

ABSTRACTS

About if Latin America Needs a Proper Labor Sociology Reflections from the results of the Colombian labor market research

Anita Weiss

The purpose of this article is to invite to the discussion about if Latin America needs proper labor sociology, with theories and procedures different of the developed countries. For this, the author works four (4) thematic axes. First and as an introduction, some frame general elements about the object of analysis are presented. Second, a context of the economic and managing Colombian situation is presented in several aspects, which leads to elaborate a reflection about the individualization process of workers in the Colombian industrial sector, being emphatic in how this process is related with the flexibility in the labor policies adopted in our country.

Some Thoughts About Public Accounting

Adolfo Dodero

The countable diversity avoids an indifference treatment of the accounting in the environment of the public sector. There is no perfect system but applications more or less adapted to the economic and management reality of each country. Starting from the polemics including into this, it is evidently to treat it into the university accounting programs.

In this article, first, it is planted the difficulty that exist for the delimiting of the Public sector, that is the field of action of the Public Accounting, to conclude that this one, because of its nature it is classified as Micro accounting of each institution of the government.

The public accounting is nor consequently classified as macro accounting, nor the non-profit firm but a register method applied individually to those who participate in the public sector. In the case of institutions that take the shape of private entities, although the owner is the State, it will adapt to the established accounting techniques for this kind of firms. If it is about some kind of law figures reserved only to the management of the accounting system, it must be established legally as

budget accounting or patrimony, or combination of both systems.

Next, the Conceptual Frame of Public Accounting is analyzed, for which, it is take up the categories of Accounting Principles, presenting the existing dichotomy between the acting rules of Public Sector and Private Sector. Here it concludes that even if it is true that some principles can be homologate in both systems, others necessarily have to be put into the Public Sector environment.

To extend the principles of patrimonial accounting to the budget accounting, is then, a difficult task and a sterile one: a budget handled with an exclusively reward criteria can furnish, for the expenses and income control, so poor information, as a balance built under a case criteria.

Finally, it approaches the problem of conciliate two points of view that has prime in the Public accounts: the Budget and the patrimonial accounting, to get to the conclusion that they are two different information systems that complete each other and for so, has to be treated as such.

Evolution of the Account Normative in Colombia

Ernesto María Sierra González

Observing the context in which the account norm in Colombia has evolved, since the Bilbao Ordinances until what today is known as the Accounting Normalization Period, the article starts from considering that accounting should not be seen as a variable isolated from society, but on the contrary that it develops in a changing world that introduce social, cultural, economical and political aspects.

Having into account that society is where exchanges are originated and when it evolves turn out to be production, distribution and consumption relationships. Resources that constitute the controlling purpose of the accounting discipline, which takes care of their own tasks of representation, measurement and valuation to satisfied the different information needs as they appear. There are then a number of people interested in such information and the State starts to intervene, regulating and orientating the change of accounting practices.

Due to the influence of the continental European system and the characteristics of development of the Colombian economy, the main source to develop the work is the normative associate with the accounting that has been produce through history in Colombia, showing different periods to those of economic history.

This way, four periods are proposed, characterized by particular historical cir-

cumstances, that conciliate transformations in the conception of the norm, as:

Hispanic period: Since the colony until 1853 (first commerce code)

Patrimonial period: Since 1853 until 1918 (establishment of the rent tax)

Fiscal period: Since 1918 until 1986 (First autonomous norm about accounting)

Accounting Normalization period: Since 1986 until our days.

It is justified to undertake the construction of a historical proposal of the Colombian accounting founded in its old normative expressions, since, they haven't been study until now, in a systematic way. The background, the current situation and the perspectives of the accounting norm, are elements without which it turns impossible to pretend a future projection. In addition, it can be establish how each stage and moments for which the economic structure has passed, has an influence in the account practice and in their most important contributions.

Competitiveness of Colombian Industry an evolution balance in the 90's

Florentino Malaver Rodríguez

This article makes a balance of the evolution of competitiveness in Colombian industry in the 90's decade. It is proposed a systemic conception of competitiveness that when it pleads for a "quality of competitiveness", ties this notion with the improvement of quality life in the country, with its development. Then it shows the fall in the competitiveness index in the industry during the decade, and points out that this one was associate to the damage of macroeconomic conditions, that fall into a rise of costs and the contraction of industry markets; also to the incidence of middle factors such as over-costs and delays resulting from the backwardness of productive infrastructures of the country, and over all, the "crisis" at the end of the decade in employment and science and technology, this is, in the two factors most important for the development of dynamical competitive capabilities. In the middle level, it is analyze and project also; the institutional developments come up to the treatment of the productive chains and clusters. Then, in the micro line are shown: the advances in government support to the management competitiveness; the need to bound these actions with other promotion mechanisms (such as clusters and chains); and the need to go deep into the study of changes occurred within the firms. Finally, in the state level it is take out

an evolution in the notion of competitiveness that opens the spectrum of the strategies towards developing it.

