the educational process requires it.

Thus, "the introduction of ICT contributes to the achievement of the main goal of modernizing education - improving the quality of education, increasing the accessibility of education, ensuring the harmonious development of an individual who is orientated in the information space, attached to the information and communication capabilities of modern technologies and has an information culture" (Information technology in education, 2007).

In teaching a foreign language, multimedia technologies have become widely used, the main means of which are sound, text, video. It is impossible to imagine the educational process without multimedia presentations. It is project activity that is a significant aspect of using information technology in foreign language lessons. The project method is "a way to achieve a didactic goal through the detailed development of a problem (technology), which should end with a very real, tangible practical result, framed in one way or another; it is a set of methods and actions of students in their specific sequence to achieve the task - solving a problem that is personally significant for students and framed in the form of some kind of final product " (Polat, 2000).

Thanks to the project activity, students can independently choose the theme of their creative work, using various sources of information, choose the way to demonstrate it. In addition, using the project method, students are given a great opportunity to use a foreign language in everyday communication situations. Project activities contribute to improving the skills of students with a computer and other modern technical means. Students master electronic versions of dictionaries, reference books, encyclopedias; expand linguistic knowledge; increase the level of practical use of a foreign language.

Multimedia technologies most productively meet the didactic objectives of the lesson. The educational aspect involves the awareness of students of educational material; the developing aspect presupposes the development of cognitive interest of students, creative abilities, and abilities to guess, compare, compare, form conclusions; the educational aspect contributes to the provision of stimulation of speech-cognitive activity of students and their social activity.

The use of Internet technologies implies an increase in contacts, makes it possible to exchange sociocultural values, intensively study a foreign language, overcome the communication barrier, and develop creative potential.

So, Internet resources can be used:

- to search for necessary information by students in the framework of project activities;

- for independent study of a foreign language;

- to develop the creative potential of students (participation in various contests, quizzes, conferences);

- for independent preparation for the State Academic Examination, the Unified State Examination;

- for remote study of a foreign language under the guidance of a teacher;

- to search for the necessary material during preparation for the lesson, extracurricular activities.

Fortunately, our educational institution has a language laboratory with a sufficient number of computers with Internet access, which allows us to more effectively solve a number of linguodidactic tasks.

Teachers in all countries of the world are becoming increasingly aware of the benefits of the skilful use of modern ICT in education. ICTs help solve the following problems: improving learning processes, improving educational results and motivation, communicating online and implementing joint projects, improving the organization and management of the educational process. This is not surprising, since the opportunities that ICT provides for the development of an innovative economy and modern society have become available for education. Before the teachers, the challenge is to organize the student's learning activities in such a way as to provide the greatest motivation for learning. In carrying out collective tasks, students focus their attention not on the form of statements, but on the content. The purpose of the joint activity is important - to find out new information and record, evaluate it, compare different points of view, discuss the problematic tasks together, take part in the discussion. In the process of performing interactive tasks, students show autonomy and creativity, and are not passive performers of speech actions.

Interactive forms of training just allow you to simulate such situations. As you know, learning a foreign language is learning to write, read, listen and speak. And it is learning to speak is one of the most difficult tasks.

Teachers are increasingly interested in working with educational forums, since the forum is designed to discuss topics in a foreign language, is excellent for discussion, it really develops students' speech skills, activates their use of the vocabulary of the specialty language.

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Dos propuestas poéticas sobre el Caribe venezolano: la poesía en la voz del negro

Venezuelan Caribbean: Two Ars Poetica on the Afrovenezuelan Poetry Voice

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Resumen

El Caribe es un ámbito geográfico difícil de definir, debido a su compleja conformación étnica, cultural, idiomática y política. En el siguiente texto se presenta una muestra de esa múltiple configuración. Se analizan algunos poemas de los venezolanos Manuel Rodríguez Cárdenas y Miguel James, quienes asumen al negro como personaje principal de sus poesías. El negro posee voz propia para luchar por su emancipación, su complexión es motivo de admiración y belleza. El negro es dueño de sí mismo, se reconoce como tal y exalta sus virtudes. No tiene intermediarios para expresarse. Su voz es auténtica y se escucha por doquier.

Palabras claves: Caribe, literatura, poesía, Negro, Venezuela.

Abstract

The Caribbean territory is a complex issue to define, due to its political, idiomatic, cultural and ethnic conformation. The following text presents a sample of such configuration. Several poems written by Venezuelan writers Manuel Rodríguez Cárdenas and Miguel James are reviewed. They assume the Afrovenezuelan man and woman as main characters for their poetry. They own a self-voice in order to fight for their liberation; their complexion is the reason for admiration and beauty. They belong to themselves; they recognize themselves as such and exalt their virtues. They do not have intermediates to express themselves. Their voices are authentic and listened to everywhere.

Key words: Caribbean, literature, poetry, Afrovenezuelan man/woman, Venezuela.

INTRODUCCIÓN

El Caribe es un ámbito geográfico complejo que, debido a su diversidad, se ha hecho difícil determinarle características que conduzcan a una clasificación precisa. No obstante, una región tan vasta, con múltiples idiomas, cosmogonías diferentes, procesos políticos particulares, invasiones, independencias a lo largo del tiempo, etnias de diversa procedencia, no concibe una taxonomía única; esto sería develar una actitud reduccionista, eurocentrista que conduciría a excluir o discriminar una ingente cantidad de aspectos culturales particulares de cada país, que se correría el riesgo de generar una neocolonización y forjaría una pugna por valorar unos aspectos por encima de otros. Precisamente, la diversidad cultural es el elemento aglutinador que hermana El Caribe.

Por otro lado, la región también se puede concebir con aquella compuesta por los espacios insulares exclusivamente; por espacios continentales que desde el punto de vista humano, Surinam, Guyana, Belice serían islas[1]; por toda el área continental que bordea el mar Caribe occidental (toda la costa oriental de México y Centroamérica, la costa norte de Venezuela, la costa noroccidental de Colombia, parte del norte de Brasil) o también varios Caribes: el francófono, el anglófono, el *neerlandófono*, el hispanohablante. Más allá de esta manera de imaginar un terruño, políticamente la región está escindida del continente y así lo conoce la gran mayoría: América Latina y El Caribe.

En consecuencia, cada país ha creado una visión de mundo con el fin de justificar procesos identitarios vinculados con sus orígenes, sus raíces, su colonización, su independencia, su desarrollo. Los movimientos como el rastafarismo, el criollismo, el indigenismo, la creolidad, el negrismo, la negritud dan cuenta de tantas visiones, tan diversas que los caribeños poseen de sí mismos. La literatura, como expresión cultural de una sociedad, explora también estos intersticios en los que muestra una necesidad de expresar una inmensidad de temas relacionados con el ser caribeño.

En este trabajo analizaré algunos poemas de dos escritores venezolanos Manuel Rodríguez Cárdenas y Miguel James[2] insertas en el contexto caribeño, en el que la representación negra tiene una relevancia especial. Ambos poetas poseen una expresión particular de apelar a una identidad propia que les permite concebir una poética caribeña específica. Cabe destacar que Rodríguez Cárdenas fue el primer escritor que publicó un libro de versos sobre el tema de los negros en 1938. Esto "obedece a la incitación del cultivo y difusión de la poesía afro-antillana, pero con la responsabilidad de una voz distinta que puede hombrearse con aquélla", comenta Julián Padrón en la introducción al libro de Rodríguez Cárdenas *Tambor: poemas para negros y mulatos*, "El rito negro aparece aquí matizado con los caracteres locales de nuestro mestizaje" (Rodríguez, 1972: s/n). Miguel James, poeta contemporáneo, propone una mirada sobre lo negro desde una visión moderna y actualizada, sin dejar de lado los temas recurrentes como el retorno a África. En este sentido, se presenta oportuna la ocasión para conocer dos miradas distanciadas en el tiempo sobre la poesía negra del Caribe venezolano.

En "El manifiesto de Cam" (Rodríguez, 1972:1) se hace un recorrido semántico que va desde una descripción exhortativa al negro de su condición como esclavo hasta llegar al llamado imperativo por la libertad:

> Negro compañero, / de manos de zarpa y ojos de alacrán; / negro encadenado / de rotas rodillas y gesto de cal; / negro sin bitácora / perdido en la tela de araña de la sociedad.
>
> […]
>
> Negro reventado por un cataclismo / tremendo y horrible que al mundo rajó: / de un lado los blancos con cara de espiga, / del otro tu bemba, tus ojos, tu jeta, / tu cuero curtido, tu triste bongó. (Rodríguez, 1972:1-3)

El poeta se dirige directamente al negro y lo asume como su "compañero", acentúa su carácter rebelde con esas "manos de zarpa y ojos de alacrán"; el negro es esclavo con cadenas, herido y feroz, sin ninguna historia, sin diario, sin bitácora que vive descontextualizado en el caos de la urbe. El poeta le recuerda al negro lo que ha sido: un ser anónimo sin pasado. Insiste con más detalle en su condición de esclavo, explotado por el blanco "cara de espiga", que dividió el mundo trágicamente. Mientras que al colonizador, el poeta lo metaforiza en una espiga, el negro es lenguaje llano y coloquial: bemba, jeta, cuero curtido. Lo único que el negro esclavo posee como respaldo de su historia es su "triste bongó". El poema continúa:

> Aquí está mi mano, negro pestilente, / negro enchoretado de vientre caliente / perdido en los rumbos de la Geografía. / Negro de Nigeria, de Agad, de Kodok. / Negro del neguesti blanco de Etiopía. / Negro chafarino, negro de Morón.

[…]

Despierta ya, negro. Distiende los brazos. / Marchemos al ritmo de tu hosco tam-tam. / Que se hunda en el polvo la frente del mundo! / Nada nos importe, negro tremebundo. / Destruyamos esto para que resurjan sobre un campo nuevo tus patas de araña, / tus flores, tus cantos, tus frágiles cañas, / tu triste derecho de un trozo de pan! (Rodríguez, 1972: 3-5)

El poeta exhorta al negro a que lo acompañe, increpándole con expresiones que el blanco-espiga ha utilizado para referirse a su esclavo. Las palabras "pestilencia", "enchoretado", "Nigeria", "Agad", "Kodok" corresponderían a improperios utilizados todos como sinonimia. Esto es lo que representa el esclavo para el blanco-espiga. El poeta las usa para infundirle fuerza, que los oprobios del blanco se conviertan en fortaleza, para que al fin y al cabo despierte, marche de frente y reclame sus derechos. Es un agitador que desea que el negro tome consciencia y se libere, que con la conjunción de ambos, poeta y esclavo, podrán alcanzar la libertad:

Aquí están mis nervios, aquí están mis fuerzas, / aquí están mis versos para tu bongó. / Crujirán las palmas, subirán los ríos / y mil cocoteros temblarán de frío / si, ñáñigo y canto, partimos los dos.

La liberación no es individual, la liberación es común. Los dos conforman la fuerza liberadora, en la que la reiteración de las palabras agita, mueve y sacude.

En "Tamunango[3]", baile típico del estado Lara, en medio de una fiesta de negros, se apela a la condición social del esclavo, al estado de dominio. Se describe el baile, se hace mención a las raíces africanas como invocación a la tierra originaria, la nueva manera de trabajar. La fiesta termina con la llegada violenta del Comisario:

En la sombra se oye sonar el tambor. / ¡Carracataplán! ¡Carracataplán! ¡Carracataplán! / Es el negro aceite de la raza negra que empieza a chorrear. / ¡Carracataplán! ¡Carracataplán! ¡Carracataplán!

Y chilla la mina coreando el estruendo bajo del bongó. / Nervios que se tuercen entre el telegrama / que manda la raza desde el Tombuctú. / ¡Titraquititraqui! ¡Titraquititraqui! ¡Titraquititraqui! (Rodríguez, 1972: 7)

Como en el poema anterior, el tambor es un elemento significante y vinculante de la cosmogonía negra. Los negros celebran el Tamunangue en honor a San Antonio de Padua, santo a quien se le pide para que combata el hambre; protege a los indios americanos, ancianos, pescadores, mujeres embarazadas. El negro baila y suda el "negro aceite", la negra canta al ritmo del tambor, que se comunica con sus antepasados en África. Las raíces resuenan. Todos corean, chillan en la oscuridad de la noche, en la sombra del tambor: ¡Carracataplán!, ¡Titraquititraqui!

Y suena el profundo clamor del petróleo / y el látigo negro que encerró la tierra para hacer carbón. / El aire se ha puesto color de azabache. / Color de las barbas de Amnóm y Moloch.

[…]

Y viene la luna flotando al desgaire / con patas de hielo como un calamar. / ¿Quién echó esa caja vacía de Shinola[4] / entre la totuma negra del betún?

— ¡Cogémela, mamá! Guardála en el cofre que me vai a dá. / Me sirve pa mucho. Pa ganáme plata. Pa limpiá sapato. / Cogémela, mama, que es pa dale lustre / a los brodequines é Pedro Juaquín. (Rodríguez, 1972: 11)

En el primer verso, la esclavitud cambia de forma, se abandona la plantación por el petróleo, convertido en el sempiterno "látigo negro" de la colonización. Hasta el aire adquiere otro color, el nuevo color de la esclavitud, similar a las barbas de Amnóm y Moloch. Dos personajes bíblicos alegóricos a la venganza y purificación, celebración y sacrificio se conjugan en esta fiesta de negro como amenaza.

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3   Tamunango es el tambor que se utiliza en la danza folklórica Tamunangue, término ya en desuso.
4   "Shinola" fue una marca estadounidense que se utilizaba para pulir zapatos. Fue muy popular a inicios del siglo XX.

La esclavitud petrolera trae consigo la misma división abismal entre las clases. Un zapatero que implora que le guarden la crema para pulirle los brodequines a un blanco-espiga. La totuma negra donde guarda la "Shinola" para los potentes zapatos del esclavizador. La oposición de fuerzas es descomunal, totuma-"Shinola" vs. brodequines.

Esta es una poesía que establece una relación cercana, cómplice con su interlocutor negro. Es una poesía que habla de los negros y está dirigida a ellos. Las expresiones en vocativo apelan al receptor del mensaje, en un diálogo próximo a una realidad muchas veces desdeñada por la historia oficial, dado que lo que se conoce es la historia de los vencedores blancos, grandes héroes constructores de sociedades y destructores, en este caso, de la negra. El dominio por sobre todas las cosas.

A los negros se les nombra, se les convierte en palabras, el poeta los visibiliza al evidenciar:

- una compañera: —Miráme, mi negra. Miráme mi negra. Ponéme cuidao. (Rodríguez, 1972: 9)

- una familia (mamá-hijo): —¡Cogémela, mamá! Guardála en el cofre que me vai a dá. (Rodríguez, 1972: 11)

- otros compañeros: —¡Jocico é tetero! / —¡Mi catira linda! (Rodríguez, 1972: 10)

> —¡Eepaa! ¡El Comisario! Que coja ca uno su mono y su jembra […]. (Rodríguez, 1972: 11)

El negro no está solo, ni es una idealización de una imagen lejana de alguna poesía romántica. El lenguaje utilizado es familiar, coloquial, popular, tal como los negros lo usan. Hay una intención expresa en que se genere un acercamiento sin intermediaciones. El diálogo es bidireccional, es apelativo. Hay un llamado consciente al ser negro, a lo que se es como negro. El negro no habla el idioma blanco de la academia. El negro ha ennegrecido el idioma y eso es un valor cultural que reivindica el poeta. El negro es jeta, es jocico, es jembra, es sapato, es bongó, es enchoretado y canta a gritos al ritmo del ¡Carracataplán! y del ¡Titraquititraqui!

No obstante, se traen a la memoria las relaciones señor-esclavo. El poder del dominante y su despotismo se enfrentan al negro amedrentado y sumiso:

> —¡Eapaa! ¡El Comisario! Que coja ca uno su mono y su jembra que áhi mesmito viene toa la Comisión. / —Cogé el tamunango tú, naris é jacha. / —Y tú la camasa, pelo é chicharrón…

> Silencio profundo. En la noche negra / se escucha el aullido de un perro cansón. / Ululan los vientos en la cornucopia verde y arrogante de los almendrones. / Zumban los zancudos entre la maleza y el río silencioso copia las cabezas / de los negros que huyen por el callejón. (Rodríguez, 1972: 11)

Despés de la algarabía y el bullicio, el patrón irrumpe y se hace un silencio opresor en la negra noche, en donde un perro aullador amenaza para reprimir, celador de los intereses del blanco-espiga.

Rodríguez Cárdenas propone la poesía como instrumento utilitario de creación de identidad, de reconocimiento de la condición negra maltratada, de recordatorio de los orígenes africanos y de su liberación como ser con derechos.

En otro orden de ideas, Miguel James, poeta de origen trinitario, entre su gran variedad de temas poéticos, también se ha enfocado en poetizar la voz negra, ya con una concepción actualizada y moderna. Destaca su potente capacidad de síntesis, en la que epitoma las imágenes y a la vez las lanza hacia el ámbito de la veracidad.

En "Caribe" el poeta caracteriza quiénes somos y cómo somos:

> Vivan las danzas sensuales
> El no hacer nada
> Los besos dados bajos los cocoteros
> Que viva el ron
> Viva el sol
> Viva este Caribe del carajo. (James, 2007: 415)

¿Qué es el Caribe? Es el lugar complejo donde cohabitan negros, mulatos, chinos, franceses, holandeses, indios, paquistaníes, conformado por una gran complejidad de contextos particulares, especialmente el insular. Es el amplio terruño donde se habla inglés, español, francés, holandés, creol, patois. Es un crisol de mundos. James nos dice de manera abierta que a todos los caribeños nos gustan las danzas, la flojera, la pasión, el alcohol, el sol. Este poema aglutina un pensamiento, en cuyo tamiz solo se cierne una identidad. Esta visión integradora podría constituir una forma identitaria de reunir tanta complejidad cultural.

En "Tierras de Ghana" invoca el recuerdo triste del suelo africano. Tiene consciencia de la existencia de esa otra tierra, aunque no la conozca posee algunas referencias, pero sabe que de ahí proviene:

> Me han dicho / Que en Harare / El clima / Es templado / Y andan / Los guerreros / Como enfrentando / Al viento / También me han dicho / Que en Nairobi / Los monos / Invaden las casas / Y comen / Cuanta fruta / Encuentran / Yo escucho / Y lloro / Recordando / Las Tierras de Ghana. (James, 2007: 200)

Un rumor, un cuento, una leyenda popular recorre la conciencia del poeta para extrañar con dolor emocional: la tierra de otrora, la de sus antecesores. Espacio en el que la vida se asume diferentemente, la nostalgia conlleva la comparación, y las cosas no son mejores ni peores, solo son: el clima es templado, los fenómenos naturales son tan feroces y bárbaros que se enfrentan con guerreros; los animales salvajes se introducen en las casas para comer. Tres lugares de negros que contienen el clima deseado, la bizarría de sus pobladores y lo salvaje de sus animales.

Para James su familia se extiende fuera de Trinidad y Tobago, que a su vez es origen de la humanidad. En "Trini" podemos apreciarlo:

> Yo nací en Port of Spain / Hijo de Lilian / Primogénito de Michael / Nieto de Edna / Bisnieto de Du / A otras islas se extiende mi parentela / Al jardín africano donde el primer hombre a la primera mujer amó / […] / Tierra perfumada por inciensos de Oriente donde el roti alimenta / […] / Yo vengo de una nación china de opio y Tao / De Ying y Yang y agridulces ciruelas / Yo nací en Trinidad unida por el mar a Tobago / Lugar donde piratas europeos saquearon aldeas de caribes y arahuacos (James, 2007: 85)

El "yo" proviene de múltiples raíces, de Lilian, de Michael, de Edna, de Du y si se extiende hacia otros horizontes es para crear el Caribe, lo que muestra que la conformación de la región también proviene de distintas tierras y familias; de diversos sabores y olores de otras procedencias. No obstante, además de la belleza caribeña, también denuncia el poder colonizador de Europa.

Asimismo, sus poemas tienen una connotación sexual muy exaltada, en el que el goce es aceptado sin prejuicios. En "Una negra como una canción":

> Una Mujer Negra sale de mis sueños y se acuesta en mi lecho / Una Mujer del color de la Noche / Una Haitiana de chocolate pinchada de alfileres / Una Africana con sexo de Pirámide Invertida / Una Akua Ba / Una Mujer Negra sale de mi Noche y se instala en mi Día / Una Flor de Botswana / Una Pigmea / Una Negra como una canción / Una Labriega / Una Mujer Negra llamada Ayoka me besa / Kemba es Hermosa Kemba es mía / La Virgen de la Roca Seca es mi Señora / Una Mujer Negra desde el fondo de mi corazón me dice Adiós / Yo desde el fondo de mis Ojos la beso / A Ella, la que me cabalga de Noche / Una Negra / Una Negra… (James, 2007: 386)

A la mujer negra se le arrogan tanto atributos que funcionan como sinónimos; la geografía, la cultura, la religión, el inconsciente, le pertenecen a ella. Es un poema netamente denotativo, sin segundas lecturas. Poema directo, en el que la mujer es un astro que gira alrededor de él. El color, el día, la noche, la flor, la virgen se relacionan secuencialmente para mostrar la fugacidad del momento. Una negra tan grande como la noche y tan fugaz como un beso. Ella está inmersa en la cosmogonía africana, la que evoca, desde un "yo", para salvaguardar en la memoria el vínculo enraizado de su origen y apropiarse de ese universo.

En "Pinga Bonita":

Yo Soy el Negro más Lindo del Solar / Arraso a las Hembras más guapas y atrevidas de la población / Y todo es / Por mi pinga Bonita. (James, 2007: 200)

El negro se siente orgulloso de lo que es, exalta su belleza que siempre ha sido oprobiosa para los blancos-espigas, es guapo y seduce, y con el sexo asola a las mujeres. No deja de llamar la atención como "arrasa" sin dejar destrucción, el verso se encuentra ubicado en el ámbito positivo del significado. El negro, y por extensión la cultura negra, es hermoso y posee gran sensualidad. Miguel James apunta hacia las raíces negras de su origen, en el que el Caribe ocupa un sitio esencial.

En el poema "Raza africana", James exalta la negritud elevándola al nivel de personajes importantes en el mundo, tanto del ámbito musical como del ámbito político y literario. Para el poeta, el negro es hermoso, encanta con su música de este a oeste del continente africano, llena de luz el orbe y alcanza el firmamento. No hay duda de que la negritud es un aspecto relevante y de gran impacto; personajes como Frederick Douglas, Mandela y Zumbi son portadores de fuerza, lucha y liberación; Bob Marley, Billie Holliday, Tina Turner, son el compendio de los músicos negros más excelsos. En conjunto logran un recorrido que transita desde el siglo XVII hasta nuestros días; vale decir, que los negros han contribuido también con el desarrollo del mundo y la emancipación social y política. La etnia negra les pertenece como poesía, como canto, como lucha y como arte. También le pertenece al mundo.

Raza / Bella / Que canta / Raza / Que encanta / Raza / Mía / Y de Bob Marley / Raza Africana / Lanza / Tu amor / Sobre / El mundo / Y danza / Raza / De / Frederick Douglas / Y Billie Holliday / Raza / De Etiopía / Y de Nigeria / De Mandela / Ilumine / El sol / El amanecer / De / Tus doncellas / Sea / La Luna / Madre / De / Tus hombres / Raza / De Tina Turner / Y / De Zumbi / Raza / Mía / Y / De las estrellas / Raza / Que canta / Y encanta. (James, 2007: 290-291).

De la misma manera, en el poema "Ojo de África", el continente negro como reservorio de la cultura negra, se dibuja como un territorio desde donde se observa para resguardarlo y cuidarlo. El poeta es una especie de dios que vigila, al ritmo de los tambores, su terruño para conservarlo horro, que con sangre y victoria, pudo liberar al pueblo de la esclavitud.

Yo / Ojo de África / Diamante de la mina más profunda / Absoluto Rey de los Bárbaros / Sol de los Libres / Y León en Su Pradera / Escucho atento al sonar de setecientos mil Tambores / Y las promesas de Sangre y de Victoria juradas por nuestros Dioses. (James, 2007: 315).

Por otro lado, también hay que comentar que la mujer juega un papel distinguido en la poesía de Miguel James. Para él, es motivo singular de seducción, arrebato y belleza. En "Negra preciosa", la mujer es fruta jugosa y felino, cuyos ojos se dirigen indefectiblemente al poeta para luego poseerlo y florecer resplandeciente en la alborada. La mujer, entonces, en este poema, es un ser amenazante que purifica el cuerpo.

Tus labios parecen pulpa de níspero / Negra preciosa / Tu cuerpo semeja una pantera / Dardos veloces son tus ojos / Tus piernas se elevan como palmeras / Tu sexo es el mar profundo en que me sumerjo / Para surgir radiante y puro en el amanecer de todas las auroras. (James, 2007: 385).

Comparando la poesía de Rodríguez Cárdenas y de James, las coincidencias son muy estrechas, y aunque las separe 60 años de producción, el ser negro es motivo de expresión poética. Una es plétora de baile, de ritmo, música y tambor; menciona al negro directamente para llamar a su consciencia y exponerle lo que le han horadado, utiliza la expresión oral para acercarse sin mediadores. Lo deshonroso que construyó el blanco sobre la imagen del negro, Rodríguez Cárdenas lo exalta como valor fundamental del ser negro. La otra poesía, la de James, es reflejo de la cotidianidad del negro, de sus temas comunes sufridos y alegres. Temas marcados por el cuerpo, el ritmo y la música, en donde el negro es exaltado hasta lo divino. Poesía franca.

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Enhancing Creative Imagination of Preschoolers through the Use of Traditional Malay Children's Songs

Mejorar la imaginación creativa de los niños en edad preescolar mediante el uso de canciones infantiles tradicionales malayas

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ABSTRACT

This study is an endeavor to promote music as an effective learning tool to boost children's creativity in educational setting. To facilitate this effort, a learning model on stimulating imagination through traditional Malay children's songs has been designed to enhance creative cognition among preschool children. In completion of this study, Interpretive Structural Modeling (ISM) is used as a data collection method to construct the designed learning model. The ISM approach helps the study to easily identify the relation between learning activities and understand the relation to the overall structure of the creative imagination enhancement model being developed. The designed learning model focuses on teaching with emphasis given on roles and relationships between teachers' theories and classroom teaching practices on imagination and creativity. Thus, this study will generally benefit and bring a positive impact on the Malaysian education system.

Keywords: Creative imagination, creativity, preschool, interpretive Structural Modeling.

RESUMEN

Este estudio es un esfuerzo para promover la música como una herramienta de aprendizaje eficaz para impulsar la creatividad de los niños en el entorno educativo. Para facilitar este esfuerzo, se ha diseñado un modelo de aprendizaje para estimular la imaginación a través de las canciones tradicionales de los niños malayos para mejorar la cognición creativa entre los niños en edad preescolar. Al finalizar este estudio, se utiliza el Modelo estructural interpretativo (ISM) como método de recolección de datos para construir el modelo de aprendizaje diseñado. El enfoque ISM ayuda al estudio a identificar fácilmente la relación entre las actividades de aprendizaje y comprender la relación con la estructura general del modelo de mejora de la imaginación creativa que se está desarrollando. El modelo de aprendizaje diseñado se centra en la enseñanza con énfasis en los roles y las relaciones entre las teorías de los maestros y las prácticas de enseñanza en el aula sobre imaginación y creatividad. Por lo tanto, este estudio generalmente se beneficiará y tendrá un impacto positivo en el sistema educativo de Malasia.

Palabras clave: imaginación creativa, creatividad, preescolar, modelado estructural interpretativo.

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Introduction

The importance of generating creative and innovative individuals and communities is central to national education. This aspiration has been realized through policies and practices to produce creative and innovative community. With reference to the 10 surge of Malaysia Higher Education Development Plan (2015-2025), developing community with high imagination and innovation is a pre-requisite for the achievement of these 10 surges. Therefore, the need to produce imaginative, creative and innovative individuals in meeting challenging demands of the country in a global economic climate requires a clear-cut and organized effort as early as childhood.

Robinson (2009) in his study emphasized that power of imagination is regarded as one of the indispensable elements in discussing development of one's creativity. He positioned imagination as a fundamental feature of human wisdom because through imagination, we can think not only of something that exists in the present or already existed in the past, but we can also think of something that we have never experienced before. In fact, we can also think of something that never exists. Imagination is an important element for the growth of one's creativity (Williams & Walker, 2003). Imagination is an activity directly involved in the creative process since creative ideas will only come from human ability to imagine. Azhar (2004) in his work, argued that the ability to imagine is an essential pre-requisite to produce and translate creative ideas. Therefore, to become a creative individual, the ability to imagine is one of the important factors that need to be considered because creative ability of an individual is influenced by one's level of imagination.

Zoltan Kodaly, a Hungarian music educator, has suggested the use of folk music in teaching children at school because the music is considered to be 'music of mother language' for children (Choksy, 1988). Folk music can raise sense of belongings to singers and listeners to something larger than themselves as a family and society (Weidknecht, 2011; Cain, 2010; Davis, 2005; Kvideland, 1989). Since folk music is mostly based on environmental themes such as sounds of animals around them, therefore the music can help the development of children as a whole more easily. Folk music can also facilitate children to easily remember, absorb and react in accordance with their own creative ways and styles. According to [11], studying folk songs is an important basis in music education of a country.

Problem Statement

Imagination that is considered as center of creativity is a skill that must be mastered by students in the twenty-first century (Puccio & Figliotti, 2014). Imagination is considered to be an important part of the advancement of one's creativity (Signe, 2015; Williams & Walker, 2003). Beetlestone (1998) stated that imagination is an impetus to creativity because children can create extraordinary relationships with their surroundings through the power of their imagination.

According to Cheung (2012), the success of creativity building in schools depends on confidence of teachers on creativity as a concept and teaching practice in the classroom. Nevertheless, pressure from certain parties and stakeholders have led teachers to focus more on memorizing letters and numbers (Astriya & Kuntoro, 2015; Moyles, 2014; Prentice, 2000). Such teaching method causes children to stop dreaming, imagining, and playing. This scenario will unfavourably cause creative expression of children to be obstructed and stunted (Soh, 2017; Kavitha & Manonmani, 2014; Mellou, 1996).

With reference to the National Pre-School Standard Curriculum (NPSC), imagination and creativity building are the two most often linked and matched elements. In the NPSC, creative thinking skills have been described as the ability to produce or create something new and valuable through genuine imaginative ability (Ministry of Education, Malaysia (MOE), 2016). Creativity is considered as one's ability to use imagination to collect, digest and generate ideas or create something new. Moreover, the role of imagination and creativity is also expressed in the sphere of physical and aesthetic development. Creativity and aesthetics are developed through music education, plays and visual arts. Such art activities will provide opportunities for children to explore through the use of various materials and techniques to enhance their imagination and creativity naturally (MOE, 2016).

Although imagination has been regarded to be one of the processes that should exist in the development and cultivation of children's creativity, the role and position of imagination are not clearly stated in the NPSC curriculum. Imagination is seen only as a complement to the enhancement of creativity but not as an important element in the development of children's creativity. Since imagination and creativity are the natural potentials inherent in every child, it is necessary to develop and nurture both skills intentionally. This can be done by early planning at school level through the process of teaching and learning with various methods and approaches (KPM, 2010). Duna (2015) found that current researches and theories on creativity mostly concern on primary school children, compared to preschoolers.

Willis (1985) emphasized that music education should begin with folk music of a place. In fact, folk songs can be considered as great material in music education to boost children's creative cognition in schools.

Based on the above explanation and discussion, a study should be carried out to produce a model that could serve as a guide to preschool teachers in developing children's imagination thus encouraging their creativity in a manner that is more clear, organized and well-planned. This learning model will certainly complement and reinforce NPSC as a comprehensive pre-school curriculum to boost creativity among preschool children. Thus this model is in tandem with the government's effort to produce creative and innovative individuals.

Study Objectives

The main purpose of this study is to design a creative imagination learning model to enhance creativity of preschool children. The objectives of this study are as follows:

> 1. To design a learning model on creative imagination enhancement among preschoolers using traditional Malay children's songs based on views and observations of experts in related fields of study.

Research Methodology

The learning model design process involves views of experts on learning activities that will be considered as basis for the model design. Their views and consensus will determine a list of appropriate activities that could stimulate creative imagination of preschool children using traditional Malay children's songs. For the purpose of this study, Interpretive Structural Modeling (ISM) has been selected as data collection method to create the designed learning model. The ISM approach helps the study to easily identify relation between learning activities and understand relation on the overall structure of the creative imagination enhancement model being developed.

The ISM approach was introduced by Warfield (1973, 1974, and 1976) to analyze complex socio-economic systems. ISM is a management tool in decision making process. The ISM approach involves relevance of individual or group ideas that will assist researchers to understand complex situations using association map comprising of various elements that could influence a complex decision (Charan, Shankar, & Baisya, 2008). Warfield (1982) has described ISM as a computer-assisted learning process that allows individuals or groups of users to generate a structure or map framework that will explain the relevance of elements based on specific contextual relations. ISM involves the process of discussion and analysis on the progress of an issue. Knowledge integration of a subject and structured understanding of a problem will lead to outcome of a solid decision based on strong reasons.

In other words, ISM manages to resolve complex issues through experts' observations and views at one time. Ideas and association between them are discussed within framework on issues under study. The association map framework will visually illustrate the relation between idea and information obtained. This map will be the basis for concept on particular issue for researchers to discuss, understand and reach consensus from a number of experts

ISM Conceptual

Interpretive Structural Modeling (ISM) uses the concept of pairing analysis on ideas to gain consensus and match complex issues by organizing the number of ideas to the structured association model as illustrated in fig. 3.1 below.

Problem areas - Ideas & perceived

relationships

Result for Relationship Model
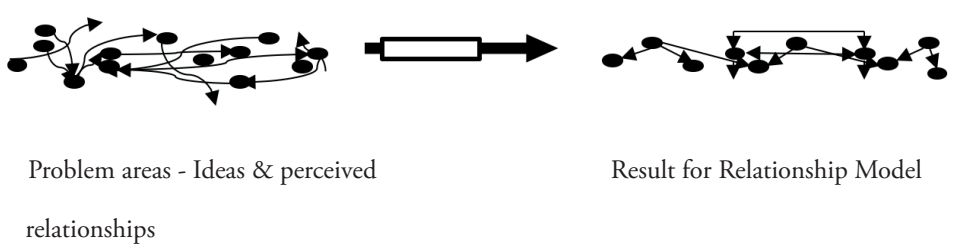
Figure 1. ISM Conceptual overview. Adaptation from Structure Decision Making with Interpretive Structured Modeling (ISM) (P.3), 1999, Canada: Sorach Inc.

ISM Process

In brief, ISM begins with identifying variables related to the issue under study. The process then followed by a problem-solving session involving discussion among experts on the related issues. The next phase identifies the context that is closely related to the chosen variables based on the prescribed issues. The structure of the Self-

Interaction Matrix (SSIM) will be created by comparing the pair's compatibility to transitive variables and logic. This SSIM data will be transformed into reach matrix through separate mathematical help. Finally, the setting of variable space will then form a model structure known as Interpretive Structural Model (ISM). The structure of this model will be evaluated and interpreted by experts to reach for an answer or at least one exact consensus on the issue.

The processes and procedures will be further described for next part of discussion on procedures. This part will also explain the implementation of ISM with other research methodologies such as nominal group technique (Delbecq, Van de Ven & Gustafson, 1975), Delphi technique (Dalkey, 1972), focus group interview (Krueger & Casey, 2001) and many more. In this study, nominal group technique (NGT) has been used to obtain the variables discussed by the experts in another ISM session. With NGT combination, the ISM conceptual has been made possible for the use of this study.

There are nine (9) steps involved in the designing phase of creative imagination enhancement activity model for preschoolers through the use of traditional Malay children's songs. The diagram below shows a flow chart of each step in the study methodology.
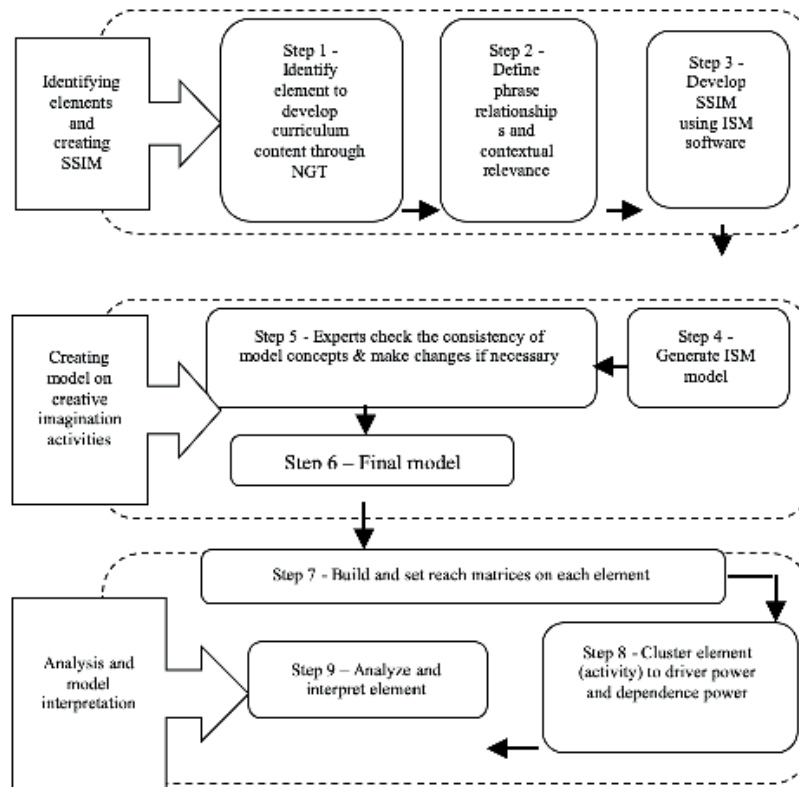
Figure 2. Flow Chart on designing Model of Activities Using Traditional Malay Children's Songs for Enhancement of Creative Imagination among Preschoolers

Sampling

In this study, members involved in the NGT process were the same group members during the Interpretive Structural Modeling (ISM) session to develop an activity model on creative imagination enhancement of preschoolers through the use of traditional Malay music. The reason of same group members selected for both NGT and ISM projects by the researchers is because the group is directly involved in the development stage of model construction during the ISM session. The group members are experts who have been selected by the researchers of the study. Therefore, the right selection of experts is the key to the success of this study realizing that the outcome will be based on experts' views and opinions. (Parente, et al., 1994; Skulmoski, Hartman, & Krahn, 2007). Dalkey & Helmert (1963) defined experts as knowledgeable individuals in certain fields; while Adler & Ziglio (1996) emphasized that the selection of experts should be based on four conditions of expertise:

1.   knowledge and experience on issues being studied;

2. the ability and willingness to engage;

3. have sufficient and adequate time to engage; and

4. effective communication skills.

Janes (1988) accorded that the number of experts involved in the study using ISM approach is limited to a maximum of eight experts. This is because each expert should engage with other panel members. Therefore, the quality of argument and discussion is closely related to the number of experts available. Armstrong (1985) stated that number of panel groups need to be between 5 and 20 people. While Pastrana et. al (2010) mentioned that the ideal group size is usually 6 to 12 people. Nevertheless, there are eleven (11) experts involved in the study comprises of various expertise related to the study. List of experts' profile is as shown in the table 1 below.

Table 1. Profile of Experts

DESIGNATION	AREA OF EXPERTISE	YEARS OF EXPERIENCE
1. Associate Professor	Child Psychology	20
2. Associate Professor	Music Education	15
3. Senior Lecturer		
4. Senior Lecturer	Curriculum	15
5. Senior Lecturer		
6. Lecturer	Early Childhood Education	10
7. Lecturer		
8. Lecturer	Early Childhood Education	12
9. Teacher	Curriculum	
10. Teacher	Music Education	15
11. Teacher	Curriculum	12
	Preschool	13
	Preschool	14
	Preschool	13
		12

Instruments

There are two instruments used in this phase. First, the list of frameworks for children's creative imagination enhancement activities derived from literature references and Nominal Group Technique (NGT) sessions. This list of activities serves as a guide for experts to identify appropriate and coherent learning activities to be incorporated into the model that is being developed. All of the activities need to be approved by the experts whether they should be incorporated into the model, combined or to be rejected from the model design. The experts are also allowed to propose other appropriate activities to be included in the model. The final list of activities that are selected and agreed by the expert members will be represented once again to the panel experts.

The second instrument is interpretive structural modeling software developed by Sorach Incorporation named Concept Star. This software is used to facilitate the process of closed-door discussion and selection on list of activities among experts to determine the relation of each learning activity that has been incorporated into the software.

Results and Discussions

The diagram below is the Model of Activities Using Traditional Malay Children's Songs for Enhancement of Creative Imagination among Preschoolers with the support of Interpretive Structural Modeling (ISM) software.

8. Guru memperdengarkan lagu kepada kanak-kanak.
9. Guru menunjukkan gambar berkaitan lagu.
19. Guru menyebut senikata lagu sambil diikuti oleh kanak-kanak.

5. Guru meminta kanak-kanak bergerak mengikut lirik/irama lagu.

6. Kanak-kanak main peranan berdasarkan lirik lagu.

7. Kanak-kanak memainkan alat genderang secara bebas berdasarkan lagu.

13. Kanak-kanak membentuk objek menggunakan doh/lego/blok/pasir/puzzle berdasarkan lagu.

20. Kanak-kanak membina buku skrap berkaitan lirik lagu.

1. Guru bersoal-jawab bersama kanak-kanak tentang lagu.
3. Guru menunjukkan bahan maujud berkaitan lagu.
4. Guru membuat gerakan berkaitan lirik/irama lagu.

2. Kanak-kanak menyanyikan lagu sambil membuat gerakan.
17. Guru membawa kanak-kanak menerokai persekitaran yang ada kaitan dengan lagu.

10. Guru meminta kanak-kanak bercerita tentang pengalaman sedia ada yang berkaitan dengan lagu.
11. Guru meminta kanak-kanak membuat pergerakan tentang pengalaman sedia ada yang berkaitan dengan lagu.
12. Kanak-kanak menyanyikan lagu sambil bermain alat genderang (perkusi).
16. Guru bercerita tentang lagu yang diperdengarkan.

14. Kanak-kanak membuat aktiviti seni visual (origami/ kolaj/ catan/ mencorak/ mewarna/ melakar/ melukis/ anyaman/ diorama dan lain-lain) berdasarkan lirik/irama lagu.
15. Kanak-kanak membuat lakonan/pentomen berdasarkan lagu.
18. Kanak-kanak mengubahsuai tempo/irama/lirik/melodi lagu.

Figure 3. Model of Activities on Using Traditional Malay Children's Song for Enhancement of Creative Imagination among Preschoolers based on Interpretive Structural Modeling (ISM) approach.

Based on the model, it is clear that creating a learning model could enhance the creativity of preschoolers to meet the needs of the community at large. Creating a learning model that takes into account local factors such as tastes, desires and abilities of the children can certainly facilitate teaching process of the teacher as well as learning process of the children.

Conclusions

The rationale for this study is to respond to the needs and aim of the country to establish a creative and innovative community. Since this effort should begin at the early stage of the child's life and need to be done formally in schools, hence the laborious attempt to create such model is very timely. The rationale is based on the following factors.

Firstly, development and improvement of children's creativity is one of the main objectives outlined by the Ministry of Education for preschool education. Beginning from the preschool curriculum was formulated and introduced in 2001, until the creation of NPSC in 2017, the emphasis on creativity in teaching and learning process to produce creative and innovative students was never marginalized. Moreover, creative and critical thinking skills are part of the necessary skills to be practiced in the teaching and learning process in the classroom (Liang & Lin, 2015; Naderi & Abdullah, 2010; Ananda, 2005). Mellou (1996) explained that creative teachers in their teaching could nurture and nourish the creativity of children as well as creative environment and programs.

Second, in general, the aim of preschool education is to develop comprehensive and integrated children's potential in various aspects through a safe and generative learning environment with the use of fun, creative and meaningful approach. Ensuring a fun, creative and meaningful approach in learning certainly depends on the teacher's ability to execute such approaches. Hence, the potential development of children will be more effective.

This model will definitely benefit those who wish to improve the creativity level of children such as the Curriculum Development Division, the Education Technology Division, relevant institutions and stakeholders in developing a learning method for a more comprehensive approach to boost children's imagination and creativity.

Finally, it is with great hope that this study will provide some guidance and references to improve teaching methods and practices of teachers in the classroom. This effort is to enhance the creativity of children in a more effective manner and to bring great impact on national education.

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The use of a structural-institutional approach to the analysis of the development of a regional economic complex

El uso de un enfoque estructural-institucional para el análisis del desarrollo de un complejo económico regional

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ABSTRACT

Enhancement of efficiency and competitiveness of the industrial complex requires changing the existing methods and improving the used methods for forming and implementing industrial policy. Particularly acute is the task of ridding the industrial enterprises of the dependence on foreign technologies and components and the transition to total import substitution under the sanctions of the Western powers and the United States of America.

Keywords: Regional industrial complex, economic crisis, industrial complex, industrial policy, managerial relations, institutional factors, structural shift, competition.

RESUMEN

La mejora de la eficiencia y la competitividad del complejo industrial requiere cambiar los métodos existentes y mejorar los métodos utilizados para formar e implementar políticas industriales. Particularmente aguda es la tarea de librar a las empresas industriales de la dependencia de tecnologías y componentes extranjeros y la transición a la sustitución total de importaciones bajo las sanciones de las potencias occidentales y los Estados Unidos de América.

Palabras clave: complejo industrial regional, crisis económica, complejo industrial, política industrial, relaciones gerenciales, factores institucionales, cambio estructural, competencia.

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Introduction

Industry serves as the foundation of the economy of any industrialized state, since the level of its development ultimately determines income, level and quality of life of the population.

Theoretically, the development of industry on a state scale can be in the following areas.

1. Deindustrialization. In accordance with this mainstream, two approaches can be distinguished.

In terms of the first approach, deindustrialization is viewed as a process of transition to a post-industrial society, reduction of the position of industry in GDP [3,5,14,15].

Within the second approach, deindustrialization is a reverse process of industrialization. Hence, if industrialization is getting the country's economy headed to industrial direction, the formation of large-scale machine production, then industrialization means the decrease in industrial production, deterioration in the quality of resource use, simplification of labor, decrease in its complexity, etc.

As can be seen from the above, deindustrialization is accompanied by the decline in industrial production, the destruction of its foundations, etc. All this, undoubtedly, leads to the recession of the competitiveness of industrial products, to the degradation of an industrial sector.

Thus, deindustrialization and disqualification of the industrial economy cause the so-called "2-D" effect.

The site of the Federal State Statistics Service of the Russian Federation provides a group of indicators that are, at first glance, advisable to be applied in the course of analyzing the level of technological development of the sector or the economics of national economy on the whole. At the same time, their use practically does not allow comparing industries with each other. Under these conditions, the necessity arises voluntarily or unwittingly to seek for a special universal indicator with which one can characterize the technological level. One of those can be a result obtained as the ratio of gross value added to the processed resources. It is unequivocal that this is a conditional and very approximate estimate, but it is also unequivocal that a further increase in manufacturability will also affect both the growth of value added and the decrease in the amount of resources used [1,12].

Methods of Research

The basis of the study was the theoretical and methodological settings and practical recommendations of foreign and Russian scientists on the issues under consideration, on the issues of industrial policy measures.

The paper uses general scientific methods and research techniques. The use of a structural-institutional approach made it possible to empirically assess the level of manufacturability of industrial sectors and point to a relative level of their risk.

Results of Research

By the beginning of the 21st century, the industrial complex of Russia has been characterized by rather low growth rates. One of the main reasons for this position was the inefficient structure of industrial production – an explicit predominance of the extractive industries. So, if in 1990 the specific weight of the fuel industry was less than 7% in the structure under analysis, then in 2015 it already amounted to 37%, while the share of machine-building during the same time decreased by almost 2 times – from 28% to 12,4% [4].

Moreover, this process of changing the share in the structure was aggravated by a drop in profitability in the manufacturing industries – from 12.4% in 2003 to 9.6% in 2015. Besides, when comparing this indicator even with the lowest value of the key rate indicator of the Central Bank of Russia (7.5%), all real sectors turned out to have a value of profitability below this (minimum) value. And the loans were available only to certain industries (metallurgical production, chemical production) with a key rate of 15%. It is definitely that having this state of things any investor will consider it possible to invest only in the mining sectors ...

To analyze a general condition of the industrial complex of the Russian Federation, it is advisable to use the method of structural changes [9]. As an object of analysis, we take the three leading sectors of the industry – mining, processing and production and distribution of electrical power, gas and water. For the analysis, we choose the three most important parameters – the volume of output (services), the cost of basic production assets and the volume of investments in fixed assets. The assessment of structural shifts in the volume of output is based on the study of the dynamics of mass, index and rate of structural shift [8,9].

Table 1 illustrates the calculated values of the three considered indicators characterizing the structural shift regarding industrial production.

Table 1. The Main Indicators of Structural Changes in the Value of Products

Sector	2005	2007	2009	2011	2013	2015
Index, %						
Mining operations	2005	2007	2009	2011	2013	2015
Manufacturing activities	0,02	0,00	0,06	0,06	0,00	0,04
Production and distribution of electrical power, gas and water	0,00	0,04	-0,07	-0,01	0,00	0,00
Mass, %						
Mining operations	0,4	0,0	1,3	1,3	0,1	0,9
Manufacturing activities	0,0	2,3	-4,4	-0,6	-0,1	-0,1
Production and distribution of electrical power, gas and water	-0,4	-2,3	3,1	-0,7	0,0	-0,8

Source: Compiled by the authors according to the FSSS of the RF.

The obtained estimate structural indicators confirm that the structure has remained almost unchanged for the last (analyzed) 12 years, in particular, if in 2004 the share of the mining industry was 22.1%, in 2015 – 23.7%, in the manufacturing sectors in 2004 65% and 60.6%, respectively, in the sector of production and distribution of electricity, gas and water – from 12.8% in 2004 to 9.6% in 2015.

