

Peace can not be understood as the absence of conflict, but as the institutionalization of civilized practices and mechanisms for solving our differences and tensions (Zuleta, 2015). In the current state of Colombian armed post-conflict, the inclusion and the integration of victims and former combatants into the democratic, civil and economic life –with the corresponding restitution of their rights– is a central matter. In this sense, entrepreneurs play a decisive role, which implies re-signifying the concept of Corporate Social Responsibility (CSR).

Worldwide, CSR has positioned as a body of knowledge, strategies, policies and practices to address a series of problems and crisis affecting global society in the environmental, social and economic dimensions. CSR has been defined as the set of voluntary actions carried out by a company in order to identify, manage and mitigate the negative effects of its operation on those three dimensions. This is the origin of the Triple Bottom Line approach to business performance.

In the post-conflict context, the contribution of businesses and entrepreneurs to democracy should also be fundamental to CSR. Colombia requires strengthening labor inclusion, sustainable entrepreneurship and the cooperation between economic agents, with the aim of promoting the materialization of democracy and the attainment of an economic production aligned with the general interest. Next coming years will be decisive for reactivating economic processes, reassembling the social fabric of inclusion and building new democratic settings for the coexistence, the participation and the search of economic prosperity for everyone in Colombia. Therefore, decent work, the recognition of others as citizens subject to rights and the fight against inequity, will be key aspects for a stable and long-lasting peace. With all this in mind, CSR requires being reframed based on the notion of the citizenship and the approach of the fundamental rights of people. In INNOVAR we advocate for our university and academic actions to promote a complementarity or reconceptualization of CSR from this perspective.

This issue of INNOVAR is composed of five of our traditional sections: Technology Innovation, Human Factor, Ac-

counting and Finance, Public Management and Economy and Development. A total of eleven research papers, resulting from the hard work and cooperation of authors of diverse international origins: Brazil, Colombia, Chile, Ecuador, Spain and Mexico, are published in our current issue.

The first section of this issue is Technology Innovation and includes three works derived from research projects and processes.

From the Autonomous University of Tamaulipas, Mexico, Professors Sheila Yazmín Solís, Francisco García Fernández and Mariana Zerón Félix introduce the paper "Impact of Knowledge Absorption Capacity on Innovation. The case of the Petrochemical Sector in Reynosa, Mexico". The objective of this work is to determine the effect of knowledge absorption capacity on the innovation of companies within the petrochemical sector in Reynosa, Tamaulipas, Mexico. The studied sample was made up by 96 manufacturing companies of oil and coal-related products and the production of plastic and rubber goods, among others. Information was captured by means of a questionnaire to managers, supervisors and analysts of those companies, and data was processed using factor analysis and linear regression techniques. Results show that absorption capacity (acquisition and assimilation of knowledge) is directly related to innovation in the companies studied in Reynosa.

Professors José Fernando Barahona, from the University of Manizales, Colombia, and Haydeé Calderón García, from the University of Valencia, Spain, contribute to this issue with the research "Vendor's Attitude toward Technological Innovations and its Influence on Sales Performance". This study sought to identify how vendors' attitude toward technology represents a critical factor in the implementation of sales force automation processes. Authors introduce a new item to the Technology Acceptance Model (TAM) for this research. According to the TAM, attitude towards technologies is determined by their perceived utility and easiness in their usage; this work adds a relation of technology with performance to the model in order to broaden its explanatory capacity. Information is collected applying a survey to a sample of 232 vendors of companies from diverse sectors in Caldas, Colombia, and then analyzed by structural equa-

tions. This research concludes that easiness in the use of technology has a positive relation with its perceived utility. However, based on the sample, there is no evidence of a direct relationship between the attitude and the use of technology, nor between the attitude towards the use of technology and sales performance.

