

Last year, *Innovar* celebrated its 30th anniversary of continuous publication. To commemorate this event, we invited former editors of the Journal to share their reflections on this project's contributions, future, and challenges through an editorial. Particularly, I would like to thank Professors Francisco Rodríguez, Bernardo Parra, Eduardo Sáenz-Rovner and Mauricio Gómez-Villegas for their deference and for taking the time and effort to share their views on what *Innovar* represents in the field of management and accounting in Colombia and most of the Spanish-speaking world.

In various sections, this editorial addressed multiple aspects of the Journal in its thirty years of history: its origin; the spaces in which many of the discussions that would later transcend into published articles of relevance for the study of organizations initially arose; the changes in the field of management throughout this period; the contributions of many of the professors of the Departments of Business Management and Finance at the National University of Colombia, known today as the School of Administration and Public Accounting, and the challenges that the commercialization of research and the use of out-of-context and partial measures as indicators of editorial qualities pose for academia. Therefore, these stories and reflections present an overview of the path traveled by *Innovar* and what the near future could hold for us given the changes in the field, education, research, the economy, and society.

Although initially *Innovar* was conceived as a means to disseminate the research and debates conducted by the Professors of the Departments of Business Management and Finance at the National University of later opening a space for student participation, today, the Journal has an international nature. It has become a leader for many Spanish-speaking and Portuguese-speaking academics, especially when it comes to publishing their research, bearing in mind the academic recognition of our journal and its open access, which today constitutes a role model for those who consider that authors and readers should fund journals.

Thus, funding and access to education, particularly at the university level, is essential in a country like Colombia. Otherwise, it would be difficult to find high-quality academic production or justifications for directing research resources to support journals such as *Innovar*. However, with the

fiscal effects of the COVID-19 pandemic, which will demand the introduction of short and medium-term measures to reduce the fiscal deficit and debt (Comisión Económica para América Latina y el Caribe [CEPAL], 2021), it is even more difficult to press for more budget for education. This poses an additional challenge for university publications: being more efficient, doing the same—or even more—with less. This explains some of the recently implemented changes, such as the early publication to favor the timely dissemination of academic products. Although this contributes to reducing the authors' waiting times and increases the relevance of our journal, this commitment is constrained by the budget to finance its editorial process (e.g., proofreaders, layout designers, translators, etc.).

Consequently, and in the near future, in addition to our purpose of making *Innovar* a benchmark publication in management, accounting and finance in Colombia and the world, I also believe that it is important to continue thinking about strategies and alternatives to improve our metrics, which despite all their inherent shortcomings and criticisms (Arias-Suárez *et al.*, 2020) are a criterion that the administrations use to prioritize the budget for research. In other words, we are committed to maintaining the quality and open access status of *Innovar* regarding the reading of published works and submitting unpublished works for the Journal, which means keeping bastions such as methodological, epistemological, and theoretical diversity.

I can only thank our entire academic community, all those who have formed the Editorial and Scientific Committees or have been part of the editorial team, as well as the authors who have trusted *Innovar* as a channel to disseminate their academic work together with our evaluators and readers for allowing this project to exist for over 30 years and for being the architects of this Journal's reputation. Naturally, the different administrations of the School of Economic Sciences are also worthy of mention. Despite the budgetary difficulties, they have found a way to guarantee the financing of *Innovar*. We hope that we can continue to count on all of you.

PH. D. VÍCTOR MAURICIO CASTAÑEDA  
General editor *Innovar Journal*  
Bogotá campus  
National University of Colombia

II

### 30th Anniversary of *Innovar* Journal

In 1992, when I was the Director of the Department of Administration, Finance and Social Sciences of the School of Economic Sciences at the National University of Colombia, I came up with the idea of creating the School's institutional journal of Administration, Management and Social Sciences. So, I decided to bring the proposal to the President of the University at the time, Professor Antanas Mockus. When he asked me about the name I had in mind for the Journal, I told him that, after considering a number of options, I had chosen *Innovar*. Immediately, the President said it was a nice name and exclaimed: "You've got the green light!" After receiving his endorsement, I requested the intellectual property registration at the Ministry of Government, which was later approved through a resolution.

