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**Novas Perspectivas
na Pesquisa Contábil**

**Research Communication before Submission to a Journal: evidence from a
European Accounting Journal**

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Research Communication before Submission to a Journal: Evidence from a European Accounting Journal

A scientific paper is a means of recording and communicating research results and finds. In order to communicate new discoveries to society, the paper can be discussed at scientific meetings and also be published in national or international journals. Previous studies show the importance of circulating papers before their submission to a top journal. With a view to contributing to this debate, we analyzed some factors concerning the circulation of papers in scientific meetings and their reading by individuals in a top European accounting journal. Data were collected in a 10-year period in acknowledgements to comments at scientific meetings and by individuals. A descriptive analysis was used to summarize data, with the aid of diagrams and graphs. The results show that most papers published (79%), or at least their previous versions, had already been discussed externally, by more people than authors, editors and reviewers. Although 61% of the papers have attended one or more scientific meetings, 71% circulated directly through individual hands. On the other hand, we found that, in general, the number of authors and research methodology does not interfere in the circulation of the paper. The results show the search for external contribution to convert research into a scientific paper. Researchers from the accounting area who wish to publish in international top journals can make use of this study to outline their strategies.

Keywords: Research Communication. Scientific Paper. Journal. Internationalization.

1 Introduction

The communication of scientific results and findings through journals has been an issue debated in accounting research (Brown, 2005; Cruz, Machado, Martins, & Rocha, 2011) and at scientific meetingsⁱ. The research communication, if verbal – such as via forums, panel presentations, lectures, interviews – and/or written – such as via papers presented in seminars and/or in journals – can be a crucial condition for survival and success in academic life (Chow & Harrison, 1998).

In Brazil, the publication of scientific papers permeates the internationalization discussion of accounting research. Although the internationalization concept is not clear in that context, some issues may arise: 1) including foreign literature in the knowledge construction carried out in domestic research; 2) attracting foreign research to be published in national journals; 3) publishing national research in foreign journals.

In relation to the first point, accounting investigations have indicated the presence of foreign literature in theoretical references of domestic works, both in master degree dissertations (Santos, Lima, & Martins, 2009) and in doctorate theses (Magalhães, 2006). Based on this, a sort of alignment between domestic works and international literature is assumed. In regard to the second point, some journals from Brazilian institutions have published foreign researchⁱⁱ. However, it is only incipient. The scope of databases on which national journals are indexed can be an explanation of the low rate of published papers by foreign researchers (Valmorbida; Ensslin; Ensslin, 2013), since it compromises the readability of the paper. As for the third point, some improvements have been noticed, yet not in those

considered as top journalsⁱⁱⁱ (Bonner, Hesford, Van Der Stede, & Young, 2006; Chan, Chan, Seow, & Tam, 2009; Schields, 1997).

The international journals which are ranked at the top are written in English. Besides the difficulties which are intrinsic to the process of writing a text in non native language (Hanauer & Englander, 2011), Brazilian researchers need to face and overcome other factors related to the process of publishing in international high quality journals. It is more common to see Brazilian papers in international conferences than in international journals. This low rate cannot, therefore, be justified only by linguistic aspects (Murcia & Borba, 2008). “There is an acceptance process [in conferences] but the hurdle is much lower than for journal acceptances” (Moizer, 2009, p. 295). Along with these points, papers do not frequently follow all requirements demanded by the journal, which may explain the fact, for example, that a work resulting from a doctorate thesis, whose acceptance expectation is higher than for other studies, is rejected (Moizer, 2009). Although all these points join the debate, publishing articles is involved in several intertwined factors, so it is difficult to isolate variables for explanation (Schwartz & Walden, 2000).

Another point is related to the collective construction of papers within a particular community. This means that scientific research and knowledge construction is not a job only for authors, but also for the community in which they eventually intend to publish. Given that this community consists of researchers from different institutions in different countries, one way to meet each other during the process is through scientific meetings. Attending these meetings so as to present papers is not only recommended for doctoral students who wish that the results of their theses are published (Schwartz & Walden, 2000), but also is supported by accounting researchers (Brown, 2005) and by editors. The editorial policies of *The Accounting Review* journal recommend that the paper should be subjected to colleague critique before submission to the journal. Green, O’hara, and Schwert (2002), who were *Journal of Finance*, *Review of Financial Studies* and *Journal of Financial Economics* editors in 2002, suggested circulating the paper in seminars before it was sent to a journal.

The interest in this topic was mainly instigated by Brown (2005). Brown examined the relations between papers submitted to some North American accounting journals and their circulation at scientific meetings and among individuals. In our research, we chose a European journal and included other factors in the analysis. Given what has been presented so far, the following question arises to discuss: Have studies published in European Accounting journals circulate before their final publication? With a view to contributing to this debate, we aim to analyze some factors concerning the circulation of papers in scientific meetings and their reading by individuals in a European accounting top journal.

The remainder of this paper is organized in 6 sections. Section 2 discusses research construction and its communication. Section 3 brings a discussion about some challenges to publish in international journals. Section 4 describes the steps used for data collection. Section 5 shows the analysis of results. Section 6 discusses the main results. Finally, section 7 summarizes research conclusions.

2 Research Construction and Communication

Writing a scientific paper is a joint work which includes not only the author or authors but also the readers. The authors’ arguments may be rejected by readers. By doing so, readers play an active and constitutive role in literary production (Hyland, 2001; Tardy & Matsuda,

2009). In Kuhn's (1970, p. 210) words, "scientific knowledge, like language, is intrinsically the common property of a group or else nothing at all". This makes the scientific community a co-author that influences the research process. Although the phase of face-to-face discussion is not inherent in the production of the written text, Hyland (2001) and Matsuda and Tardy (2009) believe a text is written directly to a target audience, demonstrating the ability of authors to build relations with their audience. This involves taking into account what is acceptable and reliable for the author's audience (Golden-Biddle & Locke, 1997). Even before starting the research process, both the target audience (Arrington & Schweiker, 1992) and the journal which is the focus to publish the paper are matters to be considered by authors (Gilmore, Carson, & Perry, 2006). Gilmore, Carson, and Perry (2006) and Giles and Council (2004) argue that suggestions made by members of the academic community are of fundamental importance for the improvement of the paper as Hartley's (2003) title study suggests, "Single authors are not alone: colleagues often help". Moreover, the academic community sets rules to which the researcher is subordinated (Ziman, 1979).

Scientific literature, which includes all forms of research published, submits researcher works to the trial of scholars in order to reach an agreement regarding the reliability of what was described (Ziman, 1979). Thus, without literature, an area could not exist, because without the consensus of other researchers, knowledge gained from research would not be validated. Accounting is not impervious to this discussion. Discussion between groups doing research on accounting is indispensable for the production of knowledge (Arrington & Schweiker, 1992). But, according to Hopwood (2007), seasoned researchers may be divided into at least two groups. One consists of those who are interested in the consequences of accounting and for the other accounting is an object of study. Thus, researchers tend to communicate with those adopting the same approach.

Research alone is not enough to clarify issues for society and is still not validated, since it should first go through a strict evaluation process (Ziman, 1979) and then be widely publicized so that all members of society can have access to new discoveries. As it will never be possible to gather all the knowledge about a particