

Fifteen years of Academic Production on International Accounting: A Bibliometric Analysis in Brazilian Journals

Abstract

International Accounting displays wide-ranging practices, principles and standards, as it originates in a capital market that shows diverse businesses, influencing the organizational environments the companies are part of. The objective in this article was to investigate the profile and the growth, between 1999 and 2013, of the academic publications about International Accounting in Brazilian journals classified as A1, A2, B1 and B2 in the ranking Qualis Capes, in the areas Business Administration, Accounting and Tourism (triennium 2010-2012). In total, 142 articles were identified and analyzed, using the bibliometric analysis and social network techniques. The main results were: *Revista Contabilidade & Finanças* and *Revista Universo Contábil* were the journals that most published articles; the number of publications about the research theme increased further as from 2007; articles published in partnership predominated, mainly involving two and three authors; the University of São Paulo (USP) was the most productive higher education institution; a low density and high centrality of degree were found; Information Disclosure, Accounting Harmonization, Accounting Convergence, Disclosure and US GAAP were the most published themes..

Key words: International Accounting; Academic production; Bibliometric analysis.

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1. Introduction

International Accounting is the science that particularly studies the causes of international differences in Financial Reporting among nations and the most relevant problems for international business (Ikuno, Niyama, Santana & Botelho, 2012). It is highlighted that this is a very comprehensive theme that is still evolving in the Brazilian academy (Ribeiro, 2013b). No solid opinions on the theme have been evidenced though (Niyama, Mendonça & Aquino, 2007). Therefore, it is fundamental to enhance the knowledge on the theme through the encouragement and dissemination of the intellectual structure of its academic publications.

And one way to enhance, encourage and socialize the knowledge on a given theme is bibliometric (Ikuno, 2011) and social network analysis (Ribeiro, 2013a). Some bibliometric studies on international accounting are found: Cunha, Rausch and Cunha (2010), Tavares, Lopes and Ribeiro (2010), Coelho, Niyama and Rodrigues (2011), Ikuno (2011), Quintana and Fernandes (2011), Botelho (2012) and Ikuno *et al.* (2012). None of these used social network analysis through. In addition, these studies did not reach the update of the Capes triennium (2014), i.e. the current triennium (2010-2012). Another observation is that these studies did not analyze the set of the most important journals in the Capes area (2014) Business Administration, Accounting and Tourism. Therefore, in view of the fact, the opportunity is highlighted to contribute to the expansion of the knowledge gained through previously published bibliometric studies on international accounting.

In view of this panorama, the study objective is defined, which is to investigate the profile and growth, between 1999 and 2013, of the academic publications about International Accounting in Brazilian journals classified as A1, A2, B1 and B2 in the ranking Qualis Capes, in the area Business Administration, Accounting and Tourism (triennium 2010-2012).

This research is justified by the importance of the theme International Accounting for the greater accounting area. Despite the previous development and publication of other bibliometric studies, this research contributes to the broadening, encouragement, improvement and updating of earlier studies.

This study also intends to contribute in order to further, disseminate, socialize and add knowledge to the intellectual structure of the theme International Accounting in the Brazilian academic literature, influencing the emergence of new experts on the theme and, consequently, the increase of new research group, enhancing the co-authorship networks, networks of higher education institutions (HEI), thus stimulating, promoting and socializing the theme itself and themes deriving from this topic in future academic articles, to be published in congresses, seminars and Brazilian and international journals.

2. Theoretical Foundations

2.1 International Accounting

International Accounting is very diverse in terms of practices, as it originates in a global corporate market that involves a wide range of businesses, influencing the organizational environment the companies are inserted in (Botelho, Oliveira, Resende, & Ogliari, 2002). Thus, International Accounting plays a preponderant role in measuring companies' actual participation in this scenario.

Another important focus on International Accounting is the distinction between the terms "harmonization" and "convergence" (Lemes & Carvalho, 2009). Harmonization has been a synonym of approximation (Niyama, Botelho, Corrêa & Santana, 2008) while convergence is the movement directed at the parity among the choices of alternative accounting data treatments (Ponte, De Luca, Sousa & Cavalcante, 2011). In that sense, convergence can be understood as the process of obtaining the harmonization of accounting standards (Lemes & Carvalho, 2009).

In sum, accounting harmonization (convergence) (Vaz, Gonlaves, Niyama & Gonçalves, 2010) is a process through which different nations, in common agreement, make changes in their accounting sys-

tems and standards with a view to their adjustment, while continuing to respect the characteristics inherent to each country (Silva, Madeira & Assis, 2004). As regards the international accounting standards, the International Financial Reporting Standards (IFRS) (Oliveira & Lemes, 2011) are highlighted, issued by the International Accounting Standards Board (IASB) (Carmo, Ribeiro & Carvalho, 2011), as well as the Generally Accepted Accounting Principles in the United States (US-GAAP) (Hajj & Lisboa, 2001) issued by the Financial Accounting Standards Board (FASB) (Lemes & Carvalho, 2009).

After years of deliberation, Law 11.638/07 and Law 11.941/09 (MP 449/08) determined the accounting harmonization with the IFRS, aligning Brazil to the internationalization process of accounting (Santos & Calixto, 2010). These laws were necessary due to the changes in the Brazilian capital market and, consequently, due to the relation between Brazilian and foreign organizations, permitting further approximation with the international standards (Squena & Pasuch, 2010).

The mastery the knowledge on the International Accounting Standards has reached in Brazilian accounting is beneficial, mainly after the implementation of Law 11.638/07 (Miranda, Santos, Casa Nova & Cornacchione Jr., 2013), influencing the large-sized companies in Brazil (Santos, Lima, Freitas & Lima, 2011). And this authority can be witnessed in existing bibliometric studies that highlight and explore the scientific knowledge on the theme International Accounting.

Cunha, Rausch and Cunha (2010) identified the methodological and technical research approaches used in the scientific articles on International Accounting published in the *Congresso de Controladoria e Contabilidade USP* and *Revista de Contabilidade e Finanças USP*. They concluded that the methodological approach the researchers in the area used most was systemic/structural. The most used research technique was bibliographic analysis.

