Evaluation of accounting research: The criteria of the main brazilian journals

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ABSTRACT
Considering the evaluation phase as an important stage for the scientific area development and knowledge dissemination, this study aims to verify the criteria established by the main accounting journals in the evaluation process of the researches developed in Brazil. In order to do so, we used the existing instructions regarding the evaluation process of the studies sent to all "A" Qualis / Capes stratum and a journal of each lower stratum "B1", "B2" and " B3 " journals from the Accounting area. Thus, it was possible to identify the criteria, their definitions and also to make a comparative between the analyzed journals by which has been demonstrated the lack of uniformity in the criteria transparency, the objectives expected by them, and an evaluative isomorphism by the replication of the stratum criteria "A "Qualis / Capes by the magazines of stratum" B1 ", " B2 "and" B3 ". These results indicate, from the epistemological point of view, an as undeveloped stage of evolution yet in this aspect of the evaluation, as well as contribute to a better understanding of the form of occurrence of the Brazilian accounting research evaluation process, presented by the journals in their evaluation.

Keywords: Evaluation, Criteria, Accounting Research.

1 INTRODUCTION

The scientific development of an area of knowledge is observed by its academic-scientific publications because of the visibility provided by them and the credibility given to published studies, as Adler and Liyanarachchi (2010) point out. In this process of knowledge dissemination, an important step is the evaluation of scientific texts that, according to Oliveira and Martins (2014, p. 13), "contributes to having better constructed research projects and, consequently, greater rigor in conducting research and greater chance of acceptance by the scientific community."

Despite the importance of the research evaluation process, Murcia and Borba (2008) point out that, in the accounting area, there is still a discussion about this process, especially regarding the lack of consensus on the criteria that should be adopted in the evaluation of the quality of a given journal, and consequently of its publications. Thus, although evaluation is a fundamental aspect in the process of scientific development, it is observed that "epistemological analysis is still incipient in the evaluation of research in Accounting in Brazil and the product of research in accounting sciences is

still confused" (COELHO; SOUTES; Martins, 2010, p. 21).

The construction of the scientific process involves the treatment of four types of problems (empirical, conceptual, methodological and evaluation), and the problems of evaluation can be identified as of importance for the works and for the basic evaluation, so that the types of evaluations involve both the methods used by the research, as well as their objectives and relevance (BUNGE, 1998; FARIAS, 2012). Thus, the objective of this study was to verify the criteria established by the main accounting journals in the process of evaluating research conducted in Brazil.

Volpato (2013) segregates the evaluation of scientific texts into two fundamental items: form and content. This division summarizes the two main axes in which the research evaluation process should be addressed, either in the analysis of journals or in scientific works. Regarding the first axis, regarding the form, Murcia and Borba (2008) proposed an evaluation methodology for the scientific journals of accounting and auditing published in English and made available in the CAPES Periodicals Portal. With regard to the evaluation criteria established by CAPES of national and international journals in the areas of Administration and Accounting and Tourism, Oliveira and Martins (2014) emphasize that they are based, mainly, on the evaluation of the form of these journals, without emphasis on the evaluation of the content of what is published.

In view of the two foci of the evaluation (form and content), this study will be treated especially of the second axis, regarding the criteria of content evaluation, related to the evaluation of scientific works by the main journals in accounting. This preference is due to the fact that journals express the publicity of the scientific character, making the knowledge public, generating new discussions, advances, validation or reformulation, according to Araújo et al. (2017) being, therefore, "a more mature stage of the scientific text" (BATISTELLA; BONACIN; Martins, 2008, p. 86). As already exposed, the evaluation process is an important stage for scientific development (VOLPATO, 2013), being a justification for carrying out this research.

Some studies, such as that of Oliveira and Martins (2014) and Martins (2007), have already indicated that there is a need to think about the process of evaluation of research, so that the evaluation problems are mitigated and, therefore, the products achieved are more contributors to scientific development. Thus, the present study will potentially contribute to the improvement of the evaluation process of accounting research journals.

2 EVALUATION OF SCIENTIFIC RESEARCH

The evaluation is a stage of the scientific research process that has as one of the final products the approval and dissemination of the results from the academic works (ADLER; LIYANARACHCHI, 2010). This disclosure plays both a role in the development of theoretical/academic knowledge, as well as in the professional and practical aspect in the accounting area (GORDON; Porter, 2009).

