

## Thematic Approaches of Accounting Research in Brazil

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**Abstract:** This article seeks to highlight the main characteristics of scientific research in accounting in Brazil. Previous studies have presented numerous thematic approaches adopted in accounting research. A bibliographic survey of the main thematic approaches and a descriptive analysis of postgraduate programs, congresses and periodicals in accounting were carried out. Information was collected from 920 subjects in a total of 32 programs, 7 congresses and 6 leading journals. Postgraduate accounting programs have grown in recent years and research has been increasing. The results show that strictosensu graduate programs in accounting in Brazil are concentrated in the southeastern region and the least number of programs is in the Midwest region. The most offered disciplines are of a methodological nature and then of Management Accounting. In the southern region there is a predominance of disciplines with a managerial focus and in the southeastern region there is a predominance of financial accounting. The congresses are well distributed, and the journals present their articles with a predominance of Financial Accounting. The results also show a large number of articles published in the area of Research and Education, although the latter is the subject of few disciplines offered. The areas of public accounting and tax accounting are less prominent.

**Key Words:** Accounting, Brazil, Profile of Scientific Research.

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### I. Introduction

In recent decades, accounting research in Brazil has made significant advances, the number of students has grown significantly, improved research methods have been used to a greater extent, research has become more rigorous, and the quality and quantity of graduate programs have improved. (Meyer, Rigsby & Lowe, 2005).

However, Lukka (2010) points out that despite this evolution in research, there have already been moments of great academic enthusiasm and more genuine research in accounting. For the author, contemporary accounting research offers only peripheral contributions regarding theoretical and methodological aspects.

Moser (2012) mentions that there have been substantial changes in accounting research, despite historical evidence of such changes, there is also evidence of stagnation. Complementarily, the author laments that although new topics have been published in accounting journals, a considerable number of papers refer to a limited group of topics, such as: earnings management, analyst forecasting, compensation, regulation, governance, or budgeting.

Basu (2012) argues that accounting research has little impact on accounting practice, and that this gap between the two has grown in recent years. Kaplan (2012) points out that much of the accounting and management research over the past 40 years has studied, evaluated, and explained existing practice, yet has not contributed to the advancement of accounting practice.

Internationally, accounting research has seen a significant increase in the last 30 years. This growth has evolved from a subspecialty with narrow interest to a topic that has been covered frequently in journals of academic accounting research relevance (Larson & Sale, 2016). Thus, the journal *Advances in International Accounting (AIIA)*, emerged in 1987 as a possible publication medium for international accounting research.

In the early years, when accounting research was still in its infancy, the aspects of research and methodology used reflected the stage of development of the research field, and as the field evolved, such aspects followed this evolution (Larson & Sale, 2016).

Worldwide, with the adoption of the International Accounting Standards, several research were published, this contributed significantly to the development of the international accounting literature. In Brazil, with the changes that occurred in accounting because of the adoption of the International Accounting Standards,

the expansion of higher education and the growth of strictosensu post-graduation programs in Accounting Science, major transformations in accounting education emerged (Miranda, Casa Nova & Cornacchione 2012). Thus, such changes represent a major challenge for teachers and students in the accounting area (Carvalho & Salotti, 2013).

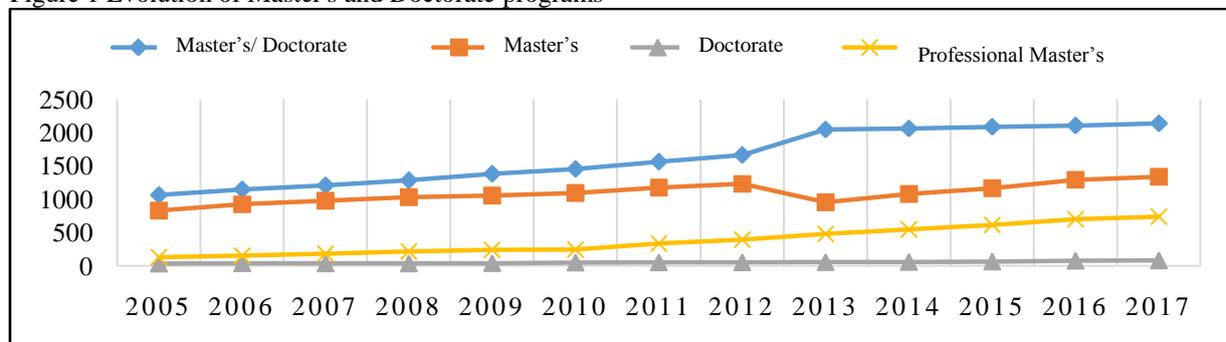
As Miller and Arcy (2013) alert, in view of these changes, the teaching of accounting needs to quickly and effectively follow the new configurations of accounting standards, through qualified professionals and academics, as well as to modify the teaching strategies applied in the classroom to meet the new parameters implemented. Given this context, the problem that guides this research is: **What are the main thematic focuses of accounting research in Brazil?** Thus, this article aims to identify and describe the main characteristics of accounting research in Brazil today.

This article aims to contribute to the development of research regarding the knowledge of the thematic approaches used by the academic community at the national level. Knowing their structure provides initial subsidies for understanding the disciplinary matrix shared by the group of researchers. Its understanding favors the comprehension of the characteristics adopted and shared by the academic community, which is the basis for problem solving. The inventory character of this article allows us to evaluate the limitations and possibilities of scientific research in accounting in Brazil.

### 1. STRICTO SENSU GRADUATE PROGRAMS

In Brazil, the National Postgraduate System (SNPG) has shown continuous growth (CAPES, 2017). According to data from the Coordination for the Improvement of Higher-Level Personnel (GEOCAPES, 2019), there are currently 2,138 Master's and Doctoral programs in Brazil (academic and professional). Of this total, 1,338 correspond to academic master's courses, 739 refer to professional master's courses, and 81 is the number of doctoral programs, as shown in Figure 1.

Figure 1 Evolution of Master's and Doctorate programs



Fount: GeoCapes (2019)

In accounting, this scenario is similar. Due to the growth in the number of StrictoSensu programs in Controlling and Accounting and the emergence of new national curricular guidelines for the Accounting Science course, accounting research began to arouse greater interest (Peleias, Silva, Segreti & Chiroto, 2007).

Ruff and Bedard (2009) mention that the academy has the mission to create and transmit knowledge. The author highlights that faculty members must work hard to make great contributions in accounting research, teaching, service to their university, the academic community at large, and the accounting profession. To achieve this goal effectively, graduate programs require faculty members to be qualified to produce relevant research in their fields.

Such programs have as purpose the academic training and the knowledge production, especially those programs of strictosensu nature (Leite Filho, 2008; Pinto & Martins, 2009; Machado, Cruz Nogueira & Martins, 2011). For Leite Filho (2008) the post-graduation programs form teachers, researchers, masters and doctors who will contribute to the knowledge production. Iudícibus and Lopes (2004) point out that the programs have such relevance that they condition the type of research that is carried out.

Thus, graduate accounting programs are designed to guide students to become qualified researchers. In these programs, students are inserted into an environment that enables them to develop research and inserts them in a socialization that legitimizes the rules of the game (Costa, 2016).

### 2. ACCOUNTING RESEARCH

Accounting aims to provide subsidies to its users to confirm or change a decision through information that meets equally to its users (Iudícibus, 2000; Rodrigues, 2014). Thus, the purpose of accounting arises from

the need of its users, understood as a social group that have complex human relationships within society, to use information for decision making (Iudicibus, Martins & Carvalho, 2005; Lopes & Martins, 2014). However, its emergence and development is associated with a social demand strongly for the purpose of professional structure. Allied to its development, research in accounting was established as an academic discipline throughout the twentieth century, which gave it the status of a science (Lopes & Martins, 2014).

Accounting as an academic discipline is recent when compared to its long period of professional practice (Farias, 2012). It is known that accounting has its origin in the practice in several techniques, concepts and doctrines, however, it has expanded its mission beyond this practice, achieving recognition as a science (Farias, 2012). In this line, Niyama (2014, p. 208) states that accounting is a science by the "systematization and verification of knowledge, understood in its object of study."

Previous studies have surveyed the thematic approaches of accounting research (Frezzatti&Borba, 2000; Oliveira, 2002; Ardalan, 2003; Ribeiro, Cardoso, Neto, Riccio & Sakata, 2005; Espejo, Cruz, Lourenço, Antonovz& Almeida, 2009; Gabriel, Pimentel & Martins, 2009). These thematic approaches can be studied under numerous theoretical perspectives and methodological treatments (Ryan, Scapens&Theobold, 2002; Gabriel, Pimentel & Martins, 2009; Iquiapaza, Amaral &Bressan, 2009). Such approaches initially represent the external characteristics of the research. In this work, the approaches are understood as the perspectives adopted by researchers to study a constructed and determined object. Thus, the approaches are forms and parameters of external visualization of a scientific object (Ghins, 2013).

Frezzatti and Borba (2000) verified the characteristics of some of the main trends of accounting journals published in the English language. The authors studied journals from the United States, United Kingdom, Canada, Republic of Ireland, India, Indonesia, Singapore, Pakistan, China, New Zealand and Australia. The results pointed to research that was predominantly quantitative in focus and concentrated on aspects related to auditing and cost/managerial accounting.

Oliveira (2002) studied the characteristics of Brazilian accounting journals. The findings indicated that the main thematic areas are Management Accounting, Financial Accounting, Accounting Theory, Education and Research, and Cost Accounting.

Ribeiro, Cardoso, Neto, Riccio and Sakata (2005) analyzed the methodological characteristics, thematic evolution, and productivity of authors in accounting between 1990 and 2003. The results indicated that the thematic areas with the highest number of productions are, respectively, Management Accounting, Cost Accounting, Accounting and Capital Market, Tax Accounting and Public Accounting. This distribution may be related to the profile of the journals because, in the study, only two journals had the scope of the public area. The others had broader scopes of publications, which demonstrates a certain relationship of the publications with the editorial line of the journals, according to the authors.

