

The power of the scientific journal in the construction of the representation about scientific research

Abstract

Objective: Know the conception of scientific production represented through the policy of the Revista Contabilidade e Finanças (RC&F).

Method: A qualitative and quantitative approach was adopted. For the descriptive work, Bardin's content analysis (2016) and the software UCINET 6 were applied. For the inferences, basic statistics (percentages) were calculated.

Results: The associate editors of RC&F are board members with considerable ideological strength in the journal. The attributes "quality", "relevance" and "uniqueness" support RC&F's conception of scientific production; this conception is influenced by the University of São Paulo and other Brazilian and international technical, educational and research institutions. Nevertheless, the subjectivity of the meaning of these attributes in the text of RC&F's editorial policy, concerning material for publication, contributes to replications tied to the texts this journal publishes – which can turn into a critical factor for the innovation and development of the written culture in the area.

Contributions: The attributes that guide the conception of science disseminated by RC&F can cause communication noise because of the subjectivity they express. This fact can entail the reproduction of themes, methods and theories due to the search for a "relevant" scientific production model, although the editorial policy expresses the ideology of uniqueness and "ontological and epistemological plurality". This investigation ratifies the journal's power by granting scientific authority to experts who, according to Social Representation Theory, create parameters and value systems disseminated from the reified to the consensual universe.

Key words: Accounting journal; social representations; scientific production.

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1. Introduction

Studies published through scientific journals are able to persuade and form opinions. This fact stems from the assumption that these studies are scientific.

Science influences humanity, creating and changing beliefs, as well as continuously expanding the frontiers of knowledge (Targino, 2000). In this sense, it can be affirmed that the scientific journal introduces and/or establishes ideologies resulting from the world conception of the subjects who produce and disseminate research in article format. The publication of the article ratifies that it is in line with the concept of relevance and scientificity of a journal's editorial board.

In this research, the article published and the editorial of the scientific journals are conceived as formers of social representation because they bring about the emergence of the world conception of subjects as researchers - a conception constituted by experiences and socially established relationships. It is the diffusion of scientific thought as a generator of common sense, in line with Moscovici's (1978/1961) Social Representation Theory (SRT). It is knowledge constructed through the understanding reached by an individual, which resembles pronouncements of groups of individuals, evidencing that they think the same way on the same subject. Hence, the conception of scientific production evidenced in the discourse of the editorial policy and the article published originates mainstream - despite discarding the possibility of "recipe" to guarantee the validity of the quality and/or relevance of the publishable material.

In seeking a scientific journal to convey the results of his research, the author makes public his adherence to the way of conceiving and building science as manifested by that journal's editorial policy. This ideological complicity is one of the elements that ensure the submission and allows the beginning of the evaluation process that can culminate in the approval and, consequently, publication of the scientific text. According to Frezatti, Nascimento, and Junqueira (2009: 7), "... the publication system works within the paradigms established by the journals, which makes innovation a risk when the theoretical and methodological construct eludes the established mainstream".

Without ignoring the existence of research foci and areas of interest of a journal, Frezatti, Nascimento, and Junqueira (2009) argue that the standards and perspectives a journal establishes can both favor a given universe of research and limit the advancement of knowledge and exploration of emerging research - regardless of its quality and social significance.

The scientific journal is a preferred vehicle for the dissemination of science, with an intellectual network of dialogue between scientists and researchers (Meadows, 1999; Gruszynski, Colin & Castedo, 2008; Rodrigues, Quartiero & Neubert, 2015). Aware of the relevance of the scientific journal as a vehicle for the dissemination of knowledge, as well as its being impregnated by ideologies that constitute social representation of how intellectuals think in a given area of knowledge, we aimed to **discover the conception of scientific production represented through the policy of the Revista Contabilidade & Finanças (RC&F)**. In order to achieve this general objective, the specific objectives are: to verify the composition of the RC&F editorial team; identify the entities RC&F's board members take or took part in and interpret the tone of the discourse that composes their editorial policy.

This is a descriptive study with a fundamentally qualitative approach, based on Bardin's content analysis (2016). Specifically, the technique of thematic or categorial analysis was used, which is based on the discovery of cores of meaning in the communication. This technique, in which how frequently a term occurs is representative for the purpose of the research, consists of three stages: pre-analysis, material exploration and treatment of the results obtained - these steps are detailed in the "Methods" section. The quantitative approach was due to the need to analyze the composition of the editorial team and the identification of the entities this team took/takes part in. To describe the RC&F editorial staff, information was collected based on the curriculum of its members (lattes for Brazilians and vitae for foreigners). After obtaining the descriptive information, networks were created, plotted using the software UCINET 6, which were interpreted by means of relative values.

This research is justified by the relevance of the journal in the dissemination of scientific knowledge to the global scientific community and to contemporary society. In addition, the scientific journal is a decisive element in the ideological formation process. Furthermore, the editorial policy of RC&F - a journal that potentially exerts significant ideological influence because it has the largest impact factor of the accounting area in Brazil, serves as the research corpus. This statement rests on a study about the resonance of the accounting research carried out by Aragão, Oliveira, and Lima (2013). In addition, RC&F is linked to the country's oldest Graduate Program in Controllershship and Accounting (PGCC) - according to Cunha, Cornachione Júnior, and Martins (2008), created in 1978 - which grants it Brazilian and international recognition for its research tradition in the accounting area.