Tavares *et al.* (2010) identified the research profile in International Accounting in the Brazilian theses and dissertations between 1999 and 2008. As a result, the authors found that the research profile in International Accounting is mainly characterized by comparative studies, which are theoretical-empirical, emphasizing documentary research analysis. The most common methodological approach is empiricism, with a positivist theoretical posture.

Coelho, Niyama and Rodrigues (2011) analyzed the situation of accounting information as a result of the adoption of the IFRS, that is, the authors verified the findings and results of articles published in international journals on the impact of the IFRS on accounting information quality. The results showed that: most articles focused on the impact of the IFRS on the accounting information quality, with transparency as the most used variable in the studies to measure the information quality. In conclusion, the impact of the IFRS in general can be classified as positive.

Ikuno (2011) characterized the scientific production in International Accounting published in international English-language journals between 2000 and 2010. The main results were: predominance of articles published in partnership; the United States (USA), United Kingdom and Australia stood out in International Accounting research in terms of the number of HEI involved.

Quintana and Fernandes (2011) verified the specific or analogous scientific production on international accounting harmonization in the *Revista Contabilidade e Finanças da Universidade de São Paulo* (SP), between 2005 and 2011. The researchers concluded that the number of studies published in the journal on the theme Accounting Harmonization between 2005 and 2011 is still limited and, consequently, they observed that the discussion of accounting harmonization or convergence is undoubtedly in an initial stage, with an urgent need for further publications on the theme.

Botelho (2012) analyzed the scientific production on International Accounting identified in international studies between 2001 and 2010. Thus, 100 scientific articles were identified, published in 10 international journals. The main results were: the USA, United Kingdom and Australia stood out with the largest number of affiliated academic institutions.

Ikuno *et al.* (2012) identified the main themes focused on in the scientific production on Financial Reporting in the main international journals between 2000 and 2009. The main themes identified were the international differences and their influence on Financial Reporting, followed by convergence mea-

tures and the impact of the adoption of the IAS/IFRS. The greater concentration of articles in 2006 and 2007 may be related to the increase in the databases resulting from the compulsory adoption of the IFRS in the European Union in 2005.

That is the panorama of International Accounting, evidencing bibliometric studies on the theme, revealing some nuances in the intellectual knowledge, through articles published on the theme Accounting. These studies did not highlight other attributes, however, which may be preponderant to better understand and gain knowledge on the topic.

Against this background, to achieve this objective, the following variables will be measured, analyzed and discussed: Brazilian journals that stand out in the publication of the research theme, growth of international accounting research, authorship, authors, co-authorship networks, HEI, HEI network, network of groups of states and countries, keywords and themes addressed. It is also emphasized that these variables were analyzed using the current triennium (2010-2012) of Capes (2014), in 59 Business Administration, Accounting and Tourism journals, totaling 142 articles published.

3. Methodological Procedures

The objective in this study was to investigate the profile and growth, between 1999 and 2013, in the academic publications about International Accounting in Brazilian journals classified as A1, A2, B1 and B2 in the ranking Qualis/Capes, in the areas Business Administration, Accounting and Tourism (triennium 2010-2012).

Therefore, bibliometric (Ikuno, 2011) and social network (Ribeiro, 2013a) analysis techniques were used. Bibliometrics is a set of research methods from the field of Information Sciences that uses quantitative data analysis techniques to investigate the structure of a scientific area, as well as a technique to analyze the behavior of authors in their knowledge creation decisions (Leite Filho, 2008). The social network is understood as the connections among authors, that is, the measure of the number of links an actor has with other actors (Nascimento & Beuren, 2011).

It is highlighted that bibliometrics developed through the preparation of empirical laws about the behavior of the academic literature (Egghe, 2005). In this context, the three basic bibliometric laws should be considered for the sake of a better understanding of the research results. These laws were developed by three authors who stand out because of their important discoveries: Bradford, Zipf and Lotka, the most frequently used and catalogued to the academic productivity (Egghe, 2005).

Lotka's Law observes the productivity patterns of the authors in a given knowledge area (Leite Filho, 2008). Bradford's Law measures the journals' productivity and its relation with certain themes in the academic literature, thus evidencing the group of journals that most publish on the theme (Cardoso, Mendonça, Riccio & Sakata, 2005). And Zipf's Law measures the occurrence of keywords in the text. The frequency of these keywords supports the identification of the theme emphasized in the text (De Luca, Gomes, Corrêa & Domingos, 2011).

As regards the social network analysis, the knots, bonds, density and centrality attributes are highlighted (Cruz, Espejo, Costa & Almeida, 2011). The density represents an index of the communication potential among the network actors, contributing to identify the number of types of information that can be exchanged among them (Guimarães, Gomes, Odelius, Zancan & Corradi, 2009). The centrality, then, is one of the most used network properties, as it emphasizes aspects related to the importance of visibility of an actor in a social network (Cruz et al., 2011). In that sense, the centrality of degree is emphasized, which is simply defined by an actor's number of adjacent links with others in the network (Rossoni & Guarido Filho, 2009).

To develop the bibliometric and social network research, Brazilian journals were chosen that were classified as A1, A2, B1 and B2 in the ranking Qualis/Capes, in the areas Business Administration, Accounting and Tourism (triennium 2010-2012). There represent the upper levels of the evaluation. That resulted in the list displayed in Table 1.