Public Management Searching Legitimacy

Pierre Muller

This article presents the seventh and last chapter of the book "The public policies" written by Professor Pierre Muller, in which he builds a reflection about the future of the State and Public Management.

To accomplish this goal, Muller's work attacks three main aspects: first, it presents an argument about the relationship between legal logic and management logic. Following, the author draws some major aspects in the valuation of public policies, arguing in particular about the problem of the rationalism of public action. Finally, some characteristic elements of the French model transformation about public policies are identified and presented.

Conceptual Development of Benchmarking and Thoughts of Practical Appliance Case: Enterprises With Biotechnological Process

Sandra Garavito Rojas, Elizabeth Suárez Uribe, Óscar Castellanos y José Stalin Rojas

Benchmarking at a national level has been considered into the management tools as a short time answer that implies the quantitative comparison but not the learning. For this application being right and it fits to the needs of the country, different considerations in its execution had to be incorporated to what is generally known as Benchmarking. It is essential to take into account elements that allow a context of this instrument to the management local culture that traditionally presents some obstacles when it comes to share information about its politics, process or strategies. With this purpose, a conceptualization exercise of the Benchmarking was undertaken for the specifically case of the biotechnological sector of the country, which allows, thanks to the proposals and recommendations of experts (in technological management, Benchmarking and biotechnology) to formulate a methodology of its own and a concept according to the expectations of the productive sector.

Arguments to Rethink the "Development"

María Luisa Eschenhagen

Development has been an issue of discussion since a few decades, in social sciences as in economics. These arguments, generally, are turned around the analysis about how to improve development, how or where to locate the Southern Countries, what ideologies to use to make development, etc. But it's necessary to change the angle of these thoughts, since it has been proved that many of these discussions haven't lead to any substantial suggestion to diminish the current problems in the so-called Third World. So, this paper pretends to approach the problem from a different perspective and considering new arguments, that until little time hasn't been taken into account and has been formulated in a very interesting way in the past years. The issue of the paper is to present three arguments to point out the need to rethink, from its basis, the concept of development.

In the first part a reflection about what is a world vision and its importance in a society will be made, analyzing how "development" due to its particular structure of thought was moving, and even eliminating, the great diversity of world visions and substituting, meaning, homogenizing them.

In the second part a short balance is made about the results obtained from the concept of development, after its systematic implementation in the last fifty years, taking two principal axes, poverty and environmental problems. Has the development attained his goals?

In the third part the concept of development is analyzed as a whole, avoiding to fall into the former analysis patterns (development –underdevelopment, center-periphery, etc.), but to review the development concept as a discourse, that generates its own dynamic to feed itself.

Subsidiarity as a Macro-Organizing Principle: The case of the European Union

Philippe De Lombaerde, Liliana Lizarazo Rodríguez y Gabriel Sánchez Avendaño

From the point of view of integration dynamics in the European Union, the subsidiarity principle has become a common word between journalists, politicians and econo-

mists without it is known exactly the conceptual dimension of itself.

In this contribution it's seek to explore this concept, towards its origin, its law character, its economic validity and its political use, to, then try to clarify it. It's important to stand out that even if exist subsidiary at different levels, here will be studied mostly at the level of the relation between the State and supranational, with emphasis in the European Union experience.

Retributive Fees for Hydric Contamination and its Application in Colombia: An Economic Instrument Towards Sustainable Development

Yecid Angarita Palma

The economy demands renewable and non-renewable natural resources and it's a user of residual absorption capacity that has the natural environment. But yet and differently to other economic transactions, these exchanges are not ruled by market relationships. According to the reports of the World Resources Institute and United Nations, Colombia has an availability of 33.630 cube meters per year for each person, which puts itself in the average situation of Latin America, which is almost five times bigger than the average world availability that barely reaches 7.700 cube meters. For Colombia, where hydroclimatic and topographical conditions guaranteed in mostly all the country a good water supply and a dense hydrographic net, however there isn't clear regulating politics for the use of water resources. Under this particularity, it is necessary the establishment of precise environmental politics. In this case it is analyzed the experience of the Regional Autonomous Corporations and Urban Environmental Authorities obtained during the process of implementation of the retributive fees for water pollution (Decree 901 of 1997) and it is analyzed if they harmonized with *sustainable development*. The implementation process in some Corporations is already in the last phase (41% of the entire Environmental Authorities are in this phase). This economic tool recently introduced in the country, tries to match the social costs with the private costs to diminish externalities, towards the internalization of costs.