

As this issue of INNOVAR goes to press, citizens in Colombia and all Latin America are dismayed at the events of public-private corruption revealed in cases such as Reficar ("Reficar: ¿el escándalo económico del siglo?", 2016) and Odebrecht ("¿Qué es el caso Odebrecht?: claves para entender el millonario escándalo de corrupción", 2017), among others. Consternation is not so much due to the novelty of the facts, but to the dimension of the illicit acts and to the position of those involved (including various members of the political, economic and business elites of several countries in the region). Social unrest is growing because of the incapability of prevention and the inefficiency in the reaction of judicial systems. The XXI century has been especially profuse in events exposing corrupt practices both in business and state contexts: Enron, Worldcom, Adelphia, Tyco, Parmalat, J. P. Morgan, subprime mortgage loans, Panama papers, and many others (Ashforth, Gioia, Robinson & Treviño, 2008). The scope of corruption goes beyond geographical boundaries, forms of government of states, cultural traditions and the levels of socioeconomic development of countries.

The origin of corruption, its manifestations and dimensions, as well as the mechanisms to confront it, constitute a field of study that calls for inter and multidisciplinary insights. Approximations from different perspectives: Economics, Sociology, Law, Organizational Theory, among others, and various perspectives and bodies of theory that seek to explain and understand such problem are identified as well (Pinto, Leana & Pil, 2008). From the point of view of Management and Organizational Theory (recognizing the variety of paradigms on the issue) a paper that is now considered a classic is "The Dark Side of Organizations: Mistake, Misconduct, and Disaster", authored by Diane Vaughan and published in the *Annual Review of Sociology*. The importance of this topic as a result of the deepening of the crisis due to corruption in the present century, led an academic publication as recognized as the *Academy of Management Review* to dedicate a special issue in 2008 to address this phenomenon.

Lange (2008) defined organizational corruption as "[...] pursuit of individual interests by one or more organizational actors through the intentional misdirection of organiza-

tional resources or perversion of organizational routines" (p. 710). Such definition emphasizes the behaviors and bad practices of managers as a source of corruption in organizations. Therefore, it stresses that corruption is a deviation of individuals, those agents who only pursue their particular interest. Without denying the responsibility of individuals regarding corruption –ethical failings– it is also necessary to develop a focus around the structure and the system as generators of corruption in organizations. The treatment made by Political Sciences and Philosophy from the "banality of evil" (Arendt, 2003) could contribute to this purpose within Management Sciences and Organizational Theory. The central thesis of this proposition is that criminal and aberrant practices can become legal or axiologically valued as correct under certain historical conditions, establishing structures that promote what is not correct and institutionalize a form of the corrupt. This prevents individual judgment from acting as an ethical brake over evil (Arendt studied how the German military who participated in the Jewish genocide believed they acted correctly and simply comply the orders issued by the Third Reich).

Organizations management has seen in recent years the emergence of perspectives supported in unlimited competition, short-term vision, management through stress, the creation of psychological instability as a motivator of performance, the threat of unemployment and the overwhelming culture of consumption and its effects on the environment. All this takes place under the standardized objective of the incessant growth of financial returns (with the euphemism of "the creation of value"). Such elements have become institutionalized and naturalized imperatives that make part of the structures of contemporary organizations. Managers and subordinates state: "that's the organization, that's market, everyone behaves the same!". Context normalizes "astuteness" as a value that must be rewarded, "vividness" as a capacity to be exalted, innovations as any formal change consumers pay for, and, as a whole, promotes the negation of ethical considerations by the general interest, avoiding an impact assessment of administrative actions on people, the social context and the environment; that is, denying otherness.

With this in mind, from this tribune called INNOVAR, we summon researchers in Colombia and Latin America to undertake theoretical contributions and empirical research studies that enrich our understanding on the scourge of corruption, as well as to make proposals for its identification, prevention and treatment. In this way, approaches that hold individuals as the only responsible of corruption without adequately addressing the systemic or structural dimensions of organizational corruption can be overcome.

The 64<sup>th</sup> issue of INNOVAR is structured in four of our traditional sections. The first of these sections is Marketing and comprises three research studies.

At the National University of Colombia, Medellín, researcher James Sánchez Alzate and Professor Luz Alexandra Montoya contribute to this issue with the paper "Trust as Key Element for E-commerce Purchases. The Case of Consumers in Antioquia (Colombia)". This research was aimed at identifying and gathering factors affecting trust on those who make online purchases in a local market, specifically Antioquia department in Colombia. Methodologically, the study was carried out by means of a survey to 500 participants, following a Likert-type scale that enabled descriptive statistical analysis afterwards. Seller's reputation, perceived risk, privacy in data management and transaction security are the most influential factors for trust in the consumers who participated of this study.

