ACCOUNTING PRONOUNCEMENT COMMITTEE: A BIBLIOMETRIC AND SOCIAL NETWORK STUDY FROM 2008 TO 2020

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ABSTRACT

The research aims to identify the characteristics of scientific articles published in accounting journals from 2008 to 2020 with the theme Accounting Pronouncements Committee. This is a bibliometric and social network study that followed the laws of Bradford, Zipf and Lotka, descriptive, with a quali-quantitative approach. The database used was the Sucupira platform, from which 18 journals were selected, classified as Qualis / Capes A1, A2, B1 and B2, with a time frame from 2008 to 2020. Search criteria using the descriptors "Pronouncements Committee Accounting and CPC"in the title, abstract and keywords, limiting itself to studies that specifically addressed one or more accounting pronouncements, resulted in a sample of 103 articles. Data were tabulated using Microsoft Office Excel, using the Ucinet 6.726 software for analysis of social networks and

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the WordArt tool to create the word cloud. The results indicated that publications on the subject had greater prominence in 2015, with 18 publications, the authors who most published were Vera Maria Rodrigues Ponte, José Augusto Veiga da Costa Marques, Patrícia Vasconcelos Rocha Mapurunga, the HEIs stood out as the most fruitful. USP, then UFRJ, UFC, UERJ and USP-Ribeirão Preto and the journal that published the most on the subject was Revista Pensar Contábil. The studies were motivated by many factors, editions and reviews of the accounting standards committee and the market rules. CPC 29, CPC 04 e CPC 25 were the most studied.

Keywords: Accounting. Accounting Standards. Publications. CPC.

1 INTRODUCTION

The globalization process has as characteristic the articulation of economic relations in the international context, requiring, such an advance, a common language among business (Almeida, 2001). In this perspective, it is observed that the existence of multiple procedures in financial corporate accounting impairs the interpretation of accounting information, referring to the need for standards that standardize and harmonize information to the international context (Farias & Farias, 2009; Gelbcke, Santos, Iudícibus, & Martins, 2018).

The evolution resulting from the convergence of Brazilian accounting standards and routines to international standards covered a set of legal, constitutional and regulatory initiatives adopted in recent years; and it had as its main milestone the publication of Law number 11,638, of December 28th, 2007, which modified Law number 6.404/1976 and revolutionized the accounting regulatory scenario in Brazil, making it possible to improve the information disclosed by organizations in the capital markets (Ponte, Luca, Oliveira, Aquino, & Cavalcante, 2012).

When referring to international standards, it is highlighted that they deal with the accounting standards issued by *the International Accounting Standards Committee* (IASC), created in 1973, as the body responsible for issuing international accounting standards, called *International Accounting Standards* (IAS). However, it should be noted that the IASC was replaced by the International *Accounting Standards Board* (IASB), created in 2001 and currently responsible for issuing the so-called *International Financial Reporting Standards* (IFRS). Thus, the importance of IASB is to issue accounting standards at an international level, ensuring a systemic accounting harmonization by establishing a disclosure standard that respects the intrinsic characteristics of each country (Lemes & Oliveira, 2011).

In Brazil, the Federal Accounting Council (CFC), with the purpose of maintaining compliance with IFRS, in 2005, created the body called Accounting Pronouncements Committee (CPC), responsible for the process of harmonizing international accounting standards. This process consists of the translation and adaptation of IFRS/IAS in Technical Pronouncements, which should be endorsed by Brazilian regulatory entities, such as the CFC and the Securities and Exchange Commission (CVM), for further application (Accounting Pronouncements Committee, 2011). Through CPCs, all the pronouncements necessary for Brazilian accounting convergence in line with IFRS/IAS are issued and published. The first CPC was converged and published in 2008 and, until 2021, the Committee has issued a total of 53 pronouncements (Accounting Pronouncements Committee, 2021). In this sense, it is evident the need for constant updating for professionals in the accounting area, since the knowledge of these standards provides to publish reliable statements in relation to the pronouncements.

Thus, given the relevance of this topic to accounting, the following question was drawn, research problem: What are the characteristics of scientific articles dealing with the CPCs topic, published in accounting journals from 2008 to 2020? In this sense, it was established as a general objective: to identify the characteristics of scientific articles with the theme CPC, published in accounting journals from 2008 to 2020, and more specifically: a) to draw up a panorama of scientific production through the survey of the number of articles per year, number of authors, themes and qualification Qualis; b) to verify which authors and institutions have published the most and analyze whether there have been cooperation networks; and c) to analyze the accounting pronouncements - (CPCs) most frequently studied.

This research is justified due to the need to analyze how this topic is disseminated in the academic world, with the aim of motivating stakeholders to research and explore more scientifically the current and new CPCs, consolidating theory and practice. Another justification is based on the need to master the knowledge of International Accounting Standards due to the relevance of pronouncements, guaranteeing transparency, quality of accounting information and security to the various *stakeholders*.

It is also observed that, although there are other studies addressing the theme bibliometrically (Castro, 2015; Ribeiro, 2018; Pinheiro, Gama, Silva, & Pinho, 2017; Cruz, Santos, Felix Júnior, Guimarães, & Costa, 2021), the bibliometric study also aims to identify the formation of research areas around a given topic, besides allowing to trace the relationship among institutions and how productive they are (Ribeiro & Santos, 2015) through the more in-depth analysis of networks, drawing up the updated research profile of the actors involved. For accounting, in particular, this type of study allows the tracing of knowledge about academic productions and, in the case of the present study, there is a differential that goes beyond, when analyzing the progress and concentration of research in relation to the publication and review of the CPCs, and bring a panorama about the most published, checking the possible motivations of research.

2 THEORETICAL FRAMEWORK

2.1 Accounting Pronouncements Committee

Accounting, although always followed rules and laws in their respective countries, recorded discrepancies in the accounting standards of each nation, which became a problem before the markets globalization. In this scenario, international investors needed to know and analyze companies from anywhere in the world, and for this, standardized accounting became indispensable (Farias & Farias, 2009). Thus, in order to solve accounting problems related to accounting practices among countries, it was necessary to create an organ that could normalize a standard, which was adopted on a global scale. Thus, IASB, the body responsible for driving the convergence of countries to international standards (Almeida & Oliveira, 2013) was created. Demonstrating the institutional and normative evolution of Brazilian accounting, based on IASC, in Figure 1, the chronological order of the standards event is presented.
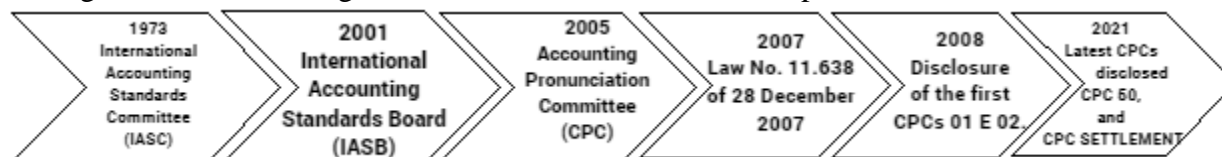
Figure 1. The time line of the institutional and normative evolution of Brazilian accounting.
Source: Adapted based on CPC (2021).