In this regard, Moizer (2009, p. 286) states that "most studies that analyze the impact of accounting research in practice, suggest that accounting research, in general, does not have much impact on accounting activity", that is, there is a mismatch between the academic knowledge generated and its usefulness in practice. However, Gordon and Porter (2009) warn of the other side of this scenario that most accountants do not have training to perform the reading of academic research, so sometimes much information that could contribute ends up being lost, either by the complexity of the research, or by ignorance of who is in the practice of organizations.

It is noticed, therefore, under the aspect of the impact of the researches, that it is expected that there is synergy between theory and practice, an aspect that can also be taken into account in the evaluation criteria considering in the analysis the potential of the research to contribute to the accounting practice. Thus, the exchange of methodological, theoretical and structural suggestions should not be faced as a meaningless criticism, but rather as a necessary evolution of published works that represent a more mature stage of the scientific text (BATISTELLA; BONACIN; Martins, 2008).

The neglect of elements related to the content of the research in the evaluation process, which includes its criteria, ends up evidencing problems of an ethical and operational nature, especially of attention to form to the detriment of content. From the ethical point of view, Volpato (2014, p. 2) states that "the main criticism that is made to the evaluation system, whether by peers or other members of the scientific community (citations by other authors), has been about the possibilities of circumvention in this system."

Regarding the challenges of the reviewer in this evaluation process, Martins (2007) states that:

> The breadth and diversity of themes, the problems studied, the different alternatives for the construction of theoretical platforms that can sustain the development of the text, the different methodological approaches undertaken, the varied research strategies, the diversity of techniques and instruments of data collection, the different approaches for treatment and analysis of the results and conclusions impose on the evaluator of scientific texts much attention, coherence, sense of justice, and clear and precise procedures guided by ethics (MARTINS, 2007, p. 4).

Adler and Liyanarachchi (2010), in turn, point out that it is essential to ensure transparency and high quality in the editorial evaluation process, because any suspicion about this process can put the scientific community and those involved on trial. This is because it is about the character of the people involved in the process. However, extinguishing the assessment would not be a solution either. A possible alternative, which seems an obvious assumption, would be to maintain the continuous improvement of the evaluation, through the evaluation of the evaluation process.

Moizer (2009), when analyzing the publication process in Accounting, states that it is like a game, in which the *players* are four: authors, reviewers, editors and bureaucrats, and the basic rule of this game is that a quality researcher publishes in quality journals. In this scenario, the international academy has been striving for the creation of *rankings* of journals (BEATTIE; Goodacre, 2003). These

rankings are usually associated with impact metrics, revealing that the evaluation of research has gone from a quantitative to a qualitative analysis of the impact they have on the scientific community (VOLPATO, 2013).

This stage of evaluation, coined in the qualitative aspect, seems to be the path that national publications try to follow, in change to the environment traditionally existing in Brazil, more focused on the amount of works than on their real scientific and practical contribution as suggested by Murcia and Borba (2008). Thus, the *feedback* that reviewers offer to authors allows for a review that is clear, useful, especially about contributing content, and respectful (ADLER; LIYANARACHCHI, 2010).

Thus, considering the problems highlighted here, Martins (2007, p. 12) exposes that "the improvement of the evaluation process is necessarily gradual and presupposes the involvement of all and especially of those who better perceive the flaws of the system", so the verification of the evaluation criteria of the research has a fundamental role in the process.

3 PROCEDURES FOR THE EVALUATION OF JOURNALS AND PREVIOUS STUDIES

The evaluation carried out by the journals includes a series of procedures to be observed by authors, editors, evaluators and reviewers and bureaucrats. Volpato (2013) separates the evaluation process into pre-analysis for submission to reviewers, content analysis and form analysis. These steps, however, presuppose the following of basic rules that these authors must observe, such as: do not use excerpts from other authors without proper citation (plagiarism); not sending the same article to two different journals; all cited authors must have contributed to the article and not replicate methodologies of other articles without giving due credit (MOIZER, 2009).

