

Relationship between Characteristics of Accounting Research in National Journals

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Abstract

This study aims to show relationships which can be established among the characteristics of Brazilian searches published in national journals from 2007 to 2011. After content analysis of a sample with 198 papers, we verified the links among some text attributes. This search can aid some studiers concerning to themes and methodological treatment tendencies. We suggest that new searches investigate the statistical relationship between epistemological and methodological characteristics in the publications, as well carry out comparisons between national and international searches and verify the existence of relationship of the journal profiles and the qualification of their editorial staff member.

Introduction

This study aims to show the relationship that can be established among the characteristics of Brazilian searches published in national journals from 2007 to 2011. Based on Qualis Journal data for the Administration, Tourism and Accounting field, it is possible to state the emergence of new journals and their evolution, concerning to quality, based on the criteria established by CAPES – Coordination of Higher Education Personnel Improvement, in Brazil. In this agency evaluation in order to disclose the list referring to the 2007-2009 period, it was stated an increase from 878 to 1541 journals in CAPES database, which represents a 75% increase. This fact is mainly due to the increase of the searchers production in this area (CAPES, 2012)

Considering the quantitative increase in journals and publishing, it increases the scholars' interest on Accounting teaching and research and it is necessary to study deeply these searches. Such studies may bring contributions such as allowing selecting journals for paper submission, considering their characteristics and guide scholars concerning theme tendencies, methods and other aspects, because the publishing volume and vehicle is also increased. So this search aims to answer the following question: Which is the main relationship among epistemological, methodological, theoretic and technic characteristics of Brazilian searches published in national journals from 2007 to 2011?

Literature Review

The paradigmatic scheme as named by Theóphilo (2000) is a tool applied by content analysis whose aim is to facilitate the study of researches in operative terms. It contains the epistemological pole which involves questions related to the search problems explanation and the scientific object production; the methodological pole, which choose the ways to explain the studied phenomenon; the theoretical pole, concerning to the movement of

conceptualization and development of scientific language; and the technical pole which discusses the used research techniques.

The paradigmatic scheme emerged from the reflections of Bruyne, Herman and Schoutheete (1982). It was employed by Gamboa (1987) to Education area and it was adapted for Administration Courses by Martins (1994). In Accounting area, the scheme was remolded by Theóphilo (2000) and used by Ikuno (2011) and Botelho (2012).

Table 1 presents the main characteristics of each pole in the paradigmatic scheme, based on the propositions of the main studiers on this theme.

Table 1- Main characteristics of paradigmatic scheme poles.

Epistemological pole	a) It supervises permanently and critically the research in every scientific knowledge formulation
	b) It highlights scientific knowledge production or elaboration thorough their objectives.
	c) It identifies the epistemological obstacles within the search, e.g. the influence of immediate and common sense opinions in scientific study. It is where the break with common sense occurs.
	d) It explains the research problem
	e) It establishes the guide rules for scientific knowledge generation. These rules are defined by the General Epistemology principles.
	f) It defines the discourse processes, with the logic used to approach the reality (the researcher approach).
Methodological pole	a) It establishes the architectonic design of the study object.
	b) It establishes the guidelines for formatting and to structuring the scientific object, based on similarities in the scientific knowledge elaboration.
	c) It correlates of consistent and concatenated form the elements of the epistemological, theoretical and technical poles.
Theoretical pole	a)It conceives concepts, laws, theories and scientific models which are the basis of scientific research.
	b)It refines the conceptual elements by applying the scientific vocabulary to the studied object.
	c) The conceptual structure is the basis for the research hypothesis.
	d) It matches the theoretical models to the empiric object of investigation
	e) It captures the essence of the study object and systematizes it scientifically in order to process scientific knowledge, because the theory explains and organizes the facts scientifically.
	f) It presents reference frames i.e. the theories which are the basis for other theories, the greater ones.
Technical pole	a) It compares the collected data to the theory.
	b) It defines precise guidelines to execute the presuppositions
	c) It defines the guidelines to treat the empiric facts.
	d) It presents several ways or strategies for the scientific investigation

Source: Elaborated by the researcher, based on Botelho (2012)

The precursors of Bruyne, Herman e Schoutheete (1982) have discussed the theoretical aspects of epistemological researches and they suggested the necessary approaches to this kind of analysis. Gamboa (1987) has applied those theories to 75 thesis and dissertations in order to identify their methodological approaches, research techniques and themes.