IASC, for 27 years (1973 to 2000), was based on the international harmonization of accounting standards, aiming to reduce asymmetry in accounting practices among countries (Zeff, 2014). In this period, IASC's role was to issue the standards, called IAS. However, in 2001, IASC was replaced by IASB, becoming a reference body in the elaboration of accounting standards at international level, issuing the IFRS standards (Accounting Pronouncements Committee, 2021).

In Brazil, on the basis of this assumption, some bodies began to discuss convergence to IFRS international standards. Thus, in 2005, to elucidate questions that could directly contribute to accounting, the CPC, established by the Federal Accounting Board, was created through Resolution number 1055/2005. CPC aims to study, prepare and issue technical statements and guidelines on accounting and information of this nature, taking into account international standards, mainly to formulate and disseminate their technical announcements (Committee on Accounting Pronouncements, 2021).

The Technical Pronouncements prepared by the CPC entity establish doctrinal concepts, technical structure and procedures to be applied. They are identified by the acronym CPC, followed by sequential numbering, hyphen and denomination, and, after approval, are disclosed together with a summary, approval term, and Public Hearing Report. The Guidelines, in turn, have an informative focus, aiming to provide clarifications on the adoption of technical pronouncements and/or interpretations, and are identified by the CPC acronym, followed by sequential numbering (Accounting Pronouncements Committee, 2022).

In order for these documents to be in compliance with the international standards issued by IASB, the CPC will also be able to improve and correct documents already edited through the 'Revisions'. The revised documents are identified by the acronym of the document to which they refer, followed by the letter R and sequential numbering. For example, CPC 01 (R1). The letter R identifies that CPC has been revised, and the number 1 identifies that a first review has been carried out (Accounting Pronouncements Committee, 2022). Based on such documents, the CPC assists in the interpretation of demonstrations and improves the users' ability to make effective economic decisions, with the objective of making a common comparison between accounting information from other countries and the form of measurement, evaluation and disclosure in general (Toigo, Gollo & Cunha, 2014).

With the advent of Law number 11.638/2007, the process of convergence to the international accounting standard was effectively initiated in Brazil, considered an important achievement for the country. The initial phase of the convergence process took, with the disclosure of the pronouncements (Black & Nakao, 2017). Table 1 shows the list of pronouncements issued between 2007 and 2021.

Table 1
Pronouncements issued from 2007 to 2021

Document	Description and updates	Year*	Document	Description	Year
CPC 00	Conceptual Framework for Financial Reporting (** R1, 2011; R2, 2019)	2008	CPC 27 IAS 16	Fixed Asset	2009
CPC 01 IAS 36	Reduction to Recoverable Value and Assets (R1, 2010)	2007	CPC 28 IAS 40	Property for Investment	2009
CPC 02 IAS 21	Effects of changes in exchange rates and conversion of financial statements (R1; R2, 2010)	2007	CPC 29 IAS 41	Biological Asset and Agricultural Product	2009
CPC 03	Demonstration of Cash	2008	CPC 30		2009

IAS 07	Flow (R1; R2, 2010)		IAS 18	Revenues (repealed as from 01/01/2018) (R1, 2012)	
CPC 04 IAS 38	Intangible Asset (R1, 2010)	2008	CPC 31 IFRS 5	Non-Circulating Asset Maintained for Sale and Discontinued Operation	2009
CPC 05 IAS 24	Disclosure on Related Parties (R1, 2010)	2008	CPC 32 IAS 12	Taxes on Profit	2009
CPC 06 IAS 17 IFRS16	Leases (R1, 2010; R2, 2017)	2008	CPC 33 IAS 19	Employee Benefits (R1, 2012)	2009
CPC 07 IAS 20	Government Subsidies and Assistance (R1, 2010)	2008	CPC 34	Exploration and Evaluation of Mineral Resources (Not edited)	
CPC 08 IAS 39	Transaction Costs and Premiums in the Issue of Securities (R1, 2010)	2008	CPC 35 IAS27 IFRS 27	Separate Statements (R1, 2011; R2, 2012)	2009
CPC 09	Added Value Statement (AVS)	2008	CPC 36 IAS 27 IFRS 10	Consolidated Statements (R1; R2, 2011; R3, 2012)	2009
CPC 10 IFRS 02	Share-Based Payment (R1, 2010)	2008	CPC 37 IRFS 01	Initial Adoption of International Accounting Standards (R1, 2010)	2009
CPC 11 IFRS 04	Insurance Contracts	2008	CPC 38 IAS 39	Financial instruments: Recognition and measurement (revoked from 01/01/2018)	2009
CPC 12	Adjust to Current Value	2008	CPC 39 IAS 32	Financial instruments: Presentation	2009
CPC 13	Initial Adoption of Law number 11.638/07 and Provisional Measure number 449/08	2008	CPC 40 IFRS 07	Financial instruments: Disclosure (R1, 2012)	2009
CPC 14	Financial instruments: Recognition, Measurement and Disclosure (Phase I) - Transformed into OCPC 03	2008	CPC 41 IAS 33	Result per Share	2010
CPC 15 IFRS 03	Business Combination (R1, 2011)	2009	CPC 42 IAS 29	Accounting in Hyperinflationary Economy	2018
CPC 16 IAS 2	Stocks (R1, 2009)	2009	CPC 43 IFRS 1	Initial Adoption of Technical pronouncements CPCs 15 to 41 (R1, 2010)	2009
CPC 17 IAS 11	Construction Contracts (repealed as from 01/01/2018) (R1, 2012)	2009	CPC 44	Combined Statements	2013
CPC 18 IAS 28	Investment in Subsidiaries, Associated and in jointly Associated Enterprise (R1, 2011; R2, 2012)	2009	CPC 45 IFRS 12	Disclosure of Participation in other Entities	2012
CPC 19 IAS 31 IFRS 11	Joint Ventures (R1, 2011; R2, 2012)	2009	CPC 46 IFRS 13	Measurement of Fair Value	2012
CPC 20 IAS 23	Loan Costs (R1, 2011)	2009	CPC 47 IFRS 15	Contract Revenue with Customer	2016
CPC 21 IAS 34	Intermediate Statement (R1, 2011)	2009	CPC 48 IFRS 09	Financial instruments	2016

CPC 22 IFRS 08	Information by Segment	2009	CPC 49 IAS 26	Accounting and Accounting Report of Retirement Benefit Plans	2018
CPC 23 IAS 08	Accounting Policies, Change of Estimation, Correction of Error	2009	CPC 50 IFRS 17	Insurance Contracts	2021
CPC 24 IAS 10	Subsequent Event	2009	CPC LIQ	Entities in Liquidation	2021
CPC 25 IAS 37	Provisions, Contingent Liabilities and Contingent Assets	2009	CPC PME (IFRS for SMEs)	Accounting for Small and Medium Companies with Glossary of Terms (R1, 2011)	2009
CPC 26 IAS 01	Presentation of Financial Statements (R1, 2011)	2009			

* Year of the first edition
** R = Revisions performed
Source: Prepared from the Accounting Pronouncements Committee (2021).