These procedures aim to preserve essential characteristics of the evaluation, such as the impartiality and quality of the works, as mentioned by Araújo et al. (2017). Thus, Quintella (2005) emphasizes that the evaluation method should be based on five general norms of a technical and moral nature:

> should be doubly anonymous – *double blind review*; (b) two independent reviewers unknown to each other must participate in the evaluation of a work; (c) if there is disagreement in the evaluation between the two evaluators, the work, unaccompanied by the opinions, should be forwarded to a third reviewer, also (a) the anonymous evaluation process; (d) in case there are objections, criticisms and requests for reformulations of the content, the author must be heard; (e) the reviewer has the autonomy to refuse works little related to their knowledge (QUINTELLA, 2005, p. 1).

Considering the procedures related to the evaluation process of scientific articles, the relationship between the actors involved and the results of the publications, the studies by Moizer (2009), Adler and Liyanarachchi (2010) and Oliveira et al. (2012), demonstrated relevant characteristics about the scientific development of the accounting area. In the work of Oliveira et al. (2012) it was revealed that most of the authors are from the journals' own host states, which may

suggest an undesirable cycle of knowledge publication only locally or with specific instruments of a regional reality. Moreover, this character of the locality is an aspect that can surround the process of publication of a scientific article by the different actors in this game, as one of the problems or difficulties inherent to the procedures of dissemination of scientific works (MOIZER, 2009).

Regarding the conclusions of Moizer (2009), his research presented three points found in the evaluation process: (i) high rejection rate of scientific papers in the area; (ii) high time spent in the review process and (iii) evaluation focusing on technical quality and not on the effective contribution to the area.

Regarding the first point, the author points out that the rejection rate in the main journals of the accounting area is around 90%, that is, only 10% of what is sent to the journals is published. For such a situation, two hypotheses are raised, equally valid and not exclusive: what is being produced is of low quality and/or the evaluation process by reviewers and editors is placing barriers, criteria, too much to the authors (MOIZER, 2009).

As for the time spent in the publication process, the author points out that the process generates an increasing workload for the actors involved, consuming the main resource of academics: time. This time expenditure associated with low or no remuneration (as is the case in Brazil) of the reviewers can generate a lack of motivation to perform the task of issuing opinions, further expanding the analysis lapse (MOIZER, 2009).

Finally, in relation to the evaluation focused on technical quality and not on the effective contribution to the area, Moizer (2009) indicates that most of the actors in this process develop their tasks from practice, since there is usually no training or training on how to exercise this activity of reviewer. Despite the points found by Moizer (2009), the study by Adler and Liyanarachchi (2010) that aimed to evaluate the performance of a wide set of accounting journals (38 journals of great circulation), with regard to factors such as comments made by reviewers, acceptance of manuscripts and the standard/quality of the reviewers' opinion, indicated that some accounting journals have editorial review processes superior to others in the period analyzed, Especially regarding the clarity of the criteria, evaluation time and contribution given.

It should be noted, therefore, that despite the problems already verified in previous studies, there are evaluation processes that circumvented these difficulties, especially when they defined adequate and transparent criteria that helped the authors in aligning with the purposes of the journals, in the knowledge of the evaluation parameters used and in the consequent improvement of the published works. These improvements are even suggested by Moizer (2009).

4 METHODOLOGICAL ASPECTS

In order to identify how the process of evaluation of scientific articles in the accounting area

happens in the Brazilian context, we sought to verify the evaluation criteria published by the main journals and compare them, with regard to the evaluation processes of the main national journals. To this end, it was decided to examine, among the Qualis/Capes Journals, those of stratum "A", of the accounting area, from the instructions on their websites regarding the evaluation process of the studies submitted. Therefore, the verified journals were those classified in stratum A2: Revista Contabilidade Vista e Revista (RVR), Revista Universo Contábil (RUC), Revista Contemporânea de Contabilidade (RCC), Revista de Contabilidade e Finanças (RCF), Revista de Contabilidade e Organizações (RCO), Brazilian Business Review (BBR) and *Advances in Scientific and Applied Accounting* (ASAA).

To verify which items are analyzed by the journals in their evaluation process, consultations were carried out on the respective websites, in the sessions "Focus and Scope" and "Peer Review Process", in order to identify whether the journal discloses, or not, and what is expected of the articles submitted to evaluation.

Thus, from the analysis of the electronic sites were identified which items to be considered in the articles submitted within the evaluation process of these journals: Title, Abstract, Introduction, Objective, Theoretical Framework, Methodology, Data Analysis, Conclusion and General and Common Characteristics, such as relevant problem, originality of the work, topicality of the theme, structure of the text, clarity, objectivity, technical rigor of the text, contribution of the work, interest to the academic community.