Table 1

Journal classification, triennium 2010-2012

Revista	ISSN	Score
Brazilian Administration Review	1807-7692	A2
Brazilian Business Review	1807-734X	A2
<i>Gestão & Produção</i>	1806-9649 or 0104-530X	A2
<i>RAC Eletrônica</i>	1981-5700	A2
<i>Revista de Administração Contemporânea</i>	1415-6555 or 1982-7849	A2
<i>RAE Eletrônica</i>	1676-5648	A2
<i>Revista de Administração de Empresas</i>	0034-7590 or 2178-938X	A2
<i>RAUSP-e</i>	1983-7488	A2
<i>Revista Brasileira de Economia</i>	0034-7140	A2
<i>Revista Contabilidade & Finanças</i>	1519-7077 or 1808-057X	A2
<i>Revista de Administração da USP</i>	0080-2107 or 1984-6142	A2
<i>Revista de Administração Pública</i>	0034-7612	A2
<i>Revista Base</i>	1984-8196 or 1807-054X	B1
<i>Cadernos EBAPE.BR</i>	1679-3951	B1
<i>Contabilidade Vista & Revista</i>	0103-734X	B1
<i>Contexto Internacional</i>	0102-8529	B1
<i>Economia Aplicada</i>	1413-8050	B1
<i>Economia e Sociedade</i>	0104-0618	B1
<i>Economia Global e Gestão</i>	0873-7444	B1
<i>Estudos Econômicos</i>	0101-4161	B1
<i>Faces : Revista de Administração</i>	1517-8900 or 1984-6975	B1
<i>Gestão & Regionalidade</i>	1808-5792 or 2176-5308	B1
<i>Produção</i>	1980-5411 or 0103-6513	B1
<i>Nova Economia</i>	0103-6351	B1
<i>Revista de Administração e Inovação</i>	1809-2039	B1
<i>Revista de Administração Mackenzie</i>	1518-6776 or 1678-6971	B1
<i>Revista Eletrônica de Administração</i>	1413-2311 or 1980-4164	B1
<i>Revista Brasileira de Finanças</i>	1679-0731 or 1984-5146	B1
<i>Revista Brasileira de Gestão de Negócios</i>	1983-0807 or 1806-4892	B1
<i>Revista Contemporânea de Contabilidade</i>	2175-8069 or 1807-1821	B1
<i>Revista de Administração da UFSM</i>	1983-4659	B1
<i>Revista de administração da Unimep</i>	1679-5350	B1
<i>Revista de Ciências da Administração</i>	2175-8077 or 1516-3865	B1
<i>Revista de Contabilidade e Organizações</i>	1982-6486	B1
<i>Revista de Economia Contemporânea</i>	1415-9848	B1
<i>Revista de Economia Política</i>	0101-3157 or 1809-4538	B1
<i>Revista Universo Contábil</i>	1809-3337	B1
<i>Contabilidade, Gestão e Governança</i>	1984-3925	B2
<i>Contextus</i>	1678-2089	B2
<i>Enfoque: Reflexão Contábil</i>	1517-9087	B2
<i>Gestão & Planejamento</i>	2178-8030	B2
<i>Gestão & Sociedade</i>	1980-5756	B2
<i>Internext</i>	1980-4865	B2

Revista	ISSN	Score
<i>Organizações em Contexto</i>	1809-1040 or 1982-8756	B2
<i>Perspectivas Contemporâneas</i>	1980-0193	B2
<i>Pretexto</i>	1517-672X or 1984-6983	B2
<i>Revista de Administração, Contabilidade e Economia</i>	1678-6483 or 2179-4936	B2
<i>Revista Brasileira de Estratégia</i>	1983-8484	B2
<i>Revista Eletrônica de Ciência Administrativa</i>	1677-7387	B2
<i>Revista de Gestão da USP</i>	2177-8736 or 1809-2276	B2
<i>Revista Alcance</i>	1983-716X	B2
<i>Revista Ambiente Contábil</i>	2176-9036	B2
<i>Revista de Educação e Pesquisa em Contabilidade</i>	1981-8610	B2
<i>Revista Economia & Gestão</i>	1984-6606	B2
<i>Revista Iberoamericana de Estratégia</i>	2176-0756	B2
<i>Revista Pensamento Contemporâneo em Administração</i>	1982-2596	B2
<i>Revista de Gestão Organizacional</i>	1806-6720 or 1983-6635	B2
<i>Revista de Gestão Social e Ambiental</i>	1981-982X	B2
<i>Sociedade, Contabilidade e Gestão</i>	1982-7342	B2

Source: Capes (2014)

Table 1 shows that, in this study, 59 Brazilian scientific journals were analyzed. In the data collection, these journals were screened for articles published between 1999 and 2013. Each of the journals listed in Table 1 was subject to a search process for papers that corresponded to the research theme. All papers were available electronically. Thus, the manuscripts were accessed directly on their respective websites. The search was developed in detail in order to find all articles that contained the keywords: *Contabilidade Internacional* and/or International Accounting, in the title, abstract or keywords of each article published.

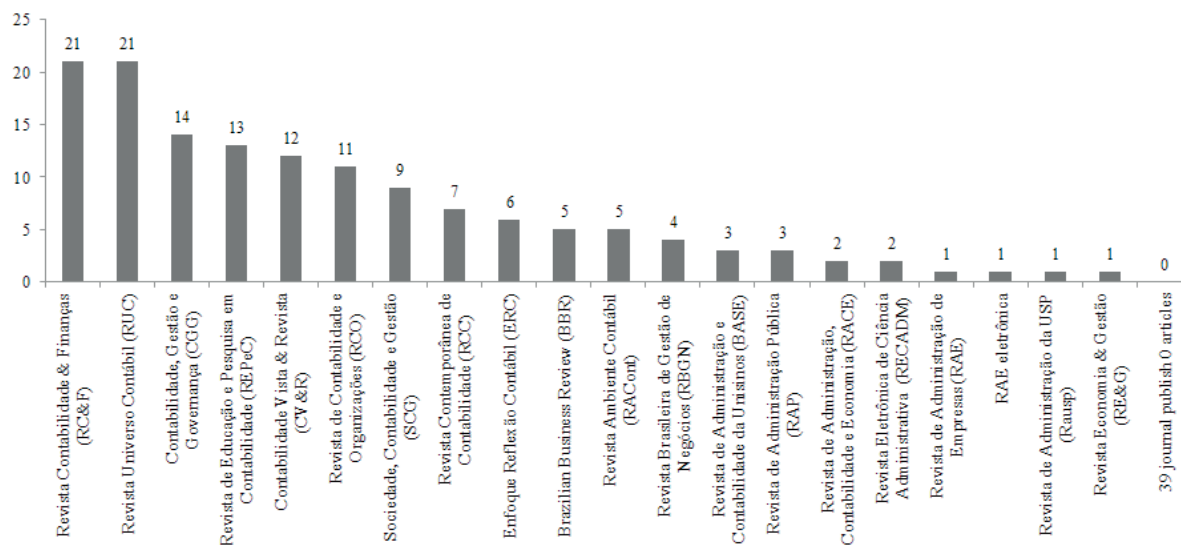
The keywords were not investigated simultaneously, so as to select all publications that contained at least one of the keywords shown above. The data collection resulted in 142 articles that were subject to quantitative analysis, according to the following variables: (I) journals and most noteworthy publications; (II) growth of international accounting research; (III) authorship characteristics; (IV) authors; (V) co-authorship networks; (VI) co-authorship networks (degree); (VII) HEIs; (VIII) HEI network; (IX) HEI network (degree); (X) networks of states and countries (degree); (XI) keywords; and (XII) themes. The relevant information on each paper was captured using the software Bibexcel, and the software *UCINET* 6 for Windows, Microsoft Excel 2007 and Wordle.net was used for the graphic network representations.