Espejo, Cruz, Lourenço, Antonovz and Almeida (2009) analyzed the thematic and methodological trends of the journals *Accounting, Organizations & Society* (AOS), *Revista de Contabilidade e Finanças* (RCF) e *The Accounting Review* (TAR) between 2003 and 2007. The authors showed that in this period there was an increase in articles related to teaching and research in accounting and also research focused on the internal user. On the other hand, productions focused on the external user showed declining trends in the analyzed period.

Pontes, Silva, Cabral, Santos and Pessoa (2017) analyzed the profile of theses and dissertations in the accounting area produced between 2007 and 2016. The results pointed out that 39.73% of the works are from the area of Controllershship and Managerial Accounting, 20.69% are from the area of Financial Accounting, and 13.75% are from Accounting and Tax Management. The remaining percentages are distributed in other thematic areas.

### **3. CONGRESSES AND PERIODICALS**

Scientific knowledge is produced and disseminated through scientific communication, carried out by formal means, including journals, theses, dissertations, reports, annals, congress proceedings and patents (Oliveira, 2002). A scientific investigation only takes shape and really begins to exist as a social phenomenon after its dissemination and reception by the scientific community (Freire-Maia, 2007).

This disclosure process begins with the congresses that constitute the path of scientific research (Leite Filho, 2008). Such events are the primary means of scientific dissemination and represent opportunities for researchers to present their work that is under development and/or completed work (Oliveira, 2002; Borba& Murcia, 2006). In these events, it is possible to share and discuss ideas with the aim of improving the work presented, aiming at a future publication in a scientific journal.

In turn, the periodicals (journals) are understood as the final project of the scientific activity (Oliveira, 2002; Freire-Maia, 2007) and their themes are related to the knowledge produced by the academics (Leite Filho, 2008). The publications in journals are the result of a previous debate, be it a dissertation, a doctoral thesis, research groups or congresses, and represent the form of communication from a researcher to his peers,

constituting the continuity of the path of dissemination of scientific research (Borba& Murcia, 2008; Leite Filho, 2008).

Journals have their own personality, but some general traits can be observed to provide conditions for evaluation (Frezatti&Borba, 2000). One of the traits that serve to characterize such journals is the focus of interest (Frezatti&Borba, 2000). For Leite Filho (2008), thematic lines of congresses and journals are related to knowledge production.

## II. Material And Methods

The study is classified as exploratory and documental. Its focus is mostly qualitative and its objective, descriptive (Sampieri, Collado& Lucio, 2006; Martins &Theóphilo, 2007). Descriptive research "consists of describing situations, events and deeds (Sampieri, Collado& Lucio, 2006, p. 100). According to this understanding, this article aims to describe the characteristics of accounting research in Brazil. Regarding data collection, the cross-sectional temporal classification was adopted, because the data were collected at a single time (Sampieri, Collado& Lucio, 2006).

### CONSTRUCT AND OPERATIONAL DEFINITIONS

A construct is a group derived from the combination of simpler concepts as well as a set of terms, concepts and variables (Cooper & Schindler, 2008; Martins &Theóphilo, 2009). In this understanding, this article has as its construct the research in accounting. For this construct there are their respective operational definitions, i.e., activities or operations that must be performed to collect data or information about it (Sampieri, Collado& Lucio, 2006).

Table 1 Construct and Operational Definitions

Constructo	Operationalization	References
Accounting Research	Classification of the thematic focus of Graduate Program courses	Ardalan (2003); Machado, Cruz Nogueira & Martins (2011)
	Classification of the thematic focus of accounting journals	Frezatti&Borba (2000); Oliveira (2002); Ardalan (2003)
	Classification of the thematic approaches of the accounting congresses	Ardalan (2003)

Source: The authors (2019).

Other previous articles have performed the classification of accounting themes. However, such studies had objectives that diverge from the objective of the present research. In the previous studies, the articles focused on theoretical platforms, approaches, typologies, methodologies, among others. Such classifications do not fit the present research. Thus, we adopted the main themes that the previous studies raised and from these themes were classified according to table 2.

To classify the thematic approaches, a survey was made in the databases *SciELO*, *Spell* e *Google Scholar* was also used as a search tool, using the keywords: "Accounting, Theory, Theoretical Platform, Thematic Focus". Then, for the selection of articles, the choice was made for those works that classified the analyzed works by thematic areas. Books were also used for a better classification of the thematic approaches, using accessibility as a criterion.

To operationalize the subjects, a survey was initially conducted in the CAPES database (GEOCAPES, 2019), to survey the currently existing programs in accounting. From this, it was necessary to access the websites of each program to survey the disciplines offered. Then, the classification of the disciplines occurred according to their respective titles and when it was not possible to perform this initial classification, the content and the content of the same were accessed.

In relation to the congresses, a survey was conducted using as criteria the theme directly linked to accounting and more than 4 editions in the last few years. The presence of the word "accounting" in the name of the event was used as a reference.

