



## A study on scientific production published in accounting journals in Brazil

### *Un estudio sobre la producción científica publicada en revistas de contabilidad en Brasil*

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**Abstract:** The present study analyzes the characteristics of scientific productions related to teaching and research in accounting in Brazil, highlighting the most pertinent themes and their relevance to the evolution of accounting science. A descriptive research was carried out using the database available in Periodicals with classification “A2” to “B3”. In this sense, we sought to identify in this work the state of the art in the light of accounting science on research and teaching, in the period of eleven years. The profile of academic production in teaching was developed on the themes academic performance, perception of students of the Postgraduate Program in Accounting Sciences, Sufficiency Exam, Teaching Accounting Sciences, History of Accounting, Academic Competencies, Accounting Theory, Accounting Profession, Course of Accounting Sciences, Learning Styles, Curriculum Structure and PBL. The topics covered in the accounting research were: Management Accounting, Corporate Governance, Performance Evaluation, Auditing, Controllership, Budget, Cost Management, Management Accounting, Scientific Journal and Costs. The results showed that the journals that received the most publications on the subject studied were: Revista Educação e Pesquisa em Contabilidade and Revista Contemporânea de Contabilidade. Most of the articles are researches that used a quantitative approach, and the most frequent data collection instruments were: Survey/Research and Bibliometric Research, both in teaching and in research in the accounting area.

**Keywords:** *Accounting Research; Teaching in Accounting; Scientific Production.*

**Resumen:** Este estudio analiza las características de las producciones científicas relacionadas con la enseñanza y la investigación en contabilidad en Brasil, destacando los temas más pertinentes y su relevancia para la evolución de la ciencia contable. Se desarrolló una investigación descriptiva, a través de la base de datos disponible en Revistas con clasificación "A2" a "B3". En este sentido, se buscó identificar en este trabajo el estado del arte a la luz de la ciencia contable sobre investigación y docencia, en el período de once años. El perfil de la producción académica en la enseñanza se desarrolló en los temas de rendimiento académico, percepción de los estudiantes en el Programa de Postgrado en Ciencias Contables, Examen de Suficiencia, Enseñanza de la Contabilidad, Historia de la Contabilidad, Habilidades Académicas, Teoría Contable, Profesión Contable, Curso de Contabilidad, Estilos de Aprendizaje, Estructura Curricular y PBL. Los temas abordados en la investigación contable fueron: Contabilidad de Gestión, Gobierno Corporativo, Evaluación del Desempeño, Auditoría, Controlling, Presupuestación, Gestión de Costos, Contabilidad de Gestión, Revistas Científicas y Costos. Los resultados mostraron que las revistas que recibieron más publicaciones sobre el tema estudiado fueron:

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Revista Educação e Pesquisa em Contabilidade y Revista Contemporânea de Contabilidade. La mayoría de los artículos son investigaciones que utilizaron el abordaje cuantitativo, y los instrumentos de colecta de datos más frecuentes fueron: Encuesta/Encuesta e Investigación Bibliométrica, tanto en la enseñanza como en la investigación en el área contable.

**Palabras clave:** *Investigación Contable; Enseñanza de la Contabilidad; Producción Científica.*

## **INTRODUCTION**

The growth and communication of knowledge are driven by academic production and its findings, corroborating that knowledge is the main objective of science (DIAS, BARBOSA NETO and CUNHA, 2011).

For Iudícibus (2012) research is a deep mental process, devised and managed by the researcher, in which various approaches, approaches and methodologies can be employed.

Research still grounds the leveraging of knowledge and supports results for society's problems, confirmed by its objectives (to improve techniques, strategies and actions in the numerous branches of activities) that fall within the scope of higher education institutions (OLIVEIRA and MARTINS, 2014).

The ability to investigate social phenomena and their interrelationships with related areas has been seen as a necessity for researchers, where the fundamental concern should be accounting information, Accounting. Alongside empirical work, the survey of errors and successes of normative Accounting, it is necessary to base accounting on empirical research and not only on deductions, it is necessary to remember that the focus, the objective and the research instruments of accounting are instruments, means, and not ends, including the quantitative ones (LOPES, IUDÍCIBUS AND MARTINS, 2008).

