# Chapter 02 / Capítulo 02

*Fiscal governance and public intelligence for local tax efficiency (English Version)*
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# Perception of state actions to control tax evasion according to the Colombian tax statute

## Percepción de las acciones estatales para controlar la evasión de impuestos según el estatuto tributario colombiano

Milagros de Jesús Villero Moreno, Greys del Carmen Pérez Bohórquez

**ABSTRACT**

This study analyzed citizens' perceptions of the state actions implemented to control tax evasion in Colombia, within the framework of the Tax Statute and under the authority of the National Tax and Customs Directorate (DIAN). The research was conducted using a quantitative approach, with a non-experimental, cross-sectional, and field-based design. A structured questionnaire was applied to a pilot sample of taxpayers registered in the Single Tax Registry (RUT), using a five-point Likert scale to evaluate eight dimensions: regulatory knowledge, perception of enforcement, use of technologies, ethical attitudes, institutional transparency, system equity, compliance practices, and public policy evaluation. Data were processed using SPSS (v.26), employing descriptive statistics and reliability indicators (Cronbach's alpha > 0,70). The results reveal a differentiated perceptual configuration. High levels were identified in the dimensions of compliance practices (M = 4,22) and regulatory knowledge (M = 3,98), reflecting a willingness for voluntary compliance and appropriation of the legal framework. In contrast, system equity (M = 2,95) and institutional transparency (M = 3,17) received the lowest ratings, indicating distrust toward distributive justice and the operational neutrality of the tax administration. It is concluded that tax compliance in Colombia is mainly driven by normative rather than relational factors. This highlights the need to strengthen institutional legitimacy and fiscal equity as key pillars for building a sustainable and socially accepted tax culture.

**Keywords:** Tax Compliance; Tax Equity; Tax Evasion; Social Perception; Fiscal Policy.

**RESUMEN**

Se analizo las percepciones ciudadanas frente a las acciones estatales implementadas para controlar la evasión de impuestos en Colombia, en el marco del Estatuto Tributario y bajo la ejecución de la Dirección de Impuestos y Aduanas Nacionales (DIAN). La investigación se desarrolló bajo un enfoque cuantitativo, con diseño no experimental, transversal y de campo. Se aplicó un cuestionario estructurado a una muestra piloto de contribuyentes registrados en el RUT, mediante escala Likert de cinco puntos, evaluando ocho dimensiones: conocimiento normativo, percepción de fiscalización, uso de tecnologías, actitudes éticas, transparencia institucional, equidad del sistema, prácticas de cumplimiento y evaluación de políticas públicas. El procesamiento de datos se realizó con SPSS (v.26), utilizando estadística descriptiva e indicadores de fiabilidad (α de Cronbach > 0,70). Los resultados revelan una configuración perceptiva diferenciada. Se identifican altos niveles en las dimensiones de prácticas de cumplimiento (M = 4,22) y conocimiento normativo (M = 3,98), lo que refleja disposición al cumplimiento voluntario y apropiación del marco legal. En contraste, la equidad del sistema (M = 2,95) y la transparencia institucional (M = 3,17) obtuvieron las valoraciones más bajas, evidenciando desconfianza hacia la justicia distributiva y la neutralidad operativa de la

administración tributaria. Se concluye que el cumplimiento tributario en Colombia responde principalmente a factores normativos más que relacionales. Esto implica la necesidad de fortalecer la legitimidad institucional y la equidad fiscal como ejes centrales para consolidar una cultura tributaria sostenible y socialmente aceptada.

**Palabras clave:** Cumplimiento Tributario; Equidad Tributaria; Evasión Fiscal; Percepción Social; Política Fiscal.

## INTRODUCTION

Tax compliance is an essential condition for the sustainability of modern tax systems and for achieving economic and social development objectives. Despite regulatory and technological advances in global tax administration, tax evasion continues to pose a structural threat, especially in emerging economies. According to recent empirical studies, evasion cannot be explained exclusively by conventional economic models based on risk and punishment; factors such as institutional trust, perceptions of fairness, and the legitimacy of the tax system play a decisive role in citizens' tax behavior (Alm & Torgler, 2011; Luttmer & Singhal, 2014; Torgler, 2007).

