Sustainable Managerial Transformation:

Leadership, Organizational Intelligence, and Sustainability in the Postmodern Era

English Edition

South American Publishing

Sustainable Managerial Transformation: Leadership, Organizational Intelligence, and Sustainability in the Postmodern Era (English Version)

Crisálida Victoria Villegas González (Ed.)

Daniel Román-Acosta (Ed.)

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Preface

We are living in a time of profound organizational transformation. The speed of technological change, sustainability demands, ethical challenges, and the reconfiguration of work are forcing us to rethink the way organizations are managed. It is no longer enough to optimize resources or achieve financial goals: we need to understand the complexity of human systems, recognize the emotional and ethical dimensions of decisions, and integrate innovation with a clear social purpose.

This book was born as a response to that need. Through a plurality of voices, approaches, and experiences, it offers a comprehensive view of management, anchored in critical reflection and a commitment to transformation. Each chapter not only contributes knowledge, but also sensitivity, perspective, and horizon. From strategic leadership to tax auditing; from sustainability to digital neurogastronomy; from transpersonal worldview to systemic thinking, this work weaves together ideas that invite us to imagine new forms of management. More than a technical compendium, this book is an invitation to view the organization as a living organism: with identity, history, contradictions, and the possibility of evolution. Throughout its pages, readers will find foundations, tools, cases, and models that can be applied in public, private, educational, or community contexts. But above all, they will find a proposal of meaning: management as a regenerative act, capable of generating not only economic value, but also human, ecological, and cultural value.

We therefore celebrate this work as a valuable contribution to academic and professional debate. A contribution that, without offering definitive answers, opens up new paths. And it does so through dialogue between different fields of knowledge, diversity of perspectives, and a commitment to a more ethical, conscious, and resilient organizational world.

Crisálida Victoria Villegas González (Ed.)
Daniel Román-Acosta (Ed.)

Introduction

Management is no longer a practice focused exclusively on resource administration, process control, and financial results. In today's context—marked by uncertainty, technological acceleration, sustainability demands, and cultural transformation in organizations—a critical and in-depth review of traditional management models is needed. Twenty-first-century management requires a more human, systemic, ethical, and regenerative vision.

This book arises precisely from that concern and from the conviction that organizations cannot continue to operate under fragmented or exclusively instrumental logics. Here we bring together six chapters that, from different disciplines and perspectives, address the new challenges of leadership, sustainability, fiscal auditing, digital communication, sensory innovation, and organizational spirituality. Although each chapter is conceptually and methodologically autonomous, they all share a common thread: the need to rethink management as an integral, situated, and deeply human process.

The structure of this work has been designed to allow the reader to progressively explore the different axes of transformation that define the new management paradigm. The text begins with a reflection on strategic leadership and collaborative communication; it moves on to the principles of business sustainability and metacognition in decision-making; it incorporates transpersonal and holistic views of the organization; it presents studies on innovation in digital environments applied to the consumer experience; and it culminates with rigorous analyses of tax auditing and fiscal performance.

Finally, the closing chapter proposes a reflective and integrative synthesis: a conceptual model called Regenerative Management, which articulates the book's lessons and findings around six key dimensions. This proposal does not aim to offer a finished framework, but rather to open a space for debate, research, and the collective construction of new ways of understanding management.

With this work, we hope to contribute to critical and creative thinking about contemporary management, stimulate dialogue between disciplines, and offer useful tools for both academics and professionals committed to transforming their environments through more conscious, ethical, and sustainable practices.

Abstract

This collective book brings together a series of research papers that address, from a critical and transdisciplinary perspective, the main challenges facing contemporary management. Through six interconnected chapters, topics such as conscious leadership, strategic sustainability, digital neurogastronomy, tax auditing, transpersonal thinking, and emotional management in complex environments are explored. Each contribution offers conceptual and practical tools for redesigning management practices from an ethical, adaptive, and regenerative approach.

The work proposes a new model called Regenerative Management, which integrates key dimensions for understanding and transforming 21st-century organizations: purposeful leadership, emotional innovation, institutional transparency, sustainability as a decision-making axis, organizational spirituality, and applied intelligent technologies. This vision breaks with fragmented paradigms and promotes a management practice capable of responding to the environmental, social, and digital challenges of our time.

Aimed at academics, professionals, and students in areas such as administration, economics, social sciences, and humanities, this book is an invitation to think of management not only as a technique but as a deeply human act, aimed at building more ethical, resilient, and conscious organizations.

Keywords: auditing, ethics, innovation, leadership, sustainability, transdisciplinarity.

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Chapter 01 / Capítulo 01

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Leadership, communication, and negotiation in collaborative management environments

Liderazgo, comunicación y negociación en entornos gerenciales colaborativos

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INTRODUCTION

Effective collaboration between institutions is essential for successful organizational management today. To achieve this, it is necessary to have strategies in place that enable coordination of efforts, sharing of resources, and the establishment of common goals. Leadership, communication, and negotiation are essential in this process. Strategic leadership fosters cohesion, while effective communication facilitates mutual understanding. Negotiation, for its part, enables the construction of solid agreements that benefit all parties involved in the management process.

Hence, this chapter proposes strategies for managerial collaboration. Leadership, communication, and negotiation in interinstitutional environments are structured around four fundamental aspects: strategic leadership, interinstitutional communication, and negotiation. In this context, organizations face the challenge of managing cultural, operational, and structural differences that can hinder the implementation of strategies that foster trust, transparency, and joint decision-making, which is crucial for achieving managerial cooperation. Therefore, an organizational approach based on adaptability and synergy building is required, one that not only optimizes available resources but also drives innovation and institutional growth.

DEVELOPMENT

Strategic leadership

Leadership is a set of skills that allows one to influence and motivate a group toward a common goal. According to Maxwell, leadership is influence, not power or formal authority, but the ability to influence others, guide them, and motivate them toward the achievement of a common goal. The author cited proposes five levels of leadership: position, permission, production, people development, and the pinnacle (Maxwell, 2013).

In positional leadership, people follow you because they have to, based on your title or position. Example: Napoleon Bonaparte. In permission leadership, people follow the leader because they want to, because they have built relationships of trust. Example: Princess Diana. In production leadership, they follow you because of what you have achieved, because they see tangible results and achievements under your leadership—for example, Elon Musk. In people development leadership, they follow you because you help them grow and invest in their personal and professional growth. Example: Martin Luther King Jr., and in pinnacle leadership, they follow the leader for who they are and what they represent, because they have reached the highest level of respect and influence. Example: John Paul II.

Peter Drucker (1973) argues that "leadership is raising a person's vision toward a higher goal." Daniel Goleman (1995) approaches leadership from the perspective of emotional intelligence, highlighting the importance of empathy, self-management, and social skills in strategic leadership. Warren Bennis (2010) defines a leader as someone who does the right thing and focuses on inspiring and developing others.

These definitions address different complementary aspects of strategic leadership. Bennis emphasizes ethics and inspiration as key elements in developing others. Drucker underscores the importance of strategic vision in driving both individual and organizational growth. In turn, Goleman emphasizes empathy, self-management, and social skills, showing that a strategic leader must also manage their emotions and understand others' emotions to build strong relationships and a healthy work environment. In other words, these approaches reflect that a successful leader must integrate ethical values, vision, and emotional skills to generate a positive impact on their team and organization.

There are different types of leadership, which describe how a leader makes decisions, directs their team, and handles different situations. These can change depending on the context and the leader's personality. The main types of leadership include autocratic, in which a leader has total control and makes all the decisions. Example: Alexander the Great. Democratic, this leader involves their team in decision-making. Example: Nelson Mandela. The transformational leader inspires their team to achieve goals beyond expectations—example: Mahatma Gandhi. The situational leader adapts their style to the situation and the team's needs. Example: Abraham Lincoln.

Leaders play a crucial role in creating and maintaining strategic alliances between institutions, including identifying key partners, building collaborative networks, and fostering long-term relationships, as well as building trust, which is the cornerstone of any successful alliance. Leaders must be seen as reliable and transparent figures, aligning the parties toward a common goal and ensuring that all institutions involved work toward the same objective. Authors such as Maxwell and Covey emphasize that leadership is based on the ability to inspire and build lasting strategic relationships to achieve the organization's objectives (Maxwell, 1998; Covey, 1989).

Inter-institutional communication

Communication between institutions must be clear, consistent, and aimed at strengthening collaboration. Some key principles are: (a) clarity and transparency—institutions must communicate directly and clearly to avoid misunderstandings and strengthen trust. (b) Consistency: the message must be coherent at all levels and aligned with the organization's values and objectives. (c) Cultural sensitivity: it is essential to understand and respect cultural differences between the parties. (d) Nonverbal communication: body language and other nonverbal elements also play a fundamental role in communication. Authors such as Joe Navarro point out that 93 % of communication is nonverbal, including gestures, postures, and facial expressions. Understanding and mastering these elements is crucial in inter-institutional interactions. (e) Use of technology in communication. Platforms such as Zoom or Microsoft Teams enable effective interaction between organizations globally, especially in a world where remote working is common.

Some keys to successful virtual communication: mise en place, a term used in gastronomy to describe the set of tasks that consist of organizing and arranging the ingredients and utensils a chef requires to prepare the items on the menu during a shift or service. Therefore, before an

online meeting, it is advisable to: have water on hand, go to the bathroom beforehand, review materials, set up the space, perform a technical check, mentally prepare, and avoid drinking coffee.

Use headphones and microphones: this equipment improves audio quality, prevents interference, and ensures the message is heard clearly—examples include Logitech H390, Jabra Evolve 20se MS Stereo USB, or Sennheiser SC 60 USB ML. Keep your hands free to take notes. Better sound quality allows you to show your hands on camera for more effective nonverbal communication.

Webcam: example, Logitech C922 Pro. A good webcam provides a clearer image, making it easier to interpret nonverbal cues such as facial expressions and body movements, and helping project a more professional image. Internet connection: Ensure you have a fast, stable connection. If not, avoid connecting other devices during the meeting to prevent slowing the connection. Likewise, ensure adequate lighting: natural light, if possible, by positioning yourself near a window. Use ring lights or lamps to improve visibility, which helps with better perception during the video call (Vos, 2016).

Emotional negotiation

This is a communication process between at least two parties aimed at reaching an agreement on interests perceived as divergent. Negotiation, as a method for resolving disputes and reaching agreements through dialogue, seeks mutual interests rather than a battle of positions. It is a process that aims to generate benefits involving two or more parties or agents (Fisher & Ury, 1981).

In any negotiation, although institutions have rules and policies, it is people who make the decisions. It is crucial to understand personal emotions, desires, and motivations to achieve effective, cooperative negotiation. One of the seven habits of highly effective people is to seek synergy.

In negotiation, this is rapport, which literally translates as rapport, but it is more than that. It is the creation of a positive, trusting connection between two or more people that facilitates fluid, authentic communication. In situations involving negotiation, sales, leadership, or even personal settings, rapport establishes a relationship based on empathy and respect, making people feel comfortable and willing to collaborate or share. Therefore, negotiation is emotional rather than rational (Covey, 2016).

Although people often believe that they make decisions based on data and logic, in reality, emotions play a much more important role. Fear, anxiety, ego, ambition, and feelings of safety or danger affect how people view a negotiation. To be a successful negotiator, it is essential to recognize and manage these emotions, both in yourself and in the other party.

Instead of entering a negotiation believing that you can persuade the other person solely with data or logical arguments, you should approach the situation with a deep understanding of how emotions influence human behavior. Recognizing the emotions at play, both your own and those of your counterpart, allows you to control the direction of the negotiation, creating a more collaborative and productive environment.

Active listening uses a technique called mirroring, which involves repeating the other party's

last words or most important words to encourage greater communication and understanding. This concept refers to the ability to understand the other party's feelings and perspectives without losing control of the negotiation. It does not mean agreeing with them; it means communicating that you understand how they feel. This reduces emotional resistance and opens the door to a more fluid negotiation (Voss, 2016).

Calibrated questions are questions that the other party can answer, but do not generate closed answers. They serve to buy time, give the interlocutor a sense of control, and, by answering, the interlocutor is providing helpful information that can be used later to one's own advantage.

Figure 1.1. Calibrated questions

Please do not ask how they are; label it! Labeling is a communication technique that involves naming the emotions or thoughts perceived in the other person. It involves observing their reactions, gestures, or tone of voice and expressing what you think they are feeling or thinking, without imposing or assuming too much.

For example, instead of asking, "Are you frustrated?", you could say, "This seems to be frustrating you" or "You feel like this is complicated for you." This technique not only shows empathy but also invites the other person to open up and correct or expand on what has been noticed, which is key in negotiation.

The 20 % Rule

It suggests that silence is a powerful tool in negotiation. Making strategic pauses allows the other person to feel heard and to continue talking, revealing valuable information or allowing their real position to be seen. In addition, silence can create a slight discomfort in the other party, motivating them to fill the void with more details, which can be key to identifying their true motivations or interests. Silence also helps to process what has been said without reacting impulsively, allowing for more strategic responses (Voss, 2016).

Use first names

A person's name is, for them, the sweetest sound in any language. Using it not only shows respect and attention but also helps establish a more personal and meaningful connection. This may sound like a simple tool, but using it in a negotiation exponentially enhances the connection with the other person and increases the chances of a mutually beneficial deal (Carnegie, 1979).

Risk aversion

This is known as prospect theory, which shows that people are more likely to act in response to losing something than to gaining something they do not have. The emotional response the brain experiences when losing something you had is much more significant than the pleasure of

obtaining something you desire.

In this sense, when negotiating, it is important to consider this "cognitive bias" (Kahneman, 1979).

The power of No.

No is quite important in a negotiation. Instead of saying, "Do you have five minutes?", say, "Is this a bad time to talk?" Once the person says the first no, the real negotiation begins. Once they say no, they will state their real objection. Your job as a negotiator will be to refute that objection (Voss, 2016).

Black Swans

Explore the idea that certain highly improbable and difficult-to-predict events, called black swans, can have a significant impact and transform our understanding of the world. In the context of negotiation, this concept suggests that being alert to hidden or unexpected signals can be crucial to identifying opportunities that could change the course of the negotiation (Taleb, 2007).

Black swans are unexpected or unknown pieces of information that can radically change the course of a negotiation. The idea is to be alert to hidden details that the other party is not revealing, but which could be fundamental to reaching a favorable agreement. Identifying these factors is key to successful negotiation, as they can introduce unexpected twists that give you an advantage.

Figure 1.2. Black swans

Identifying the leader in a negotiation is essential, as they can influence decisions and steer discussions toward favorable outcomes. In other words, they are the ones who put negotiation and conflict-resolution techniques into practice and, therefore, guide and encourage the team to make appropriate decisions that promote greater well-being within the organization.

Recognizing the leader allows for more direct and effective communication, facilitating conflict resolution and decision-making. A study published in the journal Aglala highlights that leadership in negotiation and conflict management is a fundamental element in the management of organizations, essential for achieving their objectives (Ayerbe and Mejías et al, 2020).

CONCLUSION

The importance of leadership in negotiation is highlighted, emphasizing that recognizing the leader facilitates communication and decision-making, and that a well-identified leader is essential to channel dialogues more effectively, reducing misunderstandings and accelerating conflict resolution.

Leadership in negotiation is an essential element of organizational management, meaning that companies or organizations require leaders trained in negotiation to achieve their strategic objectives. Without clear leadership, negotiations can become chaotic or inefficient, thereby affecting the organization's ability to resolve conflicts and advance its goals. In this sense, leadership in negotiation is considered not only a functional role but also a key strategy for organizational success (Ayerbe, Mejía et al, 2020).

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Corporate sustainability: cracking the code for the new standard in decision-making

Sostenibilidad empresarial: descifrando el código para el nuevo estándar en la toma de decisiones

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INTRODUCTION

The concept of sustainability has undergone various transformations since the 1970s, gradually becoming an essential pillar of global and business development. Its earliest meanings limited sustainability to the boundaries of modern economic growth in the face of the evident scarcity of available resources.

The MIT report proposed a study on the imminent dangers of accelerating unrestricted economic growth, as well as the potential devastating effects on the planet's resources, outlining in a way that was unprecedented at the time, a solid foundation for future discussions about the intrinsic interconnection between economic development and the need to conserve the planet (Meadows et al, 1072). Hence, the objective of this chapter is to argue for corporate sustainability as the basis for deciphering the code of the new standard in decision-making.

DEVELOPMENT

In search of corporate sustainability

Schumacher is considered one of the pioneers of sustainability as it is currently understood. In his work, he questioned the conventional economic model of the time, proposing an alternative that values a humanized, decentralized, and ecologically sustainable economy. His perspective emphasized the importance of evolving the paradigm of economic growth, directing attention to a model that considers human well-being and ecological limits as essential elements of development (Schumacher, 1973).

Subsequently, in 1987, the United Nations working group specializing in environmental issues, known as the Brundtland Commission, provided the official definition of sustainable development, describing it as development that meets the needs of the present without compromising the ability of future generations to meet their own needs. This definition marked a milestone by explicitly and comprehensively incorporating the ecological, economic, and social dimensions of development. This is how a comprehensive approach is being developed that considers the preservation of natural resources, social justice, and the much-defended economic viability as interconnected factors (Ozili, 2022)

By the 1990s, sustainability began to be incorporated more actively and popularly into the business sector. Despite occasional detractors, it should not be seen as a hindrance to financial success but rather as an opportunity to generate long-term value (Hawken, 1993). As the 20th century drew to a close, this perspective was reinforced by the introduction of the famous triple bottom line concept, which suggested that companies should assess their performance not only

in terms of traditional economic factors but also in terms of their social and environmental impacts (Elkington, 1997). This new perspective advocated an innovative approach to evaluating corporate success, expanding the scope beyond conventional financial indicators and ratios.