The most significant changes in the index of structural shift in industrial output can be observed in 2007 – a decline to 0.18% and in 2009 – an increase to 0.24%. This is mainly due to a decrease in production volumes in the mining and manufacturing sectors of the industry (by 180,765 million rubles and 2,511,635 million rubles, respectively).

In the case of the mass of the structural shift in production, the highest value (growth) was observed in the sector of production and distribution of electricity, gas and water – 3.1% in 2009 (Table 2.). Conversely, the smallest value for the analyzed period was shown by the manufacturing sectors of the industry – in our case, the mass of shift of the sector under consideration amounted to minus 4.4%.

All this above-stated, obtained from certain values of the structural shift mass index, convincingly confirms the conclusion we have set forth at the beginning of this article about the almost stagnant structure in terms of industrial production volumes.

As regards to the rate of structural change in the mining and manufacturing sectors of the industry, it can also be argued that it is almost unchanged during this period – its average value in the mining sector was only 0.1%, and it was 0% in the processing sector.

When considering the rate of structural shift in the production and distribution of electrical power, gas and water, its maximum value (minus 0.18%) was observed in 2007, and the maximum in 2009 – 0.3%. In general, the average rate in the studied sector over all these investigated years was only minus 0.02% [9,10].

All this once again convincingly shows that during the considered twelve-year period there was no significant change in the structure of the industry in terms of output, and the dominance of the fuel industry over the engineering sector that was formed in the zero years remained virtually unchanged over the years.

Table 2. The Main Indicators of Structural Changes in Fixed Assets

Index, %											
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Mining operations	0,08	0,08	0,03	0,06	0,05	0,00	-0,01	0,02	0,02	-0,03	0,03
Manufacturing activities	-0,03	0,01	0,02	-0,04	-0,02	-0,01	-0,05	-0,02	0,01	0,04	-0,03
Production and distribution of electrical power, gas and water	-0,04	-0,08	-0,04	-0,01	-0,02	0,01	0,06	0,00	-0,03	-0,02	0,01
Mass, %											
Mining operations	2,37	2,32	0,08	1,73	1,44	-0,14	-0,31	0,62	0,58	-0,75	0,77
Manufacturing activities	-0,99	0,29	0,68	-1,40	-0,88	-0,31	-1,78	-0,78	0,51	1,49	-1,10
Production and distribution of electrical power, gas and water	-1,38	-2,62	-1,48	-0,33	-0,55	0,46	2,09	0,15	-1,09	-0,74	0,33
Rate, %											
Mining operations	0,08	0,07	0,02	0,05	0,04	0,00	-0,01	0,02	0,02	-0,02	0,02
Manufacturing activities	-0,03	0,01	0,02	-0,04	-0,03	-0,01	-0,05	-0,02	0,02	0,05	-0,03
Production and distribution of electrical power, gas and water	-0,04	-0,08	-0,05	-0,01	-0,02	0,02	0,07	0,00	-0,04	-0,03	0,01

Source: Compiled by the authors according to the FSSS of the RF.

Estimates of the index, mass and rate of structural shift in accordance with the actual values of the basic production assets show a change in the structure of the TFP in the industry towards an increase in mineral production, where, indeed, if the share of this sector was 29.6% in 2004, it had grown to 40% by the end of 2015.

And, of course, for the period under review there was a decrease in the share of manufacturing and the production and distribution of electrical power, gas and water from 36% to 31% and from 34% to 29%, respectively.

The maximum size concerning the structural shift index for the basic production assets (0.08%) was shown by mining companies in 2005. Specifically, in the same year, enterprises producing and distributing electrical power, gas and water showed the minimum value for this index and minus 0.01%.

Calculations showed that the values of the manufacturing industries fell at an average rate of minus 0.01% in the analyzed period, while in 2011 it even amounted to 0.05%.

At the same time, at first it seems that the share of the sector for the production and distribution of gas and water is increasing. But one can see upon close look that this is a would-be growth, because it was obtained in the course of a relative decline in the share of the processing and extractive industries.

As concerns the changes in the main indicators of structural shifts in terms of the amount of investments, here the most tangible changes in the structure occurred in the investments in fixed assets in 2015. In 2004-2014 the structure had a pronounced downward trend in the share of the manufacturing sector. So, if the parameters of this indicator were 42% in 2004, their share had decreased to 37% by 2015.

The other two remaining sectors tended to creep up – the mining sector increased by 0.7% and amounted to 40.5%, and the production and distribution of electrical power, gas and water increased from 17% in 2004 to 21% in 2015, respectively.

To analyze the effectiveness of the plan for development of sectors and activities, we will consider the mechanism for implementing the federal target program. The federal target program can be regarded as an interconnected and coordinated (according to goal, objectives, resources and time) complex of research, organizational, economic, social, environmental, economic and other similar activities that will ensure the effective solution of many problems

of social ecological economic and cultural development of the Russian Federation.

All federal programs are mandatorily placed on the official website of the Ministry of Economic Development of the Russian Federation so that persons wishing to familiarize themselves with our programs and submit applications for a free competition in an appropriate form could have such an opportunity. In 2011, for example, there were twenty federal programs, in 2016 – eight programs.

Directions and topics of programs are multifarious – ranging from destroying chemical weapons stockpiles to developing pharmaceuticals (total funding – 24814,8703 million rubles.)

Conclusions and Propositions

Based on the foregoing, we can conclude that the technical and economic situation of the industrial complex of the Russian Federation for the last 20 years can be defined by the term "deindustrialization", as the share of products produced by the real sector is decreasing unambiguously while the volume of the services sector is simultaneously increasing. It also reduces the complexity of industrial products, increasing the time to develop new products.

It is clearly seen from the materials of FSSS of the RF that the structure of industrial production has been changing asymmetrically. So, for example, if in 1990 the proportion of the products of the fuel complex barely reached 10%, and the proportion of engineering products was not less than 30%, then in 2001-2002 the shares of these sectors were equalized, and since 2005 the share of the fuel complex has exceeded 32%, while the share of engineering has fallen to 12%. It should be noted that this situation has not immediately arisen, but for a decade and a half and we have to establish a fact that the loudly-announced events have never improved the structure of the industry.

Definitely, this process was also accompanied by a significant outflow of labor from the real sector of the national economy in general, and in manufacturing industries compared with extractive industries, in particular, the main reason was the lack of work front and cut in wages of those employed in manufacturing [6].

The same situation can be traced in the course of analyzing the effectiveness of the use of basic production assets – there is a stable growth of structural indicators in the extractive industries with a decrease in similar indicators of the manufacturing industries. At the same time, it should also be noted a significant amount of physical depreciation of fixed production assets (50-80%), not to mention the functional moral deterioration, especially of the second form.

All this has led to the fact that in many industrial enterprises functioning machinery and technological equipment in fact have such technical indicators that do not at all meet the requirements of the current technological level. The specialists also note that the human capital in these industries is very worn out – young people do not display great eagerness to go to work in old workshops [7,11].

Federal target programs have not yet become an effective instrument of institutional influence on the industrial complex; moreover, there in common practice is a redistribution of targeted funds, which not only reduces funding, but undermines the effectiveness of state participation.

All this, undoubtedly, requires the concentration of efforts of state structures, executive authorities, politicians, representatives of business structures, scientists, workers and students.

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Determinants of governmental budget performance in Indonesia: case study at ministry of finance

Determinantes del desempeño del presupuesto gubernamental en Indonesia: estudio de caso en el ministerio de finanzas

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ABSTRACT

This study aims to examine the effect of budget quality, knowledge of systems and procedures, as well as human resource competence on-budget performance. This study was conducted in the Head Office of the Ministry of Finance. The population is employees at the level of executors and the sample was selected based on certain criteria. All variables were measured based on an interval scale and the analysis used was partial least square. The results showed that the quality of budget, knowledge of system and procedures, and human resources competence have a positive effect on-budget performance.

Keywords: budget quality, knowledge of system, procedures, human resource competence, budget spending.

RESUMEN

Este estudio tiene como objetivo examinar el efecto de la calidad del presupuesto, el conocimiento de los sistemas y procedimientos, así como la competencia de los recursos humanos en el desempeño del presupuesto. Este estudio se realizó en la sede del Ministerio de Hacienda. La población son empleados a nivel de ejecutores y la muestra se seleccionó en función de ciertos criterios. Todas las variables se midieron en base a una escala de intervalos y el análisis utilizado fue el mínimo cuadrado parcial. Los resultados mostraron que la calidad del presupuesto, el conocimiento del sistema y los procedimientos y la competencia de los recursos humanos tienen un efecto positivo en el desempeño dentro del presupuesto.

Palabras clave: calidad del presupuesto, conocimiento del sistema, procedimientos, competencia de recursos humanos, gasto del presupuesto

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I. Introduction

Effective Performance-Based Budgeting (PBB) can be realized if the organization takes into account three things. The first factor is synchronizing the budgeting process with organizational planning and governance. Alignment can be implemented through the integration of budgeting and planning by corporating performance governance and budget architecture and actively involving stakeholders. Achieving comprehensive planning and budgeting through effective coordination and quality assurance is the second factor. Moreover, it requires the involvement and commitment of the top managers in planning and implementing the budget. The third one is implementing monitoring and evaluation in the framework of performance-based budgeting by focusing on cost, time, and performance.

Based on the Circular Letter of the Minister of Finance No. 32 / MK.1 / 2015 on Measurement Procedures of Key Performance Indicators of Budget Spending and Output Achievement in the Ministry of Finance, special arrangements have been set for the monitoring and evaluation stages. Monitoring and assessment are measures in several elements: budget spending, efficiency, and output achievement.

The main problem of budget performance is related to the level of budget spending. Since the past thirteen years the pattern of budget spending has indicated low budget realization in the first half and has accumulated at the end of the current financial year. These conditions lead to low economic growth, unemployment, and poverty alleviation.

Based on data from Bappenas on the e-monev.bappenas.go.id page, up to the second quarter of Fiscal Year 2016, only four Ministries/Institutions reached budget realization percentage above 50%. The institutions achieving realization above 50% is Ministry of Administrative Reform and Bureaucratic Reform (73.18%), Supervisory Board General Election (59.51%), Supreme Court (58.96%), and Central Bureau of Statistics (58.17%). Other Ministries/Institutions have not reached spending above 50%. Furthermore, the realization of the budget in units under Ministry of Finance as of September 30, 2016, is presented in Table 1

Table 1. Budget Spending of Unit Echelon I Ministry of Finance As of September 30, 2016 (Million IDR)

ECHELON I	BUDGET (IDR)	REALIZATION	(%)
015.01 SETJEN	14.413.894,8	10.190.504.1	70,70
015.02 ITJEN	104.253,8	63.749,77	61,15
015.03 DJA	149.345	82.015,5	54,92
015.04 DJP	7.462.497,3	4.492.203,5	60,20
015.05 DJBC	3.274.006,2	1.640.795,4	50,12
015.06 DJPK	126.078,4	51.771,5	41,06
015.07 DJPPR	98.803,8	50.771,7	51,39
015.08 DJPB	10.976.399,5	4.302.450,9	39,20
015.09 DJKN	651.696	373.944,4	57,38
015.11 BPPK	676.421,4	356.465,9	52,70
015.12 BKF	224.643,04	62.221	27,70

Source: Business Intelligence www.monev.anggaran.depkeu.go.id

Based on Table 1, out of 11 units Echelon I in the Ministry of Finance, none has achieved 75% realization. This condition repeatedly happens every year. Based on some literature review, the budget performance depend on many factors. Several factors that are usually stated in the study are (Andvig, Jens, Fjeldstad, Amundsen, Sissener & Søreide. 2001). Budget planning; (Bappenas, 2012). Inventory money; (Colombatto, Enrico. 2001). Procurement documents; (Elgie, Robert & Erik Jones. 2000). Registration of Administration; and (Fozzard, Adrian. 2001). Human resources (Mardiasmo, 2009).

Riawan (2016) in his research related to the Effect of Quality of Human Resources and Quality of Budget on Local Government's Accelerated Financial Performance showed that (Andvig, Jens, Fjeldstad, Amundsen, Sissener & Søreide. 2001). the quality of human resources positively influences local government financial performance; (Bappenas. 2012). regional Management Information System (SIMDA) has a positive effect and significant influence in moderating the impact of human resource quality on the financial performance of local government. Moreover, Yuliani (2014) showed that knowledge of financial management system and procedure had positive and significant impact on local government budget performance. Many researches have investigated only on local government budget performance, thus, this study will focus on the unit of Finance Ministry, especially for goods and capital expenditures, which are categorized as specific commitments (contractual which has many complexities).

The objective of this study is to analyze the effect of budget quality, knowledge on system and procedure and human resource competence on the performance of budget. This study is expected to provide benefits to solve the problem related to budget performance. This research is also expected to contribute to further research on the analysis of factors affecting budget performance. It is supposed to provide a broader understanding, especially to the community for the benefits of budget quality for the sustainability and benefit for the surrounding community.

2. Literature Review

Agency Relationships between the Executive and the Legislature

There is principal and agent problem in governmental sector. The agency relationship occurs between the executive and legislative. The executive is the agent and the legislature is the principal (Halim, 2002a; Fozzard, 2001; Moe, 1984; Lupia & McCubbins 1994). In the context of legislative policy-making, legislatures are principals that delegate authority to agents such as governments or committees in the legislature to create new policies.

Johnson (1994: 5) stated that executive or bureaucratic relationships with the legislature or congress was under the name of self-interest model. In this case, legislators want to be re-elected, bureaucrats want to maximize their budgets, and constituents want to maximize their utility. To be reelected, legislators look for programs and projects that make them popular in the eyes of constituents. Bureaucrats propose new programs because they want their agencies to flourish and constituents believe that they have benefitted from the government.

The executive-legislative agency relationship was also stated by Andvig et al. (2001) and Lupia & McCubbins (2000). As a principal, the legislature may also behave in moral hazard or in the realization of his self-interest (Elgie & Jones, 2001). According to Colombatto (2001), discretionary power on one side will lead to violations of agency contracts, such as the occurrence of rent-seeking and corruption. The executives make budget proposals that may be oriented to specific interests. Meanwhile, Keefer & Khemani (2003), Mauro (1998), and Von Hagen (2002) implicitly state that the budget is also exploited by legislators (politicians) to fulfill their self-interest. In the end, the advantage of information held by executives who are used to draft the budget will be dealing with the power superiority (discretionary power) owned by the legislature.

Agency Relationships in Regional Budgeting

In the government, legislation is implicitly a form of contract between the executive, the legislature, and the public. The regulation states all the obligations and rights of the parties

involved in the government. Some rules in Indonesia government that are explicitly the manifestations of agency theory are:

> 1. Law 22/1999 and Law 32/2004 which among others regulate how the relationship between the executive and legislature. Executives elected and dismissed by the legislature (Act 22/1999) or proposed to be dismissed (Law 32/2004) is a form of implementing the principles of agency relations in government. The executive will make accountability to the legislature annually on the budget it undertakes and every five years when the term of office of the regional head ends.
> 2.   Government Regulation (PP) 109/2000 describes the financial position of head and deputy head of regions.
> 3.   PP 110/2000, PP 24/2004, and PP 37/2005 regulates the financial standing of legislative members.
> 4.   Law 17/2003, Law 1/2004, and Law 15/2004 are rules that explicitly regulate how the planning, implementation, and audit of public finances (state and local) are implemented by the government.

Regional budget is a financial plan that becomes the basis in the implementation of public services. In Indonesia the local budget document is called the local government budget (APBD), both for provinces and districts and/or cities. The process of preparing the budget after Law 22/1999 (and Law 32/2004) involves two parties: the executive and legislature, each through a team or a budget committee.

At the beginning of the budget preparation, an agreement is made between the executive and the legislature on the general direction and policy (AKU) as well as budget priorities, which will serve as guidelines for the preparation of revenue and expenditure in the budget. Executives propose the budget in accordance with budget priorities, which are then submitted to the legislature to be studied and discussed together before being enacted as a Local Regulation (PERDA). In an agency perspective, this is an incomplete contract, which is a tool for the legislature to oversee executive budget execution.

Budget Quality

Government Regulation of the Republic of Indonesia Number 24 Year 2005 regarding Government Accounting Standards states that budget is a guideline of action implemented by the government including revenue plans, expenditure, transfers and financing measured in units of money organized according to a systematic classification for a period. Thus, it can be interpreted that budgeting in public organizations, especially the government is a fairly complex stage because budgeting in the government is associated with determining the allocation of funds for each program or activity to be performed in a period of government.

The process of planning and budgeting can be grouped into two main approaches that have a fundamental difference, specifically (Andvig, Jens, Fjeldstad, Amundsen, Sissener & Søreide. 2001). conventional budget and (Bappenas. 2012)., performance-based budget (Enceng, 2008). Conventional budget uses a line item budget, the process of budget preparation based only on the amount of budget realization in the previous year. Performance-based budget is structured to monitor the weaknesses of conventional budgets, particularly weaknesses caused by the lack of benchmarks that can be used to measure performance in the achievement of public service objectives and targets. Budget with a performance approach emphasizes the concept of value for money and supervision of output performance. This approach follows the mechanism of determining and preparing priorities and systematic and rational approaches in the decision-making process (Mardiasmo, 2009). Making priority for each activity or program

in the performance-based budget shows the level of clarity of the budget, whereas a systematic and rational approach indicates the level of accuracy of the budget developed. In addition, the approach to the concept of value for money and the oversight of output performance suggests that quality of performance-based budgets is also determined by the evaluation of the budget and its success is determined by effective oversight.

Knowledge of Systems and Procedures

Based on Government Regulation 71/2010 on Government Accounting Standard Article 1, accounting is the process of identifying, recording, measuring, classifying, summarizing transactions and financial events, presenting reports, and interpreting the results. Government Accounting Standards, hereinafter abbreviated as SAP, are accounting principles applied in preparing and presenting government financial statements. The government accounting system is a systematic set of procedures, operations, equipment, and other elements to realize accounting functions from transaction analysis to financial reporting within government organizations.

Based on Article 6 of Government Regulation 90/2010 concerning the Preparation of Work Plan and Budget of State Ministries / Institutions, the budget work plan has the following criteria:

a. compiled based on ministry-specific workplan (Renja-K/L), Annual government-wide workplan (RKP), and Ceiling of K / L Budget.

b. containing performance information

c. containing budget details

In the budget implementation, according to the Government Regulation of the Republic of Indonesia Number 45 Year 2013 on the Procedures for the Implementation of the State Budget, chapter 5 mentions the elements in the budget implementation:

a. Implementation of commitments

b. Debt settlement to State

c. Administration of commitments

d. Issuance of Fund Disbursement Order

e. Settlement time of the bill right to the State

f. Type of expenditure

Based on the Government Regulation of the Republic of Indonesia Number 71 Year 2010 regarding Government Accounting Standards, financial accountability is reflected in the government financial report containing elements:

a. Budgetary reports;

b. Financial reports;

c. Notes to the Financial Statements.

Human Resources Competence

Ensuring the competence of human resources is necessary because it will affect the effectiveness of business activities, the reward of human resources competency will impact on business activity effectiveness (Schuller and Jackson, 1996). Respected human resources will work wholeheartedly to provide the best for the organization. Hart (1999: 368) found 15 elements in the competence of the employees.

Research conducted by Gronroos et al in 1990 in (Johnson, 1995: 55a) shows that there are at least 6 criteria used to measure the quality level of a service, each of which are: professionalism and employee skills, attitude and behavior, accessibility and flexibility , reliability and trust, recovery or recovery, reputation and credibility

Meanwhile, Mac Lean's research (1996: 24) found four dimensions of personal competence that became a prerequisite for the success of a business entity:

a. Optimal planning involves the need for achievement and the preparation of priority scales.

b. Conducting work team management

c. Conducting self-management
d. Uses the intellectual ability available to make decisions.
Budget Performance

Budget spending is part of the budget implementation stage. This budget spending phase begins when the Law (Act) of APBN is passed by the Parliament. To accelerate the development process and spur the rate of economic growth, dynamic and scheduled budget spending process is required and there is no accumulation of budget spending at the end of the fiscal year.

Budget spending, particularly goods and capital expenditures, has a significant effect on boosting economic growth. To that end, every government agency must manage its expenses in order to run smoothly and can support the successful achievement of national development targets.

Manasan and Mercado (2001) conducted a study entitled "An Assessment of The Absorptive Capacity of Agencies Involved In The Public Works Sector". This study analyzes that there are at least three sources of low budget spending in a Ministry / Institution in the Philippines. The source of the cause is the structural and systematic weakness of the Ministry / Institution, the errors of coordination with various sectors or agencies, and the budgeting system.

Uganda's Ugandan Ministry of Justice in 2011 conducted a study revealing some obstacles to budget spending in Uganda, including uncertainty in the availability of funds and access to budget use, frequent unnecessary liquefaction delays, poor planning and weak management of procurement / services.

Nur et. al (2015) conducted research on the factors affecting the accumulation of budget spending at the end of 2013 at the district government of Pekalongan. The study, entitled "The Case Study In Pekalongan City Of Central Java Indonesia" concluded that factors that significantly influence the spending of the budget are the factors of human resources and factors document. While other factors such as budget planning factors, budget execution factors, internal factors of work units, and administrative factors have no significant effect.

Based on the literature review, the hypotheses are as follow:

H1: Budget quality positively affects budget performance.
H2: Knowledge systems and procedures has a positive effect on budget performance.
H3: Human resource competence has positive impact on budget performance

RESEARCH METHODS.

The population are employees of the subsection of budget planning and treasury for capital expenditure in the scope of Echelon I headquarters of the Ministry of Finance. The sampling technique used is probability sampling. To determine the representativeness of the sample and minimize the error in the research, we used calculation of Slovin formula with 5% error tolerance limit and obtained 123 respondents. The analysis method employed is the structural equations model (SEM), specifically Partial Least Squares (PLS). In this study we used questionnaire modified from previous research by Nur et al. (2015); Carlin Tasya Putri (2014); Mardiasmo (2009), Bappenas (2012) and Subarja (2015). Operationalization of variables related to the dimensions and indicators of each variable was presented in Table 2.

Table 2. Operationalization of Variables

No	Variable	Dimension
1.	Quality of Budget Planning (X1)Halim (2004:75)	Transparency and Accountability Budget
		Budget Discipline
		Fairness Budget
		Efficient and Effective Budget
		Compiled with performance approach
2.	Knowledge of Systems and Procedures (Poerwadarminta 2006).	Understand budget planning (Government Regulation No. 90/2010)
		Understand budget execution (Government Regulation No. 45 Year 2013)
		Understand financial accountability (Government Regulation Number 71 Year 2010)
3.	Competence of Human Resources (Wibowo, 2007:86)	Knowledge (Yati Suhartini : 2011)
		Skills (Yati Suhartini : 2011)
		Attitude (Walgito : 2004)
4.	Budget Performance (PMK 249/ PMK.02/2011)	Implementation (Article 4 of PMK 249 / PMK.02 / 2011)
		Benefits (Article 4 of PMK 249 / PMK.02 / 2011)
		Context

RESULT

Validity and Reliability test

Testing the validity of the data, which is to correlate each item with the total score of the questionnaire items, this study employs PLS program. Cronbach Alpha method is used to find the reliability of the instrument whose score is a range of multiple values or scale. According to Sekaran in Priyatno (2013: 30), the value of Cronbach's alpha <0.60 indicates poor reliability, then Cronbach's alpha value of >0.60 indicates acceptable reliability. Result showed that all instrument are valid and reliable as presented in Table 3.

Table 3. Validity and Reliability

```
Model fit indices and P values
---------------------------------------------------

APC=0.230, P<0.001
ARS=0.359, P=0.003
AVIF=1.900, Good if < 5


General model elements
---------------------------------------------------

Algorithm used in the analysis: Warp3 PLS regression
Resampling method used in the analysis: Bootstrapping
Number of data resamples used: 123
Number of cases (rows) in model data: 123
Number of latent variables in model: 4
Number of indicators used in model: 30
Number of iterations to obtain estimates: 7
Range restriction variable type: None
Range restriction variable: None
Range restriction variable min value: 0.000
Range restriction variable max value: 0.000
```

Descriptive Analysis
Budget Quality

The quality of the budget is defined as the quality of a systematically arranged plan by the First Echelon I headquarters of the Ministry of Finance, expressed in monetary units and applicable for a certain period of time to come. Budget quality variables are measured by five indicators: Transparency and Budget Accountability, Budget Discipline, Budgetary Justice, Efficient and Budget Effectiveness and Compiled with Performance Approach.

Table 4. Budget Quality

Varible	Dimension	Mean
Quality of Budget Planning (X1) Halim (2004:75)	Transparency and Accountability Budget	4.28
	Budget Discipline	3.91
	Fairness Budget	4.11
	Efficient and Effective Budget	4.13
	Compiled with Performance Approach	4.25

The average budget quality score of 4.16 indicates that the quality of the budget at the First Echelon I headquarters of the Ministry of Finance is quite good, then seen from the average per dimension, the dimension with the lowest average is the second dimension. The indicator that has the lowest average is indicator number 2 that is budget discipline and indicator number 6 that is related to budget issues from taxes and user charges. This indicates that although the quality of budget in the first echelon I headquarters of the Ministry of Finance is quite good, it still needs to be improved in terms of budget discipline and budgetary justice derived from taxes and user charges.

Knowledge of Systems and Procedures
Knowledge of systems and procedures is measured by 3 indicators, namely budget planning knowledge (Government Regulation 90/2010), budget implementation knowledge (Government Regulation 45/2013) and financial accountability knowledge (PPN 71/2010).

Table 5. Knowledge of Systems and Procedures

Variable	Dimension	Mean
Knowledge of Systems and Procedures (Poerwadarminta 2006).	Understand budget planning (Government Regulation 90/2010)	4.33
	Understand budget execution (Government Regulation 45/2013)	4.24
	Understand financial accountability (Government Regulation 71/2010)	4.16

The average score of the systems and procedures knowledge variables of 4.24 indicates that the knowledge of systems and procedures owned by the employees of First Echelon I head office of the Ministry of Finance is basically good. The dimension with the lowest average is the third dimension related to the knowledge of respondents in terms of financial accountability regulated in Government Regulation No. 71 Year 2010. Indicator number 3 which has the lowest score is related to the billing settlement.

Competence of Human Resources

Human resource competency variable is measured by 3 dimensions explicitly knowledge dimension, skill dimension and attitude dimension

Table 6. Human Resourses

Variable	Dimension	Mean
Competence of Human Resources (Wibowo, 2007:86)	Knowledge (Yati Suhartini: 2011)	4.01
	Skills (Yati Suhartini: 2011)	3.95
	Attitude (Walgito: 2004)	3.11

The average score of Human Resource Competence variable is 3.69 indicating that human resource competence in First Echelon I headquarters of Ministry of Finance is basically good. The lowest mean score is the third dimension which is related to the attitude. The lowest score indicator of attitude is cognition related to knowledge, views, beliefs.

Budget performance

Implementation, benefit and context are dimensions to measure budget performance variable.

Table 7. Budget Performance

Variable	Dimension	Mean
Budget Performance (PMK 249/ PMK.02/2011)	Implementation (Article 4 of PMK 249 / PMK.02 / 2011)	3.88
	Benefit (Article 4 of PMK 249 / PMK.02 / 2011)	4.17
	Context	4.01

The average value of the budget performance is 3.96 which indicates that the performance of budget spending at the Echelon I headquarters of the Ministry of Finance is good. The lowest score is the first dimension which is related to the implementation. The lowest indicator from implementation dimension is indicator number 1 related to the level of budget spending. This finding is consistent with the information presented in Table 1 which showed low level of budget spending.

The summary of the result of struktural model was presented as follow in Table 8.

Table 8. Summary of statistic result

Description	O	M	SDEV	SE	TS
Human Resource Competency -> Budget performance	0.2358	0.2533	0.1166	0.1166	2.021
Budget Quality -> Budget performance	0.1451	0.1558	0.1335	0.1335	1.087
Knowledge Systems and Procedures -> Budget performance	0.3351	0.3292	0.1335	0.1335	2.509

O: Original Sample
M: Mean
SDEV: Standard Deviation
SE: Standard Error
TS: T Statistics (|O/SE|)

Based on the Table 8, the hypothesis testing are as follows:
The t value the human resources competency to the performance of the budget is 2.021 with positive coeficient indicating that human resources variable has positive and significant influence to the variable of budget performance. It means that the better the human resource competence the higher the budget performance, and vice versa.

The statistical t value of budget quality variable on budget performance is 1.087, reveal that budget quality has no significant effect on budget performance variable. It means the that budget quality does not significantly improve the budget performance. The budget quality is related to the process of budget planning (budget proposal).

The t value statistic of systems and procedures knowledge to budget performance is 2,509 which showed that system and procedure knowledge has positive and significant influence to the budget performance. Based on the result of hypothesis testing, it can be revealed that budget performance was influenced by the human resource competency and the knowledge of systems and procedure. It means that if the Ministry of Finance aims to increase the budget performance, it should increase the competency and the knowledge of their employees. The important things that should be improve are related to attitude and financial accountability.

Conclusion
Human resource competence influences budget performance positively, meaning that improving the human resources competence will increase the budget performance.
Budget quality does not influence the budget performance significantly. Budget quality is closely related to quality of budget planning and some regulations that have already established which might be the cause why budget quality doesn't affect budget performance directly.
Knowledge systems and procedures influence the budget performance which means that better knowledge of systems and procedures will increase the budget performance.
Suggestion: The lowest budget performance aspect comes from the level of budget spending. It should be the government concern to accelerate the realization of the budget. The competence of human resources associated with attitudes should be developed in order to increase budget performance. Knowledge of budget systems and procedures especially related to financial accountability needs to be improved through education and training.

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Relevance of development of methodological and organizational approaches in ensuring the autonomous work of students

Relevancia del desarrollo de enfoques metodológicos y organizativos para garantizar el trabajo autónomo de los estudiantes

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ABSTRACT

The purpose of the education process is not only to transfer knowledge and skills from a teacher to students but also to develop the students' ability to continuous self-education, the desire to replenish and update knowledge, their creative use in practice and the areas of future professional career. The article considers the autonomous work of students as a priority and useful type of training based on the independent formation of a knowledge base and designed to help students understand what they need for professional activity. Preliminarily, planning is required for all types of autonomous work in the disciplines of the curriculum (content of sections, their complexity, time of study and control, development of educational and methodological complexes), the establishment of the teacher's labor costs for managing and controlling students' autonomous work.

Keywords: autonomous work, higher education, professional knowledge, teacher guidance

RESUMEN

El propósito del proceso educativo no es solo transferir el conocimiento y las habilidades de un maestro a los estudiantes, sino también desarrollar la capacidad de los estudiantes para la autoeducación continua, el deseo de reponer y actualizar el conocimiento, su uso creativo en la práctica y las áreas de futura carrera profesional El artículo considera el trabajo autónomo de los estudiantes como un tipo de capacitación prioritario y útil basado en la formación independiente de una base de conocimiento y diseñado para ayudar a los estudiantes a comprender lo que necesitan para la actividad profesional. Preliminarmente, se requiere planificación para todo tipo de trabajo autónomo en las disciplinas del plan de estudios (contenido de las secciones, su complejidad, tiempo de estudio y control, desarrollo de complejos educativos y metodológicos), el establecimiento de los costos laborales del maestro para administrar y controlar Trabajo autónomo de los estudiantes.

Palabras clave: trabajo autónomo, educación superior, conocimiento profesional, orientación docente

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INTRODUCTION

In the modern context, with the transition of higher education to a two-level system of education, a new concept of the essence of culture is formed. The purpose of the education process is not only to transfer knowledge and skills from a teacher to students, but also to develop the students' ability to continuous self-education, the desire to replenish and update knowledge, their creative use in practice and in the areas of future professional career. Students should become active subjects of the educationprocess, and not passive entities of it. Consequently, who else but the teacher needs to include them inactive educational activity, "teach to learn," and assist in the acquisition of knowledge (Golovan O, 2004. Zagvyazinsky V, 2007). Undoubtedly, the qualifications, competence, initiative, responsibility of university graduates will largely determine the pace of development of the national economy and society, as well as the competitiveness of specialists in a market economy. Measures to modernize the system of professional education and, first of all, to train specialists who possess not only specific qualifications but are also ready to actively use the knowledge gained in the context of rapidly changing technologies and increasing production flexibility, are aimed at creating the required qualities of a modern specialist (Zagvyazinsky V, 2007) .Bologna Declaration emphasises the need for interconnection between European education and the labour market, strengthening its market orientation, and demand for graduates. The new qualification model of the specialist assumes the main requirements for the graduate, such as:

- possession of skills of autonomous knowledge acquisition and professional development;

- the ability to transfer the acquired knowledge into innovative technologies and specific solutions;

- readiness for social and professional mobility, etc (Husainov R).

The above-mentioned requirements of the competency model determine the need to increase the role of students' autonomous learning in organizing the education process of training specialists. Therefore, the principal value of the educational process in a university is the nature of students' activities: ensuring its operation, intensity and autonomy. All types and forms of education and scientific work at the university should be directed towards the formation of these qualities of movement. The teaching methodology at the university should be organized in such a way as to teach students the ability to independently acquire and supplement knowledge, to think and make independent decisions in an original form with the counselling, guiding role of the teacher. Students or specialists who know how to work independently, will always be able to master new knowledge and will be able to apply them in practical activities (Nikolayenko V, 2000). The importance of students' independent work has always been highly appreciated by educators. There are many symbolic aphorisms, such as: "A student is not a vessel that needs to be filled with knowledge, but a torch that needs to be lit" (Zagvyazinsky V, 2007). However, significant efforts must be made to ensure that the correct slogans everywhere become the norm of the education process. Until now, the main focus (in most universities) is on compulsory classroom activities. This technology has proven itself in training specialists for mass, stable production, for specific jobs of enterprises in a planned economy. The education process on this technology is practically aimed at teaching students the content of the future profession (knowledge, skills), and not on how to achieve the goal of professional activity, using this knowledge, skills and abilities. Autonomous work of students is in the background, the organization and methodological support of it in many departments is not yet given a proper attention (Tomashevskaya O, 2011). There are many reasons in favor of this approach: that students are not accustomed (and do not know how) to work independently, that we have not yet created the necessary conditions (there is not enough textbooks and computers), etc.

These reasons, of course, are in many respects true. However, after all, lectures and laboratory and practical classes mainly provide ready-made information, i.e. we basically "fill the vessel", and who will "light the torch" and how?

Thus, the autonomous work of students should become a priority and useful type of training based on the independent formation of a knowledge base and designed to help students understand what they need for professional activity. However, to be so, the autonomous work of students must go under the constant supervision of a teacher. The teacher should plan independent work, including homework, weekly, provide students with feasible tasks and introduce a monitoring system for the implementation of these tasks. At the same time, ongoing consultations must be added, carried out necessarily at the initiative of the teacher. This will organise a system that forces students to work, and a pre-examination assault becomes unnecessary. In foreign universities, the ratio of hours of classroom and autonomous study load ranges from 1: 2 to 1: 3 in the direction of increasing independent work, that is, the organization of students' autonomous work as a basis for the graduates' proficiency in their speciality, for their social and professional mobility, becomes a priority. In our country, the state educational standards of higher vocational education provide only the total laboriousness of mastering the discipline (didactic units) and normalise the share of students' independent work of at least 50% of this laboriousness. In the work curricula approved at our university, the share of independent work for most specialities has been increased to 55%. This corresponds to the general trend in the development of higher education: in the near future, the classwork load will be reduced to 1/3 of the total labour intensity of academic disciplines (Zagvyazinsky V, 2007. Tomashevskaya O, 2011).

However, the transfer of part of the classwork, for example lecture, to autonomous work of students leads with a fixed staff of teachers in terms of control to their academic overload. This means that while using traditional technologies for organising the education process and training, it is practically impossible to introduce teacher

control over the students' autonomous work. Thus, the learning process itself, including its provision with organisational, methodological and informational materials, should be planned and have a rigidly structured training scheme.

Due to individualized training, activating and increasing the share of autonomous work in the education process, teaching and methodical associations in the field of higher education the problem of developing a regulations support for this type of training has been arisen, reasoning that an increase in the time for students to work independently cannot happen on formal, uncontrolled transfer of part of the classroom load to it. Preliminarily, planning is required for all types of autonomous work in the disciplines of the curriculum (content of sections, their complexity, time of study and control, development of educational and methodological complexes), setting up of the teacher's labour costs for managing and controlling students' autonomous work (Golovan O, 2004. Bespalko V, 2002). What do we put in the concept and content of the autonomous work of students? Under the independentpractice of students (AWS) should be understood all that students themselves must perform, work through, study on assignment, as well as under the guidance and supervision of a teacher. This means that AWC is a type of activity during which students, guided by special methodological instructions from a teacher, acquire and improve knowledge, skills, and accumulate practical experience. This is a specially organised purposeful activity of teachers and students, based on conscious individual-group cognitive activity in the systemic development of personally and professionally significant knowledge, skills and methods of obtaining and presenting them. In this case, the centre of gravity is transferred to self-education. The AWS includes its design, the choice of implementation technology, organisation and control and should reduce the classroom load of teachers and students (Husainov R, Bespalko V, 2002).

There are two levels in the AWS: under teacher guidance and the autonomous work itself. The first level differs from the students' independent work. And it is considered, on the one hand, as a form of training and a type of academic work carried out without the direct intervention of a teacher, and on the other hand, as a means of involving students in independent cognitive activity, a means of forming methods for its organization. As we see, "autonomous work" has more than one meaning: it is a form and manner of organizing training, it is particular tasks designed for students to perform independently; this is the work of trainees, which takes place in the learning process without the direct involvement of the teacher. Signs of autonomous work are the presence of specially organized student activities; the availability of the learning process technology and performance. However, the implementation of these signs in practice, in the education process, does not guarantee its effective organization and effectiveness. Activity is then productive when it is instrumental (technologically) provided (Golovan O, 2004. Nikolayenko V, 2000. Petunin O, 2010). In the organization of students' autonomous work, the role of the teacher is more passive. It comes down, at best, to the choice of a topic, the definition of goals and objectives, the indication of educational literature and forms of presenting the results of work for evaluation. Traditionally, when working independently, a topic is determined, a list of questions is offered, a list of references and students distribute items among themselves and prepare one of them for speaking at a seminar. In general, the goal of any autonomous work of students is a systematic study of academic disciplines during the semester, consolidation and deepening of the knowledge and skills acquired, preparation for the upcoming classes, as well as the formation of a culture of mental work and independence in the search and acquisition of new knowledge. Therefore, the content of autonomous work is bilateral (Agiboyeva I, 2010):

- on the one hand, this is a way of students' activity in all organizational forms of training sessions and in extracurricular times, when they independently study the material determined by the curriculum content;

- on the other hand, this is the whole set of educational tasks that students must complete during their studies at the university: translate, for example, a certain number of pages of a foreign text, prepare a creative essay on a problem, write an abstract, a test or a term paper, etc. . There is a list of types and forms of students' autonomous work (AWS), starting with the simplest, such as a report, essay, test, and ending with more and more complex types: term paper, thesis, scientific article, etc. Each of them is a scientific and applied research aimed at creative understanding of the relevant scientific literature (Nikolayenko V, 2000). Depending on the place and time, the nature of the teacher's guide and the method of monitoring the results of the AWS are divided into the following types and directions (Belkin E, 1989. Vyatkin L, 2002. Ahmadaliyev S):

- autonomous work during the main classroom lessons;

- extracurricular independentaction of an educational nature (the study of individual sections or topics of theoretical material on scholarly literature and computer training programs, preparation for seminars, practical and laboratory classes, translation of foreign texts, self-control of the level of knowledge in academic disciplines, as well as preparation for passing tests and exams);

- extracurricular autonomous work consisted of written assignments of a creative nature (fulfilment of home settlement and graphic duties, abstracts, etc.).

DIRECTIONS OF THE STUDENTS' AUTONOMOUS WORK

Reproductive autonomous work	Independent reading, viewing and taking notes of educational literature, listening to lectures, tape recordings, memorization, retelling, repetition of educational material, etc.
Productive autonomous work	
Cognitive and exploratory autonomous work	Preparing reports, speeches at seminars and workshops, selection of literature on the educational problem, writing control, term paper, etc.
Creative, autonomous work	Writing abstracts, scientific articles, participating in research work, preparing a thesis, performing particular creative tasks, etc.

The most common and usefulautonomous educational activities (AEA) are:

- work with the book: a) work with the text and graphic material of the textbook; b) work with primary sources, reference books and popular scientific literature, taking notes and summarizing what was read;

- exercises: a) training, reproducing according to the model; b) reconstructive; c) the compilation of various tasks and issues and their solution; d) reviewing the answers of other students, assessing their activities in the classroom; e) multiple exercises aimed at developing practical skills;

- solving various problems, performing practical, laboratory and control works;

- preparation of reports;

- individual and group tasks (including case studies);

- Home laboratory experiments and observations.

The decrease in the teacher's participation in the organisation of the AWS should be gradual, from course to course. The selection of various types of autonomous work helps students to gradually engage in educational research, and then in research work (ER and SR), which contributes to the formation of creativity and a creative attitude to their profession (Golovan O, 2004. Bespalko V, 2002. Tomashevskaya O, 2011). Usually, at the beginning of training, tasks of the reproductive type are used, aimed at gaining knowledge, the formation of fundamental skills. The main kind of reproductive activity is exercise, i.e. repeated recurrence of practical actions to turn them into abilities and abilities of various levels (algorithmized graphic, practical exercises and their combinations). Such activities allow you to acquire the skills of autonomous work with textbooks, maintaining notes, writing abstracts, highlighting concepts, etc. A more complex form is the preparation of a report or summary. In this case, the student activity becomes partially search and even problematic. To intensify the work of students in preparation for seminar and laboratory classes, teachers use effective and intensive teaching methods. These include educational games, solving situational problems, brainstorming, a round table, conferences, etc. The student's activity, in this case, is productive (creative) in nature (Petunin O, 2010).

In our university, tests are often used. The curriculum provides a certain number of trials in some academic disciplines. When performing such checks, the proposed basic literature should be used and additional sources should be selected. Themes of tests are developed by a teacher of this discipline. For written examinations, it is important that the task system provides for both the identification of knowledge on a specific topic (section) and an understanding of the nature of the studied objects and phenomena, their laws, the ability to independently conclude and summarizing, and creatively use knowledge and skills. When studying particular disciplines (in a more complex version - a complex of subjects), a course design, which is a kind of problem-based learning is often used. According to the curriculum, students, under the guidance of a teacher, write term papers and projects. In the process of their preparation, they solve problems related to the field of activity of future specialists. Based on the foregoing, the enhancement of training by increasing the proportion of AWS should be accompanied by a significant change in teaching methods. The technique should be consistently focused on the development of a set of specific skills needed by a future specialist.

Moreover, skills are not only highly specialized but also fundamental, such as, for example, the ability to learn. It should guide students to work with the book (with primary sources). On organizing the AWS, the profound belief of teachers in need to change priorities in the education process is essential.

Currently, the conscious formation of such a belief is necessary. The methodological art consists in making the AWS metered, organically combined with classwork and at the same time in something fascinating, i.e. containing motivational properties (Vyatkin L, 2002). Therefore, purely organizational changes are necessary in the educational

process. The desire for search, research, scientific independence, the manifestation of creative initiative should be noted, and therefore organizationally foreseen. Moreover, finally, the support of AWS will be active only if it provides for the latest technical and didactic tools, including computers, video recorders, and various training programs. Thus, the conditions for the success of the AWS are: motivation, a clear statement of cognitive tasks; knowledge of their implementation methods (algorithms, methods), the introduction of criteria for assessing the quality of knowledge, types and forms of control (tests, seminars, colloquies, tests, etc.); high-quality didactic and methodological support (workbooks, methodological developments, reference books, dictionaries, encyclopedias, computer support in various fields of knowledge, etc.); the availability of specialized facilities for work, including individual; setting an open day in the library, providing educational institutions with modern information and communication tools; the ability of students to work with the main sources of information.

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Formation of communicative and pragmatic competence in phraseology among foreign philological students

Formación de competencias comunicativas y pragmáticas en fraseología entre estudiantes filológicos extranjeros

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ABSTRACT

This article deals with the analysis of the factors influencing the formation of communicative and pragmatic competence in the process of teaching foreign students of the Faculty of Philology, Department of Russian Phraseology. The authors prove that the system of training future teachers of Russian has no sections and courses aimed at the formation of communicative and pragmatic competence in Russian phraseology. The study of the assimilation of phraseological units was carried out in several stages. The first is related to the definition of the level of knowledge of the phraseological system of the Russian language. The second is the level of understanding of certain phraseological units by philology students. The third is the ability to express an evaluative attitude towards someone using phraseological units. The fourth is related to the ability to use phraseological units when evaluating something, any event, phenomena.

Keywords: Russian phraseology, communicative and pragmatic competence, foreign students.

RESUMEN

Este artículo aborda el análisis de los factores que influyen en la formación de la competencia comunicativa y pragmática en el proceso de enseñanza de estudiantes extranjeros de la Facultad de Filología del Departamento de Fraseología Rusa. Los autores demuestran que el sistema de formación de futuros profesores de ruso no tiene secciones y cursos destinados a la formación de competencias comunicativas y pragmáticas en la fraseología rusa. El estudio de la asimilación de unidades fraseológicas se realizó en varias etapas. El primero está relacionado con la definición del nivel de conocimiento del sistema fraseológico de la lengua rusa. El segundo es el nivel de comprensión de ciertas unidades fraseológicas por parte de los estudiantes de filología. El tercero es la capacidad de expresar una actitud evaluativa hacia alguien usando unidades fraseológicas. El cuarto está relacionado con la capacidad de usar unidades fraseológicas al evaluar algo, cualquier evento, fenómeno.

Palabras clave: fraseología rusa, competencia comunicativa y pragmática, estudiantes extranjeros.

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Introduction

One of the primary tasks facing the teacher of Russian as a foreign language is to teach philology students Russian phraseology [1], [4], [5]. This is due to the great difficulties a foreign audience encounters during lecture courses. The lecturer, no matter how he/she minimizes the number of set expressions, cannot completely do without them, just as he/she cannot (due to the time limit) provide the necessary interpretation and explanation.

Formation of communicative and pragmatic competence in phraseology among foreign philological students, however, goes hand in hand with a number of problems. First, the ostensibly simple question in polling is highly difficult to solve due to the lack of both a large audience, necessary for the experiment and a stable program that would clearly indicate the place and time for studying phraseology. As the analysis of educational programs shows, there is no separate course "Phraseology of the Russian Language" in the system of language training for foreign students, and the practical training of oral and written speech has no separate sections on phraseology. Another impractical thing is to determine the time recommended for the study of Russian phraseological units. Consequently, it is impossible to conduct a survey or questionnaire corresponding to the planned study of this linguistic layer. The identification of phraseological competence in linguistically mixed groups of foreign students is often reduced to an individual survey, which does not allow determining the main directions in the study of phraseology and units that are relevant to the Russian language consciousness but causing in foreigners difficulties of comprehension.

The object of research. In order to identify the level of proficiency in phraseological units gained by foreigners during their study, we conducted a survey that involved 63 foreign philology students of the Peoples' Friendship University of Russia.

Discussion.

The study of the formation of the communicative and pragmatic competence of foreign students was carried out in several stages.

1) At the first stage, we had to determine the level of knowledge of the phraseological system of the Russian language.

In order to identify the level of proficiency in phraseological units gained by foreigners during their study, we conducted a survey that involved 63 foreign philology students of the Peoples' Friendship University of Russia. Students should answer the question "What Russian phraseological units do you know?" in writing.

The subjects' comprehension of phraseological units was studied. Perceiving the world, a person at stage 1 (first vision) assesses not the object but rather the attitude towards it; the subjects form "questions to the object» in the language of emotional and evaluative coordinates. Of particular interest is the fact that the first-vision stage, when an object is defined by a set of emotional and evaluative properties, turns out to be associated with the process of figurative generalization, one of which is an associative description language. The linguistic units of figurative metaphorical nature, as psycholinguistics shows, are used to form the attitude (emotions and evaluations) of the subject to the described object. The meaning of phraseological units includes a figurative representation, usually supported by the presence of a homonymous phrase. However, the phraseological units differ from homonymous phrases in their potential figurativeness, which is one of the basic properties of phraseological units. A distinctive feature of phraseological units is also a phraseological abstraction, which specificity is that the meaning of phraseological units results from a high degree of abstraction from the direct nominative meanings of homonymous lexical units.

To study the comprehension of phraseological units, the students were proposed to determine the meaning of the specified phraseological units: "Promptly, write down some words next to each phraseological unit you associate them with".

As a result, it turned out that some subjects do not consider phraseological units as an integral figurative unit, but understand only the direct meaning of the individual components of phraseological units.

For example, they understood a phraseological unit *дать голову на отсечение'* as 1) 'go bail for something'; 2) 'make guilty of oneself'; 3) 'let one's head cut'; 4) 'die for anything'.

A phraseological unit *мозолить глаза'* – 1) 'annoy', 2) 'be always before someone's eyes'; 3) 'fuss around', 4) 'stare for a long time'; 5) 'strain eyes'.

A phraseological unit *язык проглотить* – 1) 'was silent'; 2) 'went silent'; 3) 'silent'; 4) 'said nothing'; 5) 'bad at speaking'.

A phraseological unit *рубить с плеча* – 1) 'hit very hard' «; 2) 'do something rashly, without thinking'; 3) 'do something with great effort'; 4) 'fast'; 5) 'recklessly'; 6) 'hit so as to immediately break'.

A phraseological unit *молоко на губах не обсохло* – 1) 'young'; 2) inexperienced'; 3) 'did not wash after breakfast'.

The results of this experiment showed that 78% of the subjects were able to identify the associative-figurative semantic element, i.e. demonstrated reciprocal mental activity aimed at achieving the goal, motive.

Twenty-two percent of subjects had difficulties with comprehension due to the fact that each phraseological unit, like a word, in speech manifests such properties as polysemy and homonymy. In other words, depending on the context of use, the same term may convey unequal content. The speech contexts and specific communicative situations in the course of perception allow the addressee of communication to choose from a variety of semantic options of phraseological units the one the speaker implies.