In 2021, the Committee published two further pronouncements: CPC 50, which deals with insurance contracts and aims to ensure that the entities make available relevant information and that they faithfully represent their contracts; and the CPC Liquidation, which establishes specific accounting criteria and procedures for entities in Liquidation. With these recent publications, the CPCs make a total of 53 publications.

2.2 Related studies

Discussions about the process of convergence of international accounting standards are motivating arguments for the development of constant research, which relate theory and practice in the accounting routine and update on new published pronouncements. In this sense, some findings report to an overview of the thematic research, as discussed below.

Castro (2015) analyzed the profile of research pertinent to the pronouncements issued by the Accounting Pronouncements Committee, presented in articles published in accounting journals with Qualis A1 to B2 in Capes, from 2008 to 2014, in a research classified as quantitative, descriptive and documentary. To this end, 70 articles published among the 15 journals that were part of the sample were selected. The result obtained pointed out that the outstanding educational institution was USP-Ribeirão Preto (SP), to which the authors of the articles were bound; and the CPCs with the highest number of publications were CPC 29 and CPC 01.

Ribeiro (2018) analyzed, in national journals in the accounting area from 2005 to 2014, the academic production on the subject CPC. The methodological course consisted of a bibliographical and social network analysis. The study concluded that the CPC theme progressed, especially since 2009; the journal that had the highest number of publications was Accounting Thinking; the University of São Paulo (USP) stood out as the most fruitful; Regarding the co-authorship networks and the HEIs, there was low density in both; and the CPC 29 was the most contemplated among the studied journals.

Under the same prism, Pinheiro *et al.* (2017) aimed to investigate the academic production in Brazil in relation to convergences to international accounting standards, IFRS, from 2010 to 2015, at the Brazilian congresses of USP (*International Conference in Accounting*) and the National Association of Graduate Programs in Accounting - ANPCONT. The findings revealed: Roberto Carlos Klann, Gerlando Augusto Sampaio Franco de Lima, Ilse Maria Beuren, Isabel Lourenço, Marcelo Álvaro da Silva Macedo, Raquel Wille Sarquis and Sirlei Lemes as authors

who have published the most about the subject; the main institutions that published were the University of São Paulo (USP) and the Regional University of Blumenau (FURB).

Cruz *et al.* (2021) aimed to answer how the scientific production is characterized about the adoption of international accounting standards in Brazil, from 2008 to 2016. The sample universe considered keywords, such as: Adoption; CPC; Convergence; IAS; IASB; IFRS; Impact of Adoption; Law number 11.638/2007; International Standards, identifying a total of 137 articles. The study showed that 92.7% of the articles resulted from empirical research, with the most usual terms - IFRS, International Accounting Standards and Law number 11.638/2007; the most researched pronouncements were CPC 00 and CPC 29; the most prolific authors were Macedo, Salotti, Niyama, Silva and Lourenço; and the authors most cited in the articles were Barth, Mary and Iudícibus

3 METHODOLOGICAL PROCEDURES

This research is characterized as descriptive, with a qualitative-quantitative approach, having used bibliometric analysis and social network techniques. Bibliometric analysis employs quantitative and statistical techniques to evaluate scientific activities and productions. Thus, the results are demonstrated following the three main laws of bibliometrics: analysis of the authors who published the most (Lotka's Law of 1926); analysis of the most productive journals (Bradford's Law of 1934); and the most used keywords (Zipf's Law of 1949) (Araújo, 2006).

Cooperation networks consist of the analysis of social networks, based on the principle of relationships among individuals, people and groups formed by these authors. The elements that make up these interactions can be defined, in ties similar to a web, whose structures are connections in which the actors are incorporated (Duarte, Souza, Maceio, & Gomes, 2020). The social network method makes it possible to know characteristics, such as: relationship among the actors (authors and HEIs) of a network; interaction among these actors; conception of *clusters*; network growth over time; and flow of communication, information and knowledge within the social network (Bordin, Gonçalves & Todesco, 2014).

Among the most used metrics for network analysis, in the present study, we chose to observe: a) the size, checking the number of connections established in the network; b) the density, which allows to understand how the network interacts from the established connections, highlighting that the higher the density, the greater the possibility of cooperation among the actors; c) the degree of centrality regarding the actor's popularity, measuring his or her degree of prestige and his or her influence on the network; and d) the centrality of intermediation referring to the actors who exercise the function of intermediaries, promoting the flow of information on a particular subject in the network.

In the elaboration of the cooperation network mapping of this study, first, the names of the authors were raised, from the articles obtained in the sample, listing them in an Excel spreadsheet in horizontal and vertical. Then, in this same worksheet, the link or not of the authors in the articles was identified (reporting 1 when there is connection and 0 when there is no connection). Subsequently, from the construction of this *layout*, the spreadsheet was imported into *the software* that calculated the results for the metrics listed in the previous paragraph, as well as the charts present in the results. This same procedure was carried out with the network of cooperation institutions.

To select the sample of journals in the accounting area, initially, a consultation was carried out on the Sucupira platform, filtering the classification of the quadrennium 2013 – 2016, area of

evaluation in Public and Business Administration, Accounting and Tourism. Among the journals collected, accounting with the classification Qualis/Capes A1, A2, B1 and B2 were considered, resulting in a sample of 18 journals, as shown in Table 2.

