



Universidad
del Valle



Cuadernos de
Administración

Journal of Management

Print ISSN: 0120-4645 / E-ISSN: 2256-5078 / Short name: *cuad.adm.*

Pages: 1-2 / Vol: 35 / Issue: 65 / Sep. - Dec. 2019

Faculty of Administration Sciences / Universidad del Valle /

Cali - Colombia

Editorial

Carlos Hernán González-Campo*

Full-time Professor, Editor in chief, Cuadernos de Administración journal, Faculty of Administration Sciences, Universidad del Valle, Cali, Colombia. ORCID ID: <https://orcid.org/0000-0003-2120-8209>
e-mail: editor.cuadernosadm@correounivalle.edu.co

This edition of “Cuadernos de Administración” by the Faculty of Sciences of the Universidad del Valle, has reached volume 35, issue 65, corresponding to the period September-December 2019. Since the beginning of the journal, we have tried to publish different types of scientific research, review or reflection papers by national and international authors, who have relied on us to spread their knowledge. To each and every one of them, our authors, our referees, the members of the Editorial and Scientific Committees, but especially our readers, we would like to thank you for allowing us to continue to consolidate ourselves as a digital means that has an impact on the sciences of administration.

Ten scientific papers have been published in this edition. The arbitration process makes it possible to guarantee the quality of contributions. We leave to your consideration the editorial process undertaken in this issue, hoping that its content will be a support or a starting point for new discussions and concerns for your reflections and research, or that, if applicable, will allow future revisions or translations into other languages.

The first paper deals with the topic of corporate social responsibility, where the authors set off from the ranking of the 100 most attractive companies to work in Spain, published annually by the Revista Actualidad Económica (RAE), to analyze in the 2013-2018 period the Corporate Social Responsibility

(CSR) score, contrasting it with a set of variables using statistics and econometrics quantitative techniques.

“Barriers of entry and <glass roof> in University Management in Colombia”, is the title of the second paper, wherein the authors study the barriers that women face in joining and escalating in university managerial positions in Colombia. Using qualitative methods, they come to find that there are barriers blocking women’s entry and progress inside this, mediated by conditions of inequality and discrimination, among other findings. They conclude that the observed “glass roof” is caused by a series of internal variables, being determined, among other aspects, by a male dominated sector inside colombian higher education institutions.

The third paper in this issue is entitled “Institutional Direction: The Entrepreneurial Intention of Aguascalientes Farmers”, which presents the results of a study with 94 producers from the State of Aguascalientes in Mexico, with measurements on the factors that affect the intentions of creating a company. Quantitative methods are used to contrast the hypotheses planned by researchers, achieving contributions that can explain the phenomenon of entrepreneurship in the region.

“The potential market for sustainable housing under the contingent valuation method, city of Palmira”, is the title of the

* Economist, Universidad del Valle, PhD in Business Management, Universidad EAFIT, Senior Researcher at Humanism and Management Research Group, Colciencias, Universidad del Valle, Colombia.

fourth paper hereof. It is the result of a research conducted in the city of Palmira, Valle del Cauca, Colombia, where the authors conduct a survey to identify and evaluate the significant variables that determine sustainable housing. Collected data is contrasted with the existing literature and the conclusions allow us to understand the elements that determine the decisions oriented with this type of housing alternative in the city.

The fifth paper, "Shortcomings and benefits in the control of idle capacity in industries in Villavicencio", presents the results of a research on SMEs in the city of Villavicencio, Meta, Colombia, to determine the shortcomings and benefits of idle capacity control under the International Information Standard Financial (IFRS). Using case study methodologies, they analyze the information and reveal shortcomings that allow to explain the process followed in this implementation, in this type of companies and in that city.

"The 2016 tax reform in Colombia: a patchwork quilt", is the title of the sixth paper, wherein the authors study this reform to determine the progress of its implementation in topics such as tax benefits limitation. They use econometric methods in their analysis and propose some recommendations for new tax reforms in the country.

The seventh paper discusses International Financial Reporting Standards from a law perspective. It is the result of a research that analyzes a sample of concepts issued by the Technical Council of Public Accounts (CTCP per its acronym in Spanish) between the years 2013 to 2018, in order to establish the level of recognition of the interpretation methods or the use of the specific standard applicable.

In the eighth paper, "Reflections towards responsible tourism in the framework of social responsibility", the authors propose a reflection in the hotel sector from the perspectives of sustainability in Corporate Social Responsibility (CSR). It reflects on the practices of corporate social responsibility in the hotel sub-sector, within the framework of sustainable tourism.

"The role of corporate communication in smart organizations" is the title of the ninth paper published in this issue. A reflection from corporate communication in "management in smart organizations" is presented. It establishes that from the effective management of corporate communication it is possible to develop organizational intelligence.

In the last paper, "Compliance: standards as an instrument and as a threat to administration", the legal notion of compliance in relation to the activity of business administration is analyzed. It is proposed that the rules determine the performance of companies where, in order to mitigate risks, they carry out activities specific to the corporate purpose. For the authors, compliance can be interpreted as an auxiliary tool that helps management achieve the purposes of the company by providing relatively secure standards of action.

The content of each of these ten papers is the sole responsibility of their authors. This issue becomes a new opportunity for the national and international scientific community to judge the outcomes in each of these proposals.

We hope you will continue to accompany us as readers of our scientific journal.

¿How to quote this article?

González-Campo, C. H. (2019). Editorial. *Cuadernos de Administración*, 35(65), 1-2.
DOI: <https://doi.org/10.25100/cdea.v35i65.8643>