Thus, a significant role in understanding phraseological units is played by the reciprocal mental activity of the addressee, which triggers the mechanism of proactive understanding, prediction in speech activity.

Understanding phraseological units can be considered as one of the indicators of the development of linguistic thinking and the formation of communicative and pragmatic competence. Phraseological units are a kind of means of intellectual development: they contribute to a better orientation in non-standard situations, an independent search for the necessary generalization, masked by bright but insignificant particulars.

2) At the second stage, we determine the level of understanding of phraseological units by communicants.

The students had to answer the question "How do you understand the meaning of these phraseological units?"

Here are some results of a written survey:

China, 3rd year; CAR, 2nd year; Chad, 2nd year; Mongolia, 4th year; Korea, 2nd year; the Philippines, 2nd year; Indonesia, 4th year; Senegal, 4th year.

Thus, only 21 of 63 survey participants gave the exact interpretation of phraseological units. There are examples showing a complete lack of understanding of the semantics of phraseological units, sometimes due to interference or because of the direct comprehension of phraseological units.

In the process of enhancing memory and reproducing well-known phraseological units, students have associations that help to remember familiar Russian idioms, that is, such a task in questioning carries both informative and methodological functions that contribute to the formation of communicative and pragmatic competence in phraseology in foreign philology students [2], [8], [10].

The survey data processing helped to draw certain conclusions about the range of foreigners' acquaintance with Russian phraseology, about the degree of adequate/inadequate understanding of the meaning of phraseological units and, finally, the ability to introduce these phraseological units into speech.

The results of the survey can be presented in the following table, where a, b, c, d present the characteristics of the students' response: a) - the answer contains a correct understanding of the meaning of phraseological units; b) - misunderstanding of the meaning of phraseological units; c) incomplete understanding (direct meaning only); d) - the effect of interference.

Year	Number of students	question 1				question 2				question 3			
		a	b	c	d	a	b	c	d	a	b	c	d
II	20	18	5	4	–	8	9	6	2	–	–	–	–
III	24	17	2	7	–	10	5	1	1	10	5	4	2
IV	19	32	3	6	–	29	3	1	1	29	3	1	–

3) At the third stage, the experiment was focused on identifying the relationship to an object (person) with the help of phraseological units.

The study of attitudes is closely connected with the study of human emotions since the integration of emotional responses to the object of interest gives rise to a certain attitude towards it.

However, the emotional reaction of the speaker/addressee can only be described as an experienced emotion, that is, a feeling.

Therefore, the subjects were offered the following task: "Write the phraseological units you use to express certain feelings".

The questionnaires presented such feelings as admiration, joy, interest, indifference, disinterest, irritation, annoyance, contempt, resentment, fear, etc.

Examples of phraseological units the subjects use to express joy and admiration, that is, a positive attitude to something, were: *быть* (чувствовать себя) на седьмом небе, быть (чувствовать себя) на верху блаженства, без памяти, в свое удовольствие, на радостях, вне себя (от радости), подумать только, воспрянуть духом, родиться под счастливой звездой.

A negative attitude - contempt, neglect, irritation - was expressed using the following phraseological units: *поднимать на смех, скалить зубы, бросать камешки в огород.*

In addition to a negative and positive attitude, a person is known to experience a neutral attitude, i.e. indifference, disinterest.

The students listed the following phraseological units: стоять в стороне, махнуть рукой, ни жарко ни холодно.

Although this information is not directly related to our problem, it implicitly gives an idea of the complexity of comprehending, understanding and mastering phraseological units even among native speakers.

We found it necessary to consider in detail the proposed experiment (more exactly, a questionnaire, since such a designation is somewhat arbitrary), because the general, highly valuable results of this work can serve both as statistical data and as informative material giving understanding of the level of knowledge and an adequate/ inadequate understanding of phraseology by non-philology students and students of high schools and lyceums.

The stages of the work done can to some extent be used in the survey of foreign students.

The results of the experiment are important in the sense they indicate the complexity of perception and awareness of the semantics of such a key element in the language as a phraseological unit. In that part of the work where it was necessary to differentiate the direct and secondary (metaphorical) meaning of phraseological units, only 2/3 of the subjects were able to determine the meaning of its internal form.

As in most cases, when dealing with phraseology at the lexicographic and methodological level, the problem of minimizing the material was important, but this study did not give it sufficient reasoning.

The indication of the time (duration of the experiment) confirms its scientific reliability.

We should immediately note that such work with foreigners is carried out with a significant increase in all temporary indicators, and the problem of selecting phraseological units comes to the fore.

At the fourth stage, students' ability to use phraseological units to evaluate something was studied. For example, phraseological units *с гулькин нос* has two meanings in the phraseological dictionary: 1) 'very few'; 2) 'very small, tiny'. Understanding by the subjects: 'very small'.

A phraseological unit *принимать близко к сердцу* has the following dictionary meanings: 1) 'to perceive something with increased sensitivity, giving too much importance to something'; 'to worry strongly about something'; 2) 'treat anything with great interest'. Understanding: 'be overly concerned with something'.

A phraseological unit *как с гуся вода* is defined in a phraseological dictionary as follows: 1) *как с гуся вода кому-то* - a piece of cake, indifferent; makes no impression, does not affect anyone, does not do anything to someone; 2) *как с гуся вода с кого-то* - easily, quickly, disappears without a trace, something is forgotten by someone.

Understanding: 'does not matter, indifferent'.

A phraseological unit *голова идет кругом* has the following dictionary definitions: 1) 'someone is dizzy (due to fatigue, etc.)'; 2) 'someone loses the ability to clearly think due to a variety of cases, worries, experiences, etc.'

Understanding: 'overstress, fatigue due to a lot of work'.

A phraseological unit *бросать тень* is defined as follows: 1) 'sadden something'; 2) 'vilify, denigrate someone or something'.

Understanding: 'vilify, slander someone'.

Forty-three percent of the subjects found a rather approximate meaning of a phraseological unit. When explaining the phraseological units, they used situational moments, their life experiences.

A phraseological unit *голова (котелок) варит* has the following dictionary definitions: 'someone is smart, quick-witted, intelligent'. The meaning defined by the subjects: 'to be good at any subject'.

A phraseological unit *подвернуться под горячую руку* is understood to mean: 'get into trouble with an excited, irritated, angry person'. The subjects understand this phraseological unit as follows: 1) 'punishment by parents'; 2) «one is fighting, and another butts into the fight and catches it bad».

A phraseological unit *валять дурака.* Dictionary meanings: 1) 'fool around, clown around, entertain with silly tricks'; 2) 'do stupid things; do wrong'; 3) 'waste, idle time'.

The subjects understand it as 'do nothing, idle'.

A phraseological unit *приходить (прийти) в голову* means: 1) 'to arise, appear in someone's consciousness'; 2) 'to think, to imagine, to reach someone's consciousness'; 3) 'want, desire, intend'.

The subjects understand it as 'to think about something, to think of something'.

A phraseological unit *хлопать ушами*: 1) 'listen to something, not understand, not perceive what is being said'; 2) 'daydream, take no measures'.

The meaning defined by the subjects: 'pay no attention to anything'.

A phraseological unit *держать руки по швам* means: tremble, stand in awe of someone.

The meaning defined by the subjects: 'stand still, quietly'.

A phraseological unit *лицом к лицу:* 1) 'very close, in close contact'; 2) 'directly, closely (meet, collide)'; 3) 'directly, truly seriously (touch, collide)'.

The meaning defined by the subjects: 'face to face'.

A phraseological unit *как по маслу* - 'swimmingly, without difficulty and complications'.

The meaning defined by the subjects: 'very good'.

A phraseological unit *сбить с толку.* 1) 'disconcert, distract, misinform, confuse'; 2) 'by acting in any way, induce to change the behavior in a bad way, push for something bad'.

The meaning defined by the subjects: 'confuse someone, hinder someone from thinking'.

Operations on the identification and comparison of structures of meaning allow us to see not only the set of knowledge about the world contained in the semantic memory of a person but also the cognitive abilities of a dynamic nature - the handling strategies for ready-made knowledge structures.

In the associative relation, semantic links of phraseological units with other linguistic signs in speech appear as a set of parallel options. Associations with the previously spoken words, objects, situations, as well as conjugations of the type of connotations are possible. The number of these lexical and psychological mediations can continue.

Conclusion. Thus, the formation of communicative and pragmatic competence in phraseology among foreign philological students is a complex mental process associated with the linguocultural component. Consideration of the specific features of linguistic characteristics of phraseological units, as well as the specifics of teaching Russian

as a foreign language in the Faculty of Philology, due to the special interest of foreigners in the phraseological fund of the Russian language and its analysis in their native language. A particularly important for the philological audience is the study of the phraseological image underlying the phraseological unit. The study of the similarities and differences in the figurative structure of a phraseological unit should be an obligatory preliminary component of the linguistic-methodical system for the presentation of a phraseological unit. Therefore, highlighting symbolic words common to two languages - the target and the students' native languages - assumes greater importance.

Acknowledgements

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The growth potential in the aquaponic system of Lophantus Anisatus

El potencial de crecimiento en el sistema acuapónico de Lophantus Anisatus

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ABSTRACT

The paper main objectives are to identify an analysis potential to grow in the aquaponics system of Lophantus Anisatus. This model of integrated production system adds more value to end aquaponics products. The objective of this model is to test and predicts that mint plant and fish growth and net ammonium and nitrate concentrations in water in an aquaponic system.

Keywords: mint, management, aquaponics.

RESUMEN

Los objetivos principales del documento son identificar un potencial de análisis de crecimiento en el sistema acuapónico de Lophantus Anisatus. Este modelo de sistema de producción integrado agrega más valor a los productos acuapónicos finales. El objetivo de este modelo es probar y predecir que las plantas de menta y el crecimiento de peces y las concentraciones netas de amonio y nitrato en el agua en un sistema acuapónico.

Palabras clave: menta, manejo, acuaponia.

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Introduction

The increased demand for fish, water and fertilizer for crop production and the concerns about environment and health are motivations to test innovative farming systems such as "aquaponics" as viable systems for sustainable fish and crop production.

Agricultural and livestock activities are considered the biggest consumers of fresh water. Estimations reveal that 85% of the global fresh water consumption is for agriculture and nearly one-third of the total water footprint of agriculture in the world is used for livestock products (Hoekstra and Chapagain, 2007), (Mekonnen and Hoekstra, 2012).

In the last 30 years, the increase in the income of the population in developing countries, led to an increase in fish consumption from 25.0 to 104.3 million ton fish per year. Due to the depletion of marine resources the FAO predicts that in the future the supply of fish for the population will be entirely dependent on fish production in aquaculture systems.

Aquaponics has ancient roots. Aztec cultivated agricultural islands known as chinampas in a system considered by some to be the first form of aquaponics for agricultural use (Diver, 2006), where mint plants were raised on stationary islands in lake shallows and waste materials dredged from the chinampa canals and surrounding cities were used to manually irrigate the mint plants in Boutwelluc (2007) and Rogosa (2013). Also, South China, Thailand, and Indonesia who cultivated and farmed rice in paddy fields in combination with fish are cited as examples of early aquaponics systems. These aquaponic farming systems existed in many far eastern countries, in USA, and Canada.

The Aquaponics Model

The hydroponic greenhouse production system requires a high degree of environmental control including supplemental lighting and moveable shade to provide a target amount of light which, in turn, results in a predictable amount of daily growth. Computer technology is an integral part in the production of hydroponic. A computer control system should be used to control the abiotic environment. Different sensors are used to monitor greenhouse environment parameters. These parameters include temperature of greenhouse air and nutrient solution, relative humidity and carbon dioxide concentration of greenhouse air, light intensities from sunlight and supplemental lighting, pH, Dissolved Oxygen (DO) levels, and Electrical Conductivity (EC) of the nutrient solution. Sensors will communicate the environmental conditions to the control computer which will activate environmental control measures such as heating, ventilation, and lighting. This is done by comparing the model outputs with measurements under controlled conditions in order to assess the accuracy of the tool to simulate nutrient concentrations in water and fish and plant biomass production of the system.

Water quality parameters such as NH_4/NH_3, NO_3, NO_2, PO_4, pH and dissolved oxygen were measured fortnightly using test kits. Number of flowers, fruits and fruits weight were recorded. All the sampling data were recorded in the Microsoft Excel 7 for analysis.

To understand the environmental condition of pond, the physico-chemical parameters of water were needed to be measured. The main parameters including temperature, pH, dissolved oxygen, nitrate and ammonia were measured before starting the experiment.

For determine the growth parameters, length, weight and number of leaves and branches were taken into consideration. The percent gain of growth parameters of the aquaponic plan were measured using the following formula.

$$\%gain = \frac{\text{Final stage- Initial stage}}{\text{Initial stage}} \times 100$$

Recent advances by researchers and growers alike have turned aquaponics into a working model of sustainable food production. The integration of fish and mint plants results in a polyculture that increases diversity and yields multiple products.

Lophantus Anisatus, which is native to Asia, it is a special bee plant, being quoted by American specialists in the first 4 honey plants in the world.

Aquaculture development as a whole in the country in combination with production technology, favorable socioeconomic condition and culture environment has already proven successful in terms of increasing productivity, improving profitability and maintaining sustainability (Toufique and Belton, 2014).

Aquaponics is, farming technique in which water from aquaculture is used to grow crops and extra water returns back to the fish tank. When this water circulated near root zone, nitrogen fixing bacteria (manly nitrosomonas and nitrobactor) convert ammonia (NH4) into nitrite (NO2) and then to nitrate (NO3) form. By these, mint plants get nutrients as fertilizer and nitrates been less toxic to fish; fish grows better than normal aqua farming. By this integration of fish farming and agriculture, one can get maximum output.

Fishes produces nitrogenous compound mainly ammonia which is hazardous to fish, even in small quantities and toxicity increases in relation to pH and temperature in the water column. On the other hand, Nitrosomonas bacteria break down ammonia to NO2 and Nitrobacter convert the nitrite into nitrate which is food for the mint plants. By contrast, NO3 is less harmful to fish. Decaying organic matters can help to fertilize ponds, at the same time provides good environment for growing mint plants which are less prone to disease unlike soil. Raft aquaponics is one of the ways to use aquaculture site for vegetable production and can help to overcome nutritional demand for the growing population.

Aquaponics is an integrated and intensive fish-crop farming system under constant recirculation of water through interconnected devices. It is considered a promising technology, which is highly productive under correct set up and proper management (Lal, 2013). First, fish feed is eaten by fish and converted into ammonia (NH3). Some ammonia ionizes in water to ammonium (NH4+). Then, bacteria (Nitrosoma) convert ammonia into nitrite (NO2-) and consequently bacteria (Nitrobacter) oxidize nitrite into nitrate (NO3-) (Tyson et all, 2011). Finally, the water delivers nutrients and oxygen to promote plant growth. Graber and Junge, found similar yields between hydroponic systems and aquaponics systems. Finally, it is important to establish systems under "smart water" use and to balance nutrient concentrations in water to ensure maximum fish and plant growth (Graber, A., Junge, R., 2009).

Aquaponics is considered a method where water and nutrients are efficiently used and maintained within the system (Liang and Chien, 2013). In aquaponics it is possible to reduce daily water loss to 2% of the total water volume of the system. Due to the constant recirculation of water it is also possible to maintain evenly distributed high nutrient concentrations in the water (nitrate) as the small addition of water to compensate the daily loss will not dilute the nutrients (Rakocy, et all, 2006). The "water smart" approach makes aquaponics an alternative system to produce food under sustainable practices in areas where water is scarce.

Green leafy vegetables with low to medium nutrient requirements are well adapted to aquaponic systems, including lettuce, basil, spinach, chinese cabbage, chives, herbs, and watercress (www.backyardaquaponics.com).

The selection of plant species in aquaponics system is important. Lettuce, herbs, okra and especially leafy greens have low to medium nutritional requirements and are well suitable to aquaponics system. Mint plants yielding fruits like tomato, bell pepper and cucumber have higher nutritional requirement and perform better in a heavily stocked and well established aquaponics system in Adler et all, 2000.

Research conducted at University of Florida showed that cucumber crop can be successfully adopted with aquaponics system. This is estimated that 45.300 Kg of fish will produce sufficient nitrogen for 4050 lettuce or 540 tomato mint plants when they are fed with 3 % of their body weight.

Freshwater fish are the most common aquatic animal raised using aquaponics, although freshwater crayfish and prawns are also sometimes used (Drive, 2006).

A few fish species are adapted to recirculating aquaculture which includes tilapia, trout, perch, arctic char and bass. Most commercial aquaponics system in North America is based on tilapia. Furthermore, tilapia is tolerant of fluctuating water conditions such as pH, temperature, oxygen and dissolved solids in Rakocy, 1999. Tilapia is the fish species which is very hardy, can tolerate wide range of environmental parameters, can live with versatile of feed and are fast grow thing fish species in Salam, 2012.

Besides the melliferous characteristics, Lophantus Anisatus is also a medicinal herb, considering its therapeutic and calming properties. The aroma of the plant is a woven one, between anise and fennel, a flavor that gives it uniqueness and distinction.

The recorded data were entered into the spreadsheet in MS Excel 2010 and then summarized properly before statistical analysis. After entering the data, the descriptive statistical analyses were done by MS Excel.

Temperature controls the rate of plant growth. Generally, as temperatures increase, chemical processes proceed at faster rates. Most chemical processes in mint plants are regulated by enzymes which, in turn, perform at their best within narrow temperature ranges. Above and below these temperature ranges, enzyme activity starts to deteriorate and as a result chemical processes slow down or are stopped. At this point, mint plants are stressed, growth is reduced, and, eventually, the plant may die. The temperature of the plant environment should be kept at optimum levels for fast and successful maturation. Both the air and the water temperature must be monitored and controlled.

The relative humidity (RH) of the greenhouse air influences the transpiration rate of mint plants. High RH of the greenhouse air causes less water to transpire from the mint plants, which causes less transport of nutrients from roots to leaves and less cooling of the leaf surfaces. High humidity can also cause disease problems in some cases. For example, high relative humidity encourages the growth of botrytis and mildew.

Pond water quality is largely defined by temperature, transparency, turbidity, water color, carbon dioxide, pH, alkalinity, hardness, unionized ammonia, nitrite, nitrate, primary productivity, biological oxygen demand and plankton population (Bhatnagar and Devi, 2013).

The accepted level of ammonia should be under the range of 0.05 to 0.10 mg/l (Shoko et. all, 2014) and above range it is toxic to the cultured fish (Francis-Floyd et. all, 2009).

According to Mizanur et al., intensive aquaculture ponds sediments has various fertilizing components such as nitrogen, phosphorous, sulphur etc. which are very useful for growth and production of aquaponic mint plants in Mizanur, 2004 and Muntenita 2016. Moreover, water spinach is an efficient plant having clustered roots that can absorb nutrients from the water very efficiently in Kibria and Haque, 2012.

The length-weight relationship of water spinach depends on the fertility of media from where nutrients are supplied. The plant's length-weight relationship is attributed to a variety and concentration of nutrients, of which nitrogen is the dominating factor. Waste water of stinging catfish ponds supplied various nitrogenous components of which ammonia has considerable fertilizing supports to the plant under floating condition on the pond surface efficiently (Kibria and Haque, 2012).

Results and Discussions

The Aquaponics Feasibility Results are key profitability ratios and indices that have been calculated from reports and tables attached to the program. These include the following:

> • Net Present Value (NPV): This is the discounted value of the ten year cash-flow stream. The NPV will depend on the discount rate (which is entered in the bio-economic variables input table); the value is usually equal to the current rate of interest.

> • Internal Rate of Return2: The Internal Rate of Return (IRR) is the discount rate that equates the present value of net cash flows with the initial outlay. It is the highest rate of interest an investor could afford to pay, without losing money, if all of the funds to finance the investment were borrowed, and the loan was repaid by application of the cash proceeds as they were earned. Conventional projects involve an initial outlay followed by a series of positive cash flows. In this case, if the IRR is higher than the required rate of return then the NPV is positive.

> • Benefit Cost Ratio: Instead of showing the NPV as an absolute amount, the benefit cost ratio relates the present value of cash flows to the initial outlay. If the ratio (sometimes called the profitability index) is greater than one, then the project is acceptable.

> • Profit Margin (PM): Profit Margin is the sales return before interest. The Profit Margin is equal to the Net Income (NI) before interest {NI + after tax interest expense (ATI)} (averaged over 10 years) divided Revenue (averaged over 10 years). This ratio indicates the percentage of sales revenue that ends up as income. It is a useful measure of performance and gives some indication of pricing strategy or competitive intensity.

> • Asset Turnover (AT): The Asset Turnover is equal to Revenue divided Total Assets (applicable to the year of the ten year production cycle). This ratio relates to the farm's dollar sales volume to its size, thereby answering the question, "How much volume is associated with a dollar of assets?". This ratio tends to move in the opposite direction to the Profit Margin. Companies with high turnover tend to have low margins, and those with low turnover tend to have high margins.

• Return on Total Assets (ROTA): This is the operating return, which indicates the company's ability to make a return on its assets before interest costs. ROTA equals Profit Margin (PM) times Asset Turnover (AT).

• Debt to Equity Ratio (DER): This relates ratio reveals the extent of debt that is part of the venture's financing. The ratio equals Liabilities divided by Equity (Owners investment contribution plus the value of assets already owned that are used for the venture plus retained earnings).

• Leverage Return: Measure the relationship between borrowings and equity. Financial leverage is measured by the Debt to Equity Ratio times {Return on Total Assets (ROTA) minus the Average Interest Rate after Tax (IN)}. The Average Interest Rate After Tax (IN) is equal to the After-tax Interest Rate Expense (ATI)

divided by Liabilities.

• Return on Equity (ROE): This is equal to Return on Total Assets plus Leverage Return. The company's return is made up of returns from operations and from borrowed funds. If there is a positive difference between the operating return and the cost of borrowing, a company may take advantage of this difference via using leverage to enhance its returns by borrowing relative to the owner's equity base.

• Hasegawa Index: The Hasegawa index is a convenient way to obtain an indication of the profitability of an aquaponics venture (given that detailed economic data may not be available). This index compares the ratio of the selling price and the price of feed to the ratio of the conversion ratio and the ratio of feed cost to total costs.

• Contribution to Overhead (CTO): CTO is the portion of revenue from each unit of sale that remains after variable costs are covered.

• Cost per Kilo: The cost per kilo of fish is equal to current costs (minus depreciation) divided by total production (tones).

Cash Flow Statement 3

The Cash Flow Statement shows the calculated Closing Cash Balance over the ten year cycle. This balance is assumed to be reported as cash in hand after each period, and can be used to reduce debt faster, buy more capital equipment or place in special savings portfolios such as a superannuation fund

Financial Ratios Module

This module details the Assets and Liabilities over each of the ten years. By inserting the Year number at the top of the screen, the accounts will change depending on the depreciation and liabilities.

The financial ratios calculated from this are:

- • Profit Margin
- • Asset Turnover
- • Equity
- • Return on Total Assets
- • Debt to Equity Ratio
- • Leverage Return
- • Return on Equity.

Equity is calculated by subtracting total liabilities from total assets. It is calculated in the profit linkage model in a different way to show how the accounts interact.

Trading Results

The Trading Results Report summarizes the Assets/Liabilities and the resulting (Loss/Surplus) or equity and the trading results. This module is used to calculate the Cash Available for Debt Service (CAFDS) Ratio, which is used by financial institutions to determine the capacity of a proposed business to cover loan repayments. Financial institutions have certain performance measures that are used to determine the eligibility for a financial loan. For example, a bank may require that the minimum interest cover is a CAFDS which is twice the amount of an interest repayment. Equity is defined as the owner's capital investment for setup capital costs and the value of any assets

contributed to the venture4.

Volume Cost Analysis

This system module shows a breakdown of Fixed and Variable Costs and calculates the following major indicators:

- Contribution to overheads
- Breakeven Volume

Profit Planning module is included to assist the farmer in determining what volume (sales) is required to attain a particular gross profit.

Fixed Cost module is included to assist the farmer in determining the amount of additional sales required to cover an addition to fixed costs (e.g. a new pump).

Variable Cost module has been included to determine the impact of expected inflation and its impact on variable cost.

Profitability Linkage Model

This screen shows how Return on Equity (ROE) is calculated. The calculations take into account the following data from the various accounts:

- Net Income
- Total Assets
- Total Liabilities
- Equity
- Return on Total Assets
- Debt to Equity Ratio
- Leverage Return

Print out Reports

Entrepreneurial management model produces a general report which summaries the farm scenario outlined in the assumptions laid down. Reports and graphics include:

- Consolidated Report
- Bio-economic variables
- Profit and Loss Account
- Financial Ratios (Assets and Liabilities)
- Trading Results (Cash available for Debt Service)
- Cash Flow Account
- Internal Rate of return Analysis
- Volume Cost Analysis
- Profitability Linkage Model (Return on Equity)
- Capital Start up Payback Period Bar Chart
- Current Costs Pie Chart
- Fish Tonnage Chart

Conclusions

The flower of Lophantus Anisatus blooms for a long period of time, about 5-6 months, from June until the coming of frost that is October to November. In the second year of development it blooms even 10-15 days earlier.

Developing an accurate and practical tool to predict plant and fish growth and monitor nutrient concentrations in water, will improve the adoption and implementation small or commercial scale of aquaponic systems as urban farming or as a business model for household food security.

Acknowledgment

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Factors Affecting Sign Language Acquisition In Hearing Impaired Learners During Primary Education

Factores que afectan la adquisición del lenguaje de señas en alumnos con discapacidad auditiva durante la educación primaria

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ABSTRACT

The purpose of this research was to identify the factors that affect the acquisition of sign language in hearing-impaired learners during early childhood. The study has undertaken the qualitative approach, a case study in which a triangulation method of collecting data was used. The research was carried out in the state of Perak, were three sign language teachers and eight learners in the early childhood phase were purposively selected for the study. After an inductive analysis approach of the data from interviews, observations and document analysis, the study found that the factors that affect the acquisition of sign language during early childhood, are the very factors that are supposed to enhance, support and nature the same acquisition of sign language in hearing-impaired learners during early childhood that they hinder. At the end of the day, this study intended to equip educators, parents and the society at large with knowledge on factors hindering the acquisition of sign language.

Keywords: hearing impaired, language acquisition, primary education.

RESUMEN

El propósito de esta investigación fue identificar los factores que afectan la adquisición del lenguaje de señas en los alumnos con discapacidad auditiva durante la primera infancia. El estudio ha emprendido el enfoque cualitativo, un estudio de caso en el que se utilizó un método de triangulación para recopilar datos. La investigación se llevó a cabo en el estado de Perak, donde tres profesores de lenguaje de señas y ocho estudiantes en la fase de la primera infancia fueron seleccionados deliberadamente para el estudio. Después de un enfoque de análisis inductivo de los datos de entrevistas, observaciones y análisis de documentos, el estudio encontró que los factores que afectan la adquisición del lenguaje de señas durante la primera infancia, son los mismos factores que se supone que mejoran, apoyan y dan naturaleza a la misma adquisición de el lenguaje de señas en los alumnos con discapacidad auditiva durante la primera infancia que obstaculizan. Al final del día, este estudio pretendía equipar a los educadores, los padres y la sociedad en general con el conocimiento de los factores que dificultan la adquisición del lenguaje de señas.

Palabras clave: deficiencia auditiva, adquisición del lenguaje, educación primaria.

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Introduction

Comprehending language growth in children who are hearing impaired has become even more challenging due to the fact that as individuals, children who are hearing impaired have significantly more variation in their language experiences than ordinary hearing children. Most of the factors influencing the development of hearing children also affect children who are hearing impaired, among them are diversity in their social environments, the socioeconomic status of their parents, early childhood diseases, and many others (Marschark, 2001). The hearing impaired have always encountered countless challenges, as their mode of communication makes them stand out from all other individuals where social communication is led by speech (Vaněk, 2009). Humans are distinguished from animals by language, and our understanding of the human language has been extended widely over the years from just spoken to the signed modality (Cripps and Supalla, 2012). In addition Meier (2002) described that the high quality level of study activity on signed languages during the 1970s and 1980s that boosted this unusual language modality into its overdue position as a member of the human language family. Furthermore, Magnuson (2000) remarkably indicated how the proficiency of linguistic has been called an essential requisite for human life.

Among all hearing impaired (hearing impaired) individuals 95% of them are born into a community and family that has no experience with how hearing impaired people live and learn (Hauser, O'Hearn, McKee, Steider and Thew, 2010). A number of people place more value on the sense of vision, while others put greater value on sense of audition (Baham, 2008). Many hearing impaired parents experience feelings of joy and celebrate when they find out that their new-born is hearing impaired. This is not because their child's loss of hearing, but rather their biological propensity to be more visually orientated (O'Hearn, McKee, Steider and Thew, 2010). In some cases, however hearing impaired learners might not be exposed to an accessible language for acquisition, as their hearing loss limit their exposure to spoken language, and children might not have sign language role models. Thus, they might show signs of language deprivation due to the lack of access to sufficient comprehensible input of language to fully develop an expressive language (Dostal and Wolbers, 2014). Vaněk, (2009) argued that it is reasonable to presume that just like any other language, sign language develops progressively, serving the needs of survival first, such as communication to get nourishment.

Problem Statements

Hearing impaired children encounter difficulties in the acquisition of sign language which causes even further complications in comprehending sign language. Burton (2013) indicated that a number of unique language comprehension challenges are faced by hearing impaired children than their peers with normal hearing. The hearing impaired are majorly restricted from social interactions, and to part take in social venues they should be able to use lip reading or sign language as methods of communications with others. These circumstances are complicated even more by the fact that a number of the hearing impaired children being born in societies where hearing impairments is perceived as a disability, and a parent might think that the child might not be competent enough to measure up with the other students and will not be capable to live self-sufficiently.

Despite the fact that hearing impaired learners are born into hearing families, the parents' choice further complicate the acquisition of sign language by hearing impaired learners. In addition Mayer (2007) stated that a number of hearing parents have ways of adopting non-auditory methods of communication but the majority parents do not have the skills nor the means to communicate effectively with their hearing impaired children.

Burton (2013) continues to state that the lack of communication leads to the hearing impaired child not having suitable development of language and literary abilities that are comparable to their hearing age mates. Meadow (2007) indicated that these pessimistic impressions extend to the hearing parents, with hearing caregivers exhibiting feelings of failure or grief about the child's hearing loss and misrepresenting the child's hearing impairment as a handicap.

Marschark (2001) is of the opinion that many more children who are hearing impaired not only start acquiring sign language later than their peers who also have the same language as their parents, but they also encounter the challenge of minimum consistency in the mode of language used when they eventually do start to acquire language. Apart from these challenges, the progress of both signed and spoken language follows the same pattern in hearing impaired as in hearing children, despite the a lack of early language exposure which creates a gap in the progress for a number of children who are hearing impaired.

Marschark (2001) continues to state that hearing impaired children are faced with a number of challenges associated with medical conditions, parents' difficulties in accepting disability, barriers to access in the family and at school, as well as perceived social stigma in relation with or generated from the loss of their hearing, which are

not encountered by many children who are hearing. In simple, all these challenges leads to more problems for the hearing impaired child such as the feeling of self-pity, depression, and isolation, which can lead to prolonged delay in their acquisition of sign language. Thus by the time they come to school they have little informal language if nothing at all.

Dostal and Wolbers (2014) viewed the development of expressive language (sign language) as an essential need to the attainment of literacy, and that continuous deprivation of language among hearing impaired students is the greatest contributor to struggle in literacy. In the same vein, Marschark (2001) stated that many of hearing impaired children do not have complete access to language during their early childhood life during which it is most critical to language acquisition, due to the fact that the majority of them are born to parents who are hearing and who do not know how to sign. Thus, it was important to consider the link between language development, literacy, and academic success. This emphasizes the importance of early language acquisition in relation to the holistic development of the hearing impaired child. Therefore it is of great importance that the study on factors affecting sign language acquisition in hearing impaired learners is conducted.

Study Objectives

The main purpose of this study to identify and explore in depth factors affecting sign language acquisition in hearing impaired learners during primary education. Furthermore, this research was designed to provide educators with knowledge of the current research on how those major factors affect the acquisition of sign language in hearing impaired learners during primary education.

Research Methodology

The design of this study is qualitative research since the intention is to attain a deep understanding and knowledge of the factors that affect sign language acquisition in hearing impaired learners during primary education. The qualitative research design presented the opportunity to attain a much deeper understanding of the factors affecting the acquisition of sign language in hearing impaired learners during primary education, as it is regarded as a collection of approaches to inquiry, all of which rely on verbal, visual, auditory, thus it ensured a deeper understanding of the phenomenon that has been studied. Further the method of qualitative chosen for the study was the action research method on the ground that the problem studied was based on an educational setting and action research is or are rather systematic procedures done by individual in an educational setting to gather information about, and subsequently improve, the ways their particular educational setting operates, their teaching, and the learning of their students (Mills, 2011). The qualitative study of this research consisted of three hearing teachers and eight hearing impaired learners. The primary school population was chosen on the ground that the research was based on primary education for the hearing impaired and the school chosen for the study provided the correct setting for the study with teachers teaching sign language either as MySL (Malaysian Sign Language) or as SEE (Sign Exact English), with hearing impaired learners from preschool to standard three, thus it was a suitable population for the study. In this study, three types of instruments were brought into play as relevant and appropriate types of instruments to be used in a qualitative research as indicated earlier on under the research design. The three instruments serves as a form of triangulation for the purpose of reliability as well as for validity purposes, as the different information obtain via the three different instruments supported and strengthen one another in the sense that in an area were one instrument failed to attain solid information it was attained through the other instruments. The instruments were as follow: semi-structured Interview, observation and document analysis. Which according to Jonson and Christensen (2012) triangulation main objective is to combine a variety of methods that have non-overlapping weaknesses and strengths, as the weaknesses and strength of the one method will tend to be different from those of a different method, which means that when you combine more if not two methods you will have better evidence.

Results and Discussions

The analysis found that comprehension possess difficulties in hearing impaired learners when it comes to sign language. "One more thing, I think is similar with the, how to make them understand and the meaning of words [T2. I. S10. D14.02.17]." Furthermore, the difficulty in comprehension was emphasised as existing in the comprehension of abstract terms.

"[Aaah, aaah], especially the abstract words [T2 I. S11. D14.02.17]."

In line with that is the findings from the observation which revealed that leaners have other disabilities such as Learning Difficulties (LD), Attention Deficit Hyperactivity Disorder (ADHD) that causes difficulties in comprehension causing interruptive behaviours in learning. "Learners' attitude towards learning and sign language: teacher constantly remind learners to pay attention and repeating of instruction after a few fail attempts from the learners in following instructions [O1.D.14.02.17]."

In addition, lack of creativity in visualisation among hearing impaired learners was found as a hinderer in the acquisition of sign language in hearing impaired learners in the early childhood phase. "How to [hhhmm] visual, visual the abstract words [T1. I. S12. D14.02.17]." Upon which one of the teachers affirmed. "Ja [yes], [T3. I. D14.02.17]." Apart from language itself being challenging, the study also revealed that the hearing impaired learners are also faced with a number of other challenges that post threats to their process of sign language acquisition.

> "[hhmm]. I can contribute the ideas, of-cause all children have different problems [T2. I. S25. D14.02.17], actually the children also have multiple problems, [hhmm] not only hearing impaired. They have [hhh] learning, learning disability have multiple problems [T2. I. S24. D14.02.17]."

> The observation finding affirmed the existence of other problems than just the lack of hearing being obstacles in the acquisition of sign language acquisition in hearing impaired learner during early childhood. "Multi disabilities: learning difficulties (LD) and Attention Deficit Hyper Disorder [O1.D.14.02.17]." In addition, the hearing impaired learners' health are among other factors that poses threats and or difficulties to the acquisition of sign language, as learners may miss school due to sickness or generally medical conditions. "Epilepsy, epilepsy [T1andT3. I. S26. D14.02.17]."

> Furthermore, the degree and level of hearing varies in severity and are from mild to server or and sometimes profound. Upon enquiring on the types of hearing loss in the school one teacher indicated that, "mixed, from mild to server [T1. I. S31. D14.02.17]."

After what seems like a confusion all three participant teachers affirmed that that hearing impaired varies from mild to server and profound summing it up as mixed. "Mix, mix [T1, T2 and T3. I. S32. D14.02.17]." Furthermore, the degree of hearing loss also plays a role in the acquisition of sign language to some extent as revealed by the findings. "Ja [yes], if they can hearing a bit, so the language is easier to have, because they have, they can hear a bit so can follow [T3. I. S33. D14.02.17]." In connection with the hearing level, the observation findings revealed that learners who have little residual hearing and those with cochlear implant sign language acquisition appeared to be slightly better than those who have no residual hearing or those who do not use assistive hearing aids.

> "Assistive hearing aids: two learners have cochlear implants and use both speech and sign language simultaneously [O1. D14.02.17; O2. D24.04.17]."

> Age on the other hand is revealed by the finding to plays significant a role in the acquisition of sign language in early childhood. "From the early come the school they can get many vocabulary but when their age is thirteen their get little [T1. I. S46. D14.02.17]."

For starters, the study found that the choice of language the parents choose to use with their hearing impaired children can also become a factor hindering the acquisition of sign language, especially if there is no sign language used at home.

> "The children come from the Indian family and then at house [home] they speak in Tamil Language and mix Bahasa English [T2. I. S, (57). D14.02.17]." Furthermore, the analysis clearly indicated that parents lack of knowledge and skills of sign language can also hinder the learning and the acquisition of sign language of hearing impaired. "Because the parents don't know, don't understand what the children say what the children do [T3. I. S27. D14.02.17]." "For example, read. So the parents can't teach how to read the sentence, because they don't have the basics in the sign language. So, is problem [lah]. Big problem [T1. I. S29. D14.02.17]." The observation analysis indicated that there is a lack of sign language vocabulary among both teachers. "Lack sign language vocabulary: the teacher use speech more than signing [O2.D.24.04.17]."

The environment of a child help make or break the development of a child and in this case specifically the acquisition of sign language, the findings revealed that hearing parents turn to use spoken language more instead of sign language.

> "The children come from the Indian family and then at house [home] they speak in Tamil Language and mix Bahasa English [T2. I. S, (57). D14.02.17]." Furthermore, if the language used in the environment is not properly structured it can affect the acquisition of the formal language or a more structured one, in way on the other. "They have own sign language from their mothers, fathers, but not the [the] standardised sign language [T2. I. S, (87).

D14.02.17].” As for the observation findings, it is revealed that the use of different languages can also create confusion as to which language the learners' suppose follow and one language is likely to be neglected in the process. "Use of total communication: sign language is a language on its own, speech or spoken method is a form of a different language on its own [O1. D14.02.17; O2. D24.04.17]." "Lack sign language vocabulary: the teacher use speech more than signing and learners at time use drawing, picture and gesture of pointing to communicate [O2.D.24.04.17]."

The impact of hearing loss in itself can be a threat to the acquisition of sign language to some degree depending to the extent of the hearing loss as revealed by the analysis. "To learn language hearing is very important, coz if we can see only we can, we don't understand what's this words for example: is, are [T3. I. S, (87). D14.02.17]."In connection with the hearing level, the observation revealed that learners who still have little residual hearing and those with cochlear implant, acquisition sign language more easily than those who have no hearing or those who do not use assistive hearing aids. "Assistive hearing aids: two learners have cochlear implants and use both speech and sign language simultaneously [O1. D14.02.17; O2. D24.04.17]." Age can affect hearing impaired learners' acquisition of sign language based on the findings. "Maybe if it's from the early from the early stage they can many vocab, but if 13 they also can learn the language but they can get the six year old, 19 year old can get the seven year old vocabulary [T3. I. S, (49). D14.02.17]."In support of that, it was stated that "so their development is slow [lah], than the early stage people go, come to school [T1. I. S, (50). D14.02.17]."

The study also revealed that the quantity and quality of sign language input depends' on the parents, as children of hearing impaired parents turn to be better signers than those of hearing parents. "I have experienced to situation were one parent is hearing and the other hearing impairment. I compare, the improvement their language is very good [T2. I. S48. D14.02.17]." The study found that difficulties in teaching comprehension and other abstract forms of language to learners such as prefix and or suffixes also hinders the acquisition of sign language as stated by one participant. "We want to teach them about the word. No meaning [sign] of the words, addition of word example (prefix and suffix) (ing). So you teach only basic words [T2.I.S72. D14.02.17]." On the other hand, the observation analysis indicated that the knowledge and skills of the teaching approach used by teachers can determine the successful learning of learners in the classroom and more so for the acquisition of sign language. "Use of total communication: sign language is a language on its own, speech or spoken method is a form of a different language on its own [O1. D14.02.17; O2. D24.04.17]."

The analysis of the observation also revealed the importance of socialisation and interaction among individual in order to practice the use of sign language for improvement, development of vocabularies and the acquisition of sign language. "The school environment encourage learners to sign and are moulded and natured by teacher who act as facilitators in the process of language acquisition." Learners are encourage to use both their hand and voice for communication. The homemade sign which is not standardised is reshaped and standardised step by step according to the learners learning pace without being pressured. [O1. D14.02.17; O2. D24.04.17]."

Language difficulties are generally common among hearing impaired students and their language proficiencies are inferior compared to the normal children (Chaleff and Toranzo, 2000); Siegel, 2000). This unparalleled language difficulty is regarded as the language gap that a hearing impaired student has since birth (Yasin, Toran, Zamin, and Tahir, 2012).

The study found that indeed many hearing impaired learners are born in home where there is no exposure to a standardised sign language and in most cases the spoken language is used, and the hearing impaired learners as an attempt to communicate turn to come up with homemade signs for communication, which is supported by Goldin-Meadow (2003) view that HI children who live with hearing families where only verbal language is used, have no experienced of training in talking, and thus have no accessible sign language, as a result they invent their own systematic means of communication named home sign).

Further, the study found that age can be a hinder to the acquisition of sign language in hearing impaired learners. Providing convincing support are studies in which American Sign Language performance of early and late learners was compared and the study revealed that there is a critical period in age for the acquisition of the full grammatical structure (Newport, 1990) and its dispensation (Mayberry and Eichen, 1991), and Lenneberg 's (1996) critical period hypothesis. The environment in which a number of sign languages are used can create confusion to the learners, and they might not end up acquiring the right sign language effectively.

Further the home environment poses even more threat to the acquisition of sign language at early age for the hearing impaired learners, due to the fact that hearing parents language choice in many cases in never sign language as indicated by the finding of the study. In support with the findings of the study Hock (2007) stated that in Malaysia the teaching and learning process of sign language is faced with a challenge of the lack of MSL dictionary. Based on the findings of the study, when parents are not involved in their child's development they miss out on what the child really need, which can lead to late detection of the hearing impairment and eventually delays

the process of sign language acquisition. In association with that Vaccari and Marschark (1997) indicated that the communication between a parent of a hearing impaired child and their hearing impaired child is vital for the holistic development of the hearing impaired child, sadly the majority of about 90% of hearing impaired children are born to hearing parents whose choice of communication with their hearing impaired child is not always convenient nor effective.

Moreover, the experience of hearing loss does not only varies among individuals as for a number of hearing parents whose children are diagnosed with a hearing loss, the experience is rather devastating and life changing as they mourn the loss of their child's hearing (Hintermair and Tsirigotis, 2004; Lederberg and Golbach, 2001; Meadow-Orlans, Spencer and Koester, 2004; Pipp-Siegel, Sedey and Yoshinaga-Itano, 2002). More than often hearing impaired children have more than one impairment which further complicate their relationship with their parents, whereas parents of hearing impaired children who are hearing impaired themselves are more able to deal with the situation rather with much ease compared to hearing parents (Hintermair and Tsirigotis, 2004; MeadowOrlans et al., 2004; PippSiegel et al., 2002).

In contrary to the benefits of early intervention, one could equally argue that the knowledge of hearing parent at an early stage after birth that their "perfect" baby has a hearing impairment may be too soon to take in (Gregory, 1999, 2001) and might be a threat to the natural development of early bonding between a parent and their baby (YoshinagaItano and de Uzcategui, 2001). As a result parents are not able to delight in their new born prior to the emotional rollercoaster of both the knowledge of hearing impairedness and the services offered by professionals that come with that knowledge (YoshinagaItano and de Uzcategui, 2001).

Conclusions

In conclusion it is important to recap on the importance of research in hearing impaired education specifically in relation to the acquisition of sign language. Thus, it is yearned that the feedback provided will serve as a guide for enhancement of the processes of the acquisition of sign language in hearing impaired learners during the early childhood phase. It is hoped that the feedback of the study can be used as a stepping stone for tackling issues on sign language acquisition in hearing impaired learners as early as from the point of diagnosis.

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On the research methodology of investment environment's attractiveness provision

Sobre la metodología de investigación de la disposición del atractivo del entorno de inversión

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ABSTRACT

The article highlights the need for a new approach to the research of investment attractiveness and effective management directions, its causes and factors, and enhances the attractiveness of the investment climate as one of the important vectors of modernization of state investment policy and regional development policy. The theoretical, methodological and practical aspects of the issues of ensuring the attractiveness and effective management of the investment climate in Uzbekistan are insufficiently studied as a special, independent research object. The challenge of the study is to improve the methodological and scientific bases of effective management and management of the investment climate, and to develop mechanisms and measures to effectively use the potential of the investment climate. The investment climate research methodology primarily requires an explanation of the methodological apparatus of the study, a comprehensive review of the research, a description of the determinants of managing the attractiveness of the investment climate, and the directions for managing the investment climate attractiveness.

Keywords: investments, investment climate, methodology, investment climate, state investment policy

RESUMEN

El artículo destaca la necesidad de un nuevo enfoque para la investigación del atractivo de la inversión y las direcciones de gestión efectivas, sus causas y factores, y aumenta el atractivo del clima de inversión como uno de los vectores importantes de la modernización de la política de inversión estatal y la política de desarrollo regional. Los aspectos teóricos, metodológicos y prácticos de los problemas para garantizar el atractivo y la gestión eficaz del clima de inversión en Uzbekistán no se estudian suficientemente como un objeto de investigación especial e independiente. El desafío del estudio es mejorar las bases metodológicas y científicas de una gestión y gestión efectivas del clima de inversión, y desarrollar mecanismos y medidas para utilizar eficazmente el potencial del clima de inversión. La metodología de investigación del clima de inversión requiere principalmente una explicación del aparato metodológico del estudio, una revisión exhaustiva de la investigación, una descripción de los determinantes de la gestión del atractivo del clima de inversión y las instrucciones para gestionar el atractivo del clima de inversión.

Palabras clave: inversiones, clima de inversión, metodología, clima de inversión, política de inversión estatal

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Introduction

The process of modernization and liberalization of the economy increases the importance of ensuring the attractiveness of the investment climate and the emergence of new regional centers in the form of special economic zones, which will increase competition for investment, highly qualified workforce and promising infrastructure projects. Large regional centers account for 81% of global GDP, 62% of exports, and 83% of total investment (Proportion of regions, 2017&2018). At the same time, other regions and countries are also pursuing a specific policy aimed at improving and improving their economic potential.

In practice, investment policy is one of the main directions of economic development of any country and expansion of its production. Therefore, increasing investment attractiveness for comprehensive development of the national economy requires direct investment policy.

At the same time, it should be noted that President Mirziyoyev said that "consistent reduction of the tax burden, simplification of taxation system and improvement of tax administration are important conditions for rapid economic development and improvement of the country's investment attractiveness".

Addressing the Parliament on the most important priorities for 2019, President of the Republic of Uzbekistan Shavkat Mirziyoyev highlighted the investment, saying, "World experience shows that the state pursuing active investment policy has achieved sustainable growth of its economy.

That is why investing is a driver of the economy, in Uzbek words, the heart of the economy.

Along with investment, new technologies, best practices, highly qualified specialists come to various industries and areas, and entrepreneurship develops dynamically. It is no coincidence that the year 2019 will be announced by the President of our country as the Year of Active Investment and Social Development. Stimulation of the inflow of foreign and domestic investments in the national economy is the key factor of the new stage of economic growth. Thus, as investments are the driving force of any economy and its development, it is necessary to increase the volume of investments into the economy by doing everything possible.

From the point of view of developing a strategic vision and program measures for modernization and diversification of the country's economy, there is a clear need to study the methodological and practical aspects of this issue.

In general, the theoretical, methodological and practical aspects of the issues of ensuring the attractiveness and effective management of the investment climate in Uzbekistan are insufficiently studied as a special, independent research object.

The challenge of the study is to improve the methodological and scientific bases of effective management and management of the investment climate, and to develop mechanisms and measures to effectively use the potential of the investment climate.

There are a number of tasks to address this research problem:

- to study the methodological basis of the attractiveness of the investment climate in the context of economic modernization and liberalization;

- study the nature, structure and evaluation criteria of the attractiveness of the investment climate;

- study of methodological issues of determining the attractiveness of the investment climate;

- analysis of organizational and functional aspects of assessing the attractiveness of the investment climate in the country and increasing its capacity.

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Peculiarities of the Attractiveness of the Investment Climate in the Country in the Conditions of Economic Modernization and Liberalization B. Garrett, G. Jereffi, R. Kaplinski, M.. Lawrence, p. Maskell, p. Rezenfeld, M. Simaguti, M. Storper, E. Schmitz, M. Enright, R. James (James R.), J. Haines (Hines Jr), p. Jongsang Park, A. Malden (Malden A.), L. Zhong (Liu Yu-Hong), M. Jiang (Jiang I-Ming), N. Jeng (Geng Niu), Yu Li (Li) Yu), Fan G. (Gang-Zhi Fan), D. Zhang (Donghao Zhang), F. Nan (Feng Nan), V. Meung (Wang Meiyun), M. Li (Lee Minqiang), D. Li (Li) Dahui) (James R, 2019; Malden A, 2017; Liu Yu-Hong, 2019; Geng Niu, 2019; Feng Nan,

2019) are reflected in the concepts, theories, and the practical studies of such scholars.

