

Colombian Research in Accounting regarding Colciencias' New Assessment Criteria

Editorial

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Since 2013, Professor Yuliana Gómez Zapata has led an interesting process at Tecnológico de Antioquia. This resulted in the creation of the journal En-Contexto, its early inclusion in Colciencias' index (end of 2015), the publication of two issues per year as from this fourth issue, and the rapid progress towards higher qualification spheres. This journal is a clear example that there can be initiatives in public accounting that impact economic sciences in general, and meet the requirements of national criteria in matters of science and technology. The institutional support received from the administrative body of Tecnológico de Antioquia, in particular from President Lorenzo Portocarrero Sierra, has been key for the journal to progress quickly by adjusting to national and international quality criteria.

This editorial's purpose is to make specific recommendations regarding the challenges that Colciencias has recently set for accounting groups, journals and researchers in Colombia. This goes beyond the practice of writing in faculties of economic sciences, to which the first pages of the first issue refer (Gómez, 2013), and takes into consideration that En-Contexto is a publication that was created as "... an alternative to feel, discuss and disagree in our field of social

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knowledge” (Sarmiento, 2014, p.21). This editorial’s contribution is found in the last four paragraphs, but they are supported by the following discussion.

While accounting academics have been adjusting to Colciencias’ guidelines for more than ten years, new criteria have emerged recently to assess the performance of groups, journals and researchers. Groups are classified as A1, A2, B, C, D, or Recognized; journals are classified as A1, A2, B, or C; and researchers are classified as *senior*, *associate*, or *junior*. The new aspect of assessment criteria that will be referred to here is that groups, journals and researchers will need to be featured more in Web of Science (former ISI), and Scopus journals.

Regarding groups, the assessment model presented by Colciencias in December, 2015 has top, and type A and B products; production, cohesion and cooperation indicators; thresholds per knowledge field, etc. (Colciencias, 2015). This assessment model is quite complex due to its technical specificity. It is worth an extensive and profound analysis by each accounting research group. Here, we will refer exclusively to the challenge of publishing in journals in the Q1, Q2, Q3, Q4 quartiles of Web of Science, and Scopus.

Each journal’s classification into Q1, Q2, Q3, or Q4 is based on the number of times that each journal has been referenced, and is defined on an annual basis. This classification is published as Journal Citation Reports (JCR) for Web of Science journals, and as SCImago Journal Bank (SJR) for Scopus publications. The procedure entails listing the journals in order of references, and dividing the list into four groups, so that the most referenced group is the Q1 quartile, and the least referenced one is the Q4 quartile. The SJR has 126 accounting journals, from which the 32 most referenced ones are Q1, the 31 journals that follow these in order of references are Q2, the 31 following ones are Q3, and the 32 least referenced ones are Q4. On the other hand, the 2015 JCR only includes 25 accounting journals in the four quartiles.

Through the assessment model, Colciencias is asking accounting research groups to participate actively in the community that engages in discussions in these 126 journals. Of these 126 publications, 80 have the word “accounting” in its name. The other 46 ones publish texts related to accounting, but are not specialized in this field. In those 80 accounting journals that are listed in Scopus, there is no article written by any of the 62 accounting research groups ranked by Colciencias as of the 20th of May, 2016. This is not the case with other countries in the region. Mexican accounting academics have over 20 articles published in those 80 journals, Brazil has published over 40, and there are smaller countries that also participate actively (Macías, 2013a).

It is important not to value only final results, which would turn JCR and SJR products into fetish quantitative indicators, but to make sure that each product is supported by a robust structure, solid research processes and important disciplinary progress (Machado, Patiño & Cadavid, 2016, pp.56-57). While there is a several decade-long tradition of research in Colombia carried out the National Federation of Public Accounting Students (FENECOP) (Sarmiento & Muñoz, 2011), and CCINCO has also worked for several decades on developing research in accounting (Barrios, Fúquene, & Lemos, 2010), the number of groups recognized by Colciencias has grown only recently. In 2004, only one accounting group was recognized by Colciencias; in 2006, 11 groups made it into the ranking; in 2008, this number turned into 33 (Macías & Cortés, 2009, pp.28-30), and it has grown to 62 groups ranked in 2016. The characteristics of these groups have been formally analyzed in terms of research lines, publications, projects, among others (Valero & Patiño, 2012). Thus, it is possible to identify their challenges, and suggest improvements based on Colciencias' new guidelines. Recommendations for the groups are presented at the end of this text.

In the case of journals, Colciencias' new requirements are much stricter in the sense that Web of Science and Scopus are more demanding. At the end of May, 2016, Colciencias published a "policy to improve the quality of national scientific publications" for two purposes: (1) Increase the participation of national researchers in JCR and SJR journals, and (2) increase the participation of national scientific journals in these databases (Colciencias, 2016). The new classification model proposed implies radical changes, since journals would be A1 only if they are in the Q1 and Q2 quartiles of JCR, or SJR; and to reach A2, they would have to be in the Q3 and Q4 quartiles of these databases. The classification into B and C will depend on quartiles created for each great field of knowledge, and it will be based on the references recorded on Google Scholar. As of 2016, there are over 50 "Economics and Business" journals included in Colciencias' Publindex. Out of these, only 7 are in Scopus: 6 in Q4, and 1 in Q3. None of these 7 journals is about accounting, or is listed in JCR.

