

Latin American accounting research in extra-regional journals

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1. INTRODUCTION

Latin American accounting researchers gradually entered extra-regional journal discussions during the second decade of the 21st century. Some countries have a clear structure to support accounting research, whether from master's and doctoral programs, research groups, annual congresses, indexed journals, or cooperation with foreign researchers (Macias & Patiño, 2023). Countries with a more mature national research structure participate more in extra-regional discussions. In general, insertion into extra-regional discussions has occurred after regions such as Asia (Benson et al., 2015; Chan et al., 2013; Cheng et al., 2022) or Africa (Lassou et al., 2021; Ndemewah & Hiebl, 2022; Nyamori et al., 2017; Rahaman, 2010; West, 2006). Currently, Brazilian accounting research leads the way in the regional context.

In his book on 200 years of accounting research, Professor Richard Mattessich (2008) reviewed several continents. One of the chapters was about the 19th century, and the rest he devoted to the 20th century. There are two chapters on accounting research in Germany, two on Italy, two on France, two on Spain, and two on the *English language area*. Then follow a chapter on Finland, on the

Netherlands, and on Scandinavian countries, as well as on accounting research in Japan, in Russia, in Ukraine, and in Argentina. Finally, chapter 18 of the book addresses *other countries*, where the author devotes a page to accounting research in Latin America (Mattessich, 2008). In 609 pages of accounting research worldwide, Argentina deserved a chapter and the rest of Latin America, a page.

To contrast Professor Mattessich's diagnosis, in 2023, the Colombian journal *Cuadernos de Contabilidad* published a special issue on accounting research in Latin America. The special issue has articles on the national dynamics in countries like Argentina, Chile, Colombia, Costa Rica, Ecuador, El Salvador, Panama, Peru, Mexico, Venezuela, and Uruguay. Leading scholars wrote each article in their country. Each Latin American country has its national research dynamics and has mechanisms for linking to regional and extra-regional discussions.

This editorial provides an overview of the articles published by Latin American authors in extra-regional journals in the last ten years. Web of Science (*WoS*) and *Scopus* are the most positioned international benchmarks in Latin America. A total of 65 articles were found in

This is a bilingual text. This text is also translated into Portuguese, published under the DOI <https://doi.org/10.1590/1808-057x20239043.pt>



WoS and 228 were published in *Scopus* between 2013 and 2022. Since *Scopus* is a broader base, the analysis is deepened in the articles published in that source. This editorial answers some questions:

- Which countries have the most significant participation in extra-regional discussions?
- When did the countries of the region enter these processes?
- In which journals are there more papers?

- In which research fields do Latin American accounting researchers participate?
- Are there differences in co-authorships between one country and another?

The paragraphs below first introduce the distribution of articles by country, the journals with the most papers, and national and international co-authorships. Then, some authors are highlighted and some journals and congresses are described to end with some final remarks. This is a preliminary approach with a descriptive nature.

2. DISTRIBUTION OF ARTICLES BY COUNTRY

WoS is the leading international indicator in Latin America for monitoring publication results. To identify the *WoS Core Collection* articles, the term *accounting** was used in “Publication Titles” and the name of each Latin American country in “All Fields”. Using this criterion, Brazil has the most significant number of articles, totalling 29 since 2014, added to a book review published in *The Accounting Review*. Then, Mexico appears with 17 articles published since 2012, Colombia with 7 since 2020 and Chile with 6 since 2019. Using the same criteria, 3 papers on Argentina published in *Accounting, Organizations and Society* are identified; however, empirical information on the country is analyzed, but the authors are not Argentine. Finally, an article appears for each of the following countries: Ecuador (2022), Peru (2022), and the Dominican Republic (2021). *WoS Core Collection* has 63 articles by Latin American authors, which is quite

low when compared to other developing regions. This paragraph does not include Latin American authors with institutional affiliations in other countries or papers published in other journals.