Theoretical and methodological approaches of these authors are dominated by such features as functional organization of production and investment potential, which reflect the reproduction aspects of the attractiveness of the investment climate.

The study of modern investment management theories in the near abroad states that the search for investment climate attractiveness is at the stage of transition from traditional public investment policy to modern science on public investment management, public investment security and effective investment growth. As an example, OA Biyakov, AG Granberg, Y.A. Gadjiev, S.M. Drobyshevsky, V.K. Lomakin, Ya.D. Lisovolic, G.L. Azayev, B.S. Jiharevich, R. Fatkhutdinov, Yu.V. Savelev, E.A. Kolomak, A.S. Novoselov, S.S. Artobolevsky, B.M. There are some studies by scholars like Grinchel (Biyakov O, 2015; Granberg A, 2009; Gadjiev Yu, 2016; Lomakin V, 2017; Lisovain Y, 2017; Aroev G, 2015; Jiharevich B, 2014; Fatkhutdinov R, 2009; Savelev Yu, 2010).

Studying the ways to ensure investment attractiveness and effective management of investment climate in Uzbekistan is a relatively new area and research is the first. Scholars from the National School of Investment Policy and Regional Economics Abdusalyamov, K. Abirkulov, N.Aimbetov, T.Ahmedov, D.Gozibekov, N.Karimov, Sh.Mustafakulov, N.Haydarov, F.Dodiev, O.Sabirov, Sh. Imamov, B. Ruzmetov. Sadykov, A. Soliev, A.M. Kadyrov, AA Kayumov, F.T. Egamberdiev (Grinchel B, 2007; Abdusalyamov M, 2015; Akhmedov T, 1992; Mustafakulov Sh; Kayumov A, 2014; Sadykov A, 2012; Soliev S, 2013) and other scientific results are important in exploring effective investment management and investment attractiveness in the country.

The issues of attracting investments into the economy of Uzbekistan have been studied in the scientific papers of SS Gulomov, AV Vakhabov, D. Gozibekov, NH Haydarov, Sh.Yuldashev and others (Egamberdiev F, 2014; Gulyamov S, 2016; Vakhabov A, 2010; Goribekov D, 2003). These works mainly cover the theoretical aspects of increasing the attraction of foreign investments, financial and tax relations in this process.

Issues of regulating regional economic development of Uzbekistan Sh.B. It was reviewed in Imamov's scientific work (Haydarov N, 2003).

The theoretical bases and priorities of attracting foreign investment in the liberalization of the economy, ways to increase the effectiveness of investments in the national economy modernization, theoretical bases of attracting foreign direct investment and priorities have been studied (Yuldashev Sh, 2002; Imamov Sh, 1993; Rustamova D, 2006; Nasretdinov S, 2008).

The authors interpret the concept of "attractiveness of the investment climate".

In the interpretation of foreign economists, this notion is often associated with the concept of "business environment." In particular, Dj. D. Daniels i Lee. X. According to Radeba, the TMCs of the 70-80s are now "fully able to download the terms of the business environment (environmental scanning)" (Oblomurotov N, 2008).

J Downes and G. As Elliot notes, «the investment climate is the economic, financial and other conditions that affect the efficiency of investment" (Daniels J, 2014).

Thus, many foreign researchers view the concept of "investment climate" as "business climate" as a "business environment" and its essence is a set of external conditions that shape the level of capital investment and the attractiveness of investing in a particular object.

Sivakova S.Yu. In their view, these categories are used as fully synonymous terms in foreign practice (Jones, 2017).

Representatives of the Institute for Development Studies (IDS, University of Sussex). Moore and H. Schmitz emphasizes the need to differentiate between these concepts and outlines the reasons for it (Sivakova S, 2014). In their view, the improvement of the business environment (or the investment climate) provides for a reduction in the cost of doing business, and the improvement of the investment climate - reducing the risks of capital investment.

According to our local economists, D.Gozibekov, "the attractiveness of the investment climate is the basis for the availability of guaranteed conditions and opportunities for investors" (Vakhabov A, 2010). According to Mustafakulov, "integrated investment attractiveness of the country is a common level of objective socio-economic, natural-geographical and environmental indicators that characterize the economic development of the country and have a positive or negative impact on the formation of investment activity".

Research of methodology.

The factors that shape the country's investment climate are presented in Table 1 below.

The key indicators describing the economic situation in the country (GDP, industrial and agricultural production

growth rates, foreign trade relations development, etc.) are at the same time a reliable guarantee of a stable investment climate and a favorable investment climate.

Table 1. Factor affecting the investment climate of the country.

Factors	Content
Economic situation	The state of the balance of payments of the country, the stability of the monetary system, the development of foreign economic relations, the size of the domestic market, the inflation rate, the growth rates of GDP, industrial and construction production.
Legal framework	Availability of decrees, resolutions, regulations, instructions to meet the new conditions and the social and economic development of the country and its separate sectors.
Natural resources	Availability of decrees, resolutions, regulations, instructions to meet the new conditions and the social and economic development of the country and its separate sectors.
Labor resources and employment	The number of economically active population, the percentage of employed population, the level of employment, the level of employees' income, the level of qualification of the staff.
Technical base of production	Level of utilization of production assets, production capacities, equipment life cycle, depreciation of fixed assets
Scienntific and technical potential	Investment in economic development, including foreign investments. The level of investment risk. Production of high-tech and high-tech types of products, technical equipment of production, use of scientific and technical achievements and development of the field of R&D.
Financial and credit system	Tax and credit policy, profitability and profitability of the real sector of economy. Price policy and pricing policy
Infrastructure	Development of the banking system, reliability of the transport, communications and hotel services, commodity and stock exchanges, marketing, consulting, audit services, insurance industry.
Environmental situation	Environmental pollution levels, radiation background, hazardous waste.

The investment climate research methodology primarily requires an explanation of the methodological apparatus of the study, a comprehensive review of the research, a description of the determinants of managing the attractiveness of the investment climate, and the directions for managing the investment climate attractiveness (Figure 1).
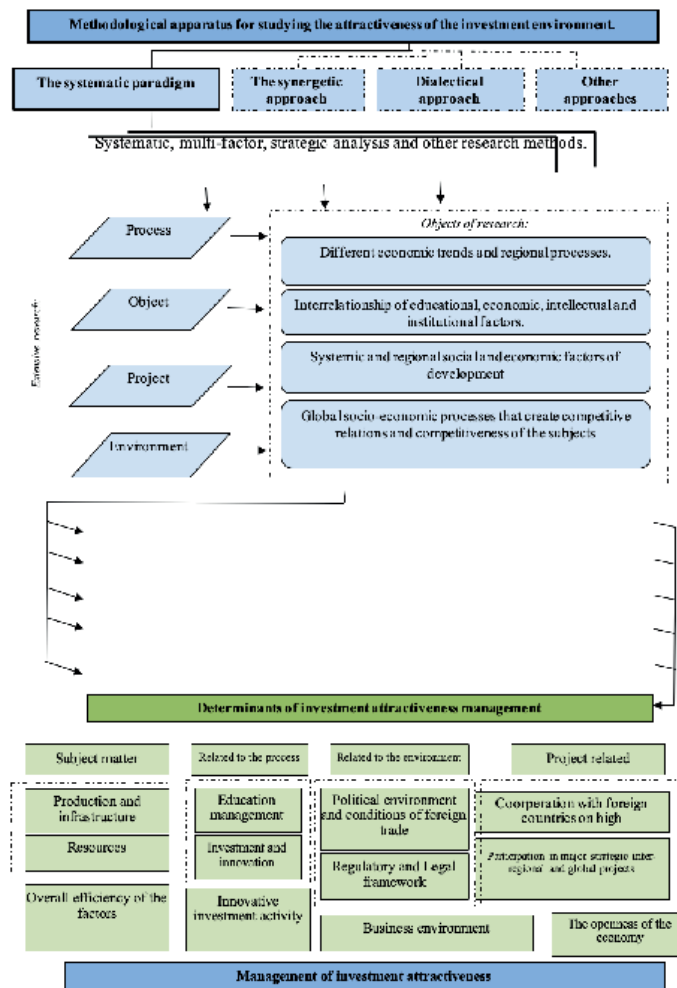
Factors of external economic conjuncture and external environment

Relative advantages of investment climate attractiveness

Exogenous and endogenous factors in the long-term economic growth of the country

Approaches to specialization and diversification of the economy

Measures to improve the organizational and functional aspects of management

Figure 1. Research to ensure the attractiveness of the investment climate methodology

It is well known that the specific methodology for assessing the investment attractiveness of the country is not set by any international law, and therefore lately, various methods are used to calculate the investment attractiveness indicators.

According to Jiharevich BS, Limonov LE, Junda NB, investment attractiveness is determined by the level of return on investment (Jiharevich B, 2014).

Savelev Yu.V. sought to justify their investment-based approach to determining investment attractiveness based on an analysis of their horizontal and vertical composition (Fatkhutdinov R, 2009).

These views do not take into account the fact that a particular region is an important source of investment attractiveness - its task is to increase its investment potential.

In our view, the investment potential of the region is the level of development of the region, which ensures sustainable growth of the population's living standards and quality through the effective use of its natural and economic potential, competitive advantages and institutional capacities.

The results of the research show that there is insufficient scientific understanding of the investment attractiveness, investment potential, priority of the region's investment potential and effective management of the region's investment potential.

The study of the scientific basis of the attractiveness of investment climate and effective management has shown that the topic of theory of investment climate attractiveness at the regional and interregional levels has been thoroughly studied by domestic and foreign researchers. In classical theories of neoclassical and modern European classics, the relationship between the attractiveness of the investment climate in economic processes has traditionally been studied, taking into account regional factors and interregional relations. According to the existing theories, they can be classified in the following areas: a) study of the attractiveness of the investment climate in terms of the macroeconomic concept; b) study the relationship between managing investment attractiveness and management from the point of view of external factors; c) Microeconomic factors of investment potential and management (business level).

In all of the aforementioned areas, the regional nature of the attractiveness of the investment climate was treated as a secondary issue. With this in mind, it is important to revisit existing research principles and methods for ensuring investment attractiveness and effective management of the region. The main objective is to develop pragmatic approaches to manage the full potential of the region's existing potential, resources and economic growth.

The investment climate is a set of factors and risks inherent to the national and regional economies managed in the medium term.

In our opinion, it is necessary to differentiate between "factors" and "conditions" of a favorable investment climate.

Favorable investment climate factors are the resources that provide the investment intensity of the country's economy (region, sector), which is characterized by clear aggregate indicators.

Favorable investment climate is a specific event or state of affairs in the economy (region, sector) of the country affecting the investment attractiveness and investment activity.

Summarizing the above, we can state the following: «The attractiveness of the investment climate is the sum of objective economic, social and natural bases, tools, opportunities and constraints that determine, ensure, guarantee, and evaluate investment flows into the country."

Analysis and Results.

Since the first years of independence in the country one of the central issues of the state investment policy has been the attractiveness of the investment climate. In this area - deep institutional changes have been made, important

measures on economic development of the country have been adopted, targeted complex programs are being implemented.

Experience of developed and developing countries (Japan, USA, Germany, Great Britain, China, etc.) shows that the country's competitiveness depends entirely on the attractiveness of the investment climate through the use of new methods of deepening inter-regional and interregional integration within its borders. .

Therefore, the study of the attractiveness of the investment climate and the new factors influencing it are emerging as a new and challenging subject for modern science. At the same time, the theoretical and methodological framework for the study of effective investment management and attractiveness of the investment climate is not sufficiently systematized and is mainly based on the concepts of regional industrial complexes, economic zoning, development and deployment of productive forces.

Table 2. Main indicators of social and economic development of the Republic of Uzbekistan for 2013-2017 (billiom soums)

N	Indicators	2013 year	2014 year	2015 year	2016 year	2017 year
1	GDP,total	120861,5	145 846,4	171808,3	199325,1	249136,4
2	Gross value added to networks	109692,6	133366,2	156731,0	182071,9	220982,2
3	Industrial products	70634,8	84011,6	97598,2	111869,4	144185,3
4	Production of consumer goods	28614,1	33868,5	42085,5	48253,8	56159,4
5	Agricultural products	34201,4	39737,3	45176,4	47486,1	69504,2
6	Investment in fixed assets	28694,6	35233,3	41670,5	49770,6	60719,2

When analyzing the main indicators of socio-economic development of the Republic of Uzbekistan, GDP in 2013 amounted to 120,861,5 billion sums, and in 2017 - 249136,4 billion sums. Growth rates have averaged 7-9% over the past years.

Activation of the competitiveness of our economy requires coordination of activities of real sector enterprises and entities of national industries and sectors, and, on the other hand, integration of stakeholders interested in creating conditions for the development of innovation, attracting investment in innovation. This task is assigned to the system of innovation policy implementation of the state and carries out the following tasks:

- attraction of financial resources for development of innovation system priorities;

- ensuring the most important interests of the state through the implementation of innovative research and development, creating conditions for the production of competitive goods and services;

- Reforming the process of training of specialists for industrial, intellectual and other types of intellectual activity in the country, to provide the economy with new techniques and technologies, to provide the necessary staff for its intensive development;

- Reforming the network of scientific organizations to carry out priority research and development with limited resources;

- reduction of energy and material capacity of GDP;

Thus, in-depth study of trends related to the development of innovative activities in order to enhance the investment attractiveness of the national economy will not only improve the innovation environment in the country, but will also have a positive impact on the supply of innovative products for domestic and foreign markets.

President of the Republic of Uzbekistan By the decree of Mirziyoev on February 7, 2017, the Action Plan for the five priority areas of development of Uzbekistan for 2017-2021 was approved (Decree of the President…, 2017). It noted that "the programs of socio-economic development of the regions are important as an important factor in enhancing the economic potential of the regions and its effective management." It is planned to implement 649 investment projects worth $ 40 billion in 2017-2021. As a result, over the past 5 years, industrial production will increase 1.5 times, its share in GDP will increase from 33.6% to 36%, and the processing industry will increase from 80% to 85%.

In particular, it is envisaged to fully implement the employment programs through the creation of 256,400 jobs through the implementation of nearly 25,000 investment projects for the comprehensive development of the regions. It is planned to create 46,800 new jobs in the regions with the highest unemployment rate and provide loans to 10,000 graduates of educational institutions to start their business.

However, at present, foreign investment in the economy of the country and regions remains disproportionate. Majority of foreign investments are still attracted centrally. The volume of investments directed on the regional investment programs makes up 10.4 - 16.5% of total foreign capital. This shows that local executive bodies have certain problems and shortcomings in dealing with foreign investment.

In recent years, foreign direct investment does not exceed 16.5% of total investments. This is a clear indication of the need to reconsider the regional fiscal deficits in order to ensure the attractiveness of the investment climate itself. In this regard, it is necessary to consider the issue of additional powers to local governments in order to attract and utilize foreign capital. It is advisable to reduce the minimum capital investment up to USD 200 - 300 thousand for projects included in the state investment program.

The Ministry of Economy of the Republic of Uzbekistan annually prepares investment programs, medium-term development programs for industries and territories. The final draft of the Investment Program will include proposals to attract foreign investment under the government's name or guarantee, and investment projects worth over $ 500,000, signed by the government. The proposals that are not included in this section are reflected in network and regional development programs.

Theoretical-methodological basis of the study of the directions of ensuring effective investment climate in the country and effective management are the regional industrial complexes, economic zoning, the concept of placement and development of productive forces. This requires a more in-depth study of the regional aspects of effective investment management and the further improvement of its methodological aspects.

Conclusion

A new approach to scientific research on investment attractiveness and effective management, taking into account modern requirements and real needs, should be based on the urgent need for socio-economic development of the regions within the framework of new investment policy in economic modernization and liberalization, taking into account development prospects. Ensuring investment climate attractiveness and effective management, taking into account its objectives Systematic study of systemic approaches should be the main task and its focus should be on developing an improved mechanism by coordinating and harmonizing the proportions of vital factors such as "investment climate", "investment potential", "investment activity", "business environment".

Research based on this new approach will allow:

- to give a new interpretation of the concept of "attractiveness of the investment climate" based on a systematic approach and develop an improved terminological device;

- Scientific analysis of the factors determining the need for a new approach to ensuring the attractiveness of the investment climate in the Republic of Uzbekistan and substantiating measures for their effective management;

- Develop a methodology for assessing the attractiveness of the investment climate, taking into account the factors that are effective, through the effective use of the potential of the region, which is determined by such factors as natural, economic, financial, labor, corporate governance and the effective functioning of local governments;

- providing methodological recommendations on forecasting the prospects for effective management of the investment climate through a systematic study of factors and levels of economic growth, modernization and diversification, business environment, government policy on establishing free and special economic zones, and coefficients with a comprehensive account of economic openness. ;

- development of a methodology for assessing the economic development prospects and its impact on investment potential, which will determine the priority factors for effective management of the investment environment and the laws of innovative development;

- scientific substantiation of the prospects of using the best international experience in enhancing the investment climate in Uzbekistan;

- development of a system of comprehensive measures to ensure the attractiveness of the investment climate and effective management of the state in the medium and long term, based on a new conceptual scheme to study the interaction of various factors.

A new approach to the research of investment attractiveness and effective management should also provide a number of suggestions and recommendations for improving investment management and socioeconomic development prospects by improving the government's investment potential management system.

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Micropolis as a new morphotype in the urban planning of a sustainable city

Micropolis como nuevo morfotipo en la planificación urbana de una ciudad sostenible

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ABSTRACT

This article reveals the possibilities of combining the urban environment and natural component, with the aim of improving the quality of the city, where innovative technological methods act as the connecting element. Modern approaches to control urban processes through media technologies have been studied. Considered a number of projects adopted principles of the sustainable urban environment and based on the analysis of the prototype of approved algorithms for the creation and/or regeneration of the city's territory, as well as the optimal size of the informative space of the city. The potential of using high technologies for the implementation of a smart city and computerization of the urban environment was studied to simplify control for the purpose of safety and reduce the harmful effects of standard urban processes. On the basis of the conducted research, the concept of the so-called micro-policy was developed and a catalog-regulation on the characterization of the morphotype was compiled.

Keywords: Microcity**,** sustainable development**,** smart city**,** eco-city**,** urban planning.

RESUMEN

Este artículo revela las posibilidades de combinar el entorno urbano y el componente natural, con el objetivo de mejorar la calidad de la ciudad, donde los métodos tecnológicos innovadores actúan como el elemento de conexión. Se han estudiado enfoques modernos para controlar procesos urbanos a través de tecnologías de medios. Consideró una serie de proyectos que adoptaron principios del entorno urbano sostenible y se basaron en el análisis del prototipo de algoritmos aprobados para la creación y / o regeneración del territorio de la ciudad, así como el tamaño óptimo del espacio informativo de la ciudad. Se estudió el potencial del uso de altas tecnologías para la implementación de una ciudad inteligente y la informatización del entorno urbano para simplificar el control con fines de seguridad y reducir los efectos nocivos de los procesos urbanos estándar. Sobre la base de la investigación realizada, se desarrolló el concepto de la llamada micropolítica y se compiló una regulación de catálogo sobre la caracterización del morfotipo.

Palabras clave: microciudad, desarrollo sostenible, ciudad inteligente, ecociudad, planificación urbana.

Introduction

The creation of a micro-city as a new type of urban environment raises the problem of urban growth and the interconnection the size of the city and its quality of life. While cities continue to grow, the professional community tries to influence the growth trend by introducing such concepts as "compact city" and "sustainable development" (Rogers, Jalal, Boyd, 2007), mainly in an effort to limit the development of urbanization and stop the sprawl of cities.

Two models of urban development in the world can be distinguished: one model follows the principle of urbanization (with agglomeration growth, the "seizure" of territories and, consequently, an increase in population) and the second model corresponds to urbanization (Haidukov, Tasalov, 2015)   (rural urbanization, where rural- rustic), the concept of "new urbanism" and a compact city, striving to create a network of small, well-developed cities, united by a developed network of roads (Susan, 2000).

New morphotype of sustainable urban planning

Continuous growth of cities in agglomeration type entails a complex of problems related to ecology, lack of natural resources, social sphere, growth of crime and social tension, disappearance of cultural and historical heritage. It is not possible to monitor emerging problems on the scale of large cities-the size of the city determines the nature of its problems.

This fact is proved by the American scientist, physicist Jeffrey West, introducing such a notion as "city metabolism" (fig.1) (West, 2014). The main threat to the big city is the danger, the difficult control and the intersection of flows of people and cars moving at different speeds.
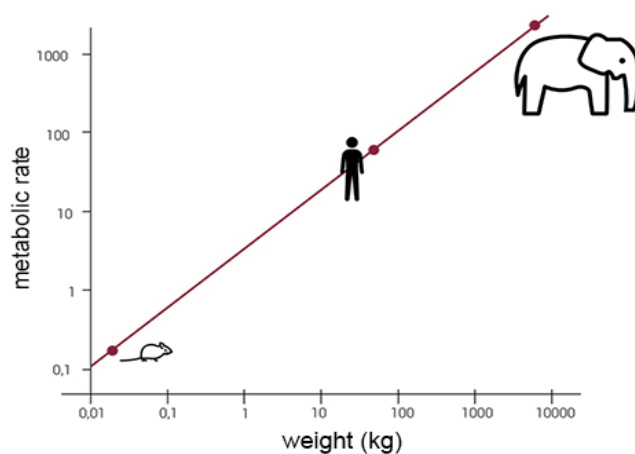
Figure 1. Metabolism of Cities

The size of cities is often determined by the size of the population, according to which cities are classified as small, medium, large, with a population of 10,000 people (for small towns) and over one million people (largest cities). The term "micro-polis" was proposed by us in opposition to the existing definition of a metropolis and the characteristics of a micro-city are respectively opposite to a large city.

The spontaneous character of agglomeration processes can increase territorial disproportions, create certain risks for development. Therefore, the format of a small city in a city with a population of 5 to 10 thousand people can become an optimal model. Inclusion of this type of urban space allows to improve the comfort of the habitat, allows to control urban processes, in accordance with the concept of a smart city and a smart home, which also becomes part of the concepts of sustainable development and new urbanism (Scott, 1966).

The desire to escape from the urban rhythm caused the appearance of the effect of "pendulum migration" (fig.3), directed movement between the core of the agglomeration and new elite settlements and dachas, which can be attributed to the number of small settlements (Meadows, Randers, Meadows; W.W Behrens, 1972).

These settlements do not have sufficient development and residents of such structures are forced to return to the big city every day. The lack of a natural component in "stone" and "glass" cities should be compensated by parks, green areas and boulevards, however, it is hardly feasible in the fabric of the established city.
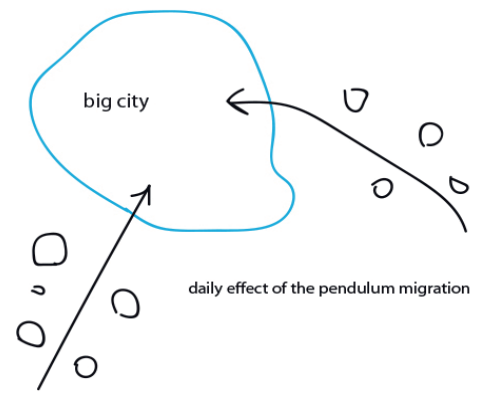
Figure 3. The pendulum migration effect

The micro-polis is a territory comparable in size to the city quarter, but different from the quarter in the usual sense of its relative autonomy in the field of resource provision. Also, the distinctive difference between a quarter and a micro-city is the functional fullness of the developed territory. The micropolis combines both residential functions, and workers, and places of rest and leisure, educational functions, trade and services. (Fig.4)
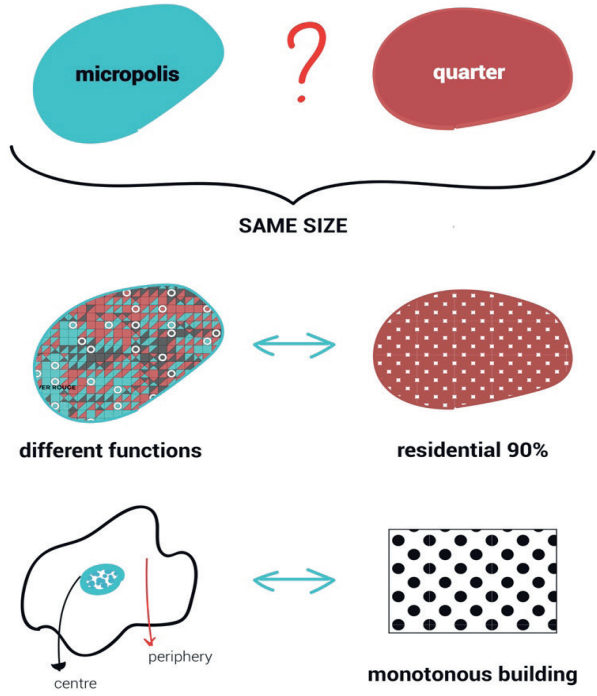
Figure 4. difference between micropolis and urban quarter

In terms of spatial organization, a micropolis like the present city should consist of a center and periphery, corresponding to the principles of a compact city, so that the network of micro-cities on a large city scale would make a comfortable urban environment with features of suburban life and more landscaped territories. In addition, on the territory of the micropolis can be traced such components of the city as the area-street-park-lane-boulevard, etc. The territory of the micropolis has both a zone of action and a zone of influence on the outer city (fig.5), gradually transferring useful properties to the surrounding territories. so, surpluses of electricity will be transferred to neighboring quarters, and then the distribution of such territories will become more global.
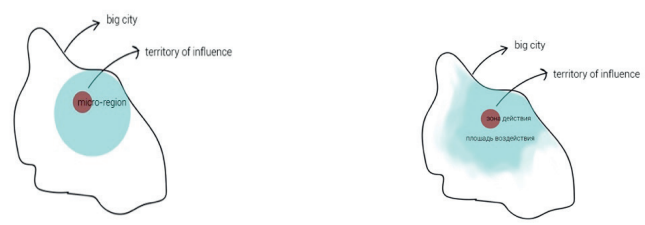
Figure 5. two stages of micropolis: zone of action and a zone of influence on the outer city

In the process of research and sociological survey the comfort factor of the urban environment, we encountered some stereotyped ideas about the city. The most popular of them were the location of the city factor in natural and geographical conditions, the presence of such morphotypes as: square, park, street, etc. And this is not a negative fact, we can designate it as a stereotype.

About stereotype in urban planning

"Stereotype" does not mean negative meaning. The etymological meaning of the word "stereotype" explains to us the nature of the perception of cities. (Scott, 201) Any city has its own identity, is different from thousands of other cities, but a set of stereotyped things makes it understandable. This fact can be noted by people who often visit different cities of the world. In each city there is a center, there is a periphery. The central part focuses on a variety of functions that "subside" to the outskirts of the city, where the monotonous measured life of local residents is conducted. These "stamps" allow us to "read" any new city. We can without a guide try to understand its history from the foundation (the historical center) to new residential areas, trying to build the logic of the city's growth, reading the styles of buildings for temporary epochs. Orient in the city will help familiar stamps - the city square, square, church (hill), street, intersection, bridge-river, etc.

Town-planning concepts in the search for new solutions still do not neglect the basic stereotyped components. Remembering the town-planning concepts of the ideal cities of the Middle Ages or the present, we can just as well "read" the center and the outskirts of the city, the square, the street and the main transport arteries while introducing new town-planning concepts. However, new design trends follow the so-called third industrial revolution (Rifkin,2011).

In the process of studying the stereotyped urban solutions, a so-called impression template was developed, which can be applied to almost any existing city or city project, possibly with minor deviations. This template can be translated into a text description: "City, with a population of X, area Y; the main city square is in the historical center, near the square there is a church, a park (with a fountain) and a square. Low-rise buildings of the center adjoin to high buildings, on the outskirts prevails private development, the percentage of landscaping is also developing towards the periphery. On the main street (it's the longest and widest) is the trade and institutions serving residents and tourists, secondary streets and alleys (possibly pedestrian) that form quarters are adjacent to the main street. The picture of the quarter is more precise and fractional in the center. On the outskirts of the city, the quarter division is blurred, less pronounced or not expressed at all. There are traces of city walls-fortifications with observation towers. This is a tourist attraction, which today has only historical significance.

Thus, every city project, like the project of any object, is a stereotype, an impression of time. At different times, stereotypes were manifested under the influence of a historical period related to the military situation (fortress cities), nomadic tribes, travel times and the development of maritime trade stimulated the development of cities at the intersection of transport routes and near the water. Modern urban stereotypes arise under the influence of rapid technological development of the world and world trends in improving the quality of the environment, which accordingly will subject city planners to adjust solutions to the requirements of sustainable development.

The stereotyped design of new cities draws us to the experience of the past, where we can identify already proven universal solutions and, on the basis of them, offer innovative concepts, including new town planning techniques and new morphotypes.

So, it is the stereotype that will become the basis for creating a micro-city resemblance for a micro-city, the emphasis on micro-technology will allow maximum elaboration of existing ideas in the sphere of technological development of the city.

Results and Discussion

The analysis of modern cities with energy efficiency indicators use the same methods for introducing alternative energy, but the most important experimental sites are technology parks, for example Walga Technology Park (Sarenet, 2017), which fully provide themselves with locally generated electricity. Transition to a carbon-free environment is best reflected by the Tesla project, where an ideal environment of an eco-village is created in the microware, integrated into a single system using media technologies.

The natural course of world technological progress leads to the erasure of the boundaries of the virtual and physical world. It has long been no surprise that you can pay for a plane ticket in a mobile application or order any service without leaving your home. Online courses, distance learning, video calls in different parts of the globe, would seem to humanity long ago dreams of a far future.

Developing technologies and total computerization will sooner or later fill the space of the city (Innes, 1998), creating parallel to the physical meaning of the city, an adaptive space that is able to respond to changes and monitor the qualitative characteristics of its own state. Media technologies are being introduced gradually, and are

already becoming part of the city space. For example, in the center of São Paulo, the facade sensors react to the changing air composition and display the result on the color screen, thus creating both the city's information space and transforming the architectural appearance.
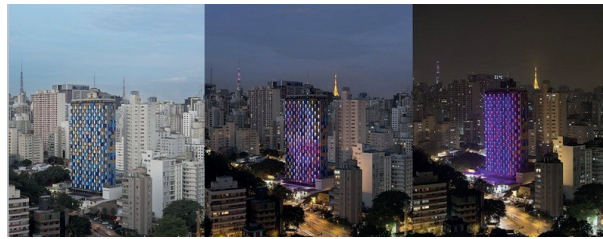
Figure 6. Sao Paolo, media façade

Conclusions

Information resources provide the basis for new areas of human activity and require a reciprocal response between a person and an information space. The information space becomes a separate category of the architectural environment, based on the analytic systematization of factors and the optimal use of the ever-increasing capabilities of modern digital technologies.

A small urban scale offers residents more comfortable conditions, which are deprived of large cities (Jacobs, 1961). This is pedestrian accessibility, a small expenditure of time on the road, proximity to nature and, as a rule, good environmental indicators. Accordingly, the micro-city will be able to occupy a new niche in urban planning and such a morphotype will be used in many cities of the world, becoming a useful inclusion in the fabric of a large city.

Acknowledgement

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El itinerario propio

La organización social se encuentra conformada por una amplia diversidad de actividades profesionales instituidas según objetivos e intereses particulares. No obstante esa diversidad, todas ellas tienen en común la procuración de fines interesados orientados al acrecentamiento de haberes culturales, sociales o simbólicos, susceptibles de traducirse en bienes materiales y económicos. Todo ello, como una manifestación tangible, y por tanto, visible, de la importancia de quien o quienes poseen o usufructúan dichos haberes. El punto es que los sujetos participantes de esa aspiración tienden a presentar un efecto de homogenización que no permite la expresión y participación genuina, lo que vacía de contenido social y efectiva trascendencia al sujeto, grupo o institución que se encuentra en esa condición, lo cual, opera independientemente de que aparentemente se alcance un notable reconocimiento público o se adquiera un patrimonio económico cuantioso.

Por otro lado, hay ámbitos de actividad que se manejan dentro de otra lógica en tanto que tienen motivaciones distintas a las comunes. En ese caso se encuentran las asociaciones civiles o religiosas auténticamente directamente dirigidas a la beneficencia social por medio de la atención de las necesidades físicas, psíquicas o espirituales, de los sectores poblacionales que lo precisan. Pero también existe un segmento del espacio público que boga a contra corriente de la usanza común en términos aspiracionales. Se trata de la academia. Un gremio profesional enmarcado por la apropiación de un propósito que no tiene una conexión directa ni necesaria con la consecución de bienes monetarios, a saber, el de la exploración y trasmisión del conocimiento. Podría plantearse entonces que la academia se interesa por un bien superior en tanto que puede ser utilizado para promover el bienestar colectivo y no solamente el de un determinado sector de la población. Esa diferencia cualitativa define un perfil vocativo singular que está centrado en la premisa de la originalidad a partir de una forma de ser no imitativa desde la que se proyecta una voz con algo propio que decir (Taylor, 1994:64, 65).

La condición de *rara avis* de la academia respecto de su cometido social denota un elemento sumamente relevante del comportamiento humano, la diversidad de variantes presentes en el mismo. En ese sentido, el ámbito académico constituye una realidad confirmatoria de la pluralidad presente en el entramado social. Y eso es así porque en el caso de la labor académica, ésta se basamenta en una aspiración que resulta centrifuga al orden de cosas común y tiene un alcance histórico de largo aliento, dada la acumulación de conocimientos a través de la sucesión humana inter generacional. De ahí que si bien la profesión académica es representada durante una cierta temporalidad por la generación que habita la misma, ésta constituye solamente un pequeño componente de un proceso mucho mayor. El de un proceso integrado por la sucesión de todas las generaciones de académicos que han aspirado a trascender por medio de la superación de los límites de lo dado poniendo en acción la ilimitada potencialidad del ser humano (Torrance, 2006:10).

Al perseguir la trascendencia en los términos enunciados, el gremio de la academia se ubica en un horizonte de realización de orden intelectual y ético tendiente a la sublimación del acto humano, en el que lo más relevante no se ubica en lo que se tiene sino en el cómo se utiliza. Y en el caso de referencia, la posesión más importante de los académicos son los conocimientos, a condición de éstos no solamente se usen para el provecho particular sino primordialmente en función de un beneficio colectivo. Evidentemente, eso connota un acto altruista primordialmente enfocado a la atención del interés ajeno (Nagel, 2004:89). Algo ciertamente poco ordinario dado el predominio del interés egoísta, pero que sin embargo existe en el ser humano, dada la mencionada diversidad de los comportamientos que éste es capaz de desplegar.

Valorando las diferentes particularidades del constructo social denominado academia queda claro que el mismo constituye una manifestación del ser cuya infrecuencia en el espacio público guarda una relación directa con la independencia de su perspectiva y la autenticidad y valía de su vocación de servicio. Correlativamente, el origen de esa especificidad está plenamente vinculado y determinado por su esencia, dado que se trata de una esencia inquisitiva que hace de cada sujeto que la un inconforme respecto de las formas de vida estereotipadas. A partir de lo cual, no se conforma con atestiguar los sucesos que ocurren en su entorno o en su interior como sucede con la mayoría de la población, él quiere y necesita más que eso, se ve intensa e inevitablemente impelido a descubrir el porqué de lo que observa, palpa, degusta, huele, escucha, esto es, de toda la amplísima gama de información que le proporcionan sus sentidos. A entender porque el agua es incolora, insabora e inolora; porque el cielo es azulado; porque los objetos caen al suelo; porque existe vida; porque hay un crecimiento; porque existe muerte. Y una miríada de cuestionamientos más para los que no bastaría todo el espacio disponible en este escrito solamente para referirlos. Pero lo más relevante es que esa inmensa facultad inquisitiva no es una casualidad ya que es perfectamente congruente con el hecho de que la especie humana es la que se encuentra dotada con la mayor dotación cognitiva en el planeta (Sober y Sloan, 2000:298). De ahí el mayor nivel cultural y técnico de la civilización reflejado en la aceleración del ritmo de crecimiento de la población que recibe una preparación educativa -entre un 10 y un 15 por ciento anual- (Siguan, 1982:177).

En el orden de sucesos consignado, el mundo de la academia es el espacio social con el más grande requerimiento ético en términos de instrumentalizar el desarrollo del potencial humano habida cuenta que la raíz primera y última

de su quehacer es la exploración de todo lo cognoscible, y por tanto, su aportación nodal ha de ser la generación de la mayor diversidad de productos del intelecto. Esa premisa, colateralmente, implica que la labor académica es una forma de misión. Y como toda misión no se puede efectuar persiguiendo exclusivamente intereses personales narcisistas. El rumbo tiene que estar fijado por la alteridad a partir de la contribución de orden colectivo. Ninguna otra cosa justifica o le proporciona un sentido tan justificativo y eminente a la academia. Esa es la razón de fondo para que su objetivo exclusivo no pueda ser –aunque de hecho ocurra–, la obtención de bienes materiales o económicos, ya que su misión se encuentra en una posición cimera, la de la realización plena, aquella que solamente puede obtenerse mediante los actos auténticamente significativos y generosos, en donde el egoísmo no establece radicalmente su imperio. Un enfoque con el cual coincide la propuesta de la UNESCO, como ha sido ya resaltado por el estudioso del tema, Claudio Naranjo, en la medida en que en ella se promueve una perspectiva de lo educativo no reducida al simple aspecto económico sino tomando en cuenta otros aspectos relacionados con el desarrollo humano (2015:266).

Tal tendría que ser el modelo que sirva de guía al hombre de academia imbuido del espíritu que debe animar corporativamente a su profesión y a él mismo. Solo así podrá evitar las fisuras en su vocación. Las inconsistencias en su contribución. Cada afortunado integrante de la academia que consigue ser congruente con su aspiración gremial tiene garantizada la consecución de su sentido de vida, una búsqueda presente en toda la historia del pensamiento contemporáneo ante la creciente sensación de que dicho sentido se ha perdido por la crisis ideológica y de valores en los que se ha fincado la denominada modernidad (García, 1989:32, 33). Y sin sentido, nada de lo realizado resulta realmente útil y conveniente.

Pero el alcance de un sentido vital por medio del trabajo académico está muy lejos de ser un logro sencillo. Para conseguirlo, ineludiblemente, debe haber una oposición consciente hacía la inercia conductual colectiva determinada por las predisposiciones e intereses dominantes. Un auténtico acto de originalidad que, precisamente por ello, demanda no poco denuedo y porfía. Además, socialmente no están dadas las mejores condiciones para la consecución de una educación integral y equilibrada. A continuación se empezarán a abordar las diferentes aristas implicadas en esa inquietante situación.

Privatización del conocimiento

Dentro del actual contexto global hay una mercantilización cada vez más creciente de todos los aspectos de la vida cotidiana, tales como la vivienda, el transporte, el vestido, la alimentación, el entretenimiento y el descanso, entre muchos otros. Infortunadamente, la academia no se encuentra al margen de esa dinámica. La misma se ha visto modificada, al menos en su vertiente institucional (considérese que no todo académico opera dentro de circuitos convencionales), por una creciente tendencia a la privatización de la educación mediante el encauzamiento de las políticas públicas hacía una mayor participación de la iniciativa privada. Dicha tendencia que se ha venido verificando alrededor de las últimas tres décadas ha sido considerada por el pedagogo Paulo Freyre prácticamente como "una enfermedad y un delirio" tendientes a quitar al Estado una de sus principales obligaciones al tiempo que se promueve una práctica educativa mercantilista (Citado por Belsasso y Fernández, 2012:49). En la cual se privilegia la formación por competencias como eje formativo resultado de una serie de reformas iniciada en la década de los noventa (Brunet y Altaba, 2010:244). Y cuya premisa rectora es el fomento de las capacidades productivas de utilidad práctica en el terreno laboral y el cobro de los diferentes servicios educativos. Lo que pone a los recintos académicos más en la órbita del mercado que del servicio del crecimiento humano en sentido amplio.

La referida reorientación de la práctica educativa deja entrever que la misma se encuentra determinada, en última instancia, por las pretensiones de los grupos sociales dominantes que ocupan posiciones privilegiadas en el actual orden social orbitante en torno al sistema capitalista. Grupos que procuran utilizar cualquier elemento para promoverse y fortalecerse. Incluido un constructo social originalmente determinado por la búsqueda y trasmisión del conocimiento como lo es la academia, lo que la convierte en un agente estratégico para el futuro de lo educativo. Siendo el cariz más preocupante de dicho sesgo privatizador el privilegiamiento del beneficio de lo particular por sobre el interés colectivo. De lo que se sigue que los sectores poblacionales que no se ajustan a los criterios capitalistas quedan automáticamente minimizados o descartados como elementos pertinentes dentro de un esquema que termina por reducir la existencia a la materia y al consumo.

En donde el enclaustramiento del conocimiento dentro de determinados cartabones, es una forma de homogenización inducida verticalmente que por lo mismo constituye una forma de negación del otro, del que no se ajusta a lo elitistamente impuesto como aceptable y correcto. Además, incide en una reducción del universo cognitivo que es explorado por el ser humano puesto que no todo conocimiento tiene que traducirse precisamente en un producto

comercializable. Aún más, desde dicha perspectiva el conocimiento en sí mismo no tiene un valor monetario. En el entendido de que su esencia y su acción se palpan primordialmente en el desarrollo de la conciencia por medio del acrecentamiento de la capacidad de interpretación de la realidad. Por tanto, el condicionamiento productivista como base de la actual oferta educativa no tiene nada de consustancial respecto al proceso de discernimiento humano. Sino que se trata de un acto marcadamente inducido.

Derivativamente, la restricción en el acceso a la instrucción puede ser entendida como un nuevo "racismo cultural" (van Dijk, 2003:218), ya que de hecho se trata de una forma de diferenciación, de rotura del mosaico social a partir del establecimiento artificioso de grupos favorecidos y desfavorecidos. Cuya asignación en uno u otro grupo está siendo definida, en buena medida, a partir de lo educativo. En ese sentido, la instrucción institucionalizada realizada mediante la labor académica tiene la facultad de desempeñar un rol decisivo. Si su participación cede finalmente a las demandas de la inclinación privatizadora, lo estará haciendo a contra natura ya que para ello tendrá que trastocar su condición esencial. Porque ya no se tratará de una academia enfocada al descubrimiento de lo ignoto sino de una actividad profesional más que ha quedado subordinado a los intereses del gran capital trasnacional. En cambio, si su accionar respeta la naturaleza prístina de la procuración del conocimiento, si no la condiciona a partir de marcos limitados y reduccionistas, podrá conserva su potencial para encauzar el esfuerzo de la especie hacía el perfeccionamiento de sus disposiciones intelectuales y espirituales a partir de la comprensión de las múltiples expresiones de lo real. Una expectativa con mucho más noble, deseable y digna de ser vivenciada.

En el mundo académico existen actores que a título individual, grupal o institucional, se mueven en uno u otro de los sentidos referidos. Hacía una u otra manera de entender y practicar la academia. Hay quienes se inclinan por manejarla como un negocio destinado a la obtención de riqueza. Pero también existen otros que, desde una perspectiva humanista, la conciben como una incubadora de realización existencial a través de una mística de servicio. Cuando se presenta el primer caso, evidentemente es porque se ha pasado por alto que el sentido común nos previene que no es sensato trastocar el significado intrínseco de las cosas. Siguiendo esa lógica, dado que el sistema educativo es el medio histórico que el hombre ha creado para satisfacer su necesidad de saber, no habría que alterar esa función original. Ciertamente en otras áreas o aspectos puede ser conveniente la innovación, pero en la esfera académica no puede justificarse. Ya que el costo de hacerlo es demasiado considerable. Es el de la pérdida de rumbo que lleva a una condición caótica y deshumanizada impuesta por el afán de la ganancia económica.

Otro elemento pernicioso relacionado con el manejo mercantilista del quehacer educativo realizado en las instituciones académicas es su incidencia en la posibilidad de acceder, o no, a un nivel de preparación formal. Mismo que refleja una situación de diferenciación social con toda su carga negativa en términos de exclusión, opresión y dominio (Añón, 2001:25). Dado que dicha diferenciación usualmente es establecida por los sectores de la sociedad interesados en ejercer una posición de privilegio y autoridad respecto de la población general. Para ese fin, lo educativo se utiliza como un elemento definitorio de un *nosotros* y un *ustedes* soportado en la adquisición de determinados títulos académicos.

Sin embargo, es evidente la incongruencia inherente a la utilización del nivel de educación como referente de diferenciación social. Puesto que, en estricto sentido, el mismo no puede equipararse automáticamente con el conocimiento que efectivamente se ha adquirido. Hay sujetos con un gran conocimiento que carecen de estudios institucionales, y por contraste, existen casos de individuos con altas acreditaciones académicas cuyo desempeño intelectual no es congruente con las mismas. De ahí que lo que está operando en este caso es más propiamente una sobre representación de la academia destinada a la legitimación de una condición de violencia social. Ello incrementa las desigualdades existentes entre los países con mayores recursos económicos y los que menos tienen (Nussbaum, 2007:227). En tal escenario, se le está dando poder a la academia para consolidar el ascendiente de los poderosos por un efecto de boomerang, o si se prefiere la expresión, de traslación pendular. Con ello, se despoja a la actividad académica de su facultad de transformar al individuo mediante la dotación del discernimiento que le permita comprender los procesos sociales y naturales, y lo que es más relevante, se le quita el rol que tendría que desempeñar en la procuración del mayor bienestar común posible.

Con base en lo analizado, es palmario que la academia no puede permitirse aceptar otro poder que no sea el que le confiere la congruencia con su vocación y su misión naturales, lo que, sustancialmente, implica privilegiar una política de puertas abiertas y acceso indiscriminado sin más limitaciones que las impuestas por el ritmo de asimilación cognitiva personal. Ya que la privatización del conocimiento como medio de exclusión a partir del establecimiento artificioso de una situación privilegiada fundada en el acceso restrictivo a la educación públicamente reconocida, connota una injustificada apropiación elitista de un bien común. Puesto que, como todo lo privado, se apoya en una dinámica de evicción. Por medio de lo cual se sustrae a otros de la posesión y usufructo de algo socialmente deseable y benéfico dada su utilidad y valorización social. Como resultado de esas características, la "exclusión educativa" se agrega a otras formas de exclusión semejantes como lo son la carencia de empleo, vivienda o salud (López-Aranguren, 2005:200).

Un aspecto que hace particularmente cuestionable dicha exclusión es que se inspira en un sentido no objetivo de superioridad como premisa de la interacción humana. Considerando, como se adujo previamente, que no hay una relación directa entre la acreditación académica y la aptitud intelectual. Siendo altamente improbable que una interacción de ese orden pueda servir de puntal de una organización social equitativa y solidaria. Opuestamente, lo que puede propiciar es un mundo en permanente escisión y conflicto. Hacía ese orden de sucesos son jalonados cada vez de manera más amplia los aparentes representantes de la academia que se hacen eco del paradigma faccionalista promovido por el capitalismo. Uno de privilegiados y expulsados en el que lo sustancial es el beneficio particular al margen de cualquier otro interés o consideración, una forma de proceder que es insostenible en el largo plazo dado su carácter de fuente de desestabilización y conflictividad social.

Los elementos analizados apuntan hacía un mismo norte, tienen una misma significación neurálgica. La privatización de la educación se encuentra en una línea de fuerza tangencialmente opuesta a cualquier iniciativa tendiente al equilibrio en la distribución de los bienes públicos. En esas condiciones, no puede esperarse un escenario colectivo alentador. Ya que al privilegiarse lo particular antes que el conjunto debido al privilegiamiento de lo económico como eje de la sociedad tal como si la complejidad del hombre pudiera reducirse a un mero intercambio de bienes y servicios-, el resultado es un sistema incapaz de integrar al ser humano en sus diferentes facetas y de procurar su plenitud existencial. Consecuentemente, lo que se tiene es un sujeto sin opciones, enajenado por una ideología y una práctica que todo lo visualiza y maneja como un producto con valor de cambio. Únicamente apto para interactuar dentro de circuitos mercantiles pero incapacitado para alcanzar su cometido vocacional esencial, de ahí que los efectos asociados a la privatización de la educación implican un obstáculo para la satisfacción del ansía humana de conocimiento. Dado que en un escenario de privatización, la instrucción disponible en los espacios de la academia queda encapsulada y reducida a retales específicos de discernimiento al servicio del capital, cuya lógica e influjo se hegemonizan y acaparan las acciones y las interacciones humanas.

Por otra parte, si de suyo el anhelo y necesidad de encontrar orden, entender, saber y explicar, difícilmente pueden ser atendidos a partir de un único modelo de conocimiento, esa incapacidad se acrecienta aún más si el mismo se cercena a partir del encasillamiento en un propósito particular como es el caso de la privatización de la educación. Es como intentar contener toda el agua de la mar en la oquedad de una mano. Seguramente tal hecho no es desconocido para los promotores de dicho propósito, pero éste es minimizado o abiertamente desatendido debido a la priorización del interés económico que prevalece en la educación pagada. En ese tenor contextual, lo más relevante no es el qué –el conocimiento– sino la utilización que se hace del mismo –la reproducción del sistema capitalista–. Es decir, lo que se considera más relevante no es el manejo del conocimiento como un fin en sí mismo sino como medio para lograr otro objetivo muy distinto.

Ahora bien, el exclusivismo en la educación no solamente responde a una iniciativa de los grupos más poderosos que operan a nivel nacional y trasnacional, sino que además, requiere la participación del Estado en sus distintos niveles de instrumentación. En esa conjunción se mantiene la posición dominante de los beneficiados del capitalismo, la cual, es instituida y preservada a partir de un orden de cosas socialmente inequitativo (Cortés, 2007:42). Disposición que se articula con un contexto restrictivo en el que ningún constructo social puede desenvolverse libremente en tanto que está siendo constantemente presionado a adaptarse a lo que el sistema requiere para su reproducción. Así, deviene la organización social en una mera caja de resonancia de la difusión monotonal que recibe del sistema económico. Sin presencias auténticas. Sin esencias que la orienten y justifiquen. En realidad, un panorama demasiado pobre e insatisfactorio como para ser el rasero de la existencia individual o colectiva.

