

<https://doi.org/10.23913/ride.v11i22.900>

Artículos científicos

Los valores éticos y la agenda del desarrollo: algunas consideraciones para la formación educativa

The ethical values and agenda of development: some considerations for educational training

Valores éticos e agenda de desenvolvimento: algumas considerações para a formação educacional

Oshiel Martínez Chapa

Universidad Autónoma de Tamaulipas, México

omartinez@uat.edu.mx

<https://orcid.org/0000-0001-9675-5472>

Resumen

En este trabajo se revisa una parte de la literatura existente respecto a la estrecha relación que guardan los valores éticos y la agenda del desarrollo en la perspectiva de la formación educativa, en este caso, la ciencia económica. El propósito es analizar la relevancia de estos fundamentos en la sociedad actual en virtud de las demandas de acciones favorables para reducir las desigualdades y mejorar las condiciones de vida material. Para ello, se utilizó una metodología cualitativa consistente en el estudio de documentos y la consecuente reflexión al respecto. El tema es significativo justo ahora en que se plantea si las instituciones de educación superior (IES) coadyuvan a la enseñanza de los valores para el ejercicio profesional. El trabajo muestra que, en general, los profesionales de la economía han subestimado el carácter pertinente de la ética en la agenda del desarrollo, de lo cual se ha advertido desde hace un tiempo considerable. En el trabajo se concluye la necesidad de impulsar los valores éticos como medios que posibilitan un desarrollo social y económico menos desigual.

Palabras clave: desarrollo social y económico, educación, judeocristianismo, planes de estudio, responsabilidad social y ética, valores éticos.



Abstract

This paper reviews a part of the existing literature regarding the close relationship between ethical values and the development agenda in the perspective of educational training, in this case, economics. The fundamental purpose of this research is to analyze the relevance of these foundations today by virtue of the demands for actions in favor of reducing inequalities and improving material living conditions. A qualitative methodology consisting of the study of documents and the consequent reflection on the matter was used. The issue is significant right now when it arises whether higher education educational institutions (IES) contribute to the teaching of values for professional practice. The work shows that economics professionals have generally underestimated the relevance of ethics on the development agenda, and this has long been warned about. The work concludes on the need to promote ethical values as means that enable less unequal social and economic development.

Keywords: social and economic development, education, Judeo-Christianity, curricula, social and ethical responsibility, ethics values.

Resumo

Este artigo revisa parte da literatura existente a respeito da estreita relação entre os valores éticos e a agenda do desenvolvimento na perspectiva da formação educacional, no caso, a economia. O objetivo é analisar a relevância dessas bases na sociedade atual em função das demandas por ações favoráveis para reduzir as desigualdades e melhorar as condições materiais de vida. Para tanto, utilizou-se uma metodologia qualitativa que consiste no estudo de documentos e a consequente reflexão sobre o assunto. A questão é significativa agora, quando surge a questão de saber se as instituições de ensino superior (IES) contribuem para o ensino de valores para a prática profissional. O trabalho mostra que, em geral, os profissionais da economia têm subestimado a relevância da ética na agenda do desenvolvimento, o que há muito vem sendo alertado. O trabalho conclui a necessidade de promover os valores éticos como meios que possibilitem um desenvolvimento social e econômico menos desigual.

Palavras-chave: desenvolvimento social e econômico, educação, judaico-cristianismo, planos de estudos, responsabilidade social e ética, valores éticos.

Introduction

The issue of ethical values is gaining dimension right now when concern is growing about various issues such as human rights, democracy, sustainable development, citizen participation, transparency, accountability, the fight against corruption and crime, etc. This issue has been incorporated into the agenda of most of the countries' economic, political and social organizations. It is clear that values never lose validity or relevance because, to a large extent, they reflect our behavior. Its approach is crucial, since in various nations of the world there are worrying features of social fracture mainly due to moral decomposition. The family, the State and the rest of the public and private institutions show a worsening of the crisis of the referred values.

The present effort constitutes an approach to the world of the professions, although in this case it is considered a part of the content of the curriculum of the degree in Economics. However, its scope cannot be limited to this profession, since ethical values have a universal scope. This article, therefore, is structured as follows: the first part indicates an introduction to the subject in question, the second section addresses the methodology used—in this case, qualitative—, the third part is focuses on the discussion and, finally, the final considerations are presented.