As a result, at the beginning of the 21st century, the notion of ESG (Environmental, Social, and Governance) began to gain firm consistency, even though the concepts of corporate social responsibility and environmental sustainability were already commonplace in corporate language. However, it was in 2004 that the term ESG gained notable popularity, mainly thanks to the publication of the report "Who Cares Wins" (United Nations, 2004). This report, prepared by the United Nations Global Compact in collaboration with respected participants in the global financial and banking sectors, promoted the incorporation of environmental, social, and governance factors into financial decision-making and investment procedures.

The report was crucial in formalizing the approach to environmental, social, and governance elements in the study of corporate performance and investment tactics. Its main proposal was that companies with strong practices in these areas would not only make positive contributions to society and the environment, but would also experience superior economic performance and greater long-term sustainability. The idea of incorporating ESG factors gained further relevance following the severe global financial crisis of 2008, which heightened concerns about corporate transparency, business ethics, and sustainability. This situation motivated both investors and companies to strategically incorporate these criteria into their decision-making to reduce long-term risks, enhance transparency, and comply with global sustainability principles.

This path of theoretical development reached its zenith in 2015 with the United Nations General Assembly's approval of the Sustainable Development Goals (SDGs), a global commitment to eliminate poverty, safeguard the planet, and ensure prosperity for all. The SDGs provide a global regulatory framework to guide the actions of governments, businesses, and communities toward a sustainable future. Their adoption highlights the importance for companies to adopt a much more comprehensive approach by incorporating sustainability principles into their strategy, not only as a moral duty, but also as a strategic benefit that will position them in a privileged place in a market that is becoming increasingly aware of this reality (Suescum & Suescum, 2024).

Interest in sustainability continues to boom, to the point that some of the pioneering authors who set out its principles in the 1990s are still generating new knowledge by incorporating fresh perspectives. Elkington's postulates thus evolve toward a much bolder and more revolutionary perspective on sustainability, suggesting a radical shift toward the conception and development of a regenerative capitalist system that not only reduces the apparent social and environmental damage of this economic system but also aspires to restore the ecosystems and social structures that have been so severely damaged (Elkington, 2020).

Using the metaphor of green swans rather than Taleb's black swan theory, Elkington explores the business opportunities that arise from incorporating disruptive innovation, cross-sector collaboration, ecological regeneration, and social equity into business models. This perspective charts the path to a new era of corporate expansion, driven by innovation in solutions that not only reduce negative impacts on the environment but also foster a regenerative and sustainable future for long-term business, primarily but not exclusively in those emerging markets where growth potential provides fertile ground for the planned implementation of such measures in seemingly dissimilar sectors ranging from agriculture and food to energy, or from large

technology companies to the development of new textiles and materials to supply the clothing and footwear market.

The same author argues that promoting sustainability today, amid so much market instability, where political and economic ideology sometimes fails to grasp the importance of the issue, and when the possible withdrawal of nations from global agreements to mitigate climate change is announced, can generate specific resistance and skepticism among business leaders, being practically like tickling sharks (Elkington, 2024). Although it may initially seem like a dangerous task due to the change in perception it entails, this initial resistance drives companies and corporations to be more innovative, as they come to perceive, understand, internalize, and apply sustainability as a competitive advantage rather than a burden, duty, or obligation.

The approach to sustainability in the business world must be systemic and fully interconnected in its three fundamental dimensions: economic, environmental, and social. These dimensions must be considered as a whole, with no priority or privilege given to one over the other, as each has characteristics that must be balanced to ensure sustainable development. An appropriate balance among these factors allows companies to make choices that promote their long-term prosperity and global well-being, while keeping environmental limits and social equity in mind (Elkington, 1997; Hawken, 1993).

The economic dimension focuses on how companies can be profitable in the long term without jeopardizing their commitment to society. This involves implementing sustainable business models that incorporate environmental and social elements into their strategies to generate quality employment, local economic growth, and technological innovation. The economic sustainability model promotes resource efficiency, energy sovereignty, and competitiveness (Reyes, 2021, in Suescum, 2024).

For its part, the environmental dimension is understood as the obligation of companies to minimize the harmful effects of their actions on the environment, which involves the effective management of natural resources, the reduction of emissions, and the application of circular economy principles, leading to a balance between human actions and nature (Campos & Bermúdez, 2020).

The social dimension promotes a strong commitment to social justice, human rights, and corporate social responsibility, and ensures that all stakeholders are involved in decision-making. This favors a more comprehensive sustainability that addresses social and environmental challenges cooperatively (Miranda et al., 2022).

As a result of a documentary review of academic databases such as BASE, Dialnet, DOAJ, Google Scholar, Scopus, WoS, Redalyc, and SciELO, conducted using Boolean searches with keywords, the most relevant articles from the last 10 years in Spanish and English were selected. After selecting, organizing, analyzing, and interpreting the topic, a corpus was obtained that deepens understanding and the process of deciphering the code of the new standard for sustainable business decisions, as presented in the table 2.1.

Deciphering the code for the new standard in decision-making

Given the dimensions that make up sustainability, managers and executives with decision-making power must break with the linear structure of logical-rational thinking linked to old management models, because today's business world demands a high degree of metacognitive

development from them for decision-making. Metacognition, as an essential component of decision-making, must be a fundamental pillar in managers' minds when addressing sustainability in their companies.

Managers with a metacognitive approach develop a deep understanding of their own mental processes when making decisions, which allows them to reflect on the implications of their choices actively and to critically evaluate the short-, medium-, and long-term consequences of their actions. This ability fosters a more autonomous and self-regulated approach (Loaiza et al., 2023), in which corporate leaders must not only manage profitability, which generates so much concern among shareholders, but also integrate social and environmental dimensions into decisions in an informed and responsible manner (Loaiza et al., 2023).

The development of this competency exponentially favors better sustainable decision-making, in which not only immediate results are considered, but also the lasting effects on society, communities, resources, the environment, and the economy, directly aligning their actions with a more sustainable and ethical future for the organization and its stakeholders.

Based on the theoretical and conceptual foundations, global statistics, and the most relevant academic research of the last ten years presented in Table 1, six fundamental criteria were determined that allow us to decipher the code for the adoption of sustainability in the configuration of the new standard that stands as a paradigm in corporate decision-making. The code incorporates essential strategic components across the dimensions of sustainability, the most widespread corporate practices, the reference regulatory frameworks, and the interpretation of financial information.

The criteria that underpin this transformational process are as follows: organizational culture, strategic management, technological innovation, open dialogue with stakeholders, sustainable investment, and continuous development of human capital. Together, they will not only redefine decision-making but also strengthen, enhance cohesion, resilience, and competitiveness within business organizations.

Organizational culture

Sustainability as a guiding principle in business management requires a strong commitment, backed by the will and determination to integrate these dimensions across all operational areas of the organization. Sustainable decision-making should not be driven by stakeholder expectations, but should, in turn, ensure the application of a coherent, structured approach conducive to sustainable development. It is necessary to set aside the cognitive biases inherent in the managerial decision-making process and adopt a metacognitive approach that puts the organization first, thereby making organizational culture the pillar of responsible management with projections to materialize a business legacy.

The effective integration of sustainability into organizational culture starts with the internalization of environmental, social, and governance values in every individual, promoted and strengthened from the highest levels of management to the operational levels. It is a matter of embedding these practices into the organizational DNA. A culture with strong roots in sustainability will facilitate the adoption of not only ethically and morally responsible practices but also foster a corporate mindset that emphasizes ongoing employee awareness and exemplary leadership from managers.

Table 2.1. Criteria for sustainable decision-making

Criterion	Authors	Research Title	Key findings
ORGANIZATIONAL CULTURE	Reyes, J (2021)	Organizational culture for business sustainability	The relevance of organizational culture for business sustainability is explored. It focuses on designing and implementing a program in a recycling company to transform negative cultural patterns. The research uses a mixed approach, combining quantitative and qualitative methods to diagnose and address problems in communication, interpersonal relationships, and management. The results show improvements following the program's implementation, as validated by national and international experts. The research highlights that achieving sustainability requires aligning corporate values with organizational practices.
	Carro-Suarez, J., Sarmiento-Paredes, S & Rosano-Ortega, G (2017)	Organizational culture and its influence on business sustainability The importance of culture in business sustainability business	This research on organizational culture in corporate sustainability applies sustainable development models to analyze how organizational culture impacts the social and institutional dimensions of sustainability. The results point to the need to integrate these sustainability principles into corporate culture, thereby contributing to economic development, responsible production and consumption, and SDG compliance.
	Moreno-Nichols, J & Alvarado-Borrero, A (2020)	Towards corporate sustainability. The change in organizational culture	Based on a documentary study, the authors argue that sustainability is no longer an option but a necessity that requires a profound change in organizational culture through the inclusion of values such as justice, equity, social justice, respect for the environment, and a genuine commitment from all members of the organization. The research explores how to achieve a sustainable organizational culture that overcomes initial resistance to change in this transformation process.
STRATEGIC MANAGEMENT	Plascencia, J., Nicado, M & Marrero, F (2021)	Strategic Management for Sustainability	This paper addresses a methodology for integrating sustainability into the strategic management of organizations, incorporating economic, social, and environmental aspects into business decision-making. To this end, it proposes a three-step approach: sustainable strategic design, strategy implementation, and strategy control. The methodology emphasizes processes, risk management, and compliance. It concludes by providing practical guidance for organizations to move toward sustainability through strategic management.
	Miranda, M., López, E & Vega, C (2022)	Towards a comprehensive perspective on corporate sustainability management	The strategic management of corporate sustainability is analyzed from a comprehensive perspective, integrating economic and social objectives and addressing the inherent tension between profit maximization and sustainability demands. The research highlights that a strategic perspective can generate competitive advantages and a balance between financial performance and social benefit.

TECHNOLOGICAL INNOVATION	Combent, E. (2020)	Planning and Sustainable Development in the Twenty-first Century	Planning for sustainable development in the 21st century is examined, and it is argued that such planning poses challenges. In light of these considerations, an approach is proposed that encourages deliberation and collective negotiation of alternative strategies, applying it to the design of climate policies and carbon pricing. It advocates rethinking the relationship between planning and sustainable development, grounded in stakeholder dialogue, to overcome social and political obstacles to implementing sustainability strategies.
	Rodelo-Calvo, L (2023)	The Relationship between Innovation and Sustainability in Organizations: towards the ideal balance between evolution and preservation	This article, based on a systematic review of the literature, provides a detailed analysis of the relationship between innovation and sustainability in organizations, examining how companies can balance growth and resource preservation. The study analyzes how innovation and corporate sustainability work in synergy, focusing on resource optimization and collaboration among different actors. The author concludes by guiding on integrating innovation into organizations to achieve a fair and prosperous future.
	Ortiz-Palafox, K., Silva-Robles, R & Valle-Sánchez, V. (2024)	Sustainability Driven by Innovation, Technology, and Education	This article explores how technological innovation drives sustainability in various regions through case studies in the energy, agriculture, and waste management sectors. It analyzes how disruptive education, through innovative approaches, promotes sustainability globally. It highlights the need to transform education and adopt technology to foster a more sustainable future.
	Juarez, M (2024)	Technological Innovation for Sustainability in Latin America	The article analyzes the impact of technological innovation on urban sustainability in Latin America, drawing on case studies of successful city-level digitization initiatives. The research explores how technology can promote sustainable development while assessing its environmental footprint. Technological solutions such as artificial intelligence and big data management are discussed, highlighting the importance of cross-sector collaboration.
OPEN DIALOGUE WITH STAKEHOLDERS	Palacios, C & Coppa, C (2015)	Sustainability report. Criteria and procedures in stakeholder mapping. A case study.	This case study examines the criteria and procedures for identifying and classifying stakeholders in the context of sustainability reports, focusing on how stakeholders should be appropriately determined to avoid arbitrariness, and applying the criteria of the AA1000SES standard and the Global Reporting Initiative (GRI). The resulting mapping considers economic, social, and environmental aspects, seeking to improve the transparency and quality of sustainability reports by providing a verifiable method for identifying stakeholders.
	Mejías, N., Echeverri, A & Vieira, J (2021)	Bibliometric analysis: the role of stakeholders in the sustainability of SMEs	Based on a bibliometric analysis of the role of stakeholders in the sustainability of small and medium-sized enterprises (SMEs). The research examines 1,258 documents from the Scopus database from 1994 to 2020, analyzing publication trends, influential authors, and subject areas. Customers, employees, suppliers, and the community are identified as key stakeholders that impact the sustainable competitiveness of SMEs.

	Contreras-Pacheco, O., Talero-Sarmiento, L & Escobar-Rodríguez, L. (2019)	Sustainability, stakeholders, and corporate crisis: a structured analysis of perceptions	This study investigates future managers' perceptions of the importance of stakeholders during an environmental crisis. A real case in Colombia is analyzed, evaluating how the interests of different groups (such as owners, employees, and the community) are prioritized in terms of influence, interest, legitimacy, and urgency. The results reveal a tendency to favor owners' interests over those of other stakeholders. It concludes that balancing the interests of all stakeholders is crucial for effective and sustainable management.
CONTINUOUS DEVELOPMENT OF HUMAN CAPITAL	Nuñez, I (2019)	Education for sustainable development: towards a socio-pedagogical vision	This academic article explores the integration of Education for Sustainable Development (ESD) into Latin American education systems. It focuses on the social responsibility of educational institutions and the need to transform pedagogical and curricular models. The study concludes with a proposal for an educational model that incorporates curricular spaces where students can identify and solve real problems in collaboration with their community.
	Vergara-Romero, A., Marquez, F., Sohergui-Ortega, R & Olalla-Hernádez, L. (2021)	Human capital: a key player in organizational sustainability	Based on an analysis of research articles, the authors explore various educational and training strategies to improve employee skills and competencies. They also analyze emerging sustainability trends in talent management and how they influence companies' long-term success. They conclude that technology and innovation are key to transforming learning and development within organizations.
	Linares, A (2023)	Social capital and sustainable human development.	The author analyzes how social capital can promote well-being and quality of life. The dimensions of human development are explored, including the economy, education, health, and equity. It concludes that it is crucial to consider the role of the Sustainable Development Goals (SDGs) in building social capital and addressing global social problems.
SUSTAINABLE INVESTMENT	Pastor, L., Stambaugh, R., & Taylor, L. (2024)	Sustainable Investing	This research analyzes the field of sustainable investing, focusing on the financial effects of environmental, social, and governance (ESG) criteria. It examines how investor preferences influence portfolio decisions and asset prices, highlighting the relationship between green inclinations and green premiums. It explores various sustainable investment strategies, including exclusion, ESG integration, and impact investing, along with the financial and non-financial motivations behind each. Finally, it presents empirical evidence on investor preferences, green premiums, green tilts, and climate risk.
	Edmans, A., Gosling, T & Jenter, D. (2025)	Sustainable Investing: Evidence From the Field	The authors examine portfolio managers' perspectives on sustainable investing by surveying 509 managers to understand how they incorporate environmental and social factors into their investment decisions. The study reveals that financial returns remain the primary motivation, even for sustainable funds. Managers hold diverse beliefs about the impact of environmental and social performance on company value and returns, which affects their stock selection, voting, and engagement actions. The differences between traditional and sustainable managers are less significant than is often believed, with both prioritizing returns. The study highlights the need for sustainable investment models that reflect delegated portfolio management and the heterogeneity of beliefs.

	Akala, C., Neuhaus, T., & Indrani O Leary Govender, I. (2022)	A Systematic Review of Sustainable Investment Approaches	This study, based on a systematic review of the literature by these authors, explores sustainable investment strategies, including socially responsible investment (SRI), environmental, social, and governance (ESG) factors, and impact investing. The research consolidates and compares studies on these strategies, identifying gaps in the existing literature. The research finds conceptual overlaps among SRI, ESG, and impact investing and recommends developing a more consistent conceptual framework.

Concrete actions require clear policies that harmonize each sustainability guideline and establish fully verifiable, measurable commitments. It is advisable to align these guidelines with the latest international standards and regulatory frameworks in order to ensure their implementation and ongoing monitoring. The benefits of a sustainable organizational culture not only drive exponential improvements in corporate reputation and legitimacy but also constitute a differentiating factor in global markets, enabling the creation of greater shared value through the consolidation of a business model evolving towards a more sustainable economy.

Strategic management

The holistic integration of environmental, social, and economic dimensions into sustainable strategic management allows companies to understand the trans-complex realities of the systems in which they operate. This combination helps consolidate their competitive position in the sector, ensuring operational performance aligned with global sustainability and corporate responsibility principles.

It is necessary to adopt an integrative approach to sustainability, as every decision made must consider the eventual mitigation of adverse impacts and negative externalities. This vision will allow business managers to identify, simulate, and evaluate multiple scenarios, based on the use of analytical tools that contemplate the practical and y determination of product life cycles, as well as materiality analysis, from which valuable, detailed, and substantiated information can be extracted to anticipate risks, reduce contingencies, and promote continuous improvement

Establishing performance metrics, monitoring systems, and continuous evaluation and reassessment processes in sustainability will enable reliable quantification of progress in implementing sustainable strategies within the organization. By adopting a system of clear, quantifiable indicators, business management can simplify the assessment of implemented corporate strategies, enabling timely adjustments and modifications based on objective, verifiable information. This will enable the organization to focus on improving its processes, supply chain, logistics, and operational activities, and on strengthening its competitive advantages.

Technological innovation

In an era in which disruptive technologies appear at a dizzying pace almost daily, where industry giants are engaged in a relentless race and where computational algorithms compete by emulating human intelligence, sustainable business decision-making cannot be limited to merely adapting outdated practices; instead, it requires a profound cross-cutting transformation and structural reconfiguration based on innovation and the adoption of new technologies.