Para revertir el escenario descrito, la educación impartida desde la academia ha de dirigirse hacia una pulsión diametralmente opuesta. Trocar su penosa función de comparsa por el de instrumento propiciatorio de la distribución equitativa del conocimiento. Ello implica hacer efectivo el derecho a la instrucción educativa a fin de que el mismo no dependa, en ningún sentido ni bajo ningún criterio de los recursos económicos que posea cada persona. En esa medida, se tendrá también una mejor distribución de las posiciones laborales con mayores remuneraciones dado que las mismas están directamente asociadas a la preparación alcanzada en el plano educativo (Barry, 2001:375). Con tal escenario se tendrían más posibilidades de aminorar las tensiones y problemáticas sociales producidas por las prácticas de exclusión ejercidas hacía los sectores poblacionales marginales. No es una razón menor para hacerlo. No obstante, penosamente los poderes fácticos requieren más que eso para apoyar una iniciativa que

afecte sus intereses, por lo que solamente una notable presión social tendría el peso específico suficiente para revertir los intensos vientos de privatización que soplan en el horizonte de la academia, los cuales, colocan en riesgo creciente su desenvolvimiento como entidad autónoma y socialmente benéfica.

Predominio de la tecnología y retraimiento del humanismo

Como suele suceder en cada uno de los constructos sociales presentes en el espacio público, la academia se ve afectada por más de una propensión. Así, una vez habiéndose tratado la incidencia en ella de la inercia privatizadora, en el presente apartado se examinará otro aspecto que también tiene implicaciones considerables en la definición del sentido del quehacer académico. Mismo que se origina a partir de que en el perfil educativo promovido desde dicho ejercicio profesional se observa una prevalencia de la dotación de conocimientos tecnológicos como eje de la enseñanza aprendizaje, al tiempo que se deja de lado la atención al crecimiento de la persona a través de su formación humana, lo cual, constituye un viraje radical con consecuencias profundas respecto de la formación del ser humano. Ya que se trata de una mentalidad que tiene como antecedente el pensamiento cartesiano de René Descartes, un pilar nodal del actual modelo científico, dicho pensamiento se basa más en el *cogito*, en el yo pienso, que en la "doctrina del ser", prioridad de la tradición humanista (Grassi, 2015:86, 88). En el fondo, no es sino la opción por el acto racional como foco de legitimación de la realidad, esto es, como cedazo por el que han de pasar necesariamente la interpretación y la explicación para que sean estimadas como razonables y validas.

Sobre ese contexto de ideas, no es fortuito que el saber tecnológico esté ganando cada vez más terreno en los recintos académicos, puesto que los conocimientos vinculados a una técnica se tienen como los únicos fiables y exactos –al menos eso se conjetura–. El punto cuestionable del tema es que así se incurre en un privilegiamiento reduccionista partiendo de la premisa de que el conocimiento que puede adquirir el hombre es un universo sumamente heterogéneo y complejo. Por tanto, y haciendo uso del sentido común, se desprende que ningún enfoque es capaz por sí solo de abarcarlo en toda su amplitud y diversidad por más aparentemente sólidos que sean sus principios, ya que el discernimiento de lo complejo solamente puede darse con la participación de todos los recursos cognitivos y de la concurrencia de todas las perspectivas analíticas. Y aún con ello, esto solamente se conseguirá en forma progresiva y parcial. No obstante, a contrapelo de la referida necesidad de conjunción antes que de la segmentación y la exclusividad, el enfoque humanista está siendo relegado de la curricula académica en proporción directa a la adopción de la tecnología como eje nuclear de la eficiencia y la objetividad. Ello, paradójicamente, como si hubiera una ineludible disyunción entre el valor de la técnica y el humanismo fundamentado en la tendencia humana al perfeccionamiento y a la plenitud (Llano, 2001:37), una aspiración que ha sido relegada en los recintos académicos, como si la misma pudiera afectar la imparcialidad del conocimiento obtenido. Haciendo parecer que no es posible ofertar una enseñanza aprendizaje que contemple la formación orgánica y sistemática del hombre en todas sus dimensiones, en donde lo tecnológico y lo humano se complementen y fortalezcan mutuamente.

En lo personal, estimo que se trata de una falsa disyuntiva puesto que no hay una razón para tener que optar por una cosa u otra. En el entendido de que el hombre no tiene que competir con sus propias creaciones, ni mucho menos dejarse controlar por ellas, sino que la tecnología ha de estar al servicio del hombre, a manera de extensión colaborativa, sin imponerle al mismo una concepción roma de la realidad. Eso sería rebajar la dignidad esencial y las enormes facultades espirituales e intelectuales del hombre. De lo que se deduce que si bien el hombre tiene la oportunidad de construir un mundo organizado en torno a los avances tecnológicos, en ese mundo no se debe descartar el sentido humano, ya que al hacerlo, ese mundo termina volviéndose contra su propio creador al empobrecer su perspectiva de la realidad y sesgando su consiguiente accionar.

En las condiciones descritas, dentro del ámbito de lo académico y del grupo social que lo integra, no podrá explotar todo el potencial creativo y benéfico inherente a dicho campo de acción al no contarse con una perspectiva integral e integradora. Quienes ejercen algún tipo de participación en relación a la vida de la academia tendrían que tener conciencia de ello si han de ser consecuentes con el liderazgo social que se espera de la misma. Una en la que el hombre no cometa el desacierto de mutilarse a sí mismo con base en la intencionalidad de dirigir su vida a partir de la tecnología, ya que ésta resulta insuficiente para sustentar la vida humana.

Un aspecto adicional a considerar es que el mundo académico, al ser el referente por antonomasia del conocimiento científico, al igual que éste, tiene una vocación universal, lo que equivale a decir, de apertura, así, nada que lo constriña puede serle aceptable ni ondear sus estandartes entre sus filas. La tecnología tiene una notable e incuestionable utilidad para la mejora de las condiciones materiales de la existencia, empero, la realidad vital del hombre no se circunscribe a esa faceta, sino que tiene muchas más bifurcaciones y exigencias en correspondencia con la complejidad de su naturaleza, de hecho la más compleja que hay. De ahí que sea el único ser al cual su intelecto le ha permitido descubrir las múltiples variables existentes e interrelacionadas en el funcionamiento tanto del universo que le circunda como del universo que vibra en su interior. ¿A un sistema vital con esa capacidad cómo podría serle suficiente el conocimiento tecnológico para interactuar e interpretar la realidad? Es virtualmente imposible dado que sería tanto como pretender calmar una sed inmensa con una sola gota de agua.

La consideración de que el formalismo lógico y la estructuración matemática son medios eficaces para comprender al hombre (Levinas, 1993:114), en cierto modo, es un intento de mermar la complejidad inherente a la especie y de suscitar un ordenamiento que permita tener cierto control sobre sus ingentes posibilidades de manifestación. Pero ningún enfoque parcial puede sostenerse a largo plazo a partir de la negación de la pluralidad de expresiones y necesidades, por ser precisamente ésta la que abre paso a otras elecciones, a otros trazos de discernimiento, y a otras propagaciones y sostenimientos de la vida. Dicha tendencia al control también podría ser el reflejo de un cierto recelo hacía lo distinto, lo que, precisamente por serlo, no se pliega espontáneamente a la homogeneidad y serialidad prevalecientes, al tener sus propias

vetas a través de las cuales transita su esencia distintiva e irrepetible. Un recelo que abonaría a la discriminación en sus múltiples facetas y magnitudes que ve en el individuo con el que no se comparte algún elemento de identificación a un otro, a un extraño hacía el que se muestra indiferencia, en la menos negativa de sus manifestaciones, o a un enemigo al que hay que combatir, en la menos deseable y lamentable.

El humanismo aspira a una condición de existencia no coercionada, y por ende, más libre y auténtica, al procurar que el hombre se mantenga coherente consigo mismo mediante la internalización de la principal característica de su naturaleza: el libre albedrío. Ya que esa libertad de elección es la que permite llevar los dones personales a su pleno desarrollo, esto es, lo contrario de la limitación típica de las disposiciones exclusivistas y limitantes, justo como ocurre con la sistematización racionalista en la que se finca el paradigma tecnológico, cuya promoción se apoya en un sistema de ideas que coloca el bienestar material como razón de la existencia a manera de mistificación introyectada (Gabel, 1973:59), creadora de la base de aceptación necesaria para que un orden social impuesto no aparezca abiertamente como tal. Lo que espontáneamente haría surgir brotes de inconformidad puesto que lo obligatorio cala directamente en el ejercicio del libre albedrío, y por ello, produce un rechazo innato y radical.

Es sostenible asentar que el sistema de ideas materialista que antepone la tecnología en la academia conlleva tácitamente un efecto nocivo, ya que al entrar en escena ese sustrato ideológico se sobreviene inevitablemente la preeminencia del interés económico, tendencia impulsada por el modelo político y económico neoliberal desde la década de los ochenta (Baschet, 2015:27). Con ello, una acción particular, la implementación de un modelo cognitivo exclusivo, solo puede entenderse a partir de su conexión con el contexto mayor en el que tiene lugar, este es, el manejo de una mentalidad capitalista apoyada en un sistema neoliberal como norma de interacción social. En donde la institución educativa se proyecta hacía el lucro, el mismo venero motivacional observado en la tendencia a la privatización. No es sorprendente. Diríase que se trata de dos ramas del mismo tronco. O de variables coincidentes a partir de que comparten un principio común que confiere más relevancia a lo que se tiene –aunque solo sea superficialmente– que a lo que se es íntima y connaturalmente.

El deseo de gobernarlo todo, incluido el medio ambiente, a través del uso de la técnica, se ubica en clara correspondencia con la actitud que da primacía al tener. Ello plantea el serio dilema de que la tecnologización excesiva puede llevar al punto de subyugar al hombre hasta transformarlo en otro (Iglesias, 2003:160). Y lo medular no estriba en ese cambio sino en que el mismo implica un retroceso y una sujeción que lejos de abonar a la mejora del ser lesionan su dignidad y su estado originario de libertad. Es pues, un cambio no deseable producto del abuso de algo que es en sí mismo positivo. Es el hacer de la herramienta tecnológica, que ha de estar al servicio del hombre, un grillete y una dictadura, en la medida en que se convierte en el centro de su actividad cotidiana. En ese sentido, a guisa de ejemplo, el exceso en el uso del amplio abanico de dispositivos de comunicación disponibles actualmente propicia la falta de capacidad o interés en la socialización personalizada, al preferirse la comunicación indirecta realizada a través de la vía tecnológica en lugar del contacto humano directo, un fenómeno que en última instancia promueve la sustitución de la realidad por una realidad alternativa virtual o ficcional.

Adicionalmente habría que plantear que si bien la tecnología puede estar apoyada en un esquema mental objetivo y racional, eso no exime la posibilidad de que la misma produzca comportamientos irracionales, como podría definirse el uso abusivo de la misma hasta el grado de ser perjudicial para el individuo en la medida que lo pone en una condición de aislamiento a consecuencia de la preferencia por una socialización aparente que puede ser catalogada como una alienación de la realidad. Una alienación culturalmente inducida e históricamente específica, ya que la alienación no es una condición humana universal (Lukács, 2013:27). Misma que, como se refirió, es producto de la pérdida de sentido y ubicación. En la que el hombre ya no se reconoce como un ser emancipado y termina por ceder gradual e inconscientemente su posición protagónica, en este caso, a la tecnología. Como resultado de esa circunstancia, el foco de atención se desplaza de lo humano a lo no humano, que sigue siéndolo al margen de ser obra de lo humano.

La academia es un referente de la cultura global demasiado importante, no solamente por su función en el campo de la trasmisión del conocimiento, sino, sobre todo, por su importancia como productora del mismo, y en ambos sentidos, su acción tiene que estar dirigida hacía la procuración del bienestar de la especie antrópica y del medio

ambiente en general. De ahí que éticamente no sea lícito fortalecer una tendencia exclusivista en el entorno académico, sobre todo si concebimos al hombre como un complejísimo sistema de sistemas en el que se encuentran concernidos lo fisiológico, lo sensorial, lo emocional, lo cognitivo, y un amplísimo etcétera, no siendo razonable pretender tratarlo como un ente reducible a una vivencialidad que empieza y termina en la interacción con un solo aspecto de la realidad como es el caso de la tecnología, porque ni ésta ni ninguna otra experiencia aislada es capaz de satisfacer las necesidades inherentes a las distintas dimensiones de lo humano. El sistema viviente con mayores facultades, por lo cual, análogamente, es el que más requerimientos tiene para lograr un estado de equilibrio mental y emocional.

En las condiciones descritas, antes que privilegiar la tecnologización del hombre, se tendría que proponer la humanización de la tecnología, lo que significa utilizarla no como un sustituto de la interacción humana real sino como un complemento que permita eficientarlas y mejorarlas. En esa alianza la innovación tecnológica cumpliría a cabalidad la premisa humanista de perfeccionamiento del ser a partir de la sana concurrencia de las construcciones culturales que se incorporen favorablemente a las capacidades naturales, de esa forma se lograría conjurar "el "espectro de lo superfluo" (Bauman, 2013:28), de aquello que por ser vacío no abona a la vida ni a la dignificación de la misma.

Conclusiones

Al final del análisis efectuado sobresale el apremio de que la academia no deje de ser un caso aparte en el panorama colectivo, ello implica salvar los riesgos que se ciernen sobre ella mediante la reorientación de su práctica profesional a través de una vuelta a sus orígenes, a su raíz matricial, esto es, a su sentido de servicio. Un servicio llevado a cabo en el mundo pero al margen del patrón económico capitalista que lo gobierna, dado que la interacción humana no debe quedar recluida dentro de una priorización de lo económico puesto que ésta ha de configurarse y consolidarse a partir de muchos más elementos para que sea satisfactorias y estimulantes. Esa es la razón toral por la cual el desempeño académico está impelido a conservar su función de contrapunto respecto del interés económico. Para la consecución de esa premisa, el académico requiere formular y encarnar una forma de pensar y de estar en el mundo en donde la adquisición de conocimiento sea el ideal de un modo alternativo de vida, según un conocimiento no acumulativo y utilizable solamente en provecho de quien lo posee sino también para el de la colectividad, ello a fin de evitar un egocentrismo nocivo y auto destructivo.

El ejercicio de un actividad académica independiente del esquema capitalista predominante es tan necesaria que, de no verificarse, se pierde un espacio fundamental de libertad, exploración, reflexión, creatividad y de respuesta a la inagotable avidez de saber intrínseca al ser humano que le mueve a discernir las causas de aquello que observa, imagina o intuye. Todo ello en entre juego, en tensión y distensión. Esa es la medida del valor de la atipicidad de la academia y del grupo social que la conforma, de su rareza de la que depende en porción notable el impulso de las aspiraciones humanas más nobles, valiosas y fundamentales. Porque esa atipicidad adecuadamente encauzada abre cauces complementarios al interés económico oxigenando saludablemente el entorno social. Deviendo en un aparente contrasentido que en realidad permite apreciar un sentido superior, tomando en consideración que es mejor entender más que poseer más, en el entendido de que el aprendizaje efectivamente interiorizado es lo único que nos pertenece. Cualquier otra modalidad de posesión es relativa, efímera y circunstancial.

Sí, como ya lo anuncia el título del presente artículo, la academia es una cosa rara y atípica. Y en ello, como se ha intentado exponer, existen motivos de peso para que deba ser así, dado que la sociedad opera como un mecanismo que fácilmente se desajusta. Los procesos que maniobran y se entrecruzan en al interior de la misma presentan divergencias que se traducen en distintos nodos de conflicto de menor o mayor magnitud y repercusión. El hecho académico se encuentra en medio de uno de los más significativos, aquel que se suscita a partir de una disyuntiva, la constitución del hombre como un ente destinado al consumo capitalista y a la enajenación tecnológica, o bien, como una singularidad compleja, perfectible y auto determinada. Si se elige la primera opción, entonces la academia no tiene mucho que hacer, simplemente ha de conducirse dócilmente como una maquinaria de reproducción del capital humano necesario para la sobrevivencia de los requerimientos consumistas del capitalismo, pero si se elige lo segundo, entonces tendrá que erigirse en un parámetro de la progresiva realización humana.

La disyuntiva perfilada contiene un serio desafío que implica en última instancia una toma de decisión respecto del cual cada uno de los afiliados a la academia tiene la última palabra. Se trata de elegir si se actúa como mediador del capital o se asume la especial vocación al servicio inherente a su profesión. En el fondo todo depende de las pulsiones interiores latentes en cada académico, de su estado de atipicidad. Eso es lo que determina su aptitud, o no, para crear conductos emergentes por los que circule la savia de la incursión en los territorios profundos del

conocimiento. Una aptitud que es una cosa tan rara, y al mismo tiempo tan deseable, que, de no existir, habría que inventarla, tomando en cuenta los múltiples efectos positivos que se desprenden de ella.

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Representation of the linguistic world picture through a human factor

Representación de la imagen lingüística del mundo a través de un factor humano

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ABSTRACT

The article deals with the analysis of the role of human factor in the representation of the linguistic world picture. In particular, it places a special emphasis on the way a human being perceives or interprets the world and through which a knowledge of the world is reflected and considers language a tool which help to represent the world in connection with a human factor. Language is the most important argument in human life. We receive language at birth as a given; in the social environment and society, a person forms his worldview only through language. Linguistic picture of the world, it directly has a special role in reflecting the national mentality. And in every language picture of the world, there are categories of culture, to which value concepts can be attributed. A linguistic world picture is represented by the way he perceives, interprets, understands, expresses his or her natural language. Therefore, it is claimed that the language picture of the world should be studied in close connection with a human factor.

Keywords: human being, human factor, linguistic world picture, world picture, anthropocentrism

RESUMEN

El artículo aborda el análisis del papel del factor humano en la representación de la imagen lingüística del mundo. En particular, pone un énfasis especial en la forma en que un ser humano percibe o interpreta el mundo y a través del cual se refleja el conocimiento del mundo, y considera al lenguaje una herramienta que ayuda a representar el mundo en relación con un factor humano. El lenguaje es el argumento más importante en la vida humana. Recibimos el lenguaje al nacer como un hecho; En el entorno social y en la sociedad, una persona forma su cosmovisión solo a través del lenguaje. Imagen lingüística del mundo, directamente tiene un papel especial en reflejar la mentalidad nacional. Y en cada imagen lingüística del mundo, hay categorías de cultura a las que se pueden atribuir conceptos de valor. Una imagen lingüística del mundo está representada por la forma en que percibe, interpreta, comprende y expresa su lenguaje natural. Por lo tanto, se afirma que la imagen lingüística del mundo debe estudiarse en estrecha relación con un factor humano.

Palabras clave: ser humano, factor humano, imagen lingüística del mundo, imagen del mundo, antropocentrismo.

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It is much cited in world linguistics that knowledge of the world can be represented through a language in which a human factor plays a role in it. It can be said that a language picture of the world can be defined as a world embodied through the eyes of a man. A linguistic world picture is represented by the way he perceives, interprets, understands, expresses his/her natural language. Therefore, it is claimed that the language picture of the world should be studied in close connection with a human factor.

Being one of the modern areas of the humanities, anthropocentrism today occupies a leading place in linguistics. This direction was the reason for the formation of new humanitarian disciplines, such as axiology, ergonomics, heuristics, as well as the emergence of new interdisciplinary sciences, such as linguoculturology, cultural semantics, cognitive linguistics, sociolinguistics, psycholinguistics, linguistic studies.

This is due to new opportunities and provisions of linguistics among the humanities, since language is one of the most important sources of knowledge about the language.

Language is the most important argument in human life. We receive language at birth as a given; in the social environment and society, a person forms his worldview only through language. And only language can change our attitude to the environment. V.A. Maslova believes that "language is the only means that can help penetrate the hidden from us sphere of mentality, because it determines the way the world is divided into one or another culture" (Maslova, 2007).

On the basis of linguistic means, as a linguistic personality, a language can be reconstructed in its basic features. For example, V.A. Maslova emphasizes such a point that "any person who knows the natural human language can be modeled as a linguistic person. Three structural levels can be distinguished in a linguistic personality: structural-linguistic (reflecting the degree of proficiency in everyday language), cognitive (reflecting the linguistic model of the personality world, its thesaurus and culture) and motivational or pragmatic levels" (Maslova, 2007)

The linguistic picture of the world is directly related to the concept of "linguistic personality". And at the same time, the linguistic picture of the world is a set of ideas about the world reflected in the language. Presumably, we can say that each natural language corresponds to a peculiar linguistic picture of the world.

Whatever the linguistic picture of the world, it directly has a special role in reflecting the national mentality. And in every language picture of the world, there are categories of culture, to which value concepts can be attributed. Such as friendship, love, homeland, time, freedom, work, parents, family, etc.

And each of this concept is directly related to the personality.

The problem of the expression or representation of the world knowledge in a language is due to a human factor. Anthropological linguistics deals with the property of a person in language use. In this connection, it is essential to cite the following statement made by the famous French linguist, E.Benveniste: "It is impossible to imagine a person without a language and inventing language... In the world there is only a person with a language, a person speaking language, and thus the language is germane to the very definition of man" (Benveniste, 1974).

In accordance with the ideas expressed by one of the representatives of the linguistic logic G.V. Leibniz: "Language is a constitutive characteristic of the person, "the mirror of the mind", the mind interpreter", "a carrier of a certain national character" (G.V. Leibniz). It can be noted that the idea expressed at different times by different authors, was firstly formulated as a theoretical, linguo-philosophical concept by W.Humboldt, in which the language (Gumboldt ,1984) is recognized as the force that makes a human being a human being. Man becomes a human being only through the language (Ibid, 349), in which he/she involves all his/her creative potential. Relying on the beliefs aforementioned, we can state that language can be a peculiarity of a person; it is essential in the very issue being investigated which is the main feature, functioning as a tool allowing one to consider a man as the subject matter of a language picture of the world, giving a person a chance to represent his/her attitude to the objective and nonobjective world, nature ... embody himself/herself in the names of natural objects, introducing the utilitarian and ethnic assessment (Arutyunova, 1999).

It can be noted that the language is characterized by a person who is central to its objective realization.

The language representation of such a property of a human being is reflected in anthropomorphism and it compares the subject, the phenomena of animate and inanimate nature of a man and express them with human qualities.

According to the analysis of the research materials, anthropocentrism is not only manifested in various pictures of the world but also in its various fragments.

We have revealed that anthropomorphic regular metaphorical translations such as *man – the animal world*, *man –*

the plant world can be widely represented in the Uzbek language picture of the world, now, let's deal with some examples: man – the animal world – *bo`tako`z-* (word by word: camel eyes), *bo`ri kalla – type of melon* (word by word: wolf head), *Lochin* - "falcon" (about a brave, purposeful person), *musicha beozor* – zool. a kind of bird (about a calm, harmless person), *qaldirg`och - swallow* (name of girls), *xonqizi* - zool. ladybird (word by word: an insect of Mr. Khan, a man - flora – *husayni uzum* – a kind of grape «ladies› fingers»" (word by word: grapes of Hussein; *Abdulla qovun - kind of melon* (word by word: melons of Abdullah); *Nilufar - female name* - a kind of flower (word by word: nile - blue sky, ufar - aspiring, growing – word by word: a flower growing toward a blue sky; (cf.: irregular for the Russian language, the transfer of a man - a plant: *female fingers* to designate a kind of grape, *mother - and - stepmother* to designate a perennial plant, *pansies* to designate a flower).

It is peculiar feature for the compared languages that the anthropomorphic environment of the Uzbek and Russian linguistic pictures of the world is clearly represented in the spatial model of the world in the insight and linguistic expression of a person by the environment. In many languages, when nominating spatial representations, the names of human parts of the body (somatisms) are used to express the location and direction - Uzbek: *tog`ningtepasi* - top of the mountain, *tog`ningyelkasi* - mountain range, *o`ng qo`lda* - on the right hand, *chap qo`lda* - on the left hand, tog`ningetagi - *bottom of the mountain*, etc.

In addition, language manifestations of spatial realia words are the result of the position of a person. A person thinks space relative to himself/herself, tries to represent himself/herself in the names of spatial objects. In the construction of a spatial model of the world, a person applies the names of almost all parts of his/her body. This lexico - semantic group as a means of nominating spatial realities is most completelymanifested in the Uzbek language. For instance, in the perception of the Uzbek people model "top - bottom" is related to the vertical, and the model "beginning - end" - with the horizontal posture of a man, according to his head and legs: "head" - the top, the upper part - in a vertical orientation (tog`ningboshi - «the top of the head»; word by word: the head of a mountain) and the beginning, the upper part - in horizontal orientation *(el-yurt boshi* - "the beginning (top) of the people; word by word: the head of the people); *oyoq* "Leg" - bottom, lower part ( *suvning oyog`i* "lower part , last part of water" (word by word: water leg) and end (so`zimningoyog`ida (dialect)) -"At the end" (word by word: at the feet of my words). The middle part of the spatial orientation is symbolized by "bel" (waist) (*tog`ningbelida is* "in the middle of the mountain" (word by word: in the mountain belt). It seems that in such metaphorical nominations as "daryoning", *suvning bo`yni, bo`yi* - "river bank" (word by word: the river's neck), *kunning beti* "the sunny side" (the lexeme *bet* "face" is used in the spatial meaning "side"), *ariqning og`zi* "mouth gorge" (*og`iz* "mouth" - in the meaning of "gorge"), *u betda, bubetda* - "on that slope" (word by word: on that cheek , on that face)

Suvning, ariqning, daryoning labi – Russian: губа воды, арыка, реки: bank of water, ditch, river. The manifestation of the ethnic consciousness is worth highlighting here, its "constructive", "reasoning" ability in interpreting the results of cognitive activity.

The toponyms most completely reflect the characteristics of human partiality, the eternal aspiration of man to preserve, perpetuate himself/herself, his/her clan, tribe in the names of spatial objects.

In the chronological model of the world, a man represented the history of the development of ethnic communities and humanity as a whole, traditions, culture, behavioral norms, attitudes to life values, which are particularly pronounced in the phraseological model of the world , for example, in the Uzbek language : *ko`zi ochiqligida* (during the life), *alimsoqdan qolgan-* (outdated), *yeti avlodiga yetadi* - (enough for seven generation); *Bir umrga, hayoti davomida*(forever, forever, forever); *tuyaning dumi yerga tekkanda* (never, when pigs fly), *o`la o`lguncha* (for life, forever); *bo`rini yo`qlasang qulog`i ko`rinadi (speak of angels and you hear their wings), etc.* The Russian language: *вовременаоны* (obsolete, long ago), *времянеждет* (urgent need to immediately act), *воцветелет* (in the early years, in the heyday of physical and spiritual strength), *прицаре Горохе* (in very distant, time immemorial), *детскоевремя* (not very late, early time to go to bed), в самойпоре (in full blossom), *сколъколет, сколъкозим!* (How long ago! an exclamation at the meeting), *насклонелет*(in the extreme old age), *много (многие) лета* (obsolete: wish for a long life), *мафусаиловылета* (года) прожитъ (for a long time, longevity), *сгодами* (over time), *испоконвеков* (a long time, since time immemorial).

It is suggested in language data that in both the altitudinal and the chronological model of the world, a person used the same semantic motivations, the same naming principles in the nominations of the relevant categories as a whole, due to the unity of the main parameters and characteristics space and time (beginning, end, limit, length, range, proximity).

Anthropocentrism of temporal model of the world is found in the fact that the time is the universal, and the collectiveand an individual value, high-quality option, contributing to the organization of all other values (Ryabtsev, 1996). In this respect, it is worth pointing out that the most expensive, valuable notion to a person is

life which is defined through the concept of time. Since life is the time given to a man from birth to death, it is not astonishing that the individual and society are not unconcerned to what the life is filled with: with useful deeds or wasting money.

It can be said that time spent in useful work, by the sweat of the brow, is encouraged in numerous proverbs, sayings and idiomatic expressions: in Uzbek: *manglay teri bilan yashamo*q (live on one's own labor) *qo`li qimirlaganningog`zi ham qimirlaydi* (word by word: whose hands work, in fact, and his/her mouth works, i.e he/she earns his/her living) *erta turganning otiqulun tug`ibdi* (word by word: who gets up early, he has stallion foal); in Russian language: кторановстает, томубогдает *(God awards he/she who gets up early);* делу – время, потехе – час *(business - time, fun - an hour);* весенний день год кормит; не тот хорош, кто лицом пригож, атотхорош, ктодляделагож *(a spring day feeds a year; he is not good, who has a good face, but he is good, who is good for the cause);* idle pastime is condemned: *bekorchidan hudo bezor -* (slacker), *ishlamagan tishlamas* (equal to: who does not work, does not eat); *o`roqdayo`q, mashoqdayo`q – hirmonda hozir* (in food - a wolf, in work - a dead man); human labor feeds, and laziness - spoils; to meet a loafer – to grief piling up.

According to the language data, the people whose life was completely dependent on active labor at a certain time of the year, could not take control over the time. Therefore, the implementation of business on time is mostly encouraged and the habit of putting off all the next day is mostly decried norm of behavior by the ethnic communities: *bugungi ishni ertaga qo`yma, ishni boshladingmi, ohiriga yetkaz* (never put off until tomorrow what can be done today; *qolgan ishga qor yog`ar* (the wolf will eat the delayed case).

Also, it is noted that slowness, accomplishing things for a long time, as well as hastiness are not valuable for the ethnos. Thesenotions related to the poles, extremes are very richly represented at various language levels: *oshiqqan qiz erga yolchimas* (a hasty girlonce becomes a spinster), *ko`z ochib yumguncha* (quickly, hastily word by word: in a blink of an eye), *shoshgan ikki marta to`lar* (word by word: one who hastes pays twice) –haste makes waste, *olmapish, ozimga tush deb yotma,* (the more you lie the more you waste the time). "Золотая середина" (Golden mean), which plays a significant role in peoples' values practically is not reflected in the language: *sabr tagi sariq oltin* (patience is valued as a pure gold) – diligence is the mother of success.

As the examples show, events are judged by the subject, based on the criteria good – bad, acceptable – unacceptable,in terms of their concordance with the principles set by human beings.

So, the analysis of the linguistic units related to the space and time from the point of view a person as a subject introduces into the image of the world, allows making the following conclusion: a person captures himself/herself, his physical appearance in spatial nominations, whereas in the notation of time he reflects his/her active value oriented attitude to the world and life.

It is worthwhile to note that a man does not only represent andinterpret the world, but does evaluate it. Consequently, a spatial - temporal model of the world turns out to be involved in the personal sphere of a human being. However, to assess the world according to N.D. Arutyunova, *"человек должен пропустить его через себя"* (a person is to experience it through himself/herself) (Arutyunova, 1999), therefore the model of the world created by the subject includes not only cognitive components associated with the thinking activity, but axiological that are based on the principle of the value of orientation.

In this connection, the approximation is due to the nature of a human being, so the definition of the concept of evaluation, as well as identifying the ways the articulating the assessed attitude of a person towards the world and himself/herself are essential in connection with the problem of interpreting the image of a person in the linguistic picture of the world.

Assessment is a subjective expression of the significance of the objects and phenomena of the world; evaluation is a mental act, the subject's attitude to the evaluated object, aimed to determine its value for the life and activity of the subject. Therefore, the assessment is an integral part of the cognitive process, closely related to human practice.

The material analysis shows that the spatial model of the world, in the suggestions of space and spatial realias are the most marked sensory and rationalistic assessments, which makes it possible to speak of the epistemological nature of the anthropocentrism of a particular picture of the world, whereas in the time model of the world the language units nominating the time have been clearly demonstrated, due to the anthropocentrism of the time model of the world which can be described as axiological.

Furthermore, it is revealed that a human being can be considered not only as a subject, but also as an object of linguistic research, since a person, as a fragment of the linguistic picture of the world acts as an object of nomination.

According to the "Big Encyclopedic Dictionary" the concept of *object* is interpreted as "a philosophical category expressing that is opposed to the subject in his/her subject - practical and cognitive activity. An objective reality, existing independently of a person and his/her consciousness, acts as an object for the cognizing individual in the forms of activity, language and knowledge developed in the course of the historical growth of society" (SES 1987, 914). In this preparation, the following pieces of this statement seem interesting: *"opposes the subject", "exists independently of the person and his/her consciousness", "acts as an object for the cognizing individual".* The consideration of a person as an object of the linguistic picture of the worldurges to be concerned with a special object that is not opposed to the subject, but constitutes an integrated unity with an object knowing itself.

It is acknowledged that the main characteristics of a person finds a detailed expression in the relevant parts of the ideographic dictionary, thematic classification, which in a certain sense "reflects the image of the world in language" (Karaulov, 1981, 19). Based on the above, it can be expected that ideographic (thematic) dictionaries most completelyreproduce the properties of a person as an object. In this regard, we turned to the thematic dictionary, compiled by the famous German lexicographers R.Hallyg and V.fon Wartburg. A distinct section that is directly related to the person was followed in detail.

The dictionary is based on the classification scheme as it is recognized as the most universal, consistent, based on the principles of anthropocentrism (Hallig, Wartburg, 1963, 316).In the dictionary of R.Hallig and V.fon Wartburg the part associated with a person has been classified as following:

1. Man as a living being: gender, race, parts of the body, organs and their functioning, the five senses, movement and position, sleep, health and illness, human life in general, needs.

2. Soul and Mind: general position, intelligence, wisdom, ability, perception, consciousness, representation, memory, imagination, thinking, feeling, will and morality.

3. Man as a social being: social life in general societies, language, public relations, people at work, general provisions, agriculture, crafts and professions, industry, trade and finance, property, room, house, transport, post office, telegraph, telephone.

It can be said that all above mentioned thematic groups of this classification characterise a person as a natural object with a complex of individual, physical and physiological characteristics (sex, appearance, reality perception method, physical condition, needs, etc.), a person of spiritual character (mind, ability, memory, will, emotions, etc.), an object with socially determined characteristics (public relations, work, social professions, crafts, etc.).

So, it is essential to say that the entire conceptual sphere of a "person", which is characteristic in general for a certain stage of knowledge, for a specific cultural, social and historical public, as a way of regulating knowledge about a person helps to establish a chain of categorizedenslavements caused by diverse and many-sided relations of a person with the internal and external world. Moreover, it is represented as a form of reflection of the phenomena of reality in thought, as a system of views and ideas in which people's attitudes towards reality are realized and evaluated. All this appears at the same time as a way of generalizing and concretizing the content of a person as an object.

The prism of values can be a root of the creation of human language models based on physical and mental characteristics. In this case, the following point should be mentioned: "The human psyche is a structural dynamic predictable model of external reality. The bulk of the units of this model (let's call them conditionally conceptual) consists of the concrete images — reflections of individual denotations (phenomena and objects) with which a person practically deals. However, besides these individual structural models, the so called "generalizations" are formed in the consciousness (according to L.S. Vygotsky's terminology), i.e, independent abstract conceptual units that are generalized images — structural models inherent in entire classes of concrete images" (Melnikov, 1974). All in all, a person, as an object with a variety of properties, qualities, connections and relationships with reality, but living and acting as a whole unity, is also a very complex system, since the representatives of different national, social groups and geographical territories may be associated with diverse associations due to the sex, age, intellectual and professional features.

It is noted that language units nominating the concept of "human being" can be outlined in the following way: 1) human being as an integral object of living nature, opposed to all inanimate notions; 2) human being as a biological creature with gender differences, as well as psychophysical and emotional properties; 3) creature with brain, whose life is connected with certain timing parameters of age and representative of a particular period; 4) a living being, whose life takes place in a certain space, with different family relative, national - racial, labor, moral - ethical, etc. features.

As it can be noted that differentaspects of intellectual and practical activities, as well as many-sidednetworks of a person with other people, in general, differential symbols of a person as an object can be categorized as follows:

1. Family - kinship relations: *ota - father, ona - mother, o`g`il - son, yoshqiz - daughter, nevara - grandson, kuyov - son-in-law, qaynota (kuvov uchun) - father-in-law, qaynona (kuyov uchun) - mother-in-law , Amaki yoki tog`a - uncle, amma yoki xola – aunt, qaynota (kelin uchun) father- in-law, qaynona (kelin uchun) – mother-in-law , aka yokiuka – brother, opayokisingil - sister, bobo (dialect oppoq Dada , katta ota buva) - grandfather, buvi (katta ona, ena) - grandmother, er - husband, hotin - wife and others;*

2. Based on nationality:

O`zbek - Uzbek, rus- Russian, fransuz- French, ingliz- English, xitoy- Chinese, arman- Armenian, tojik – Tajik, ozarboyjon - Azerbaijani, avg`on - Afghan, eron - Iranian, etc.

3. Based on the employment, as well as a specialist in a specific field of knowledge:

Dehqon – farmer, cho`pon - shepherd, temirchi – smith, o`roqchi - mower, Alashulachi yoki qo`shiqchi - singer,o`qituvchi - teacher supply - cattleman, g`isht teruvchi - Kamen crate , tarjimon – translator, suvoqchi - plasterer, tabib- doctor, dorishunos- apothecary, etc.

4. Belonging to a **particular group, political, social or religious organization:**

O`quvchi - schoolboy; harbiy askar - military, demokrat - Democrat, tashviqotchi - Propogandist, musulmon yoki musurmon - Muslim - Muslim, buddachi yoki sanamga sig`inuvchi - Buddhist and others. The concept of "person" can be detailed, indicating the place of residence, belonging to social groups, gender, and so on.

Man as a biological being, characterized by sex, can be detailed by a systematic description of the concepts of "man" and "woman."

The concept of "man" can be described as follows:

1) **by age:** *o`g`il bola - a boy, o`smir - teenager, yigit - a boy, erkak - a man, qariya yoki chol - an old man;*

2) **on family - related relations:** *bobosi (katta ota, oppoq dada, buva) - grandfather, o`g`li - son, otasi - father, eri - the husband, akasi - elder brother, ukasi - younger brother, amakisi yoki tog`asi - uncle,qaynotasi - father-in-law, kuyovi – son-in-law etc .;*

3) **for public relations:** *hizmatchi– employee, qo`shni – neighbor,Mulla - representative of religion (pop), mahalla boshlig`i - makhalla leader and etc.*

Now, let's deal with the examples in Uzbek, there is no grammatical category of gender, lexical units are used to denote females, for example:

1) by age: qizbola - *girl, bo`yi yetganqiz– (female) teenager, ayol - (wife) woman, kampir - old woman;*

2) **the family - related relations:** *buvisi, katta onasi - grandmother ,qizi- daughter , onasi - mother, xotini– wife, opasi yoki singlisi- sister,holasi yoki ammasi– aunt, qaynonasi - mother-in-law, kelin-daughter - in-law and others;*

3) on public relations: *o`quvchiqiz - a schoolgirl, ishchi ayol - an employee, honima - a princess, shoira - a poetess, muallima - a teacher, raisa - a woman chairman, mudira - a manager and others.*

A person as a living and rational being, whose life is associated with certain spatial parameters and different types of relationships can be represented as follows:

1) resident of a particular area: *qishloqlik - villager, shaharlik - citizen, tog`lik – hill people, etc.;*

2) citizen of a particular country: *rossiyalik - Russian, afrikalik - African, Qozoqistonlik - Kazakhstani, xitoylik - Chinese, finlandiyalik – finlandets etc.;*

3) a representative of a nation, the team: *yapon - Japanese, ukrain - Ukrainian, yo`lsozlovchi- road builder, yozuvchi - writer, konchi - miner, etc.*

It can be highlighted that if kinship terms in the Russian languageare formed by various methods of affixation-*(дед-ушк(а), баб-ушк(а),мач-ех(а), отч-им, внуч-к(а), свекровь,* in the Uzbek language the terms of this class are produced using complicated words, separable components , as well as paired words, such as; *o`gayota - stepfather,*

o`gayqiz - stepmother, qayinota-father- in-law, Ota - bobo - ancestors ,ota- ona - parents, qari-qartanglar - old men, etc.

It should be summed up that the structure of the lexical meaning of the words "ona" and "мать" in the Uzbek and Russian languages allocated other semes: **"a parent, a direct relationship", "kinship", "first generation",** revealed in opposition: *ona-xola (the mother -aunt), ona-o`gayona (the mother - stepmother), ona-kata ona, buvi (mother - grandmother),* which make it possible to carry out a more detailed classification of these ideographic words.

In conclusion, based on the results of the research, the following inferences can be drawn:

a) The concept a "human being" demonstrated the interaction of three kinds of fields: conceptual, semantic and associative fields, which express the systematic and non-systematic relation of lexical units nominating a person.

b) The features of perception and language representation of different aspects of human lifeenable to assume that a human being as a subject and object of a language picture of the world carryies an anthropocentric orientation; an ideographic description of the concept a "human being" allows setting different components of the concept itself.

Thus, the axiological characteristic of phraseological units cannot be imagined without national and traditional characteristics of native speakers. Science has proved that no other units of linguistic levels than phraseological units absorb the value orientation of the people. And a person, speaking as a member of this people, through his language reflects the national flavor of the whole nation. This social approach of a person can be understood from different angles. He can appear both as an object and as a subject.

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Local wisdom values, ethical climate, and moral intensity in whistleblowing of village fund administration

Los valores de la sabiduría local, el clima ético y la intensidad moral en la presentación de denuncias de la administración de fondos comunitarios

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ABSTRACT

Allocating funds to villages with village officials who do not completely understand how to manage these funds accountably will only cause potential frauds. Whistleblowing mechanism facilitates disclosures on these potential frauds. This research aims to investigate the potentials of whistleblowing in village governments and one's intention to commit whistleblowing. We conduct our research in Bringin Village, Bringin Sub district, Semarang Regency. Our qualitative method enables us to illustrate the object's existing phenomenon and conditions. Our results show that village officials of Bringin village can apply whistleblowing mechanism. More specifically, Bringin Village applies internal whistleblowing because the village head chooses to settle the village fund fraud case internally (society). The whistleblowing intention is motivated by ethical climate, moral intensity, and local wisdom of village officials and culture built by the village head.

Keywords: Whistleblowing, Local Wisdom, Moral Intensity, Ethical Climate.

RESUMEN

La asignación de fondos a las aldeas con funcionarios de la aldea que no entienden completamente cómo administrar estos fondos de manera responsable solo causará posibles fraudes. El mecanismo de denuncia de irregularidades facilita la divulgación de estos posibles fraudes. Esta investigación tiene como objetivo investigar el potencial de la denuncia de irregularidades en los gobiernos de las aldeas y la intención de una persona de cometer denuncias. Llevamos a cabo nuestra investigación en Bringin Village, Bringin Sub district, Semarang Regency. Nuestro método cualitativo nos permite ilustrar el fenómeno y las condiciones existentes del objeto. Nuestros resultados muestran que los funcionarios de las aldeas de la aldea de Bringin pueden aplicar un mecanismo de denuncia de irregularidades. Más específicamente, Bringin Village aplica denuncias internas porque el jefe de la comunidad decide resolver el caso de fraude del fondo comunitario internamente (sociedad). La intención de los denunciantes está motivada por el clima ético, la intensidad moral y la sabiduría local de los funcionarios de la aldea y la cultura construida por el jefe de la aldea.

Palabras clave: denuncia de irregularidades, sabiduría local, intensidad moral, clima ético.

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RESUMO

A alocação de fundos a aldeias com funcionários da aldeia que não compreendam completamente como gerir estes fundos de forma responsável apenas causará potenciais fraudes. O mecanismo de denúncia de irregularidades facilita as divulgações sobre essas possíveis fraudes. Esta pesquisa visa investigar os potenciais da denúncia de irregularidades nos governos das aldeias e a intenção de cometer denúncias. Nós conduzimos nossa pesquisa em Bringin Village, no sub distrito de Bringin, na regência de Semarang. Nosso método qualitativo nos permite ilustrar o fenômeno e as condições existentes do objeto. Nossos resultados mostram que os funcionários da vila de Bringin podem aplicar o mecanismo de denúncia. Mais especificamente, a Bringin Village aplica denúncias internas porque o chefe da aldeia opta por resolver internamente o caso de fraude do fundo da aldeia (sociedade). A intenção de denúncia é motivada pelo clima ético, intensidade moral e sabedoria local dos funcionários da aldeia e cultura construída pelo chefe da aldeia.

Palavras-chave: Denúncia, Sabedoria Local, Intensidade Moral, Clima Ético.

1. INTRODUCTION

Village fund is a fund from state budget (APBN – Anggaran Pendapatan dan Belanja Negara) that aims to finance government, (infrastructure, health, education, and economy) development, and community advocacy and empowerment at village level. The Government Regulation (PP – Peraturan Pemerintah) No 60 Year 2014 regulates the implementation and administration of this fund. It is expected that well-functioning village fund administration accelerate village development that eventually increases public welfare. Current infrastructure development in several villages in Semarang Regency confirm this expectation. More specifically, the following are some concrete examples: construction of sanitary toilets in 30 villages in Semarang Regency (Suara Merdeka Daily 2016); the inauguration of village field with adequate facilities such as well-functioning drainage, field elevation, and garden in Bancak Sub district, Semarang Regency (Terbit Daily 2016); construction of water tank to anticipate landslide in Sepakung Village, Banyubiru (Suara Merdeka Daily 2016); and construction of emergency road in Bungkah Subvillage, Sepakung Village (Suara Merdeka Daily 2016).

Nevertheless, recent news indicate frauds in village fund administration. For example, it has been revealed that there are 30 corruption cases in the Semarang Corruption Crime Court that involve many village officials. From these 30 corruption cases, six of them are village fund corruption in Popongan Village Bringing Sub district, Tegalwaton Village Tengaran Sub district, Jatirunggo Village Pringapus Sub district, Kebonagung Village Sumowono Sub district, Rowoboni Village Banyubiru Sub district and Dadapayam Village Susukan Sub district (Antara Jateng 2014). In Popongan Village, the ex-village head and secretary misused village fund that resulted in state loss of Rp 103 million. In a similar case, a corruption case in village fund use that involved the village head of Milir Village, Bandungan Sub district resulted in state loss of Rp 67.5 million (Suara Merdeka 2014). These show that village fund administration and implementation requires well-functioning governmental monitoring activities because the main objective of village fund is to promote welfare and development among village population.

The success factor of the village is due to planning, implementation, and evaluation of the rural development programs. The village as a government which is in direct contact with the community becomes the prominent focus in the government development. The underlying reason is that the majority of Indonesia areas are in the countryside. Based on Government Regulation No. 60 of 2014 on Village Funds, Village funds are sourced from the revenue budget through the District or City Revenue and Expenditure Budget and are used to finance the administration of the government.

The widespread village fund misadministration dilute public trust, thus encouraging governments to mitigate village fund misuse by tightening control and providing a system that enables public to report the cases or popularly known as whistleblowing system. Whistleblowing system facilitates timely identification and correction of abuse of authority that eventually improves efficiency, officials' morale, and avoid lawsuits and negative images (Miceli and Near 1992). The Ministry of Home Affairs (Directorate General for Village Government Advocacy) also have provided a website for whistleblowers to report frauds when they have information on or find village fund misadministration.

One can access this website through the official site of Ministry of Finance's whistleblowing system and LAPOR (Online Public Aspiration and Reports Service) website. Furthermore, the Act No. 31 year 2014 on witness and victim protection also regulates whistleblowing activities. This act is an amendment of Act No. 13 year 2006 that regulates witness and victim protection and only mentions them as "fact revealers" (Mulyadi 2014).

Act No 6 year 2014 on Village mentions that village officials and related parties have the rights to administer and determine village development based on village's local wisdom. Local wisdom is closely related to village's traditional

culture and contain views or rules to guide village inhabitants in living their daily lives. It is therefore necessary to conserve local wisdom values that are taught from generation to generation. If optimally managed, these values even can be public assets. One can see local wisdom values from various sides, such as culture, tradition, religion, beliefs, tourism or from the governance substance that emphasizes mutual helps, togetherness, kinship, consensus and self-reliance. Bringin Village, a village in Semarang Regency, Central Java Province, is still tradition-laden and refers much to ancestors' philosophy as manifestations of local wisdom values that form the village's core identity.

In making ethical decisions, one will refer to their perceptions on values, norms, and rules that exist in a certain area or commonly known as ethical climate (Ramussen et al, 2013). Ahmad et al (2014) define ethical climate as ethical dimensions that could describe organizational culture. One who make ethical decisions based on ethical climate will have ethical considerations (good vs. bad) on the consequences of their decisions. According to Victor and Cullen (1998), ethical climate consists of three indicators, namely egoism, principle, and benevolence. In the egoism ethical climate, some public are still hesitate or fearful to disclose village fund misuse. These hesitation and fear emerge when the misuse perpetrators are their relatives or colleagues and reports on the misuse could damage their family relationships or their positions as village officials.

One way to stimulate courage and good moral for public whistleblowing is by increasing their awareness on the importance of public control and disclosure of village fund misuse. The benevolence ethical climate is individuals' consciousness to contribute their best potentials for the common good and not to tolerate actions that give adverse impacts on their society. The Bringin village's local wisdom describe that the society are grateful for their natural endowment and try to develop their village for their common welfare and to mitigate negative actions that can affect harmfully to them (such as corruption and abuse of authority).

In the principle ethical climate, government have stipulate regulations that regulate village fund disbursements, determination of development priorities, report of village fund use and sanctions for villages that misuse the fund. The administrative sanction is the delay in subsequent village fund disbursement until the report is completely finished according to development standards previously determined in MUSRENBANGDES. This sanction adversely affects the whole village society. It is therefore expected that workshops and trainings on village officials' support and impact encourage public to disclose and report village misuse as early as possible to facilitate consensus resolution on the case without government intervention.