Organizing an academic journal is no easy task. *Innovar* was my third experience of this type in academic publishing. The first was the creation of the journal *Cooperativismo y Desarrollo* at Universidad Cooperativa de Colombia, founded in Bogotá. For this journal, we had the valuable experience of Professor Antonio García and the researchers from three campuses: Fernando Urrea (Bogotá), José María Rojas (Medellín), and Ernesto Rueda (Bucaramanga). The second experience was with *Revista de la Universidad Distrital Francisco José de Caldas*, which I founded during my time as President between 1987 and 1988. This was the first university journal of the institution in 35 years of history and opened an era of great high-quality editorial productions, as we have had the pleasure of seeing at Bogotá's International Book Fair every year. Later, in 1991, I founded *Innovar*, and the core problem emerged: research papers by professors. The three pioneers were Bernardo Parra Restrepo, Eduardo Sáenz-Rovner, and myself, Francisco Rodríguez Vargas. Therefore, the three of us held faculty meetings to present and discuss the draft articles.

Professor Parra presented his groundbreaking article: "*Avianca hace pérdidas volando*." Parra is an excellent Castizo writer, reminiscent of his fellow countryman Tomás Carrasquilla. The article was too long; after discussing it, we agreed to divide into two parts and publish it in two issues. This way, we contributed to two issues of the Journal. The article was very well received, even by Avianca. It was a publishing success, and our readers congratulated us. Later, we published articles by national and foreign professors. Professor Sáenz-Rover had important international connections, as he was a professor at Harvard University in the United States. Therefore, we published articles

that opened the doors for *Innovar* to be an international Journal, as is the case nowadays. Thanks to my relationship with Paris 8 University, during the first years, I published several articles by professors at that prestigious French university, translated into Spanish. We were always interested in *Innovar* being part of the broader discussions on management.

Thirty years later, the excellent work of our students and professors, who took over the editorial leadership of the Journal, has maintained it at the highest standards of quality and editorial relevance, ratifying it as one of the most widely distributed journals in the university publishing field, and giving this publication international prestige.

FRANCISCO RODRÍGUEZ VARGAS

*Founder and former editor of Innovar Journal*

III

### *Innovar*: Under new management

Today, *Innovar* stands out in the national and international academic environment for its permanence, quality and relevance of its articles and its permanent contribution to the training process of professionals, professors, and researchers in administration-related fields.

For those of us who had the opportunity to bring *Innovar* to life, we are pleased that this publication has reached a prominent place in the fields of administration and accounting, standing out as a serious and respectable publication that welcomes the advances of research and the reflection in the related fields and issues. For example, personnel management, production and competitiveness, and more, which nowadays are called *sections*.

Business administration schools in Colombia and other Spanish-speaking countries around the world lacked the means to disseminate the results and experiences of research and reflection in the different areas of administration. Therefore, for many years we, the professors at management schools, have been repeating the teachings of Taylor and others without evaluation to improve production processes, reduce costs, distribute products and recover the capital invested, added to the surplus value generated in the operations, simplifying the formula: "Buy cheap and sell high." But the ways of production in the modern world have changed. These changes are seen in the reflections and research papers published in *Innovar*. Today, workers and employees are replaced by automatons in some processes, but this does not mean that the result

is better than with human intervention. For example, the production of automobiles is not better than in the past, when humans calibrated automobiles. Today, cars are fabricated in less production time, but user complaints have grown. These changes in the administrative discipline have implied and evidenced changes in the writings, reflections and research of the authors that choose *Innovar* as a channel for disseminating their academic work.

Changes in the productive processes have implied changes in the objects of study published in *Innovar*. For example, food and beverage production still uses the same formula but has changed the place of production, seeking to reduce costs and avoid charges and taxes. In Colombia, the most tragic case is that of the production of beers, spirits and their derivatives, malts and musts, which are now produced in free trade zones, significantly reducing the collection of the consumption tax that is charged and paid in the factory, that is, in advance by the distributors, who recover it when they distribute the goods in bars and shops. But this tax is paid to the authorities two months later, as provided in the law approved before computers existed and online sales arose, which allows these taxes to go directly to the State accounts, destined exclusively to pay teachers and support public education. However, the law gives producers two months to use this money for free. Furthermore, only the part of the production that enters the country is levied; the main part is exempt and sent abroad.