According to the Royal Spanish Academy (2020), the word ethics refers to the “set of moral norms that govern the conduct of the person in any area of life”. For its part, the Word Reference Dictionary (2020) relates it to conduct, morals, norms, behavior and deontology. For Martínez Navarro (2017), ethics is part of the philosophy that deals with the good and the foundation of its values. In this same vein, it should be noted that values are oriented towards the good of others. It is also about ideas, ideals, beliefs and convictions taught from the home and from the perspective of the Judeo-Christian religion. In the best of cases, values promote people's potentialities, such as righteousness, loyalty, responsibility, respect, cooperation, justice, harmony, among others.

Ethical values have meaning in the perspective of economic and social development; not having good referents adversely impacts nations as a whole. In this regard, Klicksberg (2006) maintains the following:

There is a thirst for ethics in Latin America. In surveys and through all possible channels, public opinion calls for ethical behavior in leaders of all areas and crucial issues such as the design of economic and social policies and the allocation of resources to be guided by ethical criteria. Contrary to this sentiment, the prevailing economic visions in the region tend to disconnect ethics and economics. They suggest that they are two different worlds with their own laws, and that ethics is a subject for the realm of the spirit. This type of conception that marginalizes moral values seems to have been one of the central causes of the "ethical vacuum" into which several Latin American societies have plunged. The idea that values do not matter mainly in the practical economic way has facilitated the installation of corrupt practices that have caused enormous damage. (p. 2).

Based on the previous idea, some works located in this line of knowledge are reviewed below. In the first place, the investigation by Racko (2017) stands out, who explains that the teaching of economics as a discipline is associated with an increase in hedonism, the values that sustain economic power, as well as the reduction of the values of self-direction and others universally accepted. The author in question asserts that the teaching of this discipline addresses aspects such as values, (opportunity) costs, utility maximization, rationality, efficiency, expansion possibilities and other values of a normative science, which rests on the same positivism. In this context, the study of economics tries to apply the assumptions of a natural science, which does not involve evaluations of an ethical nature.

Another work that deserves to be pointed out is that of Brant (2011), who suggests rethinking the teaching of this discipline, since more and more students, teachers and other citizens demand an explanation regarding the various crises that affect the lives of millions of people. A justification is demanded on the facts of the prevalence of social inequality, speculation, concentration of wealth and other economic, political and ethical challenges.

According to Latapí (1999), the crises in the countries are more than merely social and economic crises: their ethical dimension is capital and serious. First of all, there is a serious flaw in evaluations, attitudes and forms of relationships, since there can be no orderly coexistence without the validity of common, accepted and respected values, nor effective public morality that is not articulated in individual consciences.

Regarding this condition of valuation crisis, Florencio Contreras (2009) maintains the following:



So what is happening is not a series of isolated setbacks, but an authentic systemic failure, of which we had certainly already realized not recently, when we began to see what nuclear institutions like the family, the schools, the health and justice systems, companies and others began to falter and break down, burdened by problems of disloyalty, lack of responsibility and respect, corruption, fraud and a myriad of issues that reflect not only the decline or bankruptcy of the institutional structure, but the agony of a culture, the value system and the social character of a previous wealth system (Florencio Contreras, 2009, pp. 32-33).

By Sen (2002), The real capacity that a person has to achieve is under the influence of economic opportunities, political freedoms, social facilities and the enabling conditions of good health, basic education, as well as the encouragement and cultivation of initiatives. These opportunities are largely complementary and tend to be reinforced in their respective scope and usefulness. Through these interconnections, the free and sustainable entity emerges as a means of effective development. It is not possible to be pragmatic or indifferent to the need to respect fundamental ethical and legal principles in the norm of conduct.

In this vein, and according to Ortega y Gasset (1973), we are experiencing attitudes of individualism and a new form of despotism. Right now we find ourselves in a world of isolation and loss of interest in others or in society, and this is happening despite signs of solidarity in the face of natural disasters or war conflicts. For the aforementioned author, people and nations were already in a condition of alienation and at the mercy of the interests of the market, with no other use than to increase the benefits of faceless societies.

However, the question should be asked: why have equity and development institutions such as the state weakened, especially in poor nations? It must be recognized that, in addition to the structural weakness of the economy, there is also the institutional fragility itself. The so-called rule of law - so frequently invoked by the leaders of these nations - is often transgressed; an example of this are complex and growing problems such as environmental deterioration, low wages, unemployment, crime and social despair.

