

These days, there are many concerns in the Colombian context regarding public education funding, as a consequence of emerging fiscal restrictions in various areas. As an example, it is worth mentioning the reduction of the budget of the Ministry of Education for 2019, the proposed amendments in the Decree 1279 of 2002 (which establishes wage levels and benefits for public universities professors), and the announcement on the expiration of the program Ser Pilo Paga.

In fact, the draft of the National General Budget for 2019 shows a budgetary allocation of COP 36.6 billion for the Ministry of Education, while Law 1873 of 2017 enacted COP 37.4 billion for 2018 term. This means a reduction of over one trillion Colombian pesos in the budget for this office, a significant figure, even if not adjusted for inflation. What is more, some consider that part of the deficit in the operating expenses of public universities is caused by the compensation of professors' academic productivity, which becomes a wage factor according to Decree 1279 of 2002.

Although is true that some public university professors –fortunately only a few–, unscrupulously or by ignorance, turned to predatory journals classified in Scopus in order to publish their works without high quality standards, in exchange for paying an amount between USD \$ 100 and 500, this situation ignores a structural fact: the incidence of Law 30 of 1992 on the lack of funding for education, since it does not include promotion adjustments, for example. Likewise, the ending of Ser Pilo Paga is the result of a COP 2 billion deficit caused by the commitments Colombian Government acquired with nearly 40,000 students (“El fin de Ser Pilo Paga: las razones por las que no puede continuar el programa”, 2018); an amount of money completely out of proportion, taking into account the small number of beneficiaries.

However, it should be noted that the above does not mean these resources will now be allocated to the funding of the 32 Colombian public universities, so cases like that of the National University of Colombia, with a budgetary deficit of more than COP 60,000 million by 2018, still await some solution in the short and medium term. Unfortunately, proposals by the legislative bodies are not directed in this sense, so there is a divergence between the demands made to public universities for higher quality and coverage, on the one hand, and the financial support necessary for this, on the other.

Despite all this, students participation had the starring role in the mobilization for the defense of public higher education last September 11, while professors did not answer the same way; even though their available income was also diminished because of the greater tax burden generated after the enactment of Law 1819 of 2016. Although this news went unnoticed by most media, it shows that students are sufficiently mature and able to summon audiences, an issue that must be applauded and taken as an example in order to bring the financial needs of public education, particularly at the higher level, into the core areas of the executive agenda.

Though our current administration claims it is necessary to reduce the tax burden for companies in order to promote economic growth, which is appropriate as long as the missing resources are recovered through a frontal battle against evasion and a greater progressivity that matches personal income, we must not ignore the role of education as a driver of growth and a relevant factor in the consolidation of institutionalism (Castañeda, 2016; Hanushek & Woessmann, 2015). Accordingly, it is necessary that, beyond fiscal-like reforms –as in the case of taxes and retirement pensions–, sectoral areas to be prioritized in the allocation of resources could be clearly identified, so that phrases such as “Colombia, the most educated” stop being just a *cliché* and become a reality.

Leaving behind the circumstantial subject matter of this editorial, it is now necessary to mention this issue of *Innovar* includes three traditional sections for our readers, in which ten articles by both national and foreign researchers are presented. These sections are: Competitiveness and Management, Management and Organizations and Accounting and Finance.

In our section for Competitiveness and Management readers will find four research papers. The first of them, “Disruptive Technology: The Defeat of Established Companies”, is authored by University of Oviedo Professors Esteban Fernández and Sandra Valle. In this work, authors synthesize a theoretical and empirical literature review about disruptive technologies in order to clarify the understanding of this phenomenon, and to identify factors that might help explain why companies installed in the attacked market do not usually get to defend themselves successfully. In this regard, the lack of incentives and technological and organizational capacity, on the one hand, and problems related with high dependence on technological trajectory, on the other, are

recognized for influencing the defeat of established companies against a disruptive technology.

Raised from an international collaboration between Mexico and Uruguay, Professors Nayeli Martínez (Metropolitan Autonomous University), Gabriela Dutrénit (Metropolitan Autonomous University), Natalia Gras (Universidad of the Republic) and Eva Tecuanhuey (National Autonomous university of Mexico) present their research work "Actors, Structural Relationships and Causality in Inclusive Innovation: A Telemedicine Case in Mexico". This paper studies how innovation could contribute to provide solutions for social exclusion problems, through the case study of a telemedicine project that improved access of indigenous and rural communities to health services in Mexico. Structural-causal analysis was also used. The study shows that unsatisfied social needs can operate as drivers of the demand for knowledge, as long as sufficient economic and non-economic incentives are offered. As an example, public financing in developing countries and interactive learning are relevant aspects to promote inclusive innovation.

In addition, Polytechnic Institute of Guarda (Portugal) Professors María Manuela Natário, Ascensão Martins Braga and Gonçalo Poeta Fernandes share their work "Determinants of Entrepreneurial and Innovation Performance in Cross-Border Regions". Authors identify some of the factors that characterize entrepreneurial and innovation performance in border areas, using the answers to a questionnaire applied in 180 companies located in the regions of Beira Interior Norte and the Province of Salamanca, on the Portugal-Spain border. Among other findings, this research reports that the most entrepreneurial companies belong to commerce, transport, storage and hospitality sectors, which concentrate a good part of the commercial exchanges between the two countries. However, there are factors that deserve attention, such as the entrepreneur's profile and the use of web sites with their own domain as a communication channel.

