



VALIDITY OF MARTÍ'S ECONOMIC THOUGHT

VIGENCIA DEL PENSAMIENTO ECONÓMICO MARTIANO

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Abstract

With the objective of assessing the validity of José Martí's economic thought, this investigation was carried out, where the convergence of his thought with the clauses of the Internal Control System and other resolutions issued by the Central Administration Agencies of the State was confirmed, as it is in accordance with what is stated in the Guidelines of the Economic and Social Policy of the Party and the Revolution, which contribute to the updating of the Economic and Social Model of Cuban Socialist Development. It concludes by stating that his economic thought expresses all the probity and ethical-moral values of the human being, present in the anti-imperialist character of the Cuban Revolution. His ideas allow us to extract valuable conjectures to understand the genesis of many of the economic and political phenomena that take place today and demonstrate their validity.

Keywords: Martí's economic thought, internal control

Resumen

Con el objetivo de valorar la vigencia del pensamiento económico de José Martí, se realiza la presente investigación, donde se constató la convergencia de su pensamiento con las cláusulas del Sistema de Control Interno y demás resoluciones emitidas por los Organismos de la Administración Central del Estado, por estar acorde a lo expuesto en los Lineamientos de la Política Económica y Social del Partido y la Revolución, que tributan a la actualización del Modelo Económico y Social de Desarrollo Socialista Cubano. Se concluye manifestando que su pensamiento económico expresa toda la probidad y valores ético-morales del ser humano, presentes en el carácter antímpperialista de la Revolución Cubana. Sus ideas permiten extraer valiosas conjeturas para comprender la génesis de muchos de los fenómenos económicos y políticos que tienen lugar en la actualidad y demuestran su vigencia.

Palabras claves: pensamiento económico martiano, control interno

Introduction

Talking about José Julián Martí Pérez is very difficult. It is impossible to describe or recall the memory of the Cuban who knew how to anticipate his time with prophetic words, who has been the subject of studies and inspiration by diverse authors and researchers such as Cintio Vitier, Roberto Fernández Retamar, Armando Hart, and Lissette Mendoza, among others, who have confirmed The value of José Martí's ideas is that they are imbued with Latin Americanist, ideological, political, ethical, anti-imperialist, and pedagogical values; but, above all, they are deeply humanistic.

Among the facets of his work are his economic ideas, whose prose lacks a tangible systematization that

demonstrates economic thought; however, his doctrines are an obligatory point of reference for understanding the ills afflicting the world, as well as the need to continue building socialism in Cuba. The authors of this research are not the first to explore José Martí's ideas regarding economic issues.

According to (Esténger, 1953), in the last century, (Martínez, 1940) delved deeper into Martí's judgments regarding land labor and its relationship to business profits. Also, Pozo (1942) titled his research The Economic Ideas of Martí. His work surpassed previous research due to its high level of information and the number of topics. However, this period is capped by the article by (Iduarte, 1945), whose value consisted in praising Martí's reflections on economics.

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At present, others have followed this path, among them stand out (Almanza, 1990), (Chacón, 2002), (Ochoa, 2003), (Vitier, 2008), (Escandell, 2011), (Fernández, 2012), (Curiel, 2012), (Enebral, 2012), (Arteche, 2013), (Estrade, 2016), (Cardoso, 2017), (Limonta, 2017), (Cabrera, 2018) and (Marín, 2019). As a communicating node between their works, the validity of Martí's economic thought stands out, as an obligatory source to promote a responsible conscience, which contributes to the sustainable economic and social development of Cuba, in addition to spiritual and human growth. However, there are still insufficient studies to decipher the considerations regarding this view from the pedagogical, didactic, ethical, aesthetic, political, economic and philosophical perspectives of these researchers and the relationships between these sciences.

What has been discussed so far demonstrates that the topic has been the subject of analysis in different contexts and eras; but in the present moment, it is of vital importance because it always contains a message of advice, an encouraging and warning message, visionary and prophetic of the path forward. Martí's economic thought and his legacy are an effective tool for achieving a more just, inclusive, and humane society.

Therefore, the objective of this work is to establish the validity of Martí's economic thought.

Its relevance lies, with its correspondence, in the Economic and Social Policy Guidelines of the Party and the Revolution No. 197, which advocates strengthening internal and external oversight exercised by state and government bodies and entities, as well as social oversight, including popular oversight over administrative management; promoting and demanding respect for the law.

Development

José Martí's work in the era of globalization, neoliberalism, and the distortion of values does not merit a simple reading, for his thought transcends, inspires, guides, and inspires; it is the path for all those who aspire to be good men and women.