The values have a universal character and transcend the school classroom. In general terms, one must speak of values that are related in the professions, arts and all the work of people. Educational failures derive from the failure of the social and economic part, and ethics must offer an answer to this. The crises that occurred within families and organizations

are a faithful reflection of the crises explained in the same ethics, either individually or collectively. At the level of the countries, the growing public insecurity, which has become a threat to their respective sovereignties and challenges to the rule of law, should be indicated as clear signs of a crisis of values. According to Ramos Sánchez (2010), in addition to this, there are signs of exhaustion of the justice administration institutions, of the absence of peaceful negotiation with respect to political differences and of a highly questioned role of the State in its task of favoring a less unequal and divided society.

It is equally unfortunate that the economy is organized to maintain the state of things almost unchanged, and with this the fate of the great majorities is affected, which do not foresee a more promising course in the short term. It is a shame that excessive profit is not curbed and that business competitiveness standards, in many cases, involve the exploitation of human and natural resources alike. These conditions of inequality push millions of people in the world to leave family and country in the hope of overcoming their serious disadvantages in other nations.

On the other hand, it should be noted that a considerable part of citizens identify with values such as solidarity, justice, inclusion, equal opportunities, among others. However, there is a paradox, as behavior patterns persist that largely reflect the opposite. Among others, the main contradictions are related to aspects such as the following:

- In general, there is a limited sense of solidarity with disadvantaged citizens, the poor, the unemployed, victims of natural disasters, and with those who suffer discrimination and social prejudice.
- At present, foreign goods are often valued more than national ones, although this implies fewer jobs with local content, as well as a lack of opportunities to boost the economies of the regions most in need of support.
- In recent decades, rural-urban migration has increased and immigration is a reality that contrasts with the government's development promises, but which promoted trade liberalization and globalization with adverse implications for the majority of agricultural producers.
- Rural and urban employment is in a frank crisis and its formal generation is becoming more and more complicated.
- Tax evasion and public mistrust of institutions and officials is very high.

- There is evidence of a lack of respect for order and legality. The police and the army are challenged by the growing wave of crime and violence in many countries. Smuggling, piracy and all organized crime activities are enormously lucrative and there is impunity, infiltration capacity and structural fragility of the political and judicial system, opportunities for their prevalence.
- An indeterminate number of citizens do not feel represented politically and believe that the authorities have a political and economic agenda that neglects the urgent demands of the majorities themselves.
- There are not a few who consider that the search for political positions is motivated fundamentally by selfish reasons, rather than by the interest of service to society.

Taking into account the ethical and legal foundations, actions such as cooperation, harmony, respect for national sovereignty, solidarity, among others, are privileged. With the latter, surely the levels of poverty and exclusion would be almost non-existent. The nations that privilege these principles constitute an eloquent reality that by themselves confirms that justice certainly makes them great (Proverbs 14:34, Reina Valera version, 1960).

The values inspired by Judeo-Christianity are not only unique to Israel as a nation: they are written for all generations. According to Leibowitz (1995), in the divine mandate poverty must be eradicated, and this must not only be understood as a divine promise, but as a requirement imposed on man. According to the author, you should avoid creating a reality in which there will be destitution.

Values are spiritual elements that nurture the life of the individual. Culture, law and the institutions themselves recognize it and their practices are oriented by nature to the achievement of those. They emphasize love, purity, hope, justice, goodness, etc. Education is obliged to reinforce and transmit these universally known values.

As a hypothesis, the need for educational institutions to adopt a more active role in the teaching of ethical values in order for future professionals to carry out their competencies in environments where they often face ethical dilemmas should be pointed out. This type of action does not exclude the responsibility of parents, religious organizations and other institutions. Faced with the development agenda, it is necessary to raise the voice of demand for an orientation towards values as a means to reduce social inequalities and bring well-being.

Methodology

This work was based on the qualitative method to analyze 1) the considerations regarding the implications of the values in the selected contents of a study plan of a degree in Economics, 2) the considerations regarding the values promoted by educational institutions higher education (IES), and 3) considerations regarding development challenges.

