

Editorial N.º 95

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tional or personal conflicts of interest.

Abstract: Throughout its more than three decades of existence, Innovar has established itself as a reference publication in the fields of administration, accounting and social sciences in Latin America. Loyal to its vocation of being the channel for the dissemination of academic research with a quality character and in keeping with our conception of being a constantly updated editorial project, this 95th issue marks the beginning of a renovation in the graphic layout of the journal, one more step that reinforces our commitment to editorial quality and the impact on our readers. Throughout its more than three decades of existence, Innovar has established itself as a reference publication in the fields of administration, accounting and social sciences in Latin America. Loyal to its vocation of being the channel for the dissemination of academic research with a quality character and in keeping with our conception of being a constantly updated editorial project, this 95th issue marks the beginning of a renovation in the graphic layout of the journal, one more step that reinforces our commitment to editorial quality and the impact on our readers.

Keywords: management, accounting, social sciences, editorial, Innovar Journal.

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Resumen: Innovar se ha consolidado, a lo largo de sus más de tres décadas de existencia, como una publicación de referencia en los campos de la administración, la contabilidad y las ciencias sociales en América Latina. Fiel a su vocación de ser el canal de divulgación de la investigación académica con carácter de calidad y en consecuencia con nuestra concepción de ser un proyecto editorial en actualización constante, este número 95 marca el inicio de una renovación en la pauta gráfica de la revista, un paso más que refuerza nuestro compromiso con la calidad editorial y el impacto en nuestros lectores. El camino de Innovar ha sido siempre de transformación y mejora continua. Con esta renovación gráfica y la consolidación de los números monográficos, reafirmamos nuestro compromiso con la excelencia académica, la rigurosidad editorial y la difusión de conocimiento relevante para el desarrollo de nuestras disciplinas. Agradecemos a nuestra comunidad de autores, revisores y lectores por acompañarnos en este proceso de evolución y los invitamos a seguir participando activamente en la construcción de un espacio editorial de alta calidad, impacto y visibilidad.

Palabras clave: administración, contabilidad, ciencias sociales, editorial, Revista Innovar.

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Resumo: Ao longo de mais de três décadas de existência, Innovar consolidou-se como uma publicação de referência nas áreas de administração, contabilidade e ciências sociais na América Latina. Fiel à sua vocação de ser o canal de difusão da investigação académica de qualidade, e de acordo com o nosso conceito de projeto editorial em constante atualização, este 95º número marca o início de uma renovação do design gráfico da revista, um passo mais que reforça o nosso compromisso com a qualidade editorial e o impacto nos nossos leitores. O percurso da Innovar foi sempre um percurso de transformação e de melhoria contínua. Com esta renovação gráfica e a consolidação dos números monográficos, reafirmamos o nosso compromisso com a excelência académica, o rigor editorial e a difusão de conhecimentos relevantes para o desenvolvimento das nossas disciplinas. Agradecemos à nossa comunidade de autores, revisores e leitores por nos acompanharem neste processo de evolução e convidamo-vos a continuar a participar ativamente na construção de um espaço editorial de elevada qualidade, impacto e visibilidade.

Palavras-chave: gestão, contabilidade, ciências sociais, Revista Innovar, editorial.

Throughout its more than three decades of existence, Innovar has established itself as a reference publication in the fields of administration, accounting and social sciences in Latin America. Loyal to its vocation of being the channel for the dissemination of academic research with a quality character and in keeping with our conception of being a constantly updated editorial project, this 95th issue marks the beginning of a renovation in the graphic layout of the journal, one more step that reinforces our commitment to editorial quality and the impact on our readers.

The identity of an academic journal is not only defined by the rigorousness of its contents, rather also by the way in which these are presented to its readers. Throughout its history, Innovar has maintained a delicate balance between academic solidity and careful aesthetics, fully aware that editorial presentation has an impact on accessibility and impact on the reader. Accordingly, the renewal of our graphic layout seeks to modernize the reading experience without sacrificing the distinctive visual elements that have characterized the journal. The new layout, cleaner and more structured, in line with our peer journals, will allow for intuitive navigation in both digital and print formats, in line with the best international editorial practices.

This change not only responds to a global trend in the design of academic publications, but also to constant feedback from our community of readers, authors and reviewers. In an environment where information overload is a constant challenge, it is essential to ensure that the presentation of articles facilitates understanding and access to knowledge. The evolution of our visual identity is therefore an extension of our editorial philosophy: quality, clarity and accessibility.

In addition to this aesthetic renewal, in this editorial note we wish to reaffirm the path initiated seven years ago with the consolidation of the policy of special monographic issues, published each year in the fourth issue, namely: SMEs (2019), Organizational Studies (2020), Critical Accounting (2021), Marketing and Consumer Behavior during and in overcoming a pandemic (2022), Thinking Organizational Studies from the reality of its object of study (2023), Corporate Financial Decisions (2024), Accounting and Sustainability Reporting in Emerging Economies (2025) and Practice and Process Studies in Latin America (2026). These issues have allowed Innovar to offer a privileged space for the analysis and advancement of specific topics within the disciplinary fields of management and accounting, bringing together national and international experts for a broad and open discussion.

Given the success of these initiatives and the growing participation of the academic community in the different calls for papers, we have decided to move towards a medium-term strategy that contemplates the possibility of several special monographic issues in different disciplinary fields. In particular, we seek to strengthen the presence of research in management and accounting, two fields with a scientific production in constant growth and whose problems merit spaces of thematic focus that allow us to address challenges, relevant discussions and current issues.

In this sense, the editorial team of Innovar has been working on the design of strategies to bring together researchers from different regions and academic traditions to enrich the discussion in

these fields. The diversity of approaches and methodologies is key to the development of knowledge, and fostering these spaces for dialogue will contribute to the consolidation of broader and more collaborative academic networks.

Innovar's history has always been one of transformation and continuous improvement. With this graphic renovation and the consolidation of the monographic issues, we reaffirm our commitment to academic excellence, editorial rigor and the dissemination of relevant knowledge for the development of our disciplines. We thank our community of authors, reviewers and readers for accompanying us in this process of evolution and invite them to continue actively participating in the construction of an editorial space of high quality, impact and visibility.