

Presentation

For us it is very satisfying to present volume 3 number 2 of the Science of Human Action magazine, a publication whose purpose is to raise awareness and approach scientific knowledge of administrative, economic, accounting, organizational and international markets to discuss, analyze and disseminate their topics in the academic, research and business context. Always aimed at ensuring that our contributions strengthen the collective construction of academy and the national and international accounting, financial, economic, administrative and business sectors to broaden participation and criticism among entrepreneurs, academics, teachers and researchers.

In the present issue we have the contribution “Management: analysis of the economic-financial performance of brazilian organizations with open capital of higher education” by Geraldo Carlos Silvestre, Neusa Maria Bastos, Roberto Fernandes dos Santos, Jorge Luiz Knupp Rodrigues, in Brazil, in In 2007, the first three open-capital educational companies were created, called Anhanguera, Estácio and Kroton. The objective of this study was to determine and analyze the economic-financial performance of these Higher Education Institutions (IES) with shares in the Brazilian stock market

In the livestock industry, Itzel Gutiérrez Jiménez, Eduardo Barrantes Guevara and Virginia Guzmán Díaz present a comparative analysis of access to credit sources in Costa Rica and Mexico and the financial support provided by each country to financing programs, such as they are low rates, grace period, guarantees, terms and affordable payments; in some cases, the financing is followed by technical assistance, training and forgivable credits.

On the issue of the FTA between Colombia and the US UU de América, Lina Marcela Becoche Yule and Jhasmith Lucía González Blanco, present the financial performance of the company Colanta in the period 2009-2016 where the indicators were analyzed and integrated with a study of the dairy sector to raise awareness several reasons that affected the financial performance of Colanta. Despite the entry into force of the FTA, the liquidity, profitability and indebtedness indicators did not show significant deviations because Colanta changed its production lines in order to diversify its product portfolios in the domestic and foreign markets; reaching a bold increase at the financial level, expressed in the figures shown in their assets and income during the years under investigation.

Regarding the “Relevance in the Colombian context of international financial information standards in the light of the hypothesis of efficient markets” Luisa Fernanda Giraldo Gómez gives us a theoretical and conceptual approach to International Financial Information standards in the light of the approaches of the efficient market hypothesis from Eugene Fama and some criticisms and questions that other theorists such as Hyme have made to their credible belief in the efficiency of the markets.

Likewise, Yannine, Deisy del Carmen and Ana María, present us the strategies to generate financial value from their structural Capital in small and medium enterprises (SMEs). Although, there is little precision to identify them in themselves, such is the case of intellectual property, when SMEs organize and direct their knowledge and resources can recognize the intellectual capital in their entities.

Then, Néstor Eduardo Flórez Oviedo presents “Development of humanitarian logistics: a review of literature” where it delves into the literature of humanitarian logistics, the evolution that has had this object of study through these twenty-four (24) years of research It highlights the most important authors and works worldwide, the contributions of the different articles applied to the real problems and how the currents of planning and response to disasters have been strengthening due to the increase of these in recent years.

Carlos Eduardo Sáenz Castillo presents “Foundation of the research line of the International Business Program of the Luis Amigó Catholic University” where an analysis is made of the current problems presented by the process of internationalization of Colombian SMEs, in order to propose a update of the topics to be addressed, establish the objectives to be achieved with the research proposed under this line of research and define the direction of topics for future research.

Finally, Diana Patricia- Marulanda Marín, José Alfredo- Martínez Herrera, exposes us “Socioeconomic updates of Eastern Antioquia and its growth projection articulated with the role of Antioquia University, eastern campus”, the author intends to make an analysis of social trends.

Farley Sary Rojas Restrepo

Director–Editor of the Magazine