The main challenges after the rules of the International Accounting Standards (IFRS) in Brazil will be Conceptual, because the new accounting is based much more on principles than on rules, the prevalence of essence over legal form, control prevails over legal ownership for the registration of assets, liabilities, revenue and expenses. The application of IFRS, originating from the law considering the principles, has become difficult to apply in Brazil, mainly because the Brazilian accounting culture originates from the law codified in rules. Thus, there is a greater resistance of accounting professionals to interpret the text of international standards, opting to adopt practices from the legal law (SALOTTI et. al., 2015).

Salotti et. al (2015) also emphasize the challenges of IFRS in teaching: The language, because the material is in a foreign language; The emphasis of accounting education that has always existed in Brazil was tax accounting; The student needs to understand that accounting is no longer solved, as a rule, because the normative commands are logical principles (there is to use subjectivity). Teachers and

educators are facing a great challenge, to educate and train the new crop of professionals for a world where interpretation, judgment and critical thinking skills will be fundamental.

Corroborating the previous ideas, Frezatti et. al (2015) points out some reflections about the main difficulties of management accounting and control: Management accounting research is recent; The dilemma of quality versus quantity; The lack of pluralism of research in terms of uses of theories, methodologies and methods; Practical relevance through interventional research (improve communication between academia and practice); Problem of innovation (generation of new knowledge, with greater methodological and theoretical rigor with practical relevance); And resources for research and partnerships. While accounting is considered as a science, knowledge is generated through the development and reflection of ideas, based on the knowledge of other areas of knowledge as well as accounting itself (BOTELHO, 2014).

In this context, the following research problem arises: How is the scientific production in Brazil on research and accounting education in academic journals in the field of accounting?

To answer this question, we have the following general objective: To identify the scientific production in Brazil on research and accounting education in academic journals in the field of accounting. To achieve the outlined objective, the following specific objectives were established: (a) To map the scientific production on accounting research and teaching in journals classified by CAPES (A2 to B3) and (b) To analyze the characteristics of scientific studies in the field of teaching and research in accounting in the period of eleven years (2009 to 2019).

With this, this study becomes relevant by contributing to the delineation of research and accounting education in Brazil from the investigation of events and academic journals in the area.

## **THEORETICAL FOUNDATION**

### **Teaching and research in accounting**

Research is a deep mental process, devised and managed by the researcher, in which various approaches, enforcements and methodologies can be employed, research will be successful as long as it builds new knowledge, confirms or refutes old paradigms (IUDÍCIBUS, 2012).

The International Accounting Standards, describes the need for exploratory studies to define whether: (a) The adopted form of internationalization was the best; (b) If the benefits after the adoption of IFRS lowers the cost of Capital of companies; (c) In the case of CPCs difficult to understand and apply, if effectively research reveals the predictive results have improved; (d) Conduct research of economic-accounting character to verify whether the accounting internationalization brought greater capital

contribution for investment of Brazilian companies; (e) For those interested in theory should be the first to speak up when the CPC puts on public hearing the pronouncements (IUDÍCIBUS, 2012).

For Martins (2008), epistemological studies of scientific production should be encouraged as a way to present, describe, discuss the quality of research in accounting sciences. Analyzing this scenario, it is relevant to point out that this endeavor - subject of questioning, modifications and improvement - can draw attention, raise debates and make recommendations to overcome the deficiencies and viesses identified in the Brazilian accounting production.

Iudícibus (2012) states that one or multiple researches do not necessarily form a theory. The instrument and purpose of a science (and a theory) need to be clearly defined. These objectives are clearly defined for accounting, as an information system accounting is a success, as a universal language it tends to be a success, provided it learns to speak this language well, as a science it still has a long way to go. For Botelho (2014) the academic community objectively influences the construction of scientific knowledge, which is introduced to the area of knowledge, which, in turn, generates influence the academic representation, and relates to the scientific and organizational culture.

## **Related Studies**

The study addressing the current paradigm of accounting science: Perceptions of North American university faculty in relation to accounting research conducted by Borba, Murcia, Rover (2009) revealed that the main topics addressed accounting were: corporate governance; Accounting harmonization; Compensation management; Earnings management; Audit issues, firm measurement (firm valuation) and Fair value accounting. This study was carried out in the United States, by means of a questionnaire sent to 1,761 professors from North American universities, obtaining a result of 150 respondents.

The study conducted in the REPEC journal (2007 - 2012) by Ribeiro (2013) that dealt with the characteristics of the production conveyed in the journal of accounting education and research revealed that of the 45 themes of 106 articles, the most studied were: Teaching and Research, Disclosure, International Accounting, Accounting-Education, Accounting and Financial Statement, Managerial Accounting and History of Accounting.

