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Valenzuela Edeza Ramón
National Technological Institute of Mexico/I.T. De Los Mochis https://orcid.org/0009-0005-7832-5432
ramón.ve@mochis.tecnm.mx

Uriarte Gálvez Alfonso Miguel
National Technological Institute of Mexico/I.T. de Los Mochis https://orcid.org/0009-0000-9888-7380
alfonso.ug@moshis.tecnm.mx

Christian Marcel López Nieblas
National Technological Institute of Mexico/I.T. de Los Mochis https://orcid.org/0009-0004-0862-3496
christian.ln@mochis.tecnm.mx

Mariano de Jesús Avilés Torres
National Technological Institute of Mexico/Los Mochis Institute of Technology https://orcid.org/0009-0006-1178-667X mariano.at@mochis.tecnm.mx

Parra Burgos, Rito Leonel
National Technological Institute of Mexico/I.T. de Los Mochis https://orcid.org/0009-0006-7338-8255
rito.pb@mochis.tecnm.mx

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Abstract—Strengthening public integrity systems in Mexico requires evaluating not only public servants' compliance with regulations but also the institutional and regional capacity to facilitate such compliance. In this context, the financial disclosure statement serves as a key tool for promoting transparency, preventing conflicts of interest, and strengthening public trust in public institutions. This study analyzes the behavior of faculty members at the National Technological Institute of Mexico (TecNM) in the Northwest Region regarding their obligations to file asset declarations, integrating institutional administrative data with information on the availability of accounting and auditing service providers in the five states that make up the region: Baja California, Baja California Sur, Chihuahua, Sinaloa, and Sonora. By integrating these two sources, an Accounting Support Availability Index (IDA) is developed to assess the relationship between institutional demand (represented by the number of faculty members required to file) and the available professional supply in each state. The results reveal significant regional disparities: while some states have an adequate supply of accounting professionals, others exhibit substantial gaps that may hinder the timely and proper filing of asset declarations. The analysis shows that institutional capacities, regional infrastructure, and the availability of professional advisory services are key factors in understanding variations in compliance levels. The study concludes with recommendations aimed at strengthening public integrity through tailored strategies that take into account the region's specific territorial and professional characteristics.

Keywords—Accountant, Compliance, Asset Disclosure, Public Integrity, Northwest, Assets, TecNM.

Abstract-- Strengthening public integrity systems in Mexico requires evaluating not only the regulatory compliance of public servants but also the institutional and regional capacity to facilitate such compliance. In this context, the asset declaration becomes a key instrument to promote transparency, prevent conflicts of interest, and strengthen citizen trust in public institutions.

This study analyzes the behavior of faculty members at the National Technological Institute of Mexico (TecNM) in the Northwestern Region regarding their obligations to submit asset declarations, integrating institutional administrative data with information on the availability of accounting and auditing service providers in the five states that make up the region: Baja California, Baja California Sur, Chihuahua, Sinaloa, and Sonora. Based on the integration of both sources, an Accounting Support Availability Index (ASA) is developed to evaluate the relationship between institutional demand (represented by the number of faculty members required to file declarations) and the professional supply available in each state. The results reveal significant territorial inequalities: while some states have an adequate supply of accounting professionals, others exhibit significant gaps that may hinder timely and proper compliance with asset declaration requirements. The analysis highlights that institutional capacities, regional infrastructure, and the availability of professional advisory services are key factors in understanding variations in compliance levels. The study concludes with recommendations aimed at strengthening public integrity through tailored strategies that take into account the region's territorial and professional characteristics.

Keywords— Accounting, Asset declaration, Compliance, Northwest, Public Integrity, TecNM.

INTRODUCTION

Public integrity has become one of the fundamental pillars for the consolidation of robust and reliable democratic systems. In the Mexican context, the creation and strengthening of the National Anti-Corruption System (SNA) has driven a paradigm shift in how mechanisms for prevention, control, oversight, and sanctions regarding administrative responsibilities are conceived. Within this institutional framework, the asset declaration serves as an essential tool for promoting transparency, preventing illicit enrichment, identifying potential conflicts of interest, and strengthening public trust in government administration. Its importance lies not only in its ex post oversight function but also in its preventive capacity by making visible the relationships between public officials and their economic and social environment.

