

Prazo de avaliação dos periódicos brasileiros de ciências contábeis de 2000 a 2022

Review time of Brazilian accounting journals from 2000 to 2022

Ana Clara Ghesti Dias*¹ – acghesti@gmail.com ORCID: <https://orcid.org/0009-0000-9377-669X>

Eduardo Bona Safe de Matos*¹ – eduardobona@unb.br ORCID: <https://orcid.org/0000-0001-9548-7664>

Vitor Hideo Nasu*² – vitor.nasu@uenp.edu.br ORCID: <https://orcid.org/0000-0002-5176-6634>

1 – Universidade de Brasília (UnB)

2 - Universidade Estadual do Norte do Paraná (UENP) – Campus Cornélio Procopio

Resumo

O tempo de avaliação representa uma métrica tangível e relevante acerca da eficiência do processo de revisão de pesquisas científicas (Mrowinski *et al.*, 2016). Nesta pesquisa, objetiva-se, portanto, identificar os prazos de avaliação dos artigos científicos publicados nos periódicos nacionais da área de Ciências Contábeis de 2000 a 2022. A amostra foi composta pelas revistas listadas no sítio da ANPCONT (n=36). Os artigos de cada periódico foram coletados e estruturados em um banco de dados que contemplou todo o período e totalizou 13.812 artigos, sendo 10.769 observações válidas e analisadas, contemplando análises descritivas e não-paramétricas. Consoante aos prazos considerados como boas práticas, a maior parte dos artigos levou de 61 a 90 dias (n=941) para ser avaliada e outra parcela relevante da amostra demorou de 91 a 120 dias (n=938). Houve variação no prazo de avaliação ao longo dos anos e diferença significativa dos prazos medianos em virtude do Qualis da revista. Apesar disso, nos anos recentes parece haver um movimento de diminuição do prazo médio de avaliação, mesmo com o aumento de artigos publicados. Observam-se contribuições aos autores e ao processo de desenvolvimento científico da área. Autores podem otimizar suas decisões sobre a seleção de periódico; editores podem adotar práticas mais eficientes para o desenvolvimento científico; a área pode se beneficiar de pesquisas com um processo científico mais completo, neutro e célere.

Palavras-chave: Prazo de avaliação. Periódico acadêmico. Contabilidade. Avaliação por pares. Fluxo editorial.

Abstract

The review time represents a tangible and relevant metric regarding the efficiency of the scientific research review process (Mrowinski *et al.*, 2016). In this research, the objective, therefore, is to identify the timeframes for reviewing scientific articles published in Brazilian journals in the Accounting area from 2000 to 2022. The sample was made up of the journals listed on the ANPCONT website (n=36). The articles from each journal were collected and structured in a database that covered the entire period and totaled 13,812 articles, 10,769 of which were valid and analyzed observations, including descriptive and non-parametric analyses. According to the review timeframes considered as good practices, most articles took 61 to 90 days (n=941) to be evaluated and another relevant portion of the sample took 91 to 120 days (n=938). There was variation in the evaluation period over the years and a significant difference in the median deadlines due to the journal's Qualis. Despite this, in recent years there seems to be a movement towards a reduction in the average evaluation period, even with the increase in published articles. Contributions to the authors and the process of scientific development in the area are observed. Authors can optimize their journal selection decisions; editors can adopt more efficient practices for scientific development; the area can benefit from research with a more complete, neutral and faster scientific process.

Keywords: Review timeframe, Academic journal, Accounting, Peer review, Editorial workflow.

Submissão: 30/09/2024 | **Aceite:** 05/08/2025

Editor responsável aprovação: Dra. Luciana Klein

Editor responsável edição: Dra. Luciana Klein

DOI: <http://doi.org/10.5380/rcc.17.97131>

1 Introduction

The process of reviewing academic articles for publication in scientific journals must be managed with diligence and commitment by the editorial team, particularly because it is regarded as one of the most sensitive stages in the production of knowledge (Huisman & Smits, 2017). Among the primary weaknesses of the evaluation process is the lengthy time required for manuscript review (Azar, 2005; Huisman & Smits, 2017; Maggio *et al.*, 2020; Shopovski *et al.*, 2021; Waltman *et al.*, 2023; Ware & Mabe, 2015).

Although reviewers spend something close to five hours per evaluation (Ware & Mabe, 2015), the average timeframe for editors to communicate their decision to authors varies widely, ranging from three months (Ware & Mabe, 2015) to several years (Ellinger *et al.*, 2023). The same authors who report having their manuscripts reviewed over the course of years also state that, when acting as reviewers, they take only a few months (Ellinger *et al.*, 2023). This discrepancy in timelines can be interpreted as a period of research idleness (Azar, 2005; Huisman & Smits, 2017).

Multiple factors can influence review timelines, including the number of reviewers, the field of knowledge, the subject matter, and socioeconomic conditions (Huisman & Smits, 2017; Moizer, 2009; Mrowinski *et al.*, 2016; Zhang *et al.*, 2022, Zhang *et al.*, 2023). Moreover, selecting reviewers requires careful consideration (Cengher & LeBlanc, 2024a, 2024b; Moizer, 2009), taking into account, for instance, their review track record, expertise on the topic of the submitted manuscript, and ability to provide constructive and respectful feedback.

Review time is one of the most direct and tangible metrics of the efficiency of the peer review process (Mrowinski *et al.*, 2016). Delays in this process carry significant implications, particularly because scientific publication is a key criterion for academic career advancement (Bilalli *et al.*, 2021; Maggio *et al.*, 2020). Ramassa *et al.* (2024) underscore this point by presenting evidence that the opportunity to publish works within a shorter timeframe is among the main factors influencing topic selection by accounting researchers.

Selecting a research topic primarily based on the opportunity for quicker publication entails risks when considering the goal of producing new and meaningful knowledge. On one hand, it may lead to an increase in the number of publications; on the other hand, the relevance of the research may be compromised in favor of faster dissemination (Humphrey & Gendron, 2015), ultimately contributing to a gap between academic research and accounting practice (Ramassa *et al.*, 2024).

It is challenging to establish an ideal timeframe for the review process as it may vary depending on the field of knowledge (Huisman & Smits, 2017; Zhang *et al.*, 2022), as well as socioeconomic factors, research topics, and the number of available reviewers (Moizer, 2009; Mrowinski *et al.*, 2016; Zhang *et al.*, 2023). However, Ware and Mabe (2015) observe that authors who received an initial decision within 30 days considered this timeframe satisfactory, with satisfaction levels declining when the process exceeded 90 days. Moreover, fewer than 10% of authors reported being satisfied when the review period extended beyond six months (Ware & Mabe, 2015).

Shortening review times appears to be desirable for major academic publishers (Shopovski *et al.*, 2021). Springer Nature has committed to speed up peer review and editorial processes, although the period from submission to publication may still range from three to six months. Elsevier has made ongoing efforts to reduce review times, while PLOS One, in 2019/2020, reported an average of 45 days from submission to first decision (Shopovski *et al.*, 2021).

In Brazil, the system for evaluating scientific journals – managed by the Coordenação de Aperfeiçoamento de Pessoal de Nível Superior (Capes) – classifies such journals into tiers based on a set of criteria. As a result, this evaluative model influences how the process of publishing scientific articles is conducted. Intuitively, one might assume that the higher the tier, the shorter the review time, since shorter timeframes tend to suggest greater efficiency (Mrowinski *et al.*, 2016). However, it is vital to note that higher-ranked journals are also those receiving a greater volume of submissions and, consequently, require more resources. For this reason, a high journal ranking is not necessarily associated with shorter review periods.

In the field of Accounting Sciences in Brazil, although research on the subject has been identified (Coelho, Hammes Junior, Santos, & Flach, 2018; Coelho, Hammes Junior, Santos, Petri, *et al.*, 2018b; Dias *et al.*, 2011; Espejo *et al.*, 2013; Montenegro *et al.*, 2024), its volume remains below the topic's relevance. Investigating review times is pertinent for monitoring their variation over time and assessing the measures journals adopt to optimize them. The present study differs from prior literature by examining a larger number of (i) journals, (ii) articles, (iii) time periods (years), and (iv) journal quality categories (Qualis). These distinctions help address the gap in knowledge regarding review times in Brazilian journals by providing a more comprehensive perspective, thereby enhancing previous literature across these four criteria. Accordingly, *the purpose of this study is to identify the review times of scientific articles published in Brazilian Accounting Sciences journals between 2000 and 2022.*

This study offers three types of contributions – theoretical, practical, and social. From a theoretical standpoint, it expands the scope of prior literature by considering a greater number of journals, articles, years, and Qualis tiers, thereby advancing scholarly understanding in each of these four dimensions. Furthermore, the discussions on the use of artificial intelligence (AI) provide updated insights into how editorial workflows – and, more specifically, the peer review process – are being influenced by emerging technologies. In addition, this research contributes to theoretical reflections on future perspectives regarding the Qualis system and article classification for the 2025–2028 cycle, drawing on the questions raised in subsection 2.2. While the new framework for assessing scientific output marks progress in certain areas, it is not exempt from criticism and uncertainty; nevertheless, it brings contemporary relevance to the debates, which may be shaped by journal review times.

As for practical contributions, this study provides evidence to inform decision-making for three key stakeholder groups: (i) researchers and authors, (ii) editors and editorial teams, and (iii) regulators and policymakers in education and research. For researchers and authors, the findings of this study enable more informed decisions when selecting journals in which to publish their work. This is particularly important for early-career scholars (Maggio *et al.*, 2020), who typically do not receive permanent funding (Bilalli *et al.*, 2021). More experienced researchers may also benefit from this study, as they require information on publication timelines to, for instance, meet the publication requirements of graduate programs and productivity scholarship criteria. Furthermore, Burton *et al.* (2024) examined the perceptions of accounting academics regarding article review and publication processes and concluded that, since 2015, such processes have not improved and may even have worsened. Regarding review times specifically, they observed greater disagreement with the notion that these have shortened over the past five years (Burton *et al.*, 2024), reinforcing the need for ongoing monitoring of review durations.

