

## EDITOR'S NOTE

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With this issue 11.2, the REMEF New Era begins its sixth year with significant changes that will lead to the consolidation and maturity of our journal. The editors of the REMEF thus renew our commitment to maintaining the high standard we have achieved with the outstanding national and international contributions received.

1. The periodicity will now be quarterly, thus doubling the number of articles published annually.
2. From this number, in addition to the printed ISSN 1665-5346, we obtained the electronic ISSN 2448-6795. There will be significant changes made to the web version of the journal, which has received 100,000 visits in the last 5 years.
  - we will incorporate the OJS (Open Journal System) editing manager under the GNU General Public License, which will allow professionalizing the editing process. The REMEF thus joins more than 8,000 journals that publish at least 10 articles annually, and which also use this platform.
  - We have signed an agreement with CrossRef to assign the digital object identifier—DOI—to all articles, thus incorporating the metadata information that allows locating the article regardless of whether it is relocated to different web pages.
3. We have adopted a new Code of Ethics that now covers unacceptable conduct and establishes the corresponding sanctions. Furthermore, we will use specialized software to detect plagiarism.
4. The REMEF Nueva Época began in July-December 2011. In these 5 years, 50 articles by 84 authors have been published:
  - 58 authors from 15 universities and 3 Mexican institutions.
  - 26 authors from 18 universities and foreign research institutions.

We would like to publicly acknowledge the support received by PwC in these 5 years, which made possible the REMEF Nueva Época, and led to its emergence and consolidation as a reference point for scientific publications in the area of finance in the country. It is an outstanding example of the commitment of the private sector to the necessary and urgent investment in research and development that Mexico so desperately needs. The relationship between this investment and the growth and well-being in the countries has been proven. It is also an outstanding example of corporate social responsibility.

We are pleased to inform you that the REMEF Executive Committee will be joined by Joaquín Cervantes Fuerte as Editorial Coordinator, with Dr. Claudia

Estrella Castillo Ramírez remaining as Editorial Director. We are sure that Mr. Joaquin will be a key player in the success of our goal of achieving the consolidation of our journal, given his great commitment and professionalism.

We welcome the CACECA Council on Accreditation in the Teaching of Accounting and Administration, which supports the publication of this issue. CACECA celebrates 20 years of accrediting academic quality standards of study programs in Mexico and Latin America.

Finally, this issue 11.2 welcomes the articles by Wei-Bin Zhang, Ph.D., and Francisco Venegas Martínez, Ph.D., who belong to the top 1% of the almost 50,000 authors internationally ranked by Repec-Econpapers.

**Ph.D. Gerardo Dubcovsky**  
Chief Editor

PwC contributes to the creation of a publication that enables the generation of knowledge and access to it in local, national, regional, and international communities. At PwC we are committed to a thought leadership through the development of publications that provide a congruent and sustained analysis of the current business environment.

**Ph.D. Carlos Méndez**  
Managing Partner of PwC Mexico