

EDITORIAL



THE INDEXATION NEEDS: ACHIEVEMENTS OF 'APUNTES CONTABLES'

Scientific research is recognized as a creative and innovative process intended to find an answer to transcendent issues, based on the theoretical construction of the research subject to obtain significant findings that increase and enhance human knowledge. In its development, scientific research incurs in a series of stages that go from the identification of the issue, the theoretical construction, field work, and identification of findings, to the presentation of results; in the latter case, information may be introduced through thesis, reports, essays, scientific articles (whether research, dissemination or reflection), papers, books and oral presentations. Selecting a type of presentation depends mostly on the presentation venue; in the case of scientific articles, they must be published in specialized scientific journals. They take care of the scientific dissemination, i.e., the activities that interpret and make the scientific knowledge available to the interested parties.

There are numerous scientific journals; however, their selection must attend specific criteria. Among them, stand out the review by the academic population to which they are intended, the editorial processes followed, and the indexation they present. In the latter case, and in Colombia, Colciencias, by means of the creation of the National Indexation System of Publications Specialized in Science, Technology and Innovation, has the instruments to recognize the journals that have reached quality levels in the country, which has allowed the creation of the National Bibliographic Index (IBN Publindex as per its acronym in Spanish).

But, what does it mean that a journal is indexed? Why are indexed journals required or sought? Indexed journals own high scientific recognition supported by the quality of the articles they publish. Such indexation results in their inclusion in world access databases. This recognition is based on a periodicity of at least two publications per year, the peer-to-peer assessment and carry out the strategies that allow having a high impact factor¹.

Looking for higher quality in research and consolidate the scientific recognition, the School of Public Accounting of Universidad Externado de Colombia, redirected the journal 'Apuntes Contables' (Accounting Remarks), which was born in the year 2002 under the need to present the new trends in the accounting field. The articles published shared the reality of the national public accounting under a journalistic style that was far from scientific productions or were based on research papers. It was only in 2017, with number xx, that the journal restructured its editorial policies, image, and topics of publishing interest, among other aspects, and in 2018 it published the first edition with indexation criteria. Consequently, and under the same criteria, numbers XXI, XXII, XXIII, and in this moment XXIV, were published.

As a result of this effort, we received in in 2019 the admission approval to the following databases: 'Red Iberoamericana de Innovación y Conocimiento Científico (REDIB)' and 'Directorio de Revistas de Acceso Abierto (DOAJ)', which showed the international recognition to the production shared by the journal. This recognition was possible due to the rigorous management processes of the journal, supported by the commitment that the articles published are unprecedented, they solve a research problem, and evidence a contribution the author.

Nonetheless, and based on this recognition, a question has arisen: what challenges are assumed by the management of indexed scientific journals? How do they keep meeting the indexation criteria? How are the new databases demands included? Well, currently, there is a very clear panorama and it is that researchers in Colombia are required to publish in journals indexed before Colciencias, and foreign researchers are interested on the journals that appear in the database Scopus, or in quartiles Q1, Q2, Q3 or Q4 according to the Scimago Journal Country Rank (SJR), and therefore, the contributions to journals that have not achieved that recognition are scarcer. Citation indexes are low, because the individuals that contribute are not the most recognized on those topics; thus, the articles in those journals are not very cited. These examples require the institutions to search for strategies that allow remaining in a context as demanding as what has been presented.

Considering these elements, the journal 'Apuntes Contables' has designed a set of strategies based on very clear goals. So, what will the following steps for the journal 'Apuntes Contables'? specifically, the achieve being indexed by Colciencias through its measuring model 2020, and in parallel, to consolidate the criteria that allow the admission to the databases Redalyc and Scielo. However, achieving these goals will

1 Impact factor: average number of times an article published in a journal is cited.

not be possible without the authors that select the journal as their publishing space; or without the editorial committee that provides their citation index, or the assessing peers who are responsible for recognizing and studying in depth the contributions we received, and without the publishing department of Universidad Externado de Colombia that based on its excellence in the correction processes makes the final product be perfectly finished and ready to be read. Let us take this moment to present all the contributors with our appreciation and in turn, to engage them with this scientific communication space that is already indexed, and that, in addition, is their space!

Marisleidy Alba Cabañas PhD
Editor