In order to observe whether the evaluation items of the journals of the "A" stratum (those considered of higher quality) were repeated in journals of lower strata, suggesting the existence of an evaluative isomorphism by the replication of criteria, it was chosen randomly, also to compose the sample other journals with different stratification, they are: Stratum B1 – Revista de Contabilidade, Management and Governance; Stratum B2 - Pensar Contábil Magazine and Stratum B3 - Minas Gerais Accounting Magazine.

5 DISCUSSION OF RESULTS

As items that differ among the journals of the sample were found, Chart 1 was prepared, which expresses these differences. The group of general and common characteristics, for cases where there were no differences and general instructions, will be analyzed next.

Table 1 – Items that presented differences in evaluation in A2 journals

ITENS		RVR	RUC	RCC	RCF	RCO	BBR	ASAA
TÍTULO	Potencial para despertar o interesse para a leitura do texto	X		N/E*	N/E*	N/E*	N/E*	N/E*
	Adequado e menor resumo do seu conteúdo		X					
RESUMO	Objetivo, as questões levantadas, a metodologia e as conclusões	X		N/E*	N/E*	N/E*	N/E*	N/E*
	Objetivo, referencial teórico, métodos, resultados e conclusões		X					
INTRODUÇÃO	Contexto e justificativa teórica, social e prática do problema de pesquisa	X	N/E*	N/E*	N/E*	N/E*	N/E*	
	Problemática, justificativa teórica, objetivos e as questões de pesquisa com as respectivas respostas							X
OBJETIVO	Objetivo bem desenhado na pesquisa	X		X	N/E*	N/E*	N/E*	N/E*
	Clareza e concisão na definição do objetivo do trabalho		X					
REF. TEÓRICO	Claro e bem estruturado, com as principais referências	X			N/E*			
	Qualidade do referencial teórico		X				X	
	Consistente e reflete o estado-da-arte do conhecimento na área			X				
	Clareza e objetividade quanto às informações diretamente ligadas à investigação desenvolvida							X
METODOLOGIA	Clara e consistente com os objetivos	X			N/E*			
	Estratégia de pesquisa e metodologia adequada e de qualidade		X					
	Clara			X				
	Adequação, qualidade e nível de sofisticação					X	X	
	Adequada							X
RESULTADOS	Atendem às questões levantadas e ao objetivo geral	X			N/E*			X
	Consistência, articulação teórica e metodológica		X	X				
	Qualidade da análise teórico-empírica, discussão das limitações e da robustez dos achados					X	X	
CONCLUSÕES	Coerentes com dados e análise dos resultados	X	X		N/E*			N/E*
	A conclusão é coerente, clara e objetiva			X				
	Conclusões e implicações para a pesquisa e a prática					X	X	

*N/E stands for "Non-specification"
Source: Prepared by the authors.

It should be noted that, among the existing journals in the largest Qualis/Capes classification stratum, there is no standardization of the evaluation procedures described on their electronic and publicly available websites. We also identified many journals that do not even specify information (N/E).

In this line, Martins (2007) and Fernandes et al. (2011) emphasize that the lack of objectivity can make the evaluation process even more subjective, which leads to reflection on what would be the best evaluation criteria, without personal privileges. This can be achieved with clear exposure to the authors of the parameters used by the journals. In the points where there is no specification of the criteria by the journals, it should be emphasized that there is an option for the journals to leave the

criteria to the evaluators and, in these cases, only access to their opinions would allow the degree of subjectivity of the evaluation to be assessed.

The Journal of Accounting and Finance did not disclose specific rules to be analyzed in the evaluation, but made it clear that the articles must contain the gap in the literature that generated the research and the contribution to the area. The other journals presented ways of evaluating, although distinct from each other.

For the item Title, three situations were found, one of abstention (Non-specification – N/E) and two of content: the potential to awaken reading and the representation of the smallest summary of the content. At this point, Witter (2010, p.135) indicates that the Title must be "precise and clear, awaken the motivation for reading, without being fanciful, and, as for the maximum length, must follow what is established in the rules of the journal".

Thus, the desirable pattern suggests the confluence between precision, conciseness and arousing interest in reading, as being the one to be pursued, before its completeness, but such specifications for the title were not clearly requested on the websites of the journals analyzed.

