

OPINIÓN

**INTERVENTION OF ESTEBAN HERNANDEZ ESTEVE,
EDITOR OF
DE COMPUTIS. REVISTA ESPAÑOLA DE HISTORIA DE LA CONTABILIDAD
(SPANISH JOURNAL OF ACCOUNTING HISTORY)
AT THE PANEL DISCUSSION "GETTING RESEARCH PUBLISHED",
THE FOURTH ACCOUNTING HISTORY INTERNATIONAL CONFERENCE,
BRAGA (PORTUGAL), SEPTEMBER 7-9, 2005**

Publication in scientific journals is nowadays being subjected to the growing influence of some circumstances that are conditioning its configuration and above all that of published papers.

One of these conditioning factors is ever-growing printing costs. The normally low circulation of this kind of journal exacerbates the problem and increases the influence of this factor due to fixed printing costs. This circumstance forces editors to limit the length of copies of the journal, with immediate repercussion on the size of the papers. Certainly, this fact in some way influences the significance and the scope of the papers, as well as the kind of subjects that may be treated.

On the other hand, the need to limit the length of the papers has imposed the practice of giving up to some extent the erudite apparatus in the form of quotations and footnotes which really did not belong to the central research subject, but which used to be incorporated into the papers in order to complement, enlarge and enrich them, without interfering in the thread of the discourse. This has been scientific usage for centuries, in social sciences above all, but now it has had to be dropped in order to economize printing costs. Now very succinct quotations are made within the text and, after them, the name of the author, the year of the referred book and the page where the quotation is are put in brackets. These data serve to trace the author and book in the references at the end. Formal scholarship does not suffer from this practice but, to some extent, the works lose scope, richness and content; features that have characterized the central European scientific tradition for years and years. Readers receive less information on the subject with regard to complementary questions which allowed them to orientate themselves and understand the matter better, at the same time as they were encouraged to learn more about it.

As usually occurs with new practices, their origin does not matter; also in this case the promoters tend to justify it by emphasizing its newness and labelling the previous ones as

démodé. This is a strategy that is normally quite successful, above all when the new practice appears to be easier, as in this case.

On the other hand, not everything is a drawback in the new form of scientific presentation. The papers are more succinct and precise, more directly addressed to the central subject, helping the authors not to yield to the temptation of cumbersome derivations which are not always justified.

Another conditioning factor, of an absolutely different nature, is the establishment of an anonymous peer review system of all the articles submitted for publication. Every journal that wishes to enjoy prestige and to be accepted in the scientific databases that analyze its impact and diffusion is to adopt this peer review system.

I truly think that such processes of anonymous review have contributed to improving the quality of published papers and, in any event, they represent a guarantee for the readers. Therefore, we have to welcome their introduction and generalization.

For this reason alone, we must not ignore some circumstances that may cast a shadow over the system, limiting its effectiveness. All that glitters is not gold! If we are aware of these circumstances, we shall be able to avoid them or, at least, to take them into account. In this way, we shall be able to resist the temptation of feeling satisfied with compliance with certain requirements, without stopping to consider whether they really fulfil their mission adequately. On the other hand, we must not forget that the practice of submitting their papers to trustworthy colleagues for review before sending them to the printers was habitual among many authors.

What should first be pointed out in this respect is that the anonymous review and evaluation of papers is additional work, neither paid for nor acknowledged, that scholars have to do, to the detriment of the time they could devote to their own work, already known and planned. This circumstance is not to be underestimated, since the time devoted to these reviews may reach levels of some consideration. I myself, to give an example that I know, receive -for one or other reason- not less than twenty works for review and evaluation every year, some of them from journals whose Editorial Boards I do not even belong to!

Certainly, it is for me a satisfaction and an honour to be chosen for this task, which I accomplish with pleasure and which, moreover, makes me aware of what people are doing in my scientific environment. Sometimes, however, it means an overload. I suppose that the same happens to other reviewers. I do not know whether, in the long run, one can expect that a system based on goodwill, the wish to cooperate and the sense of being a member of the scientific community, can work in a stable and satisfactory way. I see some risks in that with respect to the effectiveness of the system and to the rigor and depth of the evaluations.

