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Editorial

## Interview: 20 years after the beginning of *Cuadernos de Contabilidad*

Maintaining a journal in our setting, while improving its quality and audience, is not an easy task, not even with the support of a solid academic institution such as the Pontificia Universidad Javeriana; as it happens, this is the case for the journal *Cuadernos de Contabilidad* of the Department of Accounting Sciences. Today the journal celebrates, as it has been 20 years since it published its first issue. Those familiar with this journey know that it has not been an easy task; they know about the difficulties, the obstacles, and also how the journal has grown immensely with every issue, making its way through in the national context and attaining an important international academic recognition. So, in order to know more about these and other topics Professor Gabriel Rueda-Delgado, editor of *Cuadernos de Contabilidad* since 2007, shared with us some of his time to talk about the publication. Still, I have the feeling this was not just a conversation; maybe for Professor Rueda, even if he did not say so, this was also a time to evoke, and perhaps also a time to feel some emotion and nostalgia.

Happy birthday, *Cuadernos de Contabilidad*!

**Jorge Pinzón.** Professor Rueda, what were the circumstances when the idea to organize and publish the journal *Cuadernos de Contabilidad* came up?

**Gabriel Rueda.** The journal appeared in 1995 under the initiative of José Joaquín Maldonado, the first director of the then newly created department; its contents came from the proposals of the professors of said academic unit. As a whole, 12 issues of the journal were put together, which by default was an internal publication. Then, starting on issue 13, and up to issue 22, Professor Samuel Alberto Mantilla, as the new director of the Department of Accounting Sciences, took over the editorial duties. He implemented several different strategies, in some cases he kept the the issues created individually by professors of the department, and in others, for example, transcribing conferences presented in the University, or giving shape to an issue based on the articles proposed by professors.

I remember that one of the first tasks I performed as director of the department was requesting the library of the Pontificia Universidad Javeriana to give the due acknowledgment to the authors of issues 13 to 22 by means of an adequate classification of the articles. This had to be done because at the time only the editor, that is, Professor Mantilla, was listed as the author of the journal. This was not only illogical, but also far from the truth. The editor of those issues was the only one to assess the texts and he personally decided what was published or not.

I undertook the direction of the journal starting on issue 23, also as director of the department, with the purpose of making the journal less of an internal space, and to have it undergo more external evaluation processes. Obviously, I can tell you in greater detail about my experience starting from that issue, which was edited in 2007, but had been in the making since 2005.

Taking over the position as editor of *Cuadernos de Contabilidad* was a proposal of Mr. Guillermo Galán-Correa, Dean of the Faculty of Economic and Administrative Sciences of the Pontificia Universidad Javeriana, in 2005. Just by 2007 it became a fact, with issue 23 corresponding to that year; that is, we published it with a two-year delay.

The journal had been the subject of a process that had set its purpose as a way to share about teaching endeavors, or better, those of the teachers of the Department of Accounting Sciences; in some occasions its purpose was sharing about a single topic that was addressed by one or more professors. Besides, the dean of the time made a very direct request: our responsibility was to have the journal undergo an indexation process, as it had been the case with two other publications of the Faculty.

This instruction was the central topic of several meetings in which my arguments revolved around the fact that it was difficult to put together periodical issues derived from research on accounting topics. Such difficulty came from the very dynamics of the discipline and the profession in Colombia, and the fact that research networks with other universities in the country or abroad did not exist.

However, we agreed to make a managerial effort that would allow the generation of, at

least, the first three issues. Once they were published we would assess again the feasibility of taking the journal to the higher categories of what is known today as the National Science, Technology, and Innovation System (SNTCI).

In this context, I took up the journal *Cuadernos de Contabilidad*, in order to make it undergo a transformation: from a space where the academic works of professors of the department were shared, into a journal open to the accounting community of Bogota, Colombia and the rest of the world, that would also become a space arbitrated by peers.

After putting together the first issues, having faced many difficulties during this process, we submitted the journal to a Publindex call and we were classified in the C category, which at the time was the lowest classification of the national ranking. The process was so positive that there was no need to review if it was convenient to keep this indexing idea for the journal. I mean, we did not just see this as a formal process or a way to cause ourselves some management endeavors; we saw in this process an opportunity to strengthen the journal academically and thematically.

Instead, we opted for a gradual growth process that would allow us by 2016 (the first checkpoint of the ten-year planning of the University and the Faculty) to have the journal achieve category A1, a goal we will meet soon.