The results show that the cognitive mechanisms involved in the process of representing the scientific discourse, the quality conception and the structure of the scientific production of RC&F fundamentally result from the FEA/USP community. This fact, coupled with the significant Impact Factor of this journal, makes it an instrument of scientific power and authority with the ability to dialectically influence daily knowledge. According to the Social Representation Theory (SRT), the interaction between the reified universe and the consensual universe generates the practices that are taken to social groups, constituting the value system of the subjects that compose them. The subjectivity of terms such as "quality" and "relevance", however, when dealing with the publishable material, contributes to the replications based on the texts disseminated by this journal - and can become a critical factor for the innovation and the development of the written culture of the area.

This article is divided into five sections. The first is this Introduction, which presents the problem, the justification and the objectives of the study. The second contains the theoretical framework explored, which discusses the social representation theory and scientific thinking, about the scientific journal as a vehicle of communication and power, also discussing the composition of the editorial board and its role in the elaboration of a scientific journal's editorial policy. The third is the method and information about the research problem; in the fourth, the results are analyzed; and in the fifth, final section, the conclusions are presented.

2. The Social Representation Theory and Scientific Thinking

A group's thinking about "scientific rigor" represents the form that this group adopts to systematize science in a historical time point, that is, it constitutes an ideological formation disseminated inter and intra-groups. Wurman (1992) argues that the individual is a result of what he reads and is judged by the information he uses, as this ingested information shapes his personality, contributes to the ideas formulated and builds his worldview.

For Santos Filho (2016: 108), "scientific ideas often camouflage their extra-scientific origins, usually characteristic of ideologies". In turn, Targino (2010) states that science receives impacts from society that dynamically and interactively (re)orient it through confrontation and cooperation. The relationship between scientific knowledge and common sense, as explained by these authors, is the basis of discussion in Moscovici's Social Representation Theory (SRT) (1978/1961). In this theory, the scientific and the common sense resort to each other by elaborating social practices. Moscovici (2001) clarifies that social representations emerge from scientific discourse, which common sense appropriates through individuals who show interest in the subject and take it to the social group they are part of.

Moscovici did not elaborate a concept throughout the development of his theory. His works present a series of notes on elements that characterize the social representations (Sá, 1993). These social representations are intangible entities that "(...) intersect and crystallize continuously through speech, gesture, encounter in the everyday universe. Most social relations established, objects produced and consumed, communications exchanged are impregnated with them" (Moscovici, 2012/1989).

The concept of Social Representations is elaborated by Jodelet (2001, p. 22) who considers it as a “form of knowledge, socially elaborated and shared, with a practical objective, and which contributes to the construction of reality for a social set” - in this investigation, we consider that the editorial policy of RC&F originates knowledge about the research design, disseminated in the knowledge area of Accounting and constituting itself as social representation.

Moscovici inquired on the cognitive mechanisms involved in a specific community’s process of representing scientific discourse, who positioned it dialectically as a reflection of everyday knowledge - a type of knowledge represented in a group that accompanies the process of knowledge change and transformation (Paula & Kodato, 2016; Jodelet, 1986). Still on scientific knowledge, Lane (1984, p.15) criticizes the idea of the neutrality of science in the tendency of social psychology and warns that “if positivism, in facing the contradiction between objectivity and subjectivity, has lost the human being, product, and producer of history, it became necessary to retrieve subjectivism. “The construction of the Social Representation (SR) takes place through the interaction between the reified universe and the consensual universe: in the first, we find science and its theories (scholarly thought, objectivity, and methodological rigor); in the second, there is social interaction - conversation that generates common-sense theories (Sá, 1993). The reified universe is an environment in which the consensual universe finds elements to transform the scientific into common sense - this interweaving between the scholar and the conversation, cognitive activity, occurs through two SRT processes: objectification and anchoring.

Objectification and anchoring are processes that occur concurrently. In the objectification process, the abstract concept is embodied in reality and materializes, transposing the limits of thought as part of the real world (Moscovici, 2012/1989). According to the same author, the anchoring process is based on the classification of facts, people and objects, categorizing them based on previous conceptions and concepts - at which point they are named or renamed, integrating the subjects’ value systems.

Silva (2017, p. 41) assures us that from the “movement between scholarly knowledge and common sense knowledge, social representations present themselves as a relevant field for understanding the elaboration of these knowledge types within social interactions”. This research appropriated the Social Representation theory as an articulator among author, text, reader, and society for the construction of a concept and practice of scientific production in the format of an article, through one of the factors essential in the elaboration of social representations - intra and intergroup communication.

2.1 The scientific journal as a vehicle of communication and power

The primary motivation for a scientific investigation stems from the researcher’s personal interest. This initial interest is natural and expected as it originates in the cultural values, accumulated knowledge and social relations established by the researcher - the basis of a conception of the world (ideology) based on social and historical context. According to Meadows (1999), there are two groups of motivations for research: psychological - linked to the behavior and yearnings of the researcher - and social motivations - which stem from the influence of the social groups the researcher interacts with.

One can argue that psychological motivation is a driving force, but it is not a justification for considering the relevance of the research or the creation of a scientific journal. Therefore, the scientific authority cannot neglect the interrelationship between science and society, as the former is not an autonomous corpus. According to Targino (2016), the social changes impact, or at least should impact science, being oriented to the pursuit of new paths that enable it to respond to emerging demands and meet recent priorities - science needs to be socially useful.

Targino (2010) points out that the scientific demarcation does not always follow the parameters of universality in function of unexpressed external criteria, which influence the evaluation, such as the emphasis on the dominant opinion of researchers in a given area based on scientific authority - the articles published in journals evidence and disseminate that dominant opinion. Rodrigues *et al.* (2015) emphasize that scientific journals differ in format, composition, regularity, and subjects discussed, but share the objective of disseminating the productions in the knowledge areas.