As a product of the Research Group on Information Systems and Technologies Management in Organizations of the National University of Colombia, Professor Beatriz Díaz Pinzón, Hjalmar Melo Román, Ph.D. candidate in Engineering at the same institution, and independent researchers José Gómez Medina, Juan David García and Fabián Enrique Sanabria, present the paper "Contribution of Information Technologies Initiatives in Organizations: A Literature Review". This research set as its main objective to develop and propose a referential framework for theoretically supporting the identification, classification and measurement of the benefits of Information Technologies (IT) in organizations. By making a systematic literature review this work studies different evaluation models of benefits derived from IT. Based on the analysis of existing models, authors propose a 15-item structure grouped into four organizational dimensions: 1) informational, 2) transactional, 3) transformational, and 4) strategic.

The Human Factor section features a study developed by a researcher from the southern part of our continent.

Katherina Kuschel, Professor at the *Universidad del Desarrollo*, in Chile, adds to this issue the research titled "The Work-family Field: Gaps and Missing Links as Opportunities for Future Research". This paper makes a critical literature review on the relationship between work and family in order to identify gaps and possible research lines. The relationship between work and family can be approached by various disciplines, such as economics, administration and psychology, and is especially important considering the problems that affect workers at the national and international level; specifically the imbalance between working career and family life. The article allows identifying the most popular definitions and theories in the field, the

study of conflicts in work-family relationship and the referents and methodological gaps in the literature, presenting new research possibilities.

In this issue of INNOVAR, the section Accounting and Finance introduces two articles derived from interdisciplinary and interinstitutional endeavors by Mexican and Colombian researchers.

As a result of a cross-institutional collaboration, María del Rosario Demuner, Professor at the Autonomous University of the State of Mexico, and Professors María Luisa Saavedra and María Elena Camarena from the National Autonomous University of Mexico, authored the paper "Measurement of Intellectual Capital in the Banking Sector: Application of Skandia and VAIC Models". The goal of this work is to evaluate and compare the intellectual capital in a company of the Mexican banking sector to identify the added value and the efficiency of each of its dimensions. For that, Skandia and the Value Added Intellectual Coefficient (VAIC) models are used. Case study was followed as the methodological approach for evaluating Bankinter's information on intellectual capital for 2011-2015, implying the use of qualitative and quantitative information of this company. Results showed that physical capital efficiency is the least significant variable in the creation of value for the company, while human capital efficiency is critical for its productivity. It is concluded that both models complement each other at the time of measuring and evaluating the importance and efficiency of intellectual capital.

National University of Colombia Professors Jairo Orlando Villabona and Carlos José Quimbay publish the results of the research titled "Effective Income Tax Rates for Sectors of the Colombian Economy during 2000-2015". The study seeks to calculate the effective rate of the net income tax generated by legal entities in each of the sectors of the Colombian economy. For doing this, authors selected the period 2000-2015 and used as source of information the income tax aggregates reported to the Colombian National Office of Taxes and Customs (DIAN, in Spanish). After reviewing the literature and contextualizing the problem

of the tax effect, the work calculates the effective tax rate for the twelve sectors in which economic activities are classified in Colombia. The paper concludes that the net income tax paid by legal entities is far from the nominal rate, and it is not as high as repeatedly stated by various stakeholders. The comparison of the differences between the effective rates of the economic sectors lead the authors to argue a horizontal inequality of the Colombian tax system based on the data analyzed.

The Public Management section includes two research papers sent from Spain and Mexico.

From the Rey Juan Carlos University in Spain, Professors María Luisa Delgado, Emilio Navarro Heras and Leonor Mora Agudo add the paper "Compliance of Transparency Requirements: A Diagnosis of the Situation of Spanish Municipalities over 50,000 Inhabitants". The aim of this study was to measure the degree of compliance of the Transparency Law in the 144 Spanish municipalities with a population of more than 50,000 inhabitants. For that purpose, researchers designed an indicator that analyzes the four information areas asserted as mandatory in the transparency process under this Law: 1) institutional information, organizational and planning, 2) legal information, 3) economic, budgetary and statistical information, and finally 4) access to information. Considering the novel feature of the Law and its effects on increasing transparency, this research topic is of great importance and interest, not only at an academic level, but also at a professional level and, above all, for the evaluation of public policies. This research concludes that the studied local administrations are making a big effort for transparency in economic, budgetary and statistical information. However, is necessary to adopt more and better initiatives for assuring the same at the institutional, organizational and planning levels.