Previous research on whistleblowing focus on factors that affect individuals to become whistleblower. In the government setting, Alam (2013) and Noviani and Sambharakreshna (2014) investigate government officials' intentions in committing whistleblowing. Alam (2013) finds that whistleblowing likely mitigates frauds in Malang City government. His results are consistent with Noviani and Sambharakreshna (2014) who show that whistleblowing significantly affects fraud prevention in governmental agencies. Studies relationship between moral intensity and whistleblowing and finds that moral intensity positively affects whistleblowing intention. Kresnahastuti and Prastiwi (2014) suggest that moral intensity affects auditors' decisions to commit whistleblowing. Lai and Chen (2011); Taylor and Curtis (2010); Shawver (2011) also indicate that moral intensity influences intention to report. On the contrary, Gandamihardja et al. (2016) show that moral intensity has a negative effect on internal auditors' intention to commit whistleblowing.

Research on ethical climate by Fah et al. (2013); Rothwell and Baldwin (2006); Victor and Cullen (1988) use various research objects. Setyawati et al. (2015) show that egoism and benevolence ethical climates do not significantly affect intention to commit internal whistleblowing. However, principle ethical climate has positive influence on this intention. Fah et al. (2013) conclude that ethical climate influences individuals' intention to commit whistleblowing. However, Rothwell and Baldwin (2006) find that ethical climate cannot predict intention to commit whistleblowing.

This research aims to investigate the potentials of whistleblowing implementation in village fund administration in relation with local wisdom values, ethical climate, and moral intensity of village officials. We expect that our results could illustrate local wisdom values, ethical climate, and moral intensity in the village government domain that can cause intention to commit whistleblowing. This research could also provide valuable inputs to the government in socializing their website of report on village fund frauds and follow-ups of the reports. Our informants are village officials in Semarang Regency, especially in Bringin Sub district.

2. LITERATURE REVIEW

According to Rahyono (2009), local wisdom is human intelligence of a certain ethnic group that is accumulated through their experience, this implies that local wisdom is a product of a certain society through their experience that is unique relative to other societies. These values strongly attach to these societies because it has existed through a long time, as long as the existence of these societies. Local wisdom as positive values that emerge and develop within societies. If optimally used, local wisdom of villages could contribute to the success of village development

(Tiza et al., 2014). Juniarta et al. (2013) argues that local wisdom is a set of life values that are inherited from descendants in the form of religion, culture, or verbal custom within societies' social system.

It is necessary to promote good governance by improving communication effectiveness between government and society. In this context, society's local wisdom could play a significant role in governmental activities. As the institution that is most likely to accommodate all society's needs, government is the most feasible agency to implement local wisdom in their activities. From the substance of governance, village officials possess local wisdom values such as mutual helps, togetherness, kinship, consensus, self-reliance, and tolerance. These values could affect village officials' decisions.

Whistleblowing is a process that involves personal and organizational culture factors. Based on Miceli and Near (1988), the following are characteristics of those who tend to commit whistleblowing: occupying professional positions, having positive reaction about their occupations, older, having longer tenure and being nearer to pension age.

Brandon (2013) explains that there are two types of whistleblowing. The first one is internal whistleblowing that occurs when an employee or a group of employees find out frauds committed by other employees or superiors, and report these frauds to superiors at higher levels. The second type is external whistleblowing that occurs when an employee or a group of employees find frauds committed by their companies and then leak this information to society because they know that these frauds are harmful to the society.

Park and Blenkinsopp (2009) show that intention to commit whistleblowing refers to the extent one evaluates costs and benefits of committing whistleblowing. In order to be a whistleblower, one has to have a certain level of confidence that whistleblowing will provide benefits for everybody. This research uses four indicators related to whistleblowing, namely activity to report fraud, risk consideration, and intention to become a whistleblower.

Ethical climate is an aspect in an organization that explains about perceived norms, values, and behavior within an organization. Ethical climate not only helps individuals determine their behavior that is acceptable by their organizations, but also affects organization members' morale (Victor and Cullen 1988). Ethical climate describes employees' values and responsibilities on behavior within their organizations (Simha and Cullen 2012).

Victor and Cullen (1988) develop framework that consists of two dimension models of ethical climate, namely ethical philosophy and sociology theory. Ahmad et al, (2014) suggests that ethical dimension consists of three criteria, namely egoism, benevolence, and principle. Egoism refers to behavior that serves one's self-interests. Benevolence refers to decisions and actions that aim for everybody's interests. Principle is related to decisions and actions that comply with existing laws, regulations, codes of ethic, and procedures. Ethical climate tend to encourage positive behavior for others.

Kresnahastuti and Prastiwi (2014) explains that moral intensity is a component that consists of characteristics related to main moral issues that affect individual perception. Jones (1991) argues that individuals' ethical behavior depends on their moral decisions. This research uses two elements of moral intensity (Jones 1991), namely consequence level and social consensus. Consequence level is defined as amount of loss because of a moral action, while social consensus is defined as a social consensus that consider a certain action to be evil or good.

3. RESEARCH METHOD

This method focuses on the phenomena that local wisdom values, moral intensity, and ethical climate are potentially useful in disclosing village fund misuse. Consequently, this research applies qualitative method. Our qualitative method analyze local wisdom values, moral intensity, and ethical climate on village governments. More specifically, this research applies descriptive analysis method to describe or analyze our research findings. Further, this qualitative descriptive method aims to describe existing object phenomena and conditions.

Our informants are village officials who are in charge of administering village fund in Bringin village, Bringin Sub district, Semarang Regency. We determine our informants by using sequential technique, i.e. no limitation on the number of informants. The number of informants will increase until information cannot be developed further and informants have reached saturation points (Neuman 2014).

This research collects data openly through interview method. Although we prepare questions before taking interviews, it is likely that questions develop according to field situation and condition. Our data collection technique starts with interviewing our informants. We use semi-structured interview technique with flexible questions to accommodate existing field condition in order to gather information on intention to commit whistleblowing. We analyze and conclude our interview results based on informants' answers.

4 RESULT AND DISCUSSION

Village Fund Administration

The government will disburse village fund if village officials have determined priorities for next-year development through MUSRENBANGDES (Musyawarah Rencana Pembangunan Desa – Consensus on Village Development Plan). According to Government Regulation No. 60 year 2014, village officials, representatives of communities (RT/ RW), religious leaders, community leaders, LKMD (Lembaga Ketahanan Masyarakat Desa – Village Community Resilience Institute) and BPD (Badan Permusyawaratan Desa – Village Consensus Body). In this consensus meeting, every sub-village has the opportunity to propose development plan in their areas. The village fund is allocated for infrastructure development and community empowerment. Bringin Sub district, especially Bringin village, use village fund for physical development (roads, irrigation lines, dams, early childhood education or PAUD [Pendidikan Anak Usia Dini] building, scholarship for poor children, financial aids for elderly people, food provision for children below five years age, sanitary toilets for poor household, and allowance to renovate unfeasible houses). Village officials determine development priorities based on level of damage and community's needs. Consensus meetings co-organized by village officials and communities potentially mitigate misunderstanding about prioritized development within society and each community in the village could tolerate the agreed development priorities. These are in line with what Mr. IY and Mr. IS mention:

"We held MUSRENBANGDES to plan our own development. Usually, village officials, communities (represented by RT/ RW officials), religious leaders, community leaders, LKMD, and BPD) attended these meetings to determine proposed development"

Mr. IS adds:

"Each sub village has the opportunity to propose their own sub village development plan in the MUSRENBANGDES. However, MUSRENBANGDES will sort out these proposals based on the level of damage and community's need urgency"

After village treasurer receive the village fund disbursement, the main task of sub villages that are prioritized for development is to establish development committees. Each development committee or POKJA (working group or kelompok kerja) consists of a chairperson, treasurer, secretary, and community representatives. RT/ RW, community leaders and village officials (sub village heads) attend the meetings to form POKJA. POKJA is in charge of implementing development and spending the funds provided by the village officials by referring to real estimate of costs (RAB – rancangan anggaran biaya) that has been decided by MUSRENBANGDES. These are in line with our interview with Mr. IS:

"After the village fund is disbursed, the village treasurer will calculate based on the RAB. After everything matches, the village officials will transfer the funds to POKJA to allow POKJA to spend the fund and to start the development process immediately. The main task of POKJA is to spend the fund for development. We establish TPK (Activity Monitoring Team or Tim Pengawas Kegiatan) and always ask them to show purchase proof to monitor the fund use."

In implementing village development, village community help each other to accelerate the completion of village development projects. Slow completion of development project will affect other village development projects and even delay village fund disbursement for subsequent periods. The village head forms an activity monitoring team (TPK – Tim Pengawas Kegiatan) to monitor development processes by encouraging villagers to complete their development projects timely. Villagers also support these projects by providing additional aids in the form of money, labor, or food. The following excerpt of our interview with Mr. IS supports these notions:

"When village development is ongoing, there is a team called TPK from our village officials. This team usually are the village head's representatives. The main task of this team is to encourage us to finish the projects timely. Late project completion will delay other projects in other sub villages. If the projects fail to finish on time, we will also submit the financial accountability report lately, won't we? That will delay the subsequent fund disbursement. As you can see, each project is related to other projects. That's why we have to speed up our projects so that everyone receives their shares."

Village officials often find problems, either material or non-material, when implementing village development. The material problems are related to fund insufficiency to provide meals for POKJA or to purchase building materials. Villagers are then going to contribute money to top up the fund. These are in line with Mrs. NY and Mr. IS:

"Solely relying on village fund or other funds (such as ADD and BHPDRD) for our village development is insufficient. It is often that we have also to rely on community support. For example, it is usual that villagers donate their money to purchase building materials or meals for POKJA"

It is often the case that realization of village development budget leaves some unused funds. Significant remaining funds will be used for project developments as long as these comply with physical development standards agreed upon in MUSRENBANGDES. These are in line with Mr. IS' answers:

"We usually use the remaining development funds for other developments, as long as these comply with standards stipulated by MUSRENBANGDES. If these don't, there will be serious problems."

On the other hand, when the unused fund is insignificant, POKJA will mention it in the SPJ as the SILPA (unused budget – Sisa Lebih Penggunaan Anggaran) item. This SILPA item will be given back to the state budget (according to PP No 60 year 2014). As Mrs. NY mentions:

"Even if there is only remaining fund of only 100 rupiah, we must report it. We must return this 100 rupiah back to the state treasure. We cannot use it for our village development for next year. Our next-year projects will use next-year budget."

Village officials understand that it is important to optimize public service and village development. They prioritize public interests as suggested by the vision of the Bringin Village Head Office that claims to be ready to serve for societies and to be open to constructive critics. Consequently, village officials do not tolerate any wrongdoing or village fund misuse by related parties in the village and community development. The following excerpt of interview with Mr. IY supports the notions:

"We are here to continuously provide excellent public service, as optimal as can be. We visit their events (posyandu, PKK, bersih desa, etc.) to offer constructive suggestions and critics, to allow them to propose important physical development that they will submit to MUSRENBANGDES. In order to promote transparency, we always share the information on village fund receipts and details on the spending. Just in case public want it."

Fund transfer from village treasurer to POKJA requires strict monitoring to speed up village development and to prevent village fund misuse. Not only village officials monitor the village fund use, but BPD as representatives of government also monitor the implementation of village development (Act No. 6 year 2014 (55)). Mr. RM confirms these notions:

"There is a team that monitors and encourage POKJA to speed up the development so that other sub villages can also benefit from the fund. This team is TPK that consists of village officials, community leaders, BPD, and LKMD. The formation of TPK is based on village head's instruction. So it's a serious matter."

BKD as government representative will check the LPJ accuracy and consistency with development realization after SPJ has been completed. BKD is in charge of checking SPJ and the physical results of the development projects. This refers to our interview with Mrs. NY:

"We have to be serious and cautious in using village fund because BKD always monitor us. They always check our SPJ and conduct on-site monitoring. They will certainly inquire and investigate if there is any discrepancy with the standards. Any misuse will bring us to legal prosecution."

Local Wisdom Values and Ethical Climate on Intention to Commit Whistleblowing

Bringin Village in Bringin Sub district, Semarang Regency is a village that still strongly upholds their local culture and ancestors' values. More specifically, the local wisdom values are firstly, popokan (mud throwing) rite as a manifestation of their gratitude on the success of their village founders in evicting things that are harmful to villagers. Secondly, nyadran kubur is a rite that requires villagers to clean up their relatives' graves just before Ramadhan holy month in order to sustain communication with deceased relatives, ended with having meal together (tumpengan). In this nyadran kubur rite, villagers share their fortunes to widows and the poor in their neighborhood. Thirdly, merti dusun (cleaning up village) as a manifestation of gratitude, hope, and kinship (mutual help, tolerance, harmony). This aims to protect their future from adverse events. Traditions in Bringin Village teaches mutual help, kinship, and unity among villagers. Village officials always encourage public participation in monitoring the village fund use in order not to hamper village development, and in reporting problems in the development implementation and in participating in village development to complete the development project timely.

Village officials, especially the village head, are responsible to government in reporting the village fund use. This responsibility encourages the village head to advise village officials to prepare LPJ well and accurate according to village development implementation. Village officials should provide their best in running their government, both in terms of public service or village fund use. The village head advises village officials to prioritize public interests over theirs and to minimize village fund misuse. As the government head in Bringin Village, the village head also encourages village officials to monitor village fund use and to report village fund misuse. More specifically,

the village head points to the potential impacts of village fund misuse, such as the higher possibility that village officials will become witness of the misuse case or mutual suspicion or distrust between village officials. Besides, village officials also provide support and response in relation with disclosure of misuse of village development fund. Public participation is important to resolve the case of village fund misuse internally without intervention from government (BPKP) to avoid delay in village development.

The information about the potential impacts of village fund misuse, village officials' supports in resolving the case of village fund misuse, and public demand to avoid their village from adverse consequences encourage villagers to become whistleblowers. The intention to become whistleblowers exists because society assume their responsibilities to prevent adverse consequences from their villages. Furthermore, village officials support public participation by promoting transparency in receipts of village development fund as stipulated by standards that have been decided in MUSRENBANGDES.

Local wisdom values in the form of Javanese philosophy and customs affect the intention of villagers and village officials to commit whistleblowing. The following are local customs that promote intention to commit whistleblowing. Firstly, merti dusun as a manifestation of gratitude and hope that in the future the village is free from adverse events (corruption, crime, greed). Secondly, popokan rite as a manifestation of villagers' gratitude on village leaders' success. In the current context, this symbolizes the roles and supports of village officials in resolving the case of village fund misuse without hampering village development. Thirdly, Javanese philosophy of "Hayuning Bawana, Ambrasta dur Hangkara" that can be interpreted as human beings should constantly strive for pursuing happiness, welfare, and eradicating evils and greed within themselves and all villagers.

Local wisdom values teach public to be thankful for what they possess, to offer their best for their village and to protect their village from evils, such as corruption, crime, and greed. These encourage villagers to commit whistleblowing.

Perception on existing values, norms, and rules in Bringin Village or as commonly known as ethical climate also affects the intention to commit whistleblowing. The egoism ethical climate is indicated by the fact that some villagers are still fearful and hesitate to report the village fund misuse because of the following reasons. Firstly, the perpetrators of village fund misuse are still their close friends or even their relatives. Consequently, they only give warnings not to commit misuse again to the perpetrators. Secondly, reporting misuse committed by their relatives or close friends will potentially impair their friendship or family relationship. Thirdly, reporting misuse committed by those with authority (e.g. village head or village secretary or village treasurer) without sufficient support from government at higher level (e.g. Sub district government) will only threaten whistleblowers' position in village. Fourthly, there are fears that reporting misuse will invite bigger problems. Considering the lack of public courage and awareness to report wrongdoings within their environment, it is then necessary for village officials to raise the public awareness about the importance of reporting wrongdoings that can adversely affect the whole village population.

The benevolence ethical climate is individuals' awareness to offer their best for common welfare and not to tolerate any action that cause adverse consequences to public such as crime or corruption. The customs and life philosophy from the ancestors of Bringin Village or commonly known as local wisdom values significantly affects the awareness of the importance of public welfare. The local wisdom values of Bringin Village describes how society are thankful for their natural endowment and try to develop their villages for public welfare and to fight against evil affairs that adversely affect society (corruption and crime).

Courage to report unethical acts that can give adverse impacts to whole villagers must complement the awareness of the importance of public welfare. One concrete example of promoting public courage to commit whistleblowing is to provide public counseling regarding the impact of village fund misuse and support for those who are willing to report the village fund misuse.

The principle ethical climate is decision making based on existing rules in a certain area and government regulation. Governments have stipulated regulations regarding village fund disbursement, determination of development priorities, report of village fund use and sanctions for villages that misuse development fund. Village fund misuse attracts adverse consequences for the whole villagers because public fund for physical development and community empowerment is illegally channeled to private use. Village fund misuse also dilutes government trust to villagers and government delay disbursement of village fund for subsequent years or even reduce the amount of subsequent village fund. Hopefully, counselling on the impact of village fund misuse and village officials' support will encourage public to disclose village fund misuse as early as possible to allow village officials to resolve the case internally (society) without involving government.

Moral Intensity on Intention to Commit Whistleblowing

Kresnahastuti and Prastiwi (2014) suggest that moral intensity is a concept that encompasses characteristics related to main moral issues that affect individual perception. Taylor and Curtis (2010) argue that one decides to report others' wrongdoings based on the severity of misconduct and responsibility within organization to report misconduct. Internal factors (perception within individuals) and external factors (individual surrounding environment) affect individual perception of behavior control (Putu 2016).

In implementing village development, society have important role to complete the development according to agreed-upon schedule and disburse the fund for village development. After fund disbursement, village officials will reconcile with RAB (real estate of costs – Rancangan Anggaran Belanja) and then transfer the fund to POKJA in each sub village. It is therefore important to monitor village fund use because POKJA have the authority to spend the fund according to the village development needs.

Village officials encourage public to participate in monitoring village fund use by controlling village fund use and reporting any misuse act. This encouragement aims to promote public good moral. Villagers who have information on village fund misuse but do not have courage to report the misuse and tolerate the village fund misuse will promote bad public moral for villagers. More specifically, it is likely that villagers will tolerate other misuse that will eventually cause much more adverse impacts for the whole villagers.

However, it is not easy to be a whistleblower because villagers tend to be fearful and hesitate to report abuse, especially if the perpetrators are their own relatives or friends. Village officials realize the importance of reporting evil matters as bad and reporting good issues as good as public habit because village fund misuse will adversely affect the whole villagers. Consequently, village officials provide counseling to villagers about the adverse impacts of village fund misuse and their support on public reporting of misuse.

Unresolved case of village fund misuse affects villagers negatively, namely delayed village development, no additional fund from government, government sanction in the form of delayed subsequent fund disbursement, and compensating sanction if the case has entered legal prosecution. Besides providing counseling about the adverse impacts of village fund misuse, village officials also convince public to have courage to disclose village fund misuse. This counseling is about village officials' support and action. In order to follow up corruption cases reported by villagers, village officials will identify and monitor reported persons. If it is confirmed that the reported persons commit corruption, village officials will warn them and bring them to consensus meeting with POKJA and Sub district officials to resolve the issue and to give sanctions to the perpetrators in order that this case will not delay village development.

The decision to be a whistleblower is not an easy one. Furthermore, villagers are more hesitate and fearful to disclose village fund misuse. It is therefore necessary that village or government officials encourage public to commit whistleblowing by emphasizing the adverse impacts of village fund misuse for the whole villagers. Hopefully, society will be more courageous to report village fund misuse to their village officials. Recent solution of the case of village fund corruption by village officials without involving government and without delaying existing village development confirms this expectation.

The Bringin Sub District Head also acknowledges the resolution of corruption case reported by public. It then can be said that the decision to be a whistleblower is affected by individual perception factor, motivation from village officials to promote public good moral, and village officials' approach on impacts and village officials' support for whistleblowers.

5 CONCLUSION

This research finds that village officials really understand that village fund is for public development and welfare, namely for infrastructure development that are directly related to public (e.g. road, dam, and irrigation line development), scholarship for poor children, sanitary toilets for poor household, and allowance to renovate unfeasible houses. They also still strongly uphold consensus culture in making decisions of village development (MUSRENBANGDES - Musyawarah Rencana Pembangunan Desa – Consensus on Village Development Plan). This consensus meeting aims to encourage villagers to tolerated prioritized village development because principally village development priorities are based on public needs urgency level and damage level. The village head advises village officials to pay more attention to public welfare by minimizing errors in public service and village fund use. The village head also forms TPK (Activity Monitoring Team – Tim Pengawas Kegiatan) to monitor the village fund administration and eventually to prevent village fund misuse.

This research also finds that whistleblowing is not only applicable in the large firms but also in village officials of Bringin Village. Village officials of Bringin Village apply internal whistleblowing because the village heads prefer to resolve the case of village fund use internally (society) without involving outsiders (government). Village officials

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commit whistleblowing to minimize abuse in village fund administration. There are five factors that explain village officials' and public courage to commit whistleblowing. Firstly, public awareness to report wrongdoings to protect and to promote villagers' interests. Secondly, egoism ethical climate causes some persons are hesitate to commit whistleblowing because they are afraid that this action will lead to problems that are more complex or will adversely affect their positions in village. Thirdly, benevolence ethical climate encourages villagers to commit whistleblowing because they are aware that this action will promote public welfare. Fourthly, principle ethical climate causes village officials to promote public awareness by informing about the impacts of village fund misuse and village officials' supports in resolving the case of village fund misuse. Fifthly, village officials encourage public moral to report wrongdoings to prevent worse impacts on villagers.

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Non-Intrusive Detection system for Sleeping Student at School

Sistema de detección no intrusivo para estudiantes dormidos en la escuela

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ABSTRACT

The role of poverty rate, medical diagnoses, napping and medication on sleep habits contribute to the academic performance of the children. The problem of sleeping students in the classroom is an underestimated problem in Malaysia.   The goal of our project was to produce a non-intrusive, portable and easy to use solution to detect whether or not a person was falling asleep while in the classroom. The methods used in our system were sensors to detect whether or not the eye was open or closed and sensors to detect whether or not the head was dipped below a certain angle. This data was transmitted wirelessly where a microcontroller was used to determine whether or not to activate our alarm system. Our project was developed in C code and testing and verification were performed to validate the accuracy of the sensors and alarm decision system.

Keywords: Teaching Practice**,** Clinical Supervision Assessment.

RESUMEN

El papel de la tasa de pobreza, los diagnósticos médicos, la siesta y la medicación en los hábitos de sueño contribuyen al rendimiento académico de los niños. El problema de dormir a los estudiantes en el aula es un problema subestimado en Malasia. El objetivo de nuestro proyecto era producir una solución no intrusiva, portátil y fácil de usar para detectar si una persona se estaba quedando dormida o no mientras estaba en el aula. Los métodos utilizados en nuestro sistema eran sensores para detectar si el ojo estaba abierto o cerrado y sensores para detectar si la cabeza estaba o no por debajo de cierto ángulo. Estos datos se transmitieron de forma inalámbrica donde se utilizó un microcontrolador para determinar si activar o no nuestro sistema de alarma. Nuestro proyecto se desarrolló en código C y se realizaron pruebas y verificaciones para validar la precisión de los sensores y el sistema de decisión de alarmas.

Palabras clave: Práctica docente, Evaluación de la supervisión clínica.

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Introduction

A student is a learner, or someone who attends an educational institution. To have a bright future and a good career it is really necessary for a student to maintain a good academic performance. (Acebo Wolfson & Carskadon 1997) Investigation in the field of sleep problems among the student is a nearly new field. There is even limited research when it comes to exploring the effect of sleep problems and the impact it has on academic achievement (Buckhalt, El-Sheikh, & Keller 2007). But now a days, it is seen that there are so many problems faced by them which are affecting their mental & physical health which in turn affecting their academic performance adversely. Sleep is a necessary component of student and young growth. Bad or lacking sleep can have a dramatically negative influence on a student everyday activity, especially during a school hour. Side impacts may comprise drowsiness, off-task behavior and a disability to focus

The excessive use of mobile, social networking sites effect youngster irregular sleeping patterns. Due to such problems students are facing heavy drowsiness during class hour.These applications also can be applied to the manufacturing industry where workers must stay awake during critical late night hours while operating heavy and dangerous machinery. Additionally, situations where a user must stay awake such as late night security shifts could also benefit from such a system. Because our system is portable and low cost, this can become a viable end user product which can be sold to throughout the world

The purpose of this project is to provide a portable system to detect drowsy driving. The use of IR LED's at 900 nm and an appropriate IR sensor was used to determine if the eye was closed or not. The basic idea here is that there would be a different reflection between a closed and open eye. The output of this sensor was digital which did not provide the greatest flexibility.

The other part of the drowsy student detection system was the use of mercury tilt switches. Essentially, the circuit would be closed at a level angle and open at a certain angle. We used three of these tilt switches with the use of a three-input NOR gate to provide greater flexibility in the use of the tilt switches. The sensing circuit was mounted on a pair of glasses along with a 9 V battery and LINX

Transmitter so that the unit was autonomous.

These two signals were sent wirelessly into a PIC microcontroller which used prior history of the student behavior to determine whether or not to activate the alarm system. For the alarm system, three alarms were used with the purpose of providing differing levels of warning. The alarms used were a vibrator, a buzzer and a light. The alarm circuit was controlled by the 5V input from the PIC which was then amplified to provide enough power to activate the alarms through the use of transistors. The entire station was built on a circuit board with a 12V source from a battery power bank.

Design Background

The development was divided into three main components which were handled individually and then collaboratively once they were integrated. The first part was to design and verify the eye sensor. This involved choosing the correct wavelength for the eye sensor and the choice of whether or not to use a digital or analog circuit (Ozdemir, Boysan, Selvi, Yildirim, & Yilmaz 2015). In addition to the sensors, this subproject also involved determining how to effectively send four signals wirelessly to the PIC microcontroller [9].

The second part of the project was the software algorithm design on the PIC microcontroller. This involved designing a smart algorithm to not only determine the time needed to trigger alarms but also a way to incorporate prior history into reducing or increasing time thresholds. This subproject also involved providing an easy to use interface for the end user and extensive testing and verification to ensure that the alarms were being triggered correctly according to actions of the user.

The third part was the alarm system. This involved the choice of the three alarms which was a vibrator rated at 3V, a buzzer rated at 6V and lamps which were rated at 12V. The design challenge here was to create a switching circuit which could use the 5V input from the PIC in the second subproject. Other considerations in this subproject included the values of resistors to use to limit the current and testing and evaluation to ensure that the components would run effectively while remaining safe for the end user.

The following is a block diagram showing the overall functionality of the system:
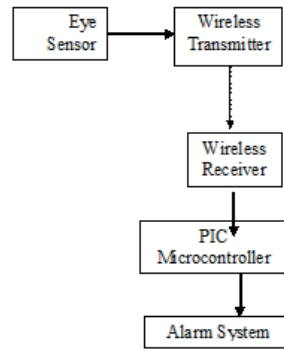
Figure 1. General Block Diagram

Overall, the system we have designed would take in data via glasses on whether or not the eyes were closed or not. This data is then sent wirelessly to a PIC microcontroller where it controls our three alarms. The three alarms are:

Vibrator: Discreet alarm, first alarm user feels.

Buzzer: Audio alarm if the user does not respond to initial alarm.

Light: To notify users in the car and other cars in the area that the driver is asleep.

Eye Sensor

The eye sensor consists of the IS489 light detector and the LN175 light emitting diode. Light from the diode is emitted at a wide angle of 120 degrees and will shine on the eye and surrounding skin and be reflected back to the sensor. The sensor outputs a logic high equal to Vcc (5volts in our circuit) when the sensor does not detect light and logic low (0 volts) when it does. When the eye is open the light reflection from the diode is insufficient to be detected by the sensor and it outputs logic high. When the eye is closed, muscles pull the skin from the eyelid closer to the sensor causing the reflection to increase and the light detector to output logic low.

Power Considerations

The IR LED has a maximum forward current of 100mA and a maximum forward voltage of 1.7V. The diode is supplied with 5V and a resistor size must be chosen to satisfy:

If = 3.3/R < 100mA

Therefore the minimum value for R is 33 ohms. At our chosen value of 500 ohms the diode and resistor consume 33mW. The light detector power consumption is several orders of magnitude less than this and therefore negligible.

Safety

ANSI standards specify a maximum exposure limit to IR light as 610uW/cm2 (Acebo Wolfson & Carskadon 1997). The LED used in this device has a radiant intensity of 7mW and an aperture of 5mm2. At this intensity, the safe distance can be calculated as:

Our design has the LED placed within 3mm of the eye so it would appear as if this is unsafe according to ANSI permissible exposure. However, this exposure occurs at an angle of 90 degrees to the front of the eye because the LED is placed at the side of the head. Under these conditions, the eye cannot focus directly on the light emitted from the diode which should reduce the actual exposure intensity. Also the radian intensity stated in the data sheet for this device is for maximum current of 100mA. Under typical conditions for our device the current will only be about 7% of this. Light output should be directly proportional to current, thus the actual intensity used in this project is less than stated in the data sheet. Before this project is marketed a more thorough investigation of actual light affecting the eyes and if it exceeds allowable exposure must be performed.

Tilt Sensor

The tilt sensor consists of Durakool TO8 series mercury tilt switch. The contacts in the switch are closed at a range

of 0 degrees to 35 degrees after which the contacts are open. The sensor will give us an indication of a person's head nodding forward which is a good indication of fatigue. The switch works in all directions, therefore, to have better control of the angle at which the switch is open three were used, each offset from the other slightly to provide greater design flexibility for what head angles activate the sensor. When the switches are closed, a logic high signal is passed to the next component of the circuit but when it is open pull-down resistors are used to bring the level down to logic low.

Data Transmission/Receiver

Data Transmission is achieved with the use of Linx HP3 series wireless transmitter and receiver. The wireless transmitter transmits the data from the sensors to the receiver at 903.37 MHz at a maximum distance of 100 feet which far exceed the needs of this design. The transmitter and receiver only transmit data on one channel at a time therefore an encoder/decoder pair is used to convert the data from the sensors to a serial stream for transmission and reception. The encoder and decoder require the use of a resistor-capacitor circuit to determine the frequency of the serial stream. The values of the capacitors and resistors are determined by equations given in the data sheet for these devices. The three RC components needed for the encoder are RTC, RS, and CTC. The value of RTC must be greater than or equal to 10k ohms and RS must be twice this amount. 10k and 20k ohms were chosen for RTC and RS respectively. CTC must have a value between 400 pF and 15uF. The value used in this design is 0.01uF. The choice of these components determines the frequency of the serial stream according to:

$$F \simeq \frac{1}{2.3 R_{T_c} \ C_{T_c}}$$

With the choices of the components the frequency is about 4.35 kHz. The transmitter accepts data modulated at a frequency anywhere between 100 Hz and 28,000 Hz so this choice of components is acceptable.

The decoder must have its RC components chosen to properly decode the information sent from the encoder. The components used in the decoder are R1, C1, R2, and C2. R1 and C1 are chosen according to:

R1C1 = 3.95RTCCTC

Thus, the values chosen for R1 and C1 are 39,500 ohms and 0.01uF respectively. The values of R2 and C2 must be chosen according to:

R2C2 = 77 RTCCTC

Thus the values chosen for R2 and C2 are 820k and 0.01uF respectively. The circuit for the transmitter/encoder is shown in figure 2.3 and the circuit for the receiver/decoder is shown in figure 2.4. An inverter is used on the output of the decoder corresponding to the eye sensor so a high signal will indicate a closed eye. The three signals from the tilt sensors are all inputs to a logical NOR gate so that the signal will only be high when all signals from the sensors are low. This is the actual indication of whether or not the head is tilted and the signal then goes to the microcontroller.

Power Considerations

The transmitter consumes 17mA at 5volts making its total power dissipation 85mW. The Receiver consumes 35mA at 5 volts making its total power dissipation 175mW. The encoder and decoder draw negligible power compared to this.

The sensor components are powered by a 9v alkaline battery. The battery voltage is regulated to 5v by the MC7805CT voltage regulator. This battery must source 33mW for the LED and 85mW for the transmitter giving a total of 118mW. The 9-volt Energizer Industrial battery is capable of providing this for 15-25 hours.

PIC Microcontroller

The microcontroller, the PIC16F877A, will be used to collect the data received from the sensors via the wireless communications. As described in the wireless communication section, the data will be transmitted via two wireless links which will feed into two inputs of the PIC microcontroller. The nature of the data will be a logical high or low denoting whether or not the eye is closed or open or whether or not the head is tilted past a certain angle.

Software Design Flowchart and Explanation

The software algorithm can be split up into three main components shown below
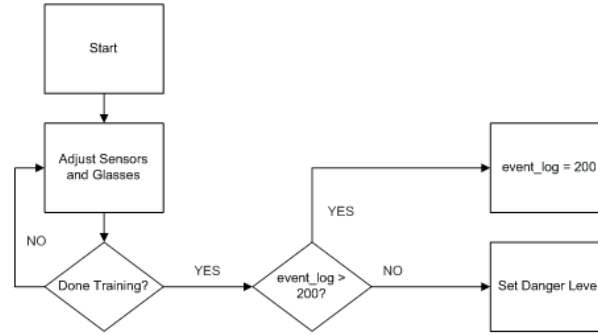
Figure 2. Initial Startup Software Diagram

In this part the software, the user has the ability to adjust the sensors and glasses before running into the main data collection code. Once this is done, the system will then set the danger level and begin data collection. The event log variable is checked to ensure that it has not gone over 200 which ensure that each danger level has the same window of length.
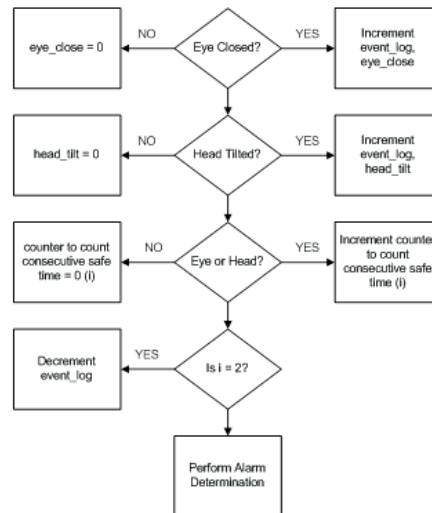
Figure 3. Data Collection Software Diagram

In the data collection program, the following variables are modified which are then sent into the alarm activation and eye closure rate portion of the program:
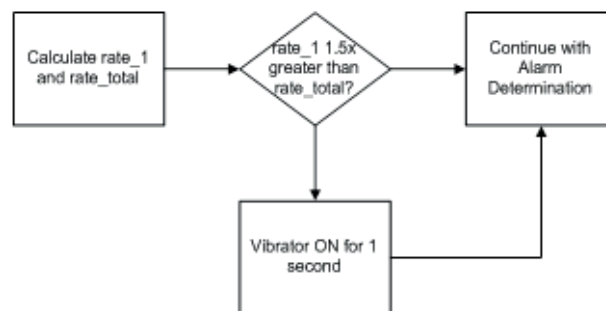
Figure 4. Blink Rate Detection Software Diagram

Essentially the system trying to see if the eye blinking rate has changed. The reason is that is the user begins to blink rapidly, this could indicate they are falling asleep because their eyes are very dry. If they starting to blink slowly, then this could indicate slowed reaction time and heavy eyes which could mean they are falling asleep. The type of alarm is a short 1 second pulsed alarm which will give the user an early warning and possibly forces them to pull over to get some rest. The methodology for this portion of the software is that the rate of blinks per 10 seconds is measured throughout the operation of the system. This value is stored into the variable rate_total. The other variable, rate_1 is the blink rate for the most recent 10 second time period. This is compared to the value of rate_total and if the difference between the two is greater than 1.5x, then the alarm will be triggered. Otherwise, nothing will happen and the alarm activation sequence will commence.

Eye Sensor Testing Procedures, Results and Analysis

Testing of the eye sensors consisted of varying several parameters and recording their effect on the distance at which the sensor detects objects. These consist of sensor placement, light output from LED (adjusted with potentiometer), different reflective surfaces, and varying lighting conditions.

The test show sensitivity is affected by the distance between the IR LED and light detector. The results of this test are shown in figure 5. The closer the diode and light detector are to each other, the further away they detect objects. If the two are placed too close together (less than three millimeters, the light detector will always output low because it directly receives IR light from the diode since the diode has a wide degree of emission.
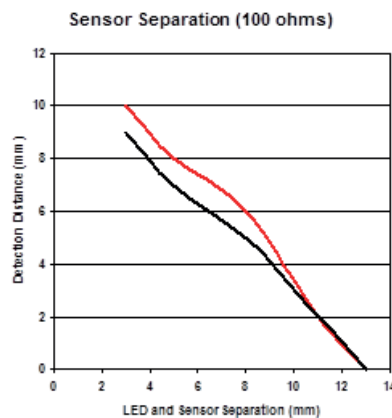
Figure 5. Eye Sensor Sensitivity vs. Sensor Separation

The next test is testing the relationship between sensitivity and the resistance in series with the diode (light output). The results are shown in figure 6. The more light the diode outputs, the greater the distance objects will be sensed. After experimenting with how the sensor reacts to the eyes and eyelids we found that the sensors must be within 5 mm to effectively detect blinking. For this reason we placed the diode and light detector 3 mm apart to increase sensitivity and then used 500 ohms for the resistor value to decrease sensitivity and save power, an added benefit.

The green line is reflection sensitivity used with a highly reflective silver object. The sensitivity is much higher with this object and this test was performed since it was originally thought that the eye is more reflective than the eyelid but we found that this is not the case. Other tests performed with varying skin color showed negligible sensitivity differences. Finally tests were performed to find a site to place the sensors relative to the eye. The best results come from the sensors being placed directly in front of the eye but this is undesirable because it severely reduces vision. After experimenting with locations above, below, inner corner, and outer corner it was decided the best location is the outside corner since the muscles in the outside corner of the eye push skin sufficiently close to the sensor to cause a response, and because it only slightly blocks peripheral vision.

Software Algorithm Testing Procedures

A variety of tests were performed to test the software algorithm's performance and accuracy. The following table below shows the specific tests and purpose.

Table 1. Tests Performed on Software

Test	Purpose
*Eye Close	Test the time it takes for the eye to trigger the alarms at each danger level.
*Head Tilt	Test the time it takes for the head tilt to trigger the alarms at each danger level.
Eye and Head	Test the time with both eye closed and head tilted at each danger level.
Head Nod	Test the number of head nods it takes to raise the danger level.
Eye Blink	Test the number of eye blinks required to raise the danger level.
Eye Close Rate Change	Test the ability for an early warning alarm to be triggered if there is a rate change in eye closure.
Danger Level Drop	Test the time required to drop from one danger level to another.

The eye and head tilt test were run under one test because the same software algorithm was being used for both the eye and head. Thus, the times should be identical. Running the test for both the eye and head on together is only done to illustrate how the times for alarms to activate decrease in half.

Software Algorithm Testing Results and Analysis

The tests were conducted using a stop watch and the results and analysis are shown below:

First Alarm Trigger Times (Vibrator)

Table 2. Eye Close OR Head Tilt Test (All times in seconds)

Trial #	Danger 0	Danger 1	Danger 2	Danger 3
1	4.515	3.453	2.188	1.572
2	4.594	3.375	2.703	1.443
3	4.641	3.438	2.156	1.699

Table 3. Eye Close AND Head Tilt Test

Trial #	Danger 0	Danger 1	Danger 2	Danger 3
1	2.485	1.828	1.470	1.112
2	2.532	1.406	1.032	1.033
3	2.406	1.906	1.287	1.092

Second Alarm Trigger Times (Buzzer)

Table 4. Eye Close OR Head Tilt Test (*All times in seconds)

Trial #	Danger 0	Danger 1	Danger 2	Danger 3
1	6.750	5.594	4.234	3.422
2	6.797	5.953	4.468	3.231
3	6.766	5.781	4.844	3.662

Table 5. Eye Close AND Head Tilt Test

Trial #	Danger 0	Danger 1	Danger 2	Danger 3
1	3.765	3.547	2.984	2.662
2	3.438	2.609	2.515	2.212
3	3.734	2.391	2.968	2.112

Third Alarm Trigger Times (Light)

Table 6. Eye Close or Head Tilt Test (*All times in seconds)

Trial #	Danger 0	Danger 1	Danger 2	Danger 3
1	9.734	8.521	7.641	6.114
2	9.781	8.406	7.453	6.122
3	9.765	8.250	7.657	6.249

Table 7. Eye Close and Head Tilt Test

Trial #	Danger 0	Danger 1	Danger 2	Danger 3
1	4.234	4.734	4.078	3.439
2	5.000	3.843	3.344	3.002
3	5.016	4.875	3.641	2.985

Overall, the results indicate that our software algorithm does decrease the time thresholds when going from a lower danger level to a higher danger level. The differences in time can be attributed a lot to our use of the stopwatch where an error can cause a difference in almost a second. Another result which we expected was that when both the head was down and the eye was closed, the times were decreased in half which is what we would want to happen in a real life situation.

Danger Level Tests

Table 8. Head Nod Test

Trial #	Number of Head Nods to Raise Danger Level
1	8
2	12
3	11

Table 9. Eye Blink Test

Trial #	Number of Eye Blinks to Raise Danger Level
1	9
2	13
3	12

The eye blinking appears to need more blinks to trigger the next danger level due to the quickness of an eye blink. This relative quickness compared to the nodding of a head gives more time for the head counter to increment requiring less nodding than blinking to trigger the next danger level.

Table 10 Danger Level Drop Test

Trial #	Time to Drop Danger Level (s)
1	9.88
2	10.01
3	10.11

These results were fairly consistent because no data was being inputted while the test was running. This test merely shows that if the user does not exhibit unsafe behavior than every ten seconds the danger level will be reduced.

Eye Rate Tests

Eye closure rate testing was performed by leaving inputting data into the system for a short time and then leaving the system alone to lower the rate. The results below show the effects of increasing the rate either by slow blinking or fast blinking.

Slow Blinking:

After 3 slow (1 second eye closure) blinks, the   early warning alarm activated. This test was repeated several times where it took from 3-5 slow blinks to activate the early warning alarm.

Fast Blinking

After 5-6 fast blinks, the early warning alarm activated. The reason for this is that fast blinks take less time and thus the variables are not incremented as often as in slow blinks. Thus, more fast blinks would be required. This is a design problem where if we change the software to accommodate the fast blinks we would inherently change the algorithm for the slow blinks. Thus, we left this code as it was after the testing and analysis.

Conclusion

At the conclusion of the project we successfully demoed a working project. We were able to detect when the angle of the head was below a certain threshold and when the eye was closed. On the software side we were able to provide suitable timing to our alarms. Also, we were able to utilize prior history in determining alarm timing thresholds which made our system "smart." All of the alarms activated and functioned correctly as specified. We were able to successfully create a pair of safety glasses which acted independently and sent signals to our base station. Overall, our design was completed and all objectives set forth from the beginning of the project were met.

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The role of modern pedagogical technologies in the formation of students' communicative competence

El papel de las tecnologías pedagógicas modernas en la formación de la competencia comunicativa de los estudiantes

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ABSTRACT

The article deals with the issues related to developing communicative competence of future English teachers. It considers the notion that developing communicative competence can benefit not only to the interactive competences of the learner from the educational point of view, but also psycho-emotional characteristics and socio-cultural development of a student as a person. As we know, communicative competence is the ability that means interacting effectively with others and competence is understood as a combination of language skills an individual has for learning a foreign language. Such potential contributes to his/her attaining high levels of performance. This paper reflects the following: the theory of communicative competence and some of its models; the importance of developing communicative competence of students who are future English teachers and the implications of communicative competence in English language teaching and learning. Furthermore, the work suggests the basic methodic principles of developing communicative competence of future English teachers.

Keywords: communicative competence, activity, communicative; sociocultural context; cognition

RESUMEN

El artículo aborda los temas relacionados con el desarrollo de la competencia comunicativa de los futuros profesores de inglés. Considera la noción de que el desarrollo de la competencia comunicativa puede beneficiar no solo a las competencias interactivas del alumno desde el punto de vista educativo, sino también a las características psicoemocionales y al desarrollo sociocultural de un estudiante como persona. Como sabemos, la competencia comunicativa es la habilidad que significa interactuar efectivamente con otros y la competencia se entiende como una combinación de habilidades lingüísticas que un individuo tiene para aprender un idioma extranjero. Tal potencial contribuye a que logre altos niveles de rendimiento. Este artículo refleja lo siguiente: la teoría de la competencia comunicativa y algunos de sus modelos; La importancia de desarrollar la competencia comunicativa de los estudiantes que son futuros profesores de inglés y las implicaciones de la competencia comunicativa en la enseñanza y el aprendizaje del idioma inglés. Además, el trabajo sugiere los principios metódicos básicos para desarrollar la competencia comunicativa de los futuros profesores de inglés.

Palabras clave: competencia comunicativa, actividad, comunicativa; contexto sociocultural; cognición

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Language serves as a means of communication, allowing people to interact with each other, to influence each other in the natural conditions of social life. The modern higher educational institutions should pay more attention not only to the education itself, but also to the education of a common cultures, the formation of the culture of communication, and the communicative culture of the individual. The search for the best forms and methods of educating the culture of communication was conducted earlier and is currently being carried out by many domestic educators, psychologists and scientists.

Linguists and applied linguists have not always used the term "competence" in the same way, so a brief discussion of this matter is useful as a preliminary. Taylor points out that among applied linguists, Stern equated "competence" with "proficiency" while Sauvignon viewed competence as dynamic. In contrast, Taylor notes that linguists like Chomsky) use "competence" to refer only to rather static knowledge, which excludes any notion of "capacity" or "ability". Like Chomsky, Taylor's views "competence" as a state or product, not a process; he distinguishes between "competence" and "proficiency," saying that the latter, who describes as the ability to make use of competence, is dynamic and relates to process and function. In 1980, the applied linguists Canelé and Swain published (Canale, M. and Swain, M. 1980) an influential article in which they argued that the ability to communicate required four different sub-competencies:

- *grammatical* (ability to create grammatically correct utterances),

- *sociolinguistic* (ability to produce socio linguistically appropriate utterances),

- *discourse* (ability to produce coherent and cohesive utterances), and

- *Strategic* (ability to solve communication problems as they arise).

And in PRESETT the term of "intercultural competence" is used instead of "sociolinguistic competence"

The model of development

Chomsky (Chomsky, N. 1980) in "Aspects of the Theory of Syntax" claimed that competence is the perfect knowledge of an ideal speaker-listener of the language in a homogeneous speech community.

Communicative competence is a theory that seeks to understand an individual's ability to effectively convey meaning within given contexts. The most widely-accepted components of this ability include grammatical competence, discourse competence, sociolinguistic competence, and strategic competence. While the theory of communicative competence has been greatly influential in changing the nature of classroom instruction, some controversy exists over how much students learn from implicit and direct methods of instruction, and over how to best assess communicative competence. Current trends indicate that communicative competence will continue to be an important theory in language classrooms, though the direct instruction of language forms may become more prevalent in the near future.

In methodology the term "competence" is used as characteristics of the achieved level of the language proficiency. D. Hymes introduced the concept of communicative competence as the ability to use the language they are learning appropriately in a given social encounter (Hymes D. 1967).This idea was taken by M. Canale and M. Swain, who develop and elaborate a model of communicative competence (Canale M., Swain M. 1980).Then Van Ek applied it to FL acquisition and turned it into a fundamental concept in the development of communicative language teaching. In other words, with regard to FLT the term "competence" was developed in the frame of the researches done by the Council of Europe to ascertainment of the level of language proficiency. It was defined as ability for fulfillment some activity with the help of acquired knowledge, skills and experience.

In order to form a communicative competence, it is not enough to enrich the lesson with communicative exercises. It is important to provide students with the opportunity to think freely, to solve any problems that give rise to thought, to reason about the various possibilities for solving these problems, so that students focus their attention on the content of their statement, that the focus is on thought, and the language should be in its direct function - the formation and formulation of these thoughts.

When students perceive language as a means of intercultural interaction, it is necessary to search for ways of including them in an active dialogue of cultures so that they can in practice know the features of the functioning of language in a new culture for them. Communicative means the speech orientation of the learning process, which consists in the practical use of language. Practical speech orientation is not only a goal, but also a means to achieve this goal. Based on the communicative approach, in the process of teaching English, students need to acquire a communicative competence.

Communicative competence implies the ability to use all kinds of speech activity: reading, speaking, listening and writing. Communicative competence also includes linguistic competence, sociocultural knowledge, skills. Language competence means the ability to express one's thoughts or understand the thoughts of others with the help of linguistic means, that is, the skills and habits of using vocabulary, grammar and pronunciation for speech activity. To achieve mutual understanding, knowledge of the sociocultural context, skills and skills of speech and non-verbal behavior, characteristic of native speakers, are also necessary.

The purpose of learning English is to develop a foreign communicative competence in the aggregate of all its components - speech, language, sociocultural, compensatory, educational and cognitive. It should be noted the importance of developing students` need to use a foreign language as a means of communication, cognition, self-realization and social adaptation.

Each stage of teaching a foreign language, including English, involves the implementation of narrower goals. For instance, at the initial stage it involves the organization of active speech interaction, creation of a sustainable communicative core and maintaining an interest that serves as a stimulus for continuing the study of English in further training. The central characteristics of competence in communication are associated with:

1. The dynamic, interpersonal nature of communicative competence and its dependence on the negotiation of meaning between two or more persons who share to some degree the same symbolic system

2. Its application to both spoken and written language as well as to many other symbolic systems

3. The role of context in determining a specific communicative competence, the infinite variety of situations in which communication takes place, and the dependence of success in a particular role on one's understanding of the context and on prior experience of a similar kind

4. communicative competence as a relative, not absolute, concept, one dependent on the cooperation of all participants, a situation which makes it reasonable to speak of degrees of communicative competence.

Bachman distinguishes tree models of communicative competence:

1. Language Competence (Organizational Competence or grammatical competence)

2. Textual competence (cohesion/coherence, conversational analysis)

3. Pragmatic Competence r illocutionary competence

Communicative language teaching involves developing language proficiency through interactions embedded in meaningful contexts. This approach to teaching provides authentic opportunities for learning that go beyond repetition and memorization of grammatical patterns in isolation. A central concept of the communicative approach to language teaching is communicative competence: the learner's ability to understand and use language appropriately to communicate in authentic (rather than simulated) social and school environments.