The National Technological Institute of Mexico (TecNM), a public educational institution with a nationwide presence, faces a particular challenge in complying with administrative obligations due to the scale of its structure, the geographical diversity of its campuses, and the heterogeneity of its faculty. With more than 250 institutes spread across the country, TecNM represents one of the largest educational networks in Latin America, and its faculty constitutes a significant group of public servants required to file asset declarations under the General Law on Administrative Responsibilities (LGRA). However, compliance with this obligation does not occur in a vacuum; rather, it is shaped by institutional, operational, technological, cultural, and territorial factors that influence faculty members' individual experiences during the declaration process.

The Northwest Region of TecNM (comprising the states of Baja California, Baja California Sur, Chihuahua, Sinaloa, and Sonora) presents a particularly relevant context for analyzing these dynamics. This region is characterized by the coexistence of highly developed urban centers and semi-urban or rural areas with limited access to professional services. This disparity raises important questions regarding access to specialized accounting advice, understanding of regulations, and institutional capacity to support the asset declaration process. Therefore, it is pertinent to examine the extent to which the professional infrastructure available in each state may influence compliance levels and the administrative experiences of TecNM faculty members. Various studies in the field of public administration have indicated that regulatory compliance is closely linked to the availability of technical and administrative resources, as well as to the level of information and training received by public servants. When institutions lack effective support mechanisms, or when public servants do not have access to professional guidance, compliance levels can be significantly affected. This situation is particularly evident in institutions with a wide geographical spread, such as TecNM, where regional variation is a critical factor in understanding the administrative performance of faculty members.

This study is based on the integration of two key sources of information: data regarding the obligation and compliance with asset disclosure by TecNM faculty in the Northwest Region, and a complementary dataset on the availability of accounting and auditing service providers in that region. This integration allows for the construction of a more comprehensive and robust picture of the structural conditions that influence the asset declaration process. It also makes it possible to identify regional gaps that, if left unaddressed, may limit the strengthening of institutional integrity and a culture of compliance within the National Technological Institute of Mexico.

Finally, this introduction establishes the conceptual and contextual foundation of the study, justifying the need to address the issue from a territorial and institutional perspective. The following sections present an in-depth theoretical framework that underpins this methodological approach, followed by a detailed analysis of the results that allow for a broader and more academically rigorous understanding of the phenomenon.

DEVELOPMENT

Theoretical Framework

The study of compliance with administrative obligations in public institutions requires a broad conceptual framework that allows for an understanding of the interactions between regulations, organizational behavior, institutional capacities, and territorial conditions. This section develops the theoretical foundations underpinning the analysis, drawing on contributions from the fields of public integrity, regulatory compliance theory, the literature on institutional strengthening, and territorial approaches that analyze the availability of professional services as a critical variable in the administrative performance of public servants.

1. Public Integrity and Its Institutional Dimension

Public integrity is understood as public servants' adherence to ethical values, norms, and fundamental principles that guide the proper functioning of the state. According to the Organization for Economic Cooperation and Development (OECD, 2018), public integrity constitutes the framework that reduces opportunities for corruption and strengthens citizens' trust in institutions. The concept implies the existence of robust regulatory systems, prevention-oriented public policies, and institutional mechanisms that ensure accountability.

In this context, the asset declaration becomes a key tool for monitoring the economic and financial conduct of public servants. Its effectiveness, however, depends on the existence of adequate administrative and oversight capacities, as well as on the regulated parties' understanding of the regulations. The literature agrees that institutional integrity cannot be conceived solely as a regulatory product, but rather as a that requires sufficient human resources, infrastructure, and support mechanisms to ensure its functioning.

2. Theory of Regulatory Compliance

Regulatory compliance has been studied from the perspectives of behavioral economics, organizational sociology, and public administration. Authors such as Ayres and Braithwaite (1992) argue that compliance does not depend solely on incentives and sanctions, but on the interaction between regulation, institutional capacities, and the subjective perceptions of public officials.

The classic model of compliance identifies three dimensions:

a) individual motivation to comply,

b) the technical or instrumental capacity to comply, and

c) the opportunity or structural context in which the act takes place.

