

## Editorial No. 99

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### JEL CODES

M10, M20, M40

### RECEIVED

01/01/2026

### APPROVED

01/01/2026

### PUBLISHED

01/01/2026

### SECTION

Editorial

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**Abstract:** Innovar is a publishing project with more than three decades of experience and recognition, aimed at disseminating research results and promoting academic debate in the fields of management, accounting, and social sciences. Its work has permanently linked the Faculty of Economic Sciences of the National University of Colombia with national and international academic communities. The year 2025 ended with a milestone that fills us with pride and poses a greater challenge: we received more than 405 submissions, a record that confirms that we are one of the most popular journals in the field in the region. While this growth is a sign of confidence, it also significantly increases the editorial workload. Therefore, all our efforts have been focused on managing this demand without compromising the quality, transparency of the evaluation process, or the rigor of our publication criteria. True to our public vocation, we work closely with the Faculty of Economic Sciences in open discussion forums, such as the panel on criticism in the economic sciences at the Clacso conference, where Innovar and Cuadernos de Economía contributed their experience to reflect on economic knowledge in Latin American contexts. I am deeply grateful to the panelists, speakers, authors, and the audience for sustaining a demanding and pluralistic dialogue.

**Keywords:** editorial, accounting, management, academic communities, Latin America.

Suggested citation: Saavedra-Mayorga, J.J. (2025). Editorial No. 99. *Innovar*, 36(99). e125255.

<https://doi.org/10.15446/innovar.v35n98.123581>

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**Abstract:** *Innovar* es un proyecto editorial con más de tres décadas de trayectoria y reconocimiento, orientado a difundir resultados de investigación y promover el debate académico en los campos de la gestión, la contabilidad y las ciencias sociales. Su labor ha articulado de manera permanente a la Facultad de Ciencias Económicas de la Universidad Nacional de Colombia con comunidades académicas nacionales e internacionales. El año 2025 cerró con un hito que nos llena de orgullo y plantea un reto mayor: recibimos más de 405 postulaciones, un récord que confirma que somos una de las revistas con mayor convocatoria del campo en la región. Si bien este crecimiento es una muestra de confianza, también incrementa significativamente la carga del trabajo editorial. Por ello, todo nuestro esfuerzo se ha orientado a gestionar esta demanda sin comprometer la calidad, la transparencia del proceso de evaluación o el rigor de nuestros criterios de publicación. Fiel a su vocación pública, trabajamos articuladamente con la Facultad de Ciencias Económicas en espacios de discusión abierta, como el panel sobre crítica en las ciencias económicas en la conferencia de Clacso, en el cual *Innovar* y *Cuadernos de Economía* aportaron su experiencia para reflexionar sobre el conocimiento económico en contextos latinoamericanos. Agradezco profundamente a panelistas, ponentes, autores y al público por sostener un diálogo exigente y plural.

**Keywords:** editorial, contabilidad, gestión, comunidades académicas, América Latina.

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**Resumo:** *Innovar* é um projeto editorial com mais de três décadas de trajetória e reconhecimento, voltado para divulgar resultados de pesquisas e promover o debate acadêmico nas áreas de gestão, contabilidade e ciências sociais. Seu trabalho tem articulado de forma permanente a Faculdade de Ciências Econômicas da Universidade Nacional da Colômbia com comunidades acadêmicas nacionais e internacionais. O ano de 2025 encerrou com um marco que nos enche de orgulho e apresenta um desafio ainda maior: recebemos mais de 405 inscrições, um recorde que confirma que somos uma das revistas com maior repercussão na área na região. Embora esse crescimento seja uma demonstração de confiança, ele também aumenta significativamente a carga de trabalho editorial. Por isso, todos os nossos esforços têm se concentrado em gerenciar essa demanda sem comprometer a qualidade, a transparência do processo de avaliação ou o rigor dos nossos critérios de publicação. Fiel à sua vocação pública, trabalhamos em conjunto com a Faculdade de Ciências Econômicas em espaços de discussão aberta, como o painel sobre crítica nas ciências econômicas na conferência da Clacso, no qual a *Innovar* e a *Cuadernos de Economía* contribuíram com sua experiência para refletir sobre o conhecimento econômico em contextos latino-americanos. Agradeço profundamente aos painelistas, palestrantes, autores e ao público por manterem um diálogo exigente e plural.