Today, especially after a pandemic, some administrative costs are no longer the subject of attention within companies and are borne by paid employees who do housework, for which they must buy their computer, the software they are going to use, and assume the costs of power, Internet, furniture, equipment and other expenses such as utilities, workspace, refreshments, health services, etc., which the employer previously assumed. Faced with these changes, we hope for new objects of study, research problems and reflection in *Innovar*.

The modern world and our future are full of challenges that force teachers and researchers in management and accounting academic programs to discover *what to do, what to teach and research, and what to learn* at this moment in the history of humanity when capital is slyly creeping in their homes. These new challenges have a future in broad, diverse, relevant and high-quality publishing projects such as *Innovar*.

BERNARDO PARRA RESTREPO  
*Former editor of Innovar Journal*

#### IV

#### *Innovar* from 1994 to 1997

I was honored to direct seven issues—from issue 4 to issue 10— of *Innovar, Revista de Ciencias Administrativas y Sociales*, between 1994 and 1997. As soon as I took over the direction of the Journal, I invited all the faculty of the Department of Business Management and Finance to participate as members of the Editorial Committee. I have always believed that, beyond discourses, inclusive practices should be part of the essence of academic life. Likewise, we held a seminar with the professors of both Departments, which led to a suitable number of articles published in *Innovar*.

Around thirty members of our faculty participated in the aforementioned issues with their papers: Jesús Antonio Bejarano, Luis Carlos Beltrán, Alberto Cabuya, Hernando Ceballos Giraldo, José Guillermo García, César Giraldo, Jorge Iván González, Luis Antonio González, José Arturo Gutiérrez, Manuel Gutiérrez Roa, Orlando Gutiérrez Roza, Manuel F. Jiménez, Luis Fernando Macías, Carlos Martínez Fajardo, César Mendoza, Iván Alonso Montoya, Luz Alexandra Montoya, Fausto Moreno, Manuel Muñoz Conde, Claudia Lucía Niño, Bernardo Parra Restrepo, Teresa Peña de Tamayo, José Dagoberto Pinilla, Luis M. Prada, Francisco Rodríguez Vargas, Gloria Isabel Rodríguez, Ricardo Romero Urrego, Eduardo Sáenz Rovner, Ernesto M. Sierra, Rafael Orlando Suárez, and Gerardo Zuloaga Abril.

*Innovar* also published a number of contributions by social scientists from North America and Europe, such as Stephen R. Barley, Charles Bergquist, Norma Zane Chaplain, Thomas Fischer, Guillermo J. Grenier, Mike C. Jackson, Michael F. Jiménez, Gideon Kunda, Michael Merrill, Pierre Muller, Stefan Rinke, Graham Sewell, Yehuda Sheinhav, Víctor Uribe Urán, Ibrahim Warde, and Barry Wilkinson. This is proof of a common goal: giving *Innovar* an international coverage.

I want to highlight some of the publications by professors at the School that led to interesting debates among us and with other academic centers of the country. During the 1990s, consultancy—generally high paid—was displacing academic research to the detriment of the latter's quality, threatening the independence and objectivity of the Colombian academic world. The Journal invited many professors from the School to participate in a debate that resulted in the publication of a dossier. Professors Jesús Antonio Bejarano and César Giraldo accepted the invitation and published essays on the subject. For comparative purposes, an essay by Norma Zane Chaplain was also

published. This work argues that consulting in the United States was driven by Ronald Reagan's right-wing Republican government (and not by the same academics, many supposedly progressive, as in Colombia).