Sustainability is the catalyst for a new organizational paradigm that drives companies to reorganize their operations under the principles of efficiency, the circular economy, environmental responsibility, and long-term value creation. Updating and incorporating technologies into new processes is crucial in the business evolution towards more resilient, sustainable, and resource-efficient approaches. The possibilities are endless for companies seeking to implement intelligent energy management mechanisms and systems, artificial intelligence-based solutions for process optimization, and renewable energy use to achieve eco-efficiency and energy independence.

Small advances in these areas will represent key strategies for the future in the transition towards more responsible production and consumption models, hence the importance of frequent

investment in research and development (R&D) for new eco-friendly, eco-efficient solutions that promote circularity. The planet has a multitude of resources, but as they are scarce, companies must prioritize maximizing them, minimizing waste and scrap, and promoting practices aligned with circularity. This paradigm not only advocates energy optimization but also promotes the creation of new business opportunities through research, reuse, and the recovery of materials.

Technological innovation cannot be conceived in isolation within an organization, but requires close collaboration throughout the value chain. Cooperation with partners, suppliers, and research centers to adopt sustainable technologies is imperative, as knowledge exchange and the creation of new solutions will accelerate the transition to inclusive models

Open dialogue with stakeholders

Individuals, as the recipients of sustainable business decisions and practices, play an important role in corporate decision-making processes. This prominence transcends the traditional role they have played in the production chain or value chain, or as stakeholders in the business environment. Decisions made within the framework of sustainability must adopt an integrative approach that considers the knowledge, feelings, and needs of the various actors to consolidate a clear commitment to the well-being of the people and communities affected by corporate operations.

The active role of stakeholders in the decision-making process is a cornerstone of sustainable management and is non-negotiable in achieving sustainability. To this end, it is necessary to adopt an inclusive perspective that encompasses all relevant stakeholders, including employees, customers, suppliers, and local communities. Their direct participation ensures that decisions not only respond to corporate needs or shareholder interests but also create an agenda of respect, collaboration, and promotion of social, economic, and environmental interests.

It is crucial to create open, inclusive, direct, and transparent channels of communication that allow stakeholders to express their doubts, concerns, and expectations effectively. Feedback ensures that all stakeholders, regardless of their decision-making power, are heard and their opinions are considered. At the same time, fluid communication strengthens mutual trust, promotes cooperation, and proactively addresses challenges that arise during the transition to sustainability.

Monitoring should be established through mechanisms for continuous review and evaluation of the social and environmental effects arising from the company's activities, particularly in communities affected by its operations. Assessments should be standardized, systematized, and focused on detecting each adverse effect so they can be mitigated or corrected promptly. Achieving greater community participation and involvement in decision-making promotes the legitimacy and acceptance of the sustainable strategies adopted.

Continuous development of human capital

The ongoing training and re-education of human talent is a key element in ensuring the effectiveness of sustainable decisions. As we have seen, business sustainability is an active, long-term process, and its success or failure depends on the organization's ability to foster a culture of continuous, adaptive, resilient, and updatable learning. Sustainable decisions require a solid commitment to continuous learning from all members of the organization, as this ensures that the strategies and practices implemented are maintained and remain relevant to the scenarios that arise.

Companies should consider implementing professional development training programs in corporate ethics, sustainability, environmental awareness, and social responsibility, focused on all management and operational levels of the company. Each training program should provide workers with the resources and knowledge required to understand the relevance of adopting the guiding principles of sustainability in their daily tasks, creating a corporate culture that values social and environmental responsibility in decision-making.

Raising employee awareness of the importance of sustainability is crucial not only as a business requirement, but also as a moral and individual obligation that each can replicate in their homes and communities. By promoting a culture of commitment and shared responsibility, each individual in the organization can become an agent of change in implementing sustainable practices for the benefit of humanity.

It is important to note that education should not be limited to the company, but should be taken outside, promoting these environmental education programs in surrounding communities to raise awareness about sustainability and mobilize external stakeholders to take action. It is at this point that community participation becomes the foundation for society in building a more sustainable environment, enhancing the beneficial effects of corporate actions and strengthening the company-society link, to achieve extensive and exemplary social transformation.

Sustainable investment

By condensing the criteria described above, the foundations are laid for the execution of sustainable investments, which in recent post-pandemic years have gained tremendous popularity within the financial asset management industry, consolidating themselves as one of the segments that shows constant expansion, as it involves the integration of ESG criteria into financial decision-making in an integrated or separate manner.

Sustainable investment encompasses strategies ranging from ethical exclusion to selecting leading companies in sustainability, prioritizing those that demonstrate exceptional performance on ESG criteria or, conversely, avoiding those considered inappropriate or harmful to the environment. These ESG criteria cover areas such as carbon emissions, environmental impact, corporate citizenship, and human talent development, guiding investment decisions toward more responsible, sustainable practices. The market offers opportunities in ESG and green investments focused on reducing carbon emissions and combating climate change, recognizing that ESG investments encompass broader factors, including social impact and corporate governance.

To achieve a complete transition to sustainability, companies have two options: first, to become investment recipients by attracting large amounts of capital in a market with growing environmental concerns; or second, to diversify their financing sources by investing in the same sector they have decided to commit to and evolve in. Investments in companies with sustainable practices have much higher long-term returns than traditional investments, making them extremely attractive to global investors.

Increasing global regulations have reinforced the implementation of the SDGs, leading to a positive trend in which more companies are adopting more rigorous standards for their financial and non-financial reporting, thereby promoting greater transparency. To the point that ESG indices have gained significant importance as a tool for measuring companies' sustainability performance more objectively, both in active strategies and in their corresponding index funds.

Some indices, such as the Dow Jones Sustainability World Index (DJSI), are based on metrics that comprehensively assess ESG criteria, including economic, environmental, and social aspects, and are used by large financial giants in the design and diversification of sustainable investment portfolios. Over the last five years, the DJSI indices have proven to be extremely valuable tools for investors seeking to integrate ethical and sustainable criteria into their decision-making. The future of sustainable investment looks very promising, especially given the growing demand from millennial investors seeking financial returns while also being clearly concerned about the impact of economic activity on society and the environment.

Statistics reflect an upward trend, showing solid returns of 7,44 % over the last 10 years, 8,33 % over the last 5 years, and 11.49 % over the last year (SPGlobal, 2025). The growth expected in sustainable investment markets, based on technical and fundamental analysis, reflects a trend toward greater transparency and adoption of sustainability criteria within investment strategies, as indicated by the statistical data and figures analyzed. This is therefore a movement that is radically changing the status quo in which investments were traditionally managed.

FINAL REFLECTIONS

Sustainability in the business world has evolved from initial concerns about resource scarcity in production processes to the perception that, until a couple of years ago, it was considered a high financial risk, to finally evolving, consolidating, and being understood as an essential strategic element for strengthening resilience and competitive advantages in the globalized corporate world of the 21st century. In the beginning, the traditional capitalist models that governed business and entrepreneurship prioritized short-term profit maximization, immediacy, and a focus solely on income, relegating environmental and social considerations to the background and completely disregarding their importance, presenting an operational approach that was totally isolated from corporate reality.

Despite this, the progressive incorporation of sustainable policies and criteria (ESG) over the last few decades into the financial evaluation of corporate giants around the world has shown that companies, regardless of their size, sector, or market position, by integrating sustainability into their operational strategy, not only minimize their exposure to significant systemic risks, but also generate competitive advantages that allow them to capture considerable resources in the financial markets to leverage their operations.

The transition to a sustainable model can be deciphered and addressed using the identified criteria. By developing key factors such as organizational culture, strategic management, technological innovation, open dialogue with stakeholders, continuous human capital development, and sustainable investment, businesses will drive the transition from a predominantly reactive approach to a proactive one, where sustainability is not only justified in ethical terms but also as an operational necessity for ensuring the future viability of the business. Indeed, challenges remain, and there may even be minor obstacles to adopting these approaches, given the unusual short-termism in business, greenwashing, or regulatory fragmentation. However, this is where a fertile field emerges, underscoring the need to establish more substantial incentives that, because of their attractiveness, favor the transition to successful regenerative business models.

When deciphering the new standard in managerial decision-making on sustainability, companies should not take timid steps or limit themselves to brief approaches to the dimensions, symbolically adhering to sustainable standards or modest certifications. Instead, they must

commit to the process based on models of complex rationality oriented toward the development of humanity. Hence, the latent need to rely on multidimensional and multimodal approaches that integrate data analysis techniques, strategic foresight, and risk management to inform business decisions that are adaptive and oriented toward generating value in support of building a corporate legacy.

Opportunities for future research are identified around the impact of practices and sustainable development in different geo-economic business contexts, as the consolidation of the new deciphered standard that emanates from this business paradigm requires not only the redefinition of economic and financial incentives, but also a cultural change within organizations, where sustainability is established as a guiding principle that characterizes innovation, competitiveness, and systemic stability in the global business environment, creating a multiplicity of transdisciplinary bridges that allow companies to move forward with a vision oriented toward reversing traditional socio-environmental degradation.

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Transpersonalism and the managerial worldview of intelligent organizations

Transpersonalidad y cosmovisión gerencial de las organizaciones inteligentes

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INTRODUCTION

The world of transmodern organizations recognizes that success is viewed from various perspectives, among which we can first mention transpersonalism, a paradigm that, more than a philosophical discipline, is a way of integrating the experiences of each human being with a spiritual connection to the universe in a collective manner. It is being aware that the world does not develop without collective thinking, which allows the members of an organization to see that they are all part of the machinery that makes companies work.

Secondly, the managerial worldview, focused on the reality that companies have about the communication channels that currently move the universe, that is, the rapidly advancing digital age and human knowledge, referring to the fact that individuals move without traveling to spheres of production or acquisition of goods and services without having to be physically present in an office, but instead manage technological tools from anywhere in the universe.

Thirdly, the vision of intelligent organizations is combined with continuous and systematic learning. The people who manage this type of company use these two aspects to make it productive, through staff who are connected to them and respond to changes that arise, because their most important resource is their staff. If they are not in agreement with how they are managed, they can plunge them into uncertainty. If they do not remain in constant innovation, learning new ways of relating is not something to be taken for granted, since this new economic order makes individuals focus on collective learning while respecting individuality.

The above is the vision that management should be guided by today. However, the reality they face is different, even amid globalization. In this technological age, where man has broken down barriers to stay informed, some companies have a closed system, focused on aspects such as winning, being efficient, conquering new markets, without addressing other possibilities such as learning, communication, human talent, team learning, and shared vision, thus connecting all areas of the institution, among other aspects that lead to a unique and stable management model.

Furthermore, it can be observed that in the 21st century, some organizations with management based on traditional approaches do not draw on knowledge from fields such as economics, psychology, ecology, biology, physics, mathematics, religion, anthropology, engineering, and education, among others. This results in weaknesses in decision-making, in the emotional well-being of people, the institution, the surrounding environment, and the ecological system, as a balance that allows for social and collective impact. In line with the above, this chapter argues

for transpersonalism as a managerial worldview for intelligent organizations.

DEVELOPMENT

Transpersonalism: a comprehensive view of human existence

Transpersonalism is a field of study and a philosophical orientation that explores dimensions beyond the ego or individual self, integrating experiences of spiritual, transcendental, and universal connection. This approach seeks to understand human development beyond personal limitations, incorporating spiritual, psychological, social, and cultural aspects. It not only recognizes the existence of the ego but also explores the possibility of transcending it to access deeper levels of consciousness and connection with the cosmos (Romero, 2024, p. 199).

The vision that transpersonal psychology has of human existence is evident when it considers the evolution of man and the following stages: one of conscious knowledge, the other at the moment of sleep, which is the process of calm in the face of evolution. However, when the individual manages to suppress that state of languor or sleep, it is said that they already have consciousness. This is the method of transpersonal psychology as a science. Applying these principles to the managerial worldview will allow transmodern organizations to understand human relationships within their structure.

Using meditation, conscious breathing, induced vibration, mindfulness techniques, or full attention or awareness (a method that allows individuals to be aware of what they are doing, thinking, or feeling) are some of the tools that transpersonalism uses to access those states of tranquility, spirituality, peace, and tranquility, where man's senses are activated to be aware of his surroundings. These are traditions of Eastern culture, widely adopted in the West, as they bring people closer to spiritual knowledge. According to Salas (2020), among its leading exponents are:

Abraham Maslow, renowned for his theory of self-actualization, included peak experiences as essential elements of human development. Ken Wilber is a proponent of an integral perspective that encompasses the biological, psychic, social, and spiritual in a hierarchical model known as integral theory. Stanislav Grof, researcher of expanded states of consciousness through techniques such as holotropic breathing. Carl Gustav Jung, although not formally part of transpersonal psychology, laid the foundations for exploring spirituality within psychology with his concepts of the collective unconscious and archetypes.

Transpersonalism draws on various philosophical and spiritual traditions, including Eastern philosophy and ideas from Buddhism, Hinduism, and Taoism on non-duality and the transcendence of the self. Existentialism is the search for meaning and the exploration of individual freedom and responsibility. Phenomenology is the analysis of direct conscious experience as the basis of human knowledge. For transpersonalism, human beings are more than just a physical body with an ego that is there to make them vain; they have and are balance, the universal essence that connects the biological and energetic bodies that move in the same spiral to make them aware of the universe around them.

There are distinct characteristics that explain transpersonalism, among which are multidimensionality and the integration of biological, psychological, social, and spiritual aspects of the human being. Approaching the understanding that the human mind operates on a transpersonal level through relationships with others, in organizations with coworkers. A comprehensive approach considers the individual as a whole, including their relationships with

their environment and the transcendental. That is, it transcends the physical and experiences to focus on the spiritual.

Transcendence of the ego explores experiences that go beyond individual identity. This allows for greater understanding of wisdom, creativity, unconditional love, and compassion. Transformative practice promotes techniques for personal and spiritual growth, such as meditation and conscious breathing. In organizations, it is a tool that supports healthy interpersonal relationships and enables high job performance.

Its principles include: the fundamental unity of being, that is, recognizing the interconnection between all aspects of existence. Transcendence of the ego, full development involves going beyond the limitations of the individual self. Exploration of expanded states of consciousness: these experiences are considered valid and essential for human growth—integrating ancient and contemporary wisdom, including knowledge from spiritual traditions and scientific advances.

Transpersonalism provides key elements for management training by integrating deeper human dimensions into business management. Some of these contributions include conscious leadership and promoting a holistic vision that combines empathy, creativity, and connection with the organization's values. Human potential development, helping managers recognize and enhance individual and collective capabilities. Ethical and sustainable decision-making, which fosters an approach oriented toward global well-being and sustainability. Stress reduction and improved organizational well-being can be achieved by introducing mindfulness and meditation practices into the corporate environment. Transpersonal leadership is that which transcends the personal, permeating the being's spirituality.

As an approach that integrates individual experiences and self-knowledge for human development, it has a significant impact on management in the following areas: in business practice, managers maintain a leadership style that is conscious of their own knowledge, actions, and reflections. In addition, they have the human capacity to be aware of the reality surrounding them and to connect with it, which is therefore innate in each individual.

Development of human potential through collective or group learning, teamwork, communication, and respect. Ethical and sustainable decision-making. Sustainable decisions are those related to the environment; protecting it is everyone's responsibility. Moral choices are those that management must address objectively without harming members or the company. In other words, it comprises a hierarchy of values that the manager or leader orders, guided by objectives and goals. To achieve them, they must confront them with their environment (with the entire work group) and analyze the possibilities of carrying them out.

Improvement of organizational well-being by using measures that contribute to the physical, emotional, and mental health of employees. This not only benefits employees but also increases productivity, helping avoid staff turnover and regenerate the company's image. Finally, it strengthens the organizational climate.

The transpersonal leader is characterized by self-managing their development in line with socially acceptable, ethical, and moral principles. This is interpreted as the manager who first self-evaluates, is aware of their transpersonal nature, and takes into account their own values while merging them with those of society and facilitating the development of others so that they reach ethical and moral levels. Understanding that the learning achieved by their employees is

a tool that enables the organization they lead to succeed, and that values such as ethics and morals are pillars of their own job satisfaction, they will perform better at work.

Remove the power to influence from the leadership process and replace it with the power to facilitate change. In other words, shift the influence over your collaborators so they understand the changes without compromising their own principles, culture, and beliefs. Consider the collaborator, the context, and yourself as fundamental factors of leadership (decision-making and change). Place human talent as a priority in decision-making, because you recognize them as your most important and irreplaceable investment.

Combine internal and external motivation to make them fundamental to individual development. Recognize that each person has their own motivation, which is why the motivation you provide must be in line with that of your team. To achieve this, you must understand each individual's needs, weaknesses, and strengths. Move from the self to the organization and to society, balancing and combining personal knowledge of oneself with organizational, social, and global expertise. Here, the transpersonal leader sets aside their ego to intertwine the knowledge they have as a spiritual and human person with that of their staff, the community, and the world to achieve balance in the organization.

Provide and promote meaningful meaning for their collaborators. In this characteristic, the leader uses learning to help the worker acquire new knowledge and strengthen what they already possess. All the contributions that transpersonalism makes to management are essential. The transpersonal leader is key to business success because, to carry out the mission of leading staff, they must first know themselves and recognize that meditation, yoga practice, and other relaxation techniques provide the foundation for building a solid team with values, ethics, commitment, and loyalty.

Transpersonal leaders can significantly influence management development by promoting a more conscious and holistic leadership style. To achieve this, they unify knowledge, learning, culture, and spirituality to articulate the motivations and limitations of their collaborators, enabling them to respond effectively to the challenges companies face in this global era.