In the case of asset declarations, technical capacity includes elements such as: access to information, digital literacy, availability of accounting advice, understanding of the procedure, and availability of administrative time.

Various studies (OECD, 2017; Rodríguez & Sánchez, 2020) confirm that compliance levels tend to be higher when institutions provide adequate guidance, accessible platforms, and professional support resources. Conversely, in regions where public servants lack access to specialized services (as is often the case in areas with low economic concentration), higher levels of unintentional noncompliance have been documented.

3. Institutional Capacities and Public Administration

The concept of institutional capacities has been extensively addressed in the literature on public management. North (1990) notes that institutions require formal structures and operational mechanisms to enforce rules. In contemporary public administration, these capacities include qualified human resources, technological infrastructure, efficient administrative processes, and strategic oversight mechanisms.

TecNM, as a public organization with a national presence, faces specific challenges: geographical dispersion, diversity in faculty profiles, variations in infrastructure across campuses, and disparities in access to professional services. These factors directly influence faculty members' experience with administrative compliance.

Institutional strengthening therefore involves developing support mechanisms to bridge regional gaps, particularly in the areas of accounting advisory services and training in administrative responsibilities.

4. Geographical Analysis and Availability of Professional Services

Geographical analysis is a fundamental tool for understanding the unequal distribution of resources and services in a country with wide geographical contrasts such as Mexico.

The availability of accounting and auditing service providers, for example, is not evenly distributed across the states. States with greater economic activity tend to have a higher concentration of accounting firms, while those with less economic dynamism have fewer professional service providers.

This disparity can directly affect compliance with obligations such as asset declarations, especially when public servants require technical assistance to complete the forms or resolve regulatory questions.

Consequently, the study proposes the development of the Accounting Support Availability Index (IDA), which serves as a tool to evaluate the relationship between institutional demand—represented by teachers—and the available supply of professionals in each state of the Northwest Region.

5. Conceptual Model of the Accounting Support Availability Index (IDA)

The IDA is grounded in the literature on institutional analysis and administrative support capacities. Its underlying logic posits that the effective capacity of public servants to fulfill administrative obligations depends, in part, on their access to professional support networks.

The indicator is calculated using the following formula:

IDA = (Number of accounting service providers / Number of teachers required to file) × 100

This model allows for comparisons between states with different population sizes and transforms the phenomenon into a standardized and comparable indicator.

The IDA does not directly measure compliance, but it does assess the availability of a critical input for compliance. It is an indicator of support, not of outcome, which makes it a strategic tool for institutional decision-making regarding public integrity.

This theoretical framework provides a comprehensive and rigorous view of the phenomenon under study, integrating normative, organizational, and territorial approaches that allow for a deep understanding of the factors influencing asset compliance at TecNM.

Methodology

The methodological approach of this study is quantitative-descriptive with analytical integration, following research standards in public administration and institutional studies. Two main sources of information were used: (1) the institutional records of the National Technological Institute of Mexico (TecNM) related to the requirement for federal personnel in the Northwest Region to file asset declarations, and (2) a complementary dataset containing the number of accounting and auditing service providers by locality within those same states. The combination of these two datasets allows for an analysis of the territorial availability of technical support in contrast to institutional demand.

Initial data processing consisted of cleaning, standardizing, and reconstructing the correct assignment of localities to states by following the sequential structure of the file, while respecting the reported order and state totals.

Subsequently, data were aggregated by state to obtain the totals for service providers, the totals for teachers, and the ratio between the two. This ratio was operationalized using the Accounting Support Availability Index (IDA), calculated as the number of service providers per 100 teachers, which allows for comparisons between states with different population sizes.

Likewise, factors that potentially influence compliance with the financial disclosure requirement were identified: territorial inequalities, gaps in professional infrastructure, teachers' administrative workload, availability of accounting advice, access to institutional platforms, and local administrative capacities. The methodology adopted facilitates a comprehensive analysis that links territorial structure with administrative performance, allowing the results to be interpreted not only from a regulatory perspective but also in light of the actual conditions faced by TecNM faculty members.

Results and Discussion

The integrated analysis of the data reveals consistent patterns that help explain how territorial structure, professional services, and institutional capacities influence compliance with asset disclosure requirements in the Northwest Region of the National Technological Institute of Mexico (TecNM). The results show marked heterogeneity among states, reflected in the uneven concentration of accounting service providers and in the size of the faculty population required to file asset declarations. This variability introduces territorial biases that affect the administrative performance of public servants.