4. Analysis And Discussion Of Results

This part evidences the analysis and discussion of the 142 articles identified about International Accounting between 1999 and 2013.

4.1 Journals with publications on International Accounting

Figure 1 lists the 20 journals that published at least one article about International Accounting in the 15 years studied.



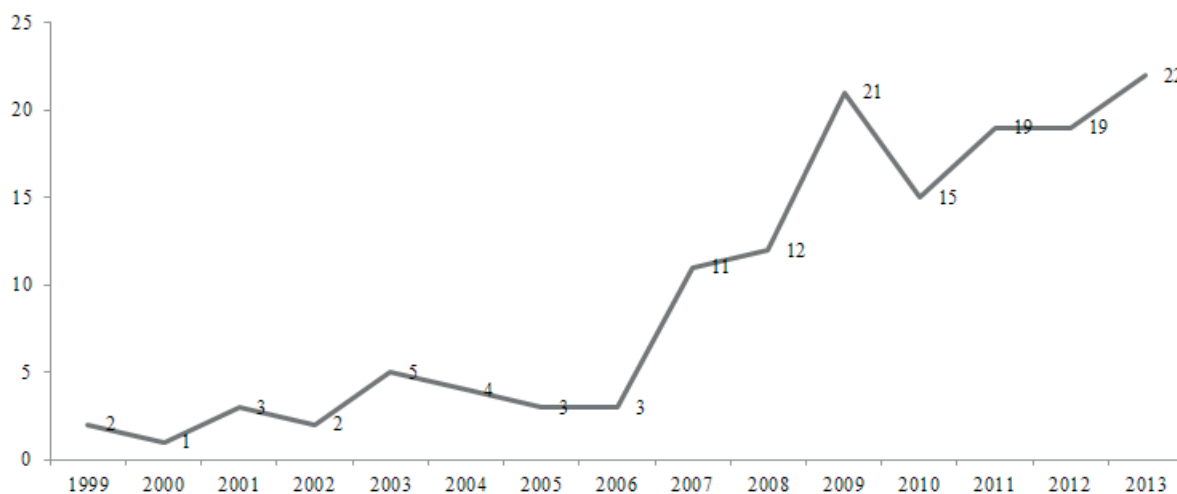
Source: Research data

Figure 1. Journals that published articles on International Accounting in the last 15 years

The analysis of Figure 1 highlights the journals: *Revista Contabilidade & Finanças* and *Revista Universo Contábil*, which stood out in terms of International Accounting papers, with 21 articles published in both. These are followed by the journals: *Contabilidade, Gestão e Governança*, *Revista de Educação e Pesquisa em Contabilidade*, *Contabilidade Vista & Revista* and *Revista de Contabilidade e Organizações*, with 14, 13, 12 and 11 articles published. The results reveal the importance of the journals to further and socialize the theme under study, in line with Bradford's Law, which refers to the journals' productivity on a given theme (Cardoso *et al.*, 2005).

4.2 Growth of publications on International Accounting

Figure 2 displays the growth in the number of International Accounting publications in the journals analyzed.



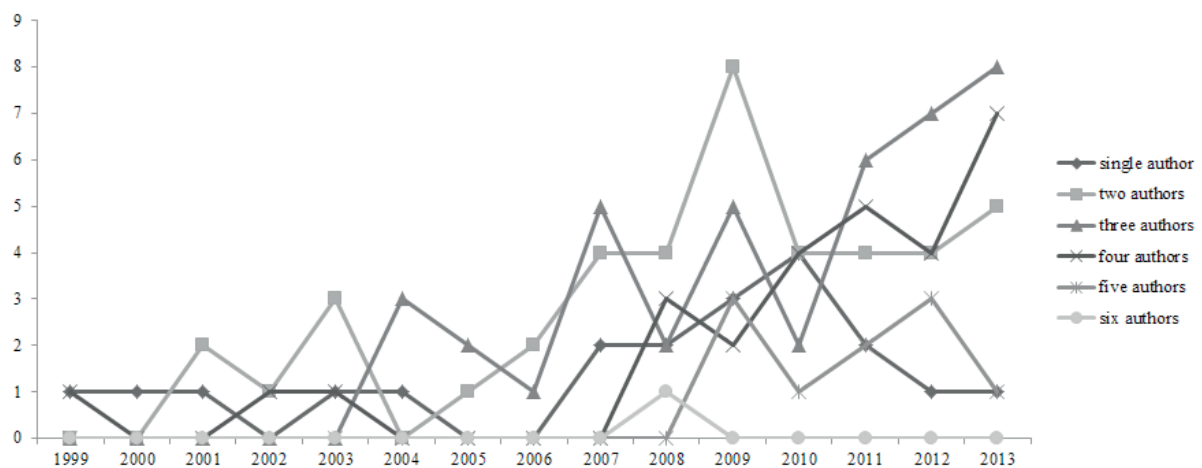
Source: Research data

Figure 2. Growth of international accounting publications

Figure 2 shows that the publications about the theme under analysis started to grow as from 2007 (with 11 articles published), reaching its peak in 2013 (with 22 papers published). It is interesting that the growth on the theme happened exactly as from 2007, the year that coincides with the enactment of Law 11.638/07. The analysis of Figure 2 reveals that 2009 also stood out in terms of the number of publications, with 21 articles about International Accounting. And this fact may also be due to the enactment of Law 11.941/09. It is highlighted that these laws were essential to encourage the harmonization process that gradually took place in Brazil, according to the international accounting standards, issuing a set of standards for the initial adoption phase in 2008 and projecting a later phase of full convergence with the IFRS standards in 2010.