Managerial worldview: a comprehensive perspective on transmodern management

According to Luna (2019), the managerial worldview refers to "a holistic and systemic approach to management that integrates philosophical principles, ethical values, organizational theories, and cultural perspectives (p.180)." According to this approach, the worldview seeks to understand and address the complexities of today's organizations by connecting their internal and external components and aligning them around a common purpose that benefits both individuals and society.

On the other hand, the comprehensive perspective in contemporary management must be proactive and encompass all the parts that comprise and involve it, to achieve more productive organizations that can exclude processes that do not add value, avoiding difficulties and uncertainties that arise and prevent them from achieving their goals.

The prominent representatives are: Peter Senge, considered a leader in organizational learning theory and author of The Fifth Discipline. Fritjof Capra introduced the systemic view to management sciences, emphasizing the interdependence between the elements of a system, and is an advocate of social theory. Edgar Morin contributed with his approach to complex

thinking, applicable to management decision-making. Otto Scharmer, author of Theory U, focused on conscious leadership and organizational transformation.

Its philosophical foundations are complex thinking, which emphasizes integrating multiple perspectives and disciplines to address management problems. Holism, whose central idea is that organizations should be seen as an integrated whole, where the parts interact constantly. Phenomenology enables us to understand individuals' subjective experiences within organizations—systematism, which views organizations as living systems in constant interaction with their environments.

Its characteristics: systemic, analyzing organizations as complex adaptive systems. Humanistic, it prioritizes the development and well-being of people in the organization. Innovative, it encourages creativity and adaptability to face challenges. Comprehensive, it integrates economic, social, environmental, and cultural aspects. Transformative, it seeks to generate a positive impact both inside and outside the organization.

Its fundamental postulates are that organizations are living systems that interact with a dynamic environment. Continuous learning is essential for organizational survival. Leadership must be transformational and conscious. Organizational success depends on collaboration and collective intelligence. Sustainability is a fundamental principle for management decisions. The guiding principles are: interdependence and recognition of the connections among the different actors and elements of the system; responsibility; and ethical and social commitment in decision-making. Creativity, drive towards constant innovation: balance, harmonization between economic, social, and environmental objectives.

His contributions to management science include: systemic models, tools for understanding and managing organizational complexity, conscious leadership, and promoting reflection and action aligned with organizational values: sustainability and the integration of long-term objectives with environmental and social well-being. Likewise, innovative strategies involve developing new ways to adapt to uncertain environments.

The managerial worldview provides key elements for the development of competencies in: strategic thinking, the ability to integrate external and internal variables into decision-making; transformational leadership, fostering an inspiring vision and shared values; change management, skills to lead organizational transformations; innovation and creativity, designing disruptive and adaptive solutions; sustainability and ethics, incorporating responsible principles into managerial practice. In short, the managerial worldview is nothing more than the organizational culture, the values by which an organization is governed, and the managerial activity of the leader, which can be summarized as the transformation of organizational values with respect to the values of each member of the organization.

The managerial worldview is related to the lives of human beings as they develop, with values that are not renewed but somewhat removed. In other words, they change when the individual, a company, or a community ceases to assign merit to them and assumes new values and mental representations of the world, the community, and the organization.

In addition, this approach promotes a sense of corporate identity among the workforce, recognizing that different cultural groups and subcultures deserve to share their perspectives to help them accept the values, commitments, and loyalties that influence how each person

responds to reality (Santos, 2018). Therefore, the managerial worldview is found within:

- Strategic thinking, in which there is greater participation by all the organization's staff, executing a process that, according to Silvestri (2010, p.88), is "democratic, with fluid communication between staff, the company, and the cultural environment in which the company operates, these being standards typical of strategic management" (Silvestri, 2010, p.88).
- Transformational leadership, which considers that part of its management approach is to motivate workers by transforming their attitudes and values, helping them to develop their potential for personal growth (Castillo, 2022).
- Change management: similarly, an organization with a managerial worldview must undergo change, which "requires the commitment of all the people who work there to participate and contribute their ideas and values to the change" (Pineda & Cortes, 2018, p.39). The managerial worldview focuses on comprehensive change.
- Innovation and creativity: "focuses on human talent, taking advantage of opportunities for effectiveness, efficiency, and job performance" (Córdoba et al., 2018, p.55). These are essential for achieving organizational objectives.

Intelligent organizations in transmodern management

Intelligent organizations are those that promote a continuous learning environment, integrating collective knowledge, innovation, and adaptation to respond effectively to environmental challenges. These organizations are characterized by their ability to evolve through the effective use of information, technology, and collaboration among their members. They argue that within the models of learning organizations are those that promote the management of the vast knowledge of all members and constantly change to meet market needs (Flórez & Lugo, 2019).

Learning is not about acquiring new information and skills, but rather a social activity expressed in many forms of collaboration. In addition, they can bring together and integrate different experiences, strengths, knowledge, and skills from the community. Furthermore, for these organizations, knowledge is a set of shared relationships and beliefs that result from the interaction between workers and the entire organizational structure that defines them.

In other words, the product of that knowledge is reflected in organizational competencies, without forgetting that from a cognitive point of view, learning occurs through codified, transmitted, and stored knowledge, to be used in conflict or problem resolution. Hence, these institutions create information exchange networks through which communication flows within the business system. The prominent representatives: Peter Senge, author of The Fifth Discipline, which introduces the concept of learning organizations. Chris Argyris and Donald Schön, pioneers in organizational learning, highlighted the concepts of single-loop and double-loop learning. Fritjof Capra contributed to systemic thinking, essential for understanding the interconnections within organizations. Otto Scharmer's Theory U offers an innovative approach to leadership and organizational transformation. Nonaka and Takeuchi, creators of the knowledge management model, based on the conversion between tacit and explicit knowledge.

Among their philosophical contributions is systemism, which views organizations as living systems and emphasizes the interconnection of their parts. Complex thinking proposes approaching organizations from a multidimensional perspective. The epistemology of learning, developed by Argyris and Schön, analyzes how organizations can reflect and adapt. Holism encourages integrating internal and external aspects into management.

Its characteristics are continuous learning and intelligent organizations investing in developing each worker's competencies (knowledge, skills, abilities, values, and attitudes). Systemic thinking they understanding the relationships between different organizational elements and their impact on the whole. They use it to evaluate a common problem or conflict in the organization, for which the employee acquires the skills to solve it by breaking it down into parts until reaching the whole. Adaptability, they respond quickly to changes in the environment. This strength is observed when an employee's duties are changed, they are promoted, or they are transferred to another franchise of the organization.

Likewise, knowledge management involves capturing, sharing, and effectively using knowledge. It is the best way to have information available when requested, as the entire structure knows and manages it. Innovation: They promote an environment that stimulates creativity and problem-solving. Through innovation, organizational effectiveness and efficiency are improved.

The fundamental principles of innovative organizations are: learning is a collective and continuous process; collaboration and communication are key to innovation; sustainability must be an integral objective of the organization; technology is a tool to enhance organizational intelligence, not an end in itself; adaptation to change is an essential skill.

As well as interdependence, recognition of the connections between internal and external systems; autonomy, promotion of decentralized decision-making; sustainability, consideration of long-term impacts in all decisions; transparency, promotion of a culture of trust and openness; and innovation, commitment to continuous improvement and creativity.

Its contributions to management sciences include knowledge management, strategies for capturing and using information effectively; transformational leadership; models that promote inspiration and collaboration; organizational adaptability, approaches to respond quickly to change and crisis; organizational learning models; tools to foster continuous growth and sustainability; and the integration of responsible practices in management.

Innovative organizations offer valuable lessons for training modern leaders, including systemic thinking skills, the ability to analyze problems from a global perspective, collaborative leadership, developing skills to encourage teamwork, adaptation to change, skills to manage dynamic environments, innovative management, the ability to implement disruptive solutions, and a focus on sustainability, integrating ethical and responsible principles.

Innovative organizations ensure continuous learning for human talent, to put the skills developed into practice, as this allows workers to understand complexity, take on responsibilities, tackle challenges, and pursue self-growth, thereby creating synergies through teamwork. "Companies must recognize the need to adapt to the constant changes demanded by the political, economic, and social environment and invest in internal resources such as intellectual capital, human talent, knowledge, and technology" (Navarrete & Sánchez, 2022, p.100).

For these companies, human talent is the most valuable asset within their structure and, therefore, the active capital that generates wealth and progress for the organization. Therefore, both inside and outside the organizational system, they are committed to knowledge management, focusing their efforts on strengthening the bonds between their workers, communicating, and creating an environment of trust that facilitates the acquisition of new

knowledge, the development of skills that add value to the company's activities, and the strengthening of social ties that will generate an organizational identity.

Transformational leadership inspires employees to exceed their expectations, achieving more than they thought possible at the outset. It is associated with satisfaction, effectiveness, and motivation. Intelligent organizations can adapt through continuous learning and develop strategies that enable them to outperform their competitors. Similarly, they are agile in their responses to maintain and retain their external customers, as well as to satisfy their internal customers, i.e., their human talent. Finally, it is known that this adaptability can be spontaneous or planned.

Learning models: this management model transforms individual learning into collective learning at the cognitive level, interpreting it as an exchange of ideas that improves practice and strengthens a common understanding for all. Meanwhile, at the social level, socialization transmits knowledge and enables workers with different perspectives to come together to solve problems through dialogue.

Sustainability: Smart organizations have the structure that allows them to pay attention to "the environment and take advantage of it as an opportunity to obtain special funding resources or participate in environmental projects with added benefits" (De la Rosa, 2021, p.1). However, attention to the environment is often driven by the obligation to comply with ecological provisions, regulations, standards, and procedures.

FINAL REFLECTIONS

To manage an organization in these times, when information is available to everyone, it is necessary to integrate spirituality, self-knowledge, learning, values, and experiences into a transcomplex process, as these factors interact with the motivations, emotions, and behaviors of human talent. This indicates that transpersonalism and the managerial worldview of intelligent organizations converge in recognizing that they work when managers understand the humanity and spirituality of their workers and consider their own individual and collective values to make organizations successful.

Therefore, it has been shown that managers who put self-motivation into practice are more effective at understanding workers' needs, weaknesses, and strengths in certain areas, fostering a sense of belonging and teamwork, and enabling them to make decisions in times of uncertainty. Spirituality can be seen as a motivational tool used by leaders in management. This allows workers to recognize that humanity has both a material and a spiritual side, and that, when combined, they enable better job performance. They are trained to understand spirituality.

To achieve this, the organization can implement the following: open spaces, meditation, meetings twice a month to discuss work-related or personal concerns, and talks on spiritual values that promote healthy coexistence in the workplace. All of the above elements support spirituality in business management, as the changes achieved through the application of the aforementioned strategies will foster loyalty and genuine commitment among employees, making them more productive and helping them make clearer decisions. In addition, they will give their work and personal lives meaning, significance, and purpose.

Similarly, it is important to mention the following characteristics of transpersonalism, the

managerial worldview, and intelligent organizations, noting where the three converge and the others that differentiate them. This allows organizations to consider them as management tools. These are shown in figure 3.1, which is based on the theoretical foundations of Moreno (2022), Luna (2019), and Rodríguez (2024).

Approach	Similarities	Differences
Transpersonality	Conscious leadership Development of human potential Sustainable decision-making	Improvement of organizational well-being Transpersonal leader
Managerial Worldview	Transformational leadership Innovation and creativity	Strategic thinking Change management
Intelligent Organizations	Knowledge management Transformational leadership Sustainability	Organizational adaptability Learning models

Source: Pérez, Juan (2024)

Figure 3.1. Similarities and differences

Organizational learning was evident in the three approaches developed, each associated with a leadership style. The chapter discussed three types of leaders: transformational, conscious, and transpersonal. Among their characteristics, learning is a plus for companies as it makes them productive and efficient. In addition, the relevance of the organizational learning models adopted by management enables the evaluation of the entire organizational structure, minimizing the risk of ineffective practices that a company may adopt if it wants to gain ground and take over the market in which it operates.

Another critical point is innovation and the ability to adapt to change. Not only must organizations adapt to change, but so must the entire structure, especially human talent, as innovation adds competitive value to the company, optimizing management, driving growth, and fostering flexibility, development, and the implementation of organizational strategies that enhance its dynamism and teamwork.

On the other hand, these approaches present sustainability as an essential part of organizations and environmental preservation. Among the principles of sustainable development they uphold, we can mention fair remuneration for workers based on their responsibilities within the organization and the implementation of social responsibility programs that support the creation of microenterprises. They also include helping with small urban agriculture projects and biodiversity protection programs, as well as topics on the importance of nutrition and balanced diets in the training program given to workers. There are several principles organizations can implement to preserve the environment.

Culture, values, spirituality, continuous learning, leadership, and decision-making promote an innovative and united work environment. In addition, the incorporation of transpersonal competencies in organizations, such as emotion, meditation, spirituality, and transpersonal

leadership, provides benefits that can be summarized in managerial competencies and organizational well-being. Consequently, improving employee well-being enhances productivity, internal communication, job satisfaction, teamwork, collaboration, and collective work, while fostering understanding among leaders, management, and workers.

Therefore, it is essential to promote an organizational environment that strengthens an enriching, productive, and cohesive workplace. Organizations must be open to continuing to innovate in the area of transpersonalism within companies, whether public or private, large or small, since understanding and managing issues such as spirituality, developing anti-stress programs, and understanding and controlling emotions represent an absolute opportunity to prosper in organizational development and leadership, extending prosperity, well-being, performance, the time spent on innovation translates into long-term success.

Transpersonalism represents an emerging paradigm that transcends traditional paradigms focused exclusively on the ego. It "focuses on the deepest virtues of the self, going beyond the personal to integrate spirituality and self-knowledge to develop the whole person (Moreno, 2022, p.32)." Furthermore, by integrating spiritual and transcendental dimensions into the managerial function, it offers a comprehensive vision that benefits both human development and the organizational sphere, emerging in principles and practices that promote conscious leadership, greater connection with universal values, and more ethical and sustainable business management.

In the intelligent organization approach, management maintains values aligned with those of the work team, and vice versa, recognizing that good management must be innovative, oriented toward developing workers' learning capacities, and focused on leading them to manage knowledge. To achieve this, they change the vision of work, where the benefits serve the collective and the company's development, fulfilling each worker's aspirations and allowing them to satisfy their basic needs (Rodríguez, 2024).

Similarly, the incorporation of skills beyond the human domain emerges as a fundamental pillar for sustainable development and the consolidation of organizational resilience, demonstrating their value and effectiveness across all hierarchical levels of the company or institution. Furthermore, these competencies within an intelligent organization enable them to address difficulties when they are identified within the organizational culture.

Therefore, the author considers that the following techniques for managing emotions can minimize difficulties, conflicts, or problems within an organization: Bioneuroemotion, a method that promotes health from a biopsychosocial perspective through the development of self-awareness and emotion management (Corbera, 2020, p. 2). Meditation and yoga practice relieve stress, improve well-being and work synergy, enhance team cohesion, communication, and performance, and improve interpersonal relationships (Larrubia, 2019). These techniques aid in employees' personal and spiritual development, promote better work performance and efficient management, and create a more conscious and harmonious work environment, which is crucial for innovation and sustainable growth.

In addition to all of the above, intelligent organizations must maintain transpersonal leadership, which "offers a respite and a new way of leading, based on empathy, awareness, and purpose" (García, 2024, p.1). It means obtaining tangible results in the medium term, because focusing on the overall well-being and spiritual development of each member of the

organization is fundamental. Although it sounds repetitive, this can be summarized in two guidelines: motivating and uniting the team around a shared vision. Adapting to this change brings benefits in individual and collective values, which are essential mechanisms for cultivating a resilient, assertive, solid work culture that adapts to the challenges that arise.

Finally, developing levels of awareness and adopting meditative practices are crucial for organizational learning, fostering a culture that values exchange and collaboration. Any organization that embraces these management practices will be able to overcome weaknesses, circumvent threats, improve strengths, and take advantage of opportunities. Therefore, promoting comprehensive and sustainable learning will improve both the quality of work and employee engagement, aligning with the vision of a culture oriented toward excellence and constant growth.

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Management of neurogastronomy from the social media ecosystem

Gestión de la neurogastronomía desde el ecosistema Social Media

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INTRODUCTION

In a globalized world marked by connectivity through technology, ancestral arts and knowledge that have defined the territory's and its people's customs and traditions, with cultural, social, and economic characteristics, are manifested. These disciplines have been part of humanity since ancient times and have evolved and transformed alongside scientific and technological advances to the present day, sustainably and in interrelation with other areas of knowledge.

In the particular case of gastronomy, it is defined as the art that studies the relationship between human beings and their way of eating and the cultural environment in which cuisine develops, with significance in the customs and traditions of a particular region, with a degree of influence on the cultural, social, and economic features that constitute it as an integral, complex art that also requires study from various disciplines of knowledge, giving it an integral character (Alfaro & Guevara, 2021).

Today, it has become a science that interacts with and draws on other disciplines such as biology, anthropology, sociology, philosophy, physics, chemistry, mathematics, psychology, economics, and more recently, neuroscience, giving rise to neurogastronomy (Iglesias, 2012: 2). Hence, the objective of this chapter is to interpret the management of neurogastronomy from the perspective of the Venezuelan social media ecosystem.

DEVELOPMENT

Gastronomic management

Considering gastronomic management as that which is intertwined with cooking techniques, nutritional data, and food sciences that transcend the professional handling of flavors and aromas in the preparation of a culinary dish, this discipline deals with various aspects of food and its influence on eating, together with management criteria and strategies that guarantee the sustainability and productivity of the business and its degree of influence on the population where it is located.

In the case of gastronomic organizations, these are as old as the history of humanity itself, as they satisfy one of the physiological needs of human beings, namely food, where their evolution can be observed in different areas ranging from home cooking to large industries such as restaurant chains and fast food.