According to Gomes (2010), scientific journals occupy a prominent position in the exchange between the scientific and academic communities, as well as between them and society. From creation to proliferation, as a vehicle for communicating the results of scientific studies in various areas of knowledge, these journals have served as instruments of political changes in the very internal structure of these communities - they have become instruments of scientific authority. Castedo and Gruszynski (2011) affirm that the scientific communication conveyed through journals is one of the main means to grant visibility to researchers through the accumulation of scientific capital.

One should not lose sight of the fact that the contemporary context of Brazilian scientific research has been marked by a series of charges surrounding the academic/researcher/scientist, towards the dissemination of his research results, ensuring the feedback of the scientific communication cycle (Targino, 2010 and Targino, 2016) - a healthy fact in considering research as a social devolution and a useful means of bringing a country to development. Nevertheless, the same author calls attention to the fact that the pressure for accelerated scientific production, required by Brazilian and international administrators and agencies, even before consolidating assumptions and theories inherent to research, has contributed to the dissemination of inconsistent, superficial and fragmented texts.

The frailty of scientific texts compromises the development of the written culture of the area and turns into a dangerous fact as, in addition to being a vehicle for communication and dissemination of knowledge produced in certain areas, the scientific journal has become an instrument of power and authority in the relationships established, triangularly, between the scientific society, the academic community and society in general. The power and authority of a journal stems from the capacity for argument and persuasion of the discourse contained in the text of its editorial policy and therefore in the published texts. These texts reflect the conception of the world and the dominant way of conceiving science in the journal, which is perpetuated among its peers and builds the social fabric - one of the ways to introduce and establish emerging ideologies, mainly on the themes of interest and the research approach.

NBR 6021 (2003) clarifies that the editorial board of the journal consists of a group of people who establish the political-philosophical profile of the journal and that it is the responsibility of the (technical or editorial) scientific committee to select texts to be published that fit the policy established by the board. Authors such as Belkin (1980), Fiorin (1993), Morin (2005) and Modesto (2014) discuss the intentionality of the text; the ideological formation present in unsuspected productions - as in the case of science and the media - as well as texts' domination power by disseminating information. Aragão (2016) explores, based on the analysis of a corpus in a doctoral dissertation, that the scientific texts reflect solidified or altered positions, in function of socially established relationships.

The scientific journal is the place for disseminating a prescriptive discourse, a prescription materialized in the "... options that result in choices of what is said and what is not said, what is published and what is not published ..." (Cordeiro, 2008, p.1). This prescription expresses legitimate and appropriate forms of scientific production: favorite topics, basic theories, authors and research foci, for example. According to this author, the conventions presented tend to demarcate specific territories, both in the broader and in the narrow intellectual fields.

It is known that the editor of the journal has the final word related to the publication process, but the influence of editorial team members in the ideological construction of science cannot be denied, as they help in the construction of the journal's policy, in addition to the selection and opinion on articles submitted for review. In Chauí (2001), domination and power are conceptions linked to language and are inseparable from social life - in this sense, editorial policies reflect an ideological conception of science.

It should be noted that the existence of a political-ideological conception about the material submitted, as well as all stages of the editorial process, do not annihilate the scientific nature of the journal. This scientific character results from a systematic and judicious process based on which the studies are elaborated.

2.2 Editorial structure and skills of the sub-teams of a scientific journal

The editorial team of the scientific journal consists of a group of researchers responsible for forming dominant ideas and trends about scientific production, as well as for the elaboration of the stages of the evaluation process of this production. The evaluation process of the material, generally in the form of an article, judges the scientific consistency, usefulness and social relevance that determine the quality required for publication - all of this material is part of the journal's editorial policy.

Trzesniak (2009) reports on risks and potential damages resulting from the action of a single researcher as responsible for a scientific journal, as the editor already controls the access to the journal (gatekeeper). If there is no editorial policy built on the opinion of the members of its board, the journal becomes the imposition of a thought model based on an individual's opinion and his way of conceiving science, generating bias and scientific stereotypes - the structuring of an editorial team are considered to mitigate or refrain such risks.

Miranda and Pereira (1996) and Sandes-Guimarães and Diniz (2014) show the role of the editor as a central representation in the scientific communication process, being responsible for the first evaluation of the material that will be part of the evaluation process. The same authors highlight, however, that the editor is not a free entrepreneur and needs to be advised by his peers as members of the editorial board.

Tobochnik (2008) points out how crucial the role of the editor of a journal is, as all content available to the public depends, as a matter of priority, on the desk review. In this conception, the editor becomes the guide keeper of the editorial process - even before evaluating reviewers, the editor can judge and exclude the submitted material. Generally, the editor weights the originality and relevance of the article to the journal's activity area, language quality, instructions to authors and other aspects of the editorial policy.

The role of the scientific editor is prominent and goes beyond bureaucratic-administrative acts; its function is academic-scientific. The examination of the critiques and observations underlying the reviewers' opinions and their own opinion about the submitted manuscript are essential to the scientific editorial process (Vasconcelos, 2017). The editorial team, in turn, is composed of individuals who are willing to contribute to the progress of the human knowledge collection, guaranteeing the scientific flow (Rodrigues *et al.*, 2015).

The National Association of Postgraduation and Research in Administration (Anpad, 2010) and NBR 6021 (2003) present the editorial structure of the scientific journal, generally consisting of: editor/editor-in-chief/general editor - the journal's main representative; editorial board/board or editorial policy committee - responsible for the journal's political situation; editorial, technical or scientific committee - responsible for the selection of the texts that fit the editorial policy.