4.3 Authorship profile

Figure 3 displays the authorship profile of the 142 articles published in the 15 years studied.



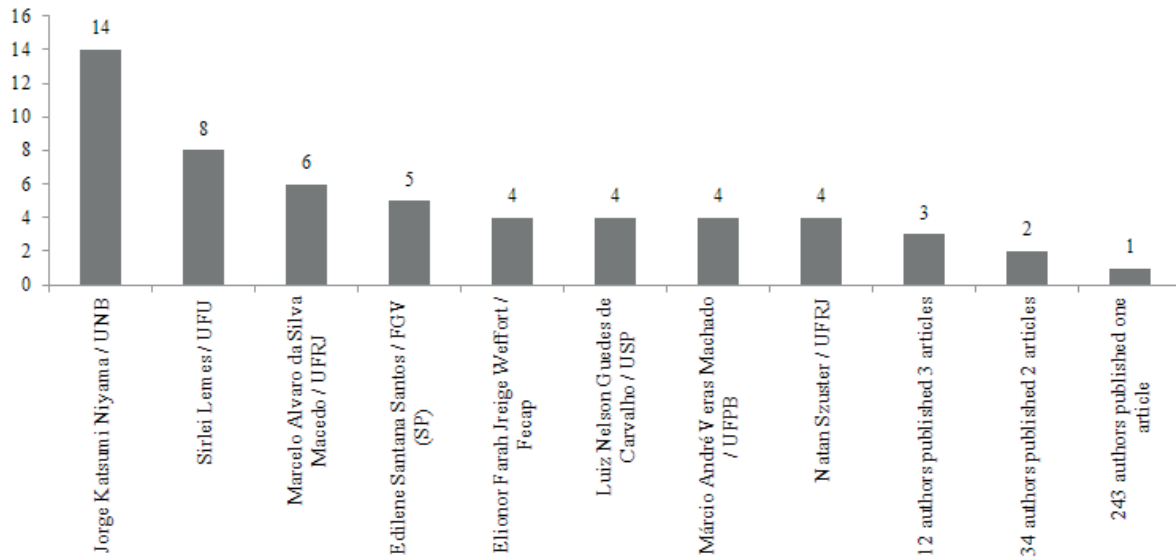
Source: Research data

Figure 3. Authorship profile

Figure 3 shows that the publications developed in partnership were predominant, corresponding to approximately 86% of all articles identified. Among the partnerships, those with two and three authors stood out. One might say that these publications in partnership, mainly as from 2007, promoted, optimized and improved the publications about the study theme in the Brazilian academic literature, through existing and new study groups that emerged as a result of this fact. The researchers Quintana and Fernandes (2011) confirm these findings.

4.4 Author Profile

Figure 4 shows the 297 authors identified, mainly the eight most productive ones in 15 years of International Accounting publications in the journals analyzed.



Source: Research data

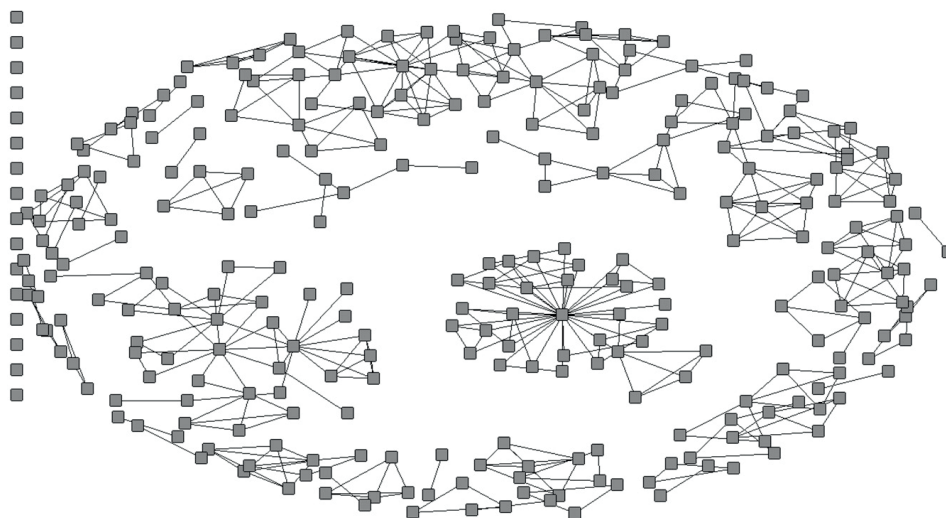
Figure 4. Authorship profile

In the analysis of Figure 4, the name of Jorge Katsumi Niyama stands out as the most productive author, who published 14 articles. He is followed by the researchers Sirlei Lemes, Marcelo Álvaro da Silva Macedo, Edilene Santana Santos and Elionor Farah Jreige Weffort, with eight, six, five articles, respectively; and Luiz Nelson Guedes de Carvalho, Márcio André Veras Machado and Natan Szuster, who published four papers.

In general, 54 authors published between two and 14 articles, and 243 researchers published only one article, corresponding to 81.82% of the total. This finding is in line with Lotka's Law, which emphasizes the productivity standards of the authors in a given knowledge area, that is, few authors publish a lot and many authors publish little.

4.5 Co-authorship networks

Figure 5 displays the social network of the 297 authors identified in this study, with 297 knots and 830 bonds.