Regarding the journals, those listed in the Qualis - Capes A stratum were selected. Then, the thematic focus was checked in the "Focus and Scope" section of the journals. Additionally, in the case of journals that did not have the description of the focus, the articles published in the last three years were analyzed for classification of the thematic focuses.

After the survey of the papers in the respective databases and books, the thematic focuses and their respective authors were identified, as shown in Table 2.

**Table 2: Accounting Research Approaches**

<b>Enfoques</b>	<b>Authors</b>
Financial Accounting	Frezatti e Borba (2000);Oliveira (2002);Iudicibus e Lopes (2004);Cardono, Neto, Riccio e Sakata (2005);Frezatti, Aguiar & Guerreiro (2006);Gabriel, Pimentel e Martins (2009);Espejo, Cruz, Walter e Gressner (2009)
Finance	Ardalan (2003);Cardono, Neto, Riccio e Sakata (2005);Iquiapaza, Amaral e Bressan (2009);Espejo, Cruz, Walter e Gressner (2009)
Managerial Accounting	Frezatti e Borba (2000);Oliveira (2002);Cardono, Neto, Riccio e Sakata (2005);Frezatti, Aguiar & Guerreiro (2006);Iudicibus e Lopes (2004);Espejo, Cruz, Walter e Gressner (2009);Martins (2010)
Education and Research	Frezatti e Borba (2000);Oliveira (2002);Espejo, Cruz, Walter e Gressner (2009)
Public	Cardono, Neto, Riccio e Sakata (2005)
Tributary	Frezatti e Borba (2000);Cardono, Neto, Riccio e Sakata (2005)

**Source:** The authors (2019).

Research in the accounting area is developed under various theoretical and methodological perspectives. In the view of Ryan, Scapens and Theobald (2002) reality can be studied under different theoretical interpretations.

The classification of theoretical platforms of accounting research is presented in Table 3. The classification as public, tax, education and research was performed based on the titles and, when necessary, on the descriptions and menus of the disciplines. For Financial Accounting, Finance and Managerial Accounting, a classification according to their respective theoretical platforms was required.

**Table 3: Theoretical Platforms**

<b>Focus</b>	<b>Theoretical Platforms</b>	<b>Authors</b>
Financial Accounting	Accounting Information and Capital Markets; Disclosure; Contract Theory and Corporate Governance; Bankruptcy; Accounting Choices; Regulation; Corporate Finance.	Gabriel, Pimentel e Martins (2009); Moura, FankDallabona&Lavarda (2011)
Finance	Efficient Market; Portfolio; Asset Pricing; Option Pricing; Agency; Arbitrage Pricing; Capital Budgeting; Dividend Policy; Portfolio Management; Corporate Finance; Corporate Governance; Risk Management and Derivatives; Financial Markets and Institutions; Econometrics and Numerical Methods in Finance; Mergers and Acquisitions.	Ardalan (2003); Leal, Almeida e Bortolon (2013)
Managerial Accounting	Institutional Theory; Agency Theory; Organizational Environment; Monitoring and Control Systems; Resources-Based View (VBR) Theory; Behavioral Research; Organizational Theory; Costs; Social Theory; Power Distribution in the Organization; Structuring Theory; Cost Systems; Decision Making; Planning and Control; Performance Evaluation and Compensation; Actor-Network Theory; Contingency Theory	Otley (1980); Macintosh &Scapens (1980); Guerreiro, Frezatti& Casado (2006); Iudicibus e Lopes (2004); Martins (2010); Oyadomari (et al, 2011); Costa e Morgan (2017)

**Source:** The authors (2019).

The concept of theoretical platform is not to be confused with theory, however, "it constitutes the field of principles, categories, concepts, definitions, constructs and explanations, within which the work is based and developed" (Gabriel, Pimentel & Martins, 2009). Because some theoretical platforms are present in financial accounting and finance, it was analyzed each observation (discipline, congress and journal) individually to identify focus of greater predominance.

### III. Results

This section presents the results achieved, with the purpose of drawing the profile of the accounting research currently carried out in Brazil.

#### PROGRAMS AND COURSES

According to the data surveyed, there are currently 32 graduate accounting programs.

