

Pontificia Universidad Javeriana
Facultad de Ciencias
Económicas y Administrativas
Departamento de Ciencias Contables
Cuadernos de Contabilidad
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Editorial

The configuration of *Cuadernos de Contabilidad*: results and projections

In August, 2013, date of conclusion for our academic evaluation process of the articles presented to *Cuadernos de Contabilidad* issue 14(35) [July-December, 2013], the results of the Second Update of 2012 of the Colombian National Bibliographic Database Publindex were sent to us. They reported the journal to have been evaluated and classified in category A2 from July 1st, 2012 to June 30th, 2014.

This new category applies then for our back issue number 33 [July-December, 2012] and will be extended to our future issue 37 [January-July, 2014]. This category will also comprise the special issues generated in the allocated period, including a special issue titled *Four Years of Accounting Convergence in Colombia: Results, Transformations and Challenges*, which will be released in December, 2013.

The participation of every author, peer reviewer, the members of the Editorial and Scientific Committees and other actors has been crucial for achieving this result and keeping our permanent advancement in the national system.

The journal is already working to take part of international index services like RedALyC,

Scopus and WoK. At the same time, we will keep on working for increasing quality and visibility of this publication among our community of researchers, teachers, professionals and students of public accounting and related areas in Colombia and other countries where our presence is growing bigger.

Beyond the meaning this A2 classification may imply, *Cuadernos de Contabilidad* has been increasing participation of the accounting community of Pontificia Universidad Javeriana and other accounting programs of Colombia, besides an increasing number of professionals from other countries like Mexico, Argentina, Brazil, Portugal and Venezuela. They are interested in accounting and finance issues which remain consistent with the areas of interest presented by the journal. The number of contributions submitted for each issue is increasing, and this condition demands more quality and rigurosity from the evaluation committees. We expect this enhancement in the process to consequently reflect better quality in our final publications.

While the number of research derived articles is increasing, we have managed to keep an open space for—similar quality— non-research derived works to be identically evaluated and published. It is important for us to see intellectual production on accounting—of formal or informal origins—acknowledged and spread in the accounting community of Universidad Javeriana, the rest of the country and other countries. We intent likewise to avoid falling in that sort of formalism sometimes implied on indexation and reclassification processes.

Among these works, we have published articles but also reviews, interviews and other

sorts of contributions on the discussion of accounting journals and the different meanings of quality behind them. We expect the teaching and professional accounting community to keep making use of the space this journal will uphold current and available.

After revising past issues' composition, but trying not to make a systematic analysis of the contents, two main publication trends can be defined both in research and non-research derived articles. The first one regards technical accounting and financial knowledge issues. The second approach offers a more social and critical view of accounting and it includes references to its professional formation. I am sure this category is not exempt from controversy, but I expect to include it with illustrative purposes only; to allow the identity of the journal to be restated as a scholarly, plural and diverse publication.

The first group of writings, namely *technical*, reflects big topic trends around accounting matters. This journal has mainly published works on financial accounting derived from convergence processes of Colombia and other countries towards the implementation of International Financial Reporting Standards (IFRS). This fact stands out as one of the most evident and biggest concerns of the discipline and the accounting profession. Several works have presented ideas, effects and critical stances upon the matter. These works even show a tendency to overcome descriptive studies of norm comparison, valuation studies on the effects of the standards and technical studies derived from the application of IFRS on different sorts of quoted, medium or small entities.

In a lesser degree, works on assurance and topics like corporative government related to

convergence processes have been published. Among these technical works—occasionally linked to accounting valuation implications—studies on finance and valuation-model application on organizations and capital markets have also been published. This fact has restated disciplinary linkages between accounting and finance. In the same group of articles, studies on accounting management, including cost and strategic accounting and regarding topics like intellectual capital, appear with reiterated importance in our publication.

Most of these articles resort to quantitative methodologies and scientific research which are own of basic sciences. Fortunately, the level of participation of this sort of works has been considered of such value that it has called for the creation of the first monographic issue in 2013 dedicated to accounting convergence, on occasion of the four years of implementation for that process in Colombia. It is desired to keep calling for papers on accounting management, assurance, government accounting and social responsibility reports, among others, for the following years.

On the other hand, the second group of works—of a more social and critical nature—have issued reports of corporate social responsibility, the role of accounting information for society, reflections and contributions on topics of accounting epistemology and professional formation. Most of these articles propose the accounting field not to be limited by a normative framework or technical implications, but to be opened to discipline relations with sociology, political economy or philosophy, among others. There is little concern about the instrumental dimension which nowadays is still imperative in

the public accountant formation process. Empirical and qualitative studies—theoretical and qualitative works with emphasis on case studies, above all—can be found in this category.

These trends have the identity of the journal. From there, we hope to contribute to the plural and diverse accounting community of the country, Latin America and the world. Scholarly publication has no merits by itself, but in the extent it is put to the service of social and professional communities to assume its contributions as referents for further inquiry and criticism.

The plurality of contents has allowed *Cuadernos de Contabilidad* to undertake a growing and strengthening dynamic whereby professors as authors and the increasing number of teachers and researchers as peer reviewers have played a crucial role. In a near future, the journal plans to keep advancing in the local ranking proposed by the National System of Science and Technology (SNCyT), and make the necessary steps to be included in international indexation systems like Scopus, WoK and others. As it is estimated in our strategic planning, closely related to the strategic goals of the Accounting Area and Facultad de Ciencias Económicas y Administrativas (the Faculty of Economic and Administrative Sciences) of Pontificia Universidad Javeriana, it is our intention to reach A1 category by 2016. The work we have been planning and doing will make it happen.

Simultaneously, we are sure that there is still a need for designing strategies in order to ensure a more intense reception and usability of the journal by teaching and professional communities in Colombia and other countries.

It is not our desire to make this journal a diffusion channel for one closed community of researchers only. We want to spread quality works which are meant to be used for teaching, discussion and professional growth. We intend to keep publishing articles and other sorts of documents with the aforementioned technical and social criticism trends, but with increasing quality and pertinence for diverse groups of interest and readers of our journal.

We expect, then, to develop more and better strategies—like increasing professors' participation in the Editorial and Scientific Committees—to keep us communicated with diverse scholar and professional communities. We will make use of the broad and varied configuration of the previous issues. Besides, we intend to keep and increase the amount of special monographic issues and to foster publication of other kinds of documents like reviews and essays. We will uphold the space for high quality—research or non-research derived—works in Spanish, English and Portuguese.

If these projects, intentions, plans and results are supported by enhancements in the conditions for adequate editorial, scholar, administrative and financial management of the journal—as it has been done by the university through Editorial PUJ, the Faculty (Facultad de Ciencias Económicas y Administrativas), and particularly its Department (Departamento de Ciencias Contables)—the living and increasingly-available presence of *Cuadernos de Contabilidad* is guaranteed for the future.

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Editor