

COMMENTS ON THE QUESTIONNAIRE

SWEDEN

Prof. dr. Mattias Dahlberg

Prof. Dahlberg is the editor of Skattenytt, Sweden's major tax law review. We have started a formalized peer-review system this year. The intention is to have one or two articles of every issue (ten issues annually) that have been subject to peer-review.

GREECE

Prof. dr. Eleni Theocharopoulou

With regard to peer review in Greece, the situation is as follows: Firstly, there are in each periodical scientific (editing) committees, who are allegedly checking and approving articles submitted for publication. Nevertheless, no scientific criteria have been identified, on the basis of which a real peer review is to take place, and in any case, peer review seems not to be applied in practice, given the fact that the vast majority of the articles received by editing committees are published. In the practice of periodicals it appears that the decisive criterion is the capacity of the writer, which, if it is academic (or even judicial), it is presumed to be a warranty of scientific excellence of the article. But even in cases where the capacity of the author differs, most papers are published, especially when they include footnotes and bibliography. There are certainly some articles the publication of which is refused, in most cases however without any specific justification.

With reference to the ranking of legal periodicals, including tax journals, it appears that for the moment it does not exist in the Greek jurisdiction. It should however be noted that publications by candidates in "scientific journals" are a prerequisite of an academic career and evolution (appointments at law faculties or promotion during the academic career). This is expressly stipulated in law, yet without legislative interpretation of the term "scientific". Nevertheless, university professors participating in electoral bodies for appointments accept as "scientific journals" those that are established as such in the minds of the scientific community (e.g. periodicals in the editing committee of which some of the members are professors; journals that have a satisfactory print run etc.). At all events, it is a matter that has not been resolved through interpretation by the legislative or judicial branches or expressly by university administrations.

ITALY

Prof. Giuseppe Marino

Even if there has been made no attempt to rank systematically legal and tax periodicals in our jurisdiction, the opportunity of ranking these journals by reference, *inter alia*, to Index Factor (numbers of citations to each journal in a relevant period) is still subject to discussion amongst academics of law faculties.

In our vision, a ranking system as such could bring to misleading results to the extent that it relies only on quantitative (statistical) data and doesn't take into account other critical values (e.g. Editorial Board's independence and prestige, double blind peer review methods, etc.).

As regards the question no. 13 above, it must be noted that the majority of national tax law journals is not subject to double blind peer review.

THE NETHERLANDS

Prof. Henk Vording

Ranking of legal periodicals has been attempted in (Flemish) Belgium, but apparently failed due to perceived arbitrariness. In the Netherlands, a committee of the Association of Dutch Universities advised that ranking of Dutch-language legal periodicals should not get priority, but that instead, the editorial boards should professionalise their reviewing processes. This latter recommendation has led some editorial boards to adopt double blind reviewing procedures. In the field of tax law, no such attempts have been made to date. The underlying problem is probably twofold: (1) the total number of academics in the field of tax law is too limited to sustain a credible system of double-blind review and (2) the tax journals' readers do not seem to care much.

UNITED KINGDOM

Prof. Judith Freedman

In the UK Two academic articles attempt rankings- V. Beattie and A. Goodacre, 'A new method for ranking academic journals in accounting and finance', *Accounting and Business Research*, 2006, 36(2), pp. 65–92.

And ¹ K Campbell, A. Goodarce and G. Little., 'Ranking of United Kingdom law journals: An analysis of the Research Assessment Exercise 2001 submissions and results', *Journal of Law and Society*, 2006, 33(3), pp. 335–63.

Business schools use the following rankings

<<http://www.the-abs.org.uk/?id=257>>

<<http://www.harzing.com/jql.htm>>.

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Main Panel J Overview

RAE2008: Law Sub-Sub-panel (J38)

General Overview

Context:

The 14 members of the Law sub-panel included six who also served in 2001 and one from 1996. While this ensured continuity of standards, the significant changes in the Research Assessment process in 2008 render comparisons with 2001 less useful than in previous exercises. Instead of a single rating for each institution based on the proportion of research assessed as internationally or nationally excellent or subnational, this time the results are in the form of a profile using 5 grades, ranging from 'world leading' to unclassified (4* through to U).

There has been a steady increase in the number of law submissions. 67 institutions (compared with 60 in 2001) submitted 1702 full time equivalent Category A and C

staff (1452 in 2001) with a total of 6264 outputs listed (5326 in 2001). The size of the submissions ranged from the largest with 104 fte to the smallest with 2.5. In total there were 19 submissions with fewer than 10 fte staff and 12 with more than 40. The median size was 22.