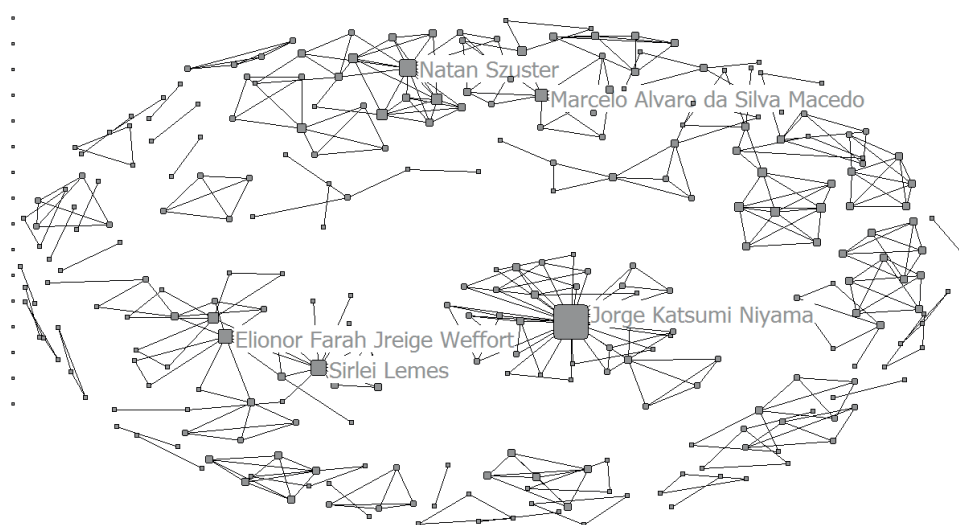
Source: Research data

Figure 5. Co-authorship networks

The analysis of Figure 5 shows that it is very sparse, with a low density. Only 1.03% of the interactions take place between the authors. This result is not ideal what the exchange of relations in a social network is concerned and may entail a high centrality of degree, revealing that there are few authors who stand out among the other authors of the network investigated. This assertion is visualized through the analysis of Figure 6 below.

4.6 Co-authorship networks (degree)

Figure 6 evidences the same social network as Figure 5, but highlights the authors who stood out because of their respective centralities of degree.



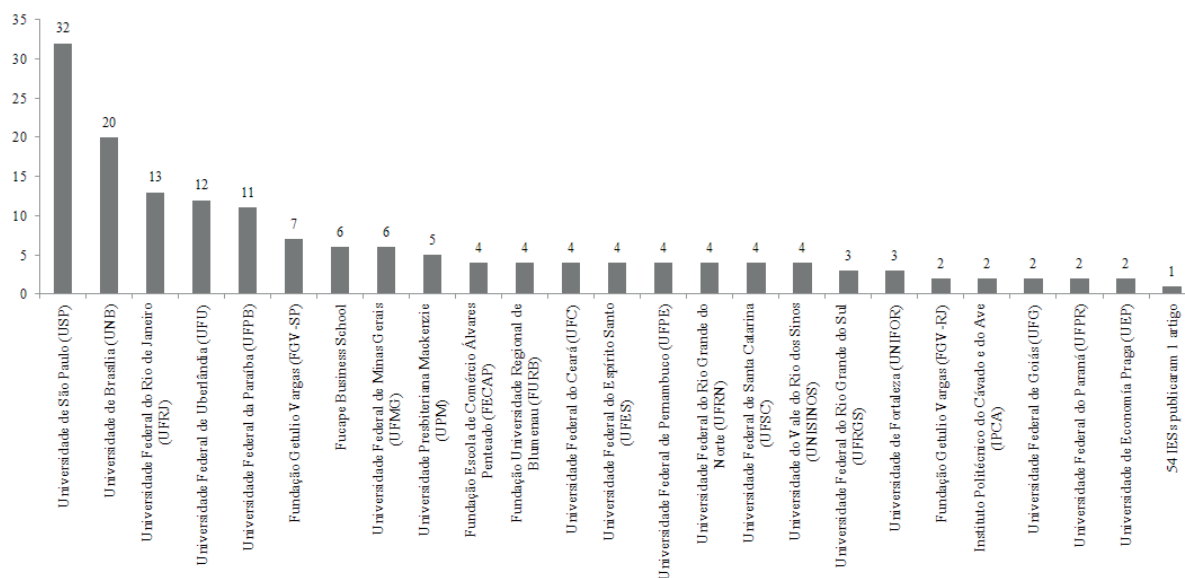
Source: Research data

Figure 6. Co-authorship networks (degree)

Figure 6 shows that Jorge Katsumi Niyama, Sirlei Lemes, Elionor Farah Jreige Weffort, Natan Szuster and Marcelo Alvaro da Silva Macedo are the authors with the highest centrality of degree among the 297 authors in this study. These five are among the eight authors who most published International Accounting articles in the 15 years analyzed. Therefore, the importance and leadership of these researchers in the social network of the research theme is highlighted.

4.7 Profile of publications per HEI

Figure 7 shows the 24 HEI that published more than one article among the 78 identified in this study.



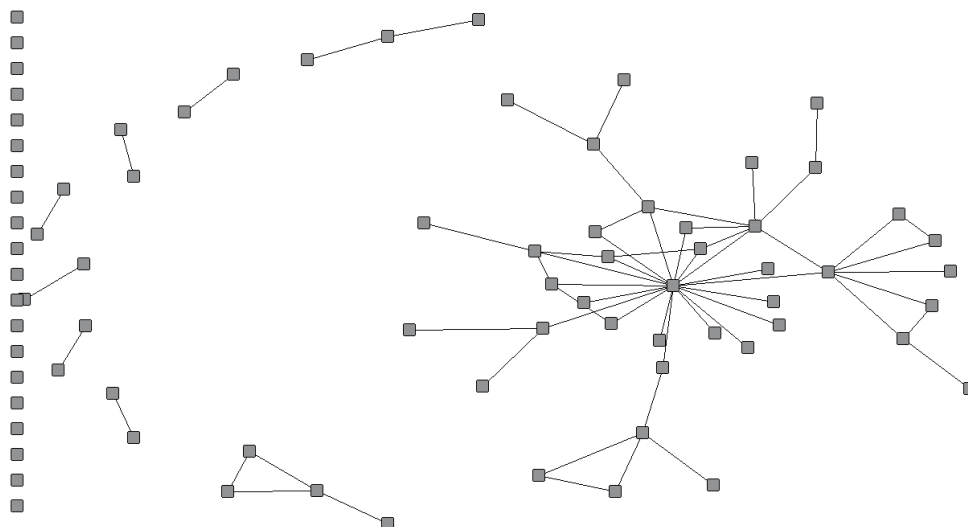
Source: Research data

Figure 7. IESs with largest number of publications

USP stands out as the most productive HEI in the publications of International Accounting studies in the journals analyzed, with 32 articles. The research by Quintana and Fernandes (2011) supports these findings. In addition, UnB is evidenced as the second institution in terms of the number of articles, with 20 publications, followed by UFRJ, UFU and UFPB, with 13, 12 and 11 articles published. Among the 78 HEI identified in this study, 24 published more than one article and the remaining 54 published only once.

