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## **Editorial**

### **Publications in Accounting, an Example of Relationships among Disciplines**

One of the main characteristics of academic and scientific research in accounting journals is its relationship to other disciplines, with different reaches and purposes. We are referring to multi, inter and trans-disciplinary papers in which accounting plays a key role in articulating various fields of knowledge.

Indeed, in the case of journals or monographic or specialised issues, accounting knowledge easily finds links to management, regulation, economy, mathematics, etc. The reasons for these interdisciplinary relationships have been widely studied in recent literature, and the brevity of this text does not allow us to discuss it further.

Nevertheless, this editorial would like to point out that accounting academic production constantly reflects relationships with other disciplines, as is in fact the case with this, the 33<sup>rd</sup> issue of *Cuadernos de Contabilidad*. The order in which the admitted and selected papers for this issue appear follows certain classification criteria which are not altogether exempt from debate, for in many cases grouping them one way or another is not an easy task.

The first three papers, for example, could well be grouped under the label of financial

accounting. Nevertheless, all of them present strong links to other disciplines.

Consequently, readers will find papers with references to the construction of a conceptual framework in financial accounting (as in the one by Miguel Ángel Villacorta, of Universidad Complutense de Madrid, in Spain), to the measurement of intangible assets in agreement with current international financial accounting standards (as in the paper by Gloria Stella Mesa, of Universidad Eafit, in Medellín, Colombia) and to accounting analyses in political parties (as in the paper by Professors Ángel Rodríguez-López and Esther Fidalgo, of Universidad Complutense de Madrid, in Spain). Even though they all make use of information found in financial balances or regulations, their perspectives, aims and reaches are widely different.

The next group of papers may not seem very different in nature from the previous one, but their subject matters can be viewed from the perspective of finances, rather to financial accounting itself. In this case, the paper on online communication in listed corporations in Chile and Mexico (by Professors Stella Maldonado-García, Natalia Escobar V. and María del Pilar Marín, of Universidad Javeriana de Cali, in Colombia), and the overview of different notions of price and value (by Professors Aracely Sánchez and Martha Liliana Arias), both establish relationships between corporate information and the capital market, their forms of communication and criteria for their quantification and measurement.

The third group, which could be labelled under the relationships between accounting and Information and Communication Techno-

logies (ICT), also presents relationships with other areas and disciplines. For instance, we have included a paper on accountability and e-government (by Professors Marco Antonio Lara, Indra Ruth Toledo and Luis Magín, of Universidad Autónoma, de Chiapas, in Mexico), and another on the role of ICTs in the current crisis in Spain (by Professor Raquel Pérez E., of Universidad Complutense de Madrid).

The fourth group of papers could be labelled under management accounting. Nevertheless, it is troublesome again to classify these papers under the same category. One of them (by Professors María Luisa Saavedra and Miriam Edith Saavedra, of Universidad Autónoma de México, UNAM) deals with an organisational matter of strategic importance such as intellectual capital. The other (by Professor María da Costa M., of Universidade de Coimbra, in Portugal) examines the contributions of the ABC costing system to decision-making, regarding the case of universities.

The three final papers deals with different matters related to accounting and the accounting profession. The first one (by Professors María Antonia García and Ana Zorio, of Universidad de Valencia, in Spain) examines teaching methodologies in accounting. The second one (by María Victoria Uribe and Gabriel Rueda, of Universidad Javeriana de Bogotá, in Colombia) reviews relationships between corporate accounting information and social responsibility. The third one (by Colombian Professors John Jairo Cuevas y Johnny Grajales, of Universidad Javeriana in Cali and Univer-

sidad Javeriana del Valle in Tuluá) establishes links between accounting and social studies through Shoah literature.

Readers may very well conclude that the classification of papers could have been substantially different, given that their subject matters –as was pointed out before– are not directly identifiable with the selected areas of accounting knowledge. In fact, many other criteria could have been used in organising this issue.

Notwithstanding this difficulty, we believe that the different perspectives on accounting, the wide spectrum of subject matters, the multiple nationalities and notions and approaches on accounting knowledge the authors have presented in their papers, are a blatant example of the disciplinary diversity particular to accounting, which enriches it and provides it with new perspectives that stem from the investigative efforts of the teachers and professors that take part in its development.

Thus, we hope to contribute to the production of related research papers that could be useful to the teaching of accounting and its different areas and that, at the same time, will nourish the debate on accounting research held today by many academic communities in various parts of the world.

Kind regards,

Gabriel Rueda-Delgado  
Editor