From the work of José Martí, ideas can be extracted that constitute important references that denote his economic thinking, as well as its relevance today, as it is in line with what is set forth in the Guidelines of the Economic and Social Policy of the Party and the Revolution, which contribute to the updating of the Cuban Economic and Social Model of Socialist Development.

According to (Vitier, 2016), when referring to the economy, José Martí states: "(...) it orders the franchise, but each country creates its own special Economy. This science is nothing more than the set of solutions between work and wealth: it has no immortal laws: its laws must be, and are, reformable by essence (...)

Martí's statement is of vital importance to the research presented here, as each country must organize its economy

according to its geographic location, mineral deposits, trade, technological development, among other characteristics. It is clear that economic growth will only be achieved through sustained work in the various spheres of the economy, which is governed by laws that are modified or repealed according to the circumstances of the current situation.

Martí's ideas are still valid in the use and content of the accounts, implicit in **Resolutions Nos. 494 and 500** of 2016 of the Ministry of Finance and Prices (Rodríguez, 2016).

These regulations describe how economic transactions will be used in the Cuban economy for their economic recording, which must comply with the provisions of these regulations. Therefore, these resolutions determine the preparation of accounting records and controls used.

Nineteen years after the start of the war in Cuba, he states, "(...) to foresee is the duty of true statesmen: to fail to foresee is a public crime: and a greater crime is not to act, due to incapacity or fear, in accordance with what is foreseen (Martí, 2003).

This criterion by Martí bequeaths methodological aspects for the direction of processes, in particular, it is applicable to the preparation, convictions and revolutionary ideology of accountants, since the issue of foresight is of vital importance in the work of statisticians and accountants, which is why José Martí seems to be the author of Resolution No. 60 of 2011 of the Comptroller General of the Republic, which states that it is a "process integrated into operations with a focus on continuous improvement, extended to all activities inherent to management, carried out by management and the rest of the staff; it is implemented through an integrated system of rules and procedures, which contribute to foreseeing and limiting internal and external risks, providing reasonable security for the achievement of institutional objectives and adequate accountability (Portela, 2011).

It should be noted that, according to Martí, foresight is the vision that heralds the evils that must be guarded against in order to avoid succumbing and thus avoid failure. This is true in the personal, social, political, and economic spheres. Economic errors can be numerous, whether due to incompetence, lack of foresight, or irresponsibility; but for all of them, there are sanctions commensurate with the damage caused to the State. Martí's economic thought is closely related to the components of Internal Control.

Control Environment: This establishes the guidelines for the legal and harmonious development of actions, reflecting the attitude assumed by senior management and the rest of the team regarding the importance of the Internal Control System. This can be considered the foundation for the other components. It constitutes the set of good practices and documents related to the organization's constitution and the legal framework for approved operations (Portela, 2011).

From the above, it is clear how essential it is to have knowledge and mastery of laws and documents for a good Control Environment to exist, since, as Martí said: "laws are undoubtedly respectable" (Martí, 2003). This aphorism demonstrates that society is governed by laws that human beings must respect; therefore, for the harmonious functioning of Cuban entities, a set of regulations is necessary to achieve adequate practices and good governance of economic, financial, and human resources.

Risk Management and Prevention: establishes the basis for identifying and analyzing the risks faced by agencies, organizations, and other entities in achieving their objectives. Once risks have been classified as internal and external, by processes, activities, and operations, and the main vulnerabilities have been assessed, control objectives are determined, and a Risk Prevention Plan is drawn up to define how they will be managed. Some risks are regulated by legal provisions of the governing bodies, which are managed according to the established management models (Martí, 2003).

"No one wants to be convinced that to foresee is to see before others (Martí, 2003). José Martí's emphasis on the need to prepare human beings for life is revealed, so that they can confront the evils that surround them accurately, with a foresighted perspective, with the purpose of identifying and confronting corruption, illegalities, and other violations that conspire against human integrity, which is the objective of this component of Internal Control.

Control Activities: establishes the policies, legal provisions and control procedures necessary to manage and verify the quality of management, its reasonable security with institutional requirements, for the fulfillment of the objectives and mission of the bodies, agencies, organizations and other entities (Martí, 2003).

It is important to remember that "discipline engenders a desire: the desire to violate it" (Martí, 2003). This insignia of Martí expresses the importance of media control and discipline, which is why accountants must audit, with accounting that complies with the basic principles and standards of Internal Control, through adequate records and controls of transactions, thus avoiding non-compliance with the laws of governing bodies.

This component is considered essential, as it is crucial for accountants to use it as a tool to detect and prevent disciplinary violations. Furthermore, by correctly applying it, a certain degree of control is already established within the entity.

Information and Communication: This requires that agencies, organizations, and other entities must have access to timely and reliable information and define their information system appropriate to their characteristics. This information system generates data, documents, and

reports that support the results of operational and financial activities, as well as those related to the fulfillment of objectives, goals, and strategies, with feedback mechanisms and transparent accountability (Portela, 2011).