## **METHODOLOGY**

The present study is classified as a descriptive research, since it seeks to identify and describe the characteristics of scientific productions in accounting research and teaching in the main journals in the accounting area. According to Beuren (2009) descriptive research in accounting is used to clarify certain characteristics and/or aspects inherent to the study. Regarding procedures and approach, the research is

classified as bibliographic and qualitative, respectively. The journals for data collection were established in Chart 01. The choice criterion was to have the word "accounting" or "accounting" in the name of the journal. These journals are classified as A2 to B3 by CAPES (Box 1).

**BOX 01:** National periodicals labor database.

PERIODICALS	CLASSIFICATION CAPES	INSTITUTION
Accounting Viewed & Reviewed	A2	UFMG
Accounting & Finance Journal	A2	USP
Contemporaneous Accounting Journal	A2	UFSC
Accounting and Organizations Journal	A2	USP
Journal of Accounting Education and Research	B1	ABRACICON
UNISINOS Journal of Management and Accounting	B1	UNISINOS
Accounting, Management and Governance Journal	B1	UNB
Accounting Journal of the Master's in Accounting Sciences from UERJ	B2	UERJ
Management, Finance and Accounting Journal	B2	UNEB
Society, Accounting and Management	B2	UFRJ
Administration and Accounting Technologies	B2	ANPAD
Management, Accounting and Economics Journal	B3	UNOESC
FUNDACE Journal of Administration, Accounting and Economics	B3	FUNDACE
Accounting and Controllership Journal	B3	UFPR
Minas Gerais Accounting Journal	B3	CRCMG

**SOURCE:** Prepared by the author (2022).

The key words used to search the journals were: "accounting", "accounting", "research", "teaching"; "faculty"; "student"; "sociometrics" and "bibliometrics". The purpose of the search was to identify the papers published in journals in the field of accounting, in the 11-year period of productions (2009 to 2019). Then identification of the studies, for the treatment of the data, the following variables were systematized for the collection and analysis of information according to the object of study (Box 2):

**BOX 02:** Research Variables.

AUTHORS	VARIABLES FROM RELATED STUDIES
Freitas et al. (2012)	Academic production on teaching and research in accounting in the analyzed period; Author with the most published articles; Ranking of higher education institutions by authorship numbers.
Researched subjects in Accounting Related to Management Accounting (FREZATTI et al. (2015).	Financial instruments, Fair value, public management, tax management, corporate governance, business combination, third sector, auditing, IFRS, accounting theory, Expertise, History of Accounting. Managerial accounting, time-based management, target costing, strategic cost management, costing, activity-based costing, strategic management, management research, profit and loss management, and costing methods.
Borinelli (2006)	Methods, objectives, nature and approach to the problem, and research strategy.

**SOURCE:** Prepared by the author (2022).

After systematizing the research variables according to box 2, the data will be tabulated in Excel spreadsheets and then performed a descriptive analysis.

## **RESULTS AND DISCUSSIONS**

Of the articles identified and analyzed in the research in journals (2,696 scientific productions), in the period of 11 years, from 2009 to 2019, according to table 1. From this universe after systematization of the individual analysis of each scientific production obtained the articles on the theme "teaching" and "research in accounting" 291 and 230 papers respectively.

**TABLE 01:** Amounts of articles published per year in scientific journals in accounting.

<b>MAGAZINES</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>TOTAL</b>
View & Review	24	24	24	24	20	18	18	18	18	18	18	224
Accounting & Finance	22	13	16	18	18	23	25	25	26	26	25	237
Contemporary Accounting	16	16	16	16	24	24	24	24	24	39	20	243
Accounting & Organizations	24	24	24	24	21	18	18	18	17	16	23	227
Accounting Education & Research	15	15	22	24	24	23	23	24	28	26	25	249
Accounting, Management And Governance	18	19	24	24	24	24	24	25	25	25	25	257
Unisinos Basis	8	10	11	11	9	8	9	12	9	7	8	102
Master's Degree From Uerj	15	16	25	27	18	18	12	16	17	16	0	180
Management, Finance, and Accounting	0	0	6	20	24	23	28	29	54	16	0	200
Society, Accounting and Management	12	22	18	11	14	19	17	17	20	18	26	194
Tech. Adm And Accounting	0	0	1	1	0	1	1	1	0	0	0	5
Race	4	3	3	4	8	19	14	14	14	17	15	115
Racef	0	2	2	3	3	6	3	2	5	5	3	34
Accounting And Controllership	16	17	18	24	24	24	24	24	24	24	8	227
	17	18	16	16	20	15	18	18	18	18	28	202
<b>TOTAL</b>	<b>191</b>	<b>199</b>	<b>226</b>	<b>247</b>	<b>251</b>	<b>263</b>	<b>258</b>	<b>267</b>	<b>299</b>	<b>271</b>	<b>224</b>	<b>2696</b>