In order to meet the first goal of the new policy, Colciencias suggested: (1) Training authors to write quality articles and to choose journals for their publication, and (2) promoting the participation of international peers in projects. In order to meet the second goal, Colciencias suggested: (1) Redesigning the classification model of national journals, (2) reviewing criteria constantly with the aid of editors, (3) updating the scientific community constantly on bibliometrics and science metrics, (4) updating the editorial teams of journals constantly, (5) renewing the portal Publindex with on line courses, and (6) supporting journals, so they have the necessary infrastructure (Colciencias, 2016, pp.15-16).

In the last five years, there have been important discussions in Colombia about various aspects of accounting journals. The history of some national journals, their qualification levels (Santos, 2012; Méndez, 2013; Macías & Patiño, 2014), and the incipient stage of development of Latin American accounting journals (Macías & Moncada, 2011; Ayala, 2014) have been analyzed. Moreover, the creation of a platform for generating knowledge in the field of accounting has been considered (Macías, 2012), and a written debate on the future of Colombian accounting journals was held. In its fourth version, editors from 14 journals participated (Alzate, et al., 2014). The main response to these discussions was the creation of the Colombian Network of Editors of Accounting Journals (REDITORES) in the first semester of 2015 (Castaño, 2015; Rueda, 2015). This network is expected to become a means of formal interaction with Colciencias in the process of classifying journals.

At the launch of REDITORES, Professor Fredy León Paime presented 10 reflections for editors that have been reproduced in several journals of the network. These 10 reflections are: (1) Anything aimed at building a community is necessary; (2) nowadays, we have many publications, but with very few differences; (3) journals must not compete with each other, but generate networks of thematic and methodological cooperation; (4) journals are not the exclusive property of the institutions that issue them, or their editors, but they have a specific role within a collective cross-institutional field; (5) the community, rather than publishing institutions, is responsible for paving the way towards new national requirements, so that the cultural capital generated does not go to waste; (6) tribalism, or the value of differences and dissent must not be feared at this stage of development of accounting journals; (7) editors are not alone, and they can continue to develop existing cooperation agreements; (8) we must fight to keep our independence in the midst of these external demands; (9) the experience of being an editor is fascinating, but temporary; and (10) editors must be creative, keep a proactive attitude, and be aware of the essential role they play in the field (León-Paime, 2015). At the end of this text, a few recommendations are provided for accounting journals based on these ten reflections, the discussions accumulated and Colciencias' new classification criteria.

As if it were not enough to keep systematic track of groups and journals, Colciencias is now assessing and ranking researchers as well. In the text published in December, 2015 is also included the “recognition of researchers” model, which classifies them into *senior*, *associate*, and *junior*, according to their level of education, academic production and training products. For an accounting researcher to become *senior*, they must have a Ph. D. degree, 10 articles published in the last 10 years in JCR, or SJR journals in Q1 or Q2, and have directed four

master's degree dissertations, or a Ph. D. dissertation finished in the last 10 years (Colciencias, 2015). The model is actually flexible and defines other equivalent products, but this information conveys the gist of the high standards required, and the need for accounting academia to meet these new demands.

In order to move forward up the researcher categories, the habits of researchers must be gradually acquired, and personal responses to these demands must be devised. In the article by Macías & Cortés (2009, p.27), the concept of "scholastic disposition" was even suggested as a point of reference. It was then taken up by Machado, Patiño & Cadavid (2016, pp.52-53). They posit that, apart from devoting time to research, it is necessary to have a disposition, a liking, a passion for it. Research must be viewed as a possible lifestyle. This implies knowing the academic community that works in each research line approached by an author, and acknowledging previous work with its progress and voids in order to establish a direct and written dialogue with that community.

A study published in 2010 identified the main weaknesses of Colombian accounting: (1) Most accounting academics do not master foreign languages; (2) low-quality education in post-graduate accounting degrees; (3) almost half of the researchers have no corporate experience; (4) the time devoted to research ranges between six and ten hours a week; and (5) very little production of knowledge (Patiño, Romero & Jara, 2010). This study insisted on the need for a greater number of academics with accounting master's, and Ph. D. degrees, training in languages, and more real time devoted to research.