Considerations regarding the implications of the values in the selected contents of the studies of a bachelor's degree in Economics (LE)

The institutional mission of the study plan of the degree in Economics selected for this work can be defined in terms of the preparation of professionals dedicated to the study of the ways in which society uses limited resources to transform them into satisfactory ones, as well as the contribution of these to the general welfare. In this plan, emphasis is placed on training professionals within the specialties taught, offering the appropriate conditions for their training.

It should be noted that modern organizations are experiencing great transformations in their daily lives, for which they must prepare the professional in an environment characterized by factors such as strong competition, continuous technical innovation, regulations and openness to world trade. In this sense, the future professional has the challenge of being proactive in the face of the complex conditions of the present. Additionally, it is expected to be sensitive to problems of an economic nature, such as poverty and inequalities, as well as social and environmental issues, since a notable deterioration in the environment is experienced, as a reflection of the current crisis of values.

In this effort to analyze the contents and implications of the values, some topics have been selected from four subjects (as a sample): Macroeconomics, Administration, Environment and Sustainable Development, as well as Microeconomics. Next, we describe each one of them.

In the Macroeconomics course —as in other social disciplines— the authors of scientific texts and publications start from the theoretical premise of the neutrality of human behavior. For example, it is commonly believed that the business cycle is a natural and even predictable phenomenon. However, the fact is that the economic crises associated with unemployment, poverty, social exclusion, public deficit, devaluation, inflation and other problems have an explanation in the lack of supervision and adherence to the regulations and

institutions created. Beyond all this are the people and the relationships they have with each other. It should be noted that behaviors of greed and corruption result in scarcity, speculation, social inequality and other adversities, since essential satisfiers are left out of the reach of the majority. Likewise, the roles played by aspects such as entrepreneurship, innovation, freedom to undertake and public action in favor of the creation of companies and jobs should be pointed out. Therefore, "letting go, letting go" does not have the same meaning in Nigeria as it does in Norway.

The Administration course incorporates, among others, the contents of the social and ethical responsibility of organizations (CSR). The rules and principles created are intended to define limits in favor of free competition, freedom of choice and legal defense of citizens. Despite the existence of such regulations and institutions, the fact is that when corporations tend to concentrate enormous economic - and political - power, the ordinary citizen is left in a state of defenselessness in the face of their predatory practices. However, when the State is strong and enforces the laws, citizens and other economic and social agents are respected in their essential rights. Not surprisingly, in countries with a high level of well-being, CSR closely corresponds to social and economic development.

The point is that organizations in general perceive CSR goals as just a list of important values and where the achievement of these is subject to the good will of the participating members: managers, employees and other stakeholders. The need for involvement is raised without forcing or demanding anyone, because whoever does not support does not run the risk of being sanctioned. Its virtue consists in involving committed action, especially with those citizens who are in need of support due to their low income and deprivation.

For its part, the Environment and Sustainable Development course includes a review of the aspects related to the protection of the environment, especially in relation to its problems, regulations and challenges regarding the future. The proper roles of governments, companies, consumers and other economic, social and political agents are studied. One line of study consists of the analysis of the environmental deterioration of the regions, to move on to another in which the intervention dimension on the care of the environment has to be analyzed, such as legal, conservation, sustainable development and that of normative ethics, fundamentally. It must, therefore, be pointed out that the way in which it is being produced and consumed at present seriously compromises natural resources, so that future generations face a greater challenge, since they face more complex problems than current ones. Here,

legal actions, supervision and a sense of respect for natural resources are fundamental, without neglecting the scientific and technological aspects, from a values perspective.

At present, emphasis is placed on the aspects of sustainable development in terms of job proposals, economic growth, use of renewable energies, use of natural resources, responsible consumption, collaborative and subsidiary economy, etc. This new vision represents an alternative approach, initiated and developed in nations with higher levels of social welfare. In countries like Mexico, students and teachers require greater financial support to make everything that is proposed in the study plans a reality regarding the improvement of quality and academic preparation. This is as desirable as it is plausible; However, in many cases the provision of adequate human, technical and financial infrastructure is urgently required to implement this type of proposal.

The Microeconomics course addresses, among other topics, the market structure, within which perfect and imperfect competition is studied. In this course, it is planned how the behavior of large companies □imperfect competition□ tends towards market concentration, for which they implement strategies characterized by control of production, non-price competition, differentiation and constant innovation, pricing and windfall profits, etc. These corporations carry it out even when criteria such as fair competition, market satisfaction, production without externalities and other aspects do not always prevail.