Scopus is also an indicator used in Latin America to monitor research results; it includes more journals and Latin American articles than *WoS*. Table 1 shows articles published by Latin American authors in accounting journals indexed in *Scopus*. The selection criteria for articles were (1) the term “accounting” included in the journal name; (2) some author has institutional affiliation in a Latin American country; (3) article published in the last 10 years (2013-2022). Once again, the most significant number of papers corresponds to Brazil, followed by Colombia, Mexico, Chile, Peru, and Ecuador. There are also other countries with less than 10 articles published in the selected decade.

Table 1

Articles published in Scopus accounting journals with Latin American authors

Country	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Total
Brazil	7	7	6	7	9	11	10	17	16	34	124
Colombia	0	0	1	1	2	1	0	3	10	6	24
Mexico	3	0	1	3	4	0	3	1	0	5	20
Chile	1	0	0	1	1	2	2	4	4	3	18
Peru	0	0	0	0	0	0	1	3	5	3	12
Ecuador	0	0	0	1	1	3	2	3	1	0	11
Argentina	0	2	0	2	0	0	0	4	0	0	8
Puerto Rico	0	0	1	0	2	1	0	0	0	0	4
Venezuela	0	1	1	0	0	0	0	0	0	0	2
Costa Rica	0	0	0	1	0	0	0	0	0	0	1
Dominican Republic	0	0	0	1	0	0	0	0	0	0	1
Nicaragua	0	0	0	1	0	0	0	0	0	0	1
Panama	0	0	0	0	0	0	0	1	0	0	1
Uruguay	0	0	0	0	0	0	1	0	0	0	1
Total	11	10	10	18	19	18	29	36	36	51	228

Source: Prepared by the author based on *Scopus*.

There has been a growing trend in the number of Latin American articles during the last decade. Brazil has outstanding participation, and its authors not only began to publish earlier than those from other countries, but the number of articles has also been greater each year. Several

countries have had discontinuous participation, and in the cases of Colombia, Chile, and Peru, the papers were concentrated in 2020, 2021, and 2022. The publication of accounting articles in extra-regional journals is still an emerging phenomenon in Latin America.

3. LEADING JOURNALS AND ACCOUNTING FIELDS

The *Journal of Environmental Accounting and Management* is the journal that has published the most articles by Latin American authors. Between 2013 and 2022, it published 35 papers, out of which 26 (74.3%) are from Brazil, 4 from Argentina, 3 from Colombia, 2 from Chile, 2 from Ecuador, and 1 from Mexico; 3 of those articles have authors from various Latin American countries. The second journal with the most articles is the *Journal of Accounting in Emerging Economies*; out of the

12 articles, 7 are from Brazil (58.3%), and the rest have authors from Argentina, Colombia, Costa Rica, Mexico, Nicaragua, and Peru. Then, there is *Critical Perspectives on Accounting*, with 9 articles, out of which 4 are from Brazil, 3 from Mexico, 1 from Chile, and 1 from Colombia. Between 2013 and 2022, 7 journals published 4 Latin American articles; 10 journals published 3 papers, 12 journals published 2 papers, and 19 journals published 1 article with participation of Latin American authors.

Table 2

Leading journals by the number of articles

#	Source title	Number of articles	Publication period	SJR 2022	Country of editor-in-chief
1	<i>Journal of Environmental Accounting and Management</i>	35	2013-2022	Q3	Portugal and China
2	<i>Journal of Accounting in Emerging Economies</i>	12	2016-2022	Q2	UK
3	<i>Critical Perspectives on Accounting</i>	9	2013-2022	Q1	Australia, Canada and UK
4	<i>Academy of Accounting and Financial Studies Journal</i>	8	2017-2021	Q4	Russia, Saudi Arabia and Greece
5	<i>Accounting Auditing and Accountability Journal</i>	7	2014-2022	Q1	Australia
6	<i>Journal of Applied Accounting Research</i>	7	2017-2022	Q1	Finland
7	<i>Revista de Contabilidad – Spanish Accounting Review</i>	7	2016-2022	Q3	Spain
8	<i>Accounting and Finance</i>	6	2018-2022	Q1	Australia
9	<i>Accounting Education</i>	6	2018-2022	Q1	Scotland
10	<i>International Journal of Accounting</i>	6	2015-2022	Q2	USA
11	<i>Australian Accounting Review</i>	5	2017-2019	Q2	Australia
12	<i>Intelligent Systems in Accounting Finance and Management</i>	5	2015-2022	Q2	USA
13	<i>Journal of Accounting and Organizational Change</i>	5	2021-2022	Q2	Saudi Arabia

Source: Prepared by the author based on Scopus.

