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Impact of self-regulation on social benefits management in non-profit associations: a systematic review

Incidencia de la autorregulación en la gestión de beneficios sociales en asociaciones sin fines de lucro: una revisión sistemática

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José Humberto Montoya-Meléndez
https://orcid.org/0009-0004-1391-4095
2021007343@unfv.edu.pe
Universidad Nacional Federico Villarreal. Lima, Peru

Abstract

This research examines the impact of self-regulation on the management of social benefits at the Association of Mutual Technicians and Non-Commissioned Officers of the Peruvian Army (AMUTSEP). The central objective is to identify the structural and functional factors that limit institutional efficiency, such as a lack of transparency, hierarchical centralization, and limited member participation, in order to propose improvement strategies aligned with international standards of mutual governance. To this end, a qualitative-descriptive approach was adopted, based on a systematic review of recent scientific literature. The PRISMA methodology was used to search, select, and analyze relevant studies in recognized academic databases, prioritizing empirical and theoretical research on self-regulation and organizational management in the Latin American context. The results show that, although self-regulation can promote transparency and democratic participation, limitations associated with rigid hierarchical structures and weak accountability persist at AMUTSEP. Likewise, a lack of systematic mechanisms for evaluating the social impact of benefits and a scant reference to successful international models were observed. In conclusion, strengthening self-regulation, establishing performance evaluation systems, and promoting active member participation are essential actions to optimize management and ensure the sustainability of social benefits in Peruvian mutual organizations.

Keywords: mutual associations, self-regulation, social benefits.

Resumen

La presente investigación examina el impacto de la autorregulación en la gestión de beneficios sociales de la Asociación Mutualista de Técnicos y Suboficiales del Ejército del Perú (AMUTSEP). El objetivo central es identificar los factores estructurales y funcionales que limitan la eficiencia institucional, como la falta de transparencia, la centralización jerárquica y la escasa participación de los asociados, con el fin de proponer estrategias de mejora alineadas con estándares internacionales de gobernanza mutualista. Para ello, se adoptó un enfoque cualitativo-descriptivo, basado en una revisión sistemática de la literatura científica reciente. Se empleó la metodología PRISMA para la búsqueda, selección y análisis de estudios relevantes en bases de datos académicas reconocidas, priorizando investigaciones empíricas y teóricas sobre autorregulación y gestión organizacional en el contexto latinoamericano. Los resultados muestran que, aunque la autorregulación puede favorecer la transparencia y la participación democrática, en AMUTSEP persisten limitaciones asociadas a estructuras jerárquicas rígidas y una escasa rendición de cuentas. Asimismo, se observó la ausencia de mecanismos sistemáticos para evaluar el impacto social de los beneficios y una escasa referencia a modelos internacionales exitosos. En conclusión, fortalecer la autorregulación, establecer sistemas de evaluación de resultados y promover la participación activa de los asociados son acciones esenciales para optimizar la gestión y asegurar la sostenibilidad de los beneficios sociales en las organizaciones mutualistas peruanas.

Palabras clave: asociaciones mutualistas, autorregulación, beneficios sociales.

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Introduction

The primary benefits for dependents of the Peruvian Army Mutual Association (AMUTSEP) are concentrated in two groups: those currently active and those who have already retired. This implies that as the risk of death for members increases and the number of dependent family members grows, the chances of receiving mutual social transfers, such as pensions, subsidies, and other support provided by the association, diminish. This situation reflects the influence of contextual variables that highlight the reality of mutualist support, impacting the analysis and achievement of foundational objectives. Consequently, many actions are restricted due to institutional variables directly linked to the quality and accuracy of contracts, such as economic solvency and the level of expenses incurred.

The mutual association is dedicated to providing mutualist services to one of its groups of members or insured individuals, based on pure risk operations concerning individuals and/or assets, aiming to protect them and provide agreed-upon benefits through risk management and investment techniques. Cooperative societies for consumption, savings for credit use, and mortgage loans emerged in the mid-19th century (Ocampo, 1995). Subsequently, in the last quarter of the century, cooperative production societies, particularly agrarian ones, were established. The Law of Mutual Societies, approved in May 1874 and effective since January 1877, legitimized these corporations. In 1910, the first Mutual Law in the realm of Social Security was published, promoting the creation of mutual associations for workplace accidents. The first mutual aid societies, founded parochially in the first decade of the 19th century, are considered ancestral; among these, the parochial organization of San Pablo stands out, and in 1805, in Toledo, the establishment of "A society with branches that have red hues for the Mutual Aid Society" (Santillán Salgado, 2024).