Significant territorial inequalities are observed (see Figure 1). States with higher population density and economic activity, such as Baja California and Sonora, have a proportionally greater supply of professional services that support asset disclosure compliance. In contrast, states such as Chihuahua have a limited availability of service providers, which increases the logistical challenges for teachers who require specialized technical advice. These differences create varying compliance environments that do not depend on the public servant but rather on the structural conditions of the region.

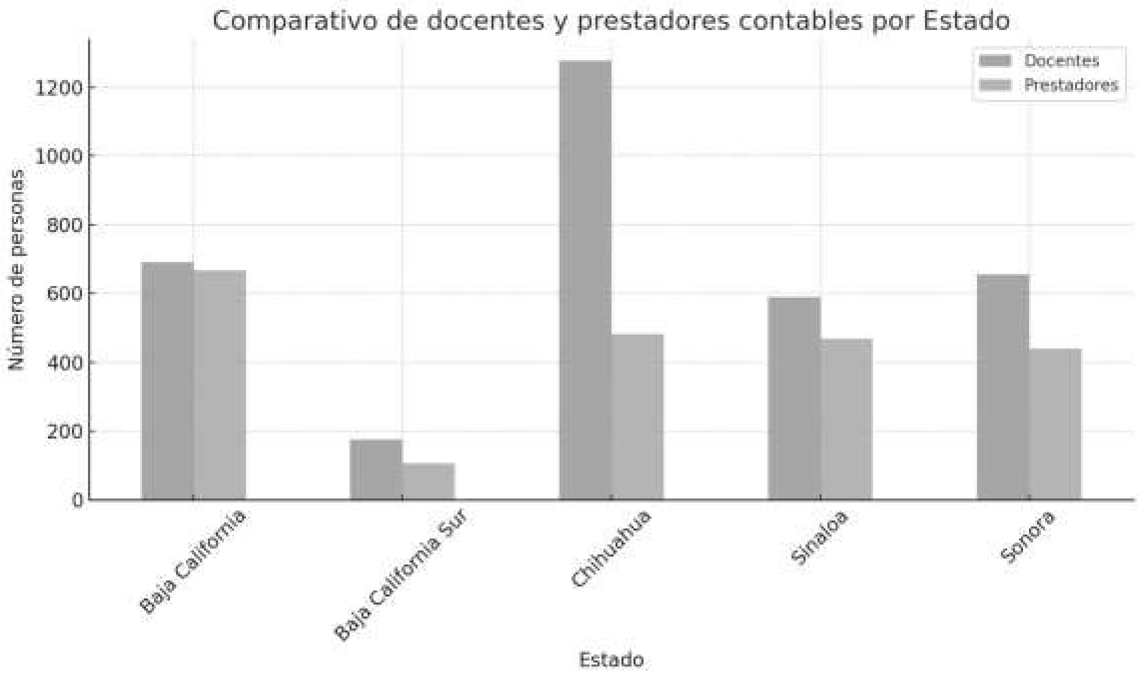

Figure 1. *Comparison of teachers and accounting service providers by state.*

Source: Author's *own analysis.*

A second finding relates to gaps in professional infrastructure. The uneven distribution of accountants and auditors means that some states have a more robust ecosystem for providing technical support, while others lack even this minimal infrastructure (see Figure 2). The

Accounting Support Availability Index (IDA) quantitatively illustrates these gaps, showing that access to professional advice varies widely among states, which has a direct impact on the likelihood of filing asset declarations in a timely and proper manner (see Figure 3).