**Table 4:** Graduate Programs in Accounting

Program Name	Institution	Grade	Concept
Controllership and Accounting	USP	Master's/PhD	6
Accounting - Unb - Ufpb-Ufrn	UNB	Master's/PhD	5
Accounting Sciences	FUCAPE	Professional Master's	5
Accounting	UFPR	Master's/PhD	5
Accounting Sciences	UFRJ	Master's/PhD	5
Accounting Sciences	UNISINOS	Master's/PhD	5
Accounting Sciences	FURB	Master's/Professional Master's	5
Accounting	UFSC	Master's/PhD	5
Controlling and Accounting	USP/RP	Master's/PhD	5
Accounting Sciences	UNB	Master's/PhD	4
Accounting Sciences	UFES	Master's programme	4
Controllership and Accounting	UFMG	Master's/PhD	4
Accounting Sciences	UFU	Master's/PhD	4
Accounting Sciences	UFPB-JP	Master's/PhD	4
Accounting Sciences	UFPE	Master's/PhD	4
Accounting Sciences	UNIFECAP	Master's Degree	4
Controllership and Corporate Finance	UPM	Professional Master's	4
Accounting	UFBA	Master's Degree	3
Accounting Sciences	UFG	Master's Degree	3
Accounting & Management	FUCAPE-MA	Master's Degree	3
Accounting Sciences	UFMS	Master	3
Controllership	UFRPE	Master	3
Accounting	UNIOESTE	Master's Degree	3
Accounting Sciences	UEM	Master	3
Accounting Sciences	FUCAPE-RJ	Professional Master's Degree	3
Accounting Sciences	UERJ	Master's Degree	3
Accounting Sciences	UFRN	Master's Degree	3
Controllership and Accounting	UFRGS	Master Master	3
Accounting	FURG	Master	3
Accounting Sciences and Administration	UNOCHAPECÓ	Master	3
Controllership & Finance	FIPECAFI	Professional Master's Degree	3
Accounting and Actuarial Sciences	PUC/SP	Master's Degree	3

Source:GeoCapes (2019).

Most of the programs reach only concept 3, a total of 15 programs. Next, 8 programs reach concept 4; 8 programs, concept 5 and only 1 program reaches concept 6. No program reaches concept 7. The institutions that offer the programs are mostly public. Of the 32 programs, only 13 have doctorates. There has been a rapid increase in doctoral programs in the accounting area, since 10 years ago only USP was graduating doctors, when UnB, UFPB and UFRN started another doctoral course (Lima, Rodrigues & Silva, 2010). Table 5 shows the current distribution of strictosensu graduation programs in accounting area among the major regions, it can be observed that most of them are concentrated in the Southeast and South regions.

**Table 5:**Accounting Graduate Programs in Brazil per Region

Region	Program numbers
Sul	9
Sudeste	13
Nordeste	6
Centro-oeste	4
<b>Total</b>	<b>32</b>

Source:GeoCapes (2018)

For the 32 programs, a total of 920 courses were surveyed. The predominance of courses in the Southeast region occurs because most programs are concentrated in this region. The same can be described for the Midwest region. Most of the courses are classified with a methodological focus, due to the classification used. In this focus were considered: dissertation seminars, thesis seminars, quantitative methods, qualitative methods, calculus, financial mathematics, seminars, research techniques, dissertation practice, scientific production, econometrics, data analysis (time series, regression, multivariate), epistemology, accountancy, research methodology. Such disciplines accounted for 24% of the total. Machado et al (2011) describe that, in a postgraduate program, disciplines focused on the methodological plan of operationalization of academic work make the training weakened. In these programs, it is necessary that critical skills not only focused on operationalization be developed.

The second largest predominance was observed for Management Accounting courses, which are more numerous in the Southern region. The Financial Accounting courses represent, in total, 17% and the region with the highest predominance is the Southeast region. As a consequence of the low number of programs in the Midwest region, it has the lowest quantity of courses. Few courses focusing on Education were found, only 7%.

The disciplines with the lowest number are those focused on the public and tax areas. Table 7 shows the thematic focus of the courses according to the large Brazilian regions.

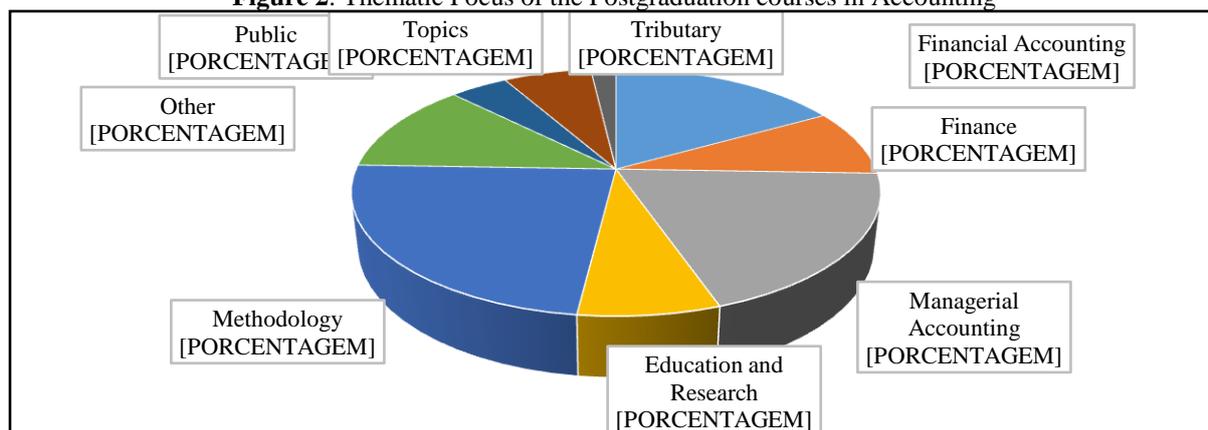
**Table 6:** Thematic Focus of the Post-Graduation courses in accounting