Table 2
Researched journals

N°	JOURNAL	ISSN	QUALIS
1	Contabilidade Vista Revista	0103-734x	A2
2	Revista Contemporânea de Contabilidade (UFSC)	1807-1821	A2
3	Revista de Contabilidade e Finanças	1808-057x	A2
4	Revista Universo Contábil	1809-3337	A2
5	Revista de Contabilidade e Organizações	1982-6486	A2
6	Revista Contemporânea de Contabilidade	1807-1821	A2
7	Advances In Scientific and Applied Accounting	1983-8611	A2
8	Contabilidade, Gestão e Governança	1984-3925	B1
9	Enfoque: Reflexão Contábil	1517-9087	B1
10	UNB Contábil	1516-7011	B1
11	Base - Revista de Administração e Contabilidade da Unisinos	1984-8196	B1
12	REPeC - Revista de Educação e Pesquisa em Contabilidade	1981-8610	B1
13	Pensar Contábil	1519-0412	B2
14	Revista Catarinense da Ciência Contábil	1808-3781	B2
15	Sociedade, Contabilidade e Gestão	1982-7342	B2
16	Revista de Gestão, Finanças e Contabilidade	2238-5320	B2
17	Revista de Administração, Ciências Contábeis e Sustentabilidade	2237-3667	B2
18	Revista de Contabilidade do Mestrado em Ciências Contábeis da UERJ	1984-3291	B2

Source: Research data (2021).

After the delimitation of the journals sample, a search was carried out in each journal, identifying the publications included in the period from 2008 to 2020. The choice and definition of the period was due to the fact that the adoption of the CPCs became mandatory only from the financial year 2008, in accordance with the force of Law number 11638/2007. The search criteria for the articles was given through the descriptors: "*Comitê de Pronunciamentos Contábeis*" [Accounting Pronouncements Committee] and "CPC", in the title, abstract and in the keywords concomitantly. In the filtering of studies, articles that specifically addressed one or more accounting pronouncements were kept, excluding those that addressed terminology in a generic way.

The studies were previously analyzed based on the reading of the abstracts to see if they met the determined filter criteria, resulting in a sample of 103 articles. Subsequently, detailed readings of these articles were performed and information was tabulated, such as: year of publication, authors, institutions, state, title, abstract, keywords, goal, methodology and result, using *Microsoft Office Excel.*

To analyze the networks of cooperation between authors and educational institutions, the *software Ucinet 6.726* was used; and, to develop the cloud of keywords, the *WordArt* tool was used. The other data and analyzes were presented in tables and figures.

4 RESULTS AND DISCUSSION

4.1 Characteristics of articles published from 2008 to 2020 with the subject CPC accounting

In order to identify the characteristics of scientific articles on the topic CPC, published in accounting journals from 2008 to 2020, in this section, the results about the 103 articles that

composed the final sample of this study are presented, from the perspective of bibliometric measurements and social networks.

Figure 2 illustrates the number of publications with the topic "Accounting Pronouncements Committee", components of the sample of this study.
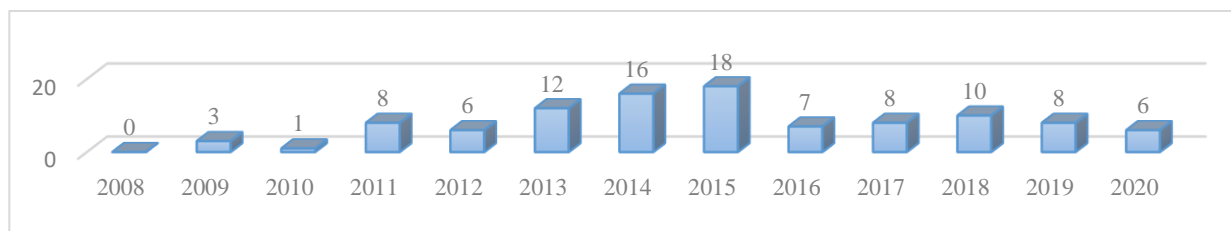

Figure 2. Number of publications per year
Source: Research data (2021).

Observing the figure, oscillations were observed between the period understood of the research, initially with relatively low quantity and a slight trend of growth in the number of publications over time, presenting a higher peak of publications in 2015, and a little less in 2014 and 2013, with a total of 46 publications (Figure 2). It is observed that the disclosure of the first pronouncement occurred in 12/2008, which may have influenced the non-existence of publications in 2008 and low productions between the years 2009 and 2010. Cruz *et al.* (2021), when carrying out an inventory of publications from 2008 to 2016, identified the years 2014, 2015 and 2016 as the most productive, with 26, 23 and 18 articles respectively.

As for the Qualis/Capes classification, the quantities of articles published are evidenced in Figure 3.
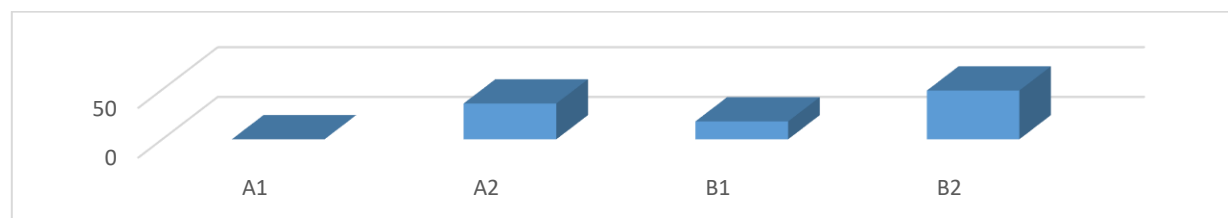
Figure 3. Classification of journals, articles by Qualis
Source: Research data (2021).

As shown in the figure, a higher concentration of publications with B2 classification was identified, totaling 49 articles; followed by A2, with 36 articles; and, finally, B1, with 18 publications. It is observed that the Capes platform divides its classifications into triennium and quadrennium, having as current, considered in this study, the evaluation of the quadrennium 2013-2016. It is also noted the absence of articles with classification A1, because, according to the four-year period used, there are no accounting journals with the proper classification.

The Bradford's Law aims to demonstrate the most productive journals (Araújo, 2006). In this sense, the data from Table 3 validate this theory, presenting, in decreasing order, the productivity of articles on the topic CPC in the journals identified in this study.

Table 3
Distribution of articles by journals - Bradford's Law

Journals	QTY	%	Dispersion areas
Pensar Contábil	24	22%	Zone A: Concentration (Higher productivity)
Revista Contemporânea de Contabilidade (UFSC)	12	11%	
Revista de Contabilidade do Mestrado em Ciências Contábeis da UERJ	8	8%	
Contabilidade, Gestão e Governança	7	7%	
Revista de Contabilidade e Organizações	7	7%	
Repec - Revista de Educação e Pesquisa em Contabilidade	7	7%	
Focus: Accounting Reflection	6	6%	Zone B: Concentration (Average productivity)
Revista de Contabilidade e Finanças	5	5%	
Revista Catarinense da Ciência Contábil	5	5%	
Revista Universo Contábil	5	5%	
Advances In Scientific and Applied Accounting	4	4%	
Sociedade, Contabilidade e Gestão	3	3%	
Base - Revista de Administração e Contabilidade da Unisinos	3	3%	
Revista Contemporânea de Contabilidade	2	2%	Zone C: Concentration (Lower productivity)
Revista de Gestão, Finanças e Contabilidade	2	2%	
Contabilidade Vista Revista	1	1%	
UNB Contábil	1	1%	
Reunir: Revista de Administração, Ciências Contábeis e Sustentabilidade	1	1%	
Total of articles	**103**	**100%**	

Source: Research data (2021).