It should be noted that in the face of weak governments and defenseless citizens, business corporations often act contrary to the public interest. In the worst case, there are practices of corruption, fraud and, most seriously, impunity. On the other hand, it is worth noting the undeniable contribution that companies have in economic development, especially in terms of benefits such as employment, fiscal contribution, job creation, production of goods and others. In that sense, your commitment is to be seriously expected.

Considerations regarding the values promoted by higher education institutions (IES)

Among others, the values that are invoked in the LE curricula essentially in all professions are neatness, discipline and respect for regulations and statutes. Emphasis is placed on the efficiency and quality of processes and products. It is also intended that the student develop traits such as being innovative, creative, purposeful, entrepreneurial, with a sense of responsibility, pride in the profession, promoting well-being, as well as professional ethics and other universal values.

The most suitable subjects of the academic program indicated to reinforce values, although they are not the only ones, are Ethics, Philosophy, Sustainable Development, Economic Development, Political Economy, History, among others, although all subjects should contain them implicitly. The main reason has to do with the integral formation of values in order to prepare to live in society. It can be established that this type of content is taught from the basic education levels, which are reinforced at other levels.

On the other hand, in LE study plans, in general, the complexity of social and economic dynamics is recognized. Now the approach to academic preparation incorporates elements such as the studies of globalization, technology and computing, and required languages, to name a few. However, it is necessary to incorporate with greater force the perspective of the local, regional or community as fields of action in order to favorably influence the environment of the student and future professional.

Likewise, in the Mexican educational system, the emphasis is generally more on competition than on cooperation. Individualism is more privileged than forms of association, which has to do with a culture of lack of trust and isolated work. Therefore, teaching and evaluation systems based on collaborative work and with a focus on social involvement are essential, especially with communities that live in backwardness and disadvantage.

On the other hand, with regard to the institutional values programs of the HEI, their indispensable nature of being linked with the society to which it is owed should be emphasized. There are pressures to incorporate and enforce the principles of social responsibility and ethics (CSR) in the face of development challenges. Institutional values are circumscribed to the area of duty, that is, of the normative ideal that should model these institutions and that are called to correspond with society in general and with communities in particular, since both are used in terms of resources. human, financial and scientific.

Public or private educational institutions must maintain a favorable image with as many public as possible. CSR programs are designed to meet short-term, material needs. They cannot transcend the spiritual formation of individuals, even if they wish to. The underlying motivations should not matter for those who have a purpose of solidarity without publicity or complacency.

Considerations regarding development challenges

Economic science students and professionals are familiar with development issues, as these are addressed during their training, but also require social assessments from an ethical and legal perspective. The so-called "law of the fittest" is usually imposed in structurally fragile societies in their institutions. The result is distrust, social frustration and even the same tension. For this reason, in not a few countries, electoral processes are often questioned. The crises of nations are the result of the crises of their citizens. In that sense, it is valid to ask how values help us. They warn us of the great tragedies that plunge civilizations themselves into disgrace. Adhering to universal values gives meaning and certainty, since they bring us closer together in such a way that we can identify our problems and seek solutions for them.

The promotion of development that only privileges the materialist perspective discards the spiritual and ethical realities that are necessary to have a global approach to the problems; man has needs, but he is also a transcendent being who needs spiritual answers in order to develop his ethics. The conceptions of self-sufficiency and contempt for spiritual values lead him to avoid the root problem of the existence of evil that identifies theology and, therefore, the need for redemption.

Regarding the crisis of prevailing values and, therefore, of the same development, A. W. Tozer (2013) highlights the fact that for centuries each young generation has been taught by their teachers that the world is going to improve. It has been believed that, hand in hand with science and technology, humanity will gradually take the path of progress to reach the threshold where there will be no more injustice, no poverty, and no more inequality. In this view, education and ethics will help overcome our problems. In this regard, the author maintains the following:

We live in a time of astonishing electronic and technological wonders. Of artificial light instead of candles, of supersonic transportation instead of carts drawn by oxen. Instant global communications instead of post on foot or on horseback. Our teachers have come to the conclusion that we should be better off because we know so much more. However, our scientific and intellectual advance has not been accompanied by equivalent moral progress. At the same time that our toy-made dreams were coming true, in many of these same places, the most terrible and dreadful, incredibly cruel and wicked states of affairs appeared, since the time of Noah. We have known of gas chambers, massacres, concentration camps, mass starvation deaths, brutalities, death marches, and much of this profound disregard for human life has taken place in exactly the same areas where our scientific advances were cultivated. Technology, instead of making us morally better, has been accompanied by a time of moral disintegration (Tozer, 2013, p. 68).

