EDITORIAL

The beginning of the year 2021 was marked by a debate around the return to attendance, particularly in relation to classrooms, but not only the debate serves to illustrate the tensions between the desire to close the crises associated with the pandemic but also to reflect on the fears of the risks of meeting again when the threat is still present. Finding the balance between risk and hope is not easy, it is up to the leaders to make the best decisions during the still persistent uncertainty. But, if we have learned anything from the pandemic, it is that the most appropriate responses are collective, not individual, that solidarity and teamwork made it possible to reduce mortality rates and protect, to some extent, the most vulnerable economies, in addition to give continuity to life above death.

There are many challenges we face associated with the pandemic, including not losing sight of the future. This issue of the Administration & Development Magazine corresponds to number 1 of volume 51 of the year 2021, and accounts for the dynamism of the academy sti-Il in confinement, the efforts to reflect on the lived experience, and the validity of knowledge as a differential element of our species on the planet. Two articles focus on the value of education and the construction of new knowledge; The first collects the lessons learned and to be learned from the virtual educational process to which teachers and students were forced, and in which, as the authors of the article Towards better practices in online learning: promotion of self-regulation of the student body, the self-regulation capacity of the students is a critical learning factor. In the propositional part, the article presents a series of guidelines to reinforce the self-regulatory capacity of the students; an interesting contribution both for those who work in the field of learning theory and for those of us who are in the practice of teaching. The second article entitled the management of public administrative research and knowledge: territorial critical annotations, presents a reflection on the relationship between institutional capacity and performance in research and knowledge management, the article proposes an analysis of whether the administrative factors and politicians, or they are invigorating or hindering the investigative function, a central element for academic life. Among the factors that it is suggested to review is the relationship between the center and the territorial ones, an issue that reflects the current question of how to build capacity at the territorial levels, in all its dimensions.

Three articles present results of case studies in social policy, the first, Local social policies in Greater Buenos Aires: participatory and multilevel governance in social economy and childhood, focuses on illustrating the changes underway in local administrations, in the search for more efficient relational forms between the various actors involved, as well as between the different administrative jurisdictions. The trend identified is that multi-stakeholder and multi-scale approaches articulate inter-jurisdictional linkages and participatory structures already installed in the heart of the local management of social policies

in this region. The second article in this line is Methodology for the orientation of labor, productive and entrepreneurial inclusion of the "Pimpinera" population of Ipiales, Pupiales and Gualmatán, a text that presents the methodology developed to collaboratively characterize the population that is dedicated to the distribution of fuel without the legal requirements, "pimpinear"; This characterization was part of a broader project aimed at promoting the labor formalization of this population, interesting findings and challenges that I hope the readers will explore in depth. The third and last article in this line is entitled. Experiences of community aqueducts in Colombia, 1994-2020, this article reviews the role that community aqueducts have played in Colombia in the face of the fundamental right of access to water for domestic use, particularly in areas and how these management experiences build identity and social cohesion. As an invitation to a careful reading of this article, it should be mentioned that, for the year 2017, the Superintendency of Residential Public Services estimated more than 12,000 community aqueducts in the country (Vargas, 2018), and a study from 2013 mentioned that the aqueducts Community services provide this service to about 40 % of rural residents in the country (Moncada, Pérez and Valencia, 2013).

The following two articles to which I want to refer, deal with two fundamental elements for strengthening from different perspectives. The first, on participation, specifically participatory budgets, begins with the following question: Is political will enough for the Participatory Budget

to be successful? An element of deepening democracy that has been in force for more than three decades and has been extended to the global, but not yet consolidated. The authors of the article inquire about one of the variables considered fundamental for the advancement and sustainability of participatory budgets, political will; the research carried out in the Valencian Community in Spain, concludes that although the latter is a necessary variable, it is not sufficient, and requires the concurrence of other variables, such as the commitment of the various actors, the independence of the government's policy in power, and others that I hope the readers discover in the article. The second, Approach to public policies against institutional monitoring from the territorial approach, refers to institutional monitoring, that is, to the need to take the pulse of the efficient implementation of public policies at territorial levels, again emphasizing the need for build capacity at the territorial level, which is where public policies must become a reality.

On the other hand, there are two articles that address economic policy issues, one from the international arena and the other from individual experience. The article International double taxation on foreign direct investment in Latin America and the Caribbean presents evidence of the positive effect of double taxation in attracting foreign investment in the Latin American and Caribbean region. However, this evidence is not conclusive to the extent that contradictions are found in the findings, where one of the questions that emerges from the

article is whether the size of the economy is a variable to consider in the effects of double taxation treaties. in foreign direct investment. The second article entitled the presence of ethics and the recognition of the other in the entrepreneur for decision making presents an interesting reflection on the existing tension between profitability and solidarity faced by entrepreneurs, based on a project in which an instrument on ethics was applied to 411 entrepreneurs in the city of Medellin and its Metropolitan Area. The research points to the need to strengthen the training of entrepreneurs in ethics, to have business ethics codes that frame decision-making, and the incorporation of ethical behavior as a fundamental value of the axiological framework of the entrepreneurs.

Finally, I would like to refer to the article Evolution of organizational thought: a look from classical organization theories to post -bureaucratic and post - modern theories, which presents an interesting reflection on the various theories that attempt to explain the nature and behavior of organizations, and, from a historical perspective, contribute to the understanding of the changes that have occurred in the theoretical field and its correlate in the world of praxis. The article shows how we must know and understand the evolution of theories as a continuum of ideas in dialogue, which are transformed, but also maintain conceptual elements that articulate the various visions, and that enable the minimum coherence required to sustain a field of knowledge. given, in this case the Organization field.

To close, I must say that we will surely gradually return to face-to-face work, but as the great Greek philosopher Heraclitus said, "Everything flows, and nothing remains". The interesting and challenging thing about the return is precisely that nothing can be what it was, there is no possible return, we will have to know and learn a new reality in which virtual work will be part of the new normality, as will be the mixed forms of education and teaching, we hope that the hard lessons that the pandemic leaves us will help us to be more aware of our role in caring for life on the planet.

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