In the data presented, the concentration of the journals that published the most in Zone A was observed, totaling 65 articles, followed by Zone B, with 31 articles and, finally, Zone C, with 7 articles. It is also possible to observe, in Zone A, the most devoted journals in relation to the subject, with emphasis on: *Revista Pensar Contábil* (24), *Revista Contemporânea de Contabilidade* (12), *Revista de Contabilidade do Mestrado em Ciências Contábeis da UERJ* (8) (Table 3). This result is similar to that perceived by Ribeiro (2018), when analyzing the theme from 2005 to 2014, obtaining a greater emphasis also for the journal Pensar Contábil.

Zipf's Law (Araújo, 2006) makes it possible to verify what the tendency of words most used in a given set is, and the same word can be used many times and thus the repetition of terminologies can legitimize the subject treated. Based on Figure 4, it is possible to validate the Zipf's Law and investigate the behavior of the keywords with the subject under study.

In this analysis, the cloud was formed by a total of 388 keywords, after the repetitions were grouped, which highlight the words in evidence, remaining 216 words, and of this population, 153 appeared only in one repetition, remaining less prominent. The most common keywords were: "Accounting Accreditation" (16), followed by "*Disclosure*" (12), "Biological assets" (11), "International accounting standards" (10), "CPC 29" and "Fair value" (9 each), "IFRS" (8) (Figure 4).

Figure 4. Cloud of words
Source: Research data (2021)

Table 4 shows which CPC was researched the most. The counting criterion consisted of considering the amount of CPCs studied per article. It should be noted that the sample included articles that made comparisons among several pronouncements; articles that specifically mentioned CPCs from 01 to 14; and articles that mentioned all CPCs (up to 2011, 2013, 2015, 2017 and 2018). When analyzing the years of concentration of research on a given pronouncement, it was identified that the reviews (Table 1) have encouraged the intensification of research in CPC 04, CPC 00, CPC 15, CPC 01, CPC 06, and the results of the study. CPC 03, CPC 10, CPC 26 and CPC 37 and other cases. Thus, it is inferred that the studies are caused from the events and challenges of the market (Table 4).

Table 4
CPCS studied in sample articles

CPC	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
CPC 29	Biological Asset and Agricultural Product				x	xx	x	x	xx	xx	x	x	x	xx	14
CPC 04	Intangible Asset		x		xx	x	xx	xx	x					x	10
CPC 25	Provisions, Contingent Liabilities and Contingent Assets					x	x	x	x		xx	x	xx		9
CPC 22	Information per segment					x	xx	x			x			xx	7
CPC 27	Intangible Asset				x	x		xx	x	xx					7
CPC 00	Conceptual Structure for Financial Report					x		xx		x	x	x			6
CPC 15	Business Combination				x	x		x	xx	x					6
	Mentions all CPCs (Until the years 2011, 2013, 2015, 2017 and 2018)				x		x		x		x	x			5
CPC 01	Reduction to Recoverable Value and Assets		x	x		x		x							4
CPC 06	Leases					x			x			x	x		4
CPC 13	Initial Adoption of Law number 11.638/07 and Provisional Measure number 449/08				xx	x		x							4
CPC 28	Property for Investment					x		x				xx			4
CPC 03	Demonstration of Cash an Flow				x						x	x			3

CPC											Total
CPC 10	Share-Based Payment	X	X			X					3
CPC 26	Presentation of Financial Statements			XX						x	3
CPC 33	Employee Benefits		XX		X						3
CPC 37	Initial Adoption of International Accounting Standards		X		XX						3
CPC 38	Financial instruments: Recognition and measurement (revoked from 01/01/2018)			XX	X						3
CPC 47	Contract Revenue with Customer						X		XX		3
CPC PME	Accounting for Small and Medium Companies with Glossary of Terms			XX		X					3
	Mentions CPC from 01 to 14		X		X	X					3
CPC 07	Government Subsidies and Assistance					X		x			2
CPC 12	Adjust to Current Value				x	x					2
CPC 17	Construction Contracts (repealed as from 01/01/2018)					x	x				2
CPC 30	Revenues (repealed as from 01/01/2018)			x		x					2
CPC 40	Financial Instruments: Disclosure					x			x		2
CPC 02	Effects of changes in the exchange rates and conversion of accounting statements			x							1
CPC 09	Demonstration of Added Value (DAV)					x					1
CPC 14	Financial Instruments: Recognition, Measurement and Disclosure (State I)		x								1
CPC 16	Stocks				x						1
CPC 19	Joint Ventures							x			1
CPC 23	Accounting Policies, Change of Error Estimate and Adjustment					x					1
CPC 34	Exploration and Evaluation of Mineral Resources (Not edited)					x					1
CPC 41	Result per Share			x							1
CPC 48	Financial Instruments								x		1

Source: Research data (2021).

It is observed that the most researched CPCs were: CPC 29, 04, 25, totaling approximately 46% of the pronouncements researched (Table 4). The studies of Castro (2015), Ribeiro (2018) and Cruz *et al.* (2021) also pointed out the CPC 29 as the most studied pronouncement, which deals with Biological Assets and Agricultural Products. The reason for this CPC to be constantly explored in the literature may be related to the fact that Brazil is considered a center of agricultural production, according to the Secretariat of Intelligence and Strategic Relations - SIRE (2021), stating that the country is the fourth largest grain producer, behind China, the United States and India.

CPC 04, Intangible Assets, aims to establish the criteria for recognition and measurement of an intangible asset in an entity. The first research to this CPC occurred one year after its publication and, the following year, two more studies; the others occurred in the following years. It is inferred, therefore, that not only the publication or revision of the CPC served as motivators of the research, but also because the matter impacts on the accounting treatment of companies that have as main focus, observing the trend in the market, seeking knowledge and technological development, innovation, patents, brands that bring with them great intangible value, such as

Google, Apple, Facebook, Amazon, in addition to the stock market. In addition, there is also a desire to confirm adherence to the convergence process through standardization and dissemination of information.

