

REPORT FROM THE EDITORS

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My ventures are not in one bottom trusted, nor to one place.
William Shakespeare. (1564-1616), The Merchant of Venice. Act i. Sc. 1.

SUMMARY: This paper is the report from the Editors on the first year of **RC&C – Revista de Contabilidade e Controladoria** (Journal Accounting and Comptrollership). It describes the diversity of papers which have been published in the journal and finally, it calls for more papers to explore management accounting and its nature in new organizational forms, both within and beyond the existing organizational boundaries.

Key words: Management accounting. Research report.

1. PRE-INTRODUCTION: THE THANK-YOUS

Let us begin by thanking those who voluntarily contributed with us in these two years in the journey to launch and have this first volume of **RC&C – Revista de Contabilidade e Controladoria** (Journal Accounting and Comptrollership).

To Mr. Miranda (PhD) and Mr. Ugolini especially, and many others, that done a huge job on our design, capturing just what we needed to express who we are. Our amazing volunteers and partners that has been pivotal in creating our Journal content and materials. This is a project anointed in that many people have

appeared just at the right time to help us put the pieces together.

The first year (2008) was dedicated to research layouts in others journals and to legalize this journal in our program PPGMC - Master in Accounting Program, DECONT - Accounting Department, SCA - Social Applied Science Sector, and UFPR - Universidade Federal do Paraná. Also we had to fight to obtain the ISSN number.

A lot of people helped the journal in these years and there is no space to enumerate all of them.

We wish to thanks all those who made possible the realization of this dream. Our sincere thanks, to the editorial board, the colleagues, and so on.

with sincere passion and deep gratitude **RC&C – Revista de Contabilidade e Controladoria** (Journal Accounting and Comptrollership) intent to seek out articles, authors and reviewers. Our doors are open.

For those few (thank god!) that are apart, laughing from a distance, join us and help us improve our journal, or like says “dogs bark but the caravan moves on.”

2. INTRODUCTION

The first volume of **RC&C – Revista de Contabilidade e Controladoria** (Journal Accounting and Comptrollership) was published in June, 2009. So we have now had the first year of research published in the journal. The purpose of this paper is to review this first volume of **RC&C – Revista de Contabilidade e Controladoria** (Journal Accounting and Comptrollership). Finally, it will suggest some directions for the future.

The last years were a time when the nature of management accounting was being questioned (YOUNG, 2009). For authors was an increasing recognition of a gap between theory and practice (SCAPENS, 1984; BERRY et al., 1985). However, this was not entirely new in mainstream management accounting research; economic oriented approaches were well established and in the early 1980s agency theory were beginning to be applied to the study of management accounting. But other researchers were introducing a wider range of theoretical and methodological approaches into management accounting research -

especially social and organizational theory. (SCAPENS, BROMWICH, 2001).

At the start of this project we wrote our first Editorial in which we defined the field of management accounting very broadly to include all areas which are of potential interest to the management accountant. Furthermore, we encouraged papers which adopt a wide-range of theoretical approaches and various methods in the study of management accounting, and we especially encouraged papers from the others areas. The researchers haven't responded with papers perhaps because we are without QUALIS score.

In the following sections of this paper we will describe the topics studied, the research settings, the theories used and the research methods of the papers published in Volume 1 of **RC&C – Revista de Contabilidade e Controladoria** (Journal Accounting and Comptrollership). The categories used and the classifications given to each paper are based on Editorial Report Management Accounting Research in **Management Accounting Research**, 2001, 12, 245–254 and we believe that they give an indication of the overall nature of the papers which have been published.

We like to mention that the Number 3, Volume 1, was dedicated to the "XIII week of the advanced accounting studies" which has also been included, together with the Special Sections dealing with particular topics. As you can see, these Special Issues and Sections have covered various aspects of management accounting. As Editors of **RC&C – Revista de Contabilidade e Controladoria** (Journal Accounting and Comptrollership) we are extremely grateful to the guest editors Mrs Marcia Espejo, PhD in accounting, who

was responsible for each of these Special Issues/Sections.

Here you can find the first year in balance.