Since the postwar period, in the middle of the 20th century, the destiny of a contingent of nations has been increasingly linked to increasing the quality of life of its population. The levels of health, education, culture and citizen participation are decisive for the existence of stable democracies, sustained development, as well as the preservation of the environment. The countries that have invested more in human and social capital in a sustained way have done so with the vision of favoring progress and at the same time reducing social disparities.

Discussion

The humanistic development perspective falls short, since it places man at the center of the world. This perspective has reappeared and gained a very important force thanks to the human development reports published by the United Nations Development Program (2019) in the early 1990s. Since then, poverty experts have designed indicators such as the Index of Human Development (HDI), which is made up of three basic components: longevity, schooling and economic capacity, and shows that, although the economies of the countries are placed in the first places of the world table, their performance in terms of development human can vary considerably. However, there are other aspects that are neglected even when material progress can be observed. The crisis of identity, loneliness, existential emptiness

and other similar behaviors reveal that certainly "man will not live by bread alone" (Matthew 4: 4).

Development and economic growth are fundamental means for promoting well-being. Each society decides which aspects to consider in its respective vision of these. It can be more or less prone to measure well-being in terms of material order or not. However, a large part of humanity is persistently suffering from elementary deficiencies despite the creation of international institutions committed to agendas to reduce social gaps (Acemoğlu and Robinson, 2012). Furthermore, essential issues are pending in order to improve the distribution of wealth and access to fundamental conditions for a dignified life. Regarding these challenges, Altman (2002) points out aspects of great relevance that are of urgent care:

Faced with the phenomenon of growing economic and social imbalance at the international level and at the internal level of many countries, the recognition seems to grow, also in international financial organizations, that the market, even having its own laws, also needs State control and that the weakening of the states is part of the causes of poverty. The premise of this assertion seems to be the recognition that the market alone does not result in greater social equity and that the State, being representative of the population, would be more likely to guarantee that quality of economic development. Even so, neither can the State as an institution by itself provide the social quality of economic relations, since there is no prior guarantee that the State is an instrument of the communal will of the peoples, and not an instrument of the same interests. particular economic prevailing in the market (Altman, 2002, p. 183).

An additional aspect that deserves comment in this section has to do with the fact that a large part of humanity for centuries has had essential resources; Some nations have more of a certain resource (s) than of others, but in general they can develop their development under sufficient conditions. If there was cooperation, harmony and fair trade, the world would not experience the gravity of such contradictions. What some have in abundance they can trade to obtain what they lack from others in terms of greater distributive justice, that is, that prices and wages also take into account human need and dignity.

In a world of greater cooperation and distributive justice, there would be no place for famines, epidemics, wars and other calamities, which have been wanted to banish forever for

centuries. However, in the face of greed and unbridled consumption, waste of resources and energy, what we have is a deterioration in the material and environmental living conditions of a large part of humanity.

There is a strong interconnection between ethical values and development. In that sense, education is important for more reasons than the simple and common. Not only does it provide us with knowledge, it should help us transcend and at the same time relate to each other in order to better understand the world in which we live. It must also make us aware of the current challenges in order to prepare us to solve them with intelligence and determination. Education is the window through which we see the world and it is desirable that it be wider. It must be the bridge to a better life in aspects as fundamental as the prolongation of life, the realization of a better job, the eradication of hunger, poverty and war itself. Education with values is everyone's task, but it will be limited if it is assumed that it is only exclusive to educational institutions.

Values and economic development must contribute to changing the state of affairs in those countries that desperately suffer from the neglect and indifference of their own compatriots. The same human skills and abilities are a potential asset of all cultures; developing them to the maximum must be a commitment of the current generation for the benefit of the next. Education and, in general, human capital must change marginalization, poverty, ignorance and others into opportunities for a more dignified and valuable life. People interact and we must consider it imperative to care for the most disadvantaged, since they do not satisfy their basic needs.