For editors-in-chief, associate editors, and editorial teams, the findings of this study is important as a call to action for the adoption of new editorial practices – or the refinement of existing ones – with the aim of optimizing review times. The results, in conjunction with the discussion of prior literature and the Theoretical Framework, point to potential pathways for enhancing the efficiency of editorial workflows, such as implementing an ahead of print publication model, selecting reviewers more effectively, establishing governance structures for academic journals (e.g., editorial boards and committees), appointing associate editors to distribute responsibilities, and adopting other feasible practices.

For regulators and education policymakers, it is proposed that review times must be incorporated as one of the criteria for evaluating journals. Editors would feed a centralized database with submission dates, enabling Capes to calculate average or median review times to assess the quality and efficiency of journals. This measure would foster greater transparency in editorial workflows and penalize those journals that fail to comply with reasonable timelines. Evidence from both national and international studies indicates that review times can extend to several years (Clemente *et al.*, 2018; Ellinger *et al.*, 2023). Such delays are problematic not only in terms of timeliness but may also reflect a lack of respect toward the authors. By including review time as an evaluation criterion, editors would, in principle, be more attentive to the timeliness of their review processes.

Finally, as a social contribution, this study serves as a mechanism of social oversight over journals with respect to review times. Although the editorial workflow depends on multiple factors and actors – primarily editors, authors, and reviewers – excessive delays in article reviews should be subject to scrutiny. By encouraging greater speed in the peer review process, without compromising quality, this research contributes to building an accounting community that disseminates its work in a timelier, more respectful, and more useful manner to the various stakeholders who rely on it. Consequently, authors, reviewers, and editors must fulfill their respective roles so that the editorial process proceeds satisfactorily for all parties, with the ultimate beneficiaries being the reader and the society, who can extract information and make decisions supported by timely published accounting research.

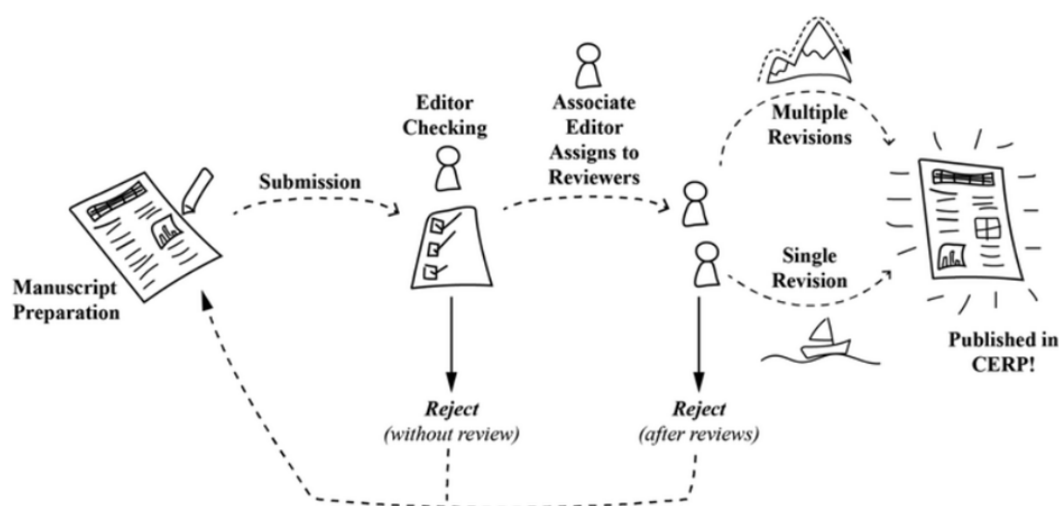
2 Theoretical Framework

2.1. Editorial Workflow and Review Process

Even though variations exist, a typical editorial workflow comprises the stages illustrated in Figure 1 (Lewis *et al.*, 2022). Once prepared, the manuscript is submitted to the target journal. The submission is first received by the editor, who conducts an initial check of formalities and minimum requirements, such as those related to the work's structure, scope, and content (Lewis *et al.*, 2022). This stage is commonly referred to as desk review. If the manuscript does not meet preliminary editorial expectations, the editor may decide to reject it (desk rejection) without sending it for review by a subject-matter expert. When this process takes only a few days, authors can resubmit their work to another journal without significant loss of time. However, editors may take weeks or even months to issue a desk rejection, signaling a less efficient organization of the editorial workflow (Huisman & Smits, 2017).

Figure 1

A manuscript's journey through the CERP review process



Note: Lewis *et al.* (2022).

If approved during the desk review stage, the manuscript is forwarded to the associate editor – when applicable – who, in turn, assigns it to expert reviewers. The selection of reviewers should be carried out in a manner that ensures appropriate feedback can be provided to both authors and editors within reasonable timeframes. This task is becoming increasingly challenging, as reviewers often decline invitations due, for example, to the lack of recognition for review work and to burnout (Candal-Pedreira *et al.*, 2023).

Nevertheless, previous literature offers criteria for reviewer selection. Cengher and LeBlanc (2024a) argue that high expertise, a strong track record of quality reviews, and the ability to write constructive and respectful feedback are critical characteristics for selecting reviewers. Key recommendations for reviewers include: honoring the responsibility to review; understanding their audience; being constructive and polite; carefully assessing the merits of manuscripts; and doing so in a timely manner (Cengher & LeBlanc, 2024b; Moizer, 2009).

Based on the review reports, the editor and/or associate editor decides regarding the manuscript. If rejected, the editorial process is concluded, and the authors are notified. If the process continues, one or more rounds of revision may be required until the final version of the manuscript is approved, culminating in its publication.

Segarra-Saavedra *et al.* (2023) note that most authors experience the difficulty and complexity associated with the time and effort required during revision rounds. Moreover, it is important to emphasize that if authors fail to make the requested adjustments or to provide satisfactory responses during these rounds, the manuscript may be rejected (Lewis *et al.*, 2022).

Despite its limitations, peer review remains the most effective “gatekeeper” of rigorously produced science (Mrowinski *et al.*, 2016; Shopovski *et al.*, 2021). It is defined as the process of submitting an author’s work to the judgment of other experts in the field (Cengher & LeBlanc, 2024b) and is designed to assess the validity, quality, significance, and originality of the work under review (Zhang *et al.*, 2023), ultimately fostering intellectual debate among authors, reviewers, and editors (Segarra-Saavedra *et al.*, 2023). As discussed, the review stage constitutes a substantial part of the editorial workflow, and its duration has become a matter of interest for multiple academic stakeholders. For instance, Mrowinski *et al.* (2016) report that several journals have highlighted their review times as a strategy to foster submissions.

Several variables influence review times, including the number of reviewers, the field of knowledge, the appeal of the topic, and socioeconomic factors (Huisman & Smits, 2017; Moizer, 2009; Mrowinski *et al.*, 2016; Zhang *et al.*, 2022, Zhang *et al.*, 2023). Given that reviewers are typically overburdened with academic duties, generally doesn’t receive financial compensation, and conduct their evaluations anonymously, there are few incentives for them to prioritize the task of reviewing manuscripts (Huisman & Smits, 2017; Moizer, 2009).

Likewise, Mrowinski *et al.* (2016) note that securing high-quality and timely reviews has become increasingly challenging as the number of submissions grows and the pool of available reviewers remains limited, compounded by the tendency of reviewers to decline invitations due to lack of recognition and reviewer fatigue (Candal-Pedreira *et al.*, 2023). In contrast, Zupanc (2024), using editorial data from the Journal of Comparative Physiology, found no evidence that more reviewer invitations were required, that review times had increased, that the ratio of reviewers who completed evaluations to those who accepted the invitation had decreased, or that reviewer recommendation patterns had changed. However, the study did observe that the number of reviewers submitting their evaluations past the deadline had nearly doubled.

The research topic may also influence review time. Zhang *et al.* (2023), for example, found a negative relationship between review duration and the Altmetric Attention Score (AAS), which measures the attractiveness of manuscripts. Thus, more appealing topics tend to have shorter review times.

Another example is the heightened demand for information during atypical situations. For works related to COVID-19, Kun (2020) reports that the median review time for academic articles, case studies, and other types of publications were three, four, and two days, respectively, with some even being accepted on the same day they were received by the journal. Additionally, Schonhaut *et al.* (2022) compared the review times of COVID-19 research with those of a similar topic (i.e., influenza) and found that the approval speed for COVID-19 articles was 11.5 times faster than for influenza articles. Schonhaut *et al.* (2022) further caution that the high proportion of articles approved within a day or a week, along with the number of retractions and withdrawals of COVID-19 papers, serves as a warning sign of a possible lack of quality control in the scientific publication process.

In the field of Accounting, the acceleration observed in other areas had the opposite effect, with average review times increasing (Montenegro *et al.*, 2024). In this case, the analysis focused on the review process in general during the pandemic period, rather than on research specifically related to COVID-19. This outcome can be explained through contingency theory and, to a large extent, by the fact that the field does not typically produce health-related research directly connected to the pandemic.

In this regard, it is evident that the most appropriate review time is neither the shortest nor the longest. Review periods that are excessively short may signal a lack of care and rigor, as cautioned by Schonhaut *et al.* (2022). Likewise, overly long timeframes – which can extend to several years (Ellinger *et al.*, 2023) – tend to diminish the relevance and timeliness of research. A useful “benchmark” for journals is the perspective of authors, who have reported satisfaction when receiving a first decision within 30 days (Ware & Mabe, 2015). In the field of Accounting, however, authors still appear dissatisfied with the editorial process, particularly with review timelines (Burton *et al.*, 2024). In Brazil, accounting research of this nature remains scarce and is therefore encouraged.