Professor Bernardo Parra presented two studies on two of the country's emblematic (and monopolistic) companies: Bavaria and Avianca. These studies were the seed for Professor Parra's book *Los Negocios de Mingo*. This work was the best-selling book published by the National University of Colombia at the Bogotá Book Fair in the year of its publication. Unfortunately, the distribution of the book was jeopardized when it was temporarily censored and kept in the University's warehouses for a few weeks (a terrible precedent in a non-denominational and supposedly independent public university) due to unfortunate extra-academic pressures from officials who considered that the figure and the companies owned by Julio Mario Santodomingo –the wealthiest man in the country– could not be analyzed.

Professor and founder of *Innovar*, Francisco Barbosa, published an exhaustive study on master's degrees in Administration in Europe, the Americas and Colombia. The article also sought to contribute well-founded elements to the discussion on establishing a rigorous master's program by the Faculty and the then Department of Business Administration. Unfortunately, not all of Professor Rodriguez's judicious observations about a full-time master's degree were included in the final project.

A seminar organized by the Department of Business Management and the Journal on the validity of Taylorism led to the publication of a dossier in which Professors Carlos Martínez Fajardo, Bernardo Parra Restrepo, Ricardo Romero Urrego and Anita Weiss de Balcázar participated. The articles showed that discussions on Taylorism, in its various forms, remained valid almost a century after Frederick W. Taylor's *The Principles of Scientific Management*.

Professor Eduardo Sáenz Rovner published an article on a report on the state of administration programs in Colombia, commissioned by Colciencias and prepared by three professors at Universidad de Los Andes. The paper showed that they also suffered the shortcomings that the three professors blamed on all the programs of Administration of the country (except, according to them, their School). The articles were widely discussed at two Congresses of the Colombian Association of Management Schools (Ascolfa, in Spanish), and professors and students of Administration at the National University of Colombia, Manizales Campus, spent an entire afternoon analyzing it

as part of the celebration of the 30th anniversary of the program.

Ten articles by seven professors of the Departments of Business Management and Finance published in issues 4 to 10 were selected for the book *Lecturas críticas en administración*, jointly published by the School and Siglo del Hombre Editores in 1997. This promised to be a very productive collaboration with the Spanish publishing group Anthropos (parent company of Siglo del Hombre) for the publication of a series of books that unfortunately did not continue due to the School's lack of interest from 1998 onwards. Furthermore, once the book was published, it had a series of distribution restrictions due to an arbitrary administrative decision by the School of Management.

The independence of criteria and academic quality prevailed in *Innovar*, which was able to position itself quickly, and its articles became obligatory reading material in the School and other universities in the country and Latin America; likewise, the Journal was recognized by academics in other countries. Even Colciencias recognized the young Journal as one of the best in the Social Sciences in the country and the best in the Economic Sciences in 1996, even if we did not follow its administrative guidelines.

PH. D. EDUARDO SÁENZ ROVNER

*Historian and economist*

*Emeritus Professor, National University of Colombia*

*Former editor of Innovar Journal*

## V

### Three decades of challenges and achievements

I want to thank the director and the editorial team of *Innovar* for their invitation to participate in the celebration of the 30th anniversary of the Journal. *Innovar* is a personal benchmark, not only because I have spent a large part of my academic life, as a student and professor, in the School that publishes this journal, but also because I have played distinct roles in its edition. Over almost twenty years, I have collaborated as an author, reviewer, member of several of its committees, director-editor, and guest editor. But the honor and joy that derive from this invitation are also related to the place that *Innovar* has in the organizational and accounting academia in the country and the region. But above all, by the paths it has opened and the power derived from them. Thus, in this editorial, I intend to state some of the achievements of the Journal and briefly reflect on some of the challenges ahead of us, given the socio-institutional change that, in my opinion, University and

academic research have been experiencing in recent years. This way, I hope to contribute to this special celebration.

