

Presentation

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It is of great satisfaction for the magazine **Science of Human Action** and its editorial team to present volume 4 number 1, a publication that intends to facilitate and approximate the debate in the investigation of administrative, economic and accounting sciences in order to publish the results, investigative, academic and business, focused on contributing to new enlightened spaces to improve critical discourse and participation among academia, companies, investors and researchers in the corporate, accounting, financial and business world. In this issue we have the contribution of **Edel Rocio Lasso Silva** and **Julia Helena Ibañez Silva**, with the writing "Tax incentives for the post-agreement. A bet on the construction of peace in Colombia?", in which they present an analysis of the tax incentives established in law 1819 of 2016 as a consequence of the signing of peace and its application in the areas most affected by the armed conflict denominated ZOMAC; also a reflection on the true tax benefit.

In the area of finance, **Yuddy Milena Betancur Ramírez**, **Valeria Loaiza Marín**, **Yennifer Usuga Giraldo** and **Diego Andrés Correa Mejía**, present the article "Determinants of the use of financial tools: analysis from personal finances" which accounts for the variables that they influence the use of financial tools developed in the public accounting career of the University of Antioquia, in the management of personal finances, in order to promote the pertinent and timely financial decisions that contribute to the economic stability of the people.

In the topic on the "Financial effects of group III co-ownership by the convergence in information effects accounting regulation in Colombia" The teachers **Luis Fernando Guarín Ospina** and **Walter Albeiro Pineda Orrego**, deploy the financial effects of the convergence in accounting regulation in Colombia in the financial information of the Horizontal Properties belonging to group III, according to decree 2706 of 2012 and later compiled in DUR 2420 of 2015.

Emerson Ameth Castro Otero and **Kety del Carmen Herrera Mestra**, in their writing evidence changes and management of the New Accounting Regulatory Framework for the Recognition, Measurement and Disclosure of income for the provision of health services in social enterprises in the state, because the stability of their income in the operation of the entity are inconsistent, so that fluctuations in financial sustainability and in the attention of users in general are generated.

Likewise **Silvia Liliana Ramírez Ceballos** and **José Daniel Ospina Álvarez**, present us “Gastronomy of Antioquia East region tourism tourism?” Which gives an account of the importance of the gastronomic world in our region, creating new spaces for tourism and reactivating the economy with new jobs and businesses to the residents of eastern Antioquia with the purpose of a better quality of life and competitiveness in the area.

Next, **Juan Carlos Velásquez Torres**, **Luz Mery Ortiz-Sánchez**, **Luis Fernando Quirós-Arango** and **Juan Fernando Henao Duque** provide the research entitled “The effect of obtaining the undergraduate degree in income: the case of graduates of the Catholic University Luís Amigó “in which the impact of the graduates of the programs of Business Administration, Public Accounting, Law and Systems Engineering is analyzed, due to the significant improvements in their income.

Finally, **Natally Yepes Baena** presents “*Human talent: strategic factor for innovation and organizational transformation*”. This document shows how the human component becomes a strategic and innovative factor in organizations, with the purpose of guaranteeing productivity, competitiveness in the organizational and cultural performance of the entity over time, recognizing the achievement of its business purposes.

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Director–Editor of the Magazine