

The last three months have been a period of significant changes in tax matters in Colombia. Specifically, the Financing Law, enacted in late 2018, and the National Development Plan (NDP) project "*Pacto por Colombia, pacto por la equidad*" reflect the pressing need of increasing the income and reducing the expenditures, posing a risk for central issues such as the funds promised to the education sector or the continuation of the process for the reinsertion of demobilized armed groups –such as FARC– to the civil life. In fact, the Financing Law is expected to collect approximately COP 7.5 trillion (Ahumada, December 23, 2018), half of the initial goal. Therefore, meeting the tax ruling depends in large part of the government's success in reducing the spending pressure.

This situation becomes clear when reviewing some of the measures proposed in the NDP project the Government presented last February, which, among others, includes an increase from 40 to 55% in the social security contribution basis for independent workers, an "update" to the Sisbén system in order to better define the group of citizens who "deserve" to be beneficiaries of the State social program, and a reduction to the electric power subsidies received by households in strata 1, 2 and 3. Thus, the use of the word "equity" in the title of the NDP does not seem the most appropriate.

Paradoxically, facing the urgent need to reduce the fiscal deficit, some measures implying an unnecessary loss of revenue have been implemented during this period. For example, the reduction in the income tax fee for mega investments so that large companies have a lower burden than other companies, which makes sense, and includes the risk of extending the benefit through legal stability contracts (a figure that was revived). This in addition to the benefits created for some sectors, such as agriculture, usually operated by large landowners, or the promotion of the orange economy.

The Government has presented these measures as part of a strategy to encourage investment and reactivate growth, even when the literature on the matter is not conclusive on the taxes-investment relationship, and mentions that the latter is mainly attracted by other factors, such as the economic and political stability, or the availability of qualified labor (Jiménez & Podestá, 2016). Besides, the introduction of inequitable treatment –as those described above– in a

tax system may have adverse effects on the tax morale of the citizens, increasing tax evasion, with the consequent reduction in collection (Castañeda, 2018).

On the other hand, the contributions to the National Learning Service (SENA, in Spanish), the Colombian Institute for Family Welfare (ICBF, also in Spanish), and the Healthcare Social Security made by the employers continue to be reduced, as the creation of regimes such as the SIMPLE<sup>1</sup> scheme reduces said funding by providing that those who choose this regime will not be obliged to make these kind payments. This implies that the central government will finance the budget of these entities, as well as a part of the 9% of the general income tax rate, with the corresponding deficit pressure it entails. This, of course, justifies the ongoing work to amend systems, as in the case of the pension fund system, to alleviate the amount of public spending, which will surely be one of the main tasks of the government for next year. In conclusion, the fiscal landscape is full of questions, which cause uncertainty regarding the actual possibilities of promoting an increase in coverage and quality for sectors such as education and healthcare.

Regarding issue 72 of INNOVAR journal, we are pleased to introduce ten contributions organized in three sections, which we expect will be of interest to our readers. The first and second sections, that is, Strategy and Organizations and Competitiveness and Management, comprise three research papers each. In addition, Research and Teaching Contributions section includes four papers on this occasion.

Strategy and Organizations section first presents the article "Implementation of a Holistic Corporate Social Responsibility Method with a Regional Scope", authored by Professors Diana Niño-Muñoz, Javier Galán-Barrera and Pablo Álamo, from Sergio Arboleda University (Colombia). This research explains the implementation of a holistic solution that seeks to promote general welfare by considering all the activities and objectives of Sergio Arboleda University, particularly those related to its corporate social responsibility. According to the results of this study, the proposed methodology is useful to identify the opportunities of a private education institution with a regional fo-

<sup>1</sup> New tax established under the simple tax regime that seeks to promote formality and simplify compliance with tax obligations.

cus, such as the university under study, in promoting the fulfillment of the human development objectives.

Additionally, Professor Juan Felipe Mejía-Giraldo, affiliated to Universidad Pontificia Bolivariana (Medellín, Colombia), presents the research paper "Organizational Purposes as an Alternative for Solving Problems Established by Canvas and Lean Canvas Models". This study is based on the development models of canvas and lean canvas business plans, as well as the importance they allocate to the concept of *problem* as a fundamental reason for a company, to later discuss the difficulties involved in not considering the social purposes and responsibilities of an organization beyond the generation of profit. Consequently, this paper suggests establishing organizational purposes instead of problems as the starting point for businesses, which requires considering their social and environmental implications, for example, in order to achieve, among others, a reciprocal and lasting commitment between the company and its customers and collaborators.

The first international contribution to this section is the paper "Statistical Analysis of Absorptive Capacities in Mexico and their Influence on the Generation of Technological Knowledge", written by Professors Carla Carolina Pérez Hernández, Jessica Moheno Mendoza and Blanca Cecilia Salazar Hernández, from the Autonomous University of the State of Hidalgo (Mexico). This quantitative work studies the macroeconomic factors that affect the generation of technological knowledge, measured by the number of patents requested, using a data panel covering the period 2000-2016 and including 32 Mexican organizations. The study concludes that the quality of the environment of economic activities, measured through GDP, is positively and significantly associated with the generation of technological knowledge, while the stock of human resources, as a proxy for absorptive capacity, presents a direct but inelastic relationship with this phenomenon.

Competitiveness and Management section presents the work "ICT Adoption in Restaurants in Puerto Nuevo, Rosarito, Baja California", by Professors Isaac Cruz Estrada and Ana María Miranda Zavala, from the Autonomous University of Baja California (Mexico). This study establishes that although restaurants in Puerto Nuevo (Rosarito, Baja California) exhibit a high degree of ICT adoption in their admin-

istration, it is recommended for them to broaden the use of e-marketing and strengthen public relations management in order to promote their competitiveness, facilitating, for example, more frequent visits by potential clients. This research included the application of a common questionnaire to 23 restaurant managers in Puerto Nuevo to later study their responses and review some correlations between ICT adoption levels in business activities.