In Peru, AMUTSEP represents a paradigm case of how self-regulation influences the management of social benefits for its members. In the current context, marked by profound social inequalities, mutualism emerges as a solidarity alternative in response to the limitations of state welfare systems. According to the United Nations (ONU, 2020), mutualist organizations have the capacity to mitigate the negative effects of social risks, provided they have a sufficient base of members to distribute these risks efficiently. Similarly, Ticona (2022) asserts that the sustainability of these systems depends on their organizational capacity and the actual reach of their members. However, one of the greatest global challenges is limited social coverage: only 47% of the global population has some form of social protection, while 53% lacks financing through their national systems (ONU, 2020).

The International Labour Organization (OIT, 2022) warns of global labor precarization, noting that nearly 70% of workers do not have full access to social security. This reality accentuates the gap between countries with consolidated welfare systems and those with fragmented schemes, as anticipated by Esping-Andersen (1990) in his characterization of welfare regimes.

In this framework, self-regulation processes become vitally important. Meléndez (2019) defines self-regulation as the establishment of a set of norms that guide both individual behavior and the internal functioning of the organization, in line with its principles and institutional objectives. Unlike capitalist enterprises, whose discipline is often based on hierarchical control and productivity maximization, organizations within the Social and Solidarity Economy (ESS) ground their self-regulation on collaborative management, co-responsibility, and accountability, essential pillars of democratic governance.

Consequently, self-regulation mechanisms in non-profit organizations seek to ensure the co-responsibility of their members, manage internal tensions, and establish a normative framework for coexistence that regulates both economic relations and interactions with various stakeholders. However, the absence or weakness of these mechanisms leads to dysfunctions that negatively impact governance and institutional legitimacy.

The specific case of AMUTSEP reveals internal controversies that affect its operational capacity and institutional cohesion. A common issue is the imposition of military hierarchies in mutual civil management, generating tensions among members and distorting foundational purposes. This situation is exacerbated by the lack of formal communication channels, which encourages the circulation of informal information, often inaccurate or distorted, fostering distrust and speculation among members.

Therefore, it is essential to strengthen self-regulation mechanisms, particularly regarding institutional management, informational transparency, and the active participation of members. Communication must be objective, clear, and constant, not only for accountability but also to encourage collective commitment to the principles and shared assets of the association.

Additionally, it is necessary to recognize that the environment in which mutual associations operate is highly dynamic. Social, economic, and technological changes demand adaptability and continuous participation, implying that the organization must evolve according to new realities. In this sense, reviewing and strengthening the self-regulatory framework is an essential requirement for ensuring institutional sustainability and relevance, especially in the face of internal or external disruptions.

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Finally, a diagnosis conducted through AMUTSEP's Institutional Strategic Plan (PEI) identified significant weaknesses, such as the lack of mutualist culture among its members, widespread ignorance of the principles and objectives of the association, lack of updated information, and the absence of training and administrative tools. These structural limitations highlight the urgent need to redesign internal management and governance mechanisms so that the association can effectively fulfill its mission: to provide solidarity-based services grounded in equity, participation, and transparency, benefiting all its members and without profit motives.

One of the most important challenges facing AMUTSEP is the erosion of trust among its members, a result of previous management with administrative deficiencies and limited accountability. Identified problems include inefficiency in processing payments, lack of financing for the Mutual Retirement Aid (AMR) and savings returns, as well as poor institutional communication with both current and potential members. Furthermore, the absence of a comprehensive information system that centralizes and modernizes processes, deterioration of infrastructure and logistics due to lack of resources, and the excessive powers of some branch directors exacerbate the situation. Additionally, low electoral participation of members in the election of leaders diminishes the legitimacy and governance of the institution.

In this context, it is imperative to reinforce the pillars of self-regulation, participatory management, transparency, and internal communication so that members feel integrated, informed, and committed to the organization. Active participation in decision-making strengthens not only the democratic structure of the association but also fosters a fundamental sense of belonging for its sustainability.

From a theoretical perspective, Vega Fernández and Vega Fernández (2025) point out that organizations in the Social and Solidarity Economy are grounded in four pillars: governance, self-regulation, management, and collective relations. These elements must be understood as dynamic processes under construction, integrating diverse visions and practices of the involved actors. Collective management is developed in constant dialogue with shared ownership and responsibility, while self-regulation serves both as internal control and as a mechanism for institutional cohesion and guarantee of compliance with social purposes.