### Over three decades of achievements

*Innovar* was created in 1991 by joining the efforts, perspectives and trajectories of various professors from the Departments of Finance and Management. Therefore, since its inception, the Journal has had both a disciplinary and interdisciplinary vocation. However, *Innovar* is not the result of an isolated effort. Instead, it emerged from the conditions framed within the fierce national socioeconomic and political context of the early 1990s (Rodríguez, 1991), which showed the need to further coordinate the mission purposes of the University, recover its interaction and dialogue with society, and deepen the process of "disciplinarization" of knowledge that university degrees supported to promote the scientific and technological development of our nation (Hernández & López, 2002). At the National University of Colombia, the "Mockus Reform" promoted disciplinarization, which involves overcoming the professional emphasis of teaching by structurally linking theorization and research with daily academic work (Silva-Carrero & Ruiz-Rodgers, 2008; Mockus, 2012). Although research is intrinsic to the mission of the modern university (Ortega y Gasset, 2015), this was not the reality of the Latin American university for many years (Gutiérrez-Girardot, 1989). In this context, institutional structures, such as a Journal, are an instrument that contributes to the construction of the disciplines while promoting the links and bridges between them, transitioning to interdisciplinarity. This is perhaps one of the most significant achievements of *Innovar* in the organization management and accounting fields in Colombia.

Since its inception, the Journal has been published without interruption. At the time of writing this editorial, we have published 84 issues. The first four issues of *Innovar* were published annually (1991-1994). From 1995 to 2008, the Journal was published semiannually. During 2009 and 2010, the Journal was published every four months. Since 2011, the Journal has been published quarterly and, for many years, up to five issues have been released, when special and monographic issues were published. This continuity, as well as the number of issues published, is also a remarkable achievement of *Innovar*.

Over the past thirty years, several internal changes within the publishing entity have been significant for the Journal. First, the merger of the former Departments of Management and Finance into the School of Business Administration and

Public Accounting undoubtedly implied more interdisciplinarity and new dynamics that impacted the direction of the Journal and the formation of its committees, sections, and editorial processes since 2002. Likewise, the emphasis given by the editorial teams, originally made up of professors from the National University, when conceiving *Innovar* as a *Journal of Administrative and Social Sciences* has been especially important to define its scope and target audience broadly. The evolution of the School, its professors and students marked the dynamics of the publication of internal works that, even for years, allowed the presence of a specific section for students. Throughout this time, the institutional, logistical, and economic support of the Department and the School have been decisive for the permanence, evolution and quality of the Journal. Ontological, epistemological, and methodological diversity have been principles and praxis enabled by the public *ethos* of Universidad Nacional. Also, as a result, remaining an open access publication in the context of privatization of knowledge is a noteworthy achievement (Reygadas, 2014). These internal processes, together with the dynamics and external pressures, have marked the evolution and pace of *Innovar*.

*Innovar* emerged at a time when research, especially in our fields of knowledge, was not fully institutionalized in the country. However, research activities and products have increased following the institutionalization with the requirement of research policies and processes within the universities and the evaluation and accreditation requirements of the Higher Education System (Gómez-Villegas, 2022). This is related to and has an impact on the gradual transformation of the Journal, the expansion of its periodicity, the different indexation bases in which it was registered, the evaluation paces and processes, and its internationalization dynamics.

Since the early 2000s, *Innovar* was recognized by Publindex, from Colciencias, thanks to the relevance and stability of its editorial processes, and was soon included in various indexation bases in the region. Perhaps the inclusion in Scielo was a milestone, which quickly led the Journal to meet the requirements to be included in databases that measured the impact factor, such as Scopus or the Social Science Citation Index (ssci). *Innovar* was one of the first Latin American journals recognized by these databases in our fields of knowledge (Romero-Torres *et al.*, 2013). This boosted great interest towards the Journal, which increased the volume of works submitted by authors from various regions of the world and positioned it internationally. Despite the challenges this process entails, *Innovar* is one of the journals that remains indexed in many



of these databases, which can be interpreted as a proxy variable of its quality (Malaver-Rodríguez, 2016).

Many other achievements could be described. However, considering only the elements previously presented, I believe that *Innovar* has been a critical space for the dissemination of research, professionals and researchers' training and, above all, *in the construction of academic communities in the fields of management and accounting in the country* (and I am also confident that it will be so in the region).