Various studies have documented that taxpayers' perceptions of government management and the use of public resources significantly affect their decision to comply with tax obligations (Frey & Torgler, 2007; Cummings et al., 2009). The literature has termed this phenomenon "tax morale," a multidimensional construct that integrates cognitive, normative, and affective aspects, influenced by the political, institutional, and cultural context in which the taxpayer is embedded (OECD, 2019; Daude et al., 2012). This line of research has given rise to more comprehensive models that consider, alongside economic incentives, subjective variables such as the perceived fairness of the tax system, government transparency, fiscal reciprocity, and civic ethics (Kirchler et al., 2010; Gangl et al., 2015).

In Latin America, low trust in institutions and a widespread perception of corruption have been consistently identified as factors that weaken tax compliance (Castro & Scartascini, 2015; Del Carpio, 2020). Added to this are the complexity of tax systems, discretion in the application of rules, and inequality in the distribution of the tax burden. These elements create a dissonance between formal regulations and actual practices, which fuels evasive behavior among both individuals and corporate agents. Regional literature agrees that strengthening the link between taxpayers and tax authorities requires not only technical capabilities, but also institutional legitimacy and trust in the reciprocity of the tax contract (Jiménez & Podestá, 2009; Panades, 2014).

The Colombian case is particularly relevant for exploring these dynamics. Despite introducing multiple tax reforms over the last two decades, evasion remains significant and affects both state revenues and citizens' perceptions of fairness and efficiency. Measures such as implementing electronic invoicing, digitizing the RUT (tax identification number), using electronic signatures, and conducting extensive data cross-checking have sought to modernize fiscal control and improve transaction traceability. However, studies on public perception and tax compliance in Colombia remain scarce, fragmented, or focus exclusively on regulatory aspects, failing to incorporate a comprehensive view of taxpayer behavior.

This article aims to provide empirical evidence on how Colombian taxpayers perceive state actions to control tax evasion within the current Tax Statute. Using a quantitative approach and

a structured Likert scale questionnaire, we analyze dimensions such as regulatory knowledge, perceptions of oversight, transparency of public spending, fairness of the tax system, and ethical attitudes toward compliance. The research seeks to offer an analytical perspective that articulates institutional mechanisms with individual perceptions, contributing to the debate on fiscal legitimacy, tax culture, and state effectiveness in contexts of low institutional trust.

## METHOD

This research is part of a quantitative approach, based on the positivist paradigm, which enabled us to address the phenomenon under study from an empirical, verifiable perspective, focusing on the objective measurement of citizen perceptions. The design adopted was non-experimental, cross-sectional, and field-based. This choice addressed the need to collect information directly from participants' natural environment, without manipulating variables, and to capture their opinions at a specific point in time.

The study was descriptive in nature, seeking to identify and characterize taxpayers' perceptions of the Colombian government's actions to control tax evasion, particularly those established in the Tax Statute and enforced by the National Tax and Customs Directorate (DIAN). In this regard, the aim was to provide a clear picture of citizens' level of knowledge, trust, and assessment of the mechanisms for tax enforcement, penalties, and compliance promotion.

The population consisted of individuals and legal representatives of legal entities registered in the Single Tax Registry (RUT) who had filed income tax, VAT, or withholding tax returns during the last two fiscal periods. For the initial development of the instrument, a non-probabilistic convenience sample was used, which facilitated the pilot application to a group of thirty volunteer taxpayers. This phase allowed evaluation of both item comprehension and estimated response time, which ranged from 10 to 12 minutes.

For data collection, a structured questionnaire was developed comprising 30 statements distributed across eight thematic dimensions: regulatory knowledge, perception of oversight, use of technologies, ethical attitudes, institutional transparency, system equity, compliance practices, and public policy evaluation. Responses were rated on a 5-point Likert scale from "strongly disagree" (1) to "strongly agree" (5). Two items were written in a negative or reverse manner and were recoded during statistical processing.