The CPC 25 technical pronouncement deals with provisions, liabilities and contingent assets, and is reported as one of the most controversial and with numerous discussions without a conclusive outcome of the researchers. Therefore, it is inferred that the studies were not motivated by the edition of the CPC, but, rather, occur, as soon as time goes, by the impacts it brings to the accounting exercises, thus providing a series of historical data for comparison and quantitative and qualitative evaluation of the standard.

The topic, dealt with in this CPC, is one of the most decisive for the analysis of the reduction of asymmetry of accounting information and evaluation of convergence adherence, because it involves and encompasses companies of various segments, thus having wide scope, and motivating several other studies, such as on the increase of contingent assets, generated by the Brazilian crisis started in 2014. As a result of this crisis, many companies have requested judicial recovery or filed for bankruptcy, generating an increase in contingent assets. In addition, it also brought other findings, addressing the impact of the culture of the organization and the country on *the disclosure* of the standard, such as the perception from the point of view of auditors and accountants, and the tax management, without exhausting the possibilities of new studies.

4.2 Authors, institutions and the most productive regions and Cooperation Networks

For scientific research, with the objective of obtaining a direction on who to be based for a better understanding/writing and what the main sources are that address on a topic, it is of paramount importance to know the authors who expressly stand out in the area and/or related topics. Thus, Table 5 discriminates the 11 most prolific authors out of the 232 identified in this study.

Table 5
Authors who have published the most

Authors	N° articles
PONTE, Vera Maria Rodrigues	7
MARQUES, José Augusto Veiga da Costa	6
MAPURUNGA, Patrícia Vasconcelos Rocha	6
SLVA, Adolfo Henrique Coutinho and	4
SALOTTI, Bruno Meirelles	4
SANTOS, Odilanei Morais dos	4
SANTOS, Ariovaldo dos	3
OLIVEIRA, Deyvison de Lima	3
PINHEIRO, Laura Edith Taboada	3
MACEDO, Marcelo Alvaro da Silva	3
KLANN, Roberto Carlos	3

Source: Research data (2021).

The table data ,thus, record the authors who published the most about the subject accounting pronouncements, between 2008 and 2020, with greater emphasis on Ponte, representing 0.43%, with seven publications; followed by Marques and Mapurunga, with six publications, representing, together, 0.86% of the total of the 232 authors of this study. With four publications each, the researchers Silva, Salotti and Santos appear, equivalent to 1.29% of the

sample, while the authors with three publications represented 2.16% (Table 5). It should be noted that 12.50% of the authors published two articles each, and 82.76% only one article each on the subject.

Table 6 presents the 19 institutions that have published the most, linked to the authors with up to two articles. In this sense, it is noteworthy that the articles were classified according to the authors' institutions; for research with more than one author for the same institution, an occurrence was counted; for authors from different institutions, an occurrence was computed for each. Thus, of the 103 articles distributed among 232 authors, it was found the occurrence of 48 institutions, of which 86% of them are public institutions, and 14% of them are private.

Table 6
**Bound institution of the authors with up to two published articles**

	Institutions	STATE	N° publications
1	Universidade de São Paulo (USP)	SP	23
2	Universidade Federal do Rio de Janeiro (UFRJ)	RJ	16
3	Universidade Federal do Ceará (UFC)	CE	13
4	Universidade Estadual do Rio de Janeiro (UERJ)	RJ	8
5	Faculdade de Econ. Admin. e Cont. de Ribeirão Preto (USP-Ribeirão Preto)	SP	8
6	Universidade Federal de Santa Catarina (UFSC)	SC	7
7	Universidade Federal de Minas Gerais (UFMG)	MG	6
8	Universidade Federal de Uberlândia (UFU)	MG	5
9	Universidade de Brasília (UNB)	DF	5
10	Universidade Federal da Paraíba (UFPB)	PB	4
11	Universidade Estadual do Oeste do Paraná (Unioeste)	PR	4
12	Universidade do Oeste de Santa Catarina (Unoesc)	SC	4
13	Universidade Regional de Blumenau (FURB)	RJ	3
14	Universidade do Vale do Rio dos Sinos (Unisinos)	RS	3
15	Universidade Federal de Rondônia (UNIR)	RO	3
16	Universidade Federal Fluminense (UFF)	RJ	3
17	Pontifícia Universidade Católica de São Paulo (PUC/SP)	SP	3
18	Universidade Federal Rural do Semiárido (Ufersa)	RN	2
19	Tribunal de Contas do Estado do Ceará (TCE- CEARÁ)	CE	2

Source: Research data (2021).

Observing the data exhibited, it stands out as the most productive institution USP/SP, followed by UFRJ, UFC, UERJ and USP-Ribeirão Preto (Table 6). A similar result was identified in the research by Pinheiro *et al.* (2017), according to which, of the 72 selected works, USP/SP was the university with the highest number of publications, totaling 18 works. The sample of the present study also reveals that, among the published articles, besides authors of Higher Education Institutions (HEIs), there were authors of other institutions, such as: The Audit Court of the State of Ceará (TCE), the Brazilian Institute of Capital Markets (IBMEC/RJ), and the Federal Police (PF – DF). It should be noted that the data presented in Table 6 represent 80% of the bond institutions with authors, in the criteria described above; whereas institutions with up to one article correspond to 20% of the count.

The analysis of social networks is based on representing, graphically, relationships of the entire social network. In the context of social networks, the results of this analysis are considered very important for the understanding of various aspects related to network collaboration between authors and institutions of higher education, strengthening scientific research on the subject.

In this perspective, Figure 5 presents the social interaction network of the 232 authors identified in the 103 articles researched in this study, presenting 596 nodes, within the 354,620 possible relationships. The network density, in turn, presented the value of 0.011, far from the maximum number (1), indicating that the network is connected in its entirety, and revealing an average of 2.6 relationships, which denotes a low interaction among the authors. In addition, several links were found composed of small groups of authors, not related to each other, namely: Crisóstomo, Henrique Ribeiro, and Edilene Santos. In Figure 5, it is still possible to graphically observe that the larger the node, the greater the author's relevance.