**SOURCE:** Research data (2020).

Regarding the number of articles published per year in journal the results (table 1). It is observed that scientific journals that publish in the accounting area presented 2,696 articles and the year with the highest representation was 2017, with 299 published articles. Thus, it can be seen that there are few articles disseminated in the area of teaching and research, with only 291 and 230 papers disclosed, representing 19.32% of this universe of scientific production published in journals aligned to accounting.

**TABLE 02:** Scientific production by journals (continued)

CLASSIFICATION	TEACHING		RESEARCH	
	<i>f</i>	%	<i>f</i>	%
<b>MAGAZINES</b>				
View & Review	25	8.59	18	7.83
Accounting & Finance	13	4.47	12	5.22
Contemporary Accounting	25	8.59	27	11.74
Accounting & Organizations	26	8.93	11	4.78
Accounting Education & Research	66	22.68	34	14.78
Accounting, Management And Governance	9	3.10	36	15.65
Base-UNISINOS	3	1.03	7	3.04
Master's in UERJ	16	5.50	17	7.39
Management, Finance and Accounting	20	6.87	12	5.22
Society, Accountancy and Management	26	8.93	21	9.13
Tech. Adm. And Accounting	0	0.00	0	0.00
RACE	5	1.72	12	5.22
RACEF	3	1.03	2	0.87
Accounting and Controlling	22	7.56	14	6.09
Mineira de Contabilidade	32	11.00	7	3.04
<b>TOTAL</b>	<b>291</b>	<b>100</b>	<b>230</b>	<b>100</b>

**SOURCE:** Research data (2020).

Table 2 shows the journals where the articles on research and teaching were published. We identified 15 journals with publications on the themes of teaching and research in accounting. The "Revista Educação e Pesquisa em Contabilidade" has the largest number of publications on teaching (66 studies) and research (34 articles).

**TABLE 03:** Ranking of largest number of publications in journals on accounting education and research.

POSITION	AUTHOR	NUMBER OF ARTICLES	
		TEACHING	RESEARCH
1°	Gilberto José Miranda	18	
	Henrique César Melo Ribeiro		14
2°	Jacqueline Veneroso Alves Da Cunha	13	
	Carlos Eduardo Facin Lavanda		10
3°	Edvalda Araújo Leal	12	
	Sandra Rolim Ensslin		9
4°	Ilse Maria Beuren		9
	Márcia Maria Dos Santos Bortolocci Espejo	9	
5°	Edgard Bruno Cornacchione Júnior	9	
	Leonardo Ensslin		8
6°	Rogério João Lunkes		8
	Ernani Ott	8	
7°	Márcia Maria Dos Santos Bortolocci Espejo		7
	Paulo Roberto Da Cunha		7

**SOURCE:** Research data (2020).

In the Table 3 deals with the authors' position according to the largest number of publications in journals on accounting education and research. The outstanding authors on the theme "teaching" was Professor Gilberto José Miranda with 18 studies and in the field of "research", Professor Henrique César Melo Ribeiro stood out with 14 productions.