Methods:

The sub-panel met six times during 2008; three of the meetings were residential which gave us 11 full days of deliberations in total. The sub-panel appointed a subcommittee to consider and make recommendations on the 428 individual staff circumstances submitted. Nearly all submissions included early career staff. As we articulated in our published Criteria and Working Methods (RAE 01/2006J), the law sub-panel assessed all outputs before compiling the output sub-profile for each institution. Virtually all outputs were assessed by at least two members of the subpanel, or by one member together with specialist advice. Two meetings were held between the sub-panel chair and sub-panel member with relevant expertise and the group of specialist advisers on outputs with a particularly Scottish dimension. In all cases, final grades were agreed, often after detailed discussion, during full sub-panel meetings. The Environment and Esteem sub-profiles were developed by considering the evidence submitted against the range of elements specified in the published Criteria. Since these elements included five major headings and a further dozen or so sub-headings for Environment together with a list of six examples of indicators for Esteem, we reached a holistic judgement on these sub-profiles as envisaged in our Working Methods.

Commentary:

Legal scholarship, on the evidence submitted to us, is in a healthy state. We read large numbers of ground breaking monographs, research reports, articles, and contributions to edited collections. They extended across the whole range of legal research as defined in our published Criteria. Echoing the overview of the 2001 law panel, we found excellent work across a range of journals and publishers; we agree with the conclusion that it would not be safe to determine quality on the basis of place or type of publication. Indeed, of the different possible methods of assessing the quality of legal research, peer review of publications is the only one in which we would have confidence and for that reason we consider the present system to have produced reliable and useful results. We are unanimously of the view that detailed peer review of outputs is the only method that will attract the confidence of our discipline.

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We noted that world leading work was distributed across a wide range of individuals' outputs; it should not be assumed that it was concentrated amongst a few. On the other hand, although the absolute number was relatively small, the outputs we assessed as below the standard of nationally recognised quality was more than we anticipated. We were disappointed at the extent of overlap between outputs, which in a few cases amounted in some submissions to virtually the same work (by the same person) published in different outlets.

The Environment and Esteem sub-profiles (weighted respectively at 20 and 5 per

cent) were compiled from the evidence in each submission. Many of these suggest that departments have developed strong research structures and strategies, with clear workload allocation policies to allow research active staff appropriate resources to carry out their research. Reference to provisions for research students and early career researchers was made in nearly all the submissions. Measures to promote equal opportunities more generally were clearly described in some submissions. Overall we were disappointed at the number that failed to provide the explicit and verifiable evidence we had asked for in the published criteria. These omissions were by no means confined to the smaller, or emerging institutions. A few of the latter, however, were not able to demonstrate capacity to support research at the higher quality levels. Despite the lack of evidence in some submissions, the general high quality of the majority of outputs indicates that the most active researchers in law schools across the United Kingdom do in fact work in appropriately supportive environments.

The Law Sub-Panel RAE 2008

9th October 2008

The Sub-Panel Members

Professors: Celia Wells (chair), John Bell (deputy chair), John Birds, Roger Brownsword, Christine Chinkin, Joanne Conaghan, Lizzie Cooke, Roger Cotterrell, Kenneth Norrie, Tony Prosser, Stephen Weatherill, Sally Wheeler, Nick Wikeley and Diana Woodhouse.

SPAIN

Prof. Alfredo Garcia

General information about ranking systems in Spain (in Spanish):

<http://www.uv.es/bibsoc/GM/dosieres/citas.html>

General quality criteria for determining the ranking :

http://resh.cindoc.csic.es/criterios_latindex_impresas.php

Ranking systems for (tax) law reviews:

* EC3- In-RECJ (**Indice de impacto de las Revistas Españolas de Ciencias Jurídicas**).

Elaborated by the University of Granada (per specific areas of knowledge). http://ec3.ugr.es/in-recj/Derecho_Financiero_y_Tributario.htm

* RESH (**Revistas españolas de Ciencias Sociales y Humanas**) (per law in general) Elaborated by the Ministry of Science and Technology

<http://resh.cindoc.csic.es/indicedecitas2003.php?varea=25>

Rankings are simply based on statistics and may show, more often than desired, quite controversial and contradictory results.

NORWAY

Prof. Frederik Zimmer

Normal the Ranking consists of three classes. The lowest will give no credits and consists for instance of internal papers without peer review, periodicals for popularization etc. The next level (generally referred to as the level one) consists of legal periodicals with peer review; in practice also some without peer review but with accepted good quality are included (including the most important tax periodical). The top level (generally referred to as level two) consists of very few periodicals which are considered to be of special quality. In practice, it turns out that to reach this level, in practice the periodical must be of a rather general nature. Thus, no tax periodical is on level two. (This raises an awkward dilemma: In order to publish in a top level periodical, you must publish in a periodical that most tax people would not read!)