In this respect, I must add that, at least as far as I am concerned, the requirement of anonymity turns out to be pure fiction. In such a small circle as that of accounting historians, one knows the research and study fields of the other, above all through personal contacts, workshops and congresses. I think that the same thing happens to other reviewers. There is no problem with that, i.e. with this more or less correct presumption of who the authors of the papers under review are. But I do not think it makes much sense to rely on a notion of objectivity based on the fiction of anonymity which is absolutely unreal. Objectivity springs, in the event, from the will and scientific probity of the reviewers.

In this respect, there is no reason to assume that all reviewers are resolutely and totally objective. Some of them, consciously or unconsciously, may let themselves be carried away by their particular way of understanding the subject. Others by their desire to show how high their level of knowledge or exigency is, or, to demonstrate they are not soft or pliable. Others, simply, will do enough to get by. Lastly, others will aim to impose, to a greater or lesser extent, their ideas on how the paper should be developed, its scope, the conclusions to be reached, etc. Everything under the sun and this must be taken into account.

Be that as it may, the intervention of reviewers reduces the responsibility of the author. Previously he or she took full responsibility, assuming that the editor would be satisfied by an acceptable standard of quality..

In any case, the system could cause a drop in the number of papers submitted to journals by well-known authors. They presumably will not like their papers -with authorship possibly recognizable- being judged by anonymous reviewers (they are indeed in this case really anonymous), since these reviewers may be prepared to censure and criticize with impunity the works of researchers who enjoy a greater prestige than they themselves do.

On the other hand, the system does not make it easy for editors to be able to ask well-known authors for papers in order to accredit their journals. They expose themselves to the possibility of anonymous reviewers not finding the articles suitable for publication. In such a case, it would be difficult for the editor to acquit himself well.

As the system is understood nowadays -if it is put in practice honestly - the editor's decision capacity with regard to the publication of papers has diminished drastically. In most cases, it seems as if the editor is washing his hands and leaving the decision in the reviewer's hands.

* * *

As explained in its Presentation, *DE COMPUTIS. Revista Española de Historia de la Contabilidad (Spanish Journal of Accounting History)*, was founded last year 2004 as an electronic publication (website: <http://www.decomputis.org>). Its main purpose was to serve as a vehicle for publishing papers by Spanish accounting historians: their publication possibilities did not correspond to the volume of research carried out. In this sense, the main objectives of the journal are:

1. To spread and consolidate the historical-accounting knowledge provided by new research.
2. To create a specific means in itself of developing and promoting the academic careers of university professors mainly involved in historical-accounting research.

In spite of this primary purpose, the new journal is born with a determined global vocation and invites all researchers of accounting history on a worldwide scale to make it their own and to count on it as a vehicle for publishing and divulging their works. Therefore, in addition to Spanish papers, the journal publishes articles written in other widely-used languages, such as English, French, German, Italian and Portuguese. Other signs of its international vocation reside in the fact that the title of every paper must be accompanied by

its translation in English -the abstract as well as the key words- and the information on the authors must be written in Spanish and English.

These three features:

- a) A journal that is only published in an electronic edition;
- b) A journal that is completely free of charge, with free printing of all of its contents;
- c) A journal open to texts written in several languages;

constitute the three main characteristics which distinguish *DE COMPUTIS* from all other accounting history journals.

The essential ingredient for achieving the journal's goals is quality. From the first issue onward, the journal has aspired to meet the most ambitious, most rigorous academic publishing standards observed in Spain and the world in general, and so earn the recognition of scientific academic publications at home and abroad. Only after achieving this can we proceed, in the mid term, to request inclusion in the data bases of periodical publications such as the Philadelphia Institute for Scientific Information (ISI), its *Journal of Citation Reports*, *Econlit* and others.

Therefore, from the beginning the concept and design of the journal have been prepared to meet, among others, the following minimum requirements, which are the requirements demanded by the Philadelphia Institute for Scientific Information (ISI):

1. Establishment of a rigorous, formal, systematic anonymous peer-review system of articles submitted for publication, and periodic publication of the roster of reviewers and percentage of articles approved out of the total submitted. This guarantees the quality of the articles and ensures the integrity of all citation data.
2. Meeting publication deadlines for all issues. This is a pre-requisite for journals to be included in the ISI data base. Regular publication of issues is proof of the existence of a large enough bank of accepted articles. To appropriately measure the deadline compliance of a magazine, the evaluator requires at least the last three issues.
3. Meeting international publishing standards: The title of the journal must duly inform of content; the titles and the summaries of articles published must adequately describe article content, include key words, as well as complete bibliographical citations and accurate information on the author, including the address.
4. For all articles not published in English: it must include the English translation of the title, summary, key words and information about the author. We have already mentioned how these requirements are the consequence of the global vocation of *DE COMPUTIS*.
5. Including researchers of recognized prestige from Spain and elsewhere on the journal's Editorial Board, to enhance its reputation.
6. Including articles by renowned Spanish and international researchers.
7. Positive consideration is given when articles are published in English, in addition to the journal's national language. We have already seen how the publication of papers in English and other languages is one of the objectives of our journal.