Several innovative approaches to making the review process more efficient are already being discussed, tested, and implemented, including the use of AI and machine learning (Fiorillo & Mehta, 2024; Garcia, 2024; Kousha & Thelwall, 2024). While Kousha and Thelwall (2024) suggest that AI, in its current state, does not yet appear capable of conducting full reviews of academic articles and that further testing is needed, Fiorillo and Mehta (2024) present AI-generated review reports that highlight aspects which would typically go unnoticed by the human eye.

As AI becomes integrated into various domains, its adoption by academic journals appears to be only a matter of time. However, it is essential to recognize the importance of establishing clear guidelines for its use, while advocating for its implementation as a means to enhance productivity, alongside the preservation of the conventional system to maintain the rigor and integrity of scholarly research (Garcia, 2024).

2.2. Journal Classification System and Results in the Accounting Field

Journal quality is also a key factor in shaping expectations regarding review timelines. Since review time serves as an indicator of the efficiency of the editorial process (Mrowinski *et al.*, 2016), it is often presumed that higher-prestige journals operate more efficiently in their review process. However, Segarra-Saavedra *et al.* (2023) found no relationship between review speed and journal quality, suggesting instead that better-indexed journals tend to receive a larger volume of manuscript submissions, driven by the academic incentive to achieve higher scores in accreditation and evaluation systems.

Furthermore, Azar (2005) notes that reducing the time taken to reach a first decision after peer review could be detrimental, as it might increase the number of low-quality submissions to high-impact journals, thereby raising the workload for reviewers and editors without producing a substantial improvement in the quality of submitted research.

In Brazil, the current journal classification system is defined and administered by Capes. Until 2024, it comprised nine categories (known as Qualis): A1, A2, A3, A4, B1, B2, B3, B4, and C. Qualis A1 represents the highest level of prestige, while C is the lowest. The most recent classification event covered the 2017–2020 quadrennium. It is worth noting that the B5 category was disregarded in this most recent classification cycle; consequently, no journals were assigned to B5 in 2017–2020. Conversely, two new categories (A3 and A4) were created.

The Qualis system is used for various purposes, including scoring candidates in selection processes and public service examinations; evaluating the scientific output of faculty and graduate students for determining the ratings of their *stricto sensu* graduate programs (PPGs); assessing scientific and curricular production for securing funding through calls issued by research agencies; and awarding prizes and bonuses to researchers.

In addition, Qualis is correlated with international journal quality metrics, such as Scopus and JCR (Capes, 2019, 2021).

Although the Qualis Evaluation Report (Capes, 2019, 2021) does not list review time or the disclosure of editorial process dates as criteria for classifying journals, academic organizations – such as the National Association of Graduate Programs in Administration (ANPAD) – publish best practice guidelines recommending the disclosure of such information in articles (ANPAD, 2017). This transparency aims to strengthen the principles of openness and timeliness in academic publishing. For instance, ANPAD's guidelines recommend that the desk review stage must be completed within 30 days of submission and that the first-round review decision should be communicated to authors within 120 days. Similarly, it advises that journals adopt an advanced publication policy – also referred to as ahead of print – to promote faster access to the knowledge contained in accepted articles.

From a forward-looking perspective in Brazil, information is available both on the 2021–2024 quadrennial evaluation of graduate programs (PPGs) (Capes, 2025a, 2025b) and on the evaluation of journals (Capes, 2024). The Qualis Capes system, in the format of journal tiers, will remain in effect until 2024. For the 2025–2028 cycle, however, a new framework –approved by the Technical-Scientific Council for Higher Education (CTE-ES) (Capes, 2024) – will come into force. Under this new framework, classification will focus on the articles published rather than on the journals as publication outlets. Consequently, starting in 2025, journals will no longer be assigned a Qualis tier.

Three procedures have been defined, to date, for the classification of scientific publications, with each of Capes's 50 evaluation areas allowed to select one procedure – or a combination of them – to assess publications (Capes, 2024): (a) the first procedure involves classification based on bibliometric indicators of the publication outlets. In other words, it is grounded in the journal's performance, as has traditionally been the case, but the classification will now be applied to the article itself; (b) the second procedure concerns extracting indicators directly from the article, whether quantitative (e.g., citation count, number of downloads, number of views/visits) or qualitative (e.g., whether it is open or closed access, whether it meets indexing criteria); and (c) the third procedure consists of a qualitative analysis of the articles based on factors and methodologies determined by the specific evaluation area. Thematic relevance, conceptual advancement, and the scientific contribution of the article may all serve as criteria in this qualitative assessment.

This shift in the evaluation of scientific output stems from criticisms of the Qualis system (Salomão & Santos, 2025), in which the focus was placed on the reputation of the journal. One of the justifications for the new framework is the need to place greater value on the intrinsic qualities of each article in its own right (Salomão & Santos, 2025). Recognizing the merits of the article itself appears to be a fairer and more individualized form of assessment. Nevertheless, the new system is not without its critics.

From this context, several questions arise: Who will be responsible for evaluating and assigning classifications to the articles? Will there be more than one evaluator? What will happen in cases of disagreement between evaluators, particularly regarding subjective (or qualitative) criteria? Will the evaluator be required to assess all articles produced to date or only those published from 2025 onward? What will be the specific parameters for the fields of Public and Business Administration, Accounting Sciences, and Tourism? Will article evaluations be comparable across cases? How will the new article evaluations be scored for purposes such as public service examinations, graduate program admissions, and the awarding of productivity scholarships? What will be the scoring scale under the new framework? Will it be quantitative (e.g., a score from 0 to 10) or qualitative (e.g., ratings A, B, C, and D)? Or both? In light of these questions, authors, reviewers, and editors must prepare for the forthcoming changes.

Since the criteria for evaluating articles will change as of 2025, review time may potentially be considered a quality indicator. As discussed, more appealing topics generally tend to have shorter review times. The findings of Zhang *et al.* (2023) support this assertion by identifying a negative relationship between review duration and the Altmetric Attention Score (AAS), which measures manuscript attractiveness. Articles addressing topics such as ESG, sustainability, and the use of AI in Accounting may be approved more quickly than others. A shorter review period could suggest that the topic is particularly appealing and that the information it contains needs to

be disseminated more rapidly. Conversely, longer review times may indicate less appealing subjects. Time intervals (as a qualitative metric) could also be adopted for the purpose of article classification.

In the Accounting literature, related studies have examined review time as an object of investigation. Adler and Liyanarachchi (2011) administered questionnaires to authors who had published articles in at least one of the 38 accounting journals analyzed during 2004-2005. The results indicated that most journals took more than three months to complete the initial review of submissions, whereas the review time for resubmissions was generally under three months. Both the initial review period and the resubmission review period were deemed acceptable by the authors, with most journals taking between three months and one year to publish the articles.

In another study, Espejo *et al.* (2013) examined articles from journals associated with Accounting Graduate Programs (PPGs) in 2009 and 2010, in addition to conducting a content analysis of the authors' Lattes curricula and administering questionnaires to faculty members of these programs. Regarding review time, the study found that the deadlines requested by reviewers were, on some occasions, longer than those set by editors. This finding suggests that delays in delivering reviews may occur and that reviewers may experience workload overload.

With the aim of analyzing the factors that influence review time, Coelho, Hammes, Santos, and Flach (2018) examined 1,454 articles from 17 accounting journals classified between B2 and A2 in the 2013-2016 Qualis cycle. The findings indicated an average period of 254 days from submission to acceptance, with a maximum of 1,220 days, and two articles being published on the same day they were submitted. Furthermore, the study found that review times in Brazilian journals were longer than those of the Journal of Accounting and Economics, which, according to the authors, should be taken as a benchmark.

Coelho, Hammes, Santos, Petri *et al.* (2018), using the same dataset as Coelho, Hammes, Santos, and Flach (2018), examined the review times of journals in the Accounting field. Based on a histogram, they observed, for example, that 147 articles were accepted within 60 days of submission, 245 (the peak) were accepted from 61 to 120 days, and 239 were accepted from 121 to 180 days. Contabilidade Vista & Revista and BASE had the longest average review times, at 511 and 463 days, respectively. Conversely, the Revista Catarinense da Ciência Contábil and the Revista de Gestão, Finanças e Contabilidade recorded the shortest average review times, at 153 and 160 days, respectively. The study also found that the higher the Qualis ranking, the longer the average review time (A2 = 304.29 days, B1 = 300.8 days, and B2 = 165.11 days).

More recently, Montenegro *et al.* (2024) analyzed studies published in the field between 2019 and 2022, totaling 2,290 articles, and found that review times increased during the pandemic period. In addition to timelines already perceived as lengthy, review periods grew by 47%. Such an increase may jeopardize the originality and relevance of research in the field.

3 Methodological Procedures

To achieve the proposed objective, the website of the Associação Nacional dos Programas de Pós-graduação em Ciências Contábeis (ANPCONT) was accessed to obtain the list of accounting journals, which included 36 titles. The time frame defined for this investigation covered the period from 2000 to 2022, totaling 23 years, while the database construction and data collection were carried out between April 2023 and February 2024. Table 1 presents the list of journals and the composition of the sample.