Neurogastronomy studies human behavior by examining how the brain registers information during unique, memorable, and sustainable gastronomic experiences that generate memories and recollections, creating stories customers can tell in the future based on experiences of happiness. It is important to note that neuroscience has opened up a wealth of scientific

knowledge that validates and supports the development of strategies for creating successful business models in the gastronomic sector, alongside a subjective web of symbols and meanings specific to perception (Gessen, 2020).

Interviews were conducted with three gastronomic entrepreneurs whose initiatives have been shaped by the principles of neurogastronomy and by their use of social media. They have built their careers on these principles, structuring successful businesses around the senses, creativity, and innovation to develop genuine experiences as chefs who have risen to leadership and influencer status on social media within the gastronomic ecosystem. These interviews reveal seven interrelated categories in applied neurogastronomy: emotion management, eating as an ethnic act, food perception, service, atmosphere, creativity, and experiences.

Among these, the management of emotions and their influence on the perception of taste, based on positive emotions, and the results that negative emotions cause in gastronomic management. In fact, the significance of the act of eating transcends nutritional value and the instinct for survival and, as such, has accompanied human beings throughout their evolutionary journey, becoming part of their identity, defining them as individuals who also share with their social group, thus becoming a social event.

Neuroscience is a field that studies the functioning of the mind and brain, and how this influences experiences and how we perceive the world and reality. In this sense, it concerns the functioning of the brain and how it processes information from the environment through the senses, and the activation of stimuli that connect us to the perception of reality.

The way the mind works influences how food is perceived and, in general, the gastronomic experience that intertwines with emotions to generate memories of what has been experienced to such an extent that the experience becomes an unrepeatable, unique moment that generates happiness, that is, one that lasts in the memory. Neuroscience can also be applied to those who choose to eat healthily, and it even has therapeutic purposes.

However, neurogastronomy applied to the food industry has implications ranging from the use of neuroscience tools applied to management aspects in what constitutes neuro-management, specifically in human management, humanized service, the management of work groups and how they interact with each other, to aspects specific to gastronomic management such as the use of menu design, dish presentations, and all those aspects that have to do with the design of the experience, use of color, furniture materials, decoration, tables, chairs, which in general configure the elements of the concept and influence the customer's experience.

What is conceived when analyzing sensory congruence as the coherence that exists between the elements and the diversity of sensory stimuli experienced by the customer, intercepted with the expectations that the customer imagined of the experience, and what is actually being offered to them, is known as the moment of truth. This is nothing more than the validation of the decision-making process in the future, depending on the intention with which they went to the restaurant.

Another important element of applied neurogastronomy concerns the management of emotions. The use of elements such as music and lighting has a considerable influence on the gastronomic experience and the intensity with which it is experienced, so they must be considered from an ethical and responsible perspective. Similarly, elements of the environment,

such as color and decorations, constitute codes for transmitting and/or conveying information that relate to the customer, from increasing the intensity of emotions and sensory congruence to ethnic vision, and also through language.

Creativity is a process that depends on the individual, so that everyone can contribute. Through creativity, a relationship is established with the customer to meet their expectations and pave the way for surprise, creation, and the combination of elements that contribute to the customer's experience. However, creativity is related to the processes and methodologies that, on the one hand, guarantee results and, on the other, standardize the process. Although each person may have a personal style that aligns with the brand concept, it is also guided by the intention of offering the customer.

Experiences are shaped by elements that define them into two types: unique, authentic, and sustainable, which are characterized by being different from elements of the environment; therefore, the brain stores and validates them as authentic. The experience of tasting a dish allows the brain to connect from two points of view. During the validation process, it can connect with memories that evoke a moment of happiness, and through the elements of the environment, food serves as the link to evoke it.

New experiences aim to create memories that, in addition to being authentic, are validated by the brain as unique and enduring, shaping happiness. These memories will serve as the basis for future decision-making and as a reference point for pursuing happiness, which makes them memorable. Similarly, another element that intervenes in the experience is everyday life, as daily experiences are stored generically, without being associated with memories or sensory experiences; therefore, the brain stores them in a special place.

The flavor formula is a concept that describes the combination of ingredients, preparation techniques, and sensory experiences that create the perception of flavor in the diner's brain, through the combination of flavors, aromas, and other components, which, through understanding, can be combined with elements of the environment to generate and design experiences for the customer consciously.

Anthropology is a social science dedicated to the comprehensive study of human beings, encompassing their biological evolution, language, culture, history, and society. The act of eating is an ethnic act that has been characterized throughout history by the stories that are constructed when an experience is memorable. Through these stories, unique memories are constructed that, through narratives, contribute elements to identity and, from a gastronomic point of view, can be used to attract and connect with customers.

Ethnicity refers to the cultural identity of a group of people who share common origins, traditions, language, and customs. It is a social and cultural construct and can be influenced by factors such as religion, place of origin, history, tradition, and gastronomy. Including these elements in the design of dishes and restaurants significantly influences the customer experience, as customers feel more connected to them, which, among other things, provides security and confidence.

Ethnicity is shaped by language and by codes shared by people that relate to the creation of memorable moments and to customer decisions when choosing offers and commercial establishments to eat at, based on social events and interactions. Elements such as ethnicity,

code, and language also play a role in defining and identifying aspects of identity and everything that defines it.

Social media ecosystem

Social networks are virtual spaces organized to develop projects, integrate communities, set up services that would not otherwise exist, make decisions in complex times, and project themselves onto the global market using the full power of virtuality. They are cyber-worlds that, from a physical, statistical, or sociological perspective, view the internet as a living organism in which the generation of influence through communication strategies creates an ecosystem (Flores, 2009).

Considering the gastronomic sector as a social phenomenon, from different perspectives such as context, socioeconomic visions, and visions specific to individual traits with an emphasis on biology and neuroscience; which in the Venezuelan case are not linked to the existence of favorable environments such as aid through public policies, low interest rates, financing, and other elements that allow managers to consolidate and leverage themselves in the sector.

On the other hand, with the expansion of the internet and the massification of the services and benefits it offers in the context of globalization, a network culture has been generated, where the accumulation of knowledge, research, and innovations developed by the talent, imagination, audacity, and intelligence of network users, with experiences designed and executed by citizens without extensive technical training, making social networks participatory media that use communication, interrelation, and publication tools on the internet to facilitate and encourage the creation of content, goods, and services.

Among the characteristics of neurogastronomy in the context of the social media ecosystem, new areas of emerging knowledge are interwoven around the virtualization of organizations through innovation, consolidation, and positioning on social networks, analyzing the characteristics that contribute to the intellectual and social capital inherent in knowledge management and transversality, which requires experts in different disciplines of the social, human, and natural sciences.

Social networks are spaces for connecting with many people through screens and electronic devices, enabling communication through the elements of the business defined as brands. Brands allow customers to manage their emotions, enabling them to remember and connect with you, since they have no schedule. It is also necessary to manage time in order to foster memories and emotions that, through ethnic elements, codes, and multimedia, allow people to connect and interact until they consolidate their purchase or visit to the premises.

The use of social media has enabled the development of innovative concepts such as digital or cloud cooking, in which codes and ethnic elements that define people's personalities are transferred to these digital spaces, leveraging the tools neuromarketing provides to benefit the business.

A FINAL THOUGHT

Understanding how the mind and brain work in the perception of flavors, as well as the elements that make up the gastronomic experience, is not only in line with current management trends but also, from the perspective of applied neurogastronomy, is a process of personal transformation that goes hand in hand with understanding the customer's mind in order to

generate memorable experiences.

From this point of view, neurogastronomy was designed as an interdisciplinary process necessary to the creative acts of gastronomic experiences and is seen as a broad field of action that includes emotional and social aspects, as well as design and creativity. In its management, it has the opportunity to generate memories anchored to gastronomic experiences.

Similarly, managers' attitudes, values, and ethical considerations in the context of neurogastronomy management in the social media ecosystem must be understood in terms of their ethical responsibility to use the environment's elements and the effects this will have on customers. This process, which involves recognizing people's behavior based on the brain and nervous system's capabilities in shaping reality, allows for awareness, self-organization of change, and its effects on culinary work.

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Improvements in tax audit management to strengthen tax collection

Mejoras en la gestión de auditoría tributaria para fortalecer la recaudación fiscal

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INTRODUCTION

The primary function of auditing is to provide assurances that organizations achieve their objectives (Espinoza & Edmundo, 2021). Beyond evaluating and contributing to the improvement of corporate governance, auditing serves to ensure the effectiveness of risk management and internal control processes, guided by systematic and disciplined approaches.

In terms of tax collection, auditing enables the identification of deficiencies in collection mechanisms, such as failure to pay taxes on time (Liliana, 2023). In addition, it can reveal problems related to tax culture, such as tax evasion and non-compliance with tax obligations by taxpayers (Ibarra-Carrera et al., 2023; Granda et al., 2023; Miranda, 2023; Barberan et al., 2022; Sánchez et al., 2021).

The National Tax Administration Office (ONAT) is the agency responsible for managing and collecting taxes in Cuba. Its role is essential to ensure that the necessary resources enter the state budget, thereby financing essential public services for citizens. It is responsible for collection, but also conducts inspection and control activities to detect tax non-compliance, promotes a culture of fiscal responsibility among taxpayers, and combats tax evasion, thereby ensuring greater effectiveness in the country's tax management (ONAT Tax Portal, n.d.).

Hence, the objective of this chapter is to propose improvements to tax audit management to strengthen tax collection. To this end, the main thematic gaps identified in the literature will be analyzed, and strategies will be proposed to optimize tax compliance and reduce tax evasion.

DEVELOPMENT

Tax Audit

Tax auditing is defined as a set of techniques and procedures that verify the correct determination of the tax base, the calculation of taxes, and compliance with formal and substantive obligations (Carrasco-Paz & Erazo-Álvarez, 2021). It is considered a fundamental tool for detecting errors that affect tax collection, a process essential to business management, as it enables the detection of inconsistencies and the optimization of the tax burden (Lozano-Solano & Narváez-Zurita, 2021).

Likewise, this practice not only reviews tax returns and financial statements but also seeks

to establish the accuracy of the information submitted by taxpayers (Dugllay-Tenecela, 2023). The implementation of preventive audits has become essential, as these practices help mitigate tax risks and improve tax collection. A well-executed audit can contribute significantly to transparency and confidence in the tax system (Huaquino, 2023).

Although the existing literature highlights the importance of tax auditing, there are still thematic gaps that need to be addressed. For example, the need to improve the procedures for planning, executing, and communicating the results of internal audits in the public sector has been identified (Tamay et al., 2020). Another issue is the low readability of audit reports, which limits their communicative value (Benau et al., 2022).

Tax evasion is a considerable challenge to Cuba's economic sustainability. Despite the National Tax Administration Office (ONAT) 's efforts to conduct audits to ensure compliance with tax obligations, doubts remain about the effectiveness of these audits in identifying and preventing tax evasion. In this scenario, the Marta Abreu Central University of Las Villas, as the primary executing entity, together with the ONAT and the Provincial Directorate of Finance and Prices of Villa Clara, has promoted the territorial program Economic and Social Transformations.

This program includes the associated project Contributions to the Improvement of Tax and Budgetary Management at the Territorial and Local Levels in Villa Clara, whose central purpose is to address the limitations in taxpayers' tax awareness and the deficiencies in tax collection mechanisms, reflected in a tax deficit that affects 11 of the 13 municipalities in the province. These conditions suggest that current audit procedures have not achieved the effectiveness necessary to ensure efficient fiscal management.

Tax collection is vital for financing public services and promoting social and economic development; however, there has been growing concern about the high rate of tax evasion in Cuba, which not only negatively impacts state revenues but also erodes public confidence in the tax system. Despite a regulatory framework and established procedures for conducting tax audits, there is insufficient empirical evidence to support their effectiveness in identifying tax irregularities.

Current audits may lack adequate methodologies to detect complex patterns of tax evasion, limiting their ability to identify taxpayers who use sophisticated strategies to evade their obligations. The lack of ongoing, specialized training for audit staff can lead to ineffective execution, hindering an adequate assessment of tax compliance. The tax culture in Cuba faces significant challenges, including low awareness of the importance of tax compliance, which can generate resistance among taxpayers to cooperate with audits. The limited use of advanced technological tools in the audit process hinders the collection and analysis of data necessary to detect tax evasion.

The tax audit procedure comprises several fundamental stages that ensure the proper assessment of taxpayers' compliance. Figure 1 below describes the main stages and sub-stages involved in this process.

This shows the techniques/methods, i.e., the tools and approaches used in each sub-stage to carry out the audit. The evaluation criteria are the standards or parameters used to assess the effectiveness and relevance of the techniques applied. The interpretation of results refers to how the findings from each stage are analyzed and interpreted, enabling informed

decision-making. This outline provides a clear and concise overview of the tax audit procedure, facilitating its understanding and application in practice.

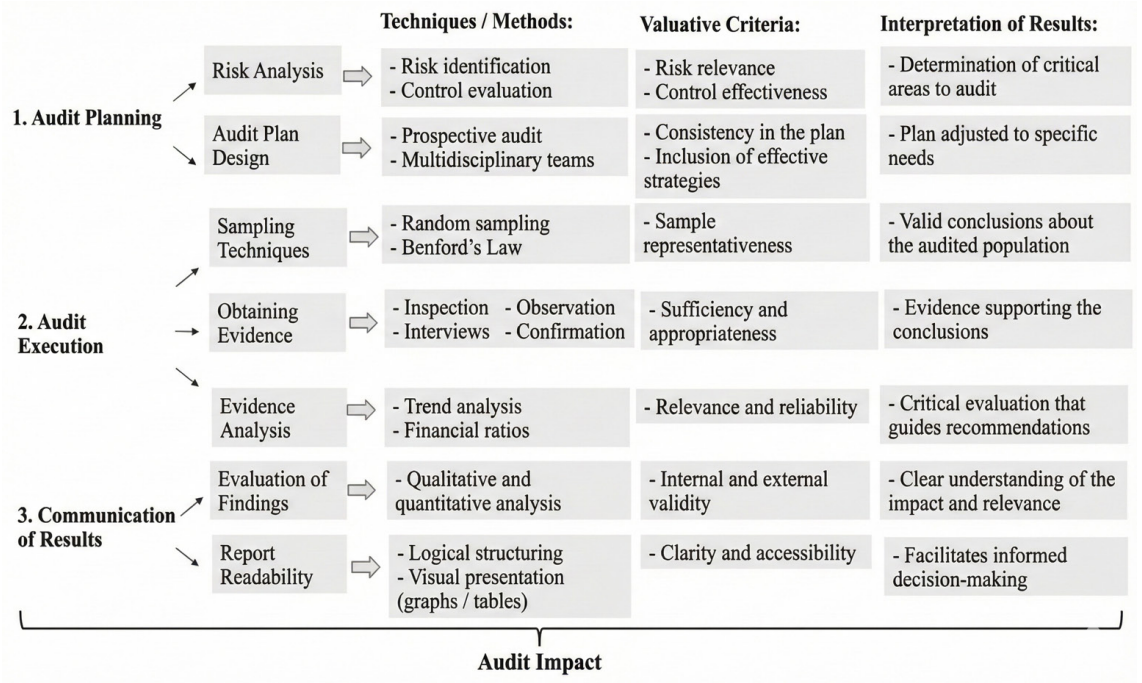

Figure 5.1. Tax audit procedure

First stage: Audit planning

The first stage, Audit Planning, is crucial to the audit's success, as it establishes the basis for the work. This stage includes Risk Analysis, which involves identifying vulnerabilities within the organization's tax system. The auditor assesses inherent risks and determines the controls necessary to mitigate them, enabling better targeting during the audit (Intriago, 2016).

Internal risks in tax administration are diverse and can significantly impact revenue collection. First, inadequate administrative management, characterized by unclear or ineffective procedures, can lead to collection errors, including failures in document control and account reconciliation, resulting in unaccounted or misclassified revenue. In addition, staff training is crucial; inadequate training for those responsible for collection can lead to operational errors, as untrained staff may be unaware of current regulations and the procedures required for efficient management.

On the other hand, reliance on inadequate information systems represents another significant risk; if these automated systems are outdated or vulnerable to technical failures, the accuracy of transaction recording and analysis is compromised. Finally, corruption and internal fraud pose a serious threat to tax revenues, as practices such as embezzlement or manipulation of accounting records can undermine the integrity of the collection system.

The external risks to tax collection are significant and can compromise the state's financial stability. One of the biggest challenges is tax evasion, where taxpayers use both legal and illegal

tactics to reduce their tax obligations, resulting in a considerable decrease in public revenues. In addition, economic changes such as recessions, inflation, or labor market disruptions can negatively impact taxpayers' ability to meet their tax responsibilities, especially during periods of economic hardship.

Furthermore, changing legislation introduces uncertainty for both tax administrators and taxpayers; the lack of clarity in the new regulations can lead to confusion and errors in fulfilling tax obligations. Finally, social and political factors, such as political or social instability, can influence public perception of tax compliance; events like protests, changes in government, or social crises can affect citizens' willingness to pay taxes.

Identifying risks in credit management, internal control, and digital technologies is essential to ensuring the integrity and efficiency of operations in any organization. In credit management, several key risks stand out. Financial risks include default, which can seriously affect liquidity and profitability if borrowers fail to meet their payment obligations, and overexposure, which occurs when excessive credit is granted to a single customer or sector, increasing the risk of significant losses in the event of difficulties in that sector.

Regarding internal control, compliance risks are critical; inadequate supervision can lead to regulatory breaches, resulting in legal and financial penalties, and to sensitive information leaking due to control inefficiencies. Operational risks are also relevant, as deficiencies in poorly designed processes can lead to execution errors and economic losses. At the same time, untrained staff may fail to follow established procedures, thereby increasing the risk of errors.