The instrument was validated by three experts with experience in tax issues and public management, who evaluated the questionnaire's clarity, relevance, and internal consistency. Once the final format was consolidated, responses were collected using a digital form, safeguarding the principles of voluntariness, anonymity, and exclusive academic use.

The data were organized in an electronic matrix and processed using SPSS software (version 26). The analysis included descriptive statistics—such as means, standard deviations, and frequencies—for each item and each dimension. Arithmetic means were calculated for each dimension to identify levels of perception (low, medium, or high) in accordance with the classic criteria for interpreting Likert-type scales. A general perception index (IGPC) was also constructed, providing an integrated view of respondents' assessments.

To verify the instrument's reliability, Cronbach's alpha was computed globally and for each dimension, with values of 0,70 or higher considered acceptable. Finally, the possibility of performing an exploratory factor analysis was left open in the event of a sufficient sample,

as a tool to examine the instrument's underlying structure and verify its internal validity. This procedure would include indicators such as the KMO index and Bartlett's test, along with a Varimax rotation to facilitate the interpretation of emerging factors.

The study fully complied with the provisions of Law 1581 of 2012 on the protection of personal data in Colombia. All participants were clearly informed of the research's academic purposes and gave their consent before participating, thereby ensuring adequate ethical compliance.

## RESULTS

Based on the analysis of the 30 statements in the measurement instrument, citizens' perceptions of state actions to control tax evasion in Colombia were examined, in accordance with the provisions of the Tax Statute and the operational policies of the National Tax and Customs Directorate (DIAN). The statistical treatment of the data was carried out using descriptive statistics of central tendency and dispersion, with an emphasis on the arithmetic mean as the main indicator of the level of perception, interpreted according to a classic five-point Likert scale. The instrument's reliability was verified using Cronbach's alpha ($\alpha > 0,70$), indicating internal consistency across the evaluated dimensions.

The results obtained show a differentiated perceptual structure based on the eight pre-established thematic dimensions. The Compliance Practices category obtained the highest overall mean ($M = 4,22$), suggesting a strong declarative and behavioral disposition toward voluntary compliance with tax obligations. Respondents reported fully recording their income, filing on time, and voluntarily correcting errors, which can be interpreted as a positive indicator of an active tax culture, even in a context where structural asymmetries in the system could generate contrary incentives.

The quantitative results by thematic dimension are summarized in table 2.1, which presents the arithmetic means, their respective qualitative categorization, and an analytical interpretation of each conceptual axis evaluated.

**Table 2.1.** Averages, levels of perception, and interpretation by thematic dimension on state actions against tax evasion

| No. | Dimension | Average | Level of perception | Interpretation |
|---|---|---|---|---|
| 1 | Compliance practices | 4,22 | High | Strong adherence to tax regulations and voluntary compliance. |
| 2 | Regulatory knowledge | 3,98 | Medium | High degree of familiarity with tax obligations and reforms. |
| 3 | Perception of enforcement | 3,83 | Medium | Moderate confidence in state control mechanisms. |
| 4 | Evaluation of public policies | 3,73 | Medium | Positive perception of recent government measures. |
| 5 | Ethical attitudes | 3,53 | Average | Moral recognition of tax obligations and rejection of tax evasion. |
| 6 | Use of technologies | 3,52 | Medium | Functional acceptance of technological tax enforcement tools. |
| 7 | Institutional transparency | 3,17 | Medium | Critical perception of the impartiality and clarity of the DIAN. |
| 8 | Equity of the system | 2,95 | Low | Low perception of fairness in the distribution of the tax burden. |

The regulatory knowledge dimension achieved an average of 3,98, also placing it at a high level of perception. This result reflects a significant level of tax literacy among participants, as evidenced by their understanding of formal obligations, penalties for inaccuracy, and incentives for compliance. Particularly relevant is the self-reported familiarity with recent reforms such as Law 1819 of 2016 and Law 2277 of 2022, which reinforces the cognitive legitimacy of the Tax Statute as a regulatory framework of reference.