**TABLE 04:** Classification of authors by gender.

CLASSIFICATION GENRE REVIEW	TEACHING				RESEARCH			
	MALE		FEMALE		MALE		FEMALE	
	<i>f</i>	%	<i>f</i>	%	<i>f</i>	%	<i>f</i>	%
VIEW & MAGAZINE	42	9.50	28	7.33	28	7.2	19	8.84
ACCOUNTING & FINANCE	14	3.17	17	4.45	26	6.68	14	6.51
CONTEMPORARY ACCOUNTING	35	7.92	34	8.9	45	11.57	24	11.16
ACCOUNTING AND ORGANIZATIONS	46	10.41	31	8.12	27	6.94	9	4.18
ACCOUNTING EDUCATION AND RESEARCH	89	20.14	71	18.59	47	12.08	22	10.23
ACCOUNTING. MANAGEMENT AND GOVERNANCE BASE- UNISINOS	15	3.39	14	3.66	49	12.60	37	17.21
	5	1.13	1	0.26	9	2.31	5	2.33
MASTER'S DEGREE IN CONT. UERJ	33	7.47	14	3.66	32	8.23	17	7.91
MANAGEMENT. FINANCE AND ACCOUNTING SOCIETY.	38	8.60	28	7.33	20	5.14	12	5.58
ACCOUNTING AND MANAGEMENT TEC. ADM AND ACCOUNTING	30	6.79	42	10.99	38	9.77	24	11.16
	0	0.00	0	0.00	0	0.00	0	0.00
RACE	5	1.13	9	2.36	19	4.88	10	4.65
RACEF	5	1.13	5	1.31	3	0.77	3	1.40
ACCOUNTING AND CONTROLLERSHIP	35	7.91	41	10.73	29	7.46	16	7.44
MINEIRA DE CONTABILIDADE	50	11.31	47	12.30	17	4.37	3	1.40
<b>TOTAL</b>	<b>442</b>	<b>100</b>	<b>382</b>	<b>100</b>	<b>389</b>	<b>100</b>	<b>215</b>	<b>100</b>

**SOURCE:** Research data (2020).



As for gender, table 4 shows the prominence of the male gender both in the field of research (389) and teaching (442). The journal with an outstanding production of gender was "Accounting education and research" with 89 researchers and 71 female researchers in teaching. With respect to the research field, the Journal Accounting, Management and Governance (USP) presents the highest number of authors, with 49 male and 37 female.

**TABLE 05:** Number of authors per published article.

CLASSIFICATION NUMBER OF AUTHORS	TEACHING		RESEARCH	
	<i>f</i>	%	<i>f</i>	%
1 Author	16	5.50	27	11.74
2 Authors	71	24.40	60	26.09
3 Authors	91	31.27	67	29.13
More than 3 Authors	113	38.83	76	33.04
Total	291	100	230	100

**SOURCE:** Research data (2020).

In accordance with data from table 5, it is observed that the highlight of production in cooperation with other authors were respectively, 3 (91 researchers) and more than 3 authors (113) that of these 84 researchers published in journals with 4 authors, in relation to the teaching theme. Regarding research, 3 authors (67 researchers) and 4 authors (61 researchers) of the total of 76 with more than 3 authors.

**TABLE 06:** Classification of the research as to objectives.

CLASSIFICATION OBJECTIVES	TEACHING		RESEARCH	
	<i>f</i>	%	<i>f</i>	%
Exploratory	42	14.43	22	9.57
Descriptive	148	50.86	106	46.09
Descriptive-Explanatory	2	0.69	1	0.43
Explanatory	2	0.69	0	0.00
Exploratory-Descriptive	30	10.31	33	14.35
Non-Descriptive	65	22.33	61	26.52
Other	2	0.69	7	3.04
<b>TOTAL</b>	<b>291</b>	<b>100</b>	<b>230</b>	<b>100</b>

**SOURCE:** Research data (2020).

As for the methodology of the scientific research analyzed in this study, the descriptive ones are more relevant, both in the field of teaching and research, with 148 (50.86%) and 106 (46.09%) papers, respectively. It is important to note that 65 of the scientific productions did not describe the methodology clearly, neither the objective nor the research methods (Table 6).

**TABLE 07: Research classification by nature.**

CLASSIFICATION NATURE	TEACHING		RESEARCH	
	<i>f</i>	%	<i>f</i>	%
Qualitative	65	22.34	47	20.44
Quantitative	141	48.45	82	35.65
Quanti-Quali	30	10.31	29	12.61
Does not describe	55	18.90	72	31.30
<b>TOTAL</b>	<b>291</b>	<b>100</b>	<b>230</b>	<b>100</b>

**SOURCE:** Research data (2020).

In the identification of the study as to nature: qualitative, quantitative and quanti-quali. It is observed through this study the predominance of quantitative research with 141 (48.45%) studies in the area of accounting education and 82 (35.65%) in the area of accounting research. One can highlight an expressive number of papers without methodological description, as to the nature of the research: 55 (18.9%) in teaching and 72 (31.30%) in accounting research (Table 7).