Regarding the Summary, there were also some differences, that is, some items are specified as necessary to compose the Summary and others are not. For Witter (2010, p.135) this part should "provide the complete idea, without including information that does not appear in the body of the work". Once again the information provided by the journals indicates that there is no such completeness. The same can be replicated for the items Introduction and Objective, in which differences were also evidenced, suggesting that the evaluation process does not contemplate the same aspects. It is noteworthy that the fact that the journals do not make it clear on their websites that they consider such items in the evaluation process does not mean that they do not contemplate, but rather that it is up to the reviewers to analyze the items that make up the submitted articles.

In the item Theoretical Reference, the RVR specifies that the theoretical framework must be clear, well structured and with the main national and international references on the subject. In this same sense, the CCR states that an expected characteristic is that the reference is a consistent state-of-the-art on that particular subject. The other journals highlight characteristics related to the quality, clarity and objectivity of the referential.

It is noted that, specifically related to the referential, in both cases (RVR and RCC), the evaluator of the article is required to have reasonable knowledge about the theme so that he can verify, for example, if the main works and authors that deal with that subject were addressed, or even if in fact the works raised represent the most relevant that has already been researched on the subject at the national and international level. This requirement is not explicit in the other journals.

Martins and Theóphilo (2009) affirm that the theoretical platform is the place destined to present a bibliographic survey that will base and sustain the theoretical basis of the study. A conceptual

framework should be elaborated on the theme, showing the relationship between the theoretical foundation and the issue to be investigated in the research. Martins (2007) argues that researchers have different ways to build theoretical frameworks aiming at this support of the development of the text and this fact constitutes a challenge to the evaluator to issue his opinion, after all there is no defined rule of how the theoretical framework should be made.

Finally, Kuhlmann (2014) points out that it is necessary to observe aspects so that the research does not lose its "scientific" character. One of the factors to be analyzed is the existence of studies in which theoretical frameworks are already constructed with the intention of collecting data only to confirm them, that is, the answer to the question initially raised is already known. Thus, it is perceived that the function of the evaluator is even broader, in the sense of going beyond the analysis of the form of the referential, verifying if its essence and content meet the purposes of the research.

Regarding the methodological aspects of the research, the journals pointed out very different evaluation criteria. Two were more succinct in their explanation: the RCC said it expected the methodology to be "clear", while the ASAA Journal highlighted the need for the methodology to be only "adequate". The RVR detailed the need to be clear and consistent with the objectives initially proposed. The RUC analyzes the research strategy adopted and whether it was adequate and of high quality. Finally, both BBR and RCO determine to analyze the methodology for adequacy, quality and level of sophistication.

Thus, some questions can be raised, such as: What should the evaluator consider as a quality methodology? What would be a proper methodology? Would methods considered statistically more robust be considered to be of a higher level of sophistication? To seek to answer these questions, we bring the concept of Martins and Theóphilo (2009, p. 37) who define method as being "the way to reach a certain end or goal". With this, science takes care of the search for the capture of reality, while the methodology deals with how the objective of the research will be achieved, forming the scientific set.

Moreover, it was considerable to expect that the scientific articles would present, regarding their methodological aspects, the details of their procedures to reach the objective that was proposed for the research. However, when analyzing what is required in the evaluation of journals, it is not perceived a primacy for the observation of this item in the evaluation process, unless the evaluators consider it in their evaluations.

Therefore, it is noted that this detailing of the procedures used to achieve the objective of the study should be analyzed in the evaluation process of a scientific article. However, there are different points of view when analyzing the methodology of a study, as illustrated by Martins (2007), which evidenced two totally opposite opinions in relation to the methodology of an article evaluated at the USP Congress. In one of the opinions, the reviewer highlighted as a strong point the clear and very

well delineated methodology, while the other reviewer pointed out the methodology as a weak point, also emphasizing that it was incompatible with the proposal. Thus, there is a discrepancy in the judgment of some items, which could be minimized with the clear definition of the standards to be analyzed and the expectations about them. On the other hand, it could affect the autonomy of the reviewer, which could be an indication that the core of the evaluation is not in the parameters indicated by the journal, but in the *expertise* of the evaluators.

