


## Special Issue: V Workshop ACCID

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The articles presented in this issue of Intangible Capital form part of the set of contributions that were submitted for the consideration of those attending the V ACCID and APC Conference: New tendencies in Accounting, Control and Finances, which was held at the University of Vic-Central University of Catalonia on June 1, 2018.

Of the papers submitted, a total of five have been selected, which examine different topics that form part of the various disciplines involved in the general field of Accounting. In each case, the work is the product of the efforts of two or more authors. All are employed by universities, and more specifically, by Catalan universities.

Firstly, a study is presented to determine whether the financial crisis has affected luxury hotels or, on the contrary, they have continued to expand, in spite of the current economic situation. The study considers data from five hotels created in Barcelona and Madrid between 2008 and 2011. These data have been obtained from the SABI, the results of a survey on hotel occupancy published periodically by the National Institute of Statistics, and the websites of the selected hotels.

The second paper deals with the problem posed by a bankruptcy situation, with the intention of identifying the models that have been presented over the last 50 years, which have been formulated by the different authors who have addressed this problem. In doing so, a systematic review of the related literature was carried out from 1968 to 2017.

The third work aims to analyze the influence the type of leader has in the management of a family-owned company in Spain, differentiating according to whether the position is held by a family member. To conduct this research, an analysis of profitability, financial structure, growth and dividend policy has been initiated, based on the data obtained from the SABI. A linear regression model is then presented, in order to offer a vision of the influence that the aforementioned variables have on the profitability of the company.

The fourth article deals with Corporate Social Responsibility in passenger transport companies. The study focuses on companies in this sector that are located in the metropolitan area of Barcelona. The objective is to determine the economic and environmental impact they have, focusing on the economic and social health of the sector. To this end, the authors examine indicators derived from the study of the financial statements of these companies, and other non-financial indicators corresponding to the completion of a validated Corporate Social Responsibility questionnaire.

And finally, the fifth article refers to the outsourcing of services by local public administrations. It presents a new methodology to quantify, in a public administration, the initial position and the evolution of the outsourcing of services. The methodology used relies on the theory of fuzzy sets, starting with the application of the maximum and minimum level generalized in the local administration. The objective is to offer a tool for control that allows us to establish the degree to which the objectives have been achieved that a local administration is tasked with fulfilling through the outsourcing of services, when opting for this solution.

Each meeting of the ACCID (whether it is a conference or a workshop, as in this case) represents an activity dedicated to the field of Accounting and Business Management. Evidence of this is the papers offered in this issue of the Intangible Capital journal, which offer readers a glimpse of the sessions held, their content and the level reached.

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