In teaching process it is essential to organize active speech interaction, activate previously acquired skills in the field of oral communication and mastering practically linguistic-cultural and socio-cultural factors by creating communicative conditions close to natural ones; to renewal and maintenance the interest in learning foreign languages and faith in their strengths and abilities.

Nowadays, students play more interactive role unlike the usual uncommunicative role from traditional approach. Teachers play a role as a facilitator in learner-centered activities such as *"problem- solving, discussion, role-plays and debates"*, etc. to provide opportunities for all students to participate actively. In that case, we should use tasks based on activities that encourage independent development. The bases of student-centered learning are as follows:

• Task-based learning means helping the students choose a job that they want to do and then let them go out and do it, individually, on their own or within peer-learning a group.

• Student-centered learning means allowing the students the freedom to work on topics of their own choosing, within reasonable guidelines, in accordance with the body of knowledge.

• Self-access learning means letting the students go out and find their own information on their topics from anywhere they can, such as the Internet, books, journals, magazines, newspapers, interviews, and etc.

• Group Activities means allowing the students to form groups of four or five in which they will share the responsibility of getting-the-job-done and of doing the planning, preparation and presentation of their accumulated information as a team, each with an assigned task to fulfill, so they can learn from working with others and from the constructive comments the teacher makes in helping them through the steps of the process.

In such a process, the teacher is seldom at the front of the room, but usually mingling with the students, going from group to group, answering questions and encouraging progress as he/she goes.

In this age of progress the teacher has to come down from his sit at the front of the room to interact with the individuals in the class. Today, the new generation does not want to follow orders and just do as they are told. They will obviously want to participate in the process life and social change in a constructive way. So, we teachers should guess our learners needs and design our lessons, tasks according to their needs.

Table 1. Students' needs
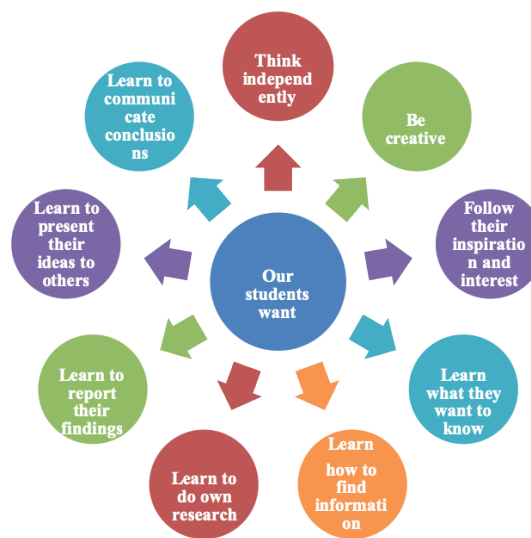
The role of modern pedagogical technologies in the formation of linguistic competence in foreign language teaching is indisputable. Modern technologies, which are widely used today in the field of international experience, include:

1. Distance education.

2. Blended learning.

3. Master Classes.

4. Webinar technologies.

Distance learning is the most important and increasingly popular form of modern education. Rapid development of information and communication technologies in modern conditions created favorable conditions for their use in the educational process. At the same time, leading foreign countries have rich experience in distance learning. (Muslimov N., et al. 2016)

Distance education is a set of educational and training services for educational services through the use of traditional and innovative forms, methodologies, tools and resources for distribution and delivery of educational products through information and communication means (video, audio, computer, multimedia, radio, TV, etc.) education. This form of teaching involves the goal-oriented interactive process of interaction of trainees and teacher by the means of the teaching tools, in which the learning process does not depend on their geographical area.

Blended learning is an online learning material and a group-based teaching-based learning approach. *Master-classes* - a form of effective training aimed at promoting advanced pedagogical experiences. Master-classes are one of the most popular forms of modern education.

Webinar technologies (visual webinar - web-based workshop) - 1) a seminar organized on the basis of mutual web technologies and traditional education; 2) The way to organize interactive learning exercises with students (listeners) using Internet technologies and special programs.

These sessions differ from the traditional ones - each student can take active part in discussing the learning material and discussing specific skills and abilities. The success of the workshop depends on the skill of the teacher, the correct organization of the communication process, the audience's activity, and the targeted choice of the occupation.

Practical use of English in forthcoming professional activity is the main purpose of language teaching. The lack of motivation is one of the main difficulties in some English classes. Moreover, students are also too shy to speak with the friends. Good oral communication is essential to every aspect of life and work. Many surveys have identified it as one of the skills most highly valued by employers.

Concluding, any graduate from the High school should be able to carry the knowledge, which form an integral picture of the world, skills and abilities to work out different types of activities: educational, career and also have modern value orientations and creative experience, be able to use new information technologies, be prepared for interpersonal and intercultural cooperation, both within their own country, and at the international level.

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External factors' influence on impulsive buying behavior

Influencia de los factores externos en el comportamiento de compra impulsiva

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ABSTRACT

There have been numerous factors relevant to inducing the impulsive buying behavior of consumers. In fact, a substantial quantity of studies has been made to have a better understanding which is perceived to be a branch of consumer behavior. To describe impulsive buying, researchers use the terms intentional and unintentional procuring. Impulsive buying is strongly associated with sudden urge and unplanned acquisition of products. The study focused on the external factors: promotional approaches, in-store display (window display), credit line, store characteristics, and sensation cues, the perceived crowd, and presence of peers and family factors. A quantitative study and questionnaire were used to collect data. The data was collected from one hundred sixty-two college students of Surigao del Sur State University. And results revealed that there was a favorable impact of the external factors on the impulsive buying behavior of consumers. Moreover, promotional factors were the most dominant factor that influences. But in entirety, these external factors most of the time influenced the impulsive buying behavior of the respondents. This paper is beneficial for marketers that creating effective promotional strategies will lead to their greater sales and ultimately greater profits when targeting the impulsive buying behavior of consumers. The study also encompasses valuable data to appreciate impulsive buying behaviors influenced by external factors that could be helpful and have applied drive that could recommend entrepreneurs with the valuable understanding that will permit them to formulate some features in marketing and promotional approaches that can be appropriate in their different business.

Keywords: impulsive buying, promotional approaches factor, credit line factor, store characteristics and sensation cues, perceived crowding.

RESUMEN

Ha habido numerosos factores relevantes para inducir el comportamiento impulsivo de compra de los consumidores. De hecho, se ha realizado una cantidad sustancial de estudios para comprender mejor lo que se percibe como una rama del comportamiento del consumidor. Para describir la compra impulsiva, los investigadores utilizan los términos de contratación intencional y no intencional. La compra impulsiva está fuertemente asociada con el impulso repentino y la adquisición no planificada de productos. El estudio se centró en los factores externos: enfoques promocionales, exhibición en la tienda (escaparate), línea de crédito, características de la tienda y señales de sensación, la multitud percibida y la presencia de pares y factores familiares. Se utilizó un estudio cuantitativo y un cuestionario para recopilar datos. Los datos se obtuvieron de ciento sesenta y dos estudiantes universitarios de la Universidad Estatal de Surigao del Sur. Y los resultados revelaron que hubo un impacto favorable de los factores externos en el comportamiento impulsivo de compra de los consumidores. Además, los factores promocionales fueron el factor más dominante que influye. Pero en su totalidad, estos factores externos la mayoría de las veces influyeron en el comportamiento impulsivo de compra de los encuestados. Este documento es beneficioso para los especialistas en marketing, ya que la creación de estrategias de promoción efectivas conducirá a mayores ventas y, en última instancia, mayores ganancias al enfocarse en el comportamiento impulsivo de compra de los consumidores. El estudio también incluye datos valiosos para apreciar comportamientos impulsivos de compra influenciados por factores externos que podrían ser útiles y han aplicado un impulso que podría recomendar a los empresarios con la valiosa comprensión que les permitirá formular algunas características en los enfoques de marketing y promoción que pueden ser apropiados en su diferentes negocios

Palabras clave: compra impulsiva, factor de enfoques promocionales, factor de línea de crédito, características de la tienda y señales de sensación, aglomeración percibida.

Introduction

In the evolution of marketing, there have been numerous attempts to comprehend the different behaviors of consumers. Consumer behavior is one of the core focus of marketing and it is referred to as the diverse interface of effect and perception, behavior, and the environment by which human beings transpire the exchange of characteristics of their lives.

The vital arguments of this definition are the dynamic, interactive nature and the involvement of exchange relations in consumer behavior. It also confers with the emotions, feelings and thoughts of consumers with their involvements and associated activities in accordance to the environmental factors such as product information from formal or informal sources that affect all these variables. Understanding and describing consumer behavior and the preferences including decision process of consumers are the utmost substantial indicator of the purchasing decisions and one of the specific types of purchase is impulsive buying.

Impulsive buying is an instance when consumers involve on abrupt, influential, and insistent urges to acquire some commodities instantly. Also, it is purchasing things that might or might not be of necessity or that budget cannot afford. Impulse and non-impulse buying tendencies are differentiated by two factors. Firstly, impulsive purchases are completed in an unintentional means and in absence of a known purpose to obtain the commodities before going to the store. Secondly, it is a purchasing tendency which involves emotional responses which happen before, during, or after an impulse purchase.

Impulse buying has been known as a persistent phenomenon that is attributable to 50% of the entire procurement value (Foxall, Goldsmith, Brown, 1998). The tendency to buy impulsively has been serious by such market modernizations as cash machines, credit cards, online shopping, as well as home shopping networks. These innovations have made it easier for individuals to purchase as the whole activity can be accomplished with an improved speed. In fact, retailers consider impulse buying to be a substantial feature of business profitability, and this prompts them to make retail settings which boost these types of purchasing behaviors.

Nearly every individual has involved in the impulsive purchasing behavior in one or several spending instances. However, it is unfortunate as impulsive purchasing inclinations organize consequence into severe and, at times, undesirable costs. For instance, studies have indicated that impulsive buying is among the contributing factors to alcohol and drug addiction, eating disorders, teenage pregnancies, excessive spending, and criminal delinquency. Since the root causes of impulsive buying are yet to be uncovered, it has become necessary to research on the causes of this buying impuissance so that effective remedies can be formulated (Willig 2008, pp. 34-36).

The utmost common external factors consist of the price of the commodities, the discount being offered, virtual merchandising, and the attitude of the shop attendants. Further external factors include such factors as the floor design, window display, interpersonal triggers, situational triggers, and availability of the shopping coupons (Benson 2008, pp. 71-72). External factors of impulse buying refer to marketing cues or stimuli that are positioned and

controlled by the seller in an effort to entice consumers into purchase behavior (Youn and Faber, 2000). External Stimuli are associated to the shopping and the marketing environment. The shopping environments include the store size, atmosphere, design and formats while the marketing environment is the various sales and advertising activities. Buying impulses can be induced when a consumer encounters an appropriate visual stimulus, or some promotional stimuli (Piron, 1991).

The shopping area or the physical surrounding comprise: arrangement of equipment and merchandise within the store; over-all interior design – color, lighting, aroma, music, equipment, etc.; point of sale promotional material displays of merchandise (Mihić, 2002., p. 82.). In addition to this, the temperature and presence of other people in the surrounding (Coloma & Kleiner, 2005), i.e. social shoppers (Nicholls et al., 1997; Underhill, 1999; Luo, 2005; Zhuang et al., 2006.; Anić & Radas, 2006 (a); Virvilaite, 2009), mood (Rook & Gardner, 1993; Beatty & Ferrell 1998; Vohs & Faber, 2003; Herczeg, 2006), in-store stimuli, such as promotional techniques, shelf signs, end-of-aisle displays (Abratt & Goodey, 1990; Hart & Davies, 1996), conspiscous product display, product packaging (Silayoi & Speece, 2004) or limited supplies notices (Shuman, 2006) also play a role in stimulating the impulse buying.

Furthermore, the further time is available, the higher is the chance for unintended buying (Iyer, 1989; Iyer et al., 1989; Herrington and Capella, 1995; Nicholls et al., 1997; especially when there is no buying task (Beatty & Ferrell, 1998). Other additional buying motivators are the price discounts or sales (Parsons, 2003; Virvilaite et al., 2009); store accessibility and sales staff (Aylott & Mitchell, 1998) as well as the location (Hart & Davies, 1996).

Impulse buying behavior has been detected as one of the significant studies directed by marketers and researchers, as impulsive buying has becoming a predominant phenomenon nowadays. This consumer buying behavior has developed such a part of each individual's lifestyle that they do not realize or they are not even conscious that they are practicing it at times.

Currently, market rivalry is high, and all sorts of industries apply promotion in their activities and diverse marketing strategies to maintain retention of their clienteles. Subsequently, stimulation of impulse purchasing in the market of various goods may develop a robust viable lead and a profitable basis of returns.

Consequently, it is substantial for industries to understand impulse buying behavior as it can aid in cultivating sales. The foremost objective of this study is to evaluate the external factors influencing consumers' impulse buying behavior. Later, assess if sub-factors of external factors suggestively influence. Additionally, to evaluate which of these factors provides great influence to the impulse buying behavior of the consumers. Moreover, to determine the type of impulse buying behavior the participants have.

This study will pay to the consideration involving the impulse buying phenomenon that happens in businesses. Accordingly, the findings would be advantageous to various entities such as retailers, consumers and future researchers which may be associated into this matter. The outcomes of this study will have a real-world purpose that may offer the entrepreneurs or industries with beneficial perceptions that will permit them to conceptualize some features of marketing and promotional strategies that they can apply into their own business.

Furthermost of the studies involving to impulsive buying have been concentrating on the definition and the measurement regarding this buying tendency. Studies geared toward the determination of the factors which trigger the drive to purchase impulsively are still light, and, therefore, impulsive buying is thus far to be fully studied (Warner 2011, pp. 11-13).

This study evaluates the behavior tendencies to buy impulsively and some of its most common stimulating factors. The study, consequently, addresses diverse classes of external factors which prompt impulsive buying.

Results and Discussion

The results provide information regarding the respondents' impulsive buying behavior influenced by external factors: promotional approaches, in store display (window display), credit line, store characteristics and sensation cues, perceived crowd, and presence of peers and family factors.

Table 1. Gender of the Respondents

Category	FREQUENCY	PERCENTAGE
Male	37	23%
Female	125	77%
Total	162	100%

Table 1 showed that out of 162 respondents, 37 were male students and 125 were female students. Among the college students, most enrolled were female.

Table 2. Age of the Respondents

RANGE	FREQUENCY	PERCENTAGE
Below 20 years	102	63%
21 - 30 years	58	36%
Above 30 years	2	1%
Total	162	100%

Table 2 showed that the ages above 30 years has the least number of respondents and the youngest range of below 20 years old has the greatest number of respondents. Usually, the students in college range from the youngest range because individuals who went to first year in college started with 16-17 years of age and least were those who went to college at the middle age because at that point, mostly, they have already finished their college degrees.

Table 3. Marital Status

CATEGORY	FREQUENCY	PERCENTAGE
Single	158	98%
Married	4	2%
Total	162	100%

Table 3 revealed that majority of the respondents were single because at an early age, in their culture, they were encouraged by their families to finish first their studies before getting married to give more emphasis and concentration with their ambitions in life in the future.

Table 4. Promotional Approaches Factors

Indicator	weighted mean	interpretation
1. Free product can be reason for my impulse buying.	3.11	most of the time
2. Products at discount induces me for impulsive buying	3.25	most of the time
3. Sale/Clearance entice me to look through the product and tend to buy it.	3.04	most of the time
4. "Buy 1 get 1" frequently attract me to buy things impulsively.	3.33	all the time
5. Demonstrations can induce my unplanned purchases.	3.00	most of the time
6. Celebrity endorsement of products induce mu impulsive buying.	2.88	most of the time
7. Product advertisements on TV Commercials induce my unplanned purchases	2.75	most of the time
FACTOR AVERAGE	3.05	most of the time

The table 4 presented that the respondents were most of the time influenced to buy impulsively when products are at discount, free, on clearance sale, on buy 1 get 1, on demonstrations, advertised and endorsed by celebrities. But amongst these promotional approaches, celebrity endorsements got the least weighted average.

Table 5. In Store Display Factors (Window Display)

Indicator	weighted mean	interpretation
1. I only visit shops because their window display is beautiful and eye catching.	2.96	most of the time
2. I pay attention to shop's window display.	2.89	most of the time
3. I am interested in shopping to attractive shop window display.	2.86	most of the time
4. I buy a product in effect of shop's window display.	2.80	most of the time
5. I feel compelled to enter a store when I see an interesting window display.	2.95	most of the time
6. I tend to rely on store displays when I make a decision to purchase.	2.89	most of the time
FACTOR AVERAGE	2.89	most of the time

The table 5 exhibited that respondents were most of the time influenced to buy impulsively products that are displayed in windows of shops beautifully and eye catching. They even are forced to enter the store when they see an interesting window display.

Table 6. Credit Line Factor

Indicator	weighted mean	interpretation
1. I use credit card to buy impulse.	1.73	never
2. I tend to buy impulse because of the availability of credit.	1.97	sometimes
FACTOR AVERAGE	1.85	sometimes

Table 6 showed that respondents never use and not influenced to buy impulsively using credit card. But sometimes they tend to buy impulsively if there is available line of credit.

Table 7. Store Characteristics and Sensation Cues

Indicator	weighted mean	interpretation
1. Overall ambience and atmosphere of the store is appealing so I buy more than planned.	2.77	most of the time
2. Beautifully done shelves attract me to buy a product.	2.83	most of the time
3. The music playing in the store affects my purchase intention.	2.72	most of the time
4. If I like the music inside the store my chances of buying become greater.	2.59	most of the time
5. Aroma inside the store influence me to do unplanned purchases	2.61	most of the time
6. The more time I spend touching the product, greater are my chances of buying.	2.76	most of the time
7. Friendly and skilled staff often convince me to buy a product I didn't plan to buy.	2.91	most of the time
FACTOR AVERAGE	2.74	most of the time

The table 7 showed that the respondents were most of the time influenced to buy impulsively if friendly and skilled staff of the store convince them to buy such products. The beautifully done shelves of the store, over all ambiance and atmosphere, music playing inside the store, the aroma and the ample time to spend touching a certain product inside the store influenced them most of the time too. But amongst them the music inside the store got the least weighted mean to increase chances of buying more inside the store.

Table 8. Perceived Crowding Factor

Indicator	weighted mean	interpretation
1. Crowd inside the store influences me to do impulse buying.	2.60	most of the time
2. I often purchase more when the store is crowded.	2.49	sometimes
3. I feel motivated to buy in stores which are crowded.	2.46	sometimes
4. I buy things that is not in my list when I see the store crowded.	2.37	sometimes
FACTOR AVERAGE	2.48	sometimes

The table 8 showed that most of the time the respondents' impulsive buying behavior is influenced with the crowd inside the store.

Table 9. Presence of Peers and Family Factor

Indicator	weighted mean	interpretation
1. Companions accompanying me influence me to do unplanned purchases.	2.94	most of the time
2. When I am alone I make more unplanned purchases.	2.57	most of the time

3. I tend to make unplanned purchase if it is recommended by peer or family.	2.85	most of the time
4. Approval of my family, environment or friend is the most important thing for me on my impulse buying of goods and services.	3.04	most of the time
5. I like to get other's opinions before I buy a new product.	3.20	most of the time
FACTOR AVERAGE	2.92	most of the time

The table 9 exhibited that the respondents were most of the time influenced by other's opinion before purchasing a new product. They also as well were influenced by the approval of the family, environment, friends and companions. But the least weighted mean was they make more unplanned purchases if they were buying alone.

Table 10. Summary of the Degree of Influence of the   External Factors

EXTERNAL FACTOR	weighted mean	interpretation
1. Promotional Approaches Factor	3.05	most of the time
2. In Store Form Display (Window Display)	2.89	most of the time
3. Credit Line factor	1.85	sometimes
4. Store Characteristics and Sensation Cues	2.74	most of the time
5. Perceived Crowding	2.48	sometimes
6. Presence of Peers and Family	2.92	most of the time
GRAND MEAN	2.66	most of the time

The table 10 bared the results that the respondents' impulsive buying behavior were most of the time influenced by the promotional approaches factor as well as the in-store display (window display), presence of the peers and family of the buyers and the store sensation cues factors. Sometimes, they were influenced by the perceived crowd factors and the credit line factor which gathered the least weighted mean this is because the respondents were students and they were not usually engaged with credit and most of them were still dependents by their parents' income.

Conclusions

In conclusion, the study on the external factors influencing impulsive buying behavior is important in increasing profit of sellers and shopping involvement of consumers. Impulsive buying is an abrupt and instantaneous procurement with no pre-shopping purposes either to purchase the specific product or to fulfil a specific purchasing task. The results of the study specify that credit card and perceived crowding sometimes influence and the promotional approaches, in store form or window display, store characteristics and sensation cues and presence of peers and family mostly influence the impulse buying behavior of consumers.

These influences of factors have developed to the swelling basis of information for sellers to aid them in their objective to prosper in the business world that is realizing anticipated returns. Business organizations should be aware of these influences because of its rampant incidences and effects to consumer's impulsive buying behavior.

The study divulged the consumers" impulsive behavior affected by external factors, the order of consideration among these factors including how they were affected as to their impulsive acquisitions and indeed, in totality, consumers most of the time considered the six external factors studied.

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Issues of expanding the deposit base of commercial banks

Problemas de expansión de la base de depósitos de bancos comerciales

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ABSTRACT

The article examines the scientific views of strengthening the deposit base of commercial banks, analyzing the current state of the deposit base of commercial banks in our country and the influence of internal and external factors on the expansion of deposits, and also considers ways to strengthen and expand the resource base of banks. Deposit is the amount of money in national or foreign currency, upon request or with the payer, on the terms agreed upon by the payer or their legal representatives, with the payment of interest or without such payment. With the rapid development of science and technology, the attention to commercial banks' deposit operations is rising. Deposit operations of commercial banks have been studied by many foreign and domestic economists. Savings deposits serve to accumulate savings of the population. Fund savings include deposits that are deposited with the purpose of accumulation or storage of funds. Their special feature is the encouragement of savings and the high level of profitability. Commercial banks are operations involving the transfer and saving the funds to the bank for certain purposes, based on the agreement between the bank and the client.

Keywords: commercial banks, deposit, deposit base, types of deposits, demand deposit

RESUMEN

El artículo examina los puntos de vista científicos sobre el fortalecimiento de la base de depósitos de los bancos comerciales, analiza el estado actual de la base de depósitos de los bancos comerciales en nuestro país y la influencia de factores internos y externos en la expansión de los depósitos, y también considera formas de fortalecer y expandir la base de recursos de los bancos. El depósito es la cantidad de dinero en moneda nacional o extranjera, previa solicitud o con el pagador, en los términos acordados por el pagador o sus representantes legales, con el pago de intereses o sin dicho pago. Con el rápido desarrollo de la ciencia y la tecnología, la atención a las operaciones de depósito de los bancos comerciales está aumentando. Las operaciones de depósito de los bancos comerciales han sido estudiadas por muchos economistas extranjeros y nacionales. Los depósitos de ahorro sirven para acumular ahorros de la población. Los ahorros de fondos incluyen depósitos que se depositan con el propósito de acumulación o almacenamiento de fondos. Su característica especial es el fomento del ahorro y el alto nivel de rentabilidad. Los bancos comerciales son operaciones que implican la transferencia y el ahorro de los fondos al banco para ciertos fines, según el acuerdo entre el banco y el cliente.

Palabras clave: bancos comerciales, depósitos, base de depósitos, tipos de depósitos, depósitos a la vista

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Introduction

One of the main and effective pillars of the country's economy is a financially robust and stable bank system.The level of socio-economic progress and future development of each country depends, first of all, on the functioning of the banksystem that has been built and regularly upgraded in that country.Effective management of commercial banks' resources plays an important role in increasing the volume of export-oriented goods and services in the country, ensuring the liquidity of banks and increasing the stability of the national currency, strengthening public confidence in the banksystem.

During the years of Independence, a two-tiered perfect banksystemhas been developing and great changes can be seen in types ofbankservices, as well as inrelations with foreign banks cooperation has been established and improved.However, some issues related to banks' efficient use of resources and expansion of their deposit base remain topical.

At the same time, the Resolution of the President of the Republic of Uzbekistan dated May 6, 2015 N. PP-2344 in expanding the deposit base of banks was of particular importance, ie «Creating favorable conditions for further enhancement of financial stability and reliability of the banksystem, strengthening and development of the resource base of commercial banks « (Resolution of the President, 2015) is required.

The efficiency of commercial banks' lending operations can be ensured through the sustainability of their attracted funds.Strengthening the involvement of commercial banks in the long-term crediting process will require their long-term resource base. In turn, the robustness of the resource base of the banks depends on the growth of deposits of legal entities and population deposits, ensuring their quantity and timeliness.Because the share of attracted funds in the structure of commercial banks' resources is very high and their share is 70-80% (Lavrushina O.I, 2009).In its turn, ensuring the role of commercial banks in the sustainable development of the country's economy, increasing its activity in investment financing is directly linked to the formation and expansion of their long-term resource base.

The ultimate goal of cardinal reforms in the bankand financial system of the country is to strengthen the resource base of commercial banks of the republic, to increase the trust of business entities and population in the banksystem.Based on this, the «Strategy for Further Development of the Republic of Uzbekistan», approved by the Decree of the President of the Republic of Uzbekistan dated February 7, 2017, NFP-4947, sets out the tasks of deepening the reform of the banksystem, increasing the deposit base, strengthening its financial stability and reliability (Decree of the President, 2017) the relevance of the subject.

Analysis of topic material

Deposit is the amount of money in national or foreign currency, upon request or with the payer, on the terms agreed upon by the payer or their legal representatives, with the payment of interest or without such payment.

With the rapid development of science and technology, the attention to commercial banks' deposit operations is rising. Deposit operations of commercial banks have been studied by many foreign and domestic economists.

In particular, foreign economist E.F.Jukova and N.D.Eirevillis say that in most banks the majority of borrowed funds are deposits.In the bankpractice, the term «deposit» is first and foremost entrusted to individuals by physical persons and legal entities in accordance with the terms of the bank deposit agreement and, secondly, to the bank entries, which confirm the monetary claims of bank depositors (Zhukova E.F, 2018). Also, N.M.Rozanova, another economist, says: «Deposits or savings make up a large part of bank liabilities. Deposits are understood to be money from the population and firms that are transferred to a bank account in certain circumstances and at a specified time» (Rozanov N.M, 2018).

The Uzbek scientist U.Azizov noted that the procedure for the creation of mandatory reserves in national currency, regardless of the currency of attracted funds by commercial banks, the rates for legal entities and individuals are unified, the reduction of charter capital requirements of legal entities in national currency, high rates of deposits in foreign currency that is to increase the attractiveness of deposits in national currency, reduce the level of dollarization of the economy and liquidity of the bank system. Stemming from the effectiveness of market mechanisms (Azizov U.U, 2019). It is possible to conclude that deposits and savings will contribute to the effective implementation of monetary policy. This, in turn, is an important part of the macroeconomic policy that affects the economic growth in the country.

According to Professor Sh.Z.Abdullayeva, in world practice, the term «deposit» is used for payment of customs duties, taxes, and not only bank deposits, but also money or securities issued to the financial-credit or bank institution for storage and the benefits are also understood (Abdullayeva Sh, 2017).

Professor A.A.Omonov noted in his researches that it is expedient to plan strategic planning at least one to ten years in managing bank resources. It is emphasized that the focus is on balancing resources and allocating resources over time, forming a financially stable client base, and attracting resources to depositors and customers alike (Omonov A.A, 2008). It should be noted that coordination of terms of attraction and allocation of resources,

diversification of attracting resources to depositors and clients is the main tool for efficient management of resources of commercial banks. In his researches, Professor F.I.Mirzayev stopped on the conceptual basis of formation of interbank competition. Specifically, economic relations as a basis for inter-bank competition in the bankservices market, in the process of attracting resources, placing funds and implementing all other bank services (Mirzayev F.I, 2009). Thus, commercial banks fully study theoretical and practical aspects of deposit operations and analyze and draw conclusions from them are an important factor affecting the stability of banks.

Ph.D. B.B.Parpiev has made a number of statements on sustainable attraction of free funds of population and managing subjects to bank deposits. In particular, it is pointed out that the commercial banks should use their marketing tools to effectively carry out their tasks in order to intensify the steady attraction of free funds of population and business entities to bank deposits in the context of the global financial and economic downturn (Parpiev B.B, 2010). Consequently, attracting and maintaining a stable and optimal level of savings and free cash flows will help to prevent instability and crisis in the economy.

Ph.D. S.Kh.Igamberdiyev believes that having a resource base in the form of deposits of individuals ensures a stable part of the bank balance sheet (Igamberdiyev S.Kh, 2018). This, in turn, has an impact on the effective management of the investment bank. Also, the introduction of new liquidity regulation requirements in the banks 'activity creates conditions for the development of the banks' stock market activity, in particular, the placement of demand deposits in the stock market's liquidity securities.

Deposits are listed in the bank practice of the Republic in the following way (Igamberdiyev S.Kh, 2018):

Required deposits;

time deposits;

savings deposits.

Required deposits have the following characteristics:

- at any time of this type of deposit may withdraw or withdraw funds in any amount;
- unlimited time deposit;
- a small amount of interest is paid and so on.

Deposits in commercial banks have the largest amount of required deposits. This is usually the cheapest source of bank resources.

Time deposits are deposits attracted by banks for a certain period of time. These types of deposits must be settled in the maturity date and will not be used for current payments.Time Deposits have the following characteristics:

- the rate is fixed and settled (indicated in the deposit policy);
- not used for current accounts;
- the customer must not be prematurely withdrawn, otherwise the terms of the agreement on the interest payment can be canceled and interest can be paid on the deposit amount upon demand;
- funds are slowly shifting to long-term mortgages and so on.

Savings deposits serve to accumulate savings of the population. Fund savings include deposits that are deposited with the purpose of accumulation or storage of funds. Their special feature is the encouragement of savings and the high level of profitability, which accumulates for a certain period of time.

In our opinion, commercial banks are operations involving the transfer and savingthe funds to the bank for certain purposes, based on the agreement between the bank and the client.

Analysis and findings

The expansion of the deposit base of commercial banks requires the development of bank deposit operations. First of all, it is necessary to consider the factors influencing the development of deposit operations of commercial banks.

Factors influencing the development of deposit operations of commercial banks.

Internal factors:

-the level of the bank's use of new information technologies;
-organizational structure of the bank;
-bank management system;

-qualifications of bank managers and employees;

-initiative of bank employees;

-form of bank;

-financial position of the bank.

External factors:

-political processes;

-people's confidence in the bank;

-central bank requirements;

-political and economic situations;

-income of people;

-regional development;

-inflation and interest rate.

Factors influencing the development of deposit operations of commercial banks.

The degree to which the Bank uses new IT technologies has an impact on the development of bank deposit operations - a clear indication of the use and development of new techniques and technologies in all areas of the country. The correctness of the bank management system and the bank's organizational structure, the high level of professionalism of managers and employees of the bank as well as the good attitude of the bank staff to their work lead to the improvement of the bank situation and the reputation of the bank. As a result, clients' confidence in commercial banks increases and they try to keep their free cash money in banks. This directly entails expansion of the deposit base of commercial banks.

An increase in deposit funds of commercial banks of our country can be explained by the growing trust of the population in the bank system and the introduction of new attractive deposit types.

	1	2	3	4	5
Years	2014	2015	2016	2017	2018
Indicators	28500	35600	44600	59579	70001
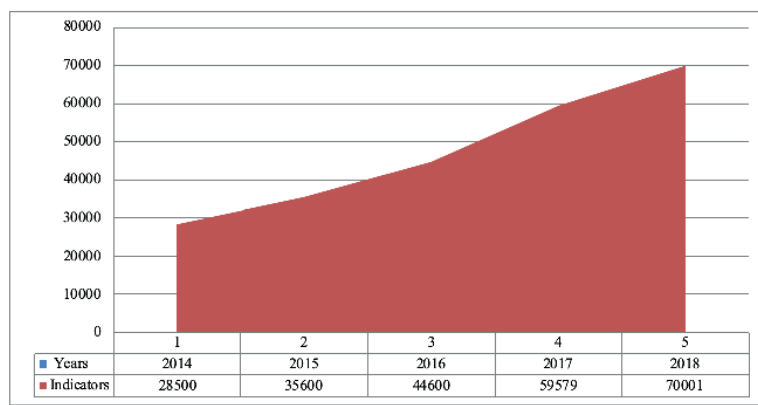
Figure 1. Dynamics of total deposits of commercial banks of the Republic of Uzbekistan (in billion soms)

Over the past years, special attention has been paid to the cardinal improvement of the quality of bankservices to clients, including the introduction of attractive types of new deposits and customer requirements, attracting free funds of population and business entities to bank deposits. This can be seen from the image data above. According to the data, over the past five years, the volume of deposits by commercial banks has increased. At the beginning of 2019, the total balance of deposits in the country's banks amounted to 70 trillion soums, which is 2,5 times more than in the beginning of 2015, and has remained unstable for the rest of the time.

The attractiveness of fixed assets through the well-developed deposit policy by commercial banks will help to increase the resource base of banks, which, in turn, will prevent the problem of lack of resources in banks' lending practice.

It is noteworthy that over the past period, the modern banksystem has been introduced in the country's banksystem. In particular, major changes took place in the structure of commercial banks. In particular, many outlets of large commercial banks, such as mini-banks and fixed-run cash dispensers, operate outside the branch offices.

When analyzing the deposit operations of commercial banks, the importance of commercial banks in this process is of particular importance.
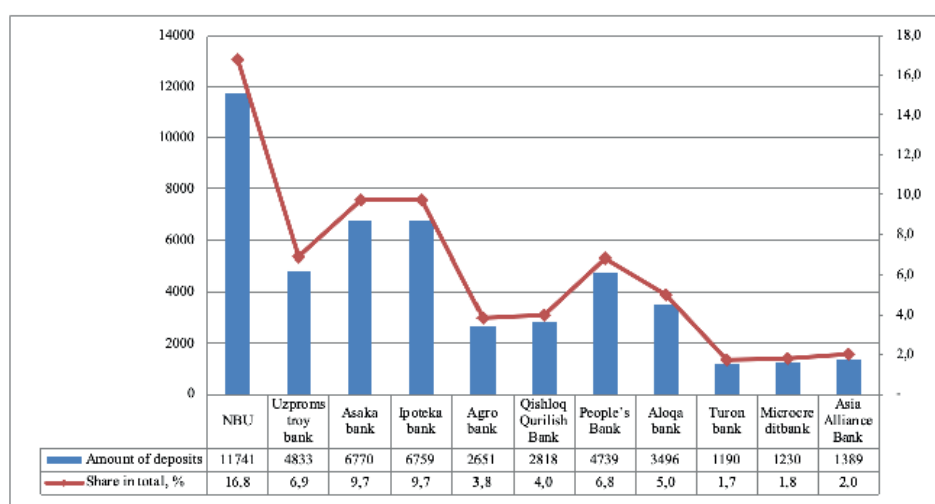
Figure 2. Dynamics of deposits attracted by some commercial banks operating in the Republic of Uzbekistan (as of 01.01.2019, billion soums) (Statistical data of the Central Bank, 2014-2018)

The above picture shows that as of January 1, 2019, the National Bank of the Republic of Uzbekistan for the attraction of free funds of population and business entities among the 29 commercial banks of the republic was the highest. This is 16.8% of total deposits attracted by domestic banks or 11.7 trillion soums. soums.

It is noteworthy that the People's Bank, which has the largest number of branches in the country, has dropped to the next position. Developing a well-thought-out strategy for attracting deposits leads to the increase in the bank's resource base.

Due to the high mobility of funds on demand deposits in commercial banks, the balance of these accounts is unstable, sometimes variable. The likelihood of the account holder at any time to require the presence of high liquid assets in the bank's operations. This is due to a reduction in the share of higher income-generating assets, which has less liquidity. As such, the deposit account holder will either pay a low interest or will not pay at all. However, despite the high mobility of funds on demand deposits, banks should be able to identify their minimum, permanent residue and use them as a sustainable credit resource. Time deposits provide a stable resource base of the bank to other types of deposits. Therefore, commercial banks should strive to increase the share of time deposits. First of all, the commercial banks are tasked with developing a thoroughly-thought-out policy of deposit policy, and by attracting stable financial resources, as a result of developing a special strategy for attracting deposits by the bank.

Conclusions and Suggestions

In conclusion, it is important to note that commercial banks have enough involvement of free money resources in the economy and the effective allocation of these funds is one of their key tasks today. The main reason for this is the increased demand for financial resources among commercial banks, which is the result of the deepening of market relations and further liberalization of the economy. As a result, the growing demand for long and short term funds in banks has become one of the important issues in formulating and managing these funds. This situation positively affects the growth of free competition among banks in the «distribution» of available temporarily available money resources across the country and attraction of additional resources from the financial market.

Based on the above research and analysis, the following recommendations have been developed:

systematic introduction of new attractive types of deposits and deposits, taking into account the needs and wishes of the population and business entities by commercial banks;

development of requirements to the deposit policy of the commercial banks by the Central Bank;

development of short and long-term bank strategies to attract deposits to commercial banks;

development of practice of deposit certification by banks;

strengthening the bank's resource base by expanding the practice of attracting interbank deposits.

We believe that introduction of the above proposals will help commercial banks of our country to develop deposit operations and, consequently, to expand the deposit base of banks.

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The psychological aspect of auditor and dysfunctional conduct on the government budget supervision

El aspecto psicológico del auditor y la conducta disfuncional en la supervisión del presupuesto del gobierno.

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ABSTRACT

This study aims to examine the effect of psychological aspects of dysfunctional behavior at the stage of the government budget examination. The psychological aspect that occurs in the auditing profession uses the proxy of time budget pressure. The sample in this study is the government internal supervisor in Indonesia, represented in this case by the East Java Development Finance Control Board (BPKP). Selected respondents were 39 people whose data were used for the analysis. Questionnaires of 21 questions were distributed directly to measure both variables. Hypotheses were tested using simple regression. The results showed that time budget pressure had a significant effect on dysfunctional behavior

Keywords: Time Budget Pressure, Dysfunctional Behavior, Government internal supervisors

RESUMEN

Este estudio tiene como objetivo examinar el efecto de los aspectos psicológicos de la conducta disfuncional en la etapa de examen del presupuesto del gobierno. El aspecto psicológico que ocurre en la profesión de auditoría usa el poder de la presión del presupuesto de tiempo. La muestra en este estudio es el supervisor interno del gobierno en Indonesia, representado en este caso por la Junta de Control de Finanzas de Desarrollo de Java Oriental (BPKP). Los encuestados seleccionados fueron 39 personas cuyos datos se utilizaron para el análisis. Cuestionarios de 21 preguntas fueron distribuidos directamente para medir ambas variables. Las hipótesis fueron probadas mediante regresión simple. Los resultados mostraron que la presión del presupuesto de tiempo tuvo un efecto significativo en el comportamiento disfuncional

Palabras clave: presión presupuestaria, comportamiento disfuncional, supervisores internos del gobierno.

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INTRODUCTION

Psychological aspects have an important role in the organization. Therefore, this psychological aspect occurs within the individual's own self. Auditors are required to work carefully, planned, procedural so that the entire system works can be recorded as a form of accountability that reflects the professionalism. The auditor's decision is something very important, awaited by the auditee as a form of recognition of their performance. In reality, auditors are often confronted with various obstacles in the field. A very tight work schedule (Svanberg J, Öhman P. 2012), (Bowrin AR, Ii JK. 2010) with short time deadline (Hapsari RE. 2016), (BAMBER EM, BYLINSKI JH. 1987). Auditors are often considered biased in their decisions (Thornton JM, Reinstein A & Miller CL. 2007) because they are deemed to have insufficient evidence (Rozmita Dewi Yuniarti R ET. 2015), less experienced (Adi Kurniawan IY. 2005), (Herliansyah Y, Ilyas M. 2006) and retention during auditor rotation.

Various problems related to the auditor above can not be separated from psychological factors as employees in the workplace. Long-time research on happiness and productivity has been done. The issue is how to manage an organization so that employees can be both happy and productive (Staw, 1986). One of the professions that has a high level of stress is the auditor. Various deadlines are one cause of the high. Deadline completion of field work, preparing reports, completion of opinion creation reports are already known to be the cause of the stress level of auditors.

Constraints faced by the auditor related to the psychological aspects are suspected related to his professional decisions. In his research, (Svanberg J, Öhman P. 2012). mentions that time budget pressure is related to ethics because auditors tend not to complete auditor procedures, using incomplete evidence so that audit quality becomes questionable. On the basis of this it becomes very important to prove whether the psychological aspects in this case the tendency of stress due to time constraints can increase the dysfunctional behavior of auditors.

This research is conducted in the public sector that is government related to the importance of the last cycle in the government budgeting process that is supervision and examination stage. In this case, the government's internal auditor is chosen as a supervisory profession to control government performance. In Indonesia, the auditor profession has a strategic role in controlling the operational implementation of a governmental and private institution in Indonesia. The profession is an accountant working in government agencies, such as the Financial and Development Supervisory Agency (BPKP), the Supreme Audit Agency (BPK), and the Director General of Taxes.

The auditor should be able to be honest, fair and impartial, and seek to disclose the financial statements in accordance with actual conditions. In the public sector, the audit is conducted by BPKP or public accountant for the appointment of BPKP. In carrying out its professional duties, the accountant is governed by professional standards and professional codes of ethics. The rule provides the consequence that the public or users of the financial statements can assess the extent to which government auditors have worked in accordance with established standards and ethics. In addition, the results of the auditor's work can be used as a basis for assessing government accountability in real terms, integrity, performance and accountability of government activities. The realities that occur indicate that the audit conducted by government auditors is still not good. Mardiasmo (Mardiasmo. 2002) , explains that there are weaknesses in government audit in Indonesia, namely: Unavailability of adequate performance indicators as a basis for measuring the performance of government, both central and local governments, it is commonly experienced by public organizations because the resulting output in the form of public services not easily measured. Based on organizational theory on performance aspiration   dysfunctional behavior events due to time budget pressure. In the studies it was found that auditor dysfunctional behavior tends to rise when the time budget is not reached. Refer to the results of the study, that the dysfunctional behavior of the auditor is estimated to increase in line with the absence of the time budget hence hypothesis is formed as follows: H1: Budget time effect on dysfunctional behavior auditor.

RESEARCH METHOD

Population in this study is the auditor who works in BPKP Representative East Java , ranging from the level of managers, partners, supervisors, senior auditors, and junior auditors a total of 166 people. The composition of the number of auditors based on the rank level is as follows:

Table 1. Population

Auditor Rank	Amount
Sixth Rank Auditor	52
Fifth Rank Auditor	54

Fourth Rank Auditor	32
Third Rank Auditor	12
Second Rank Auditor	10
First Rank Auditor	6

Data collection using questionnaire method by distributing questionnaire (questionnaire) with likert measurement scale. Respondents of this study are the auditors who work in BPKP East Java Representative at all level of auditor. Data analysis techniques use regression analysis to determine the influence of Time Budget Pressure Against Dysfunctional Behavior Auditor from psychological aspects. The samples used in this study were 39 respondents in the BPKP Representative of East Java Province.

RESULTS

Recapitulation of Respondents Response Influence Budget TimePengaruh Budget Time (X).

Is a condition in which the auditor is required to perform efficiencies against the time budget that has been prepared and there are time restrictions in a very tight budget. The budgetary pressure of the audit time is actually a normal situation that exists within the auditor's job environment. To measure the time budget pressure variables are used indicators developed by Outley & Pierce (1996b) consisting of: a. The level of time pressure experienced by the auditor. Intensity of time budget achievement. Achievement of good audit quality.

Table 2. Recapitulation of Respondents' Answer on the Influence of Time Budget (X)

Item	Item Questionnaires										Mean
	1		2		3		4		5		
	Resp	%	Resp	%	Resp	%	Resp	%	Resp	%	
P1.X	0	-	4	0,10	1	0,02	22	0,56	12	0,31	4,08
P2.X	0	-	0	-	0	-	27	0,69	12	0,31	4,31
P3.X	0	-	9	0,23	6	0,15	18	0,46	6	0,15	3.54
P4.X	3	0,08	20	0,51	10	0,26	4	0,10	2	0,05	3,54
P5.X	1	0,02	14	0,36	3	0,08	20	0,51	1	0,02	3,15
P6.X	2	0,05	14	0,36	6	0,15	15	0,38	2	0,05	3,02
P7.X	0	-	4	0,10	4	0,10	25	0,64	6	0,15	3,85
P8.X	1	0,02	0	-	4	0,10	24	0,61	10	0,26	4,08
P9.X	0	-	9	0,23	10	0,26	17	0,43	3	0,08	3,36
Mean											3,54

From the above table it can be seen that the highest mean is on score 4.31 or answer agree on item P2.X that is equal to 0.69% which means that auditors are required to be able to complete the work on time in accordance with the time budget. The lowest mean score is 3.02 or no opinion on item P6.X is 0.05%, which means that the time budget pressure may or may not produce low quality audit reports. Overall the respondent's answer on the 9 items question variable influence the time budget is 3.54 this indicates that the influence of time budget affects the implementation of audit.

Recapitulations of Respondents Response on Dysfunctional behavior of auditors (Y).

Dysfunctional auditing behavior is the auditor's behavior in the audit process that is not in accordance with the audit program that has been set or deviate from the predefined standards. This behavior is a reaction to the environment, such as controlling system (Donnelly DP, Quirin JJ, O'Bryan D. 2003)

Table 3. Respondents answer recapitulation Concerning the Dysfunctional Auditor (Y)

Item	Item Questionnaires										Mean
	1		2		3		4		5		
	Resp	%	Resp	%	Resp	%	Resp	%	Resp	%	
P1.Y	3	0,08	21	0,54	10	0,26	5	0,13	0	-	2,43

P2.Y	1	0,02	13	0,33	9	0,23	16	0,41	0	-	3,02
P3.Y	0	-	11	0,28	10	0,26	18	0,46	0	-	3,18
P4.Y	0	-	16	0,41	12	0,31	11	0,28	0	-	2,87
P5.Y	1	0,02	1	0,02	8	0,20	28	0,72	1	0,02	3,69
P6.Y	0	-	10	0,26	10	0,26	18	0,46	1	0,02	3,26
P7.Y	0	-	10	0,26	6	0,15	21	0,54	2	0,05	3,38
P8.Y	0	-	12	0,31	12	0,31	14	0,36	1	0,02	3,10
P9.Y	0	-	15	0,38	8	0,20	16	0,41	0	-	3,02
P10.Y	3	0,08	14	0,36	9	0,23	13	0,33	0	-	2,82
P11.Y	1	0,02	13	0,33	16	0,41	9	0,23	0	-	2,85
P12.Y	1	0,02	2	0,05	8	0,20	27	0,69	1	0,02	3,64

From the above table it can be seen that the highest mean is at score 3.69 or answer agree on item P5.Y that is equal to 0.72% which means that the part of the original audit procedures that are not so needed. The lowest mean value is in the score of 2.43 or the answer strongly disagree on the item P1.Y is 0%, which means that the auditor is not affected by the possibility of promotion. Overall answer respondents on 12 items question variable dysfunctional behavior of auditors is 3.10 this indicates that the dysfunctional behavior of auditors may not exist in the implementation of audit procedures.

Regression analysis results show the data as follows:

Table 4. Regression Analysis

Variable	Coefficient (β)
Constant	29.495
Time budget	0.244

Based on the table in above can be obtained by linear regression equation is Y = 29.495 + 0.244 X. The constant value (β) of 29.495 indicates that, if the variable Time Budget is constant then the value of the Auditor's Disorment of 29.495 units. The value of the regression coefficient ($\beta1$) is 0.244. A positive β value indicates a direct relationship between dysfunctional auditor (Y) and time budget (X), which means that if the time budget (X) rises by one unit, then the dysfunctional value of the auditor (Y) will rise by 0.244 units with the assumption that the independent variables are constant. The results of t-test calculations can be shown in the following table.

Table 5. Test - the_standardized

Mode Coefficients	Unstandardized Coefficients		Standardized	t	Sig.
	β	Std Error	Beta	β	Std Error
Constant	29.495	9.031		3.266	.032
Time Budget (X)	.244	.281	.141	1.869	.002

Based on the analysis results show that the influence of time budget, t value of 1.869 with a significance value of 0.002. Since the significance value is greater than 0.05, it can be concluded that the time budget significantly influences the dysfunctional behavior of the auditor. Based on the analysis that has been done using SPSS assistance, it is found that the time budget has a significant effect on the dysfunctional auditor. The effect is positive, ie where the higher the time budget level applied in the audit process, the higher the prevention of auditor dysfunctional behavior. Thus, to measure the dysfunctional behavior of the auditor, the agency can apply the time budget so that the audit process runs smoothly and get effective results. The result of hypothesis testing which states that the influence of the time budget has a significant effect on dysfunctional auditor. The results support the hypothesis (H1) which states that the Time Budget Affects Auditor Dysfunctional Behavior. And it does not support the hypothesis (H0) which states that the Time Budget Has No Effect on Auditor Dysfunctional Behavior. So it can be collected that H1 is accepted and H0 is rejected. It can be seen from the value of B research coefficient of 0.244. The hypothesis is accepted because the research t value of 1.869 is greater than t table at the 5% significance level

that is 2.026 (1.869 <2.026), besides the significance probability value of 0.390 (<0.05) also indicates that the Auditor's Perception variable regarding the Time Budget has an effect significant to Dysfunctional Auditor, and the amount of influence of Auditor Perception about Budget Time to Dysfunctional can be seen from Beta value that is equal to 0,141 or 14,1%. The results of this study reinforce previous research conducted by Jayusman (2013) which states that the partial time budget has a significant positive effect on the dysfunctional behavior of auditors in BPKP Representatives of North Sumatra Province. This can be seen from t arithmetic 3.567> t table 1.686 which means Ha accepted and H0 rejected. The magnitude of this influence is indicated by the value of coefficient of determination (R) is 0.501 which means that as much as 50.1% dependent variable can be explained ol eh independent variable, while the remaining 49.9% influenced by other variables outside research such as variable locus of control, organizational commitment, self esteem and monetary rewards.