Disciplines	South		Southeast		Noth East		Midwest		Total	
	Qtd	%	Qtd	%	Qtd	%	Qtd	%	Qtd	%
Financial Accounting	30	0,14	68	0,17	46	0,20	11	0,14	155	0,17
Finance	13	0,06	42	0,11	20	0,09	5	0,06	80	0,09
Managerial Accounting	57	0,27	66	0,17	38	0,17	15	0,19	176	0,19
Education and Research	17	0,08	30	0,08	17	0,07	3	0,04	67	0,07
Methodology	50	0,23	87	0,22	51	0,22	29	0,37	217	0,24
Other	30	0,14	38	0,10	32	0,14	10	0,13	110	0,12
Public	7	0,03	15	0,04	13	0,06	4	0,05	39	0,04
Topics	11	0,05	37	0,09	11	0,05	0	-	59	0,06
Tax	0	-	14	0,04	2	0,01	1	0,01	17	0,02
<b>Total</b>	<b>215</b>	<b>1,00</b>	<b>397</b>	<b>1,00</b>	<b>230</b>	<b>1,00</b>	<b>78</b>	<b>1,00</b>	<b>920</b>	<b>1,00</b>

Source: The authors (2019).

Figure 2 illustrates the distribution of graduate strictosensu disciplines at the national level.

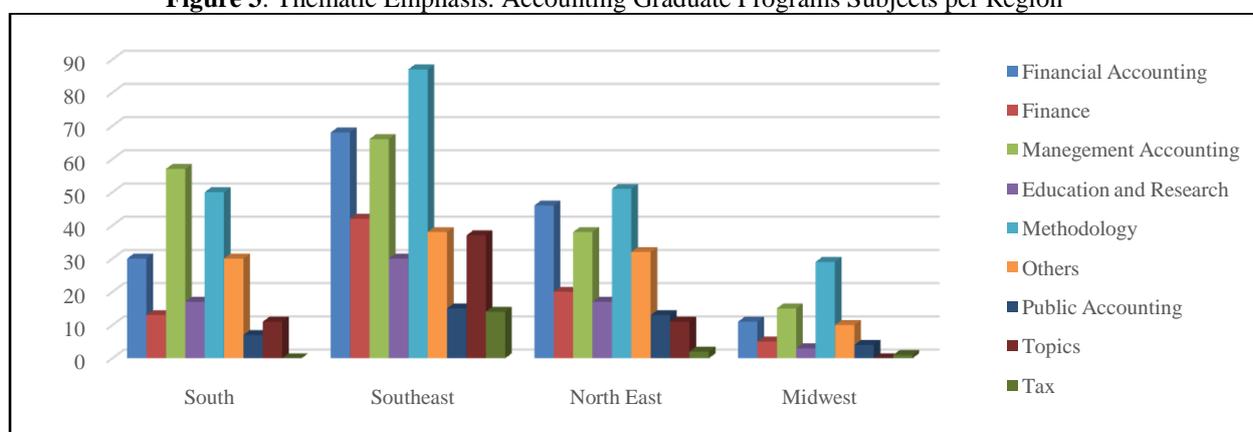
**Figure 2:** Thematic Focus of the Postgraduation courses in Accounting



Source: The authors (2019).

Figure 3 shows graphically the thematic focus of the accounting graduate courses, according to the large Brazilian regions.

**Figure 3:** Thematic Emphasis. Accounting Graduate Programs Subjects per Region



Source: The authors (2019).

### CONGRESS

To verify the characteristics of the research, 7 congresses were used, considering the criteria established in the methodology, as shown in Table 7.

**Table 7: Accounting Congresses**

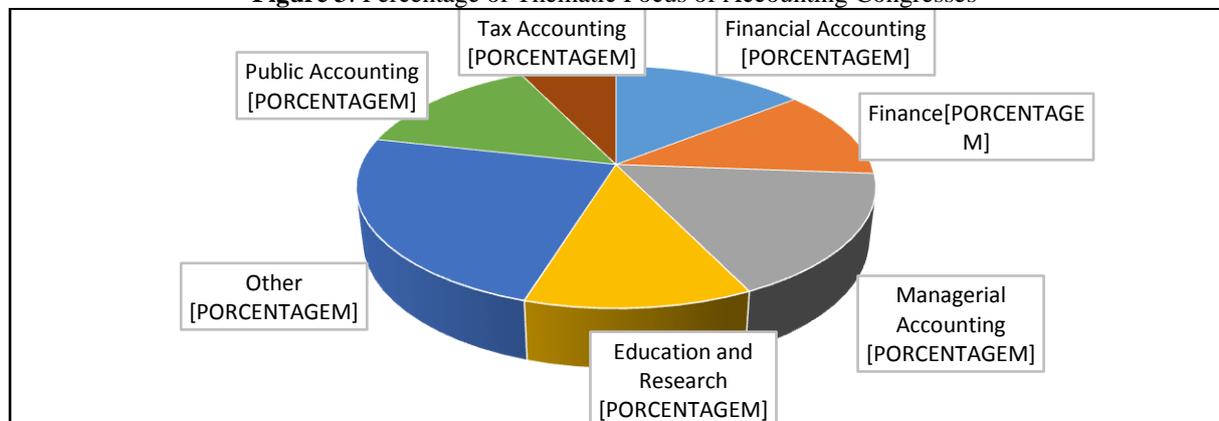
Congress	Institution
Accounting Congress	National Association of Graduate Programs in Accounting
USP Accounting Congress	University of São Paulo
Brazilian Accounting Congress	Federal Accounting Council
Accounting and Controllership Congress	Federal University of Santa Catarina
Accounting and Governance	University of Brasília
Meeting on Teaching and Research in Administration and Accounting	National Postgraduate Association
National Congress on Administration and Accounting	Federal University of Rio de Janeiro

Source: The authors (2019).

