
Editorial 37-3 2024: Summary of articles and future special issues about qualitative accounting, artificial intelligence and about PLS-SEM

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Editorial 37-3 2024: Resumen de los artículos y futuros números especiales sobre contabilidad cualitativa, inteligencia artificial y PLS-SEM

We are pleased to announce that *Academia Revista Latinoamericana de Administración* (ARLA) received its journal impact factor (JIF) as part of the journal citation reports (JCR) 2024 release. Impact factors represent a journal's quantitative assessment compared to peer journals. The score is based on the number of citations from the previous year and the number of articles and reviews published in the previous two years. The journal has been granted two-year impact factor scores of 1.3 (1.2 on the previous IF). The inclusion of the impact factors of emerging journals has favored the position of ARLA, which has moved up to the third quartile in both the business and management categories.

In this issue, we publish eight research articles from authors and universities in five countries: Brazil, Chile, Colombia, Peru and Spain. A description of each article will be presented, as well as an invitation for the coming special issues of the journal. The articles of this issue are the following. First, an article about whether brand consumption and product category consumption bring more happiness. Second, a bibliometric study about the concept of entrepreneurs' well-being (EWB), the fact that entrepreneurs tend to be happier, more optimistic and enjoy higher resilience and self-esteem than others. Third, a study which identifies and prioritizes sustainable practices in last-mile logistics for small Brazilian e-retailers. Fourth, a case research method comparison between the work of a single organization handling different types of specialized public management institutions. The fifth article analyses the impact of transformational leadership on task performance in sales team members, considering the mediating role of leader-member exchange (LMX), perceived organizational support and work engagement. Sixth, an exploratory study about a cooperative integrating a native community of a reserved Amazon area into an inclusive value chain for export of caiman meat. Seventh, a study in six countries which shows that both firm characteristics and institutional and macroeconomic characteristics influence the



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capital structure of companies. The eighth study concludes that consumers prioritize environmental and social considerations in their buying choices.

The relationship between consumer happiness and branded product consumption is explored in depth by [Registro *et al.* \(2024\)](#). A total of 24.2% more happiness is reported by those who often recall top-mentioned brands than by those who rarely recall lesser-known brands. The association between brand consumption and happiness is reinforced by quality, trustworthiness, health benefits, novelty and individual preference. The study suggests that younger individuals, males, those with higher education levels and individuals with higher incomes derive greater happiness from consuming branded products. The significant impact of branded products on consumer happiness is underscored by these results, highlighting the importance of brand recognition and positive associations for enhancing overall well-being.

[Sierra-Casanova *et al.* \(2024\)](#) explored the evolution of research on EWB between 1992 and 2021. They used a bibliometric analysis to examine 525 scientific articles published in academic journals. This work provides an update to a study conducted by [Sánchez-García *et al.* \(2018\)](#) and also offers a dynamic perspective on the subject by establishing a current and organized conceptual framework. Their results suggest the need to examine whether re-educating entrepreneurs can positively influence their attitude and, therefore, their overall well-being. A change in mindset could have a significant impact on entrepreneurial behavior, as well as on how to approach business challenges. This article offers scholars the opportunity to position their research within this evolving field and allows the identification of new research avenues for further progress.

[Bonilla *et al.* \(2024\)](#) investigate sustainability integration in last-mile logistics of Brazilian small e-commerce retailers. The study underlines the significance of addressing all three dimensions of sustainability – economic, environmental and social – for long-term viability. The meta-model emphasizes both the importance of sustainable practices and the need for ethical decision-making processes. The recommended practices encompass cost optimization, air pollution reduction and employee well-being support. This study produced valuable insights into the challenges faced by e-commerce SMEs in meeting sustainability requirements through collaboration with small e-retailers and logistics experts. This study fills literature gaps and provides a comprehensive perspective on sustainable practices in last-mile logistics for Brazilian e-commerce.

[Cevallos \(2024\)](#) started with two research questions: (1) How is the specific organization of Chilean National Policy Council (NPC) structurally conceived within one public management framework? (2) How do the structures of National Policy Councils converge or diverge, which differences could be observed and what can this mean for public management? To do this, he analyzed the NPCs of seven organizations (television, fishery, education, sport, urban development, culture, arts and heritage and science, technology, knowledge and innovation) following [Yin's \(2003\)](#) multiple case methodology. His results show heterogeneity in the design of the NPCs with differences between them in their design and configuration. The novelty of this article is that it evaluates NPCs from different policy domains in an intra-country analysis, comparing their main characteristics and configuration in order to determine whether NPCs could be understood and treated as a single type of public organization.