Based on the above statement, it can be concluded that the Auditor Perceptions About Time Budget Pressure Affects Dysfunctional Behavior Auditor. This indicates that the higher the auditor's understanding of the time budget, the higher the auditor will not perform dysfunctional behavior. Budget management requires awareness of all interested parties for the achievement of corporate goals that have been established. In the implementation stage, accounting controls are needed to minimize the possibility of deviant behavior (disfunctional behavior) of the implementers. Factors that can determine the occurrence of dysfunctional behavior occurs at the stage of implementation of inspections conducted by members of the internal examiner (BPKP) is the pressure of time. Time budget (time budget) to be one factor that directly provide psychological impact to the auditors. So as to determine the level of auditor professionalism, which in certain situations can result in dysfunctional behavior. The higher the auditor's perception of time budget may contribute to the auditor not to perform dysfunctional behavior. The pressure of the legislative party known as budget politics influences the implementation of a less than optimal budget.

CONCLUSION

The results of the analysis and discussion state that the auditor's perception of time budget can influence the dysfunctional behavior of the auditors in budget execution in government. The level of auditor professionalism contributes positively or negatively to dysfunctional behaviors that can arise at any time when the auditor faces certain situations or conditions. Dysfunctional behavior may arise when there is a conflict of interest between the two parties (between agents and principals) caused by asymmetric information

Concept and theoretical aspects of international migration law

Concepto y aspectos teóricos del derecho internacional migratorio

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ABSTRACT

The article is dedicated to the history of the emergence and formation of international migration law. Moreover, the author has systematically studied the interpretation of foreign scholars on the criteria for the isolation of branches of international law and the emergence of new industries in the system of international law. In the article, the author gives the concept of international migration law, and controversy enters into controversy by various foreign scientists about whether international migration law is an independent and formed branch of international law. The author substantiates his knowledge about the formation of a new chapter of international law as follows. Firstly, today in the world the cooperation of states in the field of migration has formed. Secondly, this branch of international law has the object and subject of legal relations; thirdly, these legal relations are regulated by separate international legal documents and mechanisms. Fourth, this branch of international law simultaneously uses the forces and capabilities of other branches of international law, while they also use it. As well as developing as an independent branch of international law, it simultaneously develops different areas of international law. Fifthly, the author divides the subjects of international migration law into categories as holders of special status.

Keywords: international law, law of international treaties, law of international organizations, international migration law, protectionism.

RESUMEN

El artículo está dedicado a la historia del surgimiento y la formación del derecho internacional de la migración. Además, el autor ha estudiado sistemáticamente la interpretación de los académicos extranjeros sobre los criterios para el aislamiento de las ramas del derecho internacional y la aparición de nuevas industrias en el sistema del derecho internacional. En el artículo, el autor da el concepto de derecho de migración internacional, y la controversia entra en controversia por varios científicos extranjeros sobre si el derecho de migración internacional es una rama independiente y formada del derecho internacional. El autor confirma su conocimiento sobre la formación de un nuevo capítulo del derecho internacional como sigue. En primer lugar, hoy en el mundo se ha formado la cooperación de los estados en el campo de la migración. En segundo lugar, esta rama del derecho internacional tiene el objeto y el sujeto de las relaciones jurídicas; tercero, estas relaciones legales están reguladas por documentos y mecanismos legales internacionales separados. Cuarto, esta rama del derecho internacional usa simultáneamente las fuerzas y capacidades de otras ramas del derecho internacional, mientras que también lo usan. Además de desarrollarse como una rama independiente del derecho internacional, desarrolla simultáneamente diferentes áreas del derecho internacional. En quinto lugar, el autor divide los temas del derecho internacional de la migración en categorías como titulares de un estatus especial.

Palabras clave: derecho internacional, derecho de los tratados internacionales, derecho de las organizaciones internacionales, derecho internacional de la migración, proteccionismo.

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Introduction

In the 21st century where interstate cooperation is intensifying in all areas and deepening of integration relations, migration processes are becoming more important as trade and capital turnover between the countries grows.

The main reasons for this are: **firstly,** the unstable political and economic situation in different countries, and **secondly,** the presence of various environmental problems, and, **thirdly**, the aggravation of the international labor market.

Today, legal regulation of migration relations between countries has become an urgent problem. Firstly, it is directly related to the specific position and political will of states in managing migration processes, and secondly, directly related to the formation and development of norms relating to specific categories of human rights. This is not only the problem of labor migration by the states to protect their citizens abroad and the recipient states to create equal conditions for all citizens in their home countries based on the principles of equality, fairness and non-discrimination, but also economic, social and security issues between the countries.

Effective management of international migration by the states is the first part of the problem, the second one is the implementation of the increasingly closed (practicalist) migration policy. "According to the UN data in 2017, the number of migrants reached 258 million, which is 14 million more than in 2015. Of these, 48% are women, 36.1 million children, 4.4 million students, and 150.3 million workers are migrant workers (https://www.un.org/ru/sections/issues-depth/migration, 2019).

Today, scholars have different opinions about the formation of separate branches of law in the system of international law. For example, "The doctrine of division of spheres is not formed in the doctrine of international law, but the debate is about the objective existence and criteria for the separation of the fields of international law (Safronova E. V, Electronic resource).

There are different approaches to theoretical controversies about the formation and development of international migration law, which we think are controversial and controversial. First, it is based on the subjective and objective theoretical views of various scholars on the field, and secondly, it is directly related to the socio-political processes in society. In our opinion, it is desirable to study various theories on the emergence of international migration law in the international legal system, using common and proprietary methods of studying the subject "International Migration Law". The general method is based on nature, reasoning, and society's regularities, but on a personal basis (systematic, comparative, historical, sociological, logical). In a systematic manner, the free movement of individuals, the right to move from one area to another, and the right to seek asylum and refugee status are studied as a single subject as a set of rights as migrant workers.

The comparative method examines comparisons between different concepts and situations that need to be distinguished. For example, it is a comparative study of the international norms on migration entities in different regions (refugees, stateless, migrants, migrant workers) and their mechanisms, national laws and national mechanisms.

Historically, especially from the historical point of view, great nations migrated to the west, and in the east a great emigration from the Prophet, the noble Prophet and His Companions, as well as the forced deportation of nations after World War I and World War II or trends in the development of institutions and international law that govern social relations as a result of their migration and the migration processes are studied.

Sociological data are collected and analyzed. These include various types of questionnaires, public questionnaires, targeted surveys. In addition, using anonymous or open questionnaires to address problems arising in the migration process can help to address existing issues and increase the effectiveness of decisions made.

 In a logical way, the migration process is a means and methods of learning the subjects of the first and second generation of human rights (refugees, stateless, migrant workers) within the rights of individual categories. Different foreign scholars have different views on the separation of branches in the international law system.

For example, Russian scholar E.F.Safronova believes that traditional international law theory differs from the criteria for separation in the domestic legal system (the subject and method of regulation) by the basic criteria for divorce. Because they are the same. Therefore, the debate on additional (optional) signs of separation in the field of international law does not stop. According to D.I. Feldman, the only common method and character of interstate sovereignty is the harmonization of the will of the states. The proposed criteria are the separation of the norms of a particular group. According to E.A.Shibaveva, the specificity of legal norms and their creation is that there is a need for the formation of independent areas of law. According to S.A.Malinin, the interest of society in the development and improvement of legal regulation of social relations refers to qualitatively divided relations. A

wide range of regulatory documents and their "transitions" are for specific industry relations (Yu.K.Kolosov). The codification of international legal norms of social relations in a particular area (S.A.Gureev). Existence of special international law principles (Anufrieva L.P., Ustenko E.T.).

According to the Russian scholarSafronova, the theory of international law traditionally assumes that the basics of separation (the subject and method of legal regulation) in the field of domestic law are not applicable to the field of international law, because the subject (method and method of legal regulation) is the same in international law. Several additional criteria, selected and recommended by international law theorists, should be used, first of all: the public's interest in the development of a particular group of social relations; specific functions; adequate normative materials; special principles that make up the components; codification of international law norms in a particular area, etc (https://www.academia.edu.//5687144/). In our view, it is desirable to include the object of legal relations as one of the main criteria for the separation of international law. Specifically, the object of the study is that "a particular group of social relations needs to be perfected and studied as a scientific and theoretical problem" (Alemasov V. V, 2015), and secondly, the study and research of its subject without clarifying the subject of the research will cause much confusion.

Given the fact that international relations are not static and are constantly evolving, we have every reason to believe that the international legal system, in close connection with human rights and treaty law, and the institutions of the population, has formed a special area of international migration law. According to the Russian scientist N.N.Zinchenko, the right to migration is a common international legal norms and principles that regulate a wide range of migration relations at the universal and regional levels, as well as separate positions in the international legal system through bilateral agreements and linked with many of its institutions and networks. These include, first of all, population and regional institutions, international labor law, international humanitarian law, etc (Zinchenko N. N, 2017). The author draws on the controversial conclusions about the role and significance of migration law in the international legal system, based on the study of social and legal regulation of migration processes, the analysis of Russian federal law and international law, legal practice developed by the international community in this field. In a new summary of the quality of the formation of the subject matter of modern international law, including international law, he argues that international migration law is not an independent field of international law, but certainly its institution is probably one of the most promising sectors. **In our opinion, the law of international migration should not be considered as a new branch in the system of international law, but as a fully formed field. In particular:**

First, the formation of international cooperation in specific interstate migration relations;

Secondly, the existence of the subject and subject of international migration law;

Thirdly, the formation of separate international legal and institutional frameworks and mechanisms for regulating international migration processes;

Fourthly, the existence of a tool for the use of the power and capabilities of other international law as a field of international migration law;

Fifthly, international migration is divided into separate categories of subjects of the process.

The need for cooperation in protection of rights of migrants in inter-state migration requires the need to strengthen bilateral and multilateral cooperation on the basis of international cooperation and respect for human rights, which is one of the basic principles of international law. This process, in turn, is: universal, within the UN, ILO, IOM; at the interregional level within the framework of the Organization for Security and Cooperation in Europe; develops multilateral cooperation of the countries within international organizations such as the European Union, the Council of Europe, the CIS.

The object of international migration law is international legal relations related to migration, international legal regulation of migrants, labor migration, and legal protection of the rights of labor migrants, refugees, and refugees and asylum seekers.

International and international treaties on the subject of international migration, protection of rights of migrants, migrant workers, refugees, and foreign nationals, such as international treaties, national bases, international and national institutional mechanisms.

A separate international legal framework for the regulation of international migration processes, as well as the rule-making process in this area, shows that modern international law is developing on the basis of jus cogens, i.e. international "hard law" and international "soft law." Secondly, these norms also develop as normative results

of universal, interregional, regional and bilateral cooperation of states. Mechanisms for regulating international migration processes are subdivided into universal, interregional, regional and subregional mechanisms. The law of international migration is developing and developing in international law, in close connection with the human rights field and the international human rights institution. Also, the field of international migration is directly related to the rights of certain categories of individuals.International migrants are divided into five major categories:

- legally immigrant or non-immigrant immigrants;

- labor migrants under a contract;

- Immigrant immigrants;

- persons seeking asylum;

- refugees (Vitkovskaya G, 2004).

The concept of international migration law has a distinct history. He first applied Louis Vuitton's "International Migration Law" in Richar in 1927 before his publication at the Hague Academy in 1972. Over the past two decades, many textbooks have been published to reflect this growing field of international law. International migration law is a universal international regulation governing the legal status of migrants in host countries and the movement of individuals between countries. However, international migration law does not replace other areas of international law and is not an autonomous regime. On the contrary, it is designed to formulate clear rules in various fields of law. Like many other legal disciplines (for example, environmental law or trade law), international migration law has a doctrinal structure based primarily on the sources and subjects of international law (Vincent C, 2016). According to Nicolas Sitaropoulos, Deputy Director of the Office of the Commissioner for Human Rights of the Council of Europe, international migration law is not an autonomous regime. It is a multi-tiered set of rights consisting of various international, regional or bilateral treaties and agreements (Nikolaos S, 2015).

The Glossary in the Field of Migration states that international migration law has been applied to international migration law (http://www.ejiltalk.org/why-ternational). In our opinion, the legal nature of international migration law is not fully understood in the above definitions. In particular, they study universal, interregional, regional and regional institutions and their activities related to international migration law, bilateral and multilateral international agreements on the subjects of migration processes and their rights and obligations, international and national mechanisms of control and international migration. A special area of international law. One of the main factors in the formation of international migration law in the global legal system is, firstly, the rapid development of interstate relations in the regulation of international migration processes, and secondly, the separate categories of migrants (refugees, refugees, parents, migrant workers, illegal migrants). Increasing the scope of universal, interregional and regional and sub-regional human rights agreements will be ignited. Third, it is desirable to study the rights of international migrants, refugees, asylum-seekers and labor migrants, as well as the citizens in the field of international migration.

The foregoing points to the theoretical implications of the emergence of international migration law include:

First, there are various approaches to the emergence of the field of "international migration law" today. For example, this area is studied as a branch and institutional system. This is a matter of great controversy among scientists. In our view, given the the strengths and capabilities of "International Migration Law", "Human Rights in International Law" and "Law of International Organizations" and "International Treaty Law" and the Institute of Population in International Lawthere is an independent sphere of the international legal system, which systematically studies a separate complex of rights, has specific subject and regulated relations, objects and subjects and methods of study.

Secondly, the development of international migration law, in turn, has a direct impact on the development and improvement of other areas of international law, particularly in the areas of "International Migration Law", "Human Rights in International Law" and "Law of International Organizations". This, in turn, creates a direct link between the study of international migration relations within the above-mentioned areas of international law and within the framework of "International Migration Law".

Third, in our opinion, the legal nature of international migration law is not fully understood in the descriptions cited by various scholars. In our opinion, international migration law is a sphere of International law which studies bilateral and multilateral international treaties on the subjects of migration process and their rights and obligations, mechanisms of international and national control, and universal, interregional, regional, regional institutions and international law which directly and indirectly deals with international migration activities.

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Scraping the recurrent findings: a case study of Yogyakarta city government, Indonesia

Detrás de los hallazgos recurrentes: un estudio de caso del gobierno de la ciudad de Yogyakarta, Indonesia

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ABSTRACT

A great difference between a private sector audit and a public sector audit is between the promotion of audit opinions and the prevention of recurrent findings. In this study, a recurrent finding will be investigated deeply in the case of Yogyakarta City. The scope of this study will be delivered in a range of the implementation of the follow-up of the Audit Board audit results in the Government of Yogyakarta City from 2010 to 2015. So, the focus of this study is related to the occurrence of recurrent findings in the fiscal year 2010 to 2015. By the case study approach, a learning process in this study will be raised in the efforts that have been implemented by the Yogyakarta City Government for the prevention of recurrent findings.

Keyword: Follow-up of the Audit Board audit results, recurrent findings, local government financial statement

RESUMEN

Una gran diferencia entre una auditoría del sector privado y una auditoría del sector público es entre la promoción de opiniones de auditoría y la prevención de hallazgos recurrentes. En este estudio, un hallazgo recurrente será investigado profundamente en el caso de la ciudad de Yogyakarta. El alcance de este estudio se entregará en una gama de la implementación del seguimiento de los resultados de la auditoría de la Junta de Auditoría en el Gobierno de la ciudad de Yogyakarta de 2010 a 2015. Por lo tanto, el enfoque de este estudio está relacionado con la aparición de recurrentes hallazgos en el año fiscal 2010 a 2015. Por el enfoque del estudio de caso, se levantará un proceso de aprendizaje en este estudio en los esfuerzos que ha implementado el gobierno de la ciudad de Yogyakarta para prevenir los hallazgos recurrentes.

Palabra clave: Seguimiento de los resultados de auditoría de la Junta de Auditoría, hallazgos recurrentes, estado financiero del gobierno local

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Introduction

Legislation regulates that examination results and follow-up is the final process of audit. The examiner's task ends when preparing the Examination Result Report (LHP) upon completion of the examination and issuing an opinion. Opinion development to be better over Local Government Financial Statements (LKPD) from year to year shows increasing. Yogyakarta City Government just succeeded obtaining opinion of WTP in fiscal year of 2015. Since 2009 to 2014, Yogyakarta City Government was only able to achieve opinion of WTP with the explanatory paragraph. The statement of Head of the Audit Board of Republic of Indonesia in DIY was mentioned that several explanatory paragraphs need to be noted and the explanations on LHP almost the same for each year (Antara News Yogyakarta 2014).

The findings of Audit Board will be useful if followed up by repairing the system so it will reduce the recurring (Akbar, 2013). The problems of recurrent findings become the problems that also face by Yogyakarta City Government. Table 1.1 shows a number of accounts in financial statements that show as recurrent findings in 2010 to 2015. Examiner should consider the previous examination results also the follow-up to the significant recommendation and related to the objectives of on-going examination (SPKN, 2007).

Table 1. Classification of Findings in Examination Result Report of Audit Board of Yogyakarta City Government in 2010 to 2015

Recurrent Findings	Year					
	2010	2011	2012	2013	2014	2015
Cash Balance Accounts in Expense Treasurers	x	x			x	
Fixed Assets			x	x	x	
Grant Expenditures				x	x	x
BOSDA Funds					x	x
Edotel Funds			x	x	x	x
Rusunawa Funds			x	x	x	

Source: Processed from LHP Yogyakarta City in 2010 to 2015

Effectiveness of Audit Board examination will be achieved if the entities examined implement the follow-up over their examination result report (BPK RI 2015). Results of findings and recommendations should be able to be used as instrument to repair the management and responsibility of all the funds' users of Regional Budget (Ahmad, 2016).

Follow-up is the answer generated from identification and documentation of auditee progress in implementing the audit recommendations (Rai, 2011). According to legislation, period of sixty days after examination result report is received, become the deadline of follow-up. Based on the meeting of data update of Audit Board examination results follow-up in 2016, the follow-up completion of Yogyakarta City Government cumulatively from fiscal year of 2003 to 2015 in 75% (Inspektorat 2016). The Inspectorate also delivers as much as 166 items of recommendation (86,91%) have completed the followed up from total of 191 recommendations in 2010 to 2014. This result shows conformity with the Audit Board target in 2016. The Audit Board targeted the figure of 75% of state institution compliance that manage the finance from public property taxes no later than in 2020 (BPK 2016).

Examined entity management responsibilities are to follow-up the recommendations as well as create and maintain a process to monitor follow-up status over the intended recommendation (SPKN, 2007). This recommendation completion is expected to be able to minimize the effect of deviation in management and financial responsibility (Rai, 2011).

Related to the facts above, the study of the causes of recurrent findings in the Government of Yogyakarta City in fiscal year of 2010 to 2015. So that efforts that have been implemented by the Government of Yogyakarta City in following up the findings can be evaluated objectively. In this case, the problem of findings on recurrent findings can be solved.

The Follow-Up of Examination Findings

In order to improve the effectiveness and impact of the audit report, a review of the effectiveness of recommendations and may be undertaken by the examined entity (Bastian 2014) can be implemented in the implementation of follow-up, monitoring of follow-up executions, and reporting on follow-up results.

According to Rai (2011), an action plan implemented by auditee is the basis for follow-up audit findings. Formal form is the Letter of Regional Head on the preparation of follow-up plan.

An action plan will open up opportunities for grouping follow-up results, namely: completion; in the process; has not been followed-up; and cannot be followed-up. The realization will be reported in a resume that describes the legal basis of the examination, information on follow-up findings based on development status; and the need for subsequent monitoring.

According to Tugiman (1997) in Bastian (2014), the follow-up examination findings are generated from a comparative process between "what should be" and "what turns out to be". In this case, follow-up findings may be specified on conditions; criteria; effect; and cause. Clearly, recurrent findings are a result of follow-up phase findings.

Follow-up completion requires the role of several parties to implement the recommendations and audit objectives. The role of the auditee remains the main one in the implementation of the follow-up. Several case study researches address the role of auditee in issues related to audit follow-up programs. The audit follow-up findings based on the Alkins (2012) study, affect the auditee in adopting audit recommendations. In the case of follow-up examinations at the Roslyn School District (Hufner, 2010), the role of inspector is the factor of the ordering or audit findings management.

In different cases, follow-up findings on the Environmental Impact Assessment (EIA) are strongly influenced by project uncertainty factor. Meanwhile, Nobel and Storey (2004) and Ross (2003) research based on the case in Ekati Diamond Mine (BHP Billiton) the Northwest Territories, Canada confirmed the role of impact estimates, and the effectiveness of the policy on recommendations of the findings led to recurrent findings.

Kusuma's research (2014) on the role of Inspectorate and regional government in recurrent findings indicates the ineffectiveness factor of findings handling and factors of internal government control system. Recurrent findings will occur if coordination is not going well, there is no operational standard in supervision, and there is no sanction for institutions with recurrent findings.

Ahmad's research (2016) is more highlighting the commitment of regional heads in handling recurrent findings. The derivation of the commitment factor of regional heads is the mutation policy variable, quality of human resources the variable, the variable of the low compliance with the legislation, and the complicated regulatory variable. This is in line with the results of research by Lasan (2016) in Mimika Regency.

Hartanto's research (2015) highlights the aspects of experience and communication in handling recurrent findings. Leadership type and the length period of regional leadership in regional government become the main variables on the occurrence of recurrent findings.

A large understanding on some previous researches and reports has been delivered into a significance grounded study in a recurrent finding phenomena in a public sector field. In this case, a case method approach will be promoted for investigating many empirical data and facts in a form of documents and interview transcripts Through a reduction stage, some early analytical findings are explored into some sharp conclusions. These study process are designed for answering the study objectives. As a result, some analysis on grounded data can be done sharply.

Recurrent Findings in Yogyakarta City

Given the importance of handling recurrent findings, the Yogyakarta city government wants a deep understanding of the causes of recurring findings, follow-up efforts that have been implemented by the Yogyakarta City Government, and solutions to follow-up on findings and recommendations to avoid recurrent findings.

Based on the results of semi-structured interviews to informants, ie auditees and follow-up teams in the Yogyakarta City Government from 2010 to 2015; and reinforced by review of Audit Board's audit reports, follow-up procedures, monitoring follow-up monitoring matrix of examination results, IHPS, legislation relating to findings and follow-up of Audit Board's recommendations; hence, recurrent findings in the Yogyakarta city government have an opportunity to find a pattern of scraping the recurrent findings.

The results of analysis in the form of procedures or SOPs for the handling of recurrent findings will involve the auditee and follow-up teams. So that the weakness in the application of the procedure can be minimized from the time of designing.

Analysis of recurrent findings in Yogyakarta City Government

Recurrent findings started occurring in 2013. The table below shows it:

Table 2. Recurrent Findings in Examination Result Report of Audit Board in Yogyakarta City Government in 2010 to 2015

	2013	2014	2015
Recurrent findings	4	6	3
Solved recurrent findings	-	-	3
Re-appeared recurrent findings	-	-	-

These recurrent findings started to become problematic since 2013, where there are 4 recurrent findings occurring in fixed assets, grant expenditures, edotel funds and rusunawa funds. This condition worsened in 2014, where the recurrent findings became 6. The addition of recurrent findings occurred on cash balance accounts at expense treasurers and BOSDA fund accounts. However, conditions improved in 2015, with the solving of three recurrent findings, namely the cash balance account on the expense treasurer and the BOSDA fund account.

The lesson from this recurrent findings handling can be detailed as follow:

1. Grants 2013 - 2015 is a form of non-compliance with legislation

Under the State Auditing Standards, the Audit Board should be able to disclose non-compliance with the statutory regulations of the auditee. So far, the Regional Apparatus Organization (OPD) has run the procedure but not in accordance with the general guidelines. This is due to limited understanding in running the rules. Some findings are deemed inconsistent with the regulations of other ministries or higher institutions, leading to Audit Board's recommendation to improve the Mayor Regulation. Suwanda (2013) mentions that external factors that cause problems in the financial statements of the weakness of regulation. Generally the weakness of regulation that occurs due to the inconsistency of the rules that have been set.

Administrative weaknesses are not only about internal control but also related to regulatory compliance. Based on the classification of findings in IHPS (2013), it is mentioned that the administrative weaknesses are related to non-compliance. Unaccountable or incomplete accountability is an administrative weakness.

Accountability is not orderly related to the grantee who is deemed not obedient to Mayor Regulation of Yogyakarta No. 49 of 2012 on the Management of Grants Spending in the form of money. In the findings of grant responsibility in 2014, Audit Board found that not all grant recipients have submitted accountability reports for the use of funds.

BOSDA 2014 – 2015, cash balance in expense treasurer in 2010 – 2011, 2014, rusunawa expenditure in 2012 -2014, and grant expenditure in 2013 – 2015 reflects the roles of the parties are not yet optimal.

These three recurrent findings relate to the balance cash in treasurers, BOSDA expenditures, and grant expenditures related to other parties outside the OPD. The balance cash in treasurers involves the finance section of all OPD, but includes the revenue and expenditure data in the OPD. For the Education Department, schools have an important role to account for the use of substantial funds on BOSDA. The Rusunawa Stimulant grant fund faces the same obstacles. Factors outside the control of the OPD, the grantee's perception of being the encourage of recurrent findings problems. The community as grantees has a big influence. Public perceptions about grants also make it difficult for OPD technically to hold the responsibility for the use of funds as grants are regarded as honorariums.

The limitations in quantity and quality of Human Resources

The employee quality element is the most important internal control system element. Increasing the element of quality of human resources then other control elements can be reduced to the minimum and able to produce reliable financial accountability (Bastian and Gatot, 2003). The theme of limitations in the quantity and quality of human resources as the cause of recurrent findings relates to a number of recommendations issued by Audit Board. The treasurer and head of OPD are expected to improve governance in their respective OPD. The quality and quantity of human resources become one of the causes in the findings of BOSDA funds and balance cash. The problem of the quantity of human resources becomes the obstacle of the accountability of BOSDA funds in elementary school because there is no special officer. The quality of human resources leads to some recommendations that being addressed by Audit Board to the expense treasurer. Limited number and availability of human resources who understand the systems and procedures for regional financial management (Suwanda, 2013).

The incomplete follow-up implementation

The understanding of incomplete is supported by Audit Board's statement in LHP in 2015 on two recommendations that have not been followed up by the Education Department for the findings of 2014. In addition, the delay in depositing the balance cash in the expense treasurer three times becomes a finding within the last six years. Findings not only appear in the same institution, but more often appear as findings in different institutions. Several times appearing as a finding and considered that there has not been a thorough improvement.

The weakness of internal control system

Audit Board's examination results on internal control system shows that the Government of Yogyakarta City has not fully designed and implemented the elements of internal control system as required in legislation. Recurrent findings that occurred involving several parties and the implementation are not suitable to the mechanism. The weakness of internal control is also caused by a complicated and lengthy bureaucratic process so that it is included in the category of weakness of the internal control structure listed in the explanation of IHPS.

Discussion on internal control is inseparable with environmental issues of control involving commitments from the OPD leadership and staff roles. The cause of recurrent findings can occur due to lack of supervision from the OPD leadership. This has not yet shown a strong commitment from the OPD leadership to resolve the findings thoroughly. On the other hand, the commitment of employees is also expected that the implementation of internal control system can run. Commitment carried out by employees can be a follow-up of Audit Board's recommendations.

The efforts of recurrent findings follow-up

Steps of follow-up plan implementation

The initial step of preparing the action plan begins with the publication of management letter and attached with the concept of LHP by the Audit Board. Coordination meetings were held in response to the Audit Board's issued management letter and drafting an action plan. The action plan prepared by the OPD is a plan of follow-up implementation program.

Preparation of action plans in the Government of Yogyakarta City is still administrative and narrative. The preparation of an action plan is based solely on the responses to what is recommended and explains administrative follow-up. The preparation of an action plan should include a series of concrete steps towards improving regional government governance to identify steps to be taken, implementers, time, inputs and output (Suwanda, 2013). Other findings in this study indicate that there is no timeframe and sanctions in the completion of findings or recommendations.

The preparation of the action plan adjusted to the content of the recommendation, then implemented as a follow-up plan. Implementation of follow-up plans for action plans includes alerting actions to third parties, alerting financial managers, and developing mechanisms for optimizing financial management. Mayor Regulation No. 92 of 2012 explains the follow-up concerning third parties or outside the OPD is the responsibility of the OPD, related to the settlement. This step is therefore the responsibility of the education department and related units to coordinate to the parties mentioned in the Audit Board recommendation by giving them warning.

Follow-up implementation

Implementation of follow-up by interviewees includes actions taken by OPD technically, DPDPK as the organizer of financial report of regional government, and Inspectorate as follow-up team in following up recurrent findings. The follow-up implementation is a special program to deal with recurrent findings or differentiate follow-up to findings that re-appearing in institution is not found in the results of this research analysis.

Follow-up is implemented to address the emerging findings related to the weakness of the internal control system and non-compliance with legislation. The follow-up effort implemented aims to improve the effectiveness of the internal control system in OPD. Internal control according to Hiro (2006) includes preventive, detective, corrective, directive, and compensative control. The results of this study indicate some actions as a form of follow-up implementation, namely preventive, detective, and corrective action.

Preventive action is an attempt made to prevent the occurrence of the same findings in the future. The cause of recurrent findings is one of them related to the weakness of internal control that occurred in Yogyakarta City Government. Preventive measures that have been implemented by the OPD include: a) conducting coaching; b) preparing SOP (Standard Operating Procedure); c) carrying out socialization; and d) improving coordination.

Detective action is concerned with finding or detecting a problem after the problem occurs. Detective controls include checking and comparison (Sawyer et al, 2005). Detective measures that have been carried out by the OPD include: a) improving monitoring; and b) reconciliation. Reconciliation relates to the findings of the balance cash in the expense treasurer. The difference between budget and realization in financial reporting requires both internal and external reconciliation among OPD.

According to Sawyer (2005) management should develop systems that focus on undesirable conditions until the conditions are improved, and should establish procedures for prevention. Corrective action is implemented to improve the conditions from these findings. This is realized by the Yogyakarta city government as follows: a) compliance with legislation (system improvement refers to the prevailing provisions); b) sending warning letters addressed to parties that are late in submitting accountability reports.

Implementation of programs, policies, and procedures for recurrent findings follow-up

OPD technically develops procedures to follow-up on Audit Board's findings and recommendations. The procedures that have been prepared in the Government of Yogyakarta City include the management of BOSDA and disbursement of grant funds. Implementation of programs and policies includes programs handling the delay in depositing balance cash especially in facing the end of the year for SPP, SPM, and GU. Further regulated in Mayor Regulation No. 57 of 2015 on Local Financial Management System and Procedure of Yogyakarta City.

BOSDA fund accountability policies and programs include assistance programs, regular school visits, and warning letters and BOSDA submission notices for each period. Other policies that have been formulated related to BOSDA are the Mayor Regulation of Yogyakarta No. 12 of 2014 and the Mayor Regulation of Yogyakarta No. 11 of 2017 on Guidance on Provision of Regional School Operational Assistance (BOSDA) for the Primary Education Unit conducted by Local Government.

The grant programs that have been implemented include socialization of grant regulation changes especially regarding the limits on the use of grant funds. The related technical OPD also conducts routine monitoring and evaluation using sampling test, where the results are submitted to the Mayor. The policy used in the management of these grants refers to the Mayor Regulation of Yogyakarta No. 31 of 2016 on the Management of Grants Spending in the form of Money.

Learning Forward

Long-term follow-up completion

Long-term follow-up completion is important as a solution to prevent recurrent findings because so far it is considered as short-term. The long-term completion measures are: a) generalize the findings that appear in other institutions; b) increasing the cooperation of various parties, especially the involvement of other parties outside the OPD to implement according to the procedures and rules that apply; c) procedures are carried out in accordance with regulations especially for grant findings involving the community; d) it is necessary to conduct coaching for financial manager in OPD as well as other financial managers outside OPD.

The application of strict sanctions

Sanctions involve other parties outside the OPD. The issue of strict sanctions for parties outside the OPD is very difficult to implement because considering the findings of BOSDA and grants involved the community and the fund itself is an assistance. What can be done for sanctions is to reinforce the existing rules.

Other sanctions involve OPD that have not completed follow-up. So far, no sanctions have been given if the recommendation status is still in process or not according to the Audit Board. However, this sanction should be supported by the time period to be agreed between the OPD and the Inspectorate based on the type of follow-up that must be implemented in each OPD.

Strengthening the roles of parties involved

Role becomes an important factor in the completion of follow-up. Strengthening roles in the OPD can be undertaken by appointing special personnel who have the responsibility to monitor the follow-up of the OPD both short-term and long-term recommendations to it is completed. Recommendations generally contain the preparation of SOP so that special teams are required to prepare procedures or SOP in the OPD.

The Inspectorate is expected to be more intensive in terms of reminding the OPD of Audit Board's findings and

recommendations on a regular basis. Recurrent findings should also be concern to the follow-up team so that the socialization and monitoring process can be carried out more intensively on OPD that have recurrent findings.

Preparing follow-up SOP

Based on the results of the initial interviews and other findings indicate there is a weakness in the follow-up process in the OPD and there is no follow-up SOP. Schemes or procedures of follow-up are developed based on weaknesses in the implementation of follow-up and modify based on several journals on audit follow-up. The preliminary guideline uses Mayor Regulation No. 92 of 2012 and also based on the procedures established by the Inspectorate. The process of preparing SOP is then supported with a weakness analysis in the application of follow-up procedures. Weakness in the application of procedures that have been designed that is on the limitations in determining the period of completion and limitations of human resources.

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The experience of foreign countries in the implementation of digital systems in the economy

La experiencia de los países extranjeros en la implementación de sistemas digitales en la economía

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ABSTRACT

In the world economy, the digital economic system is regularly supported by the country as an integral part of the economy. In Uzbekistan, the digital economy is an essential factor for increasing the share of innovation in the gross domestic product, producing competitively differentiated quality products and improving the quality of public services. It is given the trends in the digital economy of countries such as France, South Korea, and Japan, where digitalization is high in the world economy in this article. In the economy of Uzbekistan, the study of the implementation of digital systems of foreign countries, such as South Korea, Japan, and Russia is relevant in the branches and sectors of the economy.

Keywords: innovation, digital system, digital economy, electronic service

RESUMEN

En la economía mundial, el sistema económico digital es apoyado regularmente por el país como parte integral de la economía. En Uzbekistán, la economía digital es un factor esencial para aumentar la cuota de innovación en el producto interno bruto, producir productos de calidad competitiva diferenciados y mejorar la calidad de los servicios públicos. En este artículo se dan las tendencias en la economía digital de países como Francia, Corea del Sur y Japón, donde la digitalización es alta en la economía mundial. En la economía de Uzbekistán, el estudio de la implementación de sistemas digitales de países extranjeros, como Corea del Sur, Japón y Rusia, es relevante en las ramas y sectores de la economía.

Palabras clave: innovación, sistema digital, economía digital, servicio electrónico.

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INTRODUCTION

The study of foreign countries' method of digital economic systems will help to solve the following problems in the economy of Uzbekistan:

-Implementation of a network of indicators and methods of calculating the level of digitization of the economy by extensive study of the strategy of foreign countries' digitization;

-calculation of the average level of digitization in the branches and sectors of the economy based on the experience of foreign countries;

-Preparation of the strategic program "digital-2050" of Uzbekistan, like the strategic programs of Japan '' team-5.0 '' or Germany '' Industry- 4.0 ''.

The purpose of this research is to develop proposals for the development of the digital economy in Uzbekistan based on extensive analysis of the digital experience of economies of developed countries.

According to the information above, it is given exploring below in the process of scientific explore

-Analysis of trends of state support for the digital economy in European countries and the role of European countries in the global digital economy rankings;

-Study of the peculiarities of digital systems in South Korea and the possibilities of their implementation in Uzbekistan;

-Depth analysis of the essence and social orientation of Japan's "team- 5.0" strategy.

Based on the study of the experience of foreign countries on the development of digital systems, we conclude the following:

-Each country has a different approach and orientation to the introduction of digital systems based on their level of economic development and their competitive advantages;

- Any innovative technology should serve the benefit of the people. Thus, international digital rankings are key indicators of access to digital technologies, households with Internet access, and digital education systems.

Measures of improving Uzbekistan's position in the Global Competitiveness Index (Lex.uz online, 2019) and Global Innovation Index (Lex.uz online, 2018) of the World Economic Forum aimed at development of scientific and innovative activity, protection of intellectual activity results, increasing the share of the sector of informative communications technology as the gross domestic product of the country, all these require the creation of a digital system with a high level of security.

In the development of global digital systems, first of all, the agencies of state and economy, local government agencies with the introduction of the necessary information systems and resources, software and electronic services through the establishment of digital economy, information technology market, including technology parks and coworking centers based on public-private partnerships, creation of favorable conditions for attracting foreign investments, development of modern telecommunication infrastructure, telecommunication technologies and networks, coordination of development of advanced telecommunication services, enhancement of digital economy through introduction of electronic services in public administration and economy, development of e-commerce and software market - developing proposals for technical and economic development, city and region y infrastructure management, in particular, housing and utilities, transport logistics, development of "smart" systems for a safe and "smart city", improving the training of qualified personnel (Lex.uz online, 2018) are becoming more critical.

For this reason, the study of the implementation of digital systems in various sectors of the economy of foreign countries, such as South Korea, Japan and Russia, is relevant in the economy of Uzbekistan. Studying the method of introduction of digital economic systems of foreign countries gives a chance to solve the following problems in the economy of Uzbekistan:

- Developing a network of indicators and methods of calculating the level of digitalisation of the economy by extensive study of the economic digitalisation strategy of foreign countries;

- Calculating the average level of digitisation in various sectors of the economy based on the experience of foreign countries;

- Preparation of the project of the Strategic Program "Digital-2050" of Uzbekistan like the strategic programs of "Japan-5.0" or "Industry-4.0" of Japan.

Based on the above, the research aims to explore below:

- Analysis of the trends of state support for the digital economy in European countries and the role of European countries in the global numeric economy ratings;

- To study the features of digital systems in South Korea and the possibilities of their implementation in Uzbekistan;

- Analyzing deeply the content and social orientation of Japan's "Team-5.0" strategy.

RESEARCH METHODOLOGY

In the process of the research they widely used such methods as analysis and synthesis, induction, deduction, grouping in order to analyze deeply digital systems, introduction and experience of state stimulation in foreign countries.

THE EXTENT WHICH THE SUBJECT STUDIED

Many foreign scientists have been studied the scientific and methodological aspects of the digital economy and its forms and factors' affects such as, M. Kastel's (Kastel's, M. 2004), B.N. Panshin (Panshin, B. 2016), A.I. Sokolov (Sokolov, I.A., 2018) A.A. Kuntman (Kuntman, A.A., 2016), and others.

According to M.L: "Digital economy is the communication environment of economic activity on the Internet, as well as forms, methods, means and results".

According to Castells, digital economics is the second phase of the information economy, and its definition has been used since 2016 as the World Bank's definition of digital economics. The definition is as follows: "Digital economy is a system of economic, social and cultural relations based on the use of information and communication technologies" and concludes that "Digital economy is a new paradigm of rapid economic development."

According to a study by Thomas Mezenburg, there are three main components of the digital economy concept:

1) Infrastructure support;
2) e-business;
3) e-commerce.

In the developed countries, because digital systems are widely used in various sectors and branches of the national economy, this topic has been widely researched by economists, technologists, and scientists who are the expert of information and communication. That is why there are countless publications and research papers on the subject.

ANALYSIS AND RESULTS

Based on the experience of such digital countries which digital economies are rapidly developing (China, UAE, Saudi Arabia) (Denmark, Singapore, South Korea, Germany, USA), four types of tools can be distinguished:

1. It is eliminated the inefficient zones of the current economic system to upgrade the resources "Digital production" and increase its competitiveness. The tasks are solved with the help of the most interested and capable players.

2. Because of the creation of conditions for "Digital leap"-new business development and the rapid development of modern technologies, big data, artificial intelligence, neural networks, block chain originate.

3. "Digitalization" increases the efficiency and transparency of all processes of cooperation with the state, facilitates business in the country, which has a broad positive impact on the economy.

4. "Digital Reinvestment". As a result of the first three tasks, value added, transaction costs were reduced, and significant inter-sector impacts were created.

Information and Communication Technology Development Index (IDI) - Index published on the basis of internationally accepted information and communication technologies (ICT) indicators by the United Nations

International Telecommunication Union. It is an important tool for comparing the most important indicators for measuring the information society.

In particular, if we analyze the position of the European Union in this index, we can see that in 2015, the whole EU gained 0.47 points on the Digital Economy and Society Index. The index is analyzed according to the following indicators:

1. Connectivity.
2. Human capital / digital skills.
3. Use of Internet services by citizens.
4. Integration of digital technologies and business entities.
5. Digital government services.
6. ICT research and development.

While the European Union (EU) has improved the Digital Economy and Society indexes of all categories in recent years, it has been the highest in the communications group (0.51 to 0.55). This was mainly due to the expansion of mobile coverage (from 58 to 67 per 100 people) and high-speed coverage (the share of high-speed internet increased from 18 to 22 percent). The level of basic digital awareness of citizens has also increased (from 55% to 59% of the EU population), but there is still much to be done to provide the population with the necessary skills to effectively use the digital economy.

This can be seen in:

76% of homes in Europe have broadband Internet (at least 30 Mbps);

Mobil In 2013, mobile Internet access exceeded 58 subscribers per 100 people - 4G mobile services cover 84% of the EU population;

3.5% of the total workforce of ICT specialists;

Almost half (44%) of Europeans do not yet have basic digital skills such as using mailboxes, editing tools or installing new devices;

79% of Europeans use the Internet at least once a week. In 2017, growth was 3% compared to 2016;

78% of Internet users listen to music, watch movies and play games;

70% of European Internet users read online news (64% in 2013);

63% use social media (57% in 2013);

66% buys online traffic (61% in 2013);

59% use online banking (56% in 2013);

39% - use the Internet to make calls (33% in 2013);

18% of European businesses send electronic invoices (10% in 2013);

34% of Internet users completed online without paper copies (27% in 2013) (Information Policy We, 2017).

Thus, according to the European Commission, 41% of businesses do not currently use digital technology, and only 2% of companies fully realize their benefits. That is why European businesses are trying to create new opportunities for businesses, accelerate the "digital" business landscape, encourage the use of new digital technologies to improve processes, create new business models, deepen business analytics, enhance growth rates, and create jobs. The last task is related to the high unemployment rate of youth, especially by 20% in the EU, and more than 55% in Spain and Greece.

Denmark, Sweden, Finland and the Netherlands have the leading digital economies in the EU, followed by Luxembourg, Ireland, the United Kingdom, Belgium and Estonia. Romania, Greece and Italy are the lowest in the index. In 2017, all member states improved in the index structure. In Ireland and Spain, the highest level was achieved (5 points versus 3.2 on the EU average). On the other hand, there was a slight increase in Denmark and Portugal (below 2 points).

Table 1. "Business Digitization Index 2017" in European countries (European Commission, 2019)

Country	Position	Country	Position
Finland	50	Spain	41
Belgium	47	Germany	38

Denmark	46	Luxembourg	37
Netherlands	43	France	36
Sweden	43	Great Britain	35
Norway	42	Italy	35

The need for the use of digital technologies to enhance competitiveness, entrepreneurship and innovation was highlighted in the Business 2020 Action Plan. The European Commission supports the use of opportunities provided by the digital revolution, encourages innovative transformation of existing businesses and promotes digital business in Europe.

The Business 2020 Action Plan provides the basis for the development of policy and key priority areas for the period up to 2020. The program is divided into five categories, each of which describes the key factors influencing digital entrepreneurship. The Commission intends to work towards the dissemination and implementation of this approach based on a five-component strategy.

In the European Union, France is one of the leaders in the field of digitalization. In France, the high quality and standard of infrastructure has long been a tradition: roads, water lines, utilities, and even parking spaces. At the same time, the state has not stopped in its achievements and the improvement of the digital economy has become one of the critical sectors of the country's strategy. In addition, it is essential to develop information security nationwide, to keep in mind the personal use of businesses or digital products.

Nowadays, France actively cooperates with "Cisco Systems, Inc." The company will help accelerate France's economic growth, increase its competitiveness and employment.

"Cisco Systems, Inc." is an American multinational company that develops and sells networking equipment for large companies and telecommunications companies. It is one of the largest companies in the world, specializing in high technology. Cisco Systems consultants will assist in accelerating the widespread introduction of digital technologies in France, promoting the country's development and encouraging innovation, as well as creating new jobs. To that end, Cisco is helping the government in promoting education and information security, infrastructure development, and innovation across the country in smart cities and other areas.

"The Cisco Systems,Inc". Networking Academy will provide training programs for up to 200,000 people in the future for critical technologies so that French entrepreneurs can gain the skills needed to participate in digitalisation of the country. In addition to this, innovation centres are being established to assist in the development of programs.

The transition to wider use of digital technologies will increase the global competitiveness of the country through increased employment in France, education, information security, innovation and business encouragement. It is also expected to increase GDP by 1-2%. This is a unique opportunity for France to provide innovative development based on its values - peer networks such as French people are based on equal relationships, create new digital freedoms, and provide an Internet architecture that contributes to significant socio-economic growth.

The first stage is 1996-2000. During this period, the Education Network - Edunet information service was established in the country, along with the retraining of teachers of educational institutions on digital educational technologies, as well as increased awareness of the population in the field of information and communication technologies.

In the second phase, 2001-2005, the Information Network "Education Network - EDUNET" was upgraded, Training and Education Center - Teaching and Learning Center and Cyber Home Learning System - CHLS were established, as well as digital libraries. organized. This has made it possible to introduce e-learning nationwide.

The "CHLS" system is designed for independent training of students in educational institutions. This content allows students to choose the appropriate curriculum based on the interests and education of their students, to obtain additional information without resorting to tutors. It is especially useful for low-income families.

Third stage - 2006-2010 South Korea has a strong position in the global electronic education market. 2 bln. Income from the United States.

The e-learning system was developed in 2011-2015. There are 17 regional subdivisions on e-education coordination - Metropolitan & Provincial Offices - Education - MPOES.

An algorithm for the development of e-learning in South Korea was launched:

- Electronic-education(E-learning);
- Mobile-learning (M-learning);
- Ubiquitous-learning (U-learning);
- Smart education.

In South Korea, information and communication technologies are limited to primary, secondary education institutions. 83% of all universities in the country are covered by the "E-learning" system. In addition, there are 17 cyber universities that have 40,000 hours of online education at the age of 18 to 60 years. There is a software for monitoring these students. EDUNET web portal for digital copies of e-books, e-books and educational materials. people use it. Every day, 410,000 people visit the portal and they earn $ 27 million. pagespreferences and other educational materials.

South Korea is recognized in the global scale of education. Great Britain's "Pearson" has supported Japan, which has recently failed to take the lead in the international education-sharing group. This is the most highly effective ICT development activity in South Korea (Table 2).

Table 2. Index of the use of information and communication technologies in the world 2017

Place	Countries	Index
1	Iceland	8.98
2	South Korea	8.85
3	Switzerland	8.74
4	Denmark	8.71
5	Great Britain	8.65
6	Hong Kong	8.61
7	Netherland	8.49
8	Norway	8.47
9	Luxembourg	8.47
10	Japan	8.43
95	Uzbekistan	4.90
109	Kyrgyzstan	4.37

In the Japanese economy, the "Team-5.0" strategy has been developed to digitize all segments and sectors of society. The main purpose of this strategy is to link the production process with other processes, increasing their efficiency. In addition, this strategy has been accepted as a guarantee that Japan will not lag behind other countries in the introduction of digital systems. The main goals and objectives of this strategy are:

- prevention of future social problems;

- increasing the competitiveness of the industry through digital production and forecasting, thereby improving the living standards of the population;

- wide use of digital systems in the country, both in cities and in rural areas;

- ensuring scientific cooperation between public and private businesses, increasing the transparency of government and ministries, etc.

Unlike other digital systems in other developed countries, Japan's Community-5.0 strategy is aimed at improving the human factor, improving the quality and standard of living of the population, and preventing unemployment without reducing the competitiveness of national products.

As a result of the policy supporting digital systems in the country, the level of Internet access is also increasing.

Table 3. Japan Internet users in% of the total population [8, Knoema.ru]

Years	Indicators	Compared to the previous year,%
2017	90,9	-2,48%
2016	93,2	2,33%
2015	91,1	2,19%
2014	89,1	1,01%
2013	88,2	10,97%
2012	79,5	0,56%
2011	79,1	1,08%
2010	78,2	0,27%
2009	78,0	3,45%
2008	75,4	1,48%
2007	74,3	8,17%
2006	68,7	

Although the number of Internet users has declined in 2017 compared to 2016, we can see that in 2006-2016 this figure increased almost 1.5 times.

CONCLUSIONS AND SUGGESTIONS

Based on the experience of foreign countries in the development of digital systems, we conclude:

- each country has its own approach and orientation to digital systems based on their level of economic development and their competitive advantages;

- any innovative technology should serve the interests of the person. For this reason, such international indicators as the number of people using digital technologies, households with internet access, education of digital systems in education are essential.

Based on the experience of the studied foreign countries, we offer the following expertise of improving digital systems in Uzbekistan:

- The digitisation of the economy should begin with the education system. Based on the experience of South Korea, it is necessary to increase the expertise of teachers of schools and higher educational institutions on information technologies and to send them for retraining. Then it is essential to introduce the subject "Digital Systems" in the educational system aimed at increasing students' knowledge in information and communication systems. This course, in addition to teaching theory, should also give students the skills and abilities needed to create and apply new software technologies;

-It is necessary to develop a multistage long-term strategy "Digital-2050", aimed at digitisation of society in Uzbekistan, which is close to the "Team-5.0" of Japan. This strategy should include programs aimed at improving the digital literacy of the population, starting with the transition to high-quality Internet systems and the process of digitising industries and sectors of the economy;

- It is necessary to create in Uzbekistan a national rating system, which reflects the level of digitisation of the economy based on the experience of European countries. This rating system should include indicators of the level of internet access, the number of mobile users, and the number of online and offline modes.

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