The classification of the congresses observed the count of thematic areas. Thus, the number of areas is small, and the inclusion or exclusion of an area directly affects the analysis. That is, in contrast to the percentages presented in the disciplines, the areas that have few disciplines, such as public accounting and tax accounting, have relatively high percentages. This occurs because the areas counted were few in these classifications.

The largest number occurs in the management accounting area, followed by financial accounting and public accounting. The increase in the public area occurred due to the Brazilian accounting congress that has two areas, which, by classification, are included in this theme. The same occurs for management accounting, since the UnB congress has two areas classified as such, making management accounting the area with the highest frequency. It can be seen that the themes do not have a clear pattern of concentration. The information in Table 8 can be seen in Figure 3.

**Figure 3: Percentage of Thematic Focus of Accounting Congresses**



Source: The authors (2019).

**JOURNALS**

Six journals in the Qualis-Capes A stratum were identified, as shown in Table 9.

**Table 9: Accounting Journals**

Journal	Qualis 2016-2017	Institution
RevistaContabilidade&Finanças	A2	University of São Paulo
Journal of Accounting and Organizations	A2	University of São Paulo
Contemporaneous Accounting Journal	A2	Federal University of Santa Catarina
Accounting Universe Magazine	A2	Blumenau Regional Foundation
Accounting Viewed & Review	A2	Federal University Of Minas Gerais
Advances In Scientific And Applied Accounting	A2	National Postgraduate Association

Source: The authors (2019).

When performing the classification, it was found that the journals "RevistaContemporânea de Contabilidade, RevistaUniversoContábil, Contabilidade Vista &Revista" do not present the delimitations of the thematic focuses. Thus, it was not possible to describe the thematic focus of the journals according to their focus and scope. Thus, we surveyed the articles published in the last three years to verify the characteristics of these journals. The articles were analyzed according to their titles, abstracts and keywords. When these data were not sufficient, the theoretical framework of the articles was verified for their correct classification. After this

procedure, 385 articles were classified according to the approaches used. The most frequent focus was financial accounting, with 26% of the articles. In second place, management accounting (21%) and finance (15%).

The Education and Research focus in the publications represents 18%. As pointed out above, the number of courses related to this focus is only 7%. In other words, relatively few courses are offered when compared to the large number of published articles. This also occurs in the public accounting approach, considering 8% of the articles and only 4% of the courses. Table 10 shows the thematic focus of the articles published in the Qualis-Capes A accounting journals.

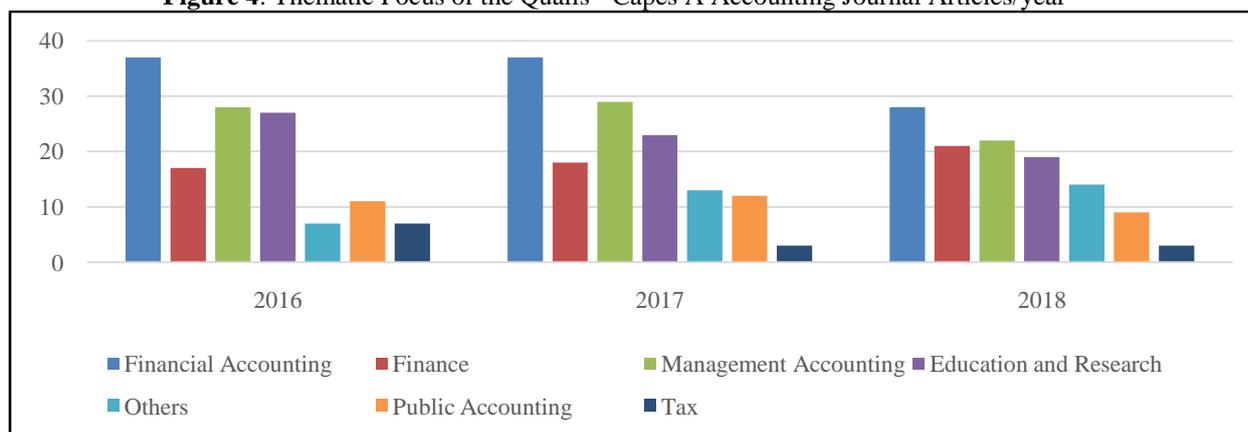
**Table 10:** Thematic Focus of the Articles in Accounting Journals Qualis– Capes A

