

## Editorial

### Presentación Editorial

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This issue of the *Journal of Administrative Science* features a collection of articles that address emerging needs in several critical areas. Topics explored include geolocation as a tool for regional development, the adoption of international accounting standards incorporating environmental, social, and governance (ESG) criteria, as well as educational innovation at the higher education level through immersive methodologies. Additionally, the future perspectives of museums are analysed, highlighting their potential to adapt and evolve in a changing environment. These articles provide a comprehensive view of the challenges and opportunities facing contemporary administration.

In an increasingly interconnected world, digital transformation has become a central axis for the sustainable growth of socially responsible companies. It is essential for these organizations to adopt new technologies not only to optimize their processes but also to strengthen their commitment to society and the environment. Promoting digitalization among socially responsible companies is a step towards sustainability, as it enables them to generate a positive impact on communities while aligning their strategies with the Sustainable Development Goals.

A key aspect of this process is the use of geolocation as a tool for regional development, especially for small economies. Accurate identification of the location of businesses and resources can boost tourism and enhance the competitiveness of these economies by creating local synergies. The use of technology not only facilitates interaction between local and global actors but also improves strategic decision-making, opening new possibilities for the development of less favoured regions.

At the institutional level, advancements in Mexico regarding the adoption of international accounting standards with ESG (environmental, social, and governance) criteria are creating a more robust and transparent framework for sustainability-oriented financial reporting. The inclusion of these criteria is essential to ensure that companies respond not only to their shareholders but also to their broader stakeholders, promoting a balance between economic growth, social responsibility, and respect for the environment.

In the educational realm, the implementation of immersive learning has begun to transform higher education, particularly in areas like tourism geography. This innovative methodology, which utilizes tools such as virtual reality and simulation, offers a more interactive and meaningful learning experience, allowing students to immerse themselves in the environments they study and better understand geographic and cultural contexts. However, there are still areas of opportunity in incorporating this technology into the curriculum that should be leveraged to maximize its impact.

Finally, looking to the future, the city of Pachuca de Soto, Hidalgo, and its museums face various development possibilities by 2040. Using strategic foresight techniques, four possible scenarios can be outlined: an inertial scenario, where current conditions remain unchanged; an incremental development scenario, where gradual improvements occur; a retrogressive scenario, in which cultural institutions lose relevance; and a structural change scenario, where museums transform into dynamic and interactive centres that integrate new technologies and community participation models. These scenarios are essential for guiding decision-making toward a future where culture and heritage remain pillars of regional development.

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