The fact that Colombian research in accounting has "structural flaws", apart from "a lack of researchers trained to research" (Machado, et al., 2016, p.63), has been faced in several ways. In some cases, for example, efforts are made to bring "academic literacy" to students in the first semesters (Ruíz & Muñoz, 2015), educational activities that lead to writing in a non-readers' environment are carried out (Grajales, 2010), and formal accounting research workshops are developed across the country (Hoyos, Rocha, Duque, Rodríguez, Gómez & Leiva, 2014). Important processes outside the curriculum are developed in the framework of FENECOP (Sarmiento & Muñoz, 2011). Likewise, students' conferences, which started over 10 years ago, are held every year. In addition, the number of students has increased all around the country in the master's degrees in accounting offered in Bogotá, Cali and Medellín (some of them, in other cities). Similarly, a small number of teachers have recently begun their Ph. D. degrees in accounting in Europe.

The work done by the groups, journals and researchers, and their incorporation into JCR and SJR converges in the structure of articles. This is where we can see

the author's training, the literature they study, the discussions they participate in, the institutional and personal efforts made for the execution of thorough projects, the cooperation among academics and the distance to professional practices inside organizations. Similarly, this is where we can see the affiliation with the interpretive current (Rueda, 2007; Macías, 2013b), or the critical current (Macías, 2016), and the development of the fieldwork as a necessary complement to the review of documents (Alzate, 2014). The structure of articles must be the main focus of attention for accounting academics, not only because Colciencias determined that this is where work needs to be focused, but also because this is where academics give meaning to the work done.

Regarding the articles, the point is not writing for the sake of writing, writing to increase the writing score and get a better salary, or to tick the section in the format sent to a university's administrative staff member. It is not writing in pretty terms either using words that cause astonishment, or to create a dense kind of speech that few understand. What is important is to place oneself in the existing literature about what is being approached in order to highlight the gist of the subject, what is new, the contribution. This contribution does not need to be definitive or final, but it does need to be different from what has been written before. Thus, it can be further explored in another text by the same author, or by other authors. It is necessary "not to repeat what has already been produced" (Machado, et al., 2016, p.49). Every published article in a journal with scientific claims must contribute in a clear and explicit way to the collective creation of knowledge. There are other spaces for other types of texts.

After presenting the new Colciencias' parameters, and the discussions that have arisen about those subjects in the Colombian accounting academia, we move on to make specific recommendations for journals, researchers and groups. In order to have more references to Colombian journals with important accounting discussions, five concrete recommendations are provided: (1) The journal's identity must be described as compared with the rest of journals, in terms of approach, main subjects discussed and methodological preferences. (2) National and foreign authors must be required to take up national discussions about the subjects and methods approached. Every article must be put into the context of national discussions, so that its contribution is explicit and clear with regard to what is already published in the national accounting academia. (3) There must be special editions about subjects defined collectively that make each journal an important source for a particular line or perspective. (4) Renowned accounting academics who are often referenced must be invited to be a part of the journal committees, and participate as authors. (5) With the the sponsorship of REDITORES, activities must be carried out to seek a greater number of references to Colombian journals that feature accounting discussions.

Five specific recommendations are provided to make progress up the researcher categories: (1) Have at least one formal research project per year approved by a higher-education institution. Formal projects are the natural source of all research products. (2) Develop a personal plan to have at least one published article in JCR, or SJR accounting journals every two years. This implies a systematic study of the journals listed in these databases, where the research line of interest is discussed, in order to identify potential contributions, alliances, necessary relations and resources in order to enter those discussions. Identifying calls for proposals for special issues, and working with new co-authors is highly recommended. (3) Participate as a speaker in national events, and the main international conferences, particularly those that explicitly feature accounting journals. Thus, direct relations with other people interested in the same research line are strengthened. (4) Direct at least two dissertations per year, whether for undergraduate, or master's degrees, in which the accounting orientation, readership and contribution are clear. If every dissertation represents a contribution in the Colombian context, every dissertation can lead at least to one publication in a national journal. (5) Incorporate empirical work into every research project, go beyond reviewing documents.

Five recommendations are provided for groups as well: (1) Overcome the dependence on chapters and books to strengthen research groups. Low circulation of books and citation requirements make a strategy based on books unsustainable over time. (2) Create a medium-term strategy to participate in international discussions of journals. It must be based on the precise knowledge of the publications, where the group's research lines are discussed, and have a similar methodological approach. This promotes the interaction of several group members with authors. (3) Design strategies to access resources offered by Colciencias, ICETEX, the government and other national and international bodies intended for projects, training of researchers and international mobility. (4) Develop empirical research and products directly related to the needs of organizations and the profession in the Colombian context. (5) Design and execute a training plan for group members in order to face these challenges, which are unfamiliar to most accounting academics.

The main challenge for the Colombian accounting academia is to understand the dynamics of the English-speaking accounting academia, which is measured by JCR and SJR, in order to be able to gradually become incorporated into these discussions from the point of view of training, publication of articles and formal interaction between Colombian accounting journals and foreign ones. A very small number of accounting academics are already doing it, but the number must significantly increase, as has been the case with Colombian economics, and administration academics.

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To cite this article:

Macías, H. (2016). Colombian Research in Accounting regarding Colciencias' New Assessment Criteria. *En-Contexto*, 4(4), 49-58.