Density	No of Ties	Possible Ties	Average Degree
0,011	596	354.620	2,6
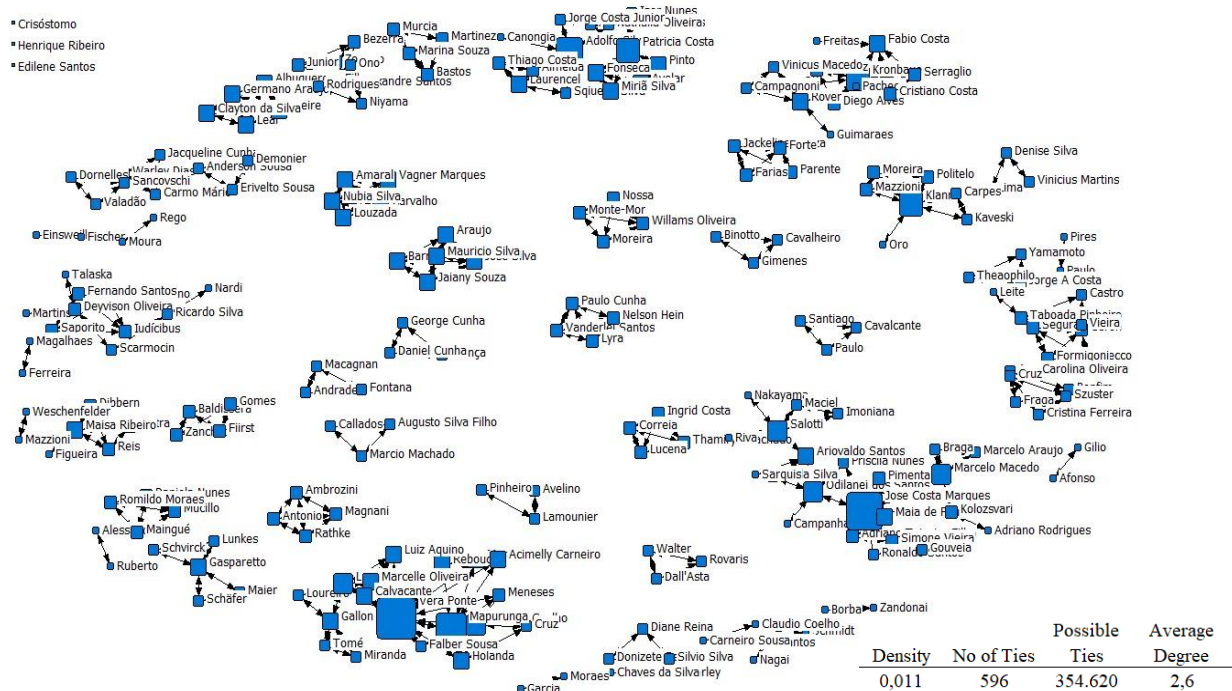
Figure 5. Network of authors cooperation
Source: Research data (2021).

The measures of centrality aim at demonstrating the nodes or the most important relationships in the network, quantifying, in numbers, the importance of the articulation of each element. Through the degree of centrality (Table 7), it was observed that the network has three authors with greater emphasis on interactions, namely: Vera Ponte (11), followed by José Costa Marques (8) and Mapurunga (7), denoting their influence (*Outdeg*) on the network, since they are the authors with the greatest amount of relationships or nodes in this regard. Regarding prestige (*Indeg)*, the author Vera Ponte (11) follows with the same amount of nodes, granting her the highlight in both aspects, followed again by José Costa Marques (10) and Mapurunga (8).

The result, which can be verified in Table 7, allows to infer, compared to the study of Ribeiro (2018), that there is a movement in the position of the authors in the *ranking* concerning the degree of centrality, in which Vera Ponte begins to lead in quantity of bonds with other authors. Therefore, she becomes a reference in this subject, since she demonstrates to be maturing in knowledge in the subject and transmitting knowledge. It is also observed that new authors appear and that others lose their position, which may indicate loss of interest in the subject.

Table 7

Degree of Centrality (Degree)

Authors	Outdeg Influence	Indeg Prestige	nOutde	nIndeg
Vera Ponte	11,000	11,000	0,048	0,048
José Costa Marques	8,000	10,000	0,035	0,043
Mapurunga	7,000	8,000	0,030	0,035
Adolfo Silva	7,000	7,000	0,030	0,030
Klann	6,000	6,000	0,026	0,026
Patricia Costa	6,000	6,000	0,026	0,026
Kronbauer	6,000	5,000	0,027	0,022
Odilanei dos Santos	5,000	5,000	0,022	0,022
Salotti	5,000	5,000	0,022	0,022
Luca	5,000	5,000	0,022	0,022

Source: Research data (2021).

For better visualization of the above, Figure 6 shows, graphically, the two groups of connections involved with the authors who presented the highest degree of centrality in the network, which concentrate the greatest number of interactions between authors.
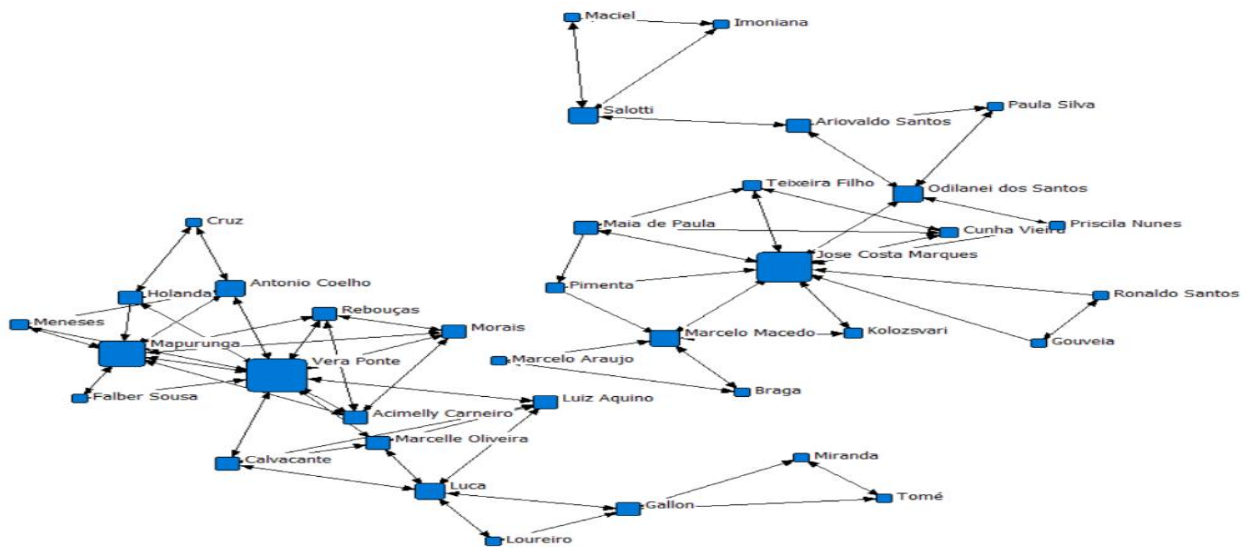
Figure 6. Degree of centrality x connections between authors
Source: Research data (2021).

The centrality of *Freeman* intermediation *(Betweenness)*, which allows understanding the flow and control of information, after calculated, is presented in Table 8.