Martins (1994) has examined 126 thesis and dissertations in order to point out the used methodological approaches and measure possible epistemological tendencies as well the technical characteristics of these studies. They established a historical analysis of Post-Graduation Programs. Theóphilo (2000) and Theóphilo (2004) have analyzed the theoretical,

methodological and technical aspects of researches on Accounting, intensifying the epistemological studies in this field.

Ikuno (2011) and Botelho (2012) have surveyed international papers, investigating aspects in the methodological quadrupole space, attributing a bibliometric approach to the first study and cultural and reflective to the second one.

Internationally, we can list some researches that that occupied by tracing inter relationships between attributes of publications, such as the studies of Fülbier e Sellhorn (2008), Coyne *et al.* (2010) and Stephens *et al.* (2011).

Brazilian scholar have also interested in associating characteristics in published papers. Martins (1994) adapted the paradigmatic scheme to researches in Administration field and grouped the studies in empiristic-positivist, phenomenological-hermeneutical and critical-dialectic, involving the systemic and functionalist studies in the group of the empiristic-positivist ones, as proposed by Triviños (1992) and Gamboa (1987). Theóphilo (2004) used Martins' classification (1994) to accounting studies and they both have associated within them the epistemological, theoretical and methodological characteristics of the analyzed texts in their samples.

Batistella, Bonacim and Martins (2008) compared publications of the Accounting and Finances Review (FEA-USP) to those of Basis Review (Unisinos) through Krzyzanowski & Ferreira's model (1998) and in other aspects such as quantity of papers published by period, average of authors per paper and geographic and institutional distribution of the authors.

Coelho, Soutes and Martins (2010) have investigated the methodological approaches used in the papers published in the ENANPAD event in Accounting for External Users. In thgis study, these approaches were correlated to the Post-Graduation programs, to the research objects as well to the results of Theóphilo's study.

Research Method

To select the journals we searched them in the Qualis Journals from 2007 to 2009, during May 2012, from the keywords accounting and Accounting. So we emphasize that the extract of the journal in the Qualis and their age has the period of data collection mentioned herein as a reference (May, 2012) and extract alterations after this date were not considered in this study. After analyzing the content of the 198 papers sample, we verified the links among some text attributes.

The sample had the composition presented in Table 2. Due to a lengthy research related to to full reading of publications, the time horizon of the research was delimited till 2011 and the content analysis, databank construction and result analysis has been finished at the end of 2012. This justifies the inclusion of that year in the sample. Other authors such as Martins(1994), Theóphilo (2004) and Botelho(2012) have also considered 20% of the population as sample volume. So, although being a probabilistic sample, due to the random selection of the papers, the percentage choose was intentional. This may derail the generalization of the results, however, serves the purpose of this study of identifying possible associations among the characteristics of the publications of some national journals.

Due to the importance of this event to accounting field, the themes were classified based on São Paulo University Congress on Controlling and Accounting, which discriminates in details the following areas: Actuaries; Governmental Accounting and Third Sector, Accounting for External Users, Controlling and Management Accounting, Education and Research in Accounting, and Financial Market, Credit and Capital.

Table 2. Research sample

Journal	2007	2008	2009	2010	2011	Total
Brazilian Business Review	3	3	4	3	5	18
Contabilidade Gestão e Governança	2	4	4	4	4	17
Contabilidade Vista & Revista	5	4	5	5	5	24
Enfoque: Reflexão Contábil	3	3	3	3	3	15
Pensar Contábil	4	4	4	3	3	18
Revista Contabilidade & Finanças	3	5	3	3	3	17
Revista Contemporânea de Contabilidade	3	1	3	4	4	15
Revista de Contabilidade e Organizações	2	5	5	4	5	21
Revista de Educação e Pesquisa em Contabilidade	3	3	3	3	2	14
Revista de Informação Contábil	3	4	5	4	4	20
Revista Universo Contábil	3	4	4	4	4	19
Sample Amount	34	40	43	40	42	198

The kinds of studies were classified based on Castro's proposal (2002): literature searches, proposal plan or reform type searches, survey type of research, theoretical research, and theoretical and empirical research. In order to classify papers concerning to their epistemological characteristics, they used quadrupole structure proposed by Théophilo (2000), based on Bruyne, Herman & Schoutheete (1982), Gamboa (1987) and Martins (1994). Although being based on established authors in the area of research methodology, Théophilo (2000) was the one who first proposed a scheme for studies in accounting.