Professors Antonio Carrizo, Pedro Freitas and Victor Ferreira, of the University of Aveiro, Portugal, authored the work "The Effects of Brand Experiences on Quality, Satisfaction and Loyalty: An Empirical Study in the Telecommunications Multiple-play Service Market". The paper set as its main objective to contribute to the knowledge around the role of brand experience, associating determinants such as satisfaction, trust and service quality, in the creation of loyalty towards a brand. The object of study was made up by telecommunications users in Portugal. Structural equations were designed in the methodology in order to identify causal relations among constructs for each factor. Results show that brand experiencing is significantly related with loyalty, trust and quality, concluding that expe-

riences can be a real opportunity for differentiation within services sector.

The paper "The Influence of Symbolic Consumption on the Intensity of Digital Social Networks Use and the Perceived Value of Experiences" by Professor Gonzalo Luna Cortés, from the Autonomous University of the Caribbean, Colombia, is added to our Marketing section. This work studied the existing relationship between the consistency of an experience and its identity with the perceived value of such experience. It also looks for adding empirical evidence on symbolic consumption experiences through social networks. A total of 380 surveys to Spanish university students allowed concluding that the perception of a consumer, relative to its own identity reinforcement, increases their satisfaction and repurchasing intentions. This is especially clear in the case of online purchases.

The second section in this issue is devoted to Small and Medium-sized Enterprises and introduces two research papers.

Professor Leonardo Santana, from Jorge Tadeo Lozano University in Colombia, presents the paper "Determinants for Micro-enterprises Survival in Bogota: An Analysis Using Duration Models". This study sought to establish the survival rate of microenterprises in Bogota by identifying the main financial variables that determine their survival level. Based on financial information provided by the Bogota Chamber of Commerce about 25,523 microenterprises at the time of their creation and closure, duration models were used for measuring the proposed estimates. The number of employees, the initial operating profitability and the capability of micro-enterprises to generate income to address debt service are identified as the main determinants for their duration.

Natanael Ramírez, Alejandro Mungaray, José Gabriel Aguilar and Yadira Zulith, Professors at the Autonomous University of Baja California in Mexico, are the authors of the paper "Micro-Entrepreneurship as Poverty Fighting Tool: A Social Evaluation of the Mexican Case". This work was aimed at assessing the social and economic profitability of a group of (neglected) microenterprises in Tijuana (Mexico). At the same time, this study tries to evaluate the

appropriateness of the promotion of microenterprise development as a policy for social development and fighting against poverty in the country. The research studies 394 microenterprises located in marginalized areas of Tijuana that received services of training, technical assistance and were introduced to the sources of financing. Results show that the vulnerability of these companies decreases once they receive support. For this reason, the role of government promotion regarding financing and training is relevant, since it helps to alleviate poverty and foster economic development.

The section for studies on Tourism is made up by two research works.

The paper "Strategic Determinants for Loyalty Formation in Young Residents. The case of the Canary Islands" is the result of a research study by Professors José Alberto Martínez, Noemí Padrón and Eduardo Parra, affiliated to the University of La Laguna, Spain. This research pursued to identify the variables that control loyalty creation in young residents of domestic touristic destinations (the Canary Islands, specifically). A model of structural equations was designed with data obtained from a questionnaire applied to a sample of 678 young residents of Tenerife and Grand Canaria isles. Results show that market orientation establishes the bases for processes oriented at obtaining consumers' loyalty. Results also state that satisfaction is the only variable that determines loyalty.

Professors Marysela Morillo Moreno and Cororina del Carmen Cardozo Moreno, from the Universidad de los Andes, in Venezuela, authored the paper "Activity-based Cost System in Four-star Hotels in the State of Merida, Venezuela". Within the context of competitiveness of the hotel sector, this work sought to formulate an ABC cost system for four-star hotels in the State of Mérida (Venezuela), emphasizing its contributions to value creation, control and cost reduction. The hotel sector was characterized based on a qualitative, exploratory, descriptive, documentary and field-design research (by means of interviews and direct observation). In the same way, the main needs of this sector were identified, leading to spot activities and criteria for costs allocation. It is concluded from the study that ABC

cost systems are a managerial tool with multiple benefits that guides strategic decision-making and costs controlling.