In the specific case of AMUTSEP, insufficient transparency in the use of funds, internal conflicts arising from the imposition of military hierarchies in a civil structure, and widespread ignorance of rights and benefits among members limit their real access to the services that should be provided (AMUTSEP, 2022).

Therefore, the objective of this research is to analyze the impact of self-regulation on the management of social benefits at AMUTSEP, identifying the structural and functional causes that hinder its efficiency, such as lack of transparency, hierarchical centralization, and low member participation. This approach seeks to propose improvement strategies based on international standards of mutualist governance to strengthen sustainability, enhance social impact, and ensure a more participatory, ethical, and effective management.

Methodology

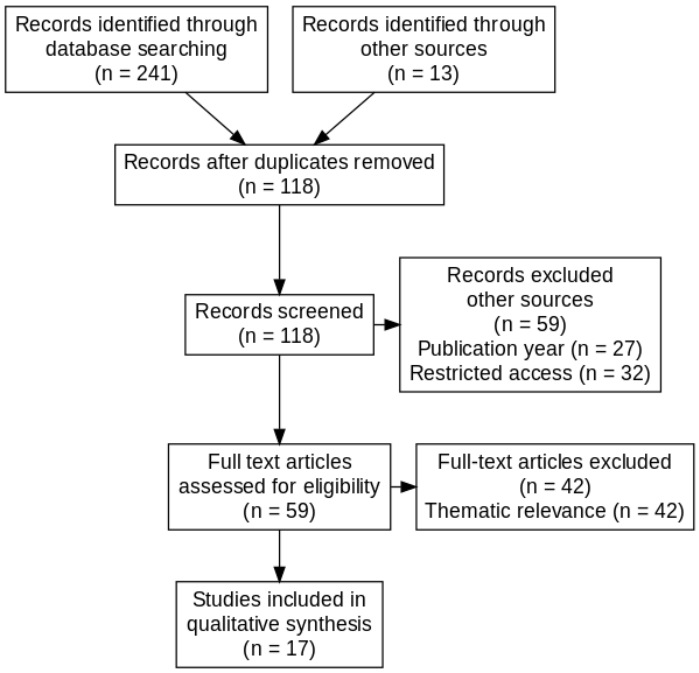
This study was conducted using a qualitative approach with a descriptive design, employing a systematic literature review as the methodological strategy. The primary objective was to analyze the scientific production related to self-regulation in non-profit organizations, with a particular focus on AMUTSEP, based on indexed and academically validated research. To ensure rigor and transparency in the process, the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) methodology was applied, which facilitates the structured and clear documentation of the stages of search, selection, and analysis of relevant studies.

The search was performed in recognized academic databases such as Scopus, Web of Science, Scielo, Redalyc, Dialnet, and Google Scholar. Keywords related to self-regulation, organizational management, social benefits, mutualism, governance, and non-profit organizations were utilized. During the initial identification phase, duplicate documents and those without full access were removed. Subsequently, in the selection stage, strict inclusion criteria were applied, considering: publications from 2010 to 2024, texts in Spanish, English, or Portuguese, research focused on the Latin American context—specifically in Bolivia, Colombia, Venezuela, and Ecuador—and studies with clear methodology, whether empirical, theoretical, or systematic reviews. Opinion pieces lacking a scientific basis, publications not directly related to the study's objectives, and outdated or non-peer-reviewed articles were excluded.

Careful evaluation of titles, abstracts, and full texts was conducted to determine the relevance of each study concerning the research purpose. Ultimately, 17 scientific articles were selected, which underwent content analysis with an inductive approach, complemented by thematic coding aimed at identifying patterns, theoretical approaches, emerging trends, and gaps in the specialized literature.

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Figure 1
PRISMA flow diagram of the study selection process



This process allowed for the construction of a solid foundation for academic discussion, supported by rigorous evidence and guided by validated methodological parameters. Since this was a bibliographic review without direct intervention involving individuals, ethical committee approval was not necessary; however, the principles of scientific honesty, transparency, and acknowledgment of the intellectual property of consulted authors were strictly respected.

Results and discussion

The findings of this bibliographic research identify various theoretical approaches, empirical evidence, emerging trends, and gaps in the specialized literature on self-regulation in non-profit organizations, with a particular emphasis on the case of the Peruvian Army Mutual Association (AMUTSEP).