Professor Laura Sour Vargas, from the Anáhuac University, Mexico, signs the paper "E-government and Corruption in Mexico (2005-2010)". This work was aimed at studying the impact of the dissemination of information and the transactions through e-government over the National Cor-

ruption and Good Governance Index (INCBG, in Spanish) for 2005 and 2010, at the State and the Federal District of Mexico levels. With information of the INCBG and the State-level Electronic Government Index (IGEE, in Spanish), a linear regression model that includes other sociodemographic variables, such as users with access to mobile phone, population size, GDP per capita, HDI and households with Internet access, is developed. Results show that e-government has had a statistically significant but modest effect on corruption. The author points that Mexican public administrations have demonstrated their ability to innovate and implement instruments that improve the perception of corruption in that country.

Our Economy and Development section includes three research contributions from Brazilian, Spanish and Ecuadorian authors.

Under the title "The Impact of Crisis on Household Savings Behavior in the United States", researchers Otávio do Amaral Gurgel, Israel José dos Santos and Wesley Mendes-Da-Silva, at the Getulio Vargas Foundation and Universidade Federal de Ouro Preto, in Brazil, participate as authors in this issue. Their research tried to identify the propensity to savings of American households in the pre-and-post-economic crisis of 2008 based on the model by Bowman, Minehart and Rabin (1999). Data from the Survey of Consumer Finances for 2007 and 2013 is used for that purpose. Evidence reported by researchers suggests that the 2008 crisis increased the importance of variables such as the number of children, age, education level and income over the savings level.

Professor Anna Castañer Garriga from the University of Barcelona, and Professors Juan Manuel Pérez-Salamero and Carlos Vidal Meliá, from the University of Valencia, both in Spain, present the research "Evaluation of Pension Rates for Work Accidents and Occupational Disease (2011-2015)". This study seeks to evaluate the technical foundations that determine the compensations of disability pensions derived from work accidents and occupational diseases. With this in mind, authors look for filling the cur-

rent gap in the literature on this topic. Based on data from the Continuous Work History Sample and the evolution of the longevity of Spanish general population, mortality tables are estimated for the contingencies of widowhood and disability, which, combined with the appropriate economic and financial parameters, allow building the actuarially correct bases for 2011-2014. Authors conclude that is urgent articulate a regular review procedure that adapts the fundamental elements of the rates to the changes on the financial, economic and demographic conditions of the population.

Product of an international and interinstitutional collaboration, Professors Alexander Sánchez Rodríguez and Rodolfo Martínez Vivar, from the Equinoccial Technological University of Ecuador, and Javier Moreno Lázaro of the University of Valladolid, Spain, add the paper "Labor Competency Management within the Context of the Process of Political and Economic Changes in Cuba". This work was aimed at designing a model for the labor competencies management that integrates core processes with competency profiles, trying to contribute to raise workers' performance in the Cuban business context. The research states that human capital management following a competence approach implies four essential dimensions: labor competencies, strategic, system and process, open and interactive system. These variables were verified using consensus analysis with 15 national and international experts on the subject. Data was analyzed by factorial analysis. The paper concludes by identifying the need for a model that minimizes the possible effects of change in the economic and political context of the island of Cuba, and by asserting that competency-based management is a decisive factor for this.

To finish with, this issue includes a contribution by Professor Ana María Parente-Laverde, from the University of Medellin, Colombia, who presents the review of the book "*Juan Valdez, la estrategia detrás de la marca* (Juan Valdez, the strategy behind the brand)". This book, originally published in 2012, still in force due to its approach and analysis of one of the country's best-positioned and vibrant companies, leveraged in an important intangible asset build for decades by the Colombian Coffee Growers Federation.

We expect this issue will be interesting and valuable for our readers and invite Professors and researchers from the region, as well as from other places in the world, to submit their contributions for evaluation in our journal in the official languages of INNOVAR: Spanish, Portuguese, English and French.

References

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