The journals preferred by Latin American authors are in high quartiles (Q1 and Q2), as shown in Table 2. The list of journals shows diversity, both from the accounting fields investigated and from geographical spaces and methodological and theoretical perspectives.

Some authors examine mainstream topics and methods, but others address the critical and interpretive stream in accounting. Different perspectives coexist in very prominent international journals.

4. CO-AUTHORSHIP AND COLLABORATION WITH EXTRA-REGIONAL AUTHORS

The number of authors per article is different in some countries. Particularly, articles from Brazil have a higher number of authors per article. In national and extra-regional papers, it is customary to have this type

of collaboration, even between co-authors from different institutions and cities. In countries like Chile, Colombia, Ecuador, and Mexico, the most significant number of articles have three authors, and very few papers have

a higher number. In Brazil, the collaboration between national authors is more common than in other countries.

In international co-authorships, there are also differences between countries. On the one hand, there are articles with high extra-regional participation, such as Puerto Rico (75%) and Mexico (70%), while this

participation is lower in Peru (33.3%), Ecuador (36.4%), and Argentina (33%). On the other hand, the authors from the first two countries work with researchers from the United States of America (USA), generally with whom they pursued their doctoral degrees, while the other countries use other types of collaboration.

Table 3

Number of authors per article and international co-authorship

#	Country	Articles by number of authors						Total	Articles with a foreign co-author	
		1	2	3	4	5	6 or more		Latin American	Extra-regional
1	Brazil	4	25	35	41	13	6	124	0.0%	51.6%
2	Colombia	3	8	9	3	2	0	24	20.8%	54.2%
3	Mexico	1	5	12	2	0	0	20	5.0%	70.0%
4	Chile	1	4	8	4	1	0	18	11.1%	61.1%
5	Peru	2	1	3	3	2	1	12	0.0%	33.3%
6	Ecuador	0	1	7	2	1	0	11	18.2%	36.4%
7	Argentina	1	4	2	1	0	0	8	0.0%	37.5%
8	Puerto Rico	1	1	2	0	0	0	4	0.0%	75.0%
9	Venezuela	1	0	1	0	0	0	2	0.0%	50.0%
10	Costa Rica	0	0	1	0	0	0	1	100.0%	100.0%
11	Dominican Republic	0	1	0	0	0	0	1	100.0%	0.0%
12	Nicaragua	0	0	1	0	0	0	1	100.0%	100.0%
13	Panama	0	1	0	0	0	0	1	100.0%	0.0%
14	Uruguay	0	0	0	1	0	0	1	0.0%	100.0%

Source: *Prepared by the author based on Scopus.*

Mexican accounting research published in extra-regional journals is based on a different structure than other countries. For instance, out of the 20 Mexican articles in *Scopus*, 17 are in *WoS*. This means that the articles are published in highly ranked journals. Publishing most of the articles in top journals results from working with renowned researchers from developed countries and pursuing doctoral degrees with them. This has allowed several Mexican authors to have international influence in their fields. For example, Professor Elizabeth Ocampo is one of the authors who has mobilized Bourdieu in international accounting literature through her articles with Canadian professors Dean Neu and Jeff Everett (Macias, 2014, p. 109). In other words, Mexican authors who publish in extra-regional accounting journals tend to do less research with colleagues from their own country and have less formal and informal interaction with them.