**Palavras-chave:** editorial, contabilidade, gestão, comunidades acadêmicas, América Latina.

## Introducción

Innovar is a editorial project with more than three decades of experience and recognition, aimed at disseminating research results and promoting academic debate in the fields of management, accounting, and social sciences. Its work has permanently linked the Faculty of Economic Sciences of the National University of Colombia with national and international academic communities.

In the context of the publication of this 99th issue, I would like to inform our community that, as I will be taking a sabbatical dedicated to research, I will be stepping down from my responsibilities as director and editor-in-chief of Innovar as of February 2026.

Two years ago, I took on this academic and personal challenge with enormous commitment and a deep awareness of Innovar's decisive contribution to the development of public administration and accounting in Colombia and Latin America. Taking stock of this period, I am proud to share that we fully complied with the editorial plan for volumes 34 and 35, publishing six regular issues and two special issues on "Business financial decisions in emerging countries" and "Accounting and sustainability reporting in emerging economies," which aroused considerable interest in our community—receiving 43 and 30 manuscripts for each issue, respectively—and were successfully launched. In addition, we finalized the call for papers for the 2026 special issue on "Studies of practices and processes in Latin America" and defined the call for papers for the 2027 special issue, which will be published shortly.

One of our priorities was editorial modernization. To this end, we undertook a comprehensive redesign of the graphic guidelines in order to give the magazine a coherent, contemporary, and more recognizable visual identity. At the same time, we substantially updated our policies: we developed a manual of ethics and good editorial practices—aligned with benchmarks such as the Committee on Publication Ethics (COPE)—and a pioneering policy for the use and declaration of artificial intelligence, built with the support of experts. This effort has kept Innovar at the forefront of the editorial debate in Colombia and Latin America.

The year 2025 ended with a milestone that fills us with pride and poses a greater challenge: we received more than 405 submissions, a record that confirms that we are one of the most popular journals in the field in the region. While this growth is a sign of confidence, it also significantly increases the editorial workload. Therefore, all our efforts have been focused on managing this demand without compromising the quality, transparency of the evaluation process, or the rigor of our publication criteria.

In terms of visibility and impact, our goal has always been to transcend mere "citation counting" and enhance the international reach of the debates we promote. This vocation has been supported by a sustained and very significant growth trend in the journal's citation performance between 2017 and 2024, which showed signs of stabilization and maturation in the latter period. At the same time, we consolidated key achievements: Google Scholar's h5 index reached 25 points; Scimago's H index reached 19, and the Scimago Journal Rank (SJR) reached 0.168. Added to this is the significant growth in the average number of citations per article calculated using the Publish or Perish (PoP) tool. Beyond the figures, these trajectories confirm a genuine expansion of our audiences and a more dynamic transnational circulation of knowledge, seeking to achieve both academic impact and social relevance.

True to our public vocation, we work closely with the Faculty of Economic Sciences in open discussion forums, such as the panel on criticism in economic sciences at the CLACSO conference, where *Innovar* and *Cuadernos de Economía* contributed their experience to reflect on economic knowledge in Latin American contexts. I am deeply grateful to the panelists, speakers, authors, and the audience for sustaining a demanding and pluralistic dialogue.

I would like to extend my gratitude to the directors of the Faculty of Economic Sciences and the Library Department of the National University for their support of this publishing project, as well as to the editorial committee, the scientific committee, and the editorial team of *Innovar*: Daniel Santiago Malaver Rivera (associate editor), Ángela María Chica Fernández (editorial coordinator), and Sergio Villegas Rodríguez (editorial assistant), whose commitment, technical expertise, and sound judgment not only sustain the operation but also contribute to building the trust and prestige of *Innovar* in the academic community.

The continuity of a project such as *Innovar* rests fundamentally on the academic community that makes it possible and legitimizes it: authors who entrust us with their work, reviewers who rigorously evaluate it, translators and proofreaders who take care of every detail, and readers who discuss and take the debates beyond its pages. To all of you, my sincere gratitude.

Finally, it is with great pleasure that I introduce the magazine's new editor: Professor Mauricio Gómez Villegas, whose professional career exemplifies the rigor of academia and its notable impact on the public sphere. His previous experience as director and editor-in-chief of *Innovar* (2015-2017) and his outstanding, solid, and recognized teaching and research career attest to his editorial knowledge and his commitment to scientific quality and the dissemination of knowledge. I am confident that, under his leadership, the journal will expand its international reach and deepen its contribution to the contemporary debates that our field and our complex Latin American reality require.