Regarding oversight perception, the average score was 3,83, indicating a medium-high level of oversight perception. Taxpayers recognize the effectiveness of the DIAN's information cross-checking, auditing, and sanctioning mechanisms, suggesting a functional perception of the tax administration as an oversight body. However, this recognition does not necessarily translate into institutional trust, as shown in the lower dimensions.

The Public Policy Evaluation category had an average of 3,73, suggesting a nuanced perception of the actual effectiveness of government strategies against tax evasion. Although the government is recognized as having some capacity to reduce tax informality, there is also a perception that the measures implemented are insufficient in terms of intensity or effectiveness, which translates into an implicit demand for institutional strengthening.

To better visualize perceptual trends, figure 2.1 shows the average values for each dimension in descending order, allowing clear identification of the areas most and least valued by taxpayers.

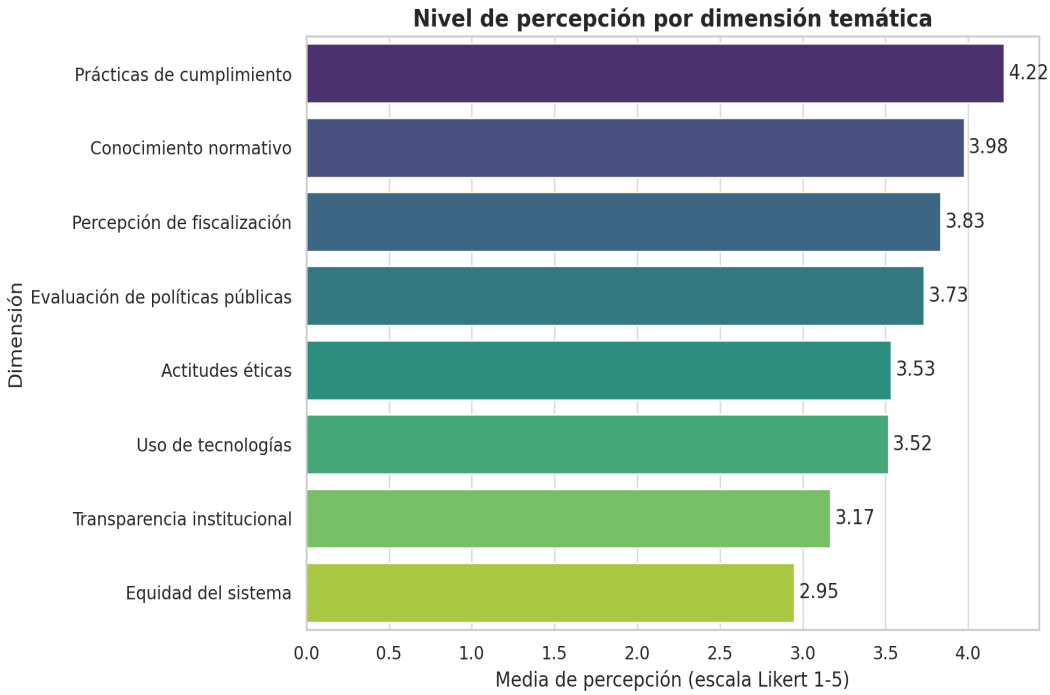


**Figure 2.1.** Level of perception by thematic dimension

The dimensions Ethical Attitudes (M = 3,53) and Use of Technologies (M = 3,52) reflect average perceptions, with an emphasis on the moral assessment of tax compliance and moderate confidence in the technological tools used by the DIAN, such as electronic invoicing, digital tax

identification numbers, and electronic signatures. Although these technologies are perceived as facilitating tax control, their effective adoption by taxpayers still has room for improvement.

The categories that received the lowest scores were Institutional Transparency (M = 3,17) and, more critically, System Fairness (M = 2,95), which fell below the minimum threshold for the average level. These results reveal structurally negative perceptions regarding the distributive justice of the tax system and the operational neutrality of the DIAN. Unfavorable opinions are identified regarding tax exemptions (considered inequitable), the reasonableness of administrative burdens, and impartiality in the application of sanctions. These findings could reflect a crisis of institutional legitimacy that negatively impacts the normative acceptance of the Colombian tax system.