Table 1

Composition of the journal and article sample

Journal Name	Acronym	Total of articles	With error	No date	Final sample	%
Advances in Scientific and Applied Accounting	ASAA	280	1	15	264	94,3%
BASE (UNISINOS)	BASE	429	1	-	428	99,8%
Brazilian Business Review	BBR	525	-	19	506	96,4%
CAP Accounting and Management	CAP	177	2	83	92	52,0%
Contabilidade em Texto	ConTexto	329	1	171	157	47,7%
Contabilidade Vista & Revista	CVR	499	3	119	377	75,6%
Contabilidade, Gestão e Governança	CGG	424	1	82	341	80,4%
Contextus – Revista de Economia e Gestão	Contextus	356	1	75	280	78,7%
Custos e @gronegocio Online	CAO	1.012	7	30	975	96,3%
Pensar Contábil	PC	455	1	103	351	77,1%
Práticas em Contabilidade e Gestão	PCG	152	-	21	131	86,2%
Revista Ambiente Contábil	RAC	403	2	35	366	90,8%
Revista Brasileira de Contabilidade	RBC	801	1	705	95	11,9%
Revista Brasileira de Gestão de Negócios	RBGN	535	-	34	501	93,6%
Revista Catarinense da Ciência Contábil	RCCC	394	2	64	328	83,2%
Revista Contabilidade & Finanças (USP)	RCF	555	9	32	514	92,6%
Revista Contemporânea de Contabilidade	RCC	447	1	4	442	98,9%
Revista da Associação Brasileira de Custos	ABCustos	287	-	13	274	95,5%
Revista de Administração e Contabilidade da FAT	RAC-FAT	203	1	198	4	2,0%
Revista de Administração, Contabilidade e Economia	RACE	430	1	22	407	94,7%
Revista de Administração, Contabilidade e Economia da FUNDACE	RACEF	240	-	76	164	68,3%
Revista de Administração, Contabilidade e Sustentabilidade	REUNIR	273	9	35	229	83,9%
Revista de Contabilidade da UFBA	RCU	311	49	73	189	60,8%
Revista de Contabilidade do Mestrado em Ciências Contábeis	RCMCC	389	5	109	275	70,7%
Revista de Contabilidade e Controladoria	RC&C	319	-	23	296	92,8%
Revista de Contabilidade e Organizações	RCO	313	2	1	310	99,0%
Revista de Educação e Pesquisa em Contabilidade	REPEC	380	1	84	295	77,6%
Revista de Gestão e Contabilidade da UFPI	GeCont	135	3	4	128	94,8%
Revista de Gestão, Finanças e Contabilidade	RGFC	280		77	203	72,5%
Revista de Informação Contábil	RIC	302	6	149	147	48,7%
Revista do Instituto de Ciências Econômicas, Administrativas e Contábeis	Sinergia	184	-	64	120	65,2%
Revista Enfoque: Reflexão Contábil	Enfoque	400	2	91	307	76,8%
Revista Evidenciação Contábil	REC	214	1	2	211	98,6%
Revista Mineira de Contabilidade	RMC	458	-	295	163	35,6%
Revista Universo Contábil	RUC	538	2	-	536	99,6%
Sociedade, Contabilidade e Gestão	SCG	383	5	15	363	94,8%
Total	-	13.812	120	2.923	10.769	78,0%

Preliminary analysis revealed that the number of published articles varies considerably across journals, with Revista Custos e @gronegocio Online leading with a total of 1,012 articles and Revista de Gestão e Contabilidade da UFPI publishing 135 articles. Such disparity suggests differences in editorial capacity or strategy among the journals, although it may also be influenced by factors such as the journal's age and its Qualis classification.

The data collection process involved manually retrieving each issue and individual article, recording both general article information and details related to the editorial workflow, such as submission and acceptance

dates. The data were organized in an MS Excel spreadsheet. Upon completion of the database, a total of 13,813 articles (100.00%) were tabulated. Additionally, articles with errors or missing dates were excluded, totaling 120 (0.87%) and 2,923 (21.16%) cases, respectively. Articles with errors included inconsistent records or incorrect date entries, such as non-existent dates or typographical mistakes (e.g., 22/052/2015). There were also instances in which the submission date was later than the acceptance date. Furthermore, in cases where dates were provided only in month/year format, the first day of the respective month was assigned as a standardized date for the purposes of analysis and comparison.

Although ANPAD's Best Practices Manual recommends that journals disclose the editorial processing history for each article—including dates of receipt, revision, acceptance, and online availability (ANPAD, 2017)—it was observed that 21.16% of the published articles lacked this information.

The final sample, therefore, comprises 10,769 articles published across 36 different journals. Although the sample represents 78% of the total, it is understood that 100% of the valid articles were analyzed, given that the missing data were essential for the results analysis. This figure is materially higher than in related studies (Coelho, Hammes Junior, Santos, & Flach, 2018; Coelho, Hammes Junior, Santos, Petri, *et al.*, 2018a; Dias *et al.*, 2011; Espejo *et al.*, 2013). Finally, the percentage column reflects the quality of data across journals, ranging from as little as 2% of published articles providing the necessary information to nearly complete coverage.

In addition to this information, the Qualis tiers were incorporated into the database and obtained from the Sucupira Platform, covering the available periods of 2010-2012, 2013-2016, 2017-2020, and 2021-2022, as shown in Table 2.

Table 2
List of Qualis ratings for the Journals considered in the study

Qualis rating	Number of Journals					Number of articles					
	2000-2009	2010-2012	2013-2016	2017-2020	2021-2022	2000-2009	2010-2012	2013-2016	2017-2020	2021-2022	Total
A1	-	-	-	-	-	-	-	-	-	-	-
A2	-	2	8	4	-	-	114	826	530	-	1.470
A3	-	-	-	15	-	-	-	-	1718	-	1.718
A4	-	-	-	6	-	-	-	-	541	-	541
B1	-	7	6	5	-	-	534	732	379	-	1.645
B2	-	8	6	3	-	-	348	492	169	-	1.009
B3	-	8	6	2	-	-	290	508	102	-	900
B4	-	4	6	1	-	-	113	368	28	-	509
B5	-	3	3	-	-	-	-	89	-	-	89
C	-	1	1	-	-	-	15	-	-	-	15
N/A	30	3	-	-	36	1.273	-	-	-	1.600	2.873
Total	30	33	36	36	36	1.273	1.414	3.015	3.467	1.600	10.769

Note. The A3 and A4 tiers were introduced in the 2017–2020 quadrennium. The Qualis classification for 2021 onward is not yet available as of August 2024.

Table 2 presents the Qualis ratings of the journals from 2000 to 2022, along with the distribution of the 10,769 valid articles and the number of journals according to their Qualis classification, which ranges from A1 – the highest level – to C – the lowest – and includes the N/A category for “not applicable,” covering journals created after the referenced time intervals or in years for which the Qualis classification is unavailable. It is important to note that only the classifications available on Capes's official website were used, thus covering the periods from 2010 to 2020. It is also worth emphasizing that the last classification event – the 2017-2020 period – introduced changes to the categories, with the addition of the A3 and A4 tiers and the removal of the B5 tier.

An increase in the total number of articles published is observed across the intervals, peaking in 2017-2020, indicating growing interest and scientific production in the Accounting domain. Similarly, there is a

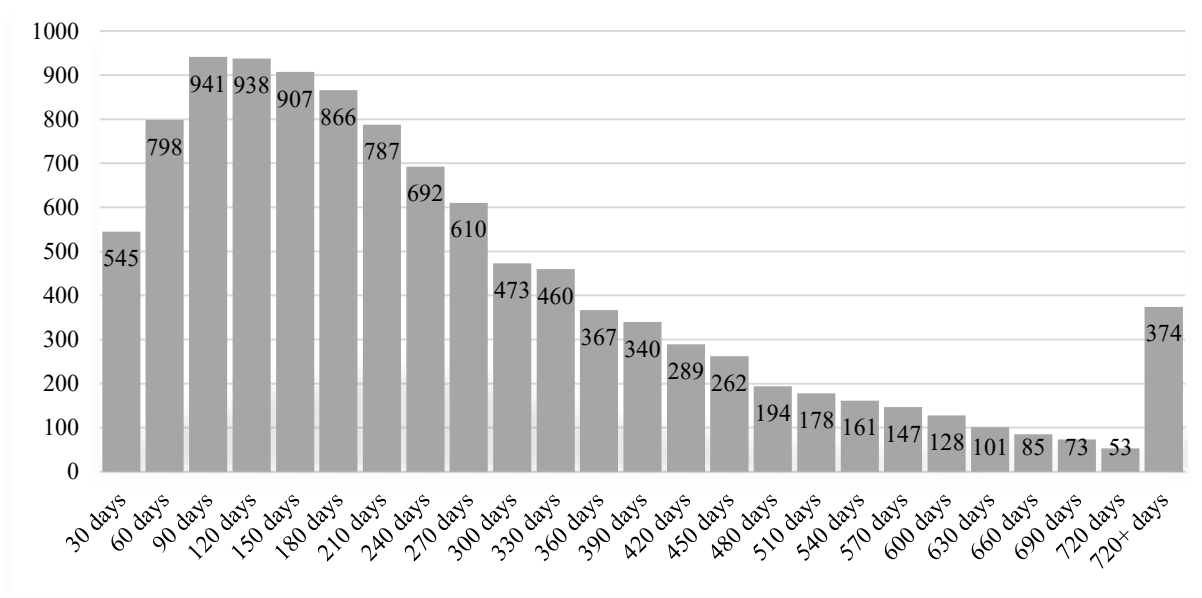
predominance of articles in the A3 and B1 categories. Of the total articles published, 2,873 were classified as “not applicable,” representing the largest numerical group when compared to those that received a Capes classification. Category C, considered the least prestigious, contains the smallest number of articles.

Finally, calculations were performed to determine the duration of the review processes for articles with complete data ($n = 10,769$). In this regard, the review time variable was obtained by calculating, in days, the difference between the acceptance date and the submission date. Based on this measure, descriptive analyses and non-parametric tests were conducted and discussed in light of editorial best practices and the existing literature. The analyses were carried out using MS Excel and Stata v.14.