In the field of digital technologies, cyber risks are increasingly concerning. The growing reliance on digital systems exposes organizations to cyberattacks that can compromise critical data and lead to leaks of confidential information, affecting both their reputations and finances.

Another sub-phase of audit planning is the Design of the Audit Plan, which consists of developing a detailed plan that includes strategies for information collection and analysis. It should incorporate effective practices such as prospective auditing and multidisciplinary teamwork, which improve both effectiveness and practical learning (Sepúlveda-Araya et al, 2021; Melo et al, 2020).

To address the risks identified in credit management, internal control, and digital technologies, it is essential to develop strategic plans that not only mitigate these risks but also align with collection objectives. In credit management, the goal is to increase the recovery rate and minimize the risk of default. To achieve this, it is proposed to implement an automated credit assessment system that includes credit analysis, financial history, and payment capacity, and to establish clear, strict criteria for credit approval.

In addition, it is suggested that continuous monitoring be carried out through quarterly reviews of borrowers' financial status and that analytical tools be used to detect early signs of financial problems. It is also essential to offer workshops and educational resources on financial management and credit responsibility to borrowers.

In terms of internal control, the objective is to strengthen the integrity of the collection process and ensure regulatory compliance. To this end, a robust framework should be developed that includes segregation of duties, regular internal audits, and independent reviews, as well as

clear protocols for the receipt and verification of collection-related documents.

Ongoing staff training on internal procedures, tax regulations, and risk management is crucial to fostering a culture of compliance where each employee takes responsibility for the process. Likewise, annual external audits will be scheduled to evaluate the effectiveness of the internal control system and make necessary adjustments.

In the area of digital technologies, the goal is to improve the security and efficiency of the collection system. This involves implementing advanced cybersecurity measures, such as firewalls, data encryption, and multi-factor authentication, as well as conducting regular drills to prepare staff for potential cyberattacks. It is recommended to regularly evaluate and update technology platforms to ensure alignment with industry best practices and to invest in solutions that automate critical processes and reduce manual intervention. In addition, it is important to establish clear policies on the secure handling and storage of sensitive data and to implement a centralized system for tracking and analyzing collection-related data.

To establish effective control over revenue collection and align it with established objectives, it is essential to clearly define the scope, procedures, necessary resources, and implementation deadlines. The procedure covers key areas such as the receipt of documentation, which includes the collection of documents related to State budget transactions, the review and classification of these transactions received from collection agents, the entry of data into the automated system for analysis and reconciliation, the recording and reconciliation of processed transactions, and the generation of statistics and reports on collection and financial performance.

Specific procedures include appointing a Tax Officer to collect documentation daily, verifying that the Account Statements and Credit Notices match, classifying transactions by nature, digitizing documents, and ensuring all data is accurate. In addition, daily and monthly closings will be performed to ensure that records match bank balances, and monthly statistical reports will be produced and submitted to provincial and central management for review.

In terms of the necessary resources, specialized personnel will be required at each stage of the process, as well as administrative staff to assist with digitization and archiving. An automated system for managing collections and digital tools for verifying and tracking transactions will also be necessary. In addition, updated procedure manuals and standardized forms will be required to guide employees through each step of the process.

The implementation deadlines are divided into several stages: in the short term (one to three months), the team responsible will be established, initial training and staff orientation will be carried out, and the automated system will be implemented. In the medium term (three to six months), the systematic receipt and classification of documents will begin, along with monthly internal audits to assess progress. In the medium term (six months to one year), the automated system will be evaluated with adjustments as necessary, and regular reports on collection will be generated. Finally, in the long term (one year and beyond), an annual review of the entire procedure will be conducted to identify areas for continuous improvement and implement new technologies or methodologies based on emerging trends in tax management.

Stage 2. Audit Execution

Execution is the phase where planned activities are carried out. Sub-stages include sampling techniques, evidence gathering, and evidence analysis. A representative sample is selected to

make inferences about the audited population. Techniques such as Benford's law can be used to detect unusual patterns in the data (Valderrama et al, 2021; Bagua, 2023). At this stage, robust, representative sampling techniques, such as adaptive sampling, should be used.

Representative sampling techniques are essential to ensuring the validity and reliability of audit and revenue analysis results. This approach allows selecting samples of transactions or documents to be audited based on specific criteria that reflect risk and materiality. The process begins with a clear definition of the sampling objectives, which may include assessing the accuracy of revenue collection or identifying irregularities in transactions. An initial sample is selected using random or stratified sampling, taking into account factors such as amount, transaction type, and associated risk.

During the sampling process, all findings and observations are documented to assess whether the initial results indicate significant trends or problems that warrant adjustments to the approach. If irregularities are identified, the sample size is increased, or new categories are included for further analysis, and the process is repeated until a clear understanding of the overall status of revenue collection is obtained.

The final analysis involves comparing the results obtained with established standards and preparing a report that includes recommendations based on the findings, as well as suggestions for improving internal control processes. To carry out this process, trained personnel are required, including auditors with experience in sampling techniques and statistical analysis, as well as administrative staff to assist in data collection and organization. In addition, technological tools such as statistical software are needed to facilitate analysis, as well as computer systems to manage documentation and monitor the process.

The implementation deadlines are divided into several stages: in the short term (one month), the objectives and criteria for sampling will be clearly defined, along with staff training; in the medium term (one to three months), the initial selection of samples and the execution of sampling will be carried out; in the medium term (three to six months), adaptive adjustments will be made based on initial findings; and in the long term (six months and beyond), the final report with recommendations will be prepared and adaptive sampling will be continuously implemented as part of the regular audit process.

Benford's Law, also known as the law of the first digit, is a valuable tool for detecting irregularities in tax data because it states that, in many numerical data sets, the first digit is not distributed evenly. Instead of each digit from 1 to 9 having the same probability of appearing, smaller numbers, such as 1 and 2, tend to appear more frequently. The use of this law in tax analysis covers several key areas, including evaluating tax returns, reviewing accounting records and financial transactions, and detecting unusual patterns that could indicate manipulation or fraud.

The procedure for applying Benford's Law begins with the collection of a representative set of tax data, including declared amounts and reported income. Next, the expected distribution of the first digits is calculated according to this law, where the digit one should appear approximately 30,1 % of the time. In comparison, the digit nine should appear only about 4.6% of the time. A comparative analysis is then carried out between the observed distribution in the tax data and the expected distribution, using statistical tools to assess the significance of the differences. Anomalies are identified by detecting significant deviations between the two

distributions, which may indicate irregularities that require further investigation.

Finally, a detailed report is generated that presents the analysis findings, including graphs and statistics illustrating the discrepancies, as well as recommendations for additional audits or investigations into specific cases. To carry out this process, specialized analytical software (such as Excel) and personnel trained in auditing and statistical analysis are required to interpret the results. The execution deadlines are divided into several stages: in the short term (one month), the initial data collection and preparation is carried out; in the medium term (one or two months), the comparative analysis is performed; in the medium term (two to four months), the anomalies detected are identified and followed up; and in the long term (four months onwards), the final report is generated and the measures to be implemented based on the findings are discussed.

Obtaining Evidence

Evidence is collected through various procedures such as inspection, observation, and interviews. This evidence must be sufficient and adequate to support the auditor's conclusions (Valderrama et al, 2021). The collection of evidence is an essential component of the audit and control process for revenue collection and can be carried out through observation, verification, and analysis techniques. This approach ensures that reliable and relevant information is obtained for decision-making. The process covers several key areas, including direct observation, which involves visual inspection of processes and documentation; document verification, which involves checking the accuracy and validity of records; and data analysis, which focuses on the statistical and qualitative evaluation of the collected information.

Specific procedures begin with direct observation, which aims to understand operations in real time and detect possible irregularities. This includes visiting collection points and offices where transactions are managed, as well as documenting observed practices, including document handling and interaction with taxpayers.

Next, document verification confirms that the documents received are correct and properly supported; this involves reviewing credit notices, account statements, and tax returns, comparing opening and closing balances, and marking verified documents with a signature or stamp to record the process. Finally, data analysis aims to evaluate the collected information to identify trends, anomalies, or irregularities, using statistical tools to analyze data distributions and generate reports that summarize the findings.

Implementing this strategy requires trained personnel, such as auditors or analysts with experience in verification and analysis techniques, as well as administrative staff to assist in data collection and organization. Technological tools are also necessary, such as statistical analysis software (e.g., Excel) and document management systems.

The implementation timeline is divided into several stages: in the short term (one month), initial training of staff on observation and verification techniques will be carried out; in the medium term (one to two months), direct observations will be made at key points and an initial verification of documents will be carried out; in the medium term (two to four months), a comprehensive analysis of the collected data will be carried out; and in the long term (four months onwards), a final report with recommendations based on the evidence collected will be prepared and the process will be implemented as part of regular monitoring.

Evidence Analysis. Once obtained, the auditor must critically analyze the evidence to assess its relevance and reliability. This may include the use of technological tools that optimize the process (Reyes, 2023; Salcán, 2022). In this sub-stage, the auditor must conduct a critical review of the information collected to assess its relevance and reliability. This process involves not only a detailed review of the data and documents obtained but also the application of technological tools that optimize and streamline the analysis, allowing for a more accurate and efficient evaluation, enabling the auditor to identify patterns, anomalies, and trends that could indicate irregularities, thus ensuring that the evidence is robust and adequate.

Stage 3. Effective communication of findings

It´s essential to ensure that the results are understandable and applicable. This stage covers evaluation, findings, and report readability.

Evaluation of findings

The validity and usefulness of the results obtained are determined by considering internal and external validity (Rodríguez, 2024). In this sub-stage, it is essential to organize the findings logically and use clear language; in addition, it is recommended to include visualizations such as graphs and tables to highlight key findings. The findings, in relation to the ONAT's revenue collection control procedure, are divided into sections that address the objectives, scope, procedures, and responsibilities established in the corresponding manual.

First, the objectives of the procedure include establishing regulations governing the administrative activities involved in the control and analysis of revenue collection at the municipal, provincial, and central levels, as well as continuous improvement by eliminating regulations that are no longer aligned with the new procedure. The scope of the procedure covers transactions related to the state budget, including the receipt, review, classification, incorporation into the automated system, recording, and reconciliation of transactions processed by collection agents, as well as relevant documentation such as credit notices and tax returns.

The key procedures cover several stages: the daily receipt of documentation by the designated Tax Officer, the verification of balances in account statements, the review and classification of transactions to ensure their correct registration in the system, the incorporation of data into a computer system for analysis and reconciliation, as well as registration and reconciliation through daily and monthly closings. Staff responsibilities are clearly defined: the designated Tax Officer is responsible for collecting and verifying documents; the processor imports data into the system; the analyst reviews and classifies operations; and the specialist supervises the team, ensuring the quality of the information.

Table 5.1 is presented of the fundamental aspects, such as the objectives, which seek to establish rules and regulations for the control and analysis of revenue collection at the municipal, provincial, and central levels; the scope, which covers the receipt, review, classification, incorporation into the automated system, recording, and reconciliation of transactions; and staff responsibilities, which assign clear functions to Tax Officers (designated, processor, analyst, and specialist) to ensure an efficient workflow.

Finally, a comparative table (table 5.4) of key documents is provided, detailing their use in the process and highlighting their importance in verifying and controlling transactions. These visualizations are valuable tools for facilitating understanding of the procedure and its essential components.

Table 5.1. Key aspects

Aspect	Description
Objectives	Establish rules and regulations for the control and analysis of tax collection at the municipal, provincial, and central levels.
Scope	Includes receipt, review, classification, incorporation into the automated system, recording, and reconciliation of transactions.
Staff Responsibilities	Clear assignment of duties to Tax Officers (designated, processor, analyst, specialist) to ensure an efficient workflow.
Key Documentation	Credit notices, account statements, tax returns, and other documents related to transactions.
Regulatory References	Law No. 113 on the Tax System and other relevant resolutions regulating the procedure.
Prerequisites	Existence of budget payment documents prior to the start of the process.

Table 5.2. Distribution of responsibilities

Responsibilities	% of responsibilities
Tax Officer (Appointed)	30
Tax Officer (Processor)	25
Tax Officer (Analyst)	25
Tax Officer (Specialist)	20

Table 5.3. Receipt of Documents

Stage	Descripción
1	Receipt by Collection Agents
2	Balance Verification
3	Classification and Registration
4	Incorporation into the Automated System
5	Reconciliation and Daily Closing

Table 5.4. Comparative table of key documents

Document	Description	Use in the Process
Credit Notice	Daily summary of transactions carried out by collection agents.	Verification and control of transactions.
Account Statement Summary	Document summarizing the transactions carried out on a given day by banking institutions.	Bank reconciliation and daily monitoring.
Affidavit	Document acknowledging the taxpayer's taxable event.	Basis for tax calculation.

Reports should be clear and accessible, logically organized, and visually presented with graphs and tables that highlight key findings (García, 2024). In this sub-stage, a clean and orderly design should be used, with clear headings and a concise style. Review and edit reports to ensure accuracy and consistency.

A review and edit of the report on the collection control procedure of the National Tax

Administration Office (ONAT) is presented, with the aim of ensuring its accuracy, consistency, and clarity. This procedure establishes rules and regulations for administrative activities involved in the control and analysis of collections at the municipal, provincial, and central levels, and repeals any previous regulations that contradict this new approach. The scope of the procedure includes the receipt and review of documentation related to State budget transactions, the classification of transactions, their incorporation into an automated system, and the recording and reconciliation of operations carried out by collection agents.

Access to documentation is restricted to authorized personnel in revenue collection at different levels. Key roles within the process are defined, including the designated tax officer who collects the necessary documentation and other officers responsible for processing and analyzing it. Responsibilities are clearly outlined to ensure efficient workflow and adequate control. In addition, regulatory references supporting the procedure are cited, and prerequisites for its implementation are established. The process development includes specific steps such as receiving documentation, verifying balances, and correctly classifying transactions. All of this is complemented by a visual summary detailing the responsibilities of each role involved in the procedure, thus ensuring precise and effective management of tax collection control.

Table 5.5. Summary of Responsibilities

Role	Responsibilities
Tax Officer (Designated)	Collects documentation from collection agents
Tax Officer (Processor)	Imports files and enters information not captured
Tax Officer (Analyst)	Reviews, classifies operations, and issues reports
Tax Officer (Specialist)	Oversees quality, performs analysis, and manages relationships with collection agents

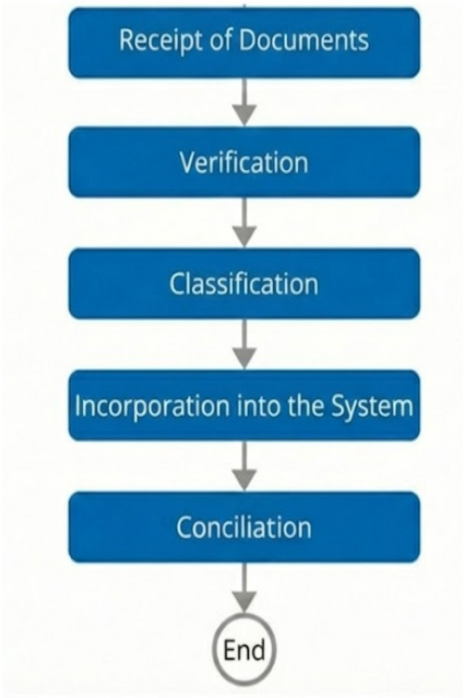

Figure 5.1. General Process Description

Fourth stage. The audit's impact

The audit's impact is evident across several key areas. First, it reduces contingencies by identifying and correcting tax compliance failures, thereby minimizing future financial risks. In addition, it strengthens the tax culture by promoting greater commitment to tax compliance within the audited organizations. For a tax audit to be effective, it is essential to plan meticulously, execute rigorously, and communicate clearly, thereby maximizing its positive impact on the entities being evaluated.

Improvements in the tax audit procedure

Improving the tax audit procedure is essential to ensure more efficient and transparent management of the tax system. To achieve this, a comprehensive approach is proposed that includes evaluating the impact of implemented recommendations, enabling their effectiveness to be measured, and making necessary adjustments to the collection processes.

This process should include implementing digital tools to automate tasks, improve communication with taxpayers, and optimize data analysis. In addition, it is essential to establish clear criteria for assessing and classifying findings, enabling the identification of areas for improvement and fostering an organizational culture oriented towards innovation. These strategies seek not only to increase collection efficiency but also to strengthen citizens' trust in the tax administration, thus ensuring a more robust tax system adapted to current demands.

Fifth stage. Evaluation and Monitoring

This is divided into impact assessment and process adjustments. Assessing the impact of the recommendations implemented in the tax collection control procedure is crucial to determining their effectiveness and contributing to the continuous improvement of the system. This assessment has several objectives, including determining collection efficiency, identifying significant opportunities for improvement, and providing valuable feedback for future audits. To carry it out, a methodology is used that includes collecting historical data and establishing key performance indicators (KPIs), such as the tax compliance rate, the average time to process payments, and the number of discrepancies in bank reconciliations.

A quantitative analysis is performed using graphical comparisons that show the growth or decline in tax revenues before and after the recommendations are implemented. In addition, a qualitative analysis is conducted through surveys and interviews with tax officials, as well as a documentary review of internal reports and prior audits. The expected results include improved collection rates, reduced errors during bank reconciliations, and increased taxpayer satisfaction through more efficient processes.

This evaluation is essential to ensure that the tax system functions properly and adapts to the evolving fiscal environment. The results will allow the National Tax Administration Office (ONAT) to make the necessary adjustments to optimize the collection process. It is recommended to establish a continuous monitoring and evaluation system and provide regular training for staff on new regulations and procedures, thereby ensuring high-quality standards in tax collection.

