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Editorial

Network configuration in General Accounting

This special edition of monographic issues is devoted to cost and management accounting, following the initiative of the initiative of the *Cuadernos de Contabilidad* journal about strengthening and giving visibility to the works of different actors and members of the accounting profession.

There is an evident link between management, cost, or directive accounting and the corporate environment. In turn, the corporate environment is clearly affected by the different conditions of the market, of strategies, and, in general terms, by a world that changes and demands new management answers and value proposals that go beyond traditional costing.

In this way, the discipline must advance in accordance to these demands. They are not only thematic demands, but also about opportunity and that go beyond into settings not limited to accounting.

Colombia is not alien to this process. Following this evolution, it went ahead into the creation of the Colombian Network of Cost and Management (RECOGES), grouping Colombian experts and university professors around

research, application, and discussion of knowledge related to the areas of corporate costs and management. It aims at problem solving and the transformation of the social and economic reality of corporate and/or academic organizations; its strategic purposes are:

- Strengthening the links and joint work with national and international institutes and networks, academic and corporate, specialized in the cost, corporate management, and related areas.
- Enabling the interchange of teachers between the different member institutions of the network.
- Encourage studies and theoretical and applied research in the cost, corporate management, and related areas, between the different member institutions of the network.
- Promoting a permanent communication between the members of the network and other teaching and research organizations, as well as with other national and international corporate organizations regarding costs, management, and related areas.
- Strengthening the pedagogical, didactic, and teaching processes of the discipline, and consequently, the teaching and professional development of the members of the network.
- Promoting the implementation of work groups, meetings, congresses, and other national and international events, where it is possible to share the advances on theoretical and applied works in the costs, corporate management, and related areas.

- Publishing and sharing the experiences, works, and documents made by members of the network.
- Training and updating the knowledge of the members of the network on topics related with costs and management, as well as in related areas.

In this context, the Pontificia Universidad Javeriana carried out the I Colombian Congress on Costs and Management, constituting a space to share the advancements achieved in the discipline from academic and corporate experiences.

The *Cuadernos de Contabilidad* journal has been the space for sharing these progresses.

The conditions implied by the A2 category in the National Science, Technology, and Innovation System (SNCTI)—managed by Publindex—give to the event, and thus, to the authors, a level of academic thoroughness that imposes a demand on the discipline that will doubtlessly increase its progress in our country.

This special number is devoted to the memories of the I Colombian Congress on Costs and Management. Below we present the conditions and the process followed to achieve the verification of works mentioned above.

Objective of the Event

To generate a space that propitiates the exchange of theoretical, academic, and practical experiences on topics related to cost, management, and directive accounting. On the other hand, to promote an atmosphere of fellowship and constructive discussion that strengthens

the links between professionals, scholars, and entrepreneurs interested in these topics.

Subject Field

- Application of cost, management, or directive accounting in:
 - Manufacturing and service companies
 - Public entities
 - Specific activities
 - Small and medium-sized companies
 - Technology-based companies
 - Uncertainty and instability scenarios
- Strategic cost management
- New tendencies on cost, management, or directive accounting
- Relationships between corporate social responsibility and cost, management, or directive accounting
- University teaching of cost, management, or directive accounting
- Cost and information system management
- Other topics related to costs and management accounting

As a result of this call for papers, 59 summaries were submitted, out of which 20 were approved without modifications, 25 approved with modifications and 14 were rejected. Regarding full texts, we received 35, out of which 18 were approved as lectures and 8, in turn, as articles to be published in the journal.

From this strict, but enriching, process we generated the special edition of *Cuadernos de Contabilidad*, summarizing several documents presented in the I Colombian Congress on Costs and Management. These allow us to see recent advances in the discipline

and represent a first academic and corporate contribution in the imminent evolution of the cost and management accounting in Colombia.

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Special guest editor for the 2014 special
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