Results, conclusions and implications

The theme was of the general analyzed aspects. We observed that three journals are five years aged; four are six and ten years, two eleven to fifteen years and the other two are more than twenty years aged. In the journals "Contabilidade Vista e Revista" and "Revista de Contabilidade & Finanças", both 23 years aged, there are 41 papers (20% of the sample). The main themes are: Accounting for external users (71); Controlling and Management Accounting (37); Education and Research on Accounting (37) and Financial, Credit and Capital Markets (31)

Among the journals from six to ten years aged, we found four ones: Brazilian Business Review, Reflexão Contábil, Revista Contemporânea de Contabilidade e Revista Universo Contábil. The main thematic characteristic in this group is Accounting for external users; Controlling and Management Accounting; Education and Research on Accounting. This group represents 36.36% of the journals and 33% of the paper in the sample.

The relatively younger journals, Revista de Contabilidade e Organizações, Revista de Educação e Pesquisa em Contabilidade and Revista de Informação Contábil more often addressed the issues Governmental Accounting and Third Sector Accounting and Actuarial. The theoretical-empiric survey are more representative in the younger journals (from five to ten years old). These studies predominate in all age groups.

The didactic study focuses Education and Search in Accounting. Actuarial theme was approached only in theoretical searches. The theoretical-empiric papers are the most frequent among those on Governmental Accounting and Third Sector Accounting and Financial, credit and capital markets. The studies on Education and Research in Accounting are most literature review.

The normative studies concentrate in Proposal, Plan, Reform and theoretical ones, while the positive occur in all typologies, but with emphasis on the theoretical-empirical (100) and withdrawal ones (35).

The confrontation between theoretical stance and theme shows that Accounting for External Users was the most discussed topic in both analyzed postures: seven times in Normative posture (63%) and 64 times in positive one (35%). The only paper on Actuarial was carried out according to positive theoretical approach.

When establishing correlations between theoretical stance and study type, we stated that most of behavior researches are theoretical-empiric and survey ones and most of the structural studies are in proposals, plans and reforms. Concerning to paper on macroeconomic approach, the highlight the theoretical-empiric (57) and the survey (18). The only study on ethical approach is theoretical typology one.

Concerning to the confrontation between theory and theme, we emphasize that the macroeconomic studies deal with Accounting for External Users (36) and Financial Market, Credit and Capital (24). Under the behavioral approach, as the subject matter is education and research in accounting (18), and the Audit or Legal related searches encompassed approach also to Accounting for External (9) members.

Microeconomic treatment was attributed mainly to studies on Controlling and Management Accounting. Structural studies occur on various topics, and except Actuarial Education and Research in Accounting.

In linking Approach to Theory and Theoretical Stance, we perceived that the normative papers had structural (2), macroeconomic (2) approaches, being the highest occurrence dispersed in different approaches, such as behavioral, Tax / Legal, Microeconomic (all of them with only one paper) and four other researches that did not fit into any of the established classifications and represented by the item 'Other'

The largest portion of the text is Phenomenological Survey or Theoretical and empirical, and the only study whose approach is dialectical-Methodological Review is the literature review type. The research studies conducted in positivist approach are scattered in all types of study, with the largest representation in Theoretical and empirical (80), which corresponds to 40% of the sample.

The relationship of methodological approaches to the themes reveals mainly the predominant occurrence of the subject Accounting for External Users in studies of Positivism (54) approach.

The texts dealt with the methodology Empiricist concentrated on themes Financial Market, Credit and Capital (7) Accounting for External Users (6) being the structural ones in thematic clusters Controllship and Management Accounting (10) Accounting for External Users (9).

Most of the papers with Normative Theoretical posture have methodological structuralist approach (7). At the intersection between Positive attitude and positivist approach focused 145 studies, which means approximately 74% of the sample.

The strategies include the path that the researcher must go to achieve his research goal. Paper classified as 'Impaired' are those who used more than one type of search path. The use of this term does not refer to aspects of their quality, but to linking a single search strategy.

Except the predominance of Theoretical and empirical in most forms of research, other types require prominent figures such as case studies (6), action research (4) Quasi-experiments and (2) the type proposal, plan or retirement

In search strategies classified as 'Other', we placed the studies that propose the creation of models and frameworks of analysis, discussions and theoretical essays, bibliometric, bibliographic and documentary studies.

Case studies are most commonly used in studies that discuss Accounting and Management Accounting (13) Accounting for External (12) Users and the same subjects are treated in Experiments (2). The action-research themes predominated in Accounting for

External Users (3) and Governmental Accounting and Third Sector (3). The Quasi-experimental design were used in most articles on Accounting for External Users (24) and Financial Market, Credit and Capital (24).