Regarding the item "data analysis", also called results in some articles, different points are verified in the evaluation carried out by the journals. The RVR and ASAA verify whether the results found respond to what the study initially proposed as a problem and objective. The RUC and RCC journals indicate slightly broader items: in addition to verifying whether the results are consistent with the proposed objective, the evaluators must verify whether the theoretical and methodological articulation was adequate. In turn, the RCO and BBR focused on the quality of the theoretical-empirical analysis and added the observation regarding the evidence of the limitations of the research and the robustness of the findings.

Kuhlmann (2014) instigates the discussion about the productivism installed in the academy, reflecting that this can stimulate researchers to dedicate little time to the execution of research, harming quality. Thus, still according to the author, the result could not be other than a slight analysis of the inability to satisfactorily represent what is expected as a result of scientific research. When verifying what is placed as a parameter to analyze the results of research by journals, little is observed about the quality of the content of the results presented and it seems reasonable that the items listed as different among them, according to Chart 1, should be fully observed by all journals, in order to contribute to the publication of quality research.

From the data analysis, it is expected that the scientific articles can evidence the conclusions to which they have reached. Therefore, with regard to this item, the RVR and RUC Journals propose to analyze whether the conclusions pointed out are consistent with the data collected and with the discussion of the results. The RUC Journal defines for analysis whether the conclusion is clear, objective and coherent. RCO and BBR look at a slightly broader aspect when considering the theoretical and practical implications of the research.

On this aspect, Martins (2007, p. 8) found as a result that "approximately 65% of the mentions of strengths, indicators of the approval of the texts, were summarized by the relevance of the subject-theme, the writing and the structuring of the work". This scenario reveals that the evaluations favored the form to the detriment of the contents. For Volpato (2013) the form is not only about formatting, but rather a logic of structuring the text and verifying the scientific rigor in the writing. However, the priority analysis is that of content and it is on this aspect that the reasons for denying or accepting a manuscript should fall.

When analyzing the evaluation process of the main Brazilian journals, it is finally noticed that there are general characteristics common to all of them. The seven journals classified in stratum A of Qualis Periódicos state as a premise, regarding the content, that the problem addressed in the research must be relevant, the work must be original, the theme must be current, of interest to the community and present contribution. As for the form, it is recommended that the structure of the text should be coherent, clear and objective and the technical rigor regarding the formatting of the text should be respected.

In this scenario, the relationship between form and content presents itself again. Martins (2007, p.12) points out that it is worrisome to note that of the analyzed works (USP Congress), it is evident that most were approved for "compliance with mandatory and necessary criteria for any text whose author intends to qualify as scientific: correct writing, attention to the rules of formatting, structure and organization and similar questions". This statement is corroborated by Moizer (2009), who points out the fact that the reviewers focus on the technical quality of the manuscript to the detriment of the contribution of the research as one of the problems of the publication process in Accounting.

This finding indicates a prevalence of form over content in the evaluation processes, as identified in this text, when verifying the items described by the journals in their evaluations. In this case, the common general characteristics, here named in this way, should have an emphasis and even better defined parameters, because in it is the support of the scientific development of the area and the quality of the published production, such as the so-called research contribution. In the scope of all the journals analyzed, the contribution of the study is an expected item in the articles. However, when analyzing the items evaluated, the item is not clearly specified in the evaluation forms. In contrast to this unanimity in the request for contributions by journals, the study by Ferreira and Malaquias (2016) points out the scarcity of theoretical contributions from scientific articles.

For Kuhlmann (2014, p. 22), publishing cannot be reduced simply to the dissemination of research results and points out that the "primordial contribution of scientific articles reverts directly to the training of researchers and the development of research". Thus, there is a challenge to the reviewers in the identification of this contribution, whether theoretical and/or practical.

In addition, the general characteristics are that the evaluator can express his opinion, suggestions and contributions to the research being evaluated. However, as Martins (2007) points out, sometimes reviewers are succinct and confused when expressing both strengths and weaknesses, abbreviate their considerations to items in general such as aspects of writing, grammar, formatting, editing of the work, the timely character of the research topic, but touch comments that contribute to the intrinsic content of the research, That would be the crux of the assessment. This finding is in contrast to what Adler and Liyanarachchi (2010) pointed out as the prerogative of good feedback, which should be clear, useful and respectful. That is, the reviewer when writing his opinion, must use

clear and understandable language for the authors. Usefulness refers to giving suggestions for improvements that can actually contribute to the development and construction of the research and, finally, the respectful character refers to the tone of care that the reviewer must have to expose his suggestions without affronting or disrespecting the authors and the research. The objective of this research was not to evaluate the opinions of the evaluators, but to identify the items postulated by the journals to allow the evaluation of the articles. Even though it is not the focus of the research, it is reasonable to assume that the items pointed out by the journals are considered by them to be adequate and comprehensive enough to allow the evaluators to prepare opinions that will allow the journals to publish articles as quality research products.