**Who do you remember or acknowledge were the people that promoted this idea at that time?**

Before answering, I would like to remind you that *Cuadernos de Contabilidad* then went on to

become an indexed journal. Starting on issue 23, and up to June 2009, that is, issues 24 and 25 (2008), and 26 (2009) were in category C. Then we submitted the journal for reclassification and with issues 27 and 28 (2009 and 2010) we were promoted to category B. This category was granted to the journal for another two years, that is, up to June 2012, which we extended for another year after taking part in a general call promoted by Universidad Javeriana. We submitted to a new assessment with issues 33 and 34, and in June 2013 we obtained the classification in category A2, which had an initial term of two years (covering the issues published up to June 2015). However, recently Colciencias extended their classifications for all scientific journals of the country, probably up to 2016.

In summary, the journal was two years in category C (2008 to 2010), three years in category B (2010 to 2013), and the last two years it has been in category A2.

In this context, I think I can give a better answer to your question. Today, I greatly appreciate being able to put together a journal such as *Cuadernos de Contabilidad* in a university such as Pontificia Universidad Javeriana, which decisively supports these processes and provides the necessary institutional support required to achieve them. At the same time, the work of the Publishing House by our side has been key for this permanent growth. In the work team of the publishing house, the commitment of people such as Olga Lucía López, our proofreader, has been priceless during all these years for the advancement of the quality of what we publish and how we publish it.

Doubtlessly, in the same institutional context, the support of Guillermo Galán, who at the time the academic dean, was crucial, since opening the journal to communities different to the Universidad Javeriana was not going to be an easy task.

Since the time when the idea of indexing the journal was first conceived, many professors that acted as authors, evaluators, and members of the committees have been crucial, however invisible. Without their participation, it would have been impossible to turn the journal into a steady publication, let alone to achieve the category A2 that we have in 2015. I would like to sincerely thank all the teachers that have acted as authors and evaluators.

**Several tenured faculty members took part in the initial operational and editorial process. I hope I am not missing any name; we have had the support of professor Mauricio Gómez-Villegas, when he was in Universidad Javeriana, professors Irene Ulloa, Milena Castillo, María Victoria Uribe, and Germán Benítez.**

Once my term at the direction of the department was over, I could dedicate more time to the editorial work in the journal. The work plan changed and I started to have the support of students associated as management monitors. This proved the journal works better when its editor is not the director of the department at the same time, and I wish this remains the same in the future.

From the moment I left the direction of the department, but stayed as the editor of *Cuadernos de Contabilidad*, and despite having started

my PhD studies, I have regarded as fundamental the work of people that at some point were students, such as Paula Andrea Grajales (who, as of 2015, returns to her editorial work after finishing her undergraduate studies and starting her work life), Lina Villareal, Angie Alejandra Perea, Estefanía Santos, Laura Marcela Triana, Javier Alberto Muñoz, María Alejandra Vélez, Ingrid Andrea González and Rosa Melisa Pava. Spaces like these not only provide job opportunities, but also are learning spaces that several students and professors have made the most of in a very good way.

To wrap up this answer, I would like to stress the fact that there are many names that for some reason become invisible, but that definitely have participated in the construction of the journal and have provided us with their support in logistics, operations, finances...

**Is it possible to determine, even if not precisely, several significant moments that the journal has been through during the 8 years you have been the editor? Something like the beginning, the moment of the developments, the consolidation moment, or some other.**

Come to think about it, I think the journal, or better put, my work at the helm of the journal had a learning phase regarding the meaning of putting together a periodical publication, garnering the commitment of the authors, calling an evaluation committee, conforming committees, and, in general terms, learning the initial operational dynamics to steady the publication. A second moment in the same learning process was submitting the journal to the criteria pro-

vided by Publindex, which implied complying with assessment indicators, etc.

Once in control of this stage (although I cannot say that such is completely the case), many deep concerns have surfaced regarding the quality and the impact of the journal. These concerns go beyond the meaning of being assessed in citation indexes such as ISI or Scopus, or continuing ascending in the Publindex ranking into category A1, which we expect to attain next year (that is, 2016).

This is about concerns regarding having the articles we publish included as theme references in accounting classes or about the topics we publish so this, in turn, improves, updates, and strengthens what it is being taught. It does not make sense that a journal on accounting is not read and used by professors and students of the accounting disciplines, although we know that there we have an important work challenge that does not only depends on us.

On the other hand, we expect to be able to make that the academic products we publish work as reference to formulate new and better research projects on accounting in Colombia and in other countries. In this way, the journal makes sense as an academic product if it improves and pulls more and better research.