The specifics of the editorial sub-teams elucidate the functioning and delimit the power exercised by the members, evidencing the responsibilities assigned to each group. The editorial team members may perform different roles in the journal (Trzesniak, 2009); the segregation of functions is considered to enhance the quality of the team's work, in terms of technical-scientific analysis as well as ethical issues.

The constitution of the editorial board, editorial policy board or editorial policy committee is intended to converge forces/potentialities capable of solidifying and perpetuating the activities of a scientific journal (Trzesniak, 2009). In addition to complying with regulatory obligations, this board represents the ordering of the views and experiences responsible for the ideological essence of the journal. According to the same author, the editorial board should consist of researchers who represent: back-end entities, professional areas, research institutions, development agencies and others that are convenient. It is imperative that the journal has a back end that provides intellectual support to maintain its activities, not only by nominal or financial influence - intellectual support generates criticality for the perception of useful research.

In relation to the associated editors, Trzesniak (2009) considers that these board members preferably belong to institutions other than the one the scientific journal is linked to. It is a group of board members who collaborate through editorial activities, participating in the process of evaluating the articles, indicating evaluators and verifying the final text. This group is also involved in the process of accepting the article and therefore its publication. The designation of the associated editor is based on the research focus.

The editorial board is a multi-institutional panel composed of experts linked to the areas of knowledge the journal is dedicated to, distributed both scientifically and geographically (Anpad, 2010 and Trzesniak, 2009). It is important to emphasize that the editorial board does not directly influence the production of knowledge, its members serve as advisors to the editor and offer their share of contribution in an individualized way when consulted - people who have the power to influence according to the editor.

3. Methods

According to the research approach, this is fundamentally qualitative research, based on Bardin's content analysis (2016), which departed from basic statistics (percentages) for interpretations in content analysis and used UCINET 6 for network constructions.

The qualitative approach is characterized by understanding, describing and explaining social phenomena in different ways through the analysis of individual and group experiences, examination of interactions and communications, and document research (Flick, 2009). By means of qualitative research, one seeks, in the depth of social relationships, what is implicit. Content analysis, then, consists of systematic techniques to analyze communications, aiming to describe the content of the messages to obtain inferences on the production conditions - this inference uses indicators (whether quantitative or not) and is executed in three stages: pre-analysis, exploration of the material and treatment of the results obtained (Bardin, 2016).

The pre-analysis, the first stage, constitutes the organization phase, intended to operationalize and systematize the ideas and conduct a precise scheme of the development of successive operations - choosing the documents to be analyzed; formulation of hypotheses and objectives and elaboration of indicators that support the final interpretation - in this research, no hypotheses were formulated.

The following tasks are performed in the pre-analysis: skimming, choice of documents, formulation of objectives, selection of the corpus under analysis and elaboration of indicators. Skimming was applied to the journal website: *Revista Contabilidade e Finanças* (RC&F), linked to the Postgraduation Program in Controllership and Accounting of the University of São Paulo (PPGCC/USP). This journal is considered to exert significant ideological influence because it has the biggest impact factor of the accounting area in Brazil, according to Aragão, Oliveira, and Lima (2013). The authors chose to examine RC&F's editorial policy, taking the mission, objectives, scope, and research foci of this journal as the corpus. The choice of the corpus was based on its representativeness to delimit the characteristics of the material to be submitted to RC&F.

The exploitation of the material consists of procedures applied manually or through the computer in order to obtain the necessary information for the treatment and interpretation of the results obtained (Bardin, 2016). In this investigation, this second stage - exploration - started by clipping the statement to be analyzed. The semantic clipping was determined according to the registration unit of nouns, which refer to the scientific production submitted to the journal's review process, namely: "scientific production", "knowledge", "themes", "research", "articles" "works", "reviews", "thoughts", "bibliographical notes" and "documents". Then, the registration unit adjectives, or adjectival words, was semantically cut out. These units refer to the nouns previously detected in order to quantify and interpret them - exploitation of the material by decomposition and enumeration; the same was accomplished with the verbs.

Bardin (2016) argues that raw data are treated so as to construct meanings. In this investigation, the percentage was used to quantify the number of registration units (nouns and adjectives) that appear in the text, as well as the number of nouns used as synonyms when referring to the material to be submitted to the journal. The stages of content analysis, previously described, reveal the systematization of the categorical analysis process of RC&F's editorial policy.

The quantitative approach reveals the use of statistics as support for the interpretation - as previously described - of word frequencies as well as for the analysis of the editorial staff composition and the identification of the entities the team takes/took part in.

The RC&F editorial team was described by obtaining information based on the curriculum of its members (lattes for Brazilians and vitae for foreigners) and the information available on the RC&F website, namely: identification of the members and respective functions in the journal; affiliation of the members with USP; affiliation of the members with other Brazilian HEIs and the country of international HEI, when there was a link. This information was processed in Excel 2007 and then imported into UCINET 6 for Windows. After the processing, a network was constructed in the same software UCINET 6, showing the relationship between the categories: "researchers", "functions in the journal" and "HEI of affiliation", interpreted by means of relative values.

Finally, the members' curricula (lattes when Brazilian and vitae when foreign) were analyzed to identify current or previous affiliations with entities of education, research, and technical activities. We consider that these affiliations influence the way of conceiving science and are thus reflected in the ideologies of RC&F.

3.1 Revista Contabilidade e Finanças: research environment

The *Revista Contabilidade & Finanças* (RC&F) is a journal of the Accounting and Actuarial Department at the University of São Paulo School of Economics, Business Administration and Accounting (FEA/USP), which receives funding from the Foundation for the Improvement of Higher Education Personnel (Capes), the National Council for Scientific and Technological Development (CNPq), the Foundation for Accounting, Actuarial and Financial Research (Fipecafi) and the USP Support Program for Periodical Scientific Publications (SIBi). RC&F has been favoring discussions and the exchange of experiences between Brazilian and international researchers of several research foci and areas of knowledge.