The verification of these items can be an indication that there are problems that can compromise the evaluations and, consequently, their purpose in the scientific development of accounting. Such problems were identified by the discrepant analysis of the items listed in Chart 1, in journals that, strictly speaking, have higher quality, and that, as pointed out by Gomes (2013), as the classification of the journal moves away from stratum A, some characteristics are changing. However, it should be noted that it would be necessary to analyze in a complementary way the opinions of the evaluators to affirm that in fact the items that are not clearly exposed in the electronic sites of the journals are not considered in the evaluation process.

For this reason, and in order to verify if there was a discrepancy in the information and evaluation items of other journals from other strata in Qualis/Periódicos, a comparison was also made between the forms of evaluation of other journals, namely: stratum B1 – Journal of Accounting, Management and Governance; Stratum B2 - Pensar Contábil Magazine and Stratum B3 - Minas Gerais Accounting Magazine. It was identified that there is a mirroring in relation to those of Qualis/Capes stratum A, reaching, in some cases, a literal copy of the evaluation procedures, suggesting the existence of an evaluative isomorphism by the replication of criteria of the journals of stratum "A" Qualis/Capes by journals of different stratum.

6 FINAL CONSIDERATIONS

This study aimed to verify the criteria established by the main accounting journals in the evaluation process of research developed in Brazil, in order to understand, from the point of view of the required parameters, a significant part of the evaluation procedures required by journals in the area. Thus, the examination of the evaluation criteria exposed by the journals contributes to the understanding of the importance of the process and the elements verified, making it possible to point out problems and indicate adjustments, such as the definition, explanation and objective of each item analyzed by the journals and if there is any type of evaluative isomorphism.

Thus, when analyzing all the journals in the area that make up the Qualis/Capes "A" stratum,

and also one journal from each lower stratum "B1", "B2" and "B3", it was possible to notice that not all journals make it clear to researchers which criteria are analyzed in the evaluation and what is expected of the submitted works. In this sense, although this lack of exposure does not allow us to conclude that they are not tacitly considered by journals, this absence of information, according to the assumptions of the literature on the subject, may harm authors interested in disseminating their research, to the extent that the non-observance of the required parameters hinders the construction of the text based on the expected points. If this were the case, it is possible that the time spent on these items would be decreased in favor of the research content questions, contributing to the scientific development of the area more consistently.

Among those journals that evidence the evaluation criteria, it is noticed that there are different criteria used among them for the elements that should have a uniform conceptual framework, such as the case of the Title, Abstract, Introduction and Objective. This discrepancy of criteria can affect the objectivity of the evaluation and, consequently, lead to differentiated judgments according to the objective of each journal. On this point, although it is impossible to completely remove subjectivity because they are people involved (authors, reviewers and evaluators), with their beliefs and values, the clarity of the parameters and their exposure to the authors, according to the literature exposed can lead to a more independent evaluation process as to the achievement of the intended objectives, because subjectivity would be limited by the defined standards.

Thus, the works would be covered by the basic formal set of scientific knowledge, but not limited to it, but rather in the robustness and coherence of its methodology and results before its theoretical framework, in addition to the contribution of the research in the face of the conclusions obtained. Thus, under the aspect of the criteria used in the evaluation of accounting research as an element of the scientific development process, there would be known characteristics that would contribute to mitigate the evaluation problems described in this work.

Therefore, there is a vast field of knowledge in the process of evaluating research that is still underexplored by researchers in accounting, which consequently impacts on their scientific growth. Thus, as suggestions for future research on the evaluation procedures, elements such as the profile of the body of evaluators and the maturity of the journal could be analyzed, since the maturity of the journal seems to influence the evaluation, since the stratification of the journals by QUALIS/CAPES takes into account the time of operation of the journals, while the profile of the body of evaluators could contribute to understand if there are no vices of a thematic and territorial nature in the evaluation criteria defined by the journals.

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