It is noteworthy that the didactic study was prepared by searches in bibliographic source; the largest survey volume used questionnaires (22). For elaborating proposals, plans and reform, documental sources were used (13). Theoretical-empiric papers benefited from the possibility of using various techniques for data collection, especially the Documentary (63) and Questionnaires (20).

Regarding the relationship between forms of data collection and themes it accentuates the concentration of the use of documentary sources in studies of accounting for external users (40), Financial market, credit and capital (24) Accounting and government and third sector (12).

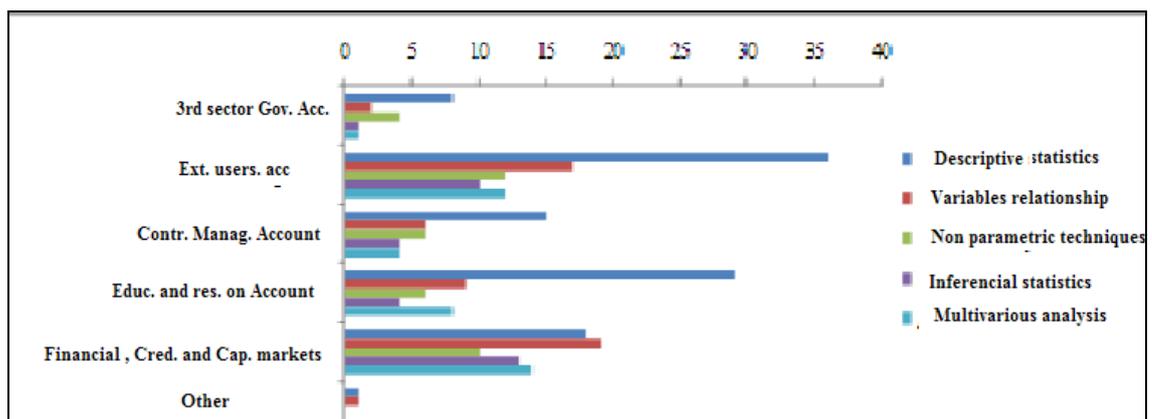
Bibliographical sources were more employed in jobs that discussed education and research in accounting (18) Accounting for External (15) users. Education and research subjects in accounting (16) Accounting and Management Accounting (10) are those who most use the questionnaires as a source of data collection.

The predominant methodological approach, Positivism, occurs in all techniques of data collection, jutting out in Documentary (65) Quizzes (33) and Bibliographical (32). Structuralist approach in studies of the sources of data were used more Documental (11) and Bibliographical (7). In surveys empiricists, the highlight were the Documentary (8) sources.

Figure 1 shows the relationship between the use of techniques for data collection and the themes of the analyzed papers.

It is notorious that and Accounting for External Education and Research in Accounting Users made greater use of Descriptive Statistics. But the ranking of the total use of statistical techniques has the following thematic order: Accounting for External Users (87), Financial Market, Credit and Capital (74) and Education and Research in Accounting (56), Accounting and Management Accounting (35) and Governmental Accounting and Third Sector (16).

Figure 1 – Use of statistical techniques per theme



Descriptive statistics was widely combined with the Case studies, surveys and experiments Quasi-experiments. The latter concentrate the bulk of statistical tools, with emphasis also on employment relationships between variables.

Conclusions and implications

As the postgraduate courses and volume of publications increase, we state an elevation of 'research on researches' through which it becomes possible to see the various methodological attributes, techniques and instruments in employees.

Thus, we justify the importance of studying some aspects of Brazilian published researches in Accounting area published, showing their methodological and epistemological aspects.

Although Batistella, Bonacim and Martins (2008), and Fülbier Sellhorn (2008), Rabbit, Soutes and Martins (2010), Coyne et al. (2010), Stephens et al. (2011) have conducted studies comparing characteristics investigated in the work, the themes were different from this research, which complicates the comparison of results given the sample characteristics.

The results showed possibilities of existing interrelationships between general, epistemological, theoretical, methodological and technical characteristics of Brazilian research can be used by other researchers as facilitators and drivers, to the extent that these consolidated thematic, methodological approaches, research strategies and so on.

As suggestions for future researches, we recommend to carry out comparative studies on epistemological aspects in national and international journals, in order to verify the possible causes of their differences as well to identify the identify development stage of research in accounting. Another suggestion is to check the existence of relations between the epistemological profile of journals and the formation of the members of their editorial board, and also the relationship of institutional origin of authors and journals. A third alternative would be to conduct statistics to assess the degree of relationship and interdependence between the characteristics of the study analyzes

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