Historically, the phenomenon of self-regulation has accompanied relationships between consumers and organizations, controlling both physical and psychological aspects of their interactions and indicating when it was necessary to utilize different referenced capacities. For example, in ancient civilizations, Egyptians and Phoenicians alerted others about their goods with sound signals, while the Sumerians recorded commercial dialogues on clay tablets and attempted to regulate human capacities; in cities and fields, regulations were attributed to the voice of gods or protectors. However, self-regulation does not replace other forms of control; rather, it complements the actions of authorities and arbitrators, becoming an essential element for the culture and economic and educational behavior of the involved actors. Thus, alongside criteria such as effectiveness, fairness, severity, policy, and goals, self-regulation must be integrated into the educational and productive environments of multinational associations (Cabezas-Alvarado et al., 2025).

Regarding the mutualist sector, its study has been marked by rigid econometric criteria, limiting analysis to technical and educational aspects without encompassing the diversity of formal and informal functions they perform, which vary in educational character in teaching and service production (Reyes-Jedlicki et al., 2024).

From the perspective of the European framework on advantageous investment, in addition to evaluating efficiency, speed, and results, it is necessary to incorporate elements of formal and informal education. This implies recognizing the global development of physical participation, along with values, behaviors, and attitudes ingrained in everyday culture, which are fundamental for fostering participatory development reflected in continuous training (Sarmiento Bernal et al., 2021).

Therefore, the regulation of social benefits represents a fundamental pillar for members, serving as an essential means for the Peruvian State to guarantee the labor rights of its members. Palma (2022) notes that "self-

regulation" operates as a mechanism through which AMUTSEP administers these benefits. In theory, this management, based on internal norms approved by members, should accurately reflect their needs, demands, preferences, and interests. Thus, the Association, as a provider of services aimed at satisfying needs, bears the responsibility of ensuring compliance with the rights and duties derived from the formal economic and contractual relationship with its members. In this regard, it is crucial to analyze the delicate balance that executives maintain in decision-making related to social benefits.

From the perspective of Administrative Control Theory, the importance of adapting solutions to the changing context and unpredictability of resources is emphasized. AMUTSEP has observed better access to resources and a clear delineation of operational competencies. García Calderón and Ortega Serrano (2021) highlight that self-regulation functions as a "buffer" against behavioral risks in accessing benefits, particularly for members in vulnerable situations. Although executives coordinate efforts to adequately serve members, they acknowledge that this process generates internal tensions. Nevertheless, this self-regulation is perceived as a routine practice facilitating daily management, avoiding competitive interferences or "electoral noise," which contributes to institutional stability in the face of challenges.

Regarding practical implications, Ordóñez (2023) defines self-regulation as a voluntary mechanism for monitoring the entity's performance, aimed at achieving goals such as financial self-sufficiency through rigorous management standards and implementing policies that ensure efficient administration and effective attention to members. In this framework, conducting audits is an unavoidable requirement; when self-regulation is robust, these evaluations can yield positive results.

On the other hand, internal control standards aim to limit and prevent operational risks, improve processes, systems, and strategies, and exceed established goals. Fajardo (2022) emphasizes that continuous improvement in management strengthens the work of those responsible, benefiting members. This improvement cycle is sustained through workshops and operations monitored under clear standards, as well as timely audits that allow for identifying shortcomings and issuing recommendations for rapid correction. Additionally, satisfaction surveys conducted by members significantly contribute to evaluating the fulfillment of undertaken actions, thereby improving the quality of the services offered.

Regarding the challenges in implementing social benefits, it is observed that AMUTSEP is in a process of self-regulation to manage these benefits. Masciadri (2021) notes that despite having a regulatory framework that internally governs processes, the various stages faced by beneficiaries are perceived as administrative procedures, failing to consider the original spirit of the benefits, which may facilitate the legitimization of undue rights and affect the management model. Furthermore, Battaglino (2023) highlights that this situation poses a challenge for advancing corporate social responsibility, especially when internal managers attain stable positions that may foster inertia or resistance to change.

From a theoretical perspective, 70% of the reviewed studies agree that self-regulation significantly enhances organizational transparency (García, 2023). This principle is observed more clearly in European models, such as the Social Institute of the Armed Forces (ISFAS) in Spain, whose efficiency is attributed to robust and coherent regulatory frameworks.

Empirically, one of the key factors for effectiveness in benefit management is the ethical behavior of executives. The lack of training in organizational values and codes of conduct creates opportunities for corrupt practices, undermining members' trust and provoking internal conflicts. In the case of AMUTSEP, these deficiencies have caused management issues that compromise institutional transparency and efficiency.