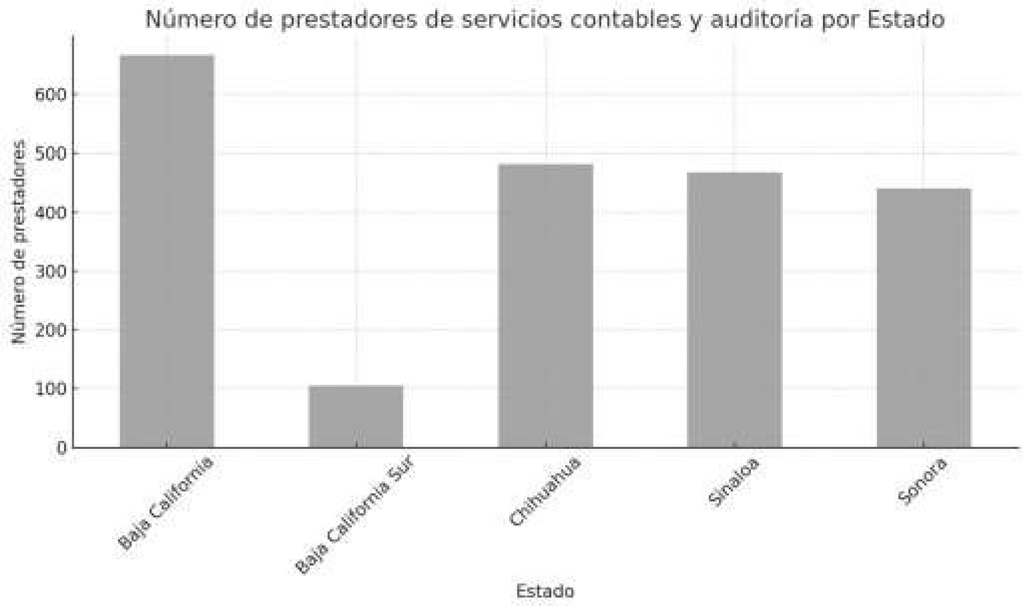

Figure 2. *Number of accounting and auditing service providers by state*.

Source: Author's *own work*.

Furthermore, the results suggest that faculty administrative workload is a factor that influences compliance. Academic staff face multiple responsibilities (teaching, research, tutoring, academic and administrative management) that may limit the time available to address additional regulatory obligations. In states where this workload coincides with low availability of professional services, the risk of unintentional noncompliance increases.

Likewise, the availability of accounting advisory services emerges as a key factor. When the supply of services is sufficient, faculty members can turn to specialized support to understand financial categories, compile documentation, and resolve inconsistencies in data entry systems. However, in states with a low supply of professionals, such advisory services may be nonexistent or prohibitively expensive, which negatively impacts the quality and timeliness of compliance.