### Certain challenges to be faced

Despite the achievements in these thirty years, *Innovar* must face a series of challenges. Perhaps the most significant challenges are structural, which I would like to comment on.

The institutional transformation of the Science and Technology System and the Higher Education System, particularly in the last fifteen years, has put increasing pressure on indicators (Gómez-Morales, 2018; Gómez-Villegas, 2022). In the context of education and research, indicators are valuable when they arise from an adequate contextual understanding of what they seek to measure and when they are used as tools to learn, evaluate, transform actions and improve, given consensual objectives, in this case, related to common goods (education, knowledge, research, training, etc.). However, when indicators become out-of-context, poorly reflected and highly revered criteria, they can be a source of deconstruction, generating a sort of tyranny of metrics (Muller, 2019).

Pressure from metrics commonly leads to confusion between ends and means and between outcomes and processes. Therefore, facing this tension intelligently is a challenge. For example, impact factor measurement should be evaluated and complemented with other ways of speaking, thus giving meaning to the quality and relevance of research results (Gómez-Morales, 2018; Malaver-Rodríguez, 2016). If this is not accomplished and the dominant metrics are uncritically adopted and promoted, they would perpetuate an idea of research and its quality, oriented to market interests, dominated by editorial oligopolies, and skewed in a neocolonial and deeply self-referential sense (Gómez-Villegas, 2013). *Innovar* has been the "victim" of changes in the standards for measuring scientific production, which have undermined its quality's symbolic representation overnight. Could these happen again?

Research policy focusing on product growth also tends to discourage structural processes. Above all, research is a set of processes that can only be achieved with resources, time, long-term effort and the creation of human, organizational and institutional capacities. Focus on products (and performance management guided by them) can lead to research losing intrinsic quality, relevance, and the ability to transform contexts. Thus, it would be advisable to consider how the Journal can contribute to the research processes rather than only to products. For example, *Innovar* could propose methodological research academic workshops that, based on the weaknesses identified in its editorial processes, promote the improvement of training processes and the development of human capacities for understanding and research. This would imply a more strategic and coordinated action between the Department and the School.<sup>1</sup> So that the institutional "investment" in the Journal also impacts the training and research processes. Many major journals around the world conduct *workshops*, not only seeking job applications, as they receive many in evaluation, but to further qualify the academic communities (usually scientific associations).

I believe that *Innovar* also faces the challenge of paying attention to the university bubble (Zuppiroli, 2012). The inflation of products, articles, books, networks, events, etc., is typical of a "knowledge society" that seeks returns from all cognitive activities. In this society, all of the University's mission functions are subject to value generation and extraction (Jessop, 2017). This dynamic shows the darker side of academia (Fleming, 2021). Although the extension of the publication frequency, the continuous publication, and the early publication of drafts, among others, are celebrated in the context of the uninterrupted chain that seeks to "produce" new results and growth as a criterion for assessing what is "good-right," we must think of ways to give more value to the quality, relevance and transformative capacity of research results, rather than to quantity. Many aspects derive from this. To mention a few, it would be helpful to ask ourselves: Should *Innovar* build an open database and information where authors are asked to deposit the sources of their empirical works? How many authors would be in a position to release data from their research for verification purposes once their work is published? Are these data needed as a "source" for further research by the authors, and should they not be released as common

<sup>1</sup> I understand that the demands of indexing lead to the deconstruction of specific school consolidation processes, for example, under the argument of avoiding endogamy. But precisely, it would be a question of doing some counterculture.

knowledge? Can we only do science following the closed research and knowledge model of, for example, pharmaceutical corporations? How would this impact the quantity and quality of publications? These are just a few questions that aim to challenge the future course of *Innovar*.

I conclude by stating that the time elapsed since the creation of the Journal is surely, short to thoroughly evaluate all its contributions to academia and the country and the challenges ahead. However, "the road is made by walking," and *Innovar* has opened up routes for those of us who have been and those who will come. Thanks to those who have participated in this project.

