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**Facultad de Ciencias**  
**Económicas y Administrativas**  
**Departamento de Ciencias Contables**  
**Cuadernos de Contabilidad**  
**número 41**

**Editorial**

## **Colombian Network of Accounting Editors and Journals, REDITORES**

The process undergone by the Colombian journal *Cuadernos de Contabilidad* has followed two major horizons in the endeavor of an academic publication on accounting topics. On one hand, it seeks a constant growth in the National System of Science, Technology, and Innovation, SNCTeI. On the other, it strives for an ever-growing impact on the national and international accounting community, in terms of the research and education processes of public accountants.

Related to the first horizon, and as mentioned in previous editorials, the journal is currently in category A2 (after a permanent advancement within the system managed by Publindex), and it is expected that we will submit it to the review process of citation indexes, such as Scopus, during the following months. The idea behind this is our hope to make the journal part of the A1 journals of the country, in order to increase its visibility and impact in terms of citations.

Related to the second horizon -and well aware of the problematic generated by citation

indexes managed by transnational economic groups, such as Elsevier— the journal has insisted on identifying how articles published in *Cuadernos de Contabilidad*, subject to growing demands in their assessment, are contributing to generate transformations in accounting communities focused on the training of professionals, specialists, master's and even doctors. At the same time, we strive to identify how published articles are being used in the formulation of new research projects and initiatives by the accounting community, regarding accounting and related disciplines that are part of the identity of the journal

Taking into account this second horizon—and thanks to the invitation of a group of colleagues and accounting journal editors from Colombian universities, particularly those located in Medellín— we decided to be part of a collective effort called Colombian Network of Accounting Editors and Journals, REDITORES. This network is created not merely as a collective construction space, but also as an alternative stage—one of resistance, even— against the prevailing dynamics that tie the success of a publication exclusively to the index citation quartiles, such as Scopus, with the logic of the major private economic groups of the editorial world.

A few months ago REDITORES carried out its first academic event, in hopes of increasing its visibility and national impact, while allowing it to add national accounting journals and editors to this inclusive, reflective, and proactive workspace. During our work meetings we drafted a first document titled *founding agree-*

ment, shown hereinafter, which reflects best what the Network is and wants to achieve.

## Nature

The Colombian Network of Accounting Editors and Journals, REDITORES, is an autonomous, independent, wide, pluralist, and inclusive academic organization, composed of the editors, directors, and agents responsible for specialized journals on accounting or that include this discipline among their main academic interests. Likewise, the journals and their editorial management teams—who represent the higher education institutions to which they subscribe—and the forms of association that group their public accounting faculties, schools, departments, and programs, are also part of the network.

## Objective

Integrating the efforts, talents, and technical resources of the editorial teams of specialized journals on accounting by means of an inter-university academic cooperation strategy that allows the qualification of its labor and the contribution to increasing the quality, visibility, and impact of its contents.

## Association

Making part of REDITORES is a process which requires the presentation of a letter of intent from the publications, or academic units that house them, and will be legalized by the full session of the Network. If necessary, the specific and framework agreements can be legalized for the development of special projects and academic events as to guarantee the commitment will of the member institutions.

## Work Areas

In order to comply with its purpose, the Network will work with high quality and continuous improvement criteria in different fields:

- a) **Visibility**  
REDITORES will formulate and execute strategies to allow research, teaching outreach, and student journals, made in the faculties and by the programs member of the Network, to be known and used on a national and international level.
- b) **Purpose of the Publications**  
The Network will call for nation-wide discussions on the sense, nature, and scope of research publications covering teaching and student experiences, to identify “good practices” which have an effect on the qualification of each space.
- c) **Indexation**  
The Network will provide and channel training exercises on national and international index dynamics, so research journals attain better results in the National System for Science, Technology, and Innovation, or its equivalent, when every journal considers convenient.
- d) **Characterization**  
REDITORES will promote the characterization of contents, topics, theoretical and methodological approaches, and actors who are publishing in the national accounting journals aiming to identify tendencies and provide states of the art or literature reviews.
- e) **Training**  
Aiming to share better practices and move towards the qualification of journals, the

Network will promote training activities on the technical processes of intellectual production and editorial management.

f) Articulation with teaching

The Network will promote the insertion of the contents of specialized journals in the micro-curricula, programs, or summaries of subjects, as a form of impact that overcomes the dynamics of bibliographical indexes and, in this way, identifies the contribution of publications to accounting education in undergraduate and graduate programs.

g) Articulation with research

One of the functions of the Network is to recommend that the contents of the journals are integrated into the states of the art of research projects formulated in Colombia and, at the same time, gathering evidence of up to what extent journals are an outreach space for the results of research carried out by groups and other forms of academic work in universities.

## Structure

The Network assumes as organizational structure a functional grid, integrated by three programmatic modes that articulate the work areas as follows:

Node 1. Visibility, articulation with teaching and articulation with research

Node 2. Purpose of the publications, indexing, and characterization

Node 3. Training

Decisions will be taken by the full session of the Network, or by its delegation, in the instances that the full session determines.

The executive coordination of activities and projects will be a responsibility of the Technical Secretary, a position that will be held during one-year terms by the member institutions of the network on a non-repeating basis. The Network has decided the Technical Secretary of the network to be held by the Politécnico Colombiano Jorge Isaza Cadavid, particularly, by the editor of the journal *Teuken Bidikay*, Professor Héctor José Sarmiento.

So, this is how we would like to invite the Colombian accounting community to take part of this national effort to improve accounting academic publications, so every journal can keep the identity and scopes it has defined for itself, while making collective contributions and efforts.

We hope this recently-created space has a fruitful life of advancement, proposals, achievements, and improvements for the accounting journals of our country. Also, we hope to be able to make it under a solidarity, comradeship, and propositional sense, for the benefit of the discipline, the profession, and the publications.

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### To cite this article

Rueda-Delgado, Gabriel (2015). Editorial. Colombian Network of Accounting Editors and Journals, *REDITORES. Cuadernos de Contabilidad*, 16 (41), 249-251.