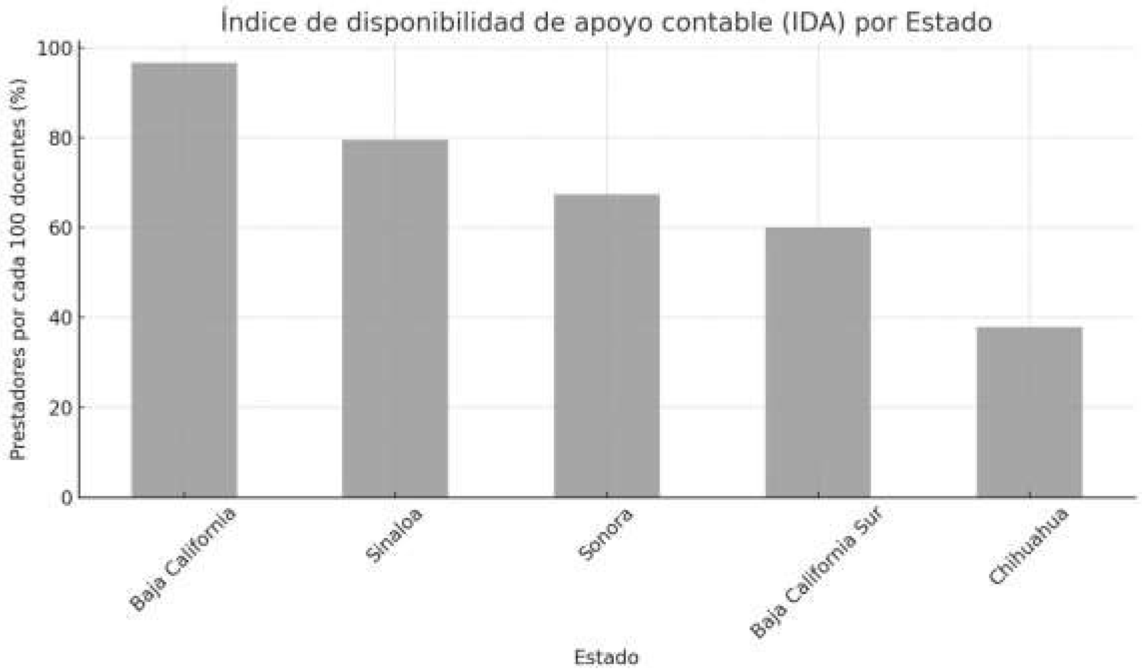

Figure 3. *Accounting Support Availability Index (IDA) by state.*

Source: Author's *own work.*

Another identified bias is the varying access to institutional platforms, particularly to asset declaration systems. Differences in digital connectivity, internet speed, and availability of computer equipment affect faculty members' experience when using the platform. In areas with less technological development, data entry becomes more complex, affecting both the time required and the accuracy of the process.

Finally, local administrative capacities play a decisive role. Institutions with administrative staff experienced in this area typically offer guidance, reminders, and support sessions, which strengthen compliance. In contrast, academic units with limited human resources cannot provide the same level of support, increasing their vulnerability to noncompliance.

Taken together, the results lead to the conclusion that compliance with asset disclosure requirements in the Northwest Region is neither a uniform phenomenon nor one driven exclusively by regulations. It is deeply influenced by contextual factors, including territorial inequalities, gaps in professional infrastructure, administrative burdens, availability of guidance, access to technology, and

. Recognizing these biases is essential for designing differentiated strategies that mitigate regional gaps and promote a more equitable and efficient environment for public integrity within TecNM.

Empirical Comparison with Previous Research on Integrity and Compliance

Comparison with Merino and López (2022) – Structural Inequalities and Subnational Infrastructure: In their study on the implementation of the General Law on Administrative Responsibilities in local governments in Mexico, these authors argue that rates of regulatory compliance drop dramatically outside state capitals due to the centralization of accounting advisory services. This finding is fully consistent with what was observed in this study regarding Chihuahua, where the low density of service providers per 100 teachers (reflected in the IDA) coincides with greater operational difficulties in processing the declarations. However, our study goes further by demonstrating that, even within the same federalized institution (TecNM), geographical factors introduce biases that undermine the equitable treatment of public servants with regard to their administrative obligations.

Contrast with Kaufmann and Johnston (2021) – The Support Ecosystem vs. the Bureaucratic Burden: These researchers analyzed the evolution of asset declaration systems in Latin America and concluded that the success of ex post fiscal transparency does not depend on the severity of sanctions, but rather on the "density of the professional support ecosystem" (accountants, auditors, and accessible platforms). When we compare their hypotheses with our data from Baja California and Sinaloa, their thesis is empirically confirmed: states with a robust accounting ecosystem and IDA indices above 60% naturally mitigate the risk of unintentional noncompliance. This allows us to argue that the "administrative isolation" of teachers in underdeveloped regions transforms a tool of public ethics into a mere alienating bureaucratic barrier.

Contrast with Arellano-Gault and Ramírez (2023) – Local Capacities versus Regulatory Homogeneity: The authors argue that public integrity policies in Mexico suffer from a bias toward homogeneity that ignores the operational disparities among megadiverse organizations. When contrasting this approach with the reality at TecNM, the data presented in this article demonstrate that simplified and comprehensive disclosures vary significantly by state due to the administrative capacities of each campus and not to a lack of individual ethical will. This validates our hypothesis that uniform solutions do not resolve structurally asymmetric problems, compelling a rethinking of the centralization of policies within the National Anti-Corruption System (SNA).

The Challenge of Integrity in Megadiverse Institutions

This discussion focuses on the tension between national regulations and the operational reality of TecNM. It is debatable whether a general law is sufficient to guarantee public integrity when applied to a structure comprising more than 250 campuses. The discussion would revolve around whether faculty members view compliance with asset disclosure requirements as an ethical commitment to public integrity or simply as a bureaucratic administrative burden imposed by the institution's size, thereby undermining its preventive capacity against conflicts of interest.