8. Electronic journals are subject to the same evaluation rules and are increasingly being included in international data bases. The Institute for Scientific Information included the first electronic journal in its ISI data base in September 1994.

For the moment, *DE COMPUTIS* and its published papers have already been included in the Spanish data base DIALNET (<http://dialnet.unirioja.es>), managed by the University of La Rioja, also in the data base OIAster, managed by the Michigan University (<http://oaister.umdl.umich.edu/o/oaister>).

Besides the Presentation, that was posted on the website in the summer 2004, issues 1 and 2 of *DE COMPUTIS* were promptly posted in December 2004 and June 2005 respectively. In line with its international vocation, issue number 1, containing a total of 198 pages, included two Italian papers, two English papers, one French paper and one Spanish paper. Apart from this, the regular section *Crónicas (Reports)* contained an exposition in Spanish and English of the 9 Enrique Fernández Peña Accounting History Annual Awards granted between 1996 and 2004. In total, 272 works were considered, among them 20 Doctoral dissertations, a number that shows the unusual interest that accounting history has aroused in the Spanish university community. The section *Tesis doctorales (Doctoral dissertations)* with a summary written by the respective authors of the last four dissertations passed was also contained in the issue, as well as the section *Noticias sobre archivos (News on historical archives)*, presenting the BBVA (Bank Bilbao Vizcaya Argentaria) Historical Archive; the section *Comentarios bibliográficos (Bibliographical commentaries)* and a wide *Noticias (News)* section regarding accounting history events all over the world.

Issue number 2 of *DE COMPUTIS* contains 264 pages and six doctrinal papers: one in English, one in Italian and four in Spanish. On this occasion, the section *Crónicas (Reports)* was devoted to the Accounting History Workshops organized by the Accounting History Commission of AECA (Spanish Association for Accounting and Business Management) and the development of accounting history in Spain; the section *Tesis doctorales (Doctoral dissertations)* reported through the respective authors on the last five dissertations passed; the section *Noticias sobre archivos (News on historical archives)*, presented the Historical Archive of the Seville Tobacco Factory. The issue also contains the usual sections *Comentarios bibliográficos (Bibliographical commentaries)* and *Noticias (News)* with information on congresses and other interesting events regarding the world community of accounting historians.

The fact that the journal is published electronically certainly has some disadvantages and still arouses the mistrust of many people due to its novelty. But the advantages amply surpass the drawbacks. The greatest advantage is the low cost of the edition. So we can offer the journal completely free. Moreover, the first conditioning factor we have mentioned has in our case not the importance it has in normal journals. Therefore, although we recommend that the papers do not exceed 30 pages, there is no problem in accepting longer papers if they are worthwhile. There is no problem either in the papers being presented following the old scientific tradition, with plenty of quotations and complementary explanations in footnotes and so on. Neither is there any difficulty in accepting other types of writings, such as summaries of doctoral dissertations, bibliographical commentaries or news of all kinds to keep readers informed of what is happening in the field of our discipline at a global level. In a

word, in our journal we do not have shortage of space, as the length of the first two issues shows.

The undesired effects that may derive from the second conditioning factor are more difficult to neutralize. That is a real problem because, of course, the journal aims to maintain above all, in all its purity, the process of double anonymous peer-review. Perhaps we shall be able to partially prevent undesired effects by means of a detailed previous examination of the papers submitted before sending them to the reviewers, in order to provide them with some specific approaches. Likewise, a careful selection of reviewers may prevent these effects from appearing, as perhaps also the establishment of a detailed and well oriented exposition of the ideas of the journal with regard to how to perform the reviewing task may also do, an exposition that is still pending. In particular cases, talking to the reviewers might be useful. Anyway, we would like to stress that we are aware of the limitations of the system. Therefore, although we consider that the peer-review process is indispensable in the current context, we will make every attempt to neutralize all undesired collateral effects as far as possible.