The section Research and Teaching Contributions gathers three academic papers.

At the University of Talca, Chile, Professors Sebastián Donoso-Díaz and Nivaldo Benavides Moreno sign the paper "Decentralization of Public Education Management and Local Institutionalality in Chile: The Case of Community Education Directors". This contribution analyzes institutionalality and local public education management in Chile, depicting the changes promoted by regulatory frameworks that seek to bring modernity to public management. Particularly, this paper focuses on the institutional role and the duties of the heads of department in municipal education. Following a qualitative methodology through semi-structured interviews some "critical knots" that must be resolved are identified in the functions of heads of departments. For this reason, this work proposes a rearrangement of education at a local scale.

This issue includes the paper "An *ex post facto* Reflection on the Conduction of Multi-case Studies for Theory-building in Management Sciences" written by Ruth Esperanza Román Castillo, from the Universidad Distrital Francisco José de Caldas, Colombia, and Professor Ali Smida, from the Université de Paris 13 Sorbonne Paris Cité, France. This work received a recognition for being one of the best presentations at the First International Congress on Management in Organizations (CIGO in Spanish), held at the National University of Colombia during November 17-20<sup>th</sup> 2015. The objective of this study is to show how to make theoretical contributions to Management Sciences from the methodological referents of multicase studies. Assessing the contributions by Yin (2004) and Stake (2006), authors show the potentialities of concrete experience, observational reflection, abstract conceptualization and active experimentation in multicase studies and their contributions to the development of theories in Management Sciences.

In an international partnership, Professors Cecilia Alexandra Portalanza, from the Universidad Espíritu Santo of Ecuador, Merlin Patricia Grueso, from Del Rosario Univer-

sity in Colombia, and Profesor Edison Jair Duque, from the National University of Colombia and the Universidad Espíritu Santo of Ecuador, authored the paper entitled "Properties of the Utrecht Work Engagement Scale (UWES-S 9): Exploratory Analysis of Students in Ecuador". This study intended to analyze the psychometric properties of a scale for measuring academic engagement (brand compromise or loyalty) in students of a higher education institution in Ecuador. Implications of this study at the theoretical level are related to the need of developing a conceptual framework that allows to explain the construct of engagement in Latin America, which could differ from the meaning of this concept in other contexts. From a practical point of view, the institution in which the scale is applied should strengthen its engagement in order to achieve a greater commitment or loyalty of its current and future students.

Last but not least, our current issue introduces the critical review by Professor Carlos Eduardo Maldonado, from Del Rosario University in Colombia, on the book *Teoría general de sistemas. Conceptos y aplicaciones*, authored by Carlos Alberto Ossa and edited by the Technological University of Pereira, also in Colombia.

## References

- Arendt, H. (2003). *Eichmann en Jerusalén: Un estudio sobre la banalidad del mal*. Barcelona: Lumen.
- Ashforth, B., Gioia, D., Robinson, S., & Treviño, L. (2008). Re-viewing organizational corruption. *Academy of Management Review*, 33(3), 670-684.
- Lange, D. (2008). A multidimensional conceptualization of organizational corruption control. *Academy of Management Review*, 33(3), 710-729.
- Pinto, J., Leana, C., & Pil, F. (2008). Corrupt Organizations or Organizations of Corrupt Individuals? Two types of Organization-Level corruption. *Academy of Management Review*, 33(3), 685-709.
- ¿Qué es el caso Odebrecht?: claves para entender el millonario escándalo de corrupción. (2017, febrero 8). *El Espectador*. Recuperado de [www.elespectador.com/noticias/judicial/que-es-el-caso-odebrecht-claves-para-entender-el-millonario-escandalo-de-corrupcion-articulo-678886](http://www.elespectador.com/noticias/judicial/que-es-el-caso-odebrecht-claves-para-entender-el-millonario-escandalo-de-corrupcion-articulo-678886)
- Reficar: ¿el escándalo económico del siglo? (2016, enero 30). *Semana*. Recuperado de <http://www.semana.com/economia/articulo/reficar-las-irregularidades-por-sobrecostos/458610>
- Vaughan, D. (1999). The Dark Side of Organizations: Mistake, Misconduct, and Disaster. *Annual Review of Sociology*, 25, 271-305.

MAURICIO GÓMEZ VILLEGAS, Ph. D.

General Director and Editor - INNOVAR

Full-time and Associate Professor

School of Management and Public Accounting

Faculty of Economic Sciences

National University of Colombia, Bogotá