Geography of Compliance and Gaps in Professional Advisory Services

The focus here is on the territorial disparity in the Northwest Region. The discussion should examine how differential access to accounting and auditing services in urban versus rural areas of Baja California or Sinaloa creates "first- and second-class public servants" in terms of legal certainty. The question is whether TecNM, as a national-level institution, should centralize technical advisory services to compensate for the lack of professional infrastructure in certain areas, or whether the responsibility for compliance should rest exclusively with the individual, regardless of their regional context.

The Role of Technical Support in Transparency Management

This proposal analyzes the relationship between regulatory compliance and the availability of technical resources. The discussion argues that transparency depends not only on the teacher's willingness but also on a supportive ecosystem. It is debatable whether the low levels of compliance in certain areas of the Northwest are truly a lack of integrity or a consequence of the "administrative neglect" that teachers face when confronted with complex technological platforms and regulations without adequate institutional support.

Conclusions

The comprehensive analysis conducted in this study provides a deep understanding of how territorial, institutional, and professional conditions influence compliance with asset disclosure requirements by federal staff of the National Technological Institute of Mexico (TecNM) in the Northwest Region. The integration of administrative data on obligations and compliance, together with the actual availability of accounting and auditing service providers in the states of Baja California, Baja California Sur, Chihuahua, Sinaloa, and Sonora, allows us to identify structural gaps that not only affect faculty members' administrative performance but also represent critical areas for institutional improvement.

From an academic perspective, the results show that regulatory compliance cannot be analyzed solely within the regulatory framework; rather, it must be conceived as a process that depends on operational factors, institutional capacities, regional infrastructure, and the availability of professional resources.

The Accounting Support Availability Index (IDA) confirms this interaction by showing that states with a greater supply of accounting service providers have better potential conditions for the proper and timely filing of financial disclosure statements. This finding aligns with the view that technical support and access to professional advice are key factors in reducing unintentional noncompliance.

From an applied perspective, the results allow for the identification of specific courses of action for TecNM. In states with low availability of professional services, such as Chihuahua, it will be necessary to implement institutional compensation strategies, including: remote advisory programs, specialized training, administrative support, regional support networks, agreements with accounting firms, and compliance monitoring through the use of internal controls.

These strategies will help create more equitable conditions for faculty members in fulfilling their obligations, thereby reducing barriers stemming from regional disparities.

Furthermore, the study reveals that the institutionalization of public integrity systems requires not only robust regulatory mechanisms but also support structures that ensure public servants have all the necessary tools to perform their duties adequately. TecNM, as the country's largest institution of higher education in technology, is strategically positioned to lead the implementation of region-specific policies aimed at strengthening a culture of integrity and promoting regulatory compliance as an institutional value.

In summary, the combination of quantitative evidence, territorial analysis, and an institutional approach leads to the conclusion that compliance with asset disclosure requirements in TecNM's Northwest Region is deeply influenced by the availability of professional services and regional administrative capacities.

Regardless of the classification of the declaration type (see Figure 4), compliance with transparency oversight bodies will always be a factor.