**TABLE 08: Data collection technique.**

CLASSIFICATION DATA COLLECTION TECHNIQUE	TEACHING		RESEARCH	
	<i>f</i>	%	<i>f</i>	%
Survey	94	32.30	6	2.61
Questionnaire	89	30.58	3	1.30
Documentary	28	9.62	29	12.61
Case Study	14	4.81	1	0.44
Interview	13	4.47	4	1.74
Experimental	3	1.03	0	0.00
Bibliographic	15	5.16	40	17.39
Bibliometric	0	0.00	55	23.91
Bibliometric/Sociometric	0	0.00	35	15.22
Other Techniques	16	5.50	19	8.26
Not Described	19	6.53	38	16.52
<b>TOTAL</b>	<b>291</b>	<b>100</b>	<b>230</b>	<b>100</b>

**SOURCE:** Research data (2020).

In the question related to data collection, the following predominant result is verified: survey/survey research for the teaching theme: 94 scientific productions (32.30%); and accounting research: 40 bibliographic works (17.39%) and 55 bibliometric studies (23.91%) (Table 8).

**TABLE 09: Institutional affiliation of the authors.**

POSITION	UNIVERSITIES	TEACHING	UNIVERSITIES	RESEARCH
1°	UFU	87	UFSC	99
2°	USP	75	FURB	70
3°	UFSC	66	USP	53

4°	FURB	65	UFPR	36
5°	UFMG	50	UNB	34

**SOURCE:** Research data (2020).

Table 9 shows the institutional affiliation of the authors. It is observed that the studies on teaching and research in accounting are distributed among 21 higher education institutions. The predominance of publications is linked to the Federal University of Santa Catarina (99 studies) in research and Teaching the Federal University Uberlândia (87 studies). It is believed that this concentration of articles is linked to the UFSC and UFU graduate programs in these lines of research.

**TABLE 10:** Themes addressed in scientific journal articles (continued)

<b>TEACHING</b>	<i>f</i>	<b>RESEARCH</b>	<i>f</i>
Academic Performance	17	Scientific Production	30
Students' Perceptions	13	Research in Accounting	11
PPGCC	9	Research in Managerial Accounting	9
Examination	9	Corporate Governance	8
Accounting Education	8	Performance Evaluation	7
Accounting History	7	Managerial Accounting	6
Skills	7	Auditing	5
Accounting Theory	6	Controllorship	5
Accounting Profession	6	Budgeting	5
Other Themes	201	Other Themes	114

**SOURCE:** Research data (2020).

The most relevant themes in the accounting education area: academic performance (17 articles) and students' perception (13 articles). With regard to the theme accounting research the most relevant were: scientific production (30 articles) and accounting research (11 articles) (table 10).

## **CONCLUSIONS**

The present study had the general objective of identifying the scientific production in Brazil on accounting research and teaching in academic journals in the field of accounting. In addition, it had as specific objectives: (a) to map the scientific production on accounting research and teaching in journals under CAPES classification (A2 to B3) and; (b) to analyze the characteristics of scientific studies in the field of teaching and research in accounting in the period of 11 years (2009 to 2019). It used bibliographic analysis on the identified articles. The scientific production was highly concentrated in a small number of authors throughout the analyzed period. Notably, most of the authors published only one or two articles on the topic during this period. Regarding the institutions that best develop the subject, it is observed that

it is the public higher education institutions, namely, the Federal University of Uberlândia (UFU), the University of São Paulo (USP), and the Federal University of Santa Catarina (UFSC), that stand out the most in terms of publications. It is believed that this concentration of publications is linked to the graduate programs of UFSC, USP and UFU in these lines of research. The journal Accounting Education and Research has a higher number of publications in the subject area of this study.

Given this, the profile of academic production in teaching developed in the themes of academic performance, student perception, PPGCC, sufficiency exam, accounting education, accounting history, academic competencies, accounting theory, accounting profession, accounting course, learning styles, curriculum structure and PBL. In addition, the topics covered in accounting research were scientific production, accounting research, management accounting research, corporate governance, performance evaluation, auditing, controlling, budgeting, cost management, management accounting, scientific journal, and costs.

A limitation of this research is the exclusive search for journals, where the search for events in the accounting area was excluded. In this sense, it suggests for future research: a) international studies, comparing with Brazilian works; b) research involving other methodological approaches, for example, bibliometric and sociometric; c) studies involving the events of the area.

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