Quarterly and free, RC&F was inspired by a French journal and initially named *Caderno de Estudos*. The journal is currently indexed in the following databases: Scientific Electronic Library Online (SciELO), EBSCO Publishing, ProQuest, *Base Atena*, Gale - Cengage Learning, Network of Scientific Journals from Latin America, Caribbean, Spain and Portugal (Redalyc), Scientific Periodicals Electronic Library (SPELL) and *Sumários de Revistas Brasileiras* (*Sumários*) (RC&F, 2015). The indexing in these databases favors the resonance of the scientific content RC&F publishes, turning it into a meaningful medium in the conduction and dissemination of accounting studies and, therefore, in the way of doing and thinking research, mainly in Brazil.

Data collected on the Capes website in 2015 confirmed that, in the 2013 Capes Triennial Evaluation, RC&F received the concept A2. The journal's website states that this concept is the result of an effort started 25 years earlier, but that the grade of the regulator is not its central concern, but the disclosure of relevant knowledge. To attract researchers, RC&F maintains: formalized rules and a strong governance structure; ontological and epistemological pluralism; publication in Portuguese and English or Spanish and English; payment of translation costs for accepted papers; efficient indexing, encouraging greater opportunity for citation; funding sources in addition to Fipecafi, the University Libraries System (SIBI) and the National Council for Scientific and Technological Development (CNPq); encouraging research that is related to the scope of the journal; professionalisation of the internal and external support structure and timely communication with authors, readers and reviewers.

4. Analysis of Results

In this section, we present the obtained information, which reflects the result of the study. We aimed to know the conception of scientific production represented through the policy of the *Revista Contabilidade & Finanças* (RC&F). That information is arranged in this section to ensure coherence and clarity in the discussion presented.

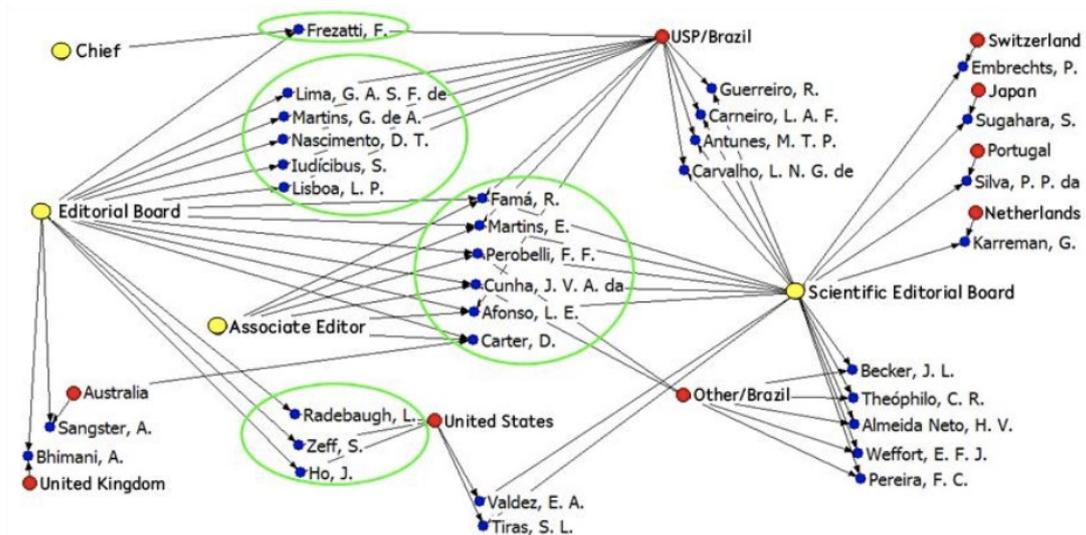
4.1 Composition of the editorial team

The editorial staff of RC&F consists of the editor-in-chief, editorial board, associate editors and the scientific editorial board - structure presented on the journal's website and in accordance with ABNT (2003) and Anpad (2010). In Trzesniak (2009), the editorial team, which includes 20-35 members and between two and four associate editors, manages a contingent of 100 submissions annually. Information on the RC&F website shows that, in 2014, 50 submissions were accepted, and the editorial team was composed of 34 members - more than considered ideal in the literature.

Figure 1 reveals that RC&F has 32 members, six of whom are associated editors. 53% of the editorial board members are affiliated with USP. Twenty-nine percent of these team members are exclusive to the editorial board - all from USP - and 47% of the editorial board. Based on the percentage of 29% linked to the discussion in the previous section, we can infer that: the decisions represent a deliberation of the group. Conversely, the scientific editorial board works individually, when consulted. Both groups represent a minority in terms of ideological influence. This is the case because it is considered that, in any of the situations, the "exclusive" members of each of these groups have less participative force: the 29% because their participation is diluted; and the 47% because of their sporadic participation. Therefore, the profile of these directors will not be commented on any further.

The profile of the board members with significant participative force and, consequently, ideological influence in the journal was verified, as well as the institutional relations they established. According to Koch (1999:19), "as a being endowed with reason and will, man constantly evaluates, judges, criticizes, that is, forms a value judgment".

We believe that this influences the scientific production disseminated directly and/or indirectly, as the dominant ideology is constituted by the opinion of this group.



Source: research data (2015).