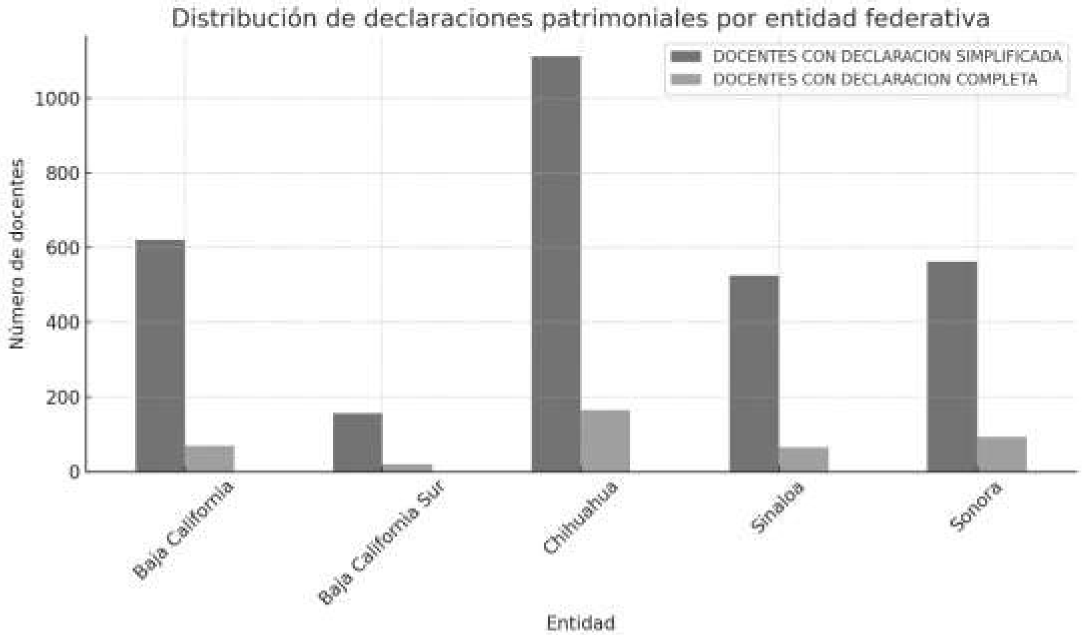

Figure 4. *Distribution of asset declarations by state.*

Source: Author's *own work*.

Strengthening these elements will not only improve compliance levels but also foster a more robust environment of public integrity within TecNM. Future research could delve into comparative studies across regions and the longitudinal assessment of the impact of the proposed interventions.

Future Work

The analysis of public integrity and compliance with asset declarations at the National Technological Institute of Mexico (TecNM), particularly in the Northwest Region, opens up a field of research and action that can contribute significantly to institutional strengthening and the consolidation of a culture of transparency. Based on the initial findings, several future lines of work are proposed:

1. Development of Technological Infrastructure

- Integrated Digital Platforms: Create automated systems that facilitate the submission of asset declarations, with accessible and secure interfaces.

- Institutional Interoperability: Connect TecNM’s platforms with national control and monitoring systems to ensure traceability and efficiency.
- Mobile Applications: Design tools that allow faculty members to fulfill their obligations quickly and remotely.

2. Strengthening Institutional Capacities
   - Ongoing Training: Implement training programs on regulations and public ethics for faculty and administrative staff.
   - Support Units: Establish regional support offices to provide guidance on the asset declaration process.
   - Technical Assistance Protocols: Develop manuals and practical guides tailored to the specific conditions of each campus.
3. Research and Comparative Evaluation
   - Regional Studies: Analyze differences in compliance among states and campuses to identify critical success factors or limitations.
   - Performance indicators: Develop metrics to measure the effectiveness of support strategies and the availability of accounting services.
   - Predictive Models: Apply data analytics to anticipate risks of noncompliance and design preventive interventions.
4. Strategies for Inclusion and Regional Equity
   - Reducing regional disparities: Design tailored policies that address inequalities in access to professional services.
   - Agreements with accounting and auditing associations: Facilitate the availability of specialized advisory services in rural or semi-urban areas.
   - Financial Support Programs: Promote subsidies or incentives for educators in regions with limited professional infrastructure.
5. National and International Outreach
   - Replication of the Model: Extend asset compliance strategies to other TecNM regions and similar public institutions.

- International collaboration: Exchange experiences with universities and organizations in countries that have made progress in public integrity systems.
- Comprehensive public policies: Contribute to the design of national strategies that strengthen the National Anti-Corruption System (SNA).

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Collaborative Work Table

Role	Author(s)
Research Director	Ramón Valenzuela Edeza
Research Contributor	Mariano de Jesús Avilés Torres
Research Collaborator	Alfonso Miguel Uriarte Gálvez
Research collaborator	Christian Marcel López Nieblas
Research Assistant	Rito Leonel Parra Burgos

Data curation	Mariano de Jesús Avilés Torres, Alfonso Miguel Uriarte Gálvez
Writing - Preparation of the original draft	López Nieblas Christian Marcel, Parra Burgos Rito Leonel.
Writing - Review and Editing	Christian Marcel López Nieblas, Alfonso Uriarte Gálvez Miguel, Parra Burgos Rito Leonel.
Visualization	Mariano de Jesús Avilés Torres, Alfonso Uriarte Gálvez Miguel, Valenzuela Edeza Ramón, López Nieblas Christian Marcel, Parra Burgos Rito Leonel.
Supervision	Valenzuela Edeza Ramón