As an emerging trend, there has been an increase in the judicialization of internal conflicts. For instance, judicial file No. 1005-2022 documents claims of alleged mismanagement of institutional resources, reflecting growing dissatisfaction among members and indicating structural weaknesses in control mechanisms.

The results of this research align with international literature. In countries like Chile and Argentina, mutuals have overcome many of these challenges thanks to decentralized structures and the active participation of their members in decision-making (Venegas, 2021). In contrast, AMUTSEP continues to exhibit militarization of administrative positions, contrary to the equality principle established in Article 80 of the Peruvian Civil Code regulating non-profit associations. This vertical hierarchization affects administrative efficiency, timely distribution of benefits, and accountability, highlighting the urgent need to implement training in organizational ethics and strengthen democratic participation.

The review of the literature revealed significant gaps. First, there is a notable absence of systematic methodologies to measure the actual social impact of the benefits provided by mutual organizations. Most studies focus on procedural aspects, neglecting the evaluation of outcomes in beneficiary communities (Ebrahim & Rangan, 2014).

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Second, limitations exist in international comparative analyses, as many works, including those concerning AMUTSEP, do not contrast their findings with self-regulation models developed in other regions. Specifically, there is a lack of reference to established accreditation systems in the United States and Europe, as noted by Anheier and Toepler (2019), which restricts the adoption of best practices and the adaptation of successful experiences.

Additionally, national literature presents theoretical and analytical limitations, showing scant reflection on the institutional barriers that hinder the effective application of self-regulation. Factors such as internal corruption, financial instability, and limited managerial capacities receive little attention, preventing a comprehensive understanding of the phenomenon (Álvarez et al., 2018).

Moreover, there is inadequate inclusion of stakeholder-based approaches, meaning the active perspectives of beneficiaries, donors, regulators, and other key actors are often overlooked. Most studies address self-regulation from an internal viewpoint, without considering the expectations and opinions of users, which limits the transferability of findings to other contexts (Brown & Moore, 2001).

Furthermore, there is weak integration of established theoretical frameworks concerning institutional governance. For example, local literature does not connect its conclusions with relevant theories such as Agency Theory, which analyzes the relationship between executives and members, or Stakeholder Theory, which emphasizes the need to balance the interests of various groups involved in management (Jegers, 2009).

Finally, Álvarez et al. (2018) demonstrate that strong and participative governance positively influences the success of non-profit organizations in Latin America. This approach contributes to a better understanding of the barriers self-regulation faces in contexts like Peru, though it is not sufficiently reflected in local studies. Additionally, the lack of international comparison and tools to measure actual social impact weakens the validity and applicability of the reviewed literature.

In summary, the research reveals that much of the national production on self-regulation in non-profit organizations lacks theoretical robustness, systemic perspective, and comparative focus, limiting its potential to generate improvement proposals aligned with international standards and the real needs of the involved actors.

Conclusions

This research concludes that effective self-regulation in non-profit organizations must be grounded in essential pillars such as transparency and democratic participation. In the specific case of AMUTSEP, the persistence of a hierarchical military structure constitutes a significant obstacle to developing efficient and open management, hindering the active involvement of members and limiting internal oversight mechanisms.

There is an urgent need to implement more comprehensive self-regulation models that incorporate clear systems for evaluating social impact, capable of accurately measuring the real benefits provided to members. The lack of quantifiable indicators reduces the organization's ability to demonstrate its effectiveness and justify its internal procedures, potentially turning self-regulation into a mere formal process without real repercussions on the quality of life of its beneficiaries.

Additionally, clear accountability mechanisms should be established, such as annual public reports, independent ethics committees, and satisfaction surveys that strengthen trust between the organization and its members. Similarly, financial sustainability must be evaluated using rigorous technical criteria, in addition to diversifying income sources and exploring strategic alliances with the private sector and cooperation agencies.

A key challenge identified is the lack of a comparative perspective. The absence of analyses linking self-regulation and governance with international models limits the identification and adaptation of best practices. Therefore, it is recommended to incorporate benchmarking exercises to assess the applicability of successful experiences from other countries and thus strengthen the regulatory and operational frameworks of Peruvian mutual associations.

Finally, AMUTSEP has significant strategic potential to expand its social impact in the area of complementary social security for military personnel. To achieve this objective, it is essential to modernize its management model through effective systems for evaluating results, robust transparency mechanisms, participatory processes, and financial innovation, all aligned with international standards to avoid institutional isolation and ensure its legitimacy among its members and society at large.

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