The second paper in this section is titled "Employment and Local Development Agencies and the Use of Social Networks for the Promotion of Relational Tourism", and is the result of an inter-institutional collaboration between Professors Antonia Pérez-García and Rosa María Torres-Valdés, from the University of A Coruña and the University of Alicante, both in Spain. After studying the use of social networks as a communication strategy in 49 Employment and Local Development Agencies in A Coruña (Spain), the authors point that this process is in an early stage, since, although it is common for them to have at least one social network, being Facebook on the top, these agencies usually do not count with staff specialized in content management and communication with followers, so that their profiles are generally outdated and interaction with third parties is scarce.

The last paper of this section is titled "Customer Service Multichannel Model in a Health Care Service Provider: A Discrete Simulation Case Study", a contribution by Professors Jorge Aníbal Restrepo-Morales, Emerson Andrés Giraldo Betancur and Juan Gabriel Vanegas López, the first and third author from the Tecnológico de Antioquia (Colombia), and the second from the Fundación Universitaria Autónoma de las Américas (Colombia). This research studies the service system used by a health service provider organization, identifying that response times for taking care of users can reach up to four hours. From this result, the authors develop a discrete simulation model that considers the time required in each stage of the service process and forecasts the demand based on a multiple channel waiting system, to later propose a set of strategies for reducing waiting times up to 50%, which, among others, involves hiring staff to call out patients and installing electronic tickets dispensers.

In the first place, Research and Teaching Contributions section presents the research work titled "Tacit Social Re-

sponsibility. The Case of a Farm and a Cooperative in South-eastern Mexico”, developed by Marcela Victoria Rendón Cobián, Professor at the Metropolitan Autonomous University (Mexico). Based on interviews and documentary analysis of two organizations of the cocoa industry located in southeastern Mexico, this research characterizes their social responsibility practices, which, instead of having a formal support, are immersed in social cooperation networks and are the result of organizational values and traditions. However, the tacit condition of the scheme of social responsibility observed in the studied cases makes this approach functional, operating as a frame of reference for the activities carried out by other organizations.

Participating in this section, Professor Diana Lorena Pineda Ospina, from the University of Valle (Colombia), introduces her work “Trends in the Production of Scientific Papers on Innovation in the Field of Administrative Sciences”. This study performs a bibliometric analysis of articles dealing with innovation from the perspective of administrative sciences for the period 2006-2016, using databases such as the Web of Science, Scopus, ScienceDirect, Emerald, and JSTOR. The author identifies a growing trend in scientific production in which organizational management, knowledge management and innovation management are closely related. In addition, authors and study centers currently leading this scientific production are identified.

In addition, Professors Ana Lucia Brenner Barreto Miranda, Cristine Hermann Nodari, Liana Holanda Nepomuceno Nobre, and Alipio Ramos Veiga-Neto, present their research paper titled “Relationship Between Research and Development (R&D) Investments and Sustainability Reports: A Global Analysis”, which is the result of an inter-institutional collaboration between three Brazilian universities (Universidade Federal Rural do Semi-Árido, Universidade Feevale and Universidade Potiguar) and one Portuguese university (University of Aveiro). This work explores the possible relationship between the investment in research and development (R&D), on the one hand, and the disclosure of sustainability reports, on the other. For this purpose, the authors study a sample of 350 companies whose information on the subject is recovered from three resources: the EU Industrial R&D Investment Scoreboard, the Global Reporting Initiative, and the Environmental Performance Index. This research does not confirm a significant relationship be-

tween the elaboration of sustainability reports and investments in R&D, although it does establish that firms issuing the largest number of such reports are usually located in countries considered as world leaders in sustainability.

This current issue of INNOVAR closes with the paper titled “Corporate Universities: When Knowledge Built by Humanity is Replaced by Business Knowledge”, by Professors Lydia Maria Pinto Brito, Universidade Potiguar (Brazil), and Ahiram Brunni Cartaxo de Castro, Universidade Potiguar and Instituto Federal do Rio Grande do Norte (Brazil). This study considers the differences between traditional and corporate universities, with a special emphasis on the objectives pursued by the latter and the concepts that guide their operation. This research establishes that traditional universities focus on areas of interest to society and promote the production and transmission of knowledge from the perspective of the human sciences, for example, while corporate universities place the market and its specific demands at the core of their mission as higher education institutions, so they offer technical and specialized content.

We expect that the contents that make part of this issue of INNOVAR will be of great interest to our readers. Last, but not least, it is worth mentioning that this journal would not be possible without the support of its editorial team and an broad network of collaborators, which includes authors, reviewers, and its editorial and scientific committees.

## References

- Ahumada, O. (2018, December 23<sup>th</sup>). Hecha la ley de financiamiento, la tarea es apretar los gastos. *El Tiempo*. Retrieved from <https://www.eltiempo.com/economia/sectores/ley-de-financiamiento-en-colombia-para-apretar-gastos-308168>
- Castañeda, V. (2018). Tax Determinants Revisited. An Unbalanced Data Panel Analysis. *Journal of Applied Economics*, 27(1), 1-24. doi:10.1080/15140326.2018.1526867
- Jiménez, J., & Podestá, A. (2009). *Inversión, incentivos fiscales y gastos tributarios en América Latina*. Santiago de Chile: CEPAL.

VÍCTOR MAURICIO CASTAÑEDA RODRÍGUEZ  
**Director INNOVAR**  
 Associate Professor  
 School of Management and Public Accounting  
 Faculty of Economic Sciences  
 National University of Colombia, Bogotá