4.8 Networks of HEIs

Figure 8 highlights the social network of the 78 HEIs identified in this study. This network represents 78 knots and 124 links.



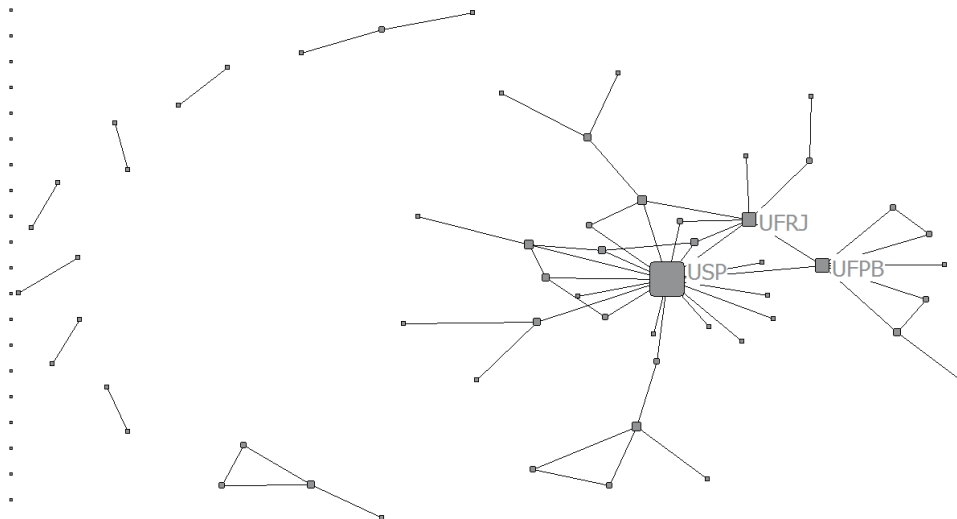
Source: Research data

Figure 8. Networks of HEIs

Figure 8 shows that 20 HEI published alone; 19 published in eight distinct study groups; and 39 are directly or indirectly connected in a larger research group, shown on the right side of Figure 8. It is also interesting to highlight that the network is dispersed, with a low density level of 0.0273.

4.9 Networks of HEIs (degree)

Figure 9 displays the social network of the HEI, emphasizing those with a higher centrality of degree.



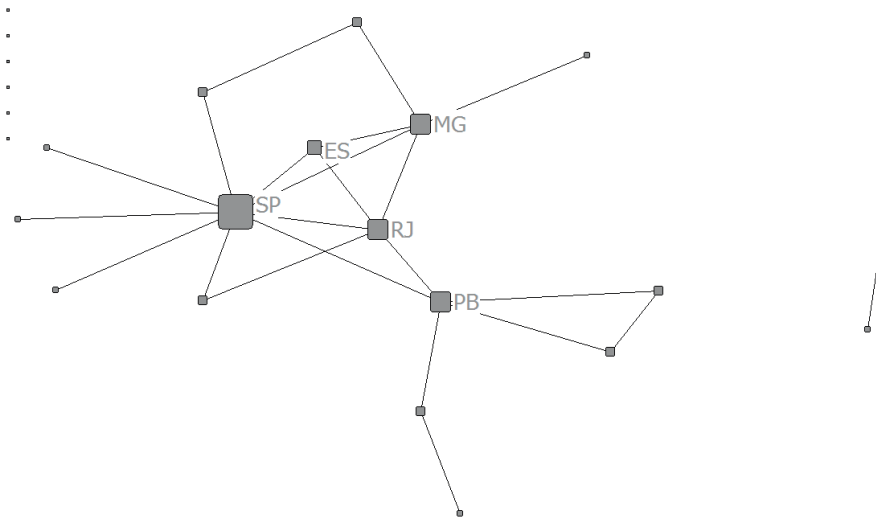
Source: Research data

Figure 9. Networks of HEI (Degree)

The analysis of Figure 9 shows that the HEI: USP, UFRJ and UFPB were the institutions with the highest centrality of degree. These three HEI figure among the five most productive institutions (Figure 7). It is interesting to note that these three institutions are part of the largest network of institutions, which stand out among the others.

4.10 Networks of states and countries (degree)

Figure 10 highlights the social networks among the 16 states and nine nations involved and identified in this study. It is highlighted that this network evidences the centrality of degree.



Source: Research data

Figure 10. Networks of states and countries (Degree)

In Figure 10, the states of São Paulo, Minas Gerais, Paraíba, Rio de Janeiro and Espírito Santo stand out. These are the states where the ten HEIs that most published papers on the research theme are located. The study by Botelho (2012) supports the findings in this section.

4.11 Keywords

Figure 11 highlights the cloud of keywords taken from the 142 articles identified and investigated in this study.