For the promotion of development, the national states must ensure the application of resources to the spending budget. Companies and other economic agents in society must contribute to this purpose. According to Bernardo (1993), national states have traditionally resorted to a series of policy instruments for the common good, among which taxes and public charges stand out. The aforementioned author also explains that in terms of taxes, the law is the most important means available to a government to achieve the common good. We can affirm that the law is valid insofar as it is an instrument of the general welfare.

In a policy of the common good, the rulers should strive to give a social meaning to the tax, which is related to 1) the fair distribution of burdens so that everyone pays according to their possibilities and the condition of each one; 2) the tax problem is more of a spending

problem, and 3) punishing abuses in the use of public funds; In this regard, citizens have the right to demand responsibility.

With regard to public office, Bernardo (1993) argues that it is a very important means for the policy of the common good. The merit of virtue and talent is the first postulate for a policy of public office, and all other titles and qualities that can be exhibited are only valid in terms of those. Morality in public office constitutes the best guarantee in the realization of the common good. Therefore, those who are recognized suitability and experience in the management of public affairs should be called upon to govern.

It should also be pointed out that social and economic models are not neutral and alien to values in the least. In fact, public policies must be oriented towards the achievement of goals of justice and equity. Yet how could you expect what you don't have to come into being? There can be no justice, mercy and solidarity in the hearts of men and women who have not known the Gospel that inspires them. When the heart harbors violence, evil and oppression, evidently the majority suffer (Proverbs 29: 2).

Values, law and the law of conscience itself place borders on our conduct. When we go beyond the limits, we all injure ourselves, because unlimited selfishness constantly confronts and divides us. There are endless signs of the latter not only in the international order, but also in the sphere of family life. If justice is not privileged, development cannot be achieved either. Good conscience, law and ethical conduct bring health and well-being to those who endeavor to do so.

Conclusions

This work has highlighted the role of ethical values and the challenges of economic development. Values are essential to prevent the scourge of corruption from destroying the confidence of both their own and foreigners, who decide to invest to generate the various virtues of economic and social development, even when this implies assuming certain levels of risk. Additionally, it can be pointed out that ethics is associated with the existence of profits derived from a fair economic game, which favors healthy competition and is respectful of consumers and other economic agents.

With regard to the critical analysis of the selected contents of the LE, it should be pointed out that, in general, the study plans of HEIs tend to converge in terms of mission, vision, values, contents, objectives and other aspects. However, without neglecting the

cognitive, the values for social and economic development should be emphasized, with a realistic perspective of the facts.

As with all values, educational values have a contribution to training for professional life. It is expected, therefore, that the securities programs of the HEIs are not a dead letter or a catalog of good intentions. Its need is recognized when it is observed how society is harmed by the rise of criminal activities, political corruption, predatory practices of some businessmen, as well as the culture of citizen illegality. Unfair competition, individualism and the formation of the "law of the jungle" lead to social disunity and fracture family relationships. The education of values should not only interest the individual in content learning aspects, but also stimulate them to promote solutions to specific problems.

The values programs that HEIs are developing, both in the integration of the curriculum and in their code of ethics, are justified based on the recognition of the crisis of values that affects the international community. It is evident that these values formation programs by themselves are not enough to make students aware of their ethical conduct and their eventual professional development. Therefore, the complementary tasks of education of the churches, family formation, the media and other organizations of civil society are required.

In the different fields in which economic science participates, it must be at the service of society as a whole. There are intrinsic benefits in its principles and its field of application. Its limitations must also be recognized, which reflect the imperfect, complex essence and vested interests of the social, political and economic agents. As a professional, the economist will have a biased view of his contribution when he only benefits a minority, at the expense of the bulk of society. The economic failures will also be the failures in ethics, so their reason for being cannot be achieved. Professionals in economics and similar fields must be very clear about the mission that they must not renounce.

Finally, it should be noted that the subject matter addressed here should inspire future lines of research in Mexico, since ethical values are linked to the social and economic development agenda, in such a way that it is not only intended to privilege predominantly utilitarian approaches to Economic Science and other disciplines. Ethical values will continue to be relevant, as these are attested by those communities and nations that cultivate them and that also reveal important progress in the various fields of development in a context of freedom for people and respect for the institutions created for our well-being.

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