Figure 1. Editorial Team of RC&F/2015: researchers, their functions and country of affiliated HEIs

According to Figure 1, it is estimated that approximately 22% of the members of RC & F’s Editorial Team perform two or more functions. The researchers Famá, R.; Martins, E.; Perobelli, F. F.; Cunha, J. V. A. da; Afonso, L. E. and Carter, D. stand out in the context for being part of the group that acts directly on the editorial policy and on the scientific production under evaluation, exercising the functions of editorial board and associate editor, respectively. This reveals their potential interference (power of ideological influence) in the journal in terms of their competencies - whether in terms of editorial policy, the production itself or in specific situations when called upon to act as a scientific board. It should be noted, however, that this influence is not hierarchically superior to the decision-making power of the editor-in-chief Frezatti, F.

When considering the countries of origin of the HEIs the members of the editorial team of RC&F are affiliated with (Figure 1), we observe that, among the 17 editorial board members, there is a prevalence of Brazilians from USP (53%), besides foreigners affiliated with institutions based in the United States (18%). It is inferred that RC&F’s Editorial Policies tend to be representative of these centers with respect to the conception of science - in the ontology established through the research foci as well as in the themes, theories, methods and way of exposing reflections and critiques.

The prevalence of FEA/USP researchers in the RC&F Editorial Board (53%) does not surprise in any way. After all, this journal is linked to the Accounting and Actuarial Department of FEA/USP and chaired by the department head. In the light of the SRT, discussed in the theoretical framework, it can be inferred that the cognitive mechanisms involved in the representation process of scientific discourse, the conception of quality and structure of the scientific production of the FEA/USP community, become dominant in the knowledge production and transformation process, dialectically influencing everyday knowledge - interaction between the reified universe and the consensual universe that integrate the subjects’ value systems.

The Editorial Board elaborates the core principles of the journal (mission, objectives, target audience...), its structure and its editorial line, as well as its submission guidelines and ethical aspects observed, attributing a “scientific personality” to RC&F. Trzesniak (2009) argues that a journal’s institutional affiliations can ensure the continuity of its activities - a significant factor to consolidate links and to narrow the communication between the academy and society.

In turn, the associate editors of RC&F have undergraduate degrees in Accounting, Administration and Economics, related areas, as well as Law and Production Engineering. These members are dedicated exclusively to one research focus and, according to each member's Curriculum Vitae (CV), have academic and technical experience in these areas. Regarding the academic background of these researchers, USP, the University of Illinois and Harvard Business School are institutions cited in at least two CVs, whether in undergraduate, postdoctoral or complementary education. It should be noted that, although there is no inconsistency in the composition of the associate editors, the configuration of RC&F does not follow what Trzesniak (2009) establishes as preferential - advisors who belong to another institution beyond RC&F's affiliated institutions.

It is important to note that, according to the curricula, both the associate editors and the editor-in-chief (with technical and scientific responsibilities) participate or have participated in leading and influential entities in the Brazilian accounting scenario - in some cases, this participation took the form of the presidency and board functions. At the Brazilian level, examples are the Brazilian Securities Commission (CVM), the National Council for Scientific and Technological Development (CNPq), the Coordination for the Improvement of Higher Education Personnel (Capes), the Federal Accounting Council (CFC), Brazilian Society of Finance (SBFin), Central Bank of Brazil (Bacen), Accounting Pronouncements Committee (CPC), Institute of Independent Auditors of Brazil (Ibracon), National Association of Finance, Administration and Accounting Executives (ANEFAC), National Association of Postgraduation and Research in Administration (Anpad), Foundation Institute of Actuarial and Financial Accounting Research (Fipecafi), among others. At the international level, the American Accounting Association (AAA), the European Accounting Association (EAA), the International Association for Accounting Education and Research (IAAER) and the International Actuarial Association (IAA) are examples.

Besides the educational role, the experience and relations of the board members with entities linked to education, research and technical activity promote the integration between the academy and society, permitting the establishment of dialogues between Brazilian and international researchers - this fact ends up mirroring the scientific outlines which, according to Targino (2016), do not follow universal parameters in function of influences from unspecified external criteria, which impact the evaluation and dominant opinion based on scientific authority. Thus, we consider that those institutions significantly influence the way the RC&F board members perceive the potential utility, relevance and contributions of the scientific articles submitted. Trzesniak (2009) already highlighted the positive nature of this aspect for the continuity of the journal - Capes, CNPq and Fipecafi, for example, sponsor RC&F.

4.1 Analysis of the editorial policy: mission and objectives of *Revista Contabilidade & Finanças*

The mission and objectives of the journal picture the interests of the journal. In the case of RC&F, the mission and objectives presented next comply with the guidelines in the Anpad Manual of Best Practices in Research (2010):

Mission	Objectives	Editorial Team
The mission of <i>Revista Contabilidade & Finanças</i> (RC&F) is to disseminate original and relevant scientific production in Accounting, Controllership, Actuarial Science and Finance, produced by faculty members, researchers, students and professionals from Brazil and abroad, exclusively selected based on quality and actual contribution to the development of scientific knowledge in these fields.	<ul style="list-style-type: none"> Disseminate relevant knowledge in Accounting, Controllership and Finance; Incite and provoke reflections on relevant themes for the area, the academic community and society; Gain Brazilian and international acknowledgement as a research communication medium. 	<ul style="list-style-type: none"> Editor-in-Chief; Editorial Board; Associated Editors; Scientific-Editorial Board.

Picture 1. Mission, objectives and composition of the editorial team of *Revista Contabilidade e Finanças*

Source: RC&F (2015).