Essentially, our challenge is to go beyond the form quality measurements and transform the journal *Cuadernos de Contabilidad* into a reference that is more frequently consulted and is used by the accounting community regarding the topics we publish.

I have the feeling that the stage we recently started has two dimensions. On the one hand, putting together with greater frequency real

monographic issues, in order to call the specialized community to submit articles we can evaluate and finally publish. We recently tried this strategy with our first special edition in 2013, which was well received, so we have to perfect and strengthen it.

The second dimension is the increase of the annual periodical publications. This means going from being a semi-annual journal to publishing on a four-month basis. This challenge implies significant management efforts, but, with the 2015 issues, we have started to work on it.

Finally, I think that if the journal enters into indexes such as Scopus, its dynamic will change, I hope for the better. However, that will start to happen in 2016.

**By now surely many important and valuable achievements have been attained. Which ones would you highlight?**

I think the most important is to have won an academic space in the national and international accounting community. Although we know that the logic behind granting points for promotions are behind the fact that professors submit more articles every time, in turn, this circumstance has allowed us to increase the demand levels of the evaluation and this motivates authors to look for the journal beyond points, as a space to validate their work, proposals, and developments. This would not have been possible if the journal had been not created as plural, inclusive and open space, and not as an exclusively local and closed one.

At the same time, every time it is more satisfying to put together issues with a higher

quality in their topical, epistemological, and methodological production on the author's side. The fact that we want to follow this road is one of the best achievements we have today.

Moreover, I think that it is quite significant to build a journal with big enough "muscles" to have more frequent specialized publications and that keeps striving towards criteria for a higher classification in the SNCTI.

However, I think the main achievement is not believing that tale about quality as a synonym of the category we attained, and continuing our work on the improvement of the journal and its use in academic and research spaces; such is the way we have to follow for the future.

It is equally important to have configured author and evaluator networks around specialized topics in accounting, accountancy, finances, and other. Doubtlessly, this is a potent tool for Universidad Javeriana and the accounting knowledge.

Lastly, the fact that the Public Accounting program acknowledges the permanent indexation and reclassification process of *Cuadernos de Contabilidad* in the recent report for the renewal of their accreditation as one of the main achievements of the last few years is without a doubt very important. Similarly important is incipient consolidation process of the student journal *Identidad Contable*; it is quite significant that the interest to replicate this editorial effort has finally emerged, with the intellectual production of our undergraduate and graduate programs students.

**Still, there are also some difficulties that could be established, such as difficulties in the transition process or those which happened momentarily, and other difficulties that have persisted through time. Which are these difficulties?**

Despite the institutional environment of dedicated support to our editorial efforts, the administrative “change” processes held several years ago by the central management of the University caused a great deal of damage. They have made difficult to consolidate a work team exclusively dedicated to the journal. The structural reviews that came from the desks, not talking about those involved, and strictly speaking of the administrative area, are a significant threat for any process that intends to run for a long time, such as *Cuadernos de Contabilidad*. Luckily, the commitment of authors, evaluators, and other actors has been key to reduce such adverse impacts.

Furthermore, I feel deeply worried when several issues of the journal go by and the professors of the department of accounting sciences do not appear as authors or co-authors of the articles we publish, since I have always thought of the journal as the natural space for the teachers of Universidad Javeriana to publish. Behind this issue we may have inadequate management schemes or a reward system from the central management that—at times and working against their philosophy—in practice does not incentive publishing. However, I am sure that a professor that works on research must have a permanent concern to share the results and advances he attains by means of peer-reviewed academic articles. This con-

cern must come from an ethical dimension of the teacher-researcher legitimately worries for his own advancement in the ranking, but that is also moved by his interest in knowledge and the research duty promoted by the journal.

I also believe that when we evaluate articles as an arbiter, or when we receive concepts about documents that the professors have written, we do not attain the permanent learning, improvements, or reflections that allow us to keep advancing with the construction of more and better products. This not only deals with developing better writing and redaction abilities, but also with ontological, epistemological, and methodological options that, if well used, may improve the abilities of teacher-researchers. Normally the assessment task is performed as merely another task to be done, but does not have any transcendence, and we do not learn from what is done.

I am also concerned by the fact that people read and use the journal more outside Universidad Javeriana. Our classes of research on accounting—given from the sixth semester of the major and onwards—show that nearly 100% of the students do not know about the journal until they get to this subject, and have never read an article published in it. In contrast, when I have the opportunity to talk with people that comment on what we publish (either to support or criticize what is written), I find evidence of the aforementioned issue, and of course, I perceive that our journal is read by more people outside our university than within it.