Table 8
Freeman (*Betweenness*) authors and institutions

Author	Betweenness	nBetweenness	HEI	Betweenness	nBetweenness
José Costa Marques	276,500	0,520	USP	279,500	25,856
Odilanei dos Santos	232,000	0,437	Fucape	97,500	9,019
Ariovaldo Santos	190,000	0,358	Unisinos	71,000	6,568
Vera Ponte	168,167	0,317	UFRJ	49,000	4,533
Salotti	146,000	0,275	UFMG	48,000	4,440

Luca	104,000	0,196	Fipecafi	28,500	2,636
Marcelo Macedo	77,000	0,145			
Gallon	60,000	0,113			
Kolozsvari	40,000	0,075			

Source: Research data (2021).

It is observed that the centrality focused on: José Costa Marques, Odilanei do Santos, and Ariovaldo Santos, followed by Vera Ponte and Salotti as those who obtained greater reach among other authors, when it comes to CPCs research. Whereas the HEIs that stood out were: USP, Fucape, Unisinos, UFRJ and UFM, as the five institutions responsible for the flow of information among the institutions when it comes to the theme (Table 8).

Figure 7 aims to present the dynamics of the relationships network interaction made up by the 48 identified institutions.

	Density	No of Ties	Possible Ties	Average Degree
	0,042	94	8.742	1,9
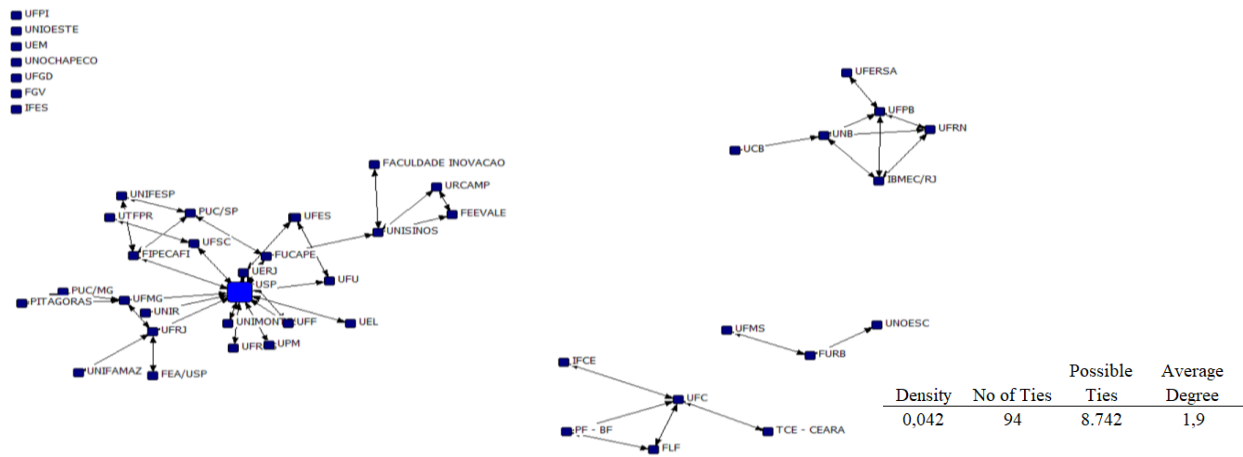
Figure 7. Networks of cooperation institutions
Source: Research data (2021).

The interaction of the relationships of the HEI presented 94 relationships out of the 8,742 possible, with a density of 0.042 and an average of 1.9 relationships. Thus, a low interaction among institutions is shown, inferring the existence of low exchange of information on the study of CPCs. It is observed that seven HEIs did not maintain relationship with other institutions; 14 HEIs were distributed in three distinct groups, and 26 HEIs connected directly or indirectly to each other, in a larger research group and can be seen on the left side of Figure 7. It is stressed out that the said network had, with greater emphasis on interaction among the groups, the HEIs: USP, Unisinos, UFC, UFPB. Table 9 shows the degree of centrality (*Degree*) found in this study.

Table 9
Degree of centrality (*Degree*) Institutions

HEI	Degree	nDegree
USP	13,000	0,277
UFC	4,000	0,085
UFMG	4,000	0,085
UFRJ	4,000	0,085
UNB	4,000	0,085

Source: Research data (2021).

It is noteworthy that USP stands out with 13 interactions, corresponding to 13.82% of the 94 network interactions; and normality of 0.277, standing out as the institution with the greatest influence and prestige among the institutions regarding the study of CPCs (Table 9).

5 FINAL CONSIDERATIONS

In this research, academic productions were investigated, dealing with the subject of accounting statements, in accounting journals between 2008 and 2020. For this purpose, the techniques of bibliometric analysis and social network were used in 103 studies, identified in the period studied, in order to highlight which pronouncements are studied the most, as well as to evaluate the nuances of research in a national literary context. Thus, it aims to contribute to a broader understanding, from the understanding of the relevance of this study, especially those who seek a north for the generation of future studies.

It should be noted that this research, having limited itself to studying the academic productions on the accounting statements in national journals, with Qualis/Capes A1, A2, B1 and B2, from the four-year period 2013-2016, according to the sample obtained, did not find a journal with Qualis A1. In this sense, it is suggested the targeting of these journals to reach such a statement. As for the most studied CPCs, CPC 29, CPC 04 and CPC 25 were identified.

It was also possible to observe the panorama of the reasons that aroused interest of the authors, evidencing the temporal distribution of the studies, allowing to correlate if they were provided by the editions and revisions of the CPSs. Thus, it was possible to infer that the motivations were diverse; not all, however, generated due to publications or reviews, but, because of the market circumstances or because the researchers did not have sufficient information of the fiscal year soon after the pronouncement, making comparison impossible. This fact can be conferred, in detail, in the readings of articles related to the most researched pronouncements.

Regarding the authors who published the most, we identified: Vera Ponte, José Costa Marques and Mapurunga, who were also the ones who had the greatest relationship with other authors on the social network. As for the evaluation of the HEIs, USP stood out as much as more fruitful as the one with the highest number of interaction in the network. The peak of the publications occurred among the years 2015, 2014 and 2013; and the journal that published the most on the subject was the Journal Pensar Contábil[Accounting Thinking]. Regarding network density in relation to the study of CPCs, it remains low when compared to the study of Ribeiro (2018); and USP remains in prominence, in the network, with greater interaction. Over the years, other researchers gain visibility into publications on the subject, highlighting in prestige and influence the author Vera Ponte. Thus, to complement this study, it is suggested, for future publications, to use search engines with more scope in the indexers for research, in order to verify how the evolution of new studies occurred.

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