4 Results and Analyses

Figure 2 presents a histogram showing the number of articles by review time. Except for the last column – which represents all articles with review times exceeding 720 days (two business years) – the remaining data are grouped in 30-day intervals. It is observed that 545 articles were reviewed within 0 to 30 days, 798 within 31 to 60 days, 941 within 61 to 90 days, 938 within 91 to 120 days, 907 within 121 to 150 days, 866 within 151 to 180 days, 787 within 181 to 210 days, 692 within 211 to 240 days, 610 within 241 to 270 days, 473 within 271 to 300 days, 460 within 301 to 330 days, 367 within 331 to 360 days, 340 within 361 to 390 days, 289 within 391 to 420 days, 262 within 421 to 450 days, 194 within 451 to 480 days, 178 within 481 to 510 days, 161 within 511 to 540 days, 147 within 541 to 570 days, 128 within 571 to 600 days, 101 within 601 to 630 days, 85 within 631 to 660 days, 73 within 661 to 690 days, 53 within 691 to 720 days, and 374 within 721 to 720+ days.

Figure 2
Number of articles by review timeframe



According to ANPAD's guidelines (ANPAD, 2017), the response from the first round of review should be provided within 120 days. Considering all articles reviewed within 0 to 120 days ($n = 3,222$), this group represents 29.9% of the total. The peak occurs in the 61-90 days range ($n = 941$), followed by the 91-120 days range ($n = 938$). This finding is consistent with Coelho, Hammes, Santos, Petri *et al.* (2018), who also observed a peak in the 61-120 days period. Similarly, Ware and Mabe (2015) reported an average review time of three months.

On the other hand, 374 articles were reviewed over a period exceeding 720 days (two years). This finding can be viewed negatively, as it indicates a slow review process and suggests that the timeliness of the article's results may have been diminished. Ellinger *et al.* (2023) report that some of their submissions took about two years to be reviewed. Particularly in a dynamic era – where information is generated, transmitted, and accessed rapidly – a two-year delay in approving an article may cause the research topic to lose relevance. More than that, an excessively long review period may be considered disrespectful to the authors who submitted the work, as noted by one of the participants in Clemente *et al.* (2018). Therefore, journals should commit to

maintaining reasonable review timelines. Considering articles with review periods of 361 days or more ($n = 2,385$), this group accounts for 22.1% of the total – that is, nearly one-quarter of the articles published in accounting journals experience lengthy review times.

Segarra-Saavedra *et al.* (2023) note that a lengthy publication process is a widespread problem with consequences for both scientific knowledge and the advancement of academic careers. Moreover, delays in publishing scientific articles disadvantage the readership, as the information is no longer timely and may already be outdated.

Maggio *et al.* (2020), for instance, argue that delays in publishing health-related research can negatively impact patients who would benefit from its findings. Similarly, in Accounting Sciences, accountants, managers, tax professionals, financial analysts, and companies at large may miss opportunities due to prolonged publication processes. Therefore, journals must assess whether adopting advanced publication policies (ahead of print, early view, or publication first) is necessary and relevant for their readership. Another alternative is continuous publication, whereby the editor does not need to wait for an entire set of articles to be approved before releasing an issue.

Complementarily, it is observed that some journals report the average or median time from article submission to the first decision (desk review). For example, the Review of Accounting Studies (<https://link.springer.com/journal/11142>), published by Springer, has a median time of eight days from submission to the first decision (accessed on May 11, 2025). Such editorial metrics could be adopted by Brazilian accounting journals and displayed on the homepage of their websites to provide researchers and readers with greater transparency regarding editorial practices, thereby potentially fostering greater efficiency in the academic publishing process.

Another editorial practice that can enhance efficiency and specialization in the editorial workflow is the appointment of associate editors. For example, Revista Contabilidade & Finanças (USP) (<https://www.revistas.usp.br/rcf/about/editorialTeam>) has associate editors assigned to each thematic area, in addition to ad hoc associate editors. Other Brazilian accounting journals could adopt this practice to manage their submissions. The involvement of associate editors increases the specialization of article evaluations and prevents the workload from being concentrated solely on the editor-in-chief (or managing editor). This approach can accelerate the editorial process and improve the quality of article reviews, as associate editors, being familiar with and embedded in the relevant scholarly community, are able to select reviewers with expertise directly aligned with the subject matter of the submitted manuscripts.

Journals may also consider developing a reviewer database that includes each reviewer's topics or areas of expertise. Such a database helps optimize both the time and decision-making involved in selecting reviewers by matching submitted manuscripts with available reviewers in the relevant field. For example, the Revista de Contabilidade da UFBA (<https://periodicos.ufba.br/index.php/rcontabilidade/251?video=fortuna+do+batman-4/>, accessed May 12, 2025) has a dedicated webpage for reviewer registration. To become a reviewer for the Revista de Contabilidade da UFBA, one must be available to review articles, have scientific production in Accounting Sciences or related areas, and be approved by the journal's Editorial Board.

Table 3 presents the review time, in days, by journal. Práticas em Contabilidade e Gestão (PCG) has the shortest average review time (71.8 days), followed by the Revista de Administração e Contabilidade da FAT (RAC-FAT) (82.3 days) and the Revista Brasileira de Contabilidade (RBC) (113.9 days). It should be noted that RAC-FAT ($n = 4$) had a small number of articles included in the present analysis. Furthermore, although RBC is the oldest journal in the field, a significant portion of its articles did not disclose editorial processing dates, preventing their inclusion in the analysis.

Table 3
Review time (in days) by Accounting journal

Journal	n	Mean	Standard deviation	Minimum	Median	Maximum
ASAA	264	260,9	159,3	19	231,5	1.240
BBR	506	217,4	151,8	4	176	959
CVR	377	368,4	302,8	10	287	1.701
RBGN	501	342,1	181,5	0	313	1.040
RCF	514	251,9	118,6	8	231	792
RCC-UFSC	442	333,7	235,9	0	278,5	1.325
RCO	310	178,1	143,7	6	155,5	928
RUC	536	311,4	219,7	25	267	1.532
BASE	428	367,6	227,4	0	335	1.380
CGG	341	252,3	166,4	4	211	829
CAO	975	350,6	258,9	6	294	3.187
REPEC	295	192,8	152,2	0	147	819
Enfoque	307	202,6	144,7	7	168	875
Pensar	351	140,2	126,7	0	85	654
RCCC	328	121,5	84,9	0	99,5	482
REUNIR	229	289,6	327,4	1	221	3.877
RCMCC	275	202,0	159,9	0	169	915
RGFC	203	154,2	120,1	5	130	663
SCG	363	170,0	144,5	11	132	975
AMBIENTE	366	142,7	86,2	21	123	580
RACE	407	197,8	166,5	0	163	1.038
RACEF	164	365,1	228,5	6	329,5	1.025
RC&C	296	217,0	152,3	1	183	861
RECFIN	211	179,9	134,3	3	150	786
RMC	163	162,8	99,1	18	139	506
CAP	92	128,9	151,1	0	72	904
ConTexto	157	267,1	191,6	7	224	736
ABCustos	274	242,2	218,0	1	211	1.681
RC-UFBA	189	174,9	114,4	4	160	562
RGC-UFPI	128	262,3	279,4	4	171	1.593
SINERGIA	120	158,9	95,0	16	141	506
PCG	131	71,8	62,7	0	55	287
RAC-FAT	4	82,3	42,6	33	83,5	129
RIC	147	539,5	532,3	4	386	2.035
RBC	95	113,9	84,3	3	104	430
Contextus	280	264,3	244,2	0	189	1.129

Note. Kruskal-Wallis test, $\chi^2 = 1,947.107$ degrees of freedom = 35, $p < 0.01$.

The journals with the longest average review times are Revista de Informação Contábil (RIC) (539.5 days), Contabilidade Vista & Revista (CVR) (368.4 days), and BASE (367.6 days). Two of these are classified as A3 in the most recent Qualis. All three journals had an average review time exceeding one year, suggesting inefficiency in the review process. It is recommended that their editorial teams discuss practices capable of optimizing these timelines. These results are consistent with those of Coelho, Hammes, Santos, Petri *et al.* (2018), who found that CVR and BASE had the longest average review times. The Kruskal-Wallis test indicated a significant difference ($p < 0.01$) among the median review times of the journals, consistent with the descriptive

analysis, which shows varying median times and suggests that the review processes of these journals are not as standardized as one might expect.

Also in Table 3, 11 journals show identical submission and acceptance dates (0 days). In such cases, it is important to reflect on the immediacy of the review process. While the evaluation of a manuscript can indeed take less than a day – Ware and Mabe (2015), for example, reported a median time of five hours – it would still require mobilizing two reviewers, in the case of a double review, and an editor on the same day. Even so, excessively rapid reviews may raise concerns about their quality, as the evaluation process demands attention, care, discernment, and dedication from reviewers. It is arguable that higher-quality reviews tend to require more time (Adler & Liyanarachchi, 2011).

Table 4 reports the review time, in days, by Qualis tier. Notably, no Brazilian accounting journal is – or has ever been – classified in Qualis A1. It is observed that Qualis C has the shortest average review time (29.0 days). A possible explanation for this result is that C-tier journals receive fewer submissions, as they are less attractive in terms of scoring and perceived publication quality. Consequently, submission management is easier, requiring fewer resources (e.g., fewer reviewers). It should be noted that only 15 articles are classified in the C tier, a substantially smaller number compared to the other tiers. Given its lower quality ranking, journals in Qualis C often do not disclose editorial processing dates in their articles, which prevented their inclusion in the present analysis. Qualis B3, with 900 articles analyzed, has the second-shortest average review time (161.1 days), followed by Qualis B2 (185.7 days), with 1,009 articles.