[López-Zapata *et al.* \(2024\)](#) contribute significant insights into how transformational leadership, directly and indirectly, affects task performance in the cultural context of Latin America (Colombia), marked by high power distance and a perceived low aversion to uncertainty – contrary to a desired higher uncertainty avoidance. A structural equations model was analyzed utilizing the partial least squares (PLS-SEM) method based on data collected from a survey of 142 members and 19 leaders of sales teams in Colombian companies. Social exchange variables, including perceived organizational support and leader member exchange (LMX), mediate the relationship between transformational

leadership and task performance. Nevertheless, work engagement does not demonstrate a statistically significant mediating effect.

Guimaraes *et al.* (2024) conducted a qualitative study about a cooperative in a reserved Amazon area. The cooperative of farmers and fishermen, part of the native community, integrated an inclusive value chain for the export of caiman (alligator) meat. The cooperative contributed to the inclusion of extractivist residents in the value chain, income generation and poverty reduction. Remarkably, his inclusion enabled access to technology and markets, balancing economic, social and environmental factors. The entire process of production and distribution was sustainable, integrating key elements of the Inclusive value chain concept. This exploratory study follows the classic qualitative method, aimed at theory building rather than theory testing.

Díaz-Rivera (2024), analyze the influence of both firm-level factors and the broader institutional and macroeconomic aspects regarding the capital structure of Latin American firms, using as a theoretical framework the trade-off theory and the pecking order theory. The author uses the panel data methodology of firms from Argentina, Brazil, Chile, Colombia, Mexico and Peru during the period from 2008 to 2018. His results show that both firm characteristics and institutional and macroeconomic characteristics influence the capital structure of companies. This study has important practical implications that can serve as a reference for economic agents and professionals to consider institutional evolution and macroeconomic variables in decision-making. In academic terms, the results of this study validate conventional theories and highlight the incorporation of external institutional variables in the framework of the capital structure.

Ramirez Lozano *et al.* (2024) explore responsible consumption trends among Gen Z and Millennials in Peru's emerging markets. These consumer segments attach great importance to environmental responsibility. The study emphasizes the essential function of corporate social responsibility in meeting stakeholders' demands. Consumers prioritize environmental and social considerations in their buying choices. The text recommends investigating cross-cultural differences in responsible consumption and corporate social responsibility in other Latin American countries and among younger generations, namely Generation Alpha.

In this issue we have consolidated the change of the new editors-in-chief (Manuel Alonso and Gianni Romani), and a larger group of new associate editors, among them: Tales Andreassi (Entrepreneurship and Innovation, Fundacao Getulio Vargas); Juan Barahona (Innovation and Technology Management, INCAE Business School); Lorena Caridad (Organization Behavior and Change Management, Universidad de Sevilla); Marcia Juliana d'Angelo (FUCAPE Business School, Brazil); Simone Didonet (Marketing and Communication, Universidade Federal do Paraná, Brasil); Denis Forte (Finance, Universidade Presbiteriana Mackenzie); María Huertas (Entrepreneurship and Innovation, Universidad de Valencia); Orlando Llanos (Strategic Management, Family Business, Universidad San Sebastián); Vesna Mandakovic (Entrepreneurship and Innovation, Universidad del Desarrollo, Chile); Christiane Molina (Strategic Management, Family business, Tecnológico de Monterrey); María Jose Murcia (Sustainability and Social Innovation, Universidad Austral, IAE, Argentina); Patricio Ramírez-Correa (Innovation and Technology Management, Universidad Católica del Norte, Chile); María Luisa Mendez Teixeira (Organization Behavior and Change Management, Universidade Presbiteriana Mackenzie, Sao Paulo); Eduardo Torres (Marketing and communication, Universidad de Chile) and Franklin Velasco (Marketing and Communication, Universidad de San Francisco de Quito). The following associate editors remain with us: Jorge Ayala (Strategic Management, Universidad de Puerto Rico); Guillermo Dabos (Organizational Behaviour, Universidad Nacional del Centro de la Provincia de Buenos Aires); Rodrigo Uribe (Marketing, Universidad de Chile); Mauricio Villena (Public Management, Universidad Diego Portales, Chile). The new editors-in-chief Manuel and Gianni would like to publicly thank former editor-

in-chief Carlos Pombo for his work at the helm of the journal for so many years and the director and interim editor Enrique Ogliastri for facilitating the transition process.

We are working on several special issues and invite your contributions. A special issue about qualitative accounting is on the way, the in charge of which are Marcela Porporato, Daniela Senkl and Fernanda Sauerbonn. Another advanced proposal is about artificial intelligence (AI). We have a proposal for a special issue about articles using PLS-SEM (Advances in Management Using Partial Least Squares Structural Equation Modeling). The interested authors may check the website of the journal (<https://www.emeraldgroupublishing.com/journal/arla>) to upload their papers for the special issues as soon as they are available. Looking forward to your contributions, and wishing that you have a stimulating reading of the articles of this issue.

Manuel Alonso Dos Santos, Gianni Romaní and Enrique Ogliastri

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