**The journal is going through a tough, but important and bountiful road to attain social**

**and academic recognition. How has this experience been?**

It is very rewarding to know that the journal has an important national recognition and that more and more foreign authors are sending us their works. It is really encouraging to know that the journal feels like a space for rigorous evaluation.

Recognition comes from our permanent advances in the SNCTI, but what is really important is that we do not keep thinking that those classifications make us good. We must keep working, similarly to any other area and profession, but in this case to ensure that the journal has a greater impact on teaching and project formulation, while working at the same time in increasing the visibility, citations, and impact.

Keeping the journal open to multiple points of view on accounting and blending more frequently traditional issues with specialized issues has also been part of the strategy that I consider appropriate. In general terms, this strategy positions us in the accounting community and, at the same time, in the specialized academic sub-communities.

In any case, it results very gratifying to receive increasing recognition for a product created within the Pontificia Universidad Javeriana, that has made the most of the institutional support it enjoys from an academic institution that understands what this kind of space implies.

**Speaking of the recent debate between some professors in regards to the relevance of national university publications on Accounting and accountancy, how do you see**

**the situation of the few currently existing publications their possibilities?**

It seems to me that this debate was the seed for a project that is calling editors of accounting journals, of academic, professional and student journals, to work in a network and, up to the point we have agreed upon, will try to increase the visibility and notoriety of the different existing editorial spaces in the country. For starters, we have to say that they are not as scarce as they appear to be; there is a wide diversity which includes several different topics, methodologies, authors, scope of the documents, etc.

Behind every publication there are important and different motivations of the institution and personal motivations of the editors. I believe, however, that journals have to avoid falling in two pitfalls: the first one is to think that quality is necessarily associated to a higher or better classification. As I have previously said in this conversation, as well as in several editorial articles, it is worth nothing that a journal achieves category A1 and 3 or 2 quartiles in ISI and Scopus, if students and professors do not change their practices and knowledge after reading what we publish. Incidence cannot just be seen in the amount of times the articles we share are cited, but, generally speaking, in the use given to those articles, which goes beyond the scope of the citation indexes. However, I believe that these purposes do not contradict each other.

The second pitfall is to think that having access to the indexing and measurement processes limits the editorial lines of work of the journals or that it imposes serious thematic, methodological, or epistemological restrictions

on what is published. In my experience, the indexing and reclassification processes have not imposed limits to the journal or to what we publish, beyond the results of the academic evaluation processes we hold. I think several editors of accounting journals think that if they strive for categorization in Publindex, they will have to stop publishing critical works and that is false. I hope the network and the collaborative spaces that we are configuring help to reduce these pitfalls.

Beyond these pitfalls, the lack of steadiness in the publications is what threatens accounting publications the most, be it due to a lack of systematic help from institutions or due to a lack of permanent work from the editors. A journal implies a permanent work process that goes from the highest academic levels to the highest operational levels. If those dimensions are not assumed under adequate management schemes, and with enough funding, publications may be in risk of disappearance.

**Professor, what do you think will be the immediate future (projections and perspectives) for *Cuadernos de Contabilidad*?**

I think several projections that I have mentioned during this conversation, each dealing different circumstances and that have a different scope.

In the immediate future, we should be able to manage the process to increase the publication frequency to every four months. Despite what we have done for the last two years, it generates a very important challenge for the management of the journal. This means to create a different work pace for authors, arbiters, committees, financial resources, and people in the management.

On the other hand, we want to submit the journal to the Scopus Index. For this, the support of the Editorial of the University will be crucial. This endeavor will cause that, when we are called again by Publindex, we achieve category A1, starting from 2016.

We also want to contribute to the network of editors, in which we hope to have a work space to see how publications, including *Cuadernos de Contabilidad*, contribute to teaching and research in the country. We also expect to provide help there with our ideas and experiences, so more Colombian journals on accounting topics are indexed.

Finally, and as a result of our recent experience, we hope to make the monographic issues more frequent. Today the journal may have a regular issue, with a diversity of topics and alternate it with an specialized issue. For example, we have already called for a special issue on the accounting convergence topic in Colombia; another one on costs; we have one on forensics audits in progress; and there have been proposals for monographic issues on topics such as critical theory on accounting, accounting education, valuation, and some other.

**We would like to congratulate you once again for this great effort. My final question will be, is the journal going to celebrate in some way this becoming of age?**

Well, I think that continuing our work towards the achievement of what we want is the best celebration we can do in this editorial space, hoping that every time it will be more open, used, rigorous, and contributing.

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