Table 4
Review time (in days) by Qualis tier

Qualis	N	Mean	Standard deviation	Minimum	Median	Maximum
A1	-	-	-	-	-	-
A2	1.470	292,6	198,2	0	251	1.701
A3	1.718	310,8	243,6	0	234,5	3.187
A4	541	240,1	241,7	4	179	3.877
B1	1.645	282,3	218,1	0	222	1.593
B2	1.009	185,7	157,7	0	148	1.129
B3	900	161,1	143,6	0	115	1.089
B4	509	219,9	197,0	0	171	1.681
B5	89	726,3	581,5	9	645	2.035
C	15	29,0	49,4	7	13	203
N/A	2.873	219,2	180,6	0	176	1.892

Note. Kruskal-Wallis test, $\chi^2 = 841.409$, degrees of freedom = 9, $p < 0.01$.

In contrast, Qualis B5, with 89 articles, recorded the longest average review time (581.5 days), followed by Qualis A3 (310.8 days, 1,718 articles analyzed) and A2 (292.6 days, 1,470 articles analyzed). These results indicate that journal quality is not always associated with shorter review times. Higher-rated journals, due to receiving a greater number of submissions, may take longer to reach a decision and require more reviewers. Azar (2005) suggests that longer decision times in higher-ranked journals may be strategic, as reducing these timelines could lead to an even greater influx of submissions. Nevertheless, the data from Adler e Liyanarachchi (2011) do not seem to support this claim, as a high journal ranking does not necessarily imply a larger number of submissions.

At the national level (i.e., Brazil), some studies have interviewed editors to understand which factors may influence the editorial workflow. In the study by Frigeri and Monteiro (2014), interviews were conducted with four journal editors from different Qualis tiers at the time (i.e., A2, B2, B4, and B5), and it was reported that Qualis exerts influence over editorial practices, serving as a reference in the processes of publication, review,

and formatting of articles by journals. Editorial teams remain attentive to Qualis requirements, such as those related to endogeneity in article publication. For instance, one editor had to negotiate the withdrawal of an author from one of their two articles that were to be published in the same edition (Frigeri & Monteiro, 2014). Other Qualis requirements (e.g., 75% of articles must be affiliated with at least five different institutions) must also be observed to improve the journal's classification. In addition, editors report problems with reviewers' delays in delivering evaluations and with authors' delays in revising their manuscripts (Frigeri & Monteiro, 2014). Such delays can lead to corresponding delays in publishing the journal's volume/issue, which can negatively affect its Qualis rating.

In another study involving semi-structured interviews, Karhulahti and Backe (2021) sought to understand transparency in the peer review process. Editor 6 (E6), in particular, believes that disclosing the submission, review, and publication dates of articles is not a revealing statistic for their journal, as much of this timeline lies beyond their control. Nevertheless, the editor acknowledges that such information is part of a higher standard of transparency (Karhulahti & Backe, 2021). This finding indicates that the editorial workflow can be influenced by multiple actors involved in the process, and delays in article publication are not always solely the editor's responsibility. While little can be done regarding the behavior of authors who submit manuscripts, editors can be selective in their choice of reviewers.

Cengher and LeBlanc (2024b) and Moizer (2009) recommend that reviewers be selected based on well-defined criteria, such as honoring the responsibility to evaluate submissions, providing constructive and polite feedback, delivering reviews in a timely manner, and carefully assessing the merits of manuscripts. Clemente *et al.* (2018) used questionnaires, which also included an open-ended question, to collect data for studying ethical issues in accounting journals. One participant reported that reviews often lacked maturity and were conducted superficially. The same participant also noted that review deadlines were not respected and that there was a tendency to favor higher-tier journals, while lower-tier journals – particularly those in the early stages of development – were disadvantaged, for example, in funding calls. Another participant in Clemente *et al.*'s (2018) study stated that the delay in receiving feedback was disrespectful and that the quality of preliminary review comments was poor. This underscores how crucial reviewer selection is for ensuring the proper functioning of the editorial workflow and for delivering evaluations within reasonable timeframes. Furthermore, a third participant reported having submitted an article to a B1-tier journal three years earlier without receiving any response (Clemente *et al.*, 2018). Editors must regularly access the journal's submission system and follow up when reviewers fail to meet the deadlines they themselves agreed to. Such practices help reduce delays in the publication process. It is worth emphasizing that, while editors may not always be fully responsible for delays in publishing articles, they have significant influence over the timelines of the various stages of the editorial process.

Still regarding Table 4, it is noteworthy that the N/A category accounts for a substantial portion of the articles ($n = 2,873$). This category includes articles published in journals for which Qualis had not yet been implemented or had not yet been defined (e.g., 2021 and 2022). It is also emphasized that seven categories have zero days as the minimum value. As discussed, this may result from either an extremely rapid review or a failure in tracking the editorial workflow. Surprisingly, Qualis A2 and A3 journals each had at least one article accepted on the same day it was submitted. The Kruskal–Wallis test indicated a significant difference ($p < 0.01$) between the median review times across Qualis tiers. This evidence supports the conclusion that review times are not homogeneous and that the review process differs among journals classified in different Qualis tiers.

Table 5 presents the review times of articles, in days, by Qualis evaluation period. Although the 2000–2009 period spans the longest timeframe, it had the smallest number of articles ($n = 1,273$), due to the limited number of journals and graduate programs (PPGs) at the time. With the expansion of PPGs and academic journals, scientific output increased, resulting in longer review times. From 2000 to 2009, the average review time was 157.4 days. The 2013–2016 period recorded the longest average review time (277.7 days), with the number of published works being 2.13 times greater than in the preceding period. In the following period (2017–2020), review times decreased despite an increase in the number of publications ($n = 3,467$). This finding is promising, as it suggests that journals were able to achieve greater efficiency in their review processes over

time, possibly because of an increase in the number of reviewers due to the growing number of PhDs in the field.

Table 5

Review time (in days) by Qualis evaluation period

Period	n	Mean	Standard deviation	Minimum	Median	Maximum
2000-09	1.273	157,4	135,5	0	120	915
2010-12	1.414	228,0	201,0	0	170,5	1.380
2013-16	3.015	277,7	239,8	0	214	2.035
2017-20	3.467	261,9	222,8	0	204	3.877
2021-22	1.600	268,4	196,2	0	224	1.892

Note. Kruskal-Wallis test, $\chi^2 = 459.801$, degrees of freedom = 4, $p < 0.01$.

For the 2021-2022 period, the results can be viewed as positive. A total of 1,600 articles were published, with an average review time of 268.4 days – only slightly higher than the average for 2017-2020 (261.9 days). Similarly, it is noteworthy that the standard deviation for 2021-2022 is lower than that for 2017-2020, indicating that review times in 2021-2022 were more concentrated around the mean than in 2017-2020. This is relevant because a larger share of articles took roughly nine months to be reviewed in 2021-2022 compared to 2017-2020. All periods included at least one article accepted on the same day it was submitted. In 2017-2020, there was a case in which an article took 3,877 days to be accepted – approximately 10.6 years. Such a review period appears excessive and supports the need for reforms in the journal's editorial process. Finally, the Kruskal-Wallis test indicated a statistically significant difference ($p < 0.01$) in the median review times of journals when grouped by Qualis evaluation period.

It is essential to recognize that article review times depend on a variety of factors. Based on interviews and ethnographic research, Frigeri and Monteiro (2014) found that journal periodicity poses a substantial challenge for editors, as it relies on other actors in the editorial process, such as reviewers and authors. Several editors reported difficulties regarding reviewers' adherence to evaluation deadlines and authors' timely submission of revisions (Frigeri & Monteiro, 2014). Consequently, the careful selection of reviewers is critical to ensuring that publication timelines are met.

5 Concluding Remarks

This study aimed to identify the review times of scientific articles published in Brazilian accounting journals between 2000 and 2022. To this end, data were collected from the ANPCONT website, covering 36 journals and yielding a sample of 10,769 valid articles. Data analysis employed descriptive statistics, histograms, contingency tables, and nonparametric tests (Kruskal-Wallis). Based on this approach and methodological procedures, the study advances the literature by providing broader evidence regarding journals, articles, timelines, and the qualification of scientific output, thereby enabling a comprehensive overview of publication patterns in Brazilian accounting journals.

The results indicate that most articles were reviewed within 61 to 90 days ($n = 941$) and 91 to 120 days ($n = 938$), although substantial variation in review times was observed across journals. Accordingly, it is recommended that actions must be implemented to enhance the efficiency and overall quality of the review process. Furthermore, the findings reveal that a higher Qualis classification is not necessarily associated with shorter review times and that, since 2017, journals appear to have gained efficiency, as review times have decreased despite an increase in the number of published articles. Finally, the Kruskal-Wallis tests were statistically significant, supporting the existence of heterogeneity in median review times across journals, which suggests that evaluation processes are less standardized than might be assumed.

The findings of this study challenge the intuitive assumption that the higher the Qualis ranking, the shorter the review period. Other factors may be influencing the article review process, such as the availability and number of reviewers registered within the journals. Candal-Pedreira *et al.* (2023) note that the lack of recognition for peer review work and reviewer fatigue may contribute to the refusal to conduct reviews, as well as to delays in the evaluation process. This may partially explain the review times observed in the present study. For 29.9% of the articles, the review period was up to 120 days, which falls within the reasonable threshold recommended by ANPAD (2017), which advises that the first editorial decision should be made within 120 days. Conversely, this means that 71.1% of articles are reviewed in more than 120 days, providing evidence that the review processes and editorial workflows of accounting journals remain slow and require greater professionalization.