In general terms, the results allow us to identify a perceptual configuration characterized by a high level of individual tax compliance and adequate technical knowledge of tax obligations, but accompanied by a critical perception of the system's structural equity and operational transparency. This dissociation suggests the existence of tax compliance that is more normative than relational, grounded in personal factors (ethics, legal duty, knowledge) rather than in trust in the institutional framework or the fairness of the system.

This perceptual pattern constitutes relevant empirical evidence for public policy design, as it indicates that strengthening tax enforcement should not be limited to technical components but requires a thorough review of the normative and distributive foundations underlying the Colombian tax system.

## DISCUSSION

The results of this study make significant contributions to understanding citizens' perceptions of the state's efforts to control tax evasion in Colombia. Based on the statistical analysis of the dimensions evaluated, a clear differentiation was identified between those areas with a positive assessment—linked to regulatory compliance and individual willingness—and those more critical dimensions, such as equity and institutional transparency. This perceptual configuration allows for empirical comparison of the findings with previous research, both in Latin American and international contexts, thus contributing to the consolidation of a line of tax analysis that articulates tax behavior, institutional legitimacy, and governance.

The high average recorded in the compliance practices dimension (M = 4,22) is in line with empirical findings such as those reported by Alm et al. (2020), who verified through an experiment in Colombia that tax compliance improves significantly when taxpayers perceive that the administration acts consistently, applies effective sanctions, and reinforces compliance through technology. Similarly, the level of regulatory knowledge identified (M = 3,98) aligns with Torgler's (2007) findings, which argue that familiarity with tax regulations strengthens acceptance of tax obligations and reinforces willingness to comply, especially when this knowledge is internalized as part of the taxpayer's civic responsibility.

The moderately positive perception of tax enforcement (M = 3,83) reflects a functional understanding of the DIAN's control mechanisms. This result is consistent with the theories of Allingham and Sandmo (1972), who postulate that audit and sanction systems are effective rational deterrents to noncompliance, and has been confirmed in similar contexts by Kleven et al. (2011), who empirically demonstrated that tax control based on third-party reports significantly reduces evasion. However, the contrast with the average levels observed in perceptions of

technologies (M = 3,52) suggests that, although taxpayers recognize the instrumental value of tools such as electronic invoicing, there remains a gap in technological appropriation that may be conditioned by factors such as accessibility, digital literacy, or trust in institutional platforms.

Of particular note is the low rating assigned to the fairness of the system (M = 2,95), which highlights a widespread perception of distributive injustice in the Colombian tax system. Studies such as those by Richardson (2006) and Castro and Ramírez (2019) have shown that perceptions of fiscal inequality reduce voluntary compliance, especially when preferential treatment is observed for certain economic sectors or when tax benefits are concentrated among powerful groups. This perception is linked to the low institutional trust levels observed in the transparency dimension (M = 3,17), raising doubts about the tax administration's impartiality, neutrality, and operational effectiveness. Recent literature has emphasized that institutional legitimacy, beyond technical capacity, is a decisive factor in sustaining tax compliance. In this regard, studies by Frey and Torgler (2007) indicate that trust in tax authorities and perceptions of procedural justice directly influence relational compliance, even in the presence of strict regulations.

The finding regarding ethical attitudes (M = 3,53) confirms that a significant proportion of taxpayers internalize tax duty as a moral imperative. This dimension, linked to relational rather than regulatory compliance, has been widely documented in research such as that of Luttmer and Singhal (2014), who argue that tax compliance does not depend exclusively on rational cost-benefit calculations, but also on social, regulatory, and cultural factors. This perspective is reinforced by Casal et al. (2016), who demonstrated that moral acceptance of taxation is associated with contexts where citizens perceive that fiscal resources are used efficiently and equitably.