Focus	2016		2017		2018		Total	%
	Qtd	%	Qtd	%	Qtd	%		
Financial Accounting	37	0,28	37	0,27	28	0,24	102	0,26
Finance	17	0,13	18	0,13	21	0,18	56	0,15
Managerial Accounting	28	0,21	29	0,21	22	0,19	79	0,21
Education and Research	27	0,20	23	0,17	19	0,16	69	0,18
Other	7	0,05	13	0,10	14	0,12	34	0,09
Public	11	0,08	12	0,09	9	0,08	32	0,08
Tax	7	0,05	3	0,02	3	0,03	13	0,03
<b>Total</b>	<b>134</b>	<b>1,00</b>	<b>135</b>	<b>1,00</b>	<b>116</b>	<b>1,00</b>	<b>385</b>	<b>1,00</b>

Source: The authors (2019)

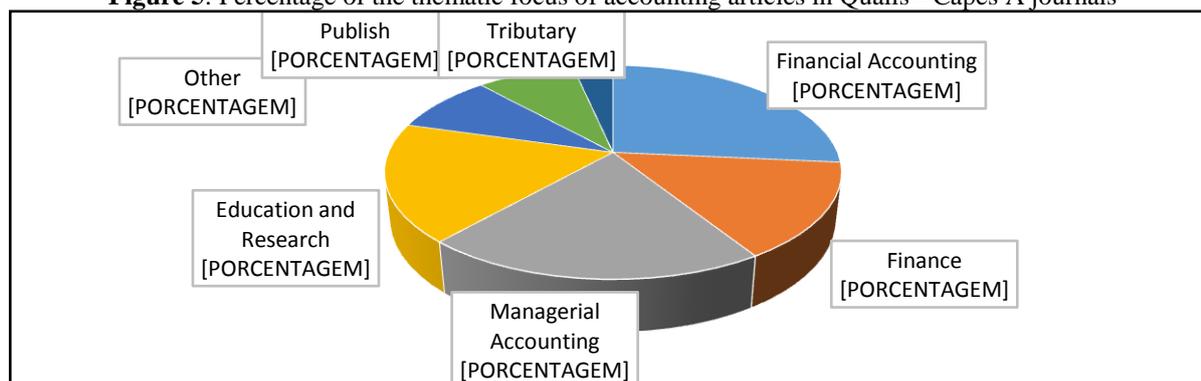
The number of articles published in the three years shows an apparent reduction in 2018. This occurred because some journals did not have their editions completed at the time of data collection. It is assessed that this fact does not seriously compromise the information gathered. However, the only area that, despite the fact that the editions were not completed, showed an increase was the area of finance. This area has a methodological-empirical predominance aiming at the construction of models as a theoretical description of reality (Ryan, Scapens&Theobald, 2002). Iudicibus and Lopes (2004) point out that there was a transposition of knowledge from the area of finance to accounting. Figure 4 shows the classification of the accounting scientific production published in the main Brazilian journals.

**Figure 4:** Thematic Focus of the Qualis - Capes A Accounting Journal Articles/year



Source: The authors (2019).

Figure 5 shows the representativeness of each area in the scientific production published in the 3 years considered.

**Figure 5:** Percentage of the thematic focus of accounting articles in Qualis - Capes A journals

Source: The authors (2019).

#### IV. Conclusion

This article describes the main characteristics of accounting research in Brazil. To this end, a bibliographic survey of articles that presented the main thematic approaches of research was carried out. Then, for the theme of financial accounting, finance and management accounting, the main theoretical platforms were surveyed.

Thus, 32 graduate programs were surveyed, with a concentration in the southeastern region and a smaller number of programs in the mid-western region. As for the disciplines, 920 disciplines were classified and their predominance is in the methodological approach, followed by management accounting, financial accounting and finance. Small amounts of courses focusing on the tax and public areas were verified.

Regarding the congresses, 7 events were classified, which are widely distributed, and it is not possible to have a clear classification with a predominant focus.

As for the periodicals, 6 are listed on the CAPES A level. Some do not present the delimitation of the focus and, for this, the articles from the last 3 years were analyzed for a better classification. 385 articles were classified with predominance in the area of financial accounting, management accounting, finance and education and research.

The data shows a greater predominance of disciplines in the management accounting area while most of the published articles were in financial accounting. This shows a mismatch between the existing disciplines and the publications in the journals. Such a relationship may occur due to the limitation of the classification of the disciplines, since it was not considered whether the disciplines are offered, but their existence in the program was considered. It is possible that, in view of the existence of most management accounting courses, they are not offered in the programs.

As for the focus on education and research, there are few courses offered in the programs and a large number of articles published in journals. This evidence may be associated with a difficulty that graduate programs have in offering new disciplines. For, it is necessary to have qualified teachers with training in the area, content mastery, understanding of the main theoretical aspects and other aspects.

Two general characteristics are worth mentioning: as to the regional aspect, the predominance of the Southeast and South regions; as to the emphasis in teaching and research, the predominance of financial accounting and finance and management accounting. It is also worth noting the tendency of the growing presence of financial accounting and finance.

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