Starting in 2025, the article review time may become one of the evaluation criteria in the new system that will replace the Qualis system, which allows for the use of both quantitative and qualitative measures (Capes, 2024). If implemented, editors, reviewers, and authors will likely pay greater attention to the timelines for reviewing and revising their manuscripts. Since ANPAD's manual already provides recommendations for good publishing practices based on deadlines, it is possible that the field of Public and Business Administration, Accounting, and Tourism will adopt such timeframes as a qualification criterion for articles in the 2025–2028 cycle. It is worth noting that the review and publication timelines of research are likely to influence the established criteria under the new metric for evaluating articles and journals, as the rapid dissemination of research tends to highlight its contemporaneity and ensure timely availability to society. Prompt availability increases both the relevance of the work and its likelihood of being cited.

One potential approach to streamlining review timelines involves the use of AI. Kousha and Thelwall (2024) note that AI still requires substantial improvements before it can serve effectively as a peer reviewer. Nevertheless, Fiorillo and Mehta (2024) present promising findings. AI could potentially be employed to automate the evaluation of formal aspects of manuscripts, such as spelling and grammatical accuracy, as well as the verification of citations and references in accordance with specific style guidelines (e.g., APA or ABNT).

As new AI models are released, their use may be considered for conducting article reviews. AI could also enhance the overall efficiency of the editorial workflow. Automated systems could be developed to perform tasks such as identifying new submissions, downloading the manuscript and organizing it in the editor's or journal's folder, reading the submitted article and suggesting three potential reviewers from the journal's database, drafting the reviewer assignment email, and sending reminders about evaluation deadlines (to reviewers) or revision deadlines (to authors). Streamlining these tasks reduces inefficiencies and, consequently, supports compliance with agreed-upon review and revision timelines.

There are relevant implications for those involved in the publication process. Identifying journals with shorter review times may assist authors in deciding where to submit and directing their research, considering the balance between journal quality and review duration. Likewise, journals with longer review times could establish specific time targets for each stage of the review process to make it more structured. Finally, assuming that review time is a measure of efficiency (Mrowinski *et al.*, 2016), this study advocates that the inclusion of the average review time could be considered as one of the indicators for categorizing journals and articles in evaluation systems (e.g., Qualis). CAPES, for instance, could develop a system/database in which editors would be required to provide information on the review times of their submissions (both accepted and rejected). This new system could be integrated into the Sucupira Platform, where graduate programs already report their information for the evaluation cycle. Such a measure would enhance internal controls and promote greater transparency by the journals, while also serving as a basis for governmental decision-making in the domains of education and research. For these reasons, the present study has the potential to contribute to policymakers and to the regulation of academic publishing.

It is understood that journals require more stringent internal controls capable of reliably recording the procedures of the editorial workflow. The use of specialized systems for managing academic manuscripts should be considered by publishers when creating or maintaining journals. Regular monitoring of submissions by editors

tends to reduce editorial issues and facilitate the identification of opportunities for improvement within the editorial process. In addition to the editorial practices discussed thus far, the role of governance in academic journals is noteworthy. For instance, *Revista Contabilidade & Finanças* (USP) (<https://www.revistas.usp.br/rcf/about/editorialTeam>) has a Scientific Editorial Board composed of five members from different institutions, as well as an Editorial Council comprising twelve members whose institutional affiliations span both national and international organizations (accessed on May 11, 2025). The presence of such Councils and Boards composed of reputable members demonstrates the seriousness with which the journal conducts its work and informs its oversight mechanisms for continuous improvement. National accounting journals that do not yet have a formal governance structure may wish to establish one, thereby signaling to their stakeholders an active role in managing the editorial workflow and a firm commitment to high-quality and timely publication.

Regarding the limitations of the present study: (i) the “N/A” (not applicable) cases represent a considerable share of the analysis by Qualis stratum. This occurred because the Qualis classification is not available for all years. Only the classifications published on the official Capes website were used, covering the period from 2010 to 2020; (ii) the recent changes in the Qualis stratum categories also affected the results. The creation of categories A3 and A4 in the most recent Capes classification round, for instance, diluted the number of articles in each category due to the increased number of qualification levels. Furthermore, the removal of category B5 rendered its results static from that point onward; (iii) the dataset comprised only published articles for which the editorial workflow dates were available. Articles without such information and rejected manuscripts were excluded due to their inaccessibility. Nevertheless, the sample of this study includes more than 10,000 observations, which exceeds the size of comparable studies (Coelho, Hammes, Santos, Petri *et al.*, 2018; Espejo *et al.*, 2013).

It is important that research on journal review times continues to be conducted as a means of promoting the timely publication of high-quality work capable of contributing to both the theory and practice of Accounting. In this regard, one possible avenue for further investigation would be a comparative study examining the average review times of national journals versus their international counterparts. Likewise, an empirical study could be undertaken to assess the factors influencing the length of article review processes. For example, based on interviews, researchers could explore how contextual and operational factors within journals affect their editorial workflow – particularly review times – such as the frequency with which editors access the journal’s management system, the number of registered reviewers, established time targets for each stage of the process (e.g., desk review, first round, second round), the journal’s quality ranking (Qualis system or ABS), among other relevant variables.

References

- Adler, R., & Liyanarachchi, G. (2011). An empirical examination of the editorial review processes of accounting journals. *Accounting & Finance*, 51(4), 837–867. <https://doi.org/10.1111/j.1467-629X.2010.00378.x>
- ANPAD. (2017). *Boas Práticas da Publicação Científica*. http://www.anpad.org.br/~anpad/diversos/2017/2017_Boas_Praticas.pdf
- Azar, O. H. (2005). The Review Process in Economics: Is It Too Fast? *Southern Economic Journal*, 72(2), 482–491. <https://doi.org/10.1002/j.2325-8012.2005.tb00714.x>
- Bilalli, B., Munir, R. F., & Abelló, A. (2021). A framework for assessing the peer review duration of journals: case study in computer science. *Scientometrics*, 126(1), 545–563. <https://doi.org/10.1007/s11192-020-03742-9>
- Burton, F. G., Heninger, W. G., Summers, S. L., & Wood, D. A. (2024). Perceptions of Accounting Academics on the Review and Publication Process: An Update and Commentary. *Issues in Accounting Education*, 39(1), 29–45. <https://doi.org/10.2308/ISSUES-2021-085>
- Candal-Pedreira, C., Rey-Brandariz, J., Varela-Lema, L., Pérez-Ríos, M., & Ruano-Ravina, A. (2023). Challenges in peer review: how to guarantee the quality and transparency of the editorial process in scientific journals. *Anales de Pediatría (English Edition)*, 99(1), 54–59. <https://doi.org/10.1016/j.anpede.2023.05.006>

- Capes. (2019). *Relatório do Qualis Periódicos - Área 27: Administração Pública e de Empresas, Ciências Contábeis e Turismo*. <https://www.gov.br/capes/pt-br/centrais-de-conteudo/relatorio-qualis-direito-pdf#:~:text=mínimos de artigos de autoria,de autores com título>
- Capes. (2021). *Relatório de Avaliação: Administração Pública e de Empresas, Ciências Contábeis e Turismo*. https://www.gov.br/capes/pt-br/centrais-de-conteudo/documentos/avaliacao/19122022_RELATORIO_AVALIACAO_QUADRIENAL_comnotaAdministracao.pdf
- Capes. (2024). *CAPES adotará classificação de artigos na avaliação quadrienal*. <https://www.gov.br/capes/pt-br/assuntos/noticias/capes-adotara-classificacao-de-artigos-na-avaliacao-quadrienal>
- Capes. (2025a). *Avaliação Quadrienal 2021-2024*. <https://www.gov.br/capes/pt-br/aceso-a-informacao/acoes-e-programas/avaliacao/avaliacao-quadrienal>
- Capes. (2025b). *Fluxo de ações para a Avaliação Quadrienal 2021-2024*. <https://www.gov.br/capes/pt-br/aceso-a-informacao/acoes-e-programas/avaliacao/avaliacao-quadrienal/avaliacao-quadrienal-2021-2024-conteudos/fluxo-de-acoes-para-a-avaliacao-quadrienal-2021-2024>
- Cengher, M., & LeBlanc, L. A. (2024a). Editors' perspectives on the selection of reviewers and the quality of reviews. *Journal of Applied Behavior Analysis*, 57(1), 153–165. <https://doi.org/10.1002/jaba.1033>
- Cengher, M., & LeBlanc, L. A. (2024b). Reviewing manuscripts for behavior-analytic journals: A primer. *Journal of Applied Behavior Analysis*, 57(1), 71–85. <https://doi.org/10.1002/jaba.1034>
- Clemente, A., Antonelli, R. A., & Portulhak, H. (2018). Ética nos periódicos de contabilidade: a percepção dos professores de mestrado e doutorado do Brasil. *Estudios Gerenciales*, 34(148), 279–291. <https://doi.org/10.18046/j.estger.2018.148.2642>
- Coelho, G. N., Hammes Junior, D. D., Santos, E. A. dos, & Flach, L. (2018). Benchmarking para periódicos brasileiros de contabilidade: um comparativo com o Journal of Accounting and Economics. *Revista Capital Científico - Eletrônica*, 16(3), 22–35. <https://doi.org/10.5935/2177-4153.20180018>
- Coelho, G. N., Hammes Junior, D. D., Santos, E. A. dos, Petri, S. M., & Lunkes, R. J. (2018a). Análise dos Prazos de Avaliação de Artigos Científicos dos Periódicos da Área de Contabilidade no Brasil. *Revista Mineira de Contabilidade*, 19(2), 31–43. <https://doi.org/10.21714/2446-9114RMC2018v19n2t03>
- Coelho, G. N., Hammes Junior, D. D., Santos, E. A. dos, Petri, S. M., & Lunkes, R. J. (2018b). Análise dos Prazos de Avaliação de Artigos Científicos dos Periódicos da Área de Contabilidade no Brasil. *Revista Mineira de Contabilidade*, 19(2), 31–43. <https://doi.org/10.21714/2446-9114RMC2018v19n2t03>
- Dias, W. de O., Barbosa Neto, J. E., & Cunha, J. V. A. da. (2011). A comunicação do conhecimento científico: dados sobre a celeridade do processo de avaliação e de publicação de artigos científicos em periódicos da área de Contabilidade. *Revista Contemporânea de Contabilidade*, 8(15), 41–62. <https://doi.org/10.5007/2175-8069.2011v8n15p41>
- Ellinger, A. D., Jonsson, P., Chapman, K., & Ellinger, A. E. (2023). The Ideal Review Process Is a Three-Way Street. *Human Resource Development Review*, 22(2), 251–274. <https://doi.org/10.1177/15344843231170030>
- Espejo, M. M. S. B., Azevedo, S. U., Trombelli, R. O., & Voese, S. B. (2013). O mercado acadêmico contábil brasileiro: Uma análise do cenário a partir das práticas de publicação e avaliação por pares. *Revista Universo Contábil*, 41, 06–28.
- Fiorillo, L., & Mehta, V. (2024). Accelerating editorial processes in scientific journals: Leveraging AI for rapid manuscript review. *Oral Oncology Reports*, 10(May), 100511. <https://doi.org/10.1016/j.oor.2024.100511>
- Frigeri, M., & Monteiro, M. S. A. (2014). Qualis periódicos: indicador da política científica no Brasil? *Estudos de Sociologia*, 19(37), 299–315. <https://periodicos.fclar.unesp.br/estudos/article/view/6266/>
- Garcia, M. B. (2024). Using AI Tools in Writing Peer Review Reports: Should Academic Journals Embrace the Use of ChatGPT? *Annals of Biomedical Engineering*, 52(2), 139–140. <https://doi.org/10.1007/s10439-023-03299-7>
- Huisman, J., & Smits, J. (2017). Duration and quality of the peer review process: the author's perspective. *Scientometrics*, 113(1), 633–650. <https://doi.org/10.1007/s11192-017-2310-5>
- Humphrey, C., & Gendron, Y. (2015). What is going on? The sustainability of accounting academia. *Critical Perspectives on Accounting*, 26, 47–66. <https://doi.org/10.1016/j.cpa.2014.09.008>
- Karhulahti, V.-M., & Backe, H.-J. (2021). Transparency of peer review: a semi-structured interview study with chief editors from social sciences and humanities. *Research Integrity and Peer Review*, 6(1), 13. <https://doi.org/10.1186/s41073-021-00116-4>
- Kousha, K., & Thelwall, M. (2024). Artificial intelligence to support publishing and peer review: A summary and review. *Learned Publishing*, 37(1), 4–12. <https://doi.org/10.1002/leap.1570>