Researchers from Brazil, who have the most significant number of articles published in extra-regional journals, did not have any in the sample that had been written with another author from the region. On the other hand, countries like Colombia and Ecuador stand out for their regional cooperation to publish in foreign journals, and some countries that are beginning to enter this dynamics, such as Costa Rica, Nicaragua, Panama, and the Dominican Republic, use regional co-authorship to navigate demanding external scenarios. The extra-regional co-authorships involve various countries, such as Australia, Belgium, Canada, France, Iran, Netherlands, Malaysia, Morocco, Pakistan, Spain, the UK, and the USA. Preferences for choosing co-authors vary between countries; some prefer national co-authors, others regional, and still others extra-regional.

5. SOME PROMINENT AUTHORS

A small group of Latin American authors stands out for publishing in the top journals or for being co-editors of important extra-regional journals. Mexican professors Adrian Wong-Boren (Chow & Wong-Boren, 1987) and Luis Felipe Juarez Valdés (Swanson et al., 2003) were the first in the region to publish in *The Accounting Review*, the journal with the longest tradition in the mainstream. Professors Elizabeth Ocampo (Mexico) and Andre Carlos Busanelli de Aquino (Brazil) have published in all three major alternative accounting journals: *Accounting Organizations and Society* (AOS), *Critical Perspectives on Accounting* (CPA), and *Accounting, Auditing and Accountability Journal* (AAAJ). Some Latin American scholars also stand out as associate editors; among them are Professor Silvia Casa Nova (Brazil) in *Accounting Education* and Professor Mauricio Gómez (Colombia) in *Sustainability Accounting and Management Policy Journal* (SAMPJ). These researchers have temporarily

resided in developed countries, but reside now in Brazil, Colombia, or Mexico.

Other prominent researchers work in developed countries. Among them is Rodrigo Verdi (from Brazil), who has not only published recently in *The Accounting Review* (TAR), *Journal of Accounting and Economics* (JAE), and *Journal of Accounting Research* (JAR), but is one of the JAR's editors. His institutional affiliation is with the Massachusetts Institute of Technology (MIT), but he visits accounting events in Brazil and maintains an academic relationship with various researchers from his country. Professor Miklos A. Vasarhelyi (of Brazilian origin) is the editor of the *Journal of Emerging Technologies in Accounting* (JETA), a journal of the American Accounting Association (AAA). A diaspora has not been generated in the region as in Africa (Jayasinghe et al., 2022) or Asian countries. Still, young researchers are beginning to migrate from different countries to Australia, Canada, the USA, France, and the United Kingdom (UK), among others.

6. NATIONAL JOURNALS, LOCAL CONGRESSES AND EXTRA-REGIONAL NETWORKS

Countries differ in the number of accounting journals. Brazil has about 40 national journals that publish accounting articles and are indexed in the local Qualis-Capes system. The journal with the longest tradition is *Accounting & Finance Review* (*Revista Contabilidade & Finanças* [RC&F]), which is more than 3 decades old (Martins & Iudicibus, 2019); it has consistently been ranked first by Qualis-Capes in accounting journals in Brazil. Colombia has 8 journals specialized in accounting, out of which 3 have been indexed in *Publindex*, the local system. Countries like Argentina, Chile, Cuba, Mexico, Peru, and Venezuela also have some journals positioned in national discussions. Authors who publish in extra-regional journals also have active participation in national journals.

In addition to the journals, some events are acknowledged by the national communities. The most traditional is the USP Congress, which meets annually at the University of São Paulo (USP); in recent years, the participation of foreign scholars has increased considerably. Also, Chile has an annual conference called CAPIC, which has brought together scholars from universities all over the country since 1990 and it has been connected internationally in the most recent versions. Similar efforts are being made in each country, documented in the special issue of accounting research in Latin America, published in 2023 in *Cuadernos de Contabilidad*.

In 2018, the QRCA Latin America Network was born as a regional version of Qualitative Research and Critical Accounting. This network brings together qualitative and critical researchers in the region with researchers from various continents who participate in annual meetings. The first conference was held in 2018 in São Paulo, in 2019 in Bogotá, as a virtual event in 2020 and 2021, and in Medellín in 2022. The leaders of the network are Mary Vera Colina (Colombia), Silvia Casa Nova (Brazil), and Fernanda Sauerbronn (Brazil). With the support of Yves Gendron and various editorial teams from accounting journals, they have been strengthening the network and weaving ties between the regional and extra-regional accounting academies. A QRCA Network also has some activities other than the annual conference.

In the last decade, the participation of Latin American scholars in the annual congresses of the AAA and the European Accounting Association (EAA) has increased. The largest delegations are from Brazil and Mexico, and a small group of researchers from other countries in the region has also participated. National journals and conferences, networks such as QRCA, and annual congresses such as the AAA and EAA, train Latin American researchers to participate more actively in international accounting discussions.

7. FINAL REMARKS

The trajectory in extra-regional papers has differences between countries. Brazil has taken more steps forward than other countries. This can happen due to institutional pressures through national science and technology policies. Also, Brazil has had a doctoral degree in accounting since 1978 that has played a clear role in national accounting research. This program expanded from 2005 on to reach 15 doctoral programs currently distributed throughout the country (Nganga et al., 2022). Master's and doctoral programs in accounting have built co-authorship networks that have increased in recent years (Welter et al., 2021). The national structure for accounting research has been built step by step for more than three decades, with visible advances in the last two. The other countries in the region have different accounting research traditions.

Colombia also has an accounting tradition of several decades, supported mainly in national congresses, with broad participation of undergraduate students. Master's degrees in accounting began in 2009, and there is still no national accounting doctoral degrees. In the country, eight journals specialized in accounting and 64 accounting research groups are recognized by the Ministry of Science and Technology (Patiño-Jacinto et al., 2021). The Colombian accounting tradition has taken a nationalist position in the profession and research, which is not interested in participating in extra-regional discussions (Sarmiento & Muñoz, 2011). In the last decade, a part of the Colombian accounting faculty has been interested in participating in extra-regional discussions in some research groups and in doctoral degree programs at the University of Valencia, Spain (Macias et al., 2023).

Mexico has a well-established annual congress, a *Scopus* journal shared with administration, several doctoral degrees, and a small group of accounting researchers recognized by the National Council for Science and Technology (Consejo Nacional de Ciencia y Tecnología [CONACYT]) (Saavedra et al., 2023). However, authors with extra-regional papers do not have an active participation in national meetings but rather work with foreign scholars affiliated with doctoral accounting degrees. This *modus*

operandi has allowed some accounting researchers to have a significant international impact. In the case of Chile, the primary support for accounting research is the Permanent Academic Conference on Accounting Research (Conferencia Académica Permanente de Investigación Contable [CAPIC]), which has been held annually since 1990. This meeting brings together researchers from all over the country, has its journal, and has shaped the Chilean accounting research that is entering extra-regional scenarios in recent years (Silva & Mellado, 2023). Mexico and Chile have an accounting research of their own and their own way of inserting at the international level.

In the case of Peru, even though it has two highly ranked accounting journals at the national level, 13 master's degrees and 11 doctoral accounting degrees, accounting research has been developing (Díaz-Becerra & Choy-Zevallos, 2023). The Pontifical Catholic University of Peru (Pontificia Universidad Católica del Perú [PUCP]) has recently taken the lead in extra-regional papers. In the same way, accounting research in Ecuador is still evolving, apparently because it is focused on undergraduate studies (Mantilla & Urbina, 2023). In Argentina, research is still in a developing stage due to the scarce number of research projects and programs and the few graduate course completion dissertations (Verón et al., 2023). Nevertheless, progress has been made in extending the tradition of the University of Buenos Aires (Universidad de Buenos Aires [UBA]) to other regions in the country, particularly in the central region of Argentina. The other Latin American countries have less visible participation.

This editorial brings a preliminary approach to Latin American accounting research published in extra-regional journals. A more detailed study could identify the factors that influence this type of publication, as has been done in a region of Africa (Negash et al., 2019). Due to the limited level of contributions from Latin America to the significant accounting discussions, it is worth pointing out that various countries are at the level reached by South Africa in 2006 (West, 2006). Nevertheless, there are many opportunities and ways to continue taking steps forward.

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