Information must be protected and preserved in accordance with current legal provisions, but not shelved. It must be disseminated in a timely manner and communicated in the best possible way, because speaking knowledgeably is not a mistake. "Speaking is not a sin, but a tribute."

Communicating the organization's information needs, comparing them with the surrounding reality, and defining a communication strategy is essential in today's times. Internal Control requires this effective communication and exchange, where dispatch schedules between subordinates and managers are met for the purpose of making timely decisions through a feedback process.

Supervision and Monitoring: This is aimed at detecting errors and irregularities that were not detected through control activities, allowing for the necessary corrections and modifications. This is carried out through two types of supervision: continuous activities, which, when incorporated into normal activities, generate dynamic responses. These include systematic monitoring by the various management structures and specific evaluations carried out by department heads through internal and external audits (Portela, 2011).

It cannot be forgotten that "(...) to know it is necessary to examine (...) (Martí, 2003). An effective administration is one that is capable, through the supervision of its economic, financial and human resources, of promoting a fluid diagnostic system that allows it to determine alterations in the discipline of Internal Control and take measures according to the severity of the damage caused. These ideas of Martí formulate the need for supervision and monitoring to be a systematic practice.

What has been expressed so far determines the place that culture occupies as a comprehensive vision of society in Martí's thought. It must be understood that Martí approached many spheres, including economics, from the perspective of culture. In his economic thought, he was able to understand it from the perspective of the peculiarities of Latin America, emphasizing his own path, both in judging Cuba's problems and contradictions, and above all, in the search for unique solutions to its difficulties, which would lead him to affirm for all time that "to one's own conflicts, one's own solutions" (Esténger, 1953). This Martí thought serves as the foundation for Internal Control, which is currently implemented and confirms that José Martí's ideas contribute an economic thinking capable of transforming the ways economists operate.

The ideas analyzed above reveal that the study of José Martí's economic thought allows us to articulate his criteria for analyzing the components of Internal Control, which has great theoretical, methodological, and practical value,

not only for its implementation in various activities, but also for the development of an economic and legal culture for the entire population in general. This reveals the social relevance of the topic presented.

José Martí states that "an inexorable and inflexible economic system is not a good one; one that, because it caters to the good of many, believes itself exempt from caring for the ills of a few. It is true that the former is preferable to the latter, in the final and irremediable extreme; but it is also true that we must strive, as far as possible, for a situation that is equally beneficial, equally forward-looking for all" (Esténger, 1953).

The above ideas are contextualized with what is stated in article No. 1 of the Social Security Law, which regulates that "the State guarantees adequate protection to the worker, his family and the general population through the Social Security System, which includes a general social security system, a social assistance system, as well as special systems (Alarcón de Quesada, 2008).

Furthermore, the aforementioned legislation also states that "the social assistance system protects any person who is unfit to work and who lacks family members able to provide assistance (Alarcón de Quesada, 2008).

The clauses of this law and the amendments made through decree laws reflect the State's political will to provide financial support to all individuals unable to work and the manner in which the State requires and oversees compliance with these regulations by entities, as well as the preparation of records and accounting controls derived from them.

It is worth remembering the statements of José Martí at the International Monetary Conference of the Americas in 1891, when he referred to "when a people is invited to union by another, the ignorant and dazzled statesman may do so hastily, (...) but he who feels the anguish of the homeland in his heart, he who watches and foresees, must inquire and must say what elements make up the character of the people who invite and that of the invited (...), (Lazo, 2015).

Therefore, the ideas expressed above are present in Law No. 118 of 2014, of the National Assembly of People's Power, Foreign Investment Law, which states "(...) Cuba, in the face of the challenges it faces in achieving sustainable development, can, through foreign investment, access external financing, technologies and new markets, insert Cuban products and services into international value chains and generate other positive effects on its domestic industry, thus contributing to the growth of the nation (...), (Castro, 2016).

The Revolution, in order to achieve the economic, social, and political objectives it promotes through its participation in the Bolivarian Alliance for the Peoples of the Americas (ALBA), will strengthen sources of income from the provision of services and the participation of foreign capital, for the sake of development.

Martí further argues in the aforementioned article that "no people does anything against its own interests; from which it follows that what a people does is what is in its own interest. If two nations do not have common interests, they cannot come together. If they come together, they clash (...)" (Lazo, 2015).

This is confirmed by the words of the Revolution's historic leader, when he said, "We are capable of producing the food and material wealth we need with the effort and intelligence of our people. We don't need the empire to give us anything (...)" (Castro, 2016).