- Kun, Á. (2020). Time to Acceptance of 3 Days for Papers About COVID-19. *Publications*, 8(2), 30. <https://doi.org/10.3390/publications8020030>
- Lewis, S. E., Nyachwaya, J., Kahveci, A., Lawrie, G. A., & Graulich, N. (2022). Insights into the manuscript review process viewed as a constructive journey rather than surviving hurdles. *Chemistry Education Research and Practice*, 23(1), 7–11.
- Maggio, L. A., Bynum IV, W. E., Schreiber-Gregory, D. N., Durning, S. J., & Artino Jr., A. R. (2020). When will I get my paper back? A replication study of publication timelines for health professions education research. *Perspectives on Medical Education*, 9(3), 139–146. <https://doi.org/10.1007/S40037-020-00576-2>
- Moizer, P. (2009). Publishing in accounting journals: A fair game? *Accounting, Organizations and Society*, 34(2), 285–304. <https://doi.org/10.1016/j.aos.2008.08.003>
- Montenegro, A. E. N., Xavier, R. V., Soares, L. A. de C. F., & Lima, M. de S. (2024). Análise do impacto da pandemia da Covid-19 na celeridade dos periódicos da área de ciências contábeis. *Revista Ambiente Contábil*, 16(2), 74–95. <https://doi.org/10.21680/2176-9036.2024v16n2id32698>
- Mrowinski, M. J., Fronczak, A., Fronczak, P., Nedic, O., & Ausloos, M. (2016). Review time in peer review: quantitative analysis and modelling of editorial workflows. *Scientometrics*, 107(1), 271–286. <https://doi.org/10.1007/s11192-016-1871-z>
- Ramassa, P., Avallone, F., & Quagli, A. (2024). Can “publishing game” pressures affect the research topic choice? A survey of European accounting researchers. *Journal of Management And Governance*, 28(2), 507–542. <https://doi.org/10.1007/s10997-023-09667-8>
- Salomão, P. E. A., & Santos, A. T. O. (2025). Evolução e desafios na avaliação científica: da classificação de periódicos à qualidade intrínseca dos artigos. *Revista Multidisciplinar Do Nordeste Mineiro*, 1(1), 1–18. <https://doi.org/10.61164/rnm.v1i1.3481>
- Schönhaut, L., Costa-Roldan, I., Oppenheimer, I., Pizarro, V., Han, D., & Díaz, F. (2022). Scientific publication speed and retractions of COVID-19 pandemic original articles. *Revista Panamericana de Salud Pública*, 46, 1. <https://doi.org/10.26633/RPSP.2022.25>
- Segarra-Saavedra, J., Hidalgo-Marí, T., & Tur-Viñes, V. (2023). Editorial time management: Peer review dates and other key dates of Spanish Communication journals. *Learned Publishing*, 36(4), 533–542. <https://doi.org/10.1002/leap.1569>
- Shopovski, J., McGee, R. W., & Hier, D. B. (2021). Editorial Note: Fast Peer Review: A Practice of Predatory Journals or Fair Treatment for Authors? *European Scientific Journal, ESJ*, 17(27), 1–4. <https://doi.org/10.19044/esj.2021.v17n27p1>
- Waltman, L., Kaltenbrunner, W., Pinfield, S., & Woods, H. B. (2023). How to improve scientific peer review: Four schools of thought. *Learned Publishing*, 36(3), 334–347.
- Ware, M., & Mabe, M. (2015). The STM Report: An overview of scientific and scholarly journal publishing. In *The STM Report* (3rd ed.). Copyright, Fair Use, Scholarly Communication, etc. <http://digitalcommons.unl.edu/scholcom/9>
- Zhang, G., Shang, F., Wang, L., Xie, W., Jia, P., Jiang, C., & Wang, X. (2023). Is peer review duration shorter for attractive manuscripts? *Journal of Information Science*, 2, 016555152311743. <https://doi.org/10.1177/01655515231174382>
- Zhang, G., Xu, S., Sun, Y., Jiang, C., & Wang, X. (2022). Understanding the peer review endeavor in scientific publishing. *Journal of Informetrics*, 16(2), 101264.
- Zupanc, G. K. H. (2024). “It is becoming increasingly difficult to find reviewers”—myths and facts about peer review. *Journal of Comparative Physiology A*, 210(1), 1–5.

DADOS DOS AUTORES

Ana Clara Ghesti Dias

Bacharel em Ciências Contábeis (UnB)

Endereço: Campus Universitário Darcy Ribeiro – Prédio da FACE – Asa Norte – Brasília/DF. CEP: 70910-900

Telefone: (61) 98183-6191

E-mail: acghesti@gmail.com

Lattes: <http://lattes.cnpq.br/2357277470490030>

ORCID: <https://orcid.org/0009-0000-9377-669X>

Eduardo Bona Safe de Matos

Doutor em Controladoria e Contabilidade (PPGCC/FEA/USP)

Professor do Departamento de Ciências Contábeis e Atuariais (CCA) da Universidade de Brasília (UnB)

Endereço: Campus Universitário Darcy Ribeiro – Prédio da FACE – Asa Norte – Brasília/DF. CEP: 70910-900

Telefone: (61) 99822-7895

E-mail: eduardobona@unb.br

Lattes: <http://lattes.cnpq.br/7460796543847826>

ORCID: <https://orcid.org/0000-0001-9548-7664>

Vitor Hideo Nasu

Doutor em Controladoria e Contabilidade (PPGCC/FEA/USP)

Professor do Colegiado de Ciências Contábeis da Universidade Estadual do Norte do Paraná (UENP) – Campus Cornélio Procopio

Endereço: PR 160, Km 0 (saída para Leopólis), CEP 860300-000, Cornélio Procopio/PR, Brasil

Telefone: (43) 99668-1740

E-mail: vitor.nasu@uenp.edu.br

Lattes: <http://lattes.cnpq.br/8721306139850571>

ORCID: <https://orcid.org/0000-0002-5176-6634>

Contribuição dos Autores:

Contribuição	Ana Clara Ghesti Dias	Eduardo Bona Safe de Matos	Vitor Hideo Nasu
1. Concepção do assunto e tema da pesquisa	X	X	
2. Definição do problema de pesquisa	X	X	
3. Desenvolvimento das hipóteses e constructos da pesquisa (trabalhos teórico-empíricos)	X	X	
4. Desenvolvimento das proposições teóricas (trabalhos teóricos os ensaios teóricos)			
5. Desenvolvimento da plataforma teórica	X		
6. Delineamento dos procedimentos metodológicos	X	X	X
7. Processo de coleta de dados	X		
8. Análises estatísticas	X	X	X
9. Análises e interpretações dos dados coletados	X	X	X
10. Considerações finais ou conclusões da pesquisa	X	X	X
11. Revisão crítica do manuscrito		X	X
12. Redação do manuscrito	X	X	X