The evaluation of the recommendations implemented in the collection control procedure has provided valuable insights into its effectiveness and areas for improvement, leading to proposed adjustments to optimize the procedure. First, the need to improve the receipt of documentation has been identified, as frequent discrepancies were found between the opening and closing balances in the Account Status Summaries. To address this, it is proposed to

implement a standardized verification protocol that includes a checklist that tax officials must complete upon receipt of each document, as well as to provide additional training on the importance of thorough review.

Second, it has been observed that transactions processed by email often lack primary documentation, making them difficult to identify. To solve this problem, a system should be established to assign a unique number to each transaction received via this channel, and communication with collection agents should be strengthened to ensure that all necessary documents are sent. Regarding bank reconciliation, it was found that it was not always performed frequently enough, leading to undetected discrepancies. Therefore, it is proposed to increase the frequency of these reconciliations to weekly and to conduct quarterly internal audits to review the process.

Finally, it was found that reports on collection performance lacked detailed analyses that would enable informed decision-making. To improve this situation, it is recommended that report formats be modified to include more in-depth analyses and that analyst staff be trained in advanced statistical analysis techniques.

These adjustments are designed to address the deficiencies identified during the evaluation of the collection control procedure. They are expected to improve the efficiency, accuracy, and transparency of the process, thus contributing to more effective management of the tax system. ONAT should continue to monitor and evaluate these adjustments to ensure their continued effectiveness and make additional modifications as necessary.

Sixth stage. Continuous Optimization.

This is divided into the use of digital tools and the objective assessment of findings. To promote the implementation of digital strategies that improve tax collection efficiency, various initiatives can be considered. First, digitizing processes through a comprehensive tax management system will automate data entry, reducing human error, speeding payment and request processing, and facilitating access to information for both taxpayers and officials.

Second, the development of a secure online payment platform will offer taxpayers an easy, fast way to make payments, increasing convenience and potentially the compliance rate, while reducing the administrative burden of handling cash and physical documents.

Likewise, implementing data analysis tools will enable detailed monitoring of revenue collection, facilitating the early identification of trends and patterns that could indicate problems or areas for improvement. This, in turn, will improve data-driven decision-making and enable the automatic generation of audit reports. In addition, establishing digital channels for communication with taxpayers, such as email, mobile applications, and social media, will enable the dissemination of information on regulatory changes and deadlines and allow for rapid responses to queries and problems.

To develop methodologies for objective assessment and appropriate classification of findings in the context of tax collection, it is essential to follow a structured set of steps. First, clear, measurable assessment criteria must be defined to evaluate findings, specifying what constitutes a significant finding and how its impact is measured. Suggested criteria include financial impact, which assesses the potential effect of the finding on tax collection; frequency, which considers how often a specific type of finding occurs; and associated risk, which determines the level of

risk the finding poses to the organization.

It is important to implement a classification system that categorizes findings by nature and severity. A three-level classification is suggested: critical, which require immediate attention due to their high impact or risk; important, which must be addressed but do not pose an immediate threat; and minor, which are low impact and can be monitored over the long term. To carry out this assessment, a systematic methodology should be developed that includes collecting relevant data for each finding, conducting quantitative and qualitative analyses using statistics and surveys, assigning scores according to established criteria, and final classification into the defined categories.

In addition, it is advisable to implement technological tools that facilitate the collection, analysis, and classification of findings. Suggested tools include audit management software to record findings and generate reports, as well as analytical tools for statistical analysis and visualization to support an objective assessment.

Finally, a continuous review and adjustment process should be established to update the assessment and classification criteria based on feedback periodically. This may include regular meetings with the team to discuss recent findings and adjust criteria as necessary to reflect changes in the operating or regulatory environment.

CONCLUSION

Tax auditing and its impact on tax collection reveal several challenges and opportunities that must be considered to improve the efficiency of the tax system. As the analysis of audit procedures deepens, it becomes clear that proper planning and implementation of preventive audits are crucial elements in mitigating tax risks and optimizing tax compliance.

One of the main problems identified is the lack of a systematic approach to identifying both internal and external risks. Internal risks, such as inadequate administrative oversight and insufficient staff training, can lead to significant errors in collection. On the other hand, external risks, such as tax evasion and economic fluctuations, also undermine the tax system›s effectiveness. The need to develop more robust strategies to address these challenges is emphasized, including better staff training and the use of advanced technologies for data control and management.

Furthermore, promoting greater fiscal responsibility is essential to combat tax evasion and encourage voluntary compliance. The information campaigns and specific programs implemented by ONAT are steps in the right direction, but a more comprehensive approach is needed that includes taxpayer participation in the process.

It is important to recognize the thematic gaps in the existing literature on tax auditing. Current research should focus not only on technical procedures, but also on communication aspects and how audit reports are presented. Improving the readability and accessibility of these reports can increase their communicative value and facilitate more informed decision-making by tax authorities.Improvements in the tax audit procedure highlight the importance of optimizing processes to strengthen tax collection. The identification of deficiencies in current mechanisms, such as insufficient staff training and reliance on inadequate technological systems, underscores the need for a more robust approach to tax management.

It is suggested that strengthening internal control and promoting a culture of tax coliance are essential to reducing tax evasion. A strategic framework is also proposed that includes regular internal audits and ongoing staff training, as well as the use of advanced technologies to ensure the integrity of the collection process.

This study contributes to the field of tax auditing by addressing existing gaps and offering practical recommendations for tax administrations to improve performance and increase public confidence in the tax system. These improvements will benefit not only tax institutions but also taxpayers by facilitating a more transparent and efficient environment.

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Chapter 06 / Capítulo 06

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Performance audit to assess taxpayers' tax compliance

Auditoría de desempeño para evaluar el cumplimiento tributario de los contribuyentes

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INTRODUCTION

Tax management is fundamental to the country's sustainable economic development. However, there is a lack of research specifically addressing the application of performance audits to assess taxpayers' impact on tax management in the Cuban context (Espinoza & Edmundo, 2021; Rosado, 2023). This knowledge gap limits understanding of how audits can improve the efficiency and effectiveness of tax administration. For this reason, the Marta Abreu Central University of Las Villas (UCLV), the National Tax Administration Office (ONAT), and the Provincial Directorate of Finance and Prices of Villa Clara, Cuba, as participating implementing entities, decided to create the territorial program Economic and Social Transformations.

Hence, the objective of this chapter is to explain the impact of performance auditing on tax administration and taxpayer compliance in Villa Clara, Cuba; the efficiency of tax collection; transparency in the use of public resources; and the design of strategies to strengthen governance.

DEVELOPMENT

Tax management. State of the art

Tax management is crucial to financing public services and economic development (Valerio, 2023; Galván-Gómez, 2023). Various studies address this issue from different perspectives: the importance of ethics in tax administration to build trust in the system (Rodríguez, 2923); and the challenges savings banks face in adapting to new tax requirements, which affect their social responsibility (Diaz et al., 2020).

In this vein, cooperative compliance programs in Latin America are investigated, highlighting their ability to optimize resource allocation (Neto, 2023). Likewise, a case study shows that, although administrative management is efficient in a taxi cooperative, limited tax knowledge among members affects tax compliance (García, 2023). For its part, deficiencies in municipal tax collection that hinder local development are identified (Arciniegas-Paspuel, 2023).

On the other hand, a comprehensive model is proposed to improve property tax management in a Peruvian municipality (Saldaña, 2923 and Roca, 2023). An effective management model is also suggested to address problems of delinquency and unmet revenue collection targets (Moreno, 2013). In this way, it highlights that adequate tax planning is key to promoting long-term equity (Coya et al., 2023). Finally, it emphasizes the importance of involving social processes and actors to promote socioeconomic growth and generate new job opportunities (Vásquez & Dávila, 2012). Taken together, these studies show that proper tax management not only improves tax collection but also contributes to social welfare and sustainable economic development.

In this context, performance audits play a crucial role in evaluating tax administration, as they allow for the analysis of the efficiency, effectiveness, and economy of the processes involved, as well as the use of resources, the achievement of goals, and the quality of services provided to taxpayers (Tamay et al., 2020). This form of control is used by supreme audit institutions to improve governance and combat corruption, relying on accountability and the design of effective policies (Moreno, 2013).

Performance auditing helps executives understand how economic and social problems are addressed, promoting healthy organizational dynamism (Pacurucu-Arcentales & Narvaéz-Zurita, 2022). In Peru, the implementation of the Integrated Electronic Records System (SIRE) is key to improving tax collection efficiency, reducing costs, and increasing transparency (Valerio, 2023). Auditing is crucial to achieving organizational objectives and improving corporate governance (Espinoza & Edmundo, 2021).

On the other hand, management auditing not only evaluates tax performance but also contributes to better governance and risk management, with tools such as SIRE being fundamental for optimizing tax collection and ensuring transparent management (Diaz et al., 2020). Several studies have examined the application of performance audits to assess the efficiency and effectiveness of tax management across different contexts. These studies have identified key performance indicators (Lecaros, 2014; Morocho et al., 2019), the methodologies and approaches used, and the impacts of audits on improving preventive tax management as a mechanism for reducing tax contingencies in transport companies (Barrueto, 2020).

Empirical evidence shows that the strategy, rate, and perceived probability of an audit, as well as taxpayer ethics, have an impact on tax compliance (Valladares & Álvarez, 2019). However, it was revealed that external auditors play an important role in improving the tax audit process by increasing taxpayer awareness of the importance of compliance (Caro and D Adelli, 2021).

Tax auditing is the process by which the Internal Revenue Service attempts to verify the amounts taxpayers report (Patricia, 2021). The dual role of tax consultants, who are allies of both taxpayers and the government, was addressed (Mangoting et al, 2024). Other studies have examined taxpayers' acceptance of e-filing (Case Study: Tax Office of Pratama Batang, 2018) and the role of tax audits in optimizing tax revenues (Thaha & Antoro, 2024). Therefore, research on performance auditing in the context of tax administration and the role of taxpayers has addressed a wide range of topics, including the effects of tax audits on tax compliance, the role of taxpayer trust and ethics, the competencies of tax auditors, and the optimization of tax revenues.

Indicators in performance audits and the role of the taxpayer

Recent research has identified several key indicators used in performance audits to assess the role of taxpayers in tax administration (Dugllay-Tenecela, 2023; Lozano-Solano & Narváez-Zurita, 2021; Ponce-Alvarez et al, 2018; Huaquino, 2023). Among these indicators is tax compliance. This measures the degree to which taxpayers comply with their tax obligations, such as filing returns within the established deadlines (Dugllay-Tenecela, 2023; Lozano-Solano & Narváez-Zurita, 2021).

The formula is: Number of returns filed on time / Total number of mandatory returns. Here, the variables identified are the number of on-time returns filed and the total number

of mandatory returns. If the ratio is close to 1, it indicates a high level of compliance with tax obligations by taxpayers and is considered positive. However, a negative result (close to 0) indicates low compliance. This indicator is based on the tax management methodology that seeks to improve compliance with tax obligations (Cercado, 2023).

Another indicator is tax awareness and culture, which assesses taxpayers' level of knowledge and attitudes toward their tax obligations and impacts compliance (García et al., 2022; Ponce-Alvarez et al., 2018; Cercado, 2023). It is calculated by dividing the number of taxpayers who are aware of their tax obligations by the total number of taxpayers. A positive result (close to 1) indicates a high level of tax culture among taxpayers. A negative result (close to 0) indicates a low level of tax culture. The relevance of tax culture in the fulfillment of obligations is supported by studies that analyze its impact across sectors (Cedeño-Mendoza, 2023; Palma et al., 2022).

There is also the Tax Management Perception indicator, which measures taxpayers' perceptions of the effectiveness and efficiency of tax management. It is calculated by dividing the number of taxpayers satisfied with tax management by the total number of taxpayers surveyed. A positive result (close to 1) indicates high taxpayer satisfaction with tax administration, while a negative result (close to 0) indicates low satisfaction. This indicator is related to the community's perception of municipal tax administration (Ordoñez & Paredes, 2022).

On the other hand, we have the indicator of taxpayer participation in tax education and training activities. This is expressed as follows: Number of taxpayers participating in tax education activities / Total number of taxpayers. A positive result (close to 1) indicates high taxpayer participation in tax education activities. A negative result (close to 0) indicates low participation. A lack of tax education has been identified as a factor affecting tax compliance (Palma et al., 2022).

Similarly, the formal obligation compliance index measures the extent to which taxpayers comply with formal obligations, such as issuing sales receipts and filing returns. A positive result indicates a high level of compliance (Guallpa et al., 2020). It is calculated as follows: the number of taxpayers who comply with formal obligations divided by the total number of taxpayers.

The tax collection efficiency index, calculated as Actual collection / Potential collection, measures the tax administration's efficiency in collecting taxes. A positive result indicates greater collection efficiency, reflecting better compliance by taxpayers (Value Added Tax and Income Tax Collection Efficiency Indicator for Ecuador, 2020; Ramírez, 2017).

Finally, there is the Tax Planning Index, calculated as follows: the number of taxpayers who engage in tax planning divided by the total number of taxpayers. This reflects the extent to which taxpayers use tax planning tools to legally optimize their tax burden. A positive result indicates greater adoption of tax planning practices by taxpayers (Molero, 2021). Therefore, performance audits focus on evaluating tax compliance, the accuracy of accounting information, taxpayer awareness, system efficiency, and associated risks, to improve tax management.

Methodologies, approaches, and taxpayers in performance audits

Performance audits evaluating the role of taxpayers in tax management use various methodologies and approaches to ensure compliance with tax obligations and improve the efficiency of the tax system. Among the most notable methodologies are: preventive tax audit,

which focuses on ensuring that taxpayers comply with their tax obligations, verifying that the taxable event declared effectively generates the tax obligation, and that taxes are recorded correctly (Dugllay-Tenecela, 2023).

Tax compliance auditing assesses whether tax provisions are complied with correctly and promptly, identifying and correcting errors that may affect organizations' financial results (Lozano-Solano & Narváez-Zurita, 2021).

The integrated information and knowledge audit evaluates information and knowledge across the organization, enabling a more comprehensive analysis of tax management. It covers eight stages as a structured framework for conducting knowledge audits, adapted to the context of tax performance audits (Guitián et al., 2016). Finally, internal and external audits are both crucial for identifying opportunities for improvement and mitigating risks, providing valuable information for optimizing tax management (García, 2024).

Performance audits and the role of taxpayers in tax administration

Performance audits have a significant impact on improving the efficiency and effectiveness of tax administration, according to the evidence presented in the studies reviewed. First, performance audits enable the identification of problems and weaknesses in the administrative and internal control processes of both public and private organizations (Lecaros, 2014; Pacurucu-Arcentales & Narváez-Zurita, 2022; Segovia-Cepeda & Guzmán-Macías, 2023; Angulo-Murillo et al., 2021; Morocho et al., 2019). This contributes to the timely detection and correction of tax errors that may affect financial results (Lozano-Solano & Narváez-Zurita, 2021).

In addition, the recommendations derived from the audits serve as input for implementing improvement plans and strengthening management (Pacurucu-Arcentales & Narváez-Zurita, 2022; Segovia-Cepeda & Guzmán-Macías, 2023). Second, performance audits promote greater tax awareness and commitment among taxpayers to comply with their tax obligations (Huaquino, 2023; Ramírez-Álvarez et al., 2022; Rodríguez, 2023). This is because audits enable the identification of tax risks and enhance transparency in management (Lozano-Solano & Narváez-Zurita, 2021; Huaquino, 2023). Likewise, the implementation of information and electronic invoicing systems, driven by audits, has improved tax compliance (Ramírez-Álvarez et al., 2022; Bardalez & Poves, 2019).

Audits can be perceived as costly by taxpayers, which can discourage their use (Montero, 2022). However, studies indicate that companies value audit services when they contribute to the efficient control of their resources and the prevention of risks (Montero, 2022; Fernández et al., 2016). Performance audits have a positive impact on improving the efficiency and effectiveness of tax administration by enabling the identification and correction of problems, promoting greater tax awareness and commitment among taxpayers, and generating transparency in management. However, it is important to consider taxpayers' perceptions of audit costs and ensure that these services are perceived as a valuable tool for organizations.

FURTHER REFLECTION

The methodologies applied in performance audits to assess the role of taxpayers share common objectives and preventive approaches. However, they also present significant discrepancies and limitations that must be considered to improve their effectiveness and adaptability across different contexts. First, all methodologies seek to improve tax compliance and fiscal management efficiency, ensuring that taxpayers fulfill their obligations.

Second, they focus on prevention; both preventive and compliance audits emphasize the need to detect and correct errors before they become significant problems. Finally, they consider the importance of knowledge; the assessment of organizational knowledge regarding tax obligations is a recurring aspect in the methodologies analyzed, suggesting that a better understanding on the part of taxpayers can lead to better compliance. Points of disagreement center on scope and approach: while some focus on regulatory compliance (compliance auditing), others take a broader approach that includes preventive and strategic aspects (integrated auditing).

On the other hand, the existence of multiple, specific approaches can lead to confusion about which to apply in particular situations; some may be more effective in specific contexts or sectors, limiting their universal applicability. Other limitations include: lack of standardization; the diversity of methodologies, without a universally accepted framework, makes comparisons between audits complex and can lead to inconsistent results. Furthermore, limited resources often hinder the effective implementation of these audits due to insufficient human talent and technological resources, especially in contexts where these are scarce. Finally, resistance to change and adaptation to new methodologies can encounter resistance from both auditors and taxpayers, which can limit their effectiveness.