PH. D. MAURICIO GÓMEZ-VILLEGAS

Associate Professor – National University of Colombia  
Former editor of *Innovar Journal* (July 2014 - February 2018)

## References

- Arias-Suárez, J. D., Salazar, F., Correa-García, J. A., Díaz, M. A., Sarmiento, H. J., Andrew, J., Cooper, C., Gendron, Y., Acosta, L., Malaver, D. S., Castañeda, V. M., Gómez, Y., Giraldo, L. F., Alzate, J. S., Alba, M., Ortiz, J. J., & Camargo, D. (2020). Aproximaciones contextuales sobre el devenir de las revistas contables colombianas. Perspectivas plurales de los editores. *Contaduría Universidad de Antioquia*, 77, 131-165. <https://doi.org/10.17533/udea.rc.n77a05>
- Comisión Económica para América Latina y el Caribe (CEPAL). (2021). *Panorama fiscal de América Latina y el Caribe 2021: los desafíos de la política fiscal en la recuperación transformadora pos-covid-19*. Naciones Unidas. <http://hdl.handle.net/11362/46808>
- Fleming, P. (2021). *Dark academia: How universities Die*. Pluto Press.
- Gómez-Morales, Y. (2018). Abuso de las medidas y medidas abusivas. Crítica al pensamiento bibliométrico hegemónico. *Anuario Colombiano de Historia Social y de la Cultura*, 45(1), 269-290. <http://dx.doi.org/10.15446/achsc.v45n1.67559>
- Gómez-Villegas, M. (2013). El reconocimiento contextual y el aprendizaje de las publicaciones internacionales en contabilidad. *Cuadernos de Contabilidad*, 14(34), 273-284. <https://revistas.javeriana.edu.co/index.php/cuacont/article/view/6078>
- Gómez-Villegas, M. (2022). Elementos para comprender la investigación contable en Colombia. *Apuntes Contables*, 29, 5-13. <https://doi.org/10.18601/16577175.n29.01>
- Gutiérrez-Girardot, R. (1989). *Hispanoamérica: imágenes y perspectivas*. Editorial Temis.
- Hernández, C. A., & López, J. (2002). *Disciplinas*. Instituto Colombiano para el Fomento de la Educación Superior (Icfes).
- Jessop, B. (2017). Varieties of academic capitalism and entrepreneurial universities. On past research and three thought experiments. *High Education*, 73, 853-870. <https://doi.org/10.1007/s10734-017-0120-6>
- Malaver-Rodríguez, F. (2016). La internacionalización de la publicación colombiana en el campo de la administración: avances y desafíos. *Cuadernos de Administración*, 29(52), 53-81. <https://doi.org/10.11144/javeriana.cao29-52.ipcc>
- Mockus, A. (2012). *Pensar la universidad*. Universidad EAFIT.
- Muller, J. (2019). *The Tyranny of Metrics*. Princeton University Press.
- Ortega y Gasset, J. (2015). *Misión de la universidad*. Editorial Catedra.
- Reygadas, L. (2014). *La biblioteca de Babel: dilemas del conocimiento común en América Latina*. Clacso. <http://biblioteca.clacso.edu.ar/clacso/becas/20141124073126/LabibliotecadeBabelDilemasdelconocimientocomobiencomun.pdf>
- Rodríguez, F. (1991). Editorial. Es tiempo de *Innovar*. *Innovar*, 1(1), 3-4. <https://revistas.unal.edu.co/index.php/innovar/article/view/18981/19914>
- Romero-Torres, M., Acosta-Moreno, L. A., & Tejada-Gómez, M. A. (2013). Ranking de revistas científicas en Latinoamérica mediante el índice h: estudio de caso Colombia. *Revista Española de Documentación Científica*, 36(1), e003. <https://doi.org/10.3989/redc.2013.1.876>
- Silva-Carrero, G., & Ruiz-Rodgers, N. (2008). *Más de dos décadas de un continuo despliegue académico. Reflexiones de los vicerrectores académicos*. Universidad Nacional de Colombia.
- Zuppiroli, L. (2012). *La burbuja universitaria: ¿hay que perseguir el sueño americano?* Editorial Dykinson.