Taken together, the results of this research suggest that, although there are cognitive and behavioral conditions favorable to compliance, the sustainability of the Colombian tax system requires institutional strengthening that goes beyond technical oversight. As Cowell (1990) and Bird (2015) warn, the effectiveness of tax control is conditioned by the perceived legitimacy of the system, the fairness of the distribution of the tax burden, and the state's ability to communicate its public policies transparently. In this context, strengthening the DIAN cannot be limited to deploying technologies or increasing audits; it must also integrate mechanisms that advance tax justice, strengthen accountability, and promote an institutional narrative that legitimizes tax compliance as an act of social co-responsibility.

Finally, the empirical evidence obtained reaffirms the need to move from a strictly regulatory, sanctions-focused tax compliance model to a comprehensive model that incorporates relational, ethical, and structural elements. This transition involves not only technical adjustments in tax management but also profound transformations in the state-taxpayer relationship, in which trust, fairness, and transparency are fundamental pillars for consolidating a solid and sustainable tax culture in the long term.

## CONCLUSION

The analysis of the results obtained shows that the Colombian taxpayers participating in the study demonstrate a high degree of commitment to complying with their tax obligations, reflected in their voluntary adherence to declarative and corrective practices without requiring direct institutional coercion. This behavior is reinforced by a high level of tax literacy, as evidenced by knowledge of penalties, regulatory benefits, and recent reforms outlined in

the Tax Statute. In terms of enforcement, respondents recognize the effectiveness of the strategies implemented by the National Tax and Customs Directorate (DIAN), especially the mechanisms for cross-checking information and auditing. However, this favorable perception does not necessarily imply consolidated confidence in the institutional tax framework. For its part, the use of tax technologies is valued for its operational traceability functionality. However, obstacles related to technological appropriation and the perception of the reliability of digital platforms persist. From an ethical perspective, the results suggest that a significant portion of taxpayers internalize tax compliance as a moral duty, beyond the threat of sanctions. However, the dimensions associated with institutional transparency and the fairness of the tax system receive the lowest ratings. These perceptions reflect concerns about impartiality in the application of rules and persistent criticism of the unequal distribution of the tax burden and asymmetric access to tax exemptions or benefits. Overall, the findings suggest that tax compliance in Colombia is primarily driven by regulatory factors, based on legal obligations and knowledge of the regulatory framework. However, this type of compliance is constrained by weak structural legitimacy, which affects the relationship between the state and taxpayers and limits the consolidation of a tax culture grounded in trust, fairness, and transparency.

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**AUTHORSHIP CONTRIBUTION**

*Conceptualization:* Milagros de Jesús Villero Moreno, Greys del Carmen Pérez Bohórquez.
*Data curation:* Milagros de Jesús Villero Moreno, Greys del Carmen Pérez Bohórquez.
*Formal analysis:* Milagros de Jesús Villero Moreno, Greys del Carmen Pérez Bohórquez.
*Research:* Milagros de Jesús Villero Moreno, Greys del Carmen Pérez Bohórquez.
*Methodology:* Milagros de Jesús Villero Moreno, Greys del Carmen Pérez Bohórquez.
*Project administration:* Milagros de Jesús Villero Moreno, Greys del Carmen Pérez Bohórquez.
*Resources:* Milagros de Jesús Villero Moreno, Greys del Carmen Pérez Bohórquez.
*Software:* Milagros de Jesús Villero Moreno, Greys del Carmen Pérez Bohórquez.
*Supervision:* Milagros de Jesús Villero Moreno, Greys del Carmen Pérez Bohórquez.
*Validation:* Milagros de Jesús Villero Moreno, Greys del Carmen Pérez Bohórquez.
*Visualization:* Milagros de Jesús Villero Moreno, Greys del Carmen Pérez Bohórquez.
*Writing – original draft:* Milagros de Jesús Villero Moreno, Greys del Carmen Pérez Bohórquez.
*Writing – review and editing:* Milagros de Jesús Villero Moreno, Greys del Carmen Pérez Bohórquez.