



# Presentation

For us it is truly gratifying to present volume 3 number 1 of the Science of Human Action Magazine, a publication which purpose is to make known and approach scientific knowledge of administrative, economic, accounting, organizational and international markets in order to discuss, analyze and disseminate their topics in the academic, research and business context. We are always aimed at our contributions strengthen the academic collective construction and the national and international accounting, financial, economic, administrative and business sectors to expand participation and critique among businessmen, academics, teachers and researchers.

In this issue we have the contribution “Aproximaciones a una antropología de la cooperación” (Approaches to an anthropology of cooperation) by Hernando Zabala Salazar, Olga Lucía Arboleda Álvarez and Eduardo Nicolás Cueto Fuentes in solidarity economy companies, especially cooperatives, that have expanded worldwide since the second half of the nineteenth century, thus allowing the development of an economic and social culture determined by the values and guiding principles of this social movement in many places. These practices have been described and analyzed from different social disciplines. Nonetheless, producing a cultural phenomenon in each of these experiences.

In the manufacturing SME sector, Leydi Yajaira Córdoba and Paola Agredo Leiva analyze the financial risk impact of the manufacturing SMEs, which have an important place in the Colombian economy. Those SMEs are confronted by liquidity and credit risk to have a good functioning and term. In addition, the city statistic data shows that around 100 manufacturing SMEs per year declare of bankruptcy and that is the reason for this research, which is developed to identify the risk impact level of those SMEs using the z-altman model.

As far as the company financial performance of meat sector is concerned, José María Pelayo Bustos Kerguelén and Gustavo Contreras Correa present the article “Evolution of the financial performance of companies in the bovine meat sector of the Córdoba department in the 2012-2015 period: a look from neopatrimonialism”. In the article, the authors show the prominence of some bovine meat companies in the meat sector. As this is a new analysis in which there is not empirical evidence for the country, the neopatrimonialist financial model was taken to be contrasted with the traditional financial model. The findings show that those prominent companies, from the

mentioned models point of view, need to increase their profit margin to support their cost structure through an efficient management of the administration area considering that those companies have severe problems that can lead to collapse the operation system from the financial perspective.

On the “possible impacts on the tax system of Colombia in its intention to be a member of the OECD” Marta Yesenia Montoya Presigia, Paula Andrea Girón Uribe and Ferley Augusto Hernández Ramírez, develop the implications that in tax matters has to Colombia the intention to be a member of the Organization for Economic Cooperation and Development, for this purpose, a bibliographical exploration of the modifications made in the Colombian legislation was developed in the face of the OECD recommendations and the approach that will be given to taxation in Colombia.

Relative to the intellectual capital, Carlos Eduardo Sáenz Castillo, shows us the “components explaining the intellectual capital in software development companies in Colombia” During the last decade there has been a great interest in the measurement, management and valuation of intangible assets in companies, and in the Colombian case, specifically in the sector of companies dedicated to the design and development of software has not established a unified model that can be applied to assess and manage intellectual capital.

With these contributions we have the trust to generate spaces for the research and academic debate. We invite you to read.

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Director–Editor de la Revista