The discourse in RC&F's mission expresses interest in publishing original and relevant production that effectively contributes to scientific development in the accounting area, written by "faculty, researchers, students, and professionals". According to the text, the journal aims for productions by individuals that fit both in the technical or academic context, also considering that the description intends to show the journal's openness to different audiences in order to approach their potential authors. In the typology used to refer to the potential authors of the journal, however, there is evidence of the distance between those interested in the production of the area, as the terms "faculty", "researchers" and "professionals" are used with different semantic intentions. We conceive the idea that a *faculty member* cannot be a *researcher*, as well as a *faculty member* and *researcher* who cannot be a *technical professional*; the opposite is true for both cases. In addition to the obvious gap that exists when referring to the academy and society, albeit unconsciously, we also perceive that the text hides the term *technical* to refer to the *professional* who is not affiliated with the academy - the term is added to this analysis occurs because it seems that this would be the intention of the discourse.

Another noteworthy aspect is the expression "from Brazil and abroad" to refer to the potential authors of the journal. As the possibility of international studies addressing topics of specific interest in Brazil, one can understand that the journal is also interested in issues of global interest - this fact reveals one of the elements observed when expressing interest in "unpublished and relevant production". If, on the one hand, we consider that opening up international production is an attempt to approximate other realities that may favor learning and the maturation of discussions, on the other hand, this openness requires greater attention when selecting articles for the review process. We believe that the establishment of scientific dialogue is productive if papers present discussions on issues and problems that at least touch upon the problems accounting faces in a developing country such as Brazil. This care is clear when, in the text of the mission, the expression "selected exclusively based on quality and effective contribution to the development of scientific knowledge..." is used.

In addition, we consider that the qualification "relevant" plays a central role. This term is repeated in the objectives by means of the lexical item "relevant" and by means of a word of the same semantic field "relevance". It can even be inferred that RC&F's mission appropriates the term "relevance" as equivalent to the term "effective contribution" and the word "quality", these being *exclusive* criteria and validators of acceptances granted by that journal. While the term "effective contribution" refers to the concrete idea of the research's utility, the "quality" judgment cannot achieve the same success due to the multiple meanings it can generate - there is no mention of what this quality research means.

It should also be noted that, although the terms "relevant" and "relevance" appear in two of the three objectives, and despite the definition of "relevant", it is up to the journal's reviewers. What is more important is "being relevant", a feature that is difficult to define, also because this relevance (which can be perceived by the resonance of the research, for example) will only materialize in fact after publishing the article produced, and not at the time of the selection. Thus, as all articles published in RC & F possess the attribute "relevance", there is a tendency for researchers to take them as a parameter for new productions, establishing a "propaganda" effect - the discourse is both influenced by the social context and has the power to influence it. Thus, articles published by RC&F have the power to capture, modify and propose reality - in this case, the replication of articles is the materialization of this discursive influence. As explained in the theoretical framework, the scientific journal is a medium for the dissemination of a prescriptive discourse.

The propaganda effect of the journal can be perceived by the use of the verbs to *disclose* and to *disseminate*. In addition to the choice of these two verbs, we should also observe the transformation of the phrase "Disclosure of relevant scientific production" to "Disseminate relevant knowledge", in which the original nature of the knowledge to be disclosed disappears. Even if one argues that the word "unpublished" is elliptical, the appearance of the third objective not directly related to production, but rather related to the geographical scope of the intended dissemination, is enough to soften this argument.

Pointing to disclosure and relevance at the same time, it is not surprising that replications are triggered. As “the world of research involves the manipulation and power of the mainstream” (Frezatti *et al.*, 2009, p. 7), we consider that, sometimes, the replications are elaborated as a strategy towards acceptance and, consequently, publication of the article, maintaining a dangerous cycle of inertia and/or atrophy of the scientific knowledge produced, deriving from the production of the group of individuals who follow the instructions for authors for productive ends. Another noteworthy aspect is the expression “Brazilian and international acknowledgment” cited in the third objective, leading to a mismatch with the discussion on knowledge production, as it refers to the intended geographical range - a concern with the achievement of status beyond the Brazilian borders. That suggests that the themes will be chosen to respond to a foreign audience as well, and can sometimes present discussions of questionable “relevance” to the Brazilian organizations and society in general.

4.3 Analysis of the text concerning the scope and research foci of RC&F

When considering what is expressed in the scope and research foci of RC&F, the articles submitted to this scientific journal should observe the content of Picture 2 below:

Scope	Research areas
RC&F publishes original articles presenting theoretical developments and theoretical-empirical studies in Accounting, Controllership, Actuarial Science and Finance . The journal accepts studies based on different paradigms and methods, provided that they are consistent and relevant to the development of the areas. Besides articles, the main focus of the journal, reviews, notices, bibliographic notes, thoughts and documents are published that can contribute to the communication of new knowledge to the community.	<ul style="list-style-type: none"> • Controllership and management accounting; • Accounting for external users; • Markets: financial, credit and capital; • Accounting education and research, controllership, actuarial science and finance; • Actuarial science; • Emerging themes in Accounting, Finance and Actuarial Science.

Picture 2. Scope and research foci of Revista Contabilidade e Finanças

Source: RC&F (2015).

The vocabulary used to describe the scope of RC&F presents, in the first sentence, the attribute “original”, referring to the term “articles”; followed by the conjunction “and”, which joins the expressions “original articles presenting theoretical development” with the expression “theoretical-empirical studies”. That said, we consider that the articles need to be *original* and *theoretical*; the studies require the *theoretical-empirical* attribute although, in practice, RC&F considers *originality* as a necessary condition for the publication of an article. The meaning of the phrase reveals the disbelief that studies involving pragmatic aspects cannot be original. In addition, there is subjectivity concerning the format of the theoretical-empirical studies susceptible to presentation, as the term “studies” is general. This interpretation is confirmed when, in the second sentence of the paragraph, the words “accept studies based on different paradigms and methods” are used.