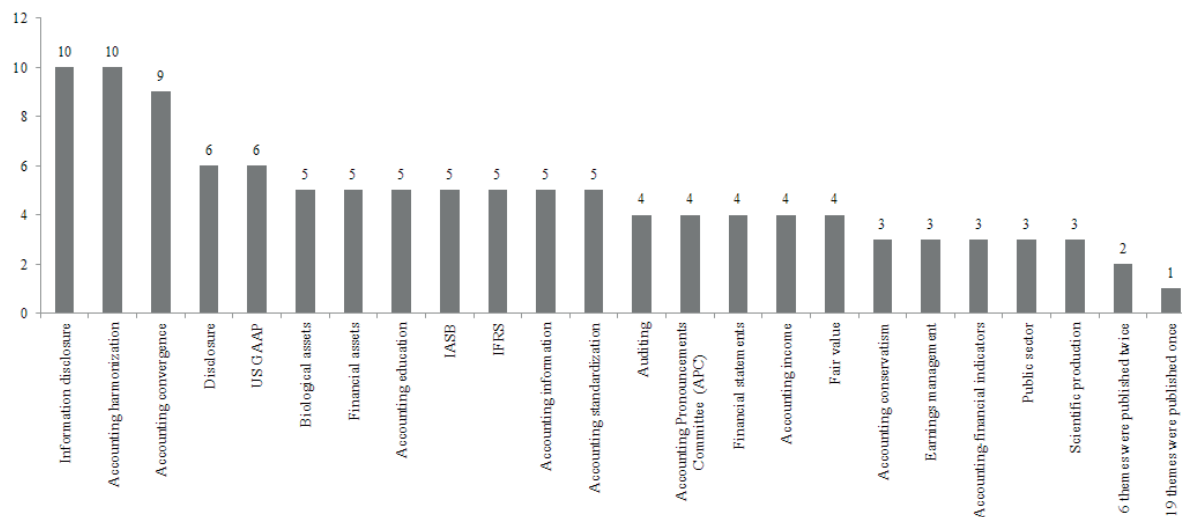
Source: Research data

Figure 11. Keywords

In Figure 11, the following keywords stand out, among others: *contabilidade, normas, internacionais, internacional, convergência, contábeis, contábil, harmonização*. This result is essential to know what themes were most discussed, in line with Zipf's Law.

4.12 Themes

Figure 12 highlights 22 themes among the 47 identified, which are related to International Accounting. The emphasis is due to the fact that these 22 themes were published at least thrice during the 15 years analyzed in this study.



Source: Research data

Figure 12. Themes

In the analysis of Figure 12, the themes information disclosure and accounting harmonization stand out as the most published themes in the period, with 10 articles for both. Transparent information disclosure and accounting harmonization can be considered fundamental for International Accounting (Vaz *et al.*, 2010). Next, the accounting convergence is highlighted, which appeared as the main theme in nine papers. This is considered important, as a standardization process that aims to achieve a state of formal accounting harmonization (Lemes & Carvalho, 2009).

The themes disclosure and US GAAP were published six times each. These themes are considered preponderant for accounting disclosure, as the US GAAP highlight the importance of disclosure in the harmonization and convergence of its standards in the global context (Oliveira & Lemes, 2011).

Other themes that stood out in this study were: biological assets, financial assets, accounting education, IASB, IFRS, accounting information and accounting standardization, each with five articles published. Among themes, the themes IFRS, IASB and accounting standardization are emphasized. In view of the above, the strong relation between the three themes is evidenced, as the accounting standards of the IFRS are issued by the IASB.

Four articles each were published on the following themes: Auditing, Accounting Pronouncements Committee (CPC), Financial Statements, Accounting Income and Fair Values. Three articles were found for the themes: Accounting Conservatism, Earnings Management, Accounting-Financial Indicators, Public Sector and Scientific Production. Six themes were published twice each, 19 themes appeared as the main theme and International Accounting publications only once. Among these, the following can be highlighted: Deferred Assets, Intangible Assets, Controllership, Strategy and Accounting Profession.

5. Final Considerations

In this article, the profile and growth of academic publications about International Accounting was investigated, in the period from 1999 till 2013, considering Brazilian journals classified as A1, A2, B1 and B2 in the Qualis/Capes ranking, in the areas Business Administration, Accounting and Tourism (triennium 2010-2012). For this purpose, the bibliometric and social network analysis techniques were applied to 142 articles, published in 59 journals.

This article adds up to efforts to encourage, disseminate, disclose and improve the theme International Accounting in the Brazilian academic literature, providing for the emergence or addition of possible new researchers, leading to the creation or robustness of study groups and contributing *a posteriori* to a further consideration of the knowledge networks about the theme. In that sense, it will contribute to and encourage the growth of the theme, as it will be enhanced, disclosed and socialized through academic articles, congress annals and Brazilian and international journals, adding value to the intellectual structure of its knowledge.

Among the main results, it was observed that the *Revista Contabilidade & Finanças* and *Revista Universo Contábil* were the journals analyzed that most published articles on International Accounting in 15 years of study. The theme started to evolve, particularly in 2007, reaching its apex in 2013. Studies in partnership were predominant, mainly involving two and three authors. Among these authors, Jorge Katsumi Niyama published most articles in the area – 14 in total. Niyama also stood out as the most central researcher among the 297 authors identified. The density of the co-authorship network was low though. This was also observed in the network of the HEIs, where a high centrality of degree was observed for the higher education institutions USP, UFRJ and UFPB. These also figure among the five institutions with the largest academic production on the research theme, together with UnB and UFU. The five HEI with the largest production come from the states of São Paulo, Rio de Janeiro, Paraíba, Distrito Federal and Minas Gerais. And, among these five states, four stand out because of their respective centralities of degree. These are: São Paulo, Rio de Janeiro, Paraíba and Minas Gerais.

As regards the themes, this study identified 47, 19 of which were published only once. And the five most present themes were: information disclosure, accounting harmonization, accounting convergence, disclosure and US GAAP.

This study focused on studying only the group of journals classified as A2, B1 and B2. Hence, it would be important to broaden this excerpt by adding the journals B3, B4 and B5 in the ranking Qualis/Capes (triennium 2010-2012). Another study limitation was the number of years analyzed, i.e. 15 (1999 till 2013). Therefore, it would also be convenient to increase the number of years studied. In addition, a content analysis of the 47 themes identified is suggested, leading to a better understanding, mainly of those themes that were published less. The network analysis techniques should also be improved, focusing on the betweenness and intermediation as well. Another suggestion is the use of multivariate statistics.

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