Performance audits are essential for evaluating the efficiency and effectiveness of tax management, allowing for the identification of areas for improvement and the optimization of public resources. These audits not only analyze tax compliance but also promote greater transparency in tax administration. They positively influence taxpayer behavior, thereby improving compliance and tax awareness. Key indicators, such as compliance with tax obligations and perceptions of the tax administration, reflect an increase in taxpayer participation and satisfaction.

Despite the positive findings, there is a notable lack of studies that specifically address the application of performance audits in the Cuban context. This lack of research limits understanding of the real impact that these audits can have on improving the tax system. Future research should focus on evaluating the effects of audits on tax behavior and on exploring innovative methodologies to improve tax compliance and administrative efficiency.

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Chapter 07 / Capítulo 07

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Towards ethical, intelligent, and regenerative management

Hacia una gerencia ética, inteligente y regenerativa

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INTRODUCTION

For much of the last century, traditional forms of organizational management were shaped by a rigid, mechanistic, linear approach. It was believed that a well-managed company was organized like a precise, efficient, and profitable machine. This model, a direct descendant of Frederick Taylor's scientific management, understood that everything had to follow explicit rules, standardized processes, and strict vertical hierarchies (Huang et al., 2025; Loaiza & Souza, 2022). In this scheme, workers were more like operational pieces, cogs subordinate to a structure whose decision-making power was concentrated at the top.

Over time, this model began to show its limitations. Recent literature suggests that relying solely on control and efficiency structures. At the same time, it may work in predictable scenarios, but it is not enough to respond to complex realities that are more changeable and marked by digital and social factors (Chang et al., 2023). From the mid-20th century onwards, the emergence of systems theory radically changed how organizations are understood. They were no longer viewed as closed structures but rather as open systems in constant dialogue with their social, economic, and ecological environments (Laurin et al., 2021).

By the 1990s, ideas about complexity and complex adaptive systems (CAS) had consolidated another perspective on management. Instead of thinking of organizations as predictable environments, authors such as Anderson (1999), Surekha (2022), and Newton-Lewis et al. (2021) argue that what happens in them is the product of networks of relationships, unexpected learning, and feedback loops. Hence, today's leadership does not seek to impose control as much as to facilitate self-organization, continuous adaptation, and collective learning (Peng et al., 2010).

This shift has led to a redefinition of management's role. It is no longer enough to be efficient; now the key is to know how to adapt, innovate, and maintain a lifelong learning attitude (Freixanet & Churakova, 2016). The modern organization behaves more like a living system, a network with the capacity for transformation, than like an inflexible machine (Jiade & Fengyou, 2019). That is why it is now assumed that both order and creativity do not arise from hierarchical structures but from spontaneous interactions among team members (Yeo, 2024).

Moreover, in this new landscape, a more technical or instrumental rationality—focused on measurement and control—is beginning to give way to an adaptive rationality. In this framework, improvising, collaborating, even making mistakes and starting over, becomes part of an organization's strategic value (Nechkoska & Kostoska, 2019; Galbiati, 2020). It is no longer just about producing more or doing it faster. The key is the ability to review what has been learned, discard what is no longer helpful, and generate new ways of thinking when conditions change.

This change in focus is also reflected in the type of tools used. Agile methodologies, together with digital and adaptive management models, are becoming established as alternatives to old forms of organization (Huang et al., 2022). The disruption caused by the pandemic, the expansion of teleworking, and the emergence of artificial intelligence have all made it clear that there is a need for leaders who know how to work with diverse, hybrid, distributed teams (Paterson, 2025; Lange-Küttner et al., 2023)—in other words, managing in a network rather than commanding from above.

Thus, a much more human notion of management, connected with ethics and emotions, is beginning to gain strength. A type of leadership that is not only based on technical knowledge, but also on empathy, listening skills, and cultural understanding. All of this contributes to people feeling more committed to their work and, therefore, more stable in their roles (Mbinza, 2024). Collaborative structures stimulate creative thinking, collective problem-solving, and the development of more open organizational cultures. At the same time, the use of data and advanced analytics helps anticipate environmental changes and make better decisions (Wang et al., 2022).

According to Riaz et al. (2024), future leaders will no longer resemble traditional supervisors. Instead, they will be facilitators of change, actors capable of moving complex social systems toward new forms of organization. This view aligns with concepts such as organizational resilience and systemic sustainability, in which companies are seen as living ecosystems that evolve through collaboration, diversity, and collective learning (Bohensky et al., 2015).

The new management paradigm suggests that economic results are only one aspect of performance. Actual value is created when efficiency is combined with a clear purpose and a commitment to the common good. Instead of trying to control everything, what organizations of the present and future need is to learn to navigate complexity with emotional intelligence, ethical principles, and a systemic view of humanity.

DEVELOPMENT

Threads that weave a new management

The way we think about management has changed significantly. What was once a rigid, mechanical approach focused on orders and hierarchies is now opening up to more integrative models, with space for dialogue, ethics, and constant adaptation. The company is no longer understood as a machine of efficiency, but as a system that breathes, feels, and learns. An environment where the human, the ethical, and the emotional weigh as much as the results. This change is not limited to moving structures or changing organizational charts; it is deeper, affecting the way organizations understand the world and relate to it.

The chapters that make up this work not only bring together technical knowledge or sectoral proposals but also offer insights into the broader context. Together they form a map, an expanded vision of what truly transformative management could be. Each contribution functions as a node, another thread in the network of possible practices that can redefine organizational work. We talk about leadership with emotional intelligence, sustainable models, consciousness as a driver of management, and innovations that start with the human aspect. We also discuss fiscal controls, ethics, and regulations. Everything is intertwined. Everything contributes to the construction of a new paradigm.

Chapter I argues that leadership is no longer about commanding or imposing. Leadership,

communication, and emotional negotiation are, in fact, the foundations on which collective work is based. These are not just desirable skills: they are essential. The current leadership is based on trust, on knowing how to listen, and on generating genuine connections. A leader who fails to connect will fail, even if their strategy is sound.

Sustainability, developed in Chapter II, appears as an ethical compass for decision-making in contexts where the consequences are no longer just economic. Incorporating ESG criteria, developing metacognition to reflect on one's own decision-making process, and consciously managing innovation, stakeholders, and human talent. All of this outlines a new way of leading. In this model, seeking profitability is not at odds with acting with integrity. In fact, they need each other.

Chapter III introduces an unusual approach in the management world: the transpersonal perspective. Here, it is recognized that leadership also involves connecting with purpose, the collective, and the spiritual dimensions of work. That a company can be more than just a production unit. It can also be a space for creating meaning—a platform for contributing to the common good, transcending individual profit.

From another perspective, Chapter IV explores digital neurogastronomy as an experience where the sensory, the emotional, and the virtual intersect. The consumer experience is not only rational: it is physical, subjective, mediated by screens, algorithms, and artificial environments. Learning to manage these emotions and to design experiences that combine technology, pleasure, and communication requires a different kind of thinking. One that is more cross-cutting, more creative, without a doubt.

Chapters V and VI conclude with a firm anchor in the regulatory and fiscal dimension. Tax audits and budgetary performance are reminders that all management must respond to legal frameworks, public demands, and ethical standards. Complying with the law is not only a technical act but also a way to build legitimacy. When organizations act with transparency and deliver on their promises, they generate trust. Moreover, that trust ultimately translates into reputation, collective well-being, and fairer development.

From a fragmented management paradigm to a comprehensive vision

Organizational thinking has come a long way in the last century. Moreover, that journey has not only been technical, but also conceptual. The way organizations are understood has changed. From functional, closed machines focused solely on efficiency—following the logic of Taylor and scientific management—they have come to be conceived as living, interdependent systems in continuous relationship with their environment (Anderson, 1999; Stacey, 1996; Laurin et al., 2021). It is not simply a matter of incorporating new tools. What has changed is the ontology itself: organizations are no longer spaces of control, but territories for shared learning, distributed thinking, and co-evolution (Peng, Hou & Wang, 2010; Bohensky et al., 2015).

In this shift, as Freixanet and Churakova (2016) rightly point out, learning is positioned as the most relevant asset. Efficiency is no longer privileged as the sole objective, but adaptability is beginning to be valued as a strategic response. Jiade and Fengyou (2019) add that old hierarchies are being replaced by more horizontal, dynamic, networked structures. These types of organizations, collaborative by design, are better prepared to navigate a high-uncertainty context marked by technological advances, new social demands, and growing pressure to be sustainable.

The six chapters of this work are situated within that transformation. Each explores a specific dimension of this change while remaining connected to the others. Instead, they are intertwined and complement each other. In the first chapter, for example, Meza Ruiz discusses emotional leadership and negotiation as fundamental skills. These proposals are in direct dialogue with Goleman (1995), who introduced the notion of emotional intelligence, and with Voss (2016), who analyzes negotiation from a strategic and human perspective. Here, influencing and connecting are not just techniques: they are exercises in empathy.

Something similar occurs with Suescum Coelho's approach in the second chapter. Sustainability appears there not as an add-on or an external obligation, but as a new principle for decision-making. This idea is linked to the approaches of Elkington (2020) and Ozili (2022), who propose that companies should be regenerative actors with the capacity to innovate responsibly rather than merely comply. The center of gravity is shifting: from profit to impact, from compliance to transformation.

Even more profound is the transpersonal approach developed by Pérez Vega. From this perspective, management is not limited to managing resources or leading people. It also shapes identities, meanings, and purposes. It changes the way we are in the world. In this approach, leadership is about touching the depths of the symbolic, connecting being with doing, and coexisting. This vision aligns with Yeo's (2024) view of learning as a process that emerges rather than is imparted.

Digital neurogastronomy, analyzed from the perspective of user experience and the virtual environment, is another element that opens new doors to managerial thinking. In his chapter, Gutiérrez Velásquez proposes a multisensory reading of the relationship between business and consumer. Here, the design of emotional experiences through food, screens, and social media becomes a strategic field. Pleasure, perception, marketing, and digital narrative are mixed to generate value from the sensory.

For their part, the chapters focused on tax auditing and fiscal performance recover something that is sometimes forgotten: management is also based on principles such as legality, public ethics, and control. Sánchez Beritán and his team argue that sustainability is not possible without traceability, transparency, and accountability. In other words, without mechanisms that guarantee social trust. This approach aligns with what Wang et al. (2022) propose, noting that artificial intelligence and predictive systems can and should serve more transparent and efficient managemen

The convergence of these approaches yields an integrative vision. A synthesis that goes beyond the thematic. What is proposed here is a Regenerative Management Model, represented in Figure 7.1, that articulates six key dimensions: ethics, sustainability, emotional leadership, innovation, legality, and organizational awareness. This model seeks not only to offer a cross-cutting reading of the book's contributions but also to serve as a valuable, adaptable tool for thinking about future decisions in constantly changing organizational contexts.

Thus, this work does not remain at the level of analysis or diagnosis. It goes further. It proposes a cartography of knowledge that helps to redefine what it means to manage. A practice that, as Riaz et al. (2024) say, can no longer be sustained solely based on technique. A broader, more ethical perspective is needed, one capable of sustaining complexity and guiding processes based on a logic of care, shared responsibility, and openness. The 21st-century company is not

just an economic unit. It is a living system that can—and must—regenerate value for everyone: economic, environmental, and human for itself and for others.

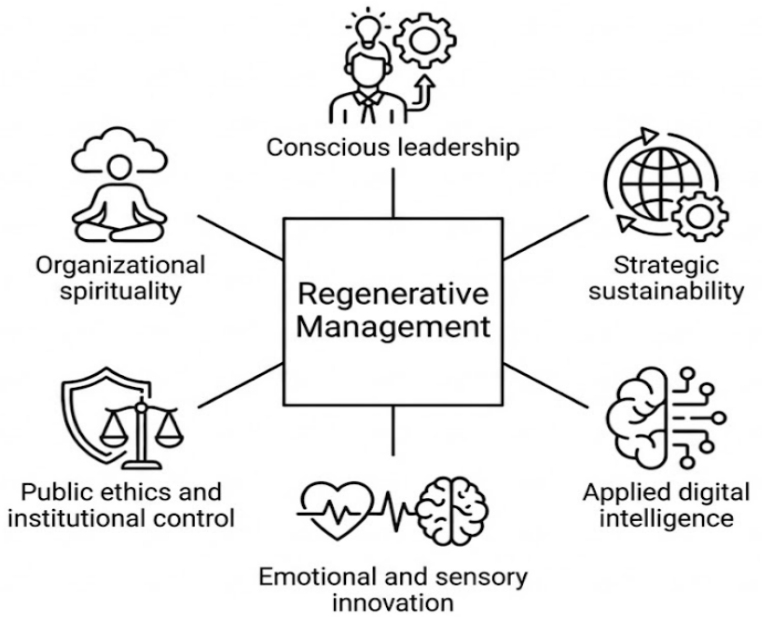

Figure 7.1. Regenerative Management Model

Future challenges and avenues for research

Moving towards a regenerative management model is not an easy path. Although it offers a promising proposal, the journey is full of contradictions, difficult-to-reverse inertia, and unresolved challenges. Among the main obstacles is the short-term financial approach, a still-deeply rooted practice that tends to prioritize immediate results, often at the expense of long-term value. This way of thinking hinders—if not blocks—the adoption of models that integrate real sustainability, collective well-being, or the regeneration of human and natural ecosystems.

Added to this is an increasingly frequent phenomenon: greenwashing. Many organizations adopt the language of sustainability without actually transforming their internal structures or dynamics. The result is a loss of credibility that ultimately affects even authentic initiatives. This tension between discourse and implementation only reinforces public skepticism and weakens the legitimacy of any effort for change.

Another point that deserves attention is the lack of coherence between the regulatory and conceptual frameworks governing sustainability and oversight. There are valuable tools and references—such as the SDGs, ESG criteria, and social auditing—but there is still no clear articulation among them. They do not translate into operational, comparable, or consistently applicable policies in all contexts. At the same time, the leadership training system remains trapped in instrumental visions, teaching how to manage processes but not how to reflect or connect with broader purposes.

Given this situation, there are a few paths that could shape the future research and action

agenda. These are not closed paths, but invitations to explore. To rethink from other angles.

One path is to study how metacognitive leadership influences scenarios marked by uncertainty. It is necessary to understand how leaders' awareness of their own mental and emotional processes can translate into more flexible, resilient organizational cultures with greater clarity in times of crisis or rapid change.

It is also worth delving deeper into the relationship between sustainability and fiscal health. In times of tax reforms and economic pressure, we need to examine whether sustainable practices contribute to financial stability and regulatory compliance. Moreover, whether they also strengthen citizens' trust in their institutions.

A third important line of inquiry would be to redesign traditional audit models. Incorporating ESG criteria not as an add-on, but as an integral part of assessments, can provide a new perspective on risk, competitiveness, and legitimacy. In this approach, auditing ceases to be merely technical and becomes an act of responsibility toward the environment.

On the other hand, there is a need to understand better how emotions are managed in multisensory digital environments. The growing virtualization of work and consumption is altering the way we feel, respond, and even act. Understanding this requires looking not only at technology, but also at ethics, psychology, and culture.

It is worth exploring further the effect of transpersonal narratives on organizational cultures. Bringing notions of spirituality, purpose, and collective meaning into the conversation may seem strange in a business context. However, it can generate fundamental transformations in practices, rituals, and ways of inhabiting the organization.

None of these lines should be developed separately. Instead, they need a transdisciplinary logic. We must overcome the silos of traditional management and allow areas such as economics, philosophy, pedagogy, communication, psychology, anthropology, and others to connect. This connection is not only proper: it is necessary because only from there can we build deeper responses, adjusted to the present time.

In this sense, if management wants to be more than just an operational function, it must become an agent of change. An actor who knows how to anticipate what is coming, who cares for the ecosystems that sustain it, and who accompanies processes of lasting human development. This requires a comprehensive, collective, and situated view. There are no shortcuts.

CONCLUSIONS

Management, understood in its broadest sense, is no longer a technical function focused on controlling resources or meeting quantifiable goals. Today, managing involves assuming ethical, emotional, and social responsibility. It means inhabiting a space of complex decisions where reason and sensitivity, efficiency and care, growth and equity converge. Contemporary organizations cannot limit themselves to operating as productive systems: they are, increasingly, laboratories of humanity where the collective future is tested.

Throughout this work, the different chapters have brought together knowledge on conscious leadership, strategic sustainability, ethical auditing, digital transformation, emotional management, and transpersonal worldview. Although each addresses specific dimensions of

organizational work, together they form a renewed proposal: a different way of thinking about management through an integrative, adaptive, and profoundly human lens. An approach in which efficiency matters, yes, but not as an end in itself, rather as part of a broader framework where emotional intelligence, sensory innovation, social responsibility, and systemic awareness become equally central criteria.

This paradigm shift is summarized in the Regenerative Management Model proposed in these pages. More than a closed formula, this model acts as a flexible conceptual map, an invitation to rethink the role of organizations in uncertain, unequal, and constantly changing contexts. The accompanying figure does not represent separate parts, but interdependent components: leading with awareness, auditing with purpose, innovating from emotion, and thinking with a systemic vision. Regeneration does not happen by decree; it is cultivated.

In this context, the challenge we face is not only technical or methodological. It is, above all, cultural. Twenty-first-century management requires leaders who can understand complexity, navigate uncertainty, act with empathy, and make decisions with vision. Leaders capable of articulating the operational with the symbolic, the rational with the affective. Managers who are not afraid to question indicators if they do not reflect people's well-being or care for ecosystems.

That is why this work does not conclude with definitive answers, but with an open invitation: to continue researching, creating, and reflecting. To accept that transforming organizations also requires transforming ourselves as leaders. To build more humane, fairer, and more conscious workspaces.

Because, in the end, as is rightly pointed out, the most profound managerial transformation does not occur on a spreadsheet, but in the soul from which each decision is made.

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