

# Presentation

It is a great satisfaction for us to introduce volume 2, number 1, from the Science of Human Action Journal, publication that aims at revealing and approaching scientific knowledge of administrative, economic, accounting, and organizational sciences, including international markets, in order to debate, analyze, and disclose their topics related to academic, research, and entrepreneurial, always oriented to our contributions strengthening the collective structure of the academy, accounting, financial, economic, administrative, and entrepreneurial in national and international arenas, with the purpose of expanding participation and criticism between entrepreneurs, academicians, professors, and researchers.

Within the current volume we count on analyses such as **Carlos Alberto Muñoz Restrepo's**, in which he explains that one of the major financial crises throughout history occurred in 2008. Its cause was a stock market out of control and weak regulation. It was generated by a huge economic slowdown that drove organizations like Lehmann Brothers into bankruptcy, likewise, the notorious unemployment rise in U.S economy, and consequently the doubling of Americans' debts, including dozens of billions of dollars in social costs. One of the determining backgrounds was originated by the deregulation policy of the financial sector, as it happened in Iceland.

In the public finance sector, **Jairo Alonso Bautista** and **Didier Antonio Sepúlveda Reyes** showed the transparency processes of the information produced around the tax expenditure carried out by National Central Government in Colombia, and the fiscal consequences derived from its management. Taking into account that the fiscal transparency is the backbone to make appropriate political decisions, and the key factor to improve reliability in citizens. In this sense, the document analyzes the main theoretical approaches about transparency fiscal concept, and it tries to establish the significance that this concept represents for the study of tax expenditures, and the developments that these elements have brought to the budgetary management in Colombia.

Respecting the rhetoric of the *Consejo de Normas Internacionales de Contabilidad* as a regulatory organism of the *Normas Internacionales de Información Financiera*, **Clara Peña Dugarte** points out that rhetoric is a persuasive discourse that aims to intervene other people's individual interests, and in this way, to impose their

criteria. Based on these premises, it is to analyze the rhetoric in the discourse from the IASB, as a regulatory body of the NIIF. Taking the work done by Young (2003) as basis, where the influence of the rhetoric on Accounting in the standards of international rules was observed.

Subsequently, **Kellen Gomes de Souza Almeida Padrones, Waldir Jorge Ladeira dos Santos, and Ana Carolina Vasconcelos Colares**, present the results of the application of the *Sistema de Información de Costos (SIC)* of the *Gobierno Federal*, the expectations for its use, and the difficulties in the implementation process. To this end, a descriptive research following a qualitative approach and bibliographic procedures was carried out, application interviews to the central body and questionnaire to user organisms. It was found that currently, few organisms are structured to use extracted information from SIC in order to make decisions.

Towards the social-entrepreneurial responsibility dimension in the Riohacha's hotel sector, **Dolka Maestre Córdoba, Eduard Ramírez Freyle, and Carmen Romero Zúñiga** announce the importance of environmental and social responsibility from The Riohacha's hotel sector perspective (La Guajira-Colombia). With the purpose of determining the social-entrepreneurial responsibility practices, managed in these companies, and the accomplishment of policies and regulations by managers and hotel owners for the preservation of the environment.

Finally, within the entrepreneurial environment, **Yaneth Pérez López** sketches out how economic globalization has generated changes to organizations, the importance of counting on a skillful manager with strategic and organizational competences, based on the environmental management system of the company which is interested in showing itself attractive to all market players, and projecting itself in the way that the impact turns into a positive aspect that will keep it advantaged towards its competitors, and at the same time, it will be the first choice for its customers when making a purchasing decision.

With these volumes we are confident that we are generating spaces for research and academic debate. We invite you to its reading.

Farley Sary Rojas Restrepo Director

**Director – Editor of the journal.**