

**Pontificia Universidad Javeriana**  
**Facultad de Ciencias**  
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**Editorial**

The most recent editions of *Cuadernos de Contabilidad*, especially those in volumes 14 and 15 (2013 and 2014) had a very different dynamic from what was historically implied by constituting an edition for a journal submitted for evaluation with indexing purposes. We started the indexing process of this journal back in 2007 with volume 8, edition 23 (in category C, at the time), when I took the job as editor. Ever since, I have been through very difficult moments to constitute the editions of the journal, which contrasts with what currently happens.

Today, we receive a growing number of articles, allowing us to give form to a community of accounting experts in specialized areas with particular work methodologies, more or less interdisciplinary tendencies, and made up by viewpoints that go from the prevailing points of view to radical criticism (following Carlos Larrinaga-Gonzalez's classification regarding research on accounting).

Now I would like to mention two effects this work has had. The first one —positive—, deals with the individual and collective learning process that the journal has helped to consolidate. The second one —negative—, shows that there is still evidence of the separation between what is published in the journals and

what is taught in the undergraduate and graduate accounting programs.

Regarding the first effect, it is very easy to acknowledge in first place that this growth is directly related to the promotion of the journal in the ranking of the Science and Technology National System. This, in turn, creates additional incentives for teachers in teaching and research careers in different universities (in other words, publishing in an A1 journal grants more points than doing so in a category B or C journal).

Still, in my role as a communications middleman between authors and evaluators, I perceive in most cases that the justification of institutional incentives has been overcome. Authors send us their work because they are interested in receiving better and stricter assessments, and arbitrators issue their concepts on works that are interesting and useful to their field of knowledge.

Even though it is still frequent to see many authors become upset because of the comments they receive from the evaluators, especially when their articles are rejected, we can see more instances of the authors performing the adjustments and corrections requested, and so the quality of what we publish gradually increases. When people have the willingness to build, this dialogue improves many abilities and thought structures in the authors, strengthening, not only their writing qualities, but also the meaning of researching, disseminating and contributing.

This has allowed the journal to become a space for learning and not just outreach. However, to keep configuring ourselves in this way

requires more authors willing to assume the criticism and to provide arguments regarding the grade received, and strict and disciplined evaluators, observant of the carrying out of their work.

Seen that way, we can even hope that the journal is contributing to the education of those who have helped us with the assessment of the articles.

As we have mentioned in previous editorials, *Cuadernos de Contabilidad* is successfully assuming the promotion process in the Science and Technology National System ranking, standing in Category A1 in the first semester of 2014. However, we feel that our purpose is not exactly in that gradual progression (included in the strategic planning of the Department of Accounting Sciences of the Pontificia Universidad Javeriana and the Faculty of Economics and Administrative Sciences), that we hope continues up to the A1 level regarding important areas of impact.

One of the purposes has to deal with the educational sense I just mentioned for authors and evaluators that we have been attaining and improving with each edition (with still much more to improve). Nevertheless, we are still not making teachers go to the journal to include relevant articles to the contents of their classes.

I worked as a teacher of the subject Research Basics in the public accounting undergraduate program, and in the subject Compared Accounting Systems in the international financial accounting specialization in Pontificia Universidad Javeriana, in Bogota. Doing that work allowed me to witness that during their learning process the students do not know about, and do

not use the academic accounting journals (not this one, or any other national or foreign journal), or they do it marginally.

However, when they are asked to look, use and read them, they discover not only discussions of topics relevant to their personal interests, but also projections and new concepts of the accounting professional activity. Neither of these seemed to be part of their process in the University.

This may imply that even though there are many other academic spaces similar to this journal (many others in Colombia and in the rest of the world), and our discourse “talks” about a change in the accounting learning process, in practice we might be experiencing a conceptual stagnation instead of advancement and instrumental sophistication of accounting.

*Cuadernos de Contabilidad* hopes to keep contributing with relevant articles to improve the teaching we do. This is one of our main challenges and purposes, which, no doubt, transcend and are much harder and complex than reaching category A1.

We hope that this edition helps us even more to provide interaction spaces with the teachers and the academic community in Colombia and in the rest of the world; also, to strengthen the networks that we have been creating between authors and evaluators. We present issue 37, a sample of the dynamism, interdisciplinarity, and the wide scope of the accounting profession, hoping everyone will be able to make the most of it.

I would like to give a special thank you for the document written by the editors of several accounting journals in Colombia. It was an

initiative called by Professor Hugo Macias that becomes an additional step forward in this debate regarding the meaning and relevance of the accounting academic journals.

**Gabriel Rueda-Delgado**

Editor