Where there were multiple authors from different locals, the paper has been allocated in proportion to each one. In total, each paper has scored one. This rule is applied for all the categories.

In volume 1 we launched 3 Numbers (three times a year), 9 articles (by blind review) and 18 work communication (annals, congress and so on, previously published), 4 editorial, 2 interviews, 1 book review, 2 date communications of events and congress, without blind review.

TABLE 1 - AUTHOR/PAPER

Ner AUTHOR	BLIND REVIEW			
	WITH		WITHOUT	
	#	%	#	%
1	1	11,1%	11	61,1%
2			4	22,2%
3	1	11,1%	2	11,1%
4	5	55,6%	1	5,6%
5	1	11,1%		
6	1	11,1%		
7				
TOTAL	9	100,0%	18	100,0%

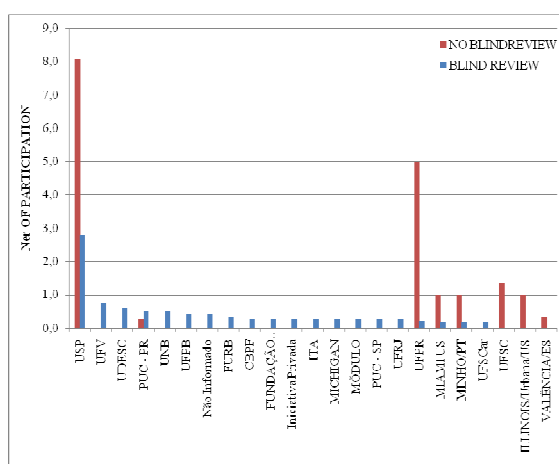


FIGURE 1 - PAPER/SCHOOL OF AUTHOR GRADUATION

TABLE 2 - PAPER/AUTHOR AFFILIATION

SCHOOL	BLIND REVIEW				TOTAL	
	WITH		WITHOUT			
	#	%	#	%	#	%
UNITAU	1,3	14%			1,3	5%
PUC - PR	1,0	11%	0,3	1%	1,3	5%
UPM	1,0	11%			1,0	4%
UFPE	0,8	9%	1,0	6%	1,8	7%
UDESC	0,8	9%			0,8	3%
UFV	0,8	8%			0,8	3%
FURB	0,7	7%			0,7	2%
UNB	0,7	7%			0,7	2%
USP	0,5	6%	4,0	22%	4,5	17%
UERJ	0,5	6%	1,0	6%	1,5	6%
PUC - SP	0,3	4%			0,3	1%
IFE - SP	0,3	3%			0,3	1%
UFMG	0,3	3%			0,3	1%
UFPR	0,2	2%	10,4	58%	10,6	39%
FACET			1,0	6%	1,0	4%
UNIVALI			1,0	6%	1,0	4%
TOTAL	9,0	100%	18,0	100%	27,0	100%

As can be seen from TABLE 2, a significant proportion of the papers have come from the UFPR 39% in TOTAL but, the proportion is lower if we analyze only the blind review items. This is because in the number 3, as mentioned, dedicate to the XIII accounting week in UFPR, the works, speeches and sections were not submitted to blind review procedures.

BOOK REVIEW (1)

PhD	Luiz Panhoca	1
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FIGURE 2 - BOOK REVIEW

DATE INFORM (2)

MD stdng	Ana Paula Capuano da Cruz	2
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FIGURE 3 - DATE INFORM

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EDITORIAL (4)		
PhD	Lauro Brito de Almeida	1
	Márcia M. S. Bortolucci Espejo	1
	Vicente Pacheco	1
	Zaki Akel Sobrinho	1
		4

FIGURE 4 – EDITORIAL

INTERVIEW (2)		
Post PhD	Masayuki Nakagawa	1
PhD	Antonio de Loureiro Gil	1

FIGURE 5 – INTERVIEW

3. NUMBER OF AUTHORS PER WORK

The number of authors per paper show us that we can easily improve this because we analyzed that 4 authors per article is too much. In "no blind review", the number of 61,1% of one author per work is because we had some sections in **RC&C – Revista de Contabilidade e Controladoria** (Journal Accounting and Comptrollership) that were embedded in accounting, like editorials, dates communications and so on.

