We are pleased to share this new issue of Innovar with the academic community. Our institutional commitment with a view to maintain a space for the divulgence of new research and top quality academic socialization and integration will continue with the Journal's new management, thanks to the decisive support of our collaborators and the daily labor of our editorial team.

The academic context of the social sciences is hugely challenging. Increasingly global and dynamic social action and human interactions are fostering unexpected implications for the organization of individual and collective lifestyles. This, in turn, implies greatly significant epistemological and methodological challenges. Particularly in the cases of management, accounting and finance, basic and applied research are seen as a requirement to the broadening of our understanding and for the rigorous explanations of processes, actions, ends and interests pertaining to companies, governmental and mixed entities, and non-profit organizations. The organizational field today requires the support of academia not only in its role as educator but also in the systematic fostering of knowledge that is not a product of propaganda, does not entail the search for legitimacy enacted by power structures or the reproduction of the status quo.

Today more than ever, we require solid scientific knowledge with human and social commitment in order to unveil the underlying causes of our reoccurring financial and economic crises. We need to recognize the limitations of our planet in terms of its ability to sustain our frenetic growth, focusing on quality and durability. We need to understand the processes of organizational change required by sustainability and human scale development. We have to take on and build paths of interaction between companies, regions and countries as a means leading to cooperation, solidarity and respect for diversity. We need to design organizational management models that do not exhaust the life force of their members and that do not turn life itself into a secondary factor. It is essential to conceive transparent processes that consolidate information systems and accountability within organizations. We need new forms of governance and organizational control that effectively deal with public and private corruption responsible for obscene inequalities. In sum, our work horizon promises to be broad and challenging and, within this horizon, INNOVAR Journal is a committed organ of diffusion, socialization and debate of the knowledge relevant to these and other challenges faced by contemporary organizations.

This issue includes the academic participation of nineteen universities in Colombia, France, Spain, Portugal, Mexico, Chile, Peru and the United States. A total of fifteen articles are organized over five of our traditional sections.

The Colombian Research section includes the following articles: The Sensemaking of Management Researchers in Colombia about their field of Knowledge, written by professors Sanabria, Saavedra and Smida; Institutional and Organizational Change in the Colombian Financial Sector, 1990-2010, by professors González, García and Murillo; Organizational Studies: A Comprehensive Field of Knowledge for the Study of Organizations, by professor Diego Gonzales; and, finally, Habitus in the Understanding of Organizational Culture: A Study of the Procesos y Diseños Energéticos S.A Company, written by professors Higuita and Sanabria. These works are a small sample of the effort and lines of research being promoted in the field of management in Colombia and with the participation of professors from different origins, and they can be taken as evidence that the research efforts of our academic community in Colombia point to interdisciplinary, inter-institutional work and international cooperation.

Our Public Administration section includes four interesting papers: Open Government: Transparency, Participation and Collaboration in Public Administration, by Dr. Jesús García; Corporate Social Responsibility in Local Government in the United Kingdom and Ireland, by professors Navarro, Ruiz, de los Ríos and Tirado; Accrual Financial Reporting in the Public Sector: Is it a Reality? by professors Brusca and Montesinos; and finally, From Governmental Accounting to National Accounts: Adjustment Diversity and Materiality with Evidence from the Iberian Countries’ Central Governments, by professors María Antônia Jorge and Susana Jorge.

There are three articles in the Marketing section: Perceptions of Control as a Determinant of the Intention to Purchase Organic Products, by Puelles, Llorens and Talledo;
The Influence of Culture on Behavior in the Purchase of Online Tourist Products: The Case of Spain and Mexico, by professors Sanz, Ruiz, Pérez and Hernández; and The Relationship between Investment in Advertising and Tourism Demand through Cointegration Theory, by Rodríguez, Frías, Polo and Rodríguez.

Our Education and work section includes two works: Individual Scholar Productivity Rankings in Business Ethics Research, by Warnick, Rodrigo, Albrecht and Stephens; Analysis of Technical Efficiency and its Relation with Performance Evaluation Results in a Chilean University, by professors Cáceres, Kristjanpoller and Tabilo.

Finally, the section on Contributions to Research and Teaching presents the article: Building Chinese Cars in Mexico: The Grupo Salinas-FAW Alliance, by professors Cuervo and Montoya; and the article: New Teaching Methodologies and their Implications for Study Programs by professors Amo, Lagos, Tobarra and Jareño.

We have the firm conviction that our authors continue to provide an understanding of organizational dynamics in the upheaval of our contemporary world. We hope that our readers find these articles suggestive and enriching.

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