The fourth paper making-up this section is titled "Main Risks of the Development Process in Biotechnology", a Brazilian contribution by researchers Rudhi Colombaroli Carneiro (Institute of Graduate and Undergraduate Studies), Eduardo Gomes Salgado (Federal University of Alfenas), Aline Aparecida Silva Pereira (Federal University of Lavras) and Augusto Duarte Alvarenga (Federal University of São Carlos). First, these authors identified the main risks associated with the

process for developing new products in the biotechnological sector through a literature review. Then, they used a panel of experts in product research and development for the analysis of the risks identified. Based on the judgments made by respondents, the most important risks are lack of staff training, misuse or lack of knowledge of risk mitigation tools, and lack of training by the manager.

Our Management and Organizations section includes three research papers. The first of these is titled "Reasons for decertification of ISO 9001. An empirical study", an international partnership between Alexandra Simon, from the Autonomous University of Barcelona (Spain), and Piotr Kafel, from the Cracow University of Economics (Poland). The purpose of this work is to examine the phenomenon of desertification of ISO 9001 standard and the reasons companies argue for such a decision. For doing so, authors collected information from 168 Polish companies that stopped implementing the standard during 2012 and 2013. Specifically, the paper establishes internal and external factors within organizations that favor desertification, among them, financial problems, organizational changes, lack of real benefits of ISO 9001 and lack of interest by consumers towards the compliance of this standard.

The second contribution in this section is "The Use of Statistics in Large and Medium-Sized Spare-Parts Manufacturing Companies in São Paulo, Brazil", wrote by Professors José Carlos de Toledo, Fabiane Letícia Lizarelli, Miguel Ángel Aires Borrás and Manoel Fernando Martins, all affiliated to the Federal University of São Carlos (Brazil). This paper reviews the use of statistical thinking and its analytical tools in business decision-making, as well as the perceived benefits of their usage, through the application of online surveys to a sample of large and medium-sized companies that manufacture spare-parts in São Paulo, considering this sector is recognized for adopting a continuous improvement approach in its processes. Results show that the use of statistical tools and their logic has not been consolidated in business decision-making, partly due to the lack of organizational culture and the insufficient capacities of staff to carry out possibly required tasks.

The last paper in this section, titled "Evidence of Decoupling in Business Sustainability: A Case Study in the Colombian Mining Sector", written by Professor Orlando Contreras Pacheco, from the Industrial University of Santander, reveals

the existing contradiction between organizational discourse and business actions through the case of the company Drummond Ltda. The paper explains that although the company studied was socially and environmentally responsible before the public opinion, after an environmental incident occurred in 2013 it engaged in three contradictory situations in order to formally comply with the regulations and improve its reputation: hiding the incident, communicating different versions on the quantity of coal thrown into the sea, and the non-compliance with the completion date of coal loading through barges.

Adding to this issue, Accounting and Finance section gathers three papers. First, the paper "Quality of Audit Findings. Case Study of the Territorial Auditing Entities in Colombia", by Professor Manuel Alberto Restrepo, from Del Rosario University, presents an evaluation of the quality of audit findings in departmental, district and municipal auditing entities in Colombia, which currently report an overall performance near 30% the proposed indicator. The author uses a matrix of closed-ended questions for evaluating aspects such as the differentiated presentation of the condition, the criterion and the established deficiency of a given finding, taking a probabilistic sample of audit reports. The results of this research show the urge to implement strategies to qualify the results of fiscal control, such as periodic certifications of government auditors, the creation of permanent specialized training programs and the establishment of procedures to verify the quality of findings.

Additionally, Isabel Brusca, Professor at the University of Zaragoza (Spain), and researcher Jorge Olmo, from the same institution, introduce their work titled "The Commercial Debt of Spanish Town Halls: An Empirical Analysis". By means of linear discriminant analysis and linear regression, this work studies various factors associated with the short-term financial situation of Spanish town halls, taking into account the application of the Supplier Payment Plan, an initiative established by the Spanish government in 2002 to reduce the commercial debt of territorial entities. The authors find, for example, that the execution of gross savings, the collection period and current expenditures are significantly related to the average payment period of commercial debt.

Finally, Erick Jassir-Ufre, Professor and researcher at the Politécnico de la Costa Atlántica and Universidad Libre (Barranquilla), Professors Mildred Domínguez Santiago and Carlos

Paternina-Arboleda, from Universidad del Norte, and Gustavo Rafael Henríquez fuentes, from the National Learning Center, sign the paper "Impact of SCOR Model Indicators for Improving the Supply Chain of one Steel Company Based on the Cash to Cash Cycle". Their work considers second level indicators of SCOR model for the management of a supply chain and their impact on corporate finances, based on a case study: a steel company located in Barranquilla (Colombia). Authors review various financial indicators, such as inventory turnover and accounts payable and receivable, and establish that strategies such as reducing the average credit period granted to customers and strengthening portfolio management are fundamental to improve the company's cash flow.

We trust these ten research papers will be of interest for our readers, contributing to academic discussions in the field of Social and Management Sciences in Colombia and other countries

References

- Castañeda-Rodríguez, V. (2016). Una investigación sobre la corrupción pública y sus determinantes. *Revista Mexicana de Ciencias Políticas y Sociales*, 61(227), 103-135. doi: 10.1016/S0185-1918(16)30023-X.
- El fin de Ser Pilo Paga: las razones por las que no puede continuar el programa. (6 de septiembre del 2018). *Semana*. Recuperado de <https://www.semana.com/educacion/articulo/se-acaba-el-programa-ser-pilo-paga-anuncio-la-ministra-de-educacion-maria-victoria-angulo/582090>.
- Hanushek, E., & Woessmann, L. (2015). The knowledge capital of nations: Education and the economics of growth. Cambridge: MIT.

VÍCTOR MAURICIO CASTAÑEDA RODRÍGUEZ

General Director and Editor – INNOVAR

Associate Professor

School of Management and Public Accounting

Faculty of Economic Sciences

National University of Colombia, Bogotá