Reflections made in connection with President Obama's visit, which once again confirmed the contradictions between the Cuban and U.S. governments. Fidel's words reflect the continuity of José Martí's thinking and will reinforce the accountants' convictions and ideals.

Following Martí's ideal, that economics and politics always go hand in hand, stating "whoever says economic union, says political union (...)" (Lazo, 2015). It is important to highlight the dialectical unity between economics and politics in the process of creating economic goods and/or services, since these, from their economic function, respond to political objectives prioritized by the State.

A faithful follower of Martí's thought, Fidel Castro Ruz, at the 1998 International Congress of Economics, stated: "(...) to be economists of the people, they must be political economists, and politicians must be politicians, with a minimum of economic knowledge and, if possible, with a maximum of knowledge in that field, which today is the basis on which the destiny of humanity is truly being played out, the basis on which our struggles are developed (...)" (Castro, 1998). Concern for economic problems and the link that exists between economics and politics and the continuity of Martí's thought in the work of the Revolution is reaffirmed.

Another idea of great importance for this research is the one expressed by Martí, about "... contribution is retribution from the people to the government for the care that the government has for the people (...), (Esténger, 1953). Words that manifest the importance of contributions for the State and for the people.

In this regard, Law No. 113 of 2012, Tax Law, of the National Assembly of People's Power, raises the need to "understand the payment of taxes to the State as part of a social duty to cover the expenses incurred by the State in order to satisfy the requirements of society (...), (Alarcón de Quesada, 2012).

The tax system represents an active instrument of regulation and control of economic activity by the State. This helps to enhance work motivation, profitability, and social discipline. It also contributes to a more rational distribution of income among economic sectors, ensuring the success of social development projects and programs and protecting vulnerable sectors of the population.

The tax system guarantees price stability, mitigates fluctuations in the economic cycle, and maintains an adequate financial balance. This demonstrates the justice of the Revolution's work and the continuity of the precepts of its National Hero. From that time on, he held the view that the State should distribute goods to the population, distinguishing him from the liberal thinking of his time. Contributions to the State budget are included in the areas of Inventories, Payrolls, and Tangible Fixed Assets.

It's important for Cuban economists and the Cuban people-those who grew up under the precepts of Martí-to reject illicit financing for the war for independence and for the Cuban economists, leaders, officials, and people.

In this regard, Resolution No. 268 of 2018 of the Ministry of Finance and Prices is one of them, "it stipulates the regulations on the holding and handling of cash by State bodies and agencies, business associations, budgeted units and other entities, which form the system of State bodies and agencies, organizations and associations linked to the State Budget and its companies and political and mass organizations (Ministry of Finance and Prices, 2018).

Properly holding and managing cash deposited in entities' coffers from the sale of goods, services, or travel expenses is vitally important to avoid acts that are classified as criminal offenses by law, even if they boast significant results in terms of profitability and economic efficiency. Cash management depends on internal control and optimal accounting.

In short, the validity of José Martí's economic thought and its convergence with the resolutions issued by the Central State Administration Agencies were proven; therefore, in his actions, the greatness of Martí's economic thought converges with the epithets of some scholars of his work and other personalities.

who have been inspired by the enduring heritage of his ideas:

- The Nicaraguan poet and journalist Rubén Darío, whom Martí called his son, called him "The Master."
- The Chilean poet, feminist, and educator Gabriela Mistral described him as "the purest man of the race."
- For the Mexican poet, essayist and narrator Alfonso Reyes he was "The Supreme Literary Man."
- The Argentine writer, poet, essayist, literary critic, and biographer Ezequiel Martínez Estrada called him not only a "Hero," but also a "Sage, a Saint, a Martyr, and the Beacon that best guides us."
- On the other hand, the Cuban writer, journalist, essayist and philosopher Jorge Mañach, when referring to Martí, called him "The Apostle."
- The Historical Leader of the Revolution attributes to him the "Paternity of the most Creative Revolution of the American Continent."

This man, considered the most universal of Cubans, was no stranger to any of the problems of his time. Without losing his essence, he unfolded as a son, a brother, a father, a friend, a patriot, a thinker, and a writer. He dreamed of Cuban freedom from an early age and pursued that dream until his last breath. However, his simplicity and humility are reflected in a stanza from his poetry collection, Versos Sencillos, when he wrote: "When I die without a country, but without a master, I want to have a bouquet of flowers and a flag on my grave." This is the key to the implementation of the Cuban Economic and Social Model of Socialist Development.

Conclusions

Consulting the research conducted on José Martí's economic thought allowed for the systematization of theoretical and methodological references on the subject. He expresses all the integrity and ethical and moral values of humanity, evident in the anti-imperialist character of the Cuban Revolution. His ideas provide valuable insights into understanding the origins of many of the current economic and political phenomena and demonstrate their relevance.

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