Another noteworthy fact is the use of the phrase “provided that they are consistent and relevant to the development of the areas”. We consider that the word “consistent” is able to delimit meaning and refers to the scientific nature of the studies. On the other hand, the term “relevant” once again reveals a situation of subjectivity, linked to the study selection process, and which strongly impacts the knowledge area - it is a criterion that will determine the essence of the scientific interest of the knowledge areas the journal covers (Accounting, Controllership, Actuarial Science, and Finance). The last sentence of the paragraph states that reviews, notices, bibliographical notes, thoughts, and documents may be published, provided that RC&F considers that they contribute “new knowledge to the community”. The term “new” belongs to the same semantic field as the term “unpublished” used in the first sentence of the scope paragraph. While, in the first sentence, it referred to “articles”, in the latter, it refers to the “knowledge” transmitted by the other types of studies the journal also accepts. Thus, both the articles considered as the “main focus of the journal” and the other studies cited above have to be original.

According to RC&F (2015), this journal publishes, per year, one article per author - be it an individual or group production - in consideration of best practices in research. Also, according to the standards of this journal, when the investigation deals with measuring, information and support systems for institutions' planning and control process, it is classified in the focus area "Controllership and Management Accounting". If the discussion is about aspects of identification, measurement, and disclosure of accounting information, a study with the focus "accounting for external users" is carried out. If it addresses conceptual and/or empirical aspects of markets, as well as the application of resources from the perspective of past and/or projected business performance, linked to Accounting, the study is classified in the focus area of "financial, credit, and capital markets".

When the article presents aspects related to the teaching-learning process and accounting research, the study belongs to the focus "education and research in accounting, controllership, actuarial science, and finance". If the theme is about models, methods, techniques, and instruments and the construction of scientific papers linked to Actuarial Sciences, a study in the focus area "actuarial science" is carried out. The RC&F (2015) website includes a new research focus called "Emerging Issues in Accounting, Finance, and Actuarial Science", which covers so-called innovative issues.

5. Conclusions

The objective of this research was to know the conception of scientific research represented by the editorial policy and team of the *Revista Contabilidade & Finanças* (RC&F).

It was identified that RC&F has generously expanded its capacity to disseminate research carried out by Brazilian (students, technical professionals, and faculty members) and international researchers with the aim of strengthening the links between the academy and society, as well as promoting dialogue with peers - this interaction consolidated what the magazine considers as productions that offer "effective contribution". According to RC&F's ideological conception of scientific research, this effective contribution is linked to "quality" and is a requirement for scientific production to be considered "relevant".

The attributes "quality" and "effective contribution" are weighted by the *Ad Hoc* Consultants' reviews, but the details to be considered in the evaluation process derive from the details in the conception of scientific research of the persons who most strongly influence the knowledge disseminated by the journal: the editor and the associate editors.

The editor and associate editors of RC&F are influenced by the worldview of the educational and research institutions which they take or have taken part in, and of the technical knowledge built up from the work they perform, highlighting USP's conceptions of science, not only because the journal belongs to the Accounting Department of FEA/USP, but because 53% of the Editorial Team is affiliated with or graduated from USP. It is also worth noting that 18% of the members of this team represent the ideological-scientific influence of the United States - in this last percentage, the Brazilian members who have an educational background in American HEIs are disregarded.

In addition to the ideological influences cited above, RC&F's conception of science also revealed the influence of entities such as Capes, Fipecafi, CFC, CVM, Anpad, AAA, IAAER, CNPq, Bacen, Ibracon, among others, which play significant representative roles in the scope of research, education and production of Brazilian and international technical knowledge, due to the editorial board members' participation in those entities.

The editorial policy of the journal also announces an ideology of "openness to ontological and epistemological pluralism", salutary aspects that permit the insertion of research based on different ways of conceiving and constructing scientific knowledge. We believe that this formalizes the opening of space for discussions based on different views on themes in the area, despite the researchers' usually "tacit agreement" on the way of doing science - we consider that the subjectivity of the terms "relevant" and "quality" may lead other researchers to mirror the studies published.

The aforementioned “agreement” can lead to the reproduction and atrophy of some discussions because, as a result, researchers in the accounting area can produce science guided by methods and theories or themes that, sometimes, are no longer able to provide the desired “effective contributions” - there is concern about the acceptance of their ideas in the academic community and about not provoking intellectual annoyance/counterpoint to their peers. The dissemination of internationally relevant research, an ideology that also stems from the RC&F policy, will become ineffective if these are not capable of materializing effective contributions to the written culture and to the technical development of the Brazilian accounting area.

The ideology of RC&F is scientific production based on the attributes of relevance, that is, that offers quality and “effective contribution”, strongly influenced by the conception of science of USP and the aforementioned Brazilian and international entities and US HEIs. These attributes that guide the conception of science promoted by RC&F can generate communication noises because of their subjectivity though. These can lead to a process of reproduction of thematic, methodological, and structural theories as a result of the search for a relevant scientific production model by researchers who wish to publish in RC&F, a fact explained through the SRT, despite the propagation of the ideology of “ontological and epistemological plurality”.

When considering the fundamentals of the Social Representation Theory, one can understand that the study is limited by the fact that the *Ad Hoc* consultants are not analyzed, in a way complementary to the analysis about the editorial board members, because this analysis could ratify the ideological influences already evidenced and/or indicate others. For future investigations, it is considered significant to evaluate the editorial policy of other accounting journals, as well as to examine the profile of the *Ad Hoc* Consultants, in order to obtain information about the relations established and, therefore, to identify the conceptions that emerge from the scientific discourse produced by Brazilian accounting.

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