In origin school from the authors one can find that a lot of papers came from USP. (TABLE 2) although no professor of that institution submitted any paper to **RC&C – Revista de Contabilidade e Controladoria** (Journal Accounting and Comptrollership). The number of papers from USP has remained roughly null, but the proportion of authors that came from this school is representative (TABLE 2). As a whole, this table indicates that there are a range of doctors and pos doctors which are contributing to **RC&C – Revista de Contabilidade e Controladoria**.

WORK COMMUNICATION (9)		
Post PhD	Jorge Expedito de Gusmão Lopes	1
	Fabio Frezatti	1
		2
PhD	Ariovaldo dos Santos	1
	Fernando Dal-Ri Murcia	1
	Jorge Vieira	1
	Luciano Rosa	1
	Márcia M. S. Bortolucci Espejo	2
	Paulo Mello Garcias	1
	Simone Bernardes Voese	1
		8
PhD stdg	Silvana Anita Walter	1
MD	Maria Elisabeth Pereira Kraemer	1
MD stdng	Ana Paula Capuano da Cruz	2
	Fábio Miguel Gonçalves da Costa	1
	Flávia Pozzera Gassner	1
	Julyene Ferreira da Silva Domakoski	1
	Robert Armando Espejo	1
		8
TOTAL		36

FIGURE 6 - WORK COMMUNICATION

The authors per area, (TABLE 3) show us that 50% are accounts, 11 production engineers, Administration and economy with 8% each one, education 5%.

In particular, as will see below, this diversity is reflected in the different provinces which are the settings for the research.

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ITENS WITH BLIND REVIEW PAPERS (9)		
Post PhD	Jorge Expedito de Gusmão Lopes	1
	Olga Maria Panhoca da Silva	1
		2
PhD	Aldemar de Araújo Santos	1
	Antonio Benedito Silva Oliveira	1
	Antonio Henriques de Araujo Jr.	1
	Aureliano Angel Bressan	1
	Edson Ap. de Araújo Q. Oliveira	1
	Ilse Maria Beuren	1
	Isabel Cristina dos Santos	1
	João Eustáquio de Lima	1
	José Francisco Ribeiro Filho	1
	José Glênio Medeiros de Barros	1
	Lucio Rodrigues Capelletto	1
	Marcelo José Braga	1
	Marco Antonio F. Milani Filho	1
	Marcos Gilson Gomes Feitosa	1
	Paulo César Ribeiro Quinteiros	1
	Valéria Gama Fully Bressan	1
	Wesley Vieira da Silva	1
		17
Graduate	Daniela Torres da Rocha	1
	Érico da Silva Costa	1
	Jane Kelly Oliveira Silva	1
	Juliana Cândido Custódio	1
	Pedro Pereira Nunes Filho	1
	Roseli Rezende	1
	Tiago Santer	1
		7
MD	Carlos Bezerra	1
	Celso Galante	1
	Edson Erthal de Medeiros	1
	José Antonio de França	1
	Marcleide Maria Macêdo Pederneiras	1
	Marco Aurélio Vallim Reis da Silva	1
	Maria Sueli Arnoud Fernandes	1
	Wenner Glaucio Lopes Lucena	1
		9
MD stdng	Fábio Miguel G. da Costa	1
TOTAL		36

FIGURE 7 – PAPERS

TABLE 3 – AUTHORS PER AREA AND TITULATION

AUTHOR AREA	PhD	PhD stdng	Graduation	MsC stdng	MsC	After PhD	Not informed	TOTAL
Accounting	14			9	6	1	1	31
Eng. Prod.	7							7
Administration	1	1	2		1			5
Nursering			3					3
Education	1					2		3
Economy Applied	3							3
Economy	1				1			2
Tec. / Information	1							1
Sciences	1							1
Public Health						1		1
Physics	1							1
Not informed			1					1
Marketing			1					1
International Rel.					1			1
Economy Rural	1							1
TOTAL	31	1	7	9	9	4	1	62

The authors per area, (TABLE 3) show us that 50% are accounts, 11 production engineers, Administration and economy with 8% each one, education 5%.

In particular, as will see below, this diversity is reflected in the different provinces which are the settings for the research.

TABLE 4 summarizes the degree titulation informed by authors in the papers published without blind review process.

TABLE 5 summarizes the degree titulation informed by authors in the papers published with blind review process.

TABLE 4 – AUTHORS FOR NON BLIND REVIEW WORKS

	Ner AUTHORS	
	#	%
Post PhD	3	9%
PhD	18	55%
PhD Studind	1	3%
MsC	1	3%
MsC Studing	10	30%
TOTAL	33	100%

TABLE 5 – AUTHORS FOR BLIND REVIEW WORKS (PAPERS)

	Ner AUTHORS	
	#	%
Post PhD	2	5%
PhD	21	53%
MsC	9	23%
MsC Studing	1	3%
Graduate	7	18%
TOTAL	40	100%

In both tables the authors with PhD are majority. But we can see meanwhile that 1,8, authors/article in "no blind review" articles we can see 4,4 authors per article with blind review. In this first year we had that in total 61% were PhDs or more and PhD students, 29% were MsC or MsC Students and 10% were persons graduated.

4. TOPICS STUDIED

TABLE 6 and TABLE 7 summarizes the topics which have been studied in the papers published in the first year of **RC&C – Revista de Contabilidade e Controladoria** (Journal Accounting and Comptrollership). In TABLE 6 we find the

topics no blind review and in TABLE 7 we find the articles that had blind review.

These tables indicate that a not so wide range of topics has been studied, with no particular emphasis on specific areas. ABC and other techniques have been covered. We also have the more traditional areas like budgeting, standard costing & variance analysis and cost accounting systems and techniques. Meanwhile others areas, like target cost, quality management, time-based management, world class manufacturing, Japanese management accounting and green accounting, we couldn't find. We have the more traditional areas like budgeting, standard costing & variance analysis and cost accounting systems and techniques.

5. FINDINGS

Economics remains a primary theoretical basis for much management accounting research (SCAPENS, BROMWICH, 2001). We had a grateful and surprise to receive articles from others areas like health and agricultural.

We are not comfortable to show the research methods that were used, because we had a small sample. We encourage, a particular emphasis on case studies and other types of field work.

In addition, we are looking papers ranging from formal mathematical analysis and behavioral experiments, to analytical discussions, historical analysis, surveys of management accounting practices and research of methods analysis. More than that, we encourage the multidisciplinary freedom thinking.

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TABLE 6 – AUTHORS FOR NON BLIND REVIEW WORKS

SECTION	TOPIC	SUM
BOOK REVIEW	ACCOUNTING THEORY	1
DATE INFORM	DATE INFORM	2
EDITORIAL		4
INTERVIEW	HISTÓRIA DA CONTABILIDADE	2
WORK COMMUNICATION	AMBIENTAL	1
	ACCOUNTING	4
	INTERNATIONAL ACCOUNTING	1
	COST	1
	DISCLOSURE	1
	TEACHING	1
TOTAL NO BLIND REVIEW		18

TABLE 7 – AUTHORS FOR NON BLIND REVIEW WORKS

SECTION	TOPIC	SUM
PAPER	STOCK EXCHANGE	1
	ACCOUNTING	1
	ACCOUNTING HEALTH	1
	TEACHING	1
	IMPAIRMENT	1
	COST	2
	NOT FOR PROFIT ORGANIZATIONS	2
TOTAL BLIND REVIEW		9

6. DIRECTIONS FOR THE FUTURE

At the end we like to remember Scapens and Bromwich,

It is always difficult to predict the way in which research is likely to develop. In any area of research new ideas can emerge which will take the subject in totally new directions. But we can comment on how we

would like to see the existing directions reinforced and developed (2001, p. 250).

We recognize the difficulties that some researchers have in writing in English—but we would like to emphasize that **RC&C – Revista de Contabilidade e Controladoria** (Journal Accounting and Comptrollership) wants to be an international journal that publishes research from all parts of the world. Furthermore as the community of management accounting researchers (who

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are able to write in English) is relatively small there is considerable scope for more researchers to join us.

It is with peace, love and gratitude in our heart that we invite everyone to follow our dream.

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