

The decay of the socioeconomic conditions of many Colombian households as a result of the pandemic, added to social concerns that had already been evidenced (*i.e.*, in 2019) with regard to the financing of public education, the precariousness of employment, compliance with the peace agreement signed with the FARC, and the murdering of social leaders, ended in a national-scale strike that has extended for over 50 days (as of June 21, 2021). Certainly, there were some reform proposals, such as the tax reform, whose lack of solidarity and sensitivity in the way it was presented created social agitation and became the trigger for the current turmoil lived in the country.

Indeed, the passing of a tax reform bill focused on drawing more resources from the middle class, already hit by the pandemic (e.g., through VAT), while ignoring other sources of income associated with the wealthiest part of the population, was very unlikely once the partially estimated social costs of the pandemic and confinement measures were known. Based on data from the National Bureau of Statistics (DANE) for 2019-2020, the share of the Colombian population living in poverty went from 35.7 to 42.5%, extreme poverty figures increased from 9.6 to 15.1%, and inequality in income distribution, measured through Gini, jumped from 0.52 to 0.54. Consequently, the social unrest generated by the proposal, which also resulted in a rejection toward the Government's management, is not surprising.

Nevertheless, it is also necessary to acknowledge that situations such as those mentioned above are not the sole responsibility of the government in office, but the result of the lack of concrete and long-term policies aimed at objectives such as the continuous reduction of inequity, poverty, and corruption. This requires coordinated policies that, for example, contribute to the construction of a robust tax system that obtains a higher share from those with greater capacity to pay (*i.e.*, equitable), along with adequate financing of public education in all its levels and the promotion of economic sectors that could really boost employment generation.

None of this has been achieved, since critiques to the Colombian tax system, given its complexity, inefficiency and inequity, have been the same during the last 20 years (Clavijo, 2005; МНСР, 2020), while at the same time regulations such as Law 30 of 1992 keep the financing of public universities frozen since 1993. Added to this, the sustained process of deindustrialization in the country has been accompanied by an increasingly important role of sectors that are not labor-intensive, such as the financial sector, which has grown at a frantic pace (Villabona, 2015).

Faced with this scenario, solving the numerous problems that have summoned different social sectors onto the streets is a long-term task that requires coordination between public entities and the continuity of agreed policies, which ultimately means leaving political differences aside. Otherwise, the risk is that the current strike ends in temporary agreements that de-escalate protests just for some time, due to the wear and tear of the parties involved, without resolving the structural causes of social discontent. As an example, programs such as "*Matrícula Cero*" overlook the barriers to accessing public university education in Colombia, which cause that many young people make significant financial efforts in order to study, without ensuring they can be part of the labor market in the future under decent conditions.

In that regard, and according to the Colombian Ministry of Education (MEN, 2019), only 44 out of 100 students who enter their first year of education graduate from high school, and just 42% of those who finish school (around 18 individuals) can access immediately to higher education programs. Moreover, around 50% of those who enroll in higher education get to finish their studies and graduate, which not necessarily means they can find a job, considering that the unemployment rate among the young population (14 to 28 years old) during February-April 2021 reached 23.1%.

In short, promoting initiatives that momentarily favor a specific group, for example, public universities students, is just not enough, since these programs do not take into account sectoral-related problems, such as high dropout rates, the weak offer of public education, and the lack of decent job opportunities for young graduates. Generally speaking, this situation is also an opportunity to discuss many social problems that have been forgotten for decades, propose long-term actions led by the State (not the politicians of the moment), and think about long-term financing alternatives, which demands to reflect on the will of citizens to contribute to state-related purposes. Here, it is worth recalling a famous quote by Oliver Wendell Holmes, former Associate Justice of the Supreme Court of the United States: "Taxes are what we pay for a civilized society."

Now, as for the current issue of *Innovar*, I am glad to announce the publication of eleven new articles, which have passed a rigorous editorial and evaluation process. This edition is made up of three sections, "Competitiveness and Management," which includes five articles; "Innovation", adding two more; and "Management and Organizations", made up of four additional contributions. The documents hereby published were submitted by a total of 21 authors

coming from universities and research centers in Argentina, Brazil, Canada, Colombia, Spain, and Mexico. I trust this new issue will continue to generate interest in our readers, thus contributing to the development of Management Sciences, as a result of the hard work put in by the editorial team, authors, reviewers, and the Editorial and Scientific Committees.

VÍCTOR MAURICIO CASTAÑEDA RODRÍGUEZ

*Director – Innovar Journal
Associate Professor
Management and Public Accounting School
Economic Sciences Faculty
National University of Colombia, Bogotá*

References

- Clavijo, S. (2005). *Tributación, equidad y eficiencia en Colombia: guía para salir de un sistema tributario amalgamado*. Banco de la República. <https://www.banrep.gov.co/docum/ftp/borra325.pdf>
- Ministerio de Educación Nacional (MEN). (2019). *Informe al Congreso de la República junio 2018 - mayo 2019*. MEN.
- Ministerio de Hacienda y Crédito Público (MHCP). (2020). Reflexiones sobre la estructura tributaria colombiana. MHCP. <https://www.dian.gov.co/dian/Documents/Presentacion-Minhacienda-CEBT-18082020.pdf>
- Villabona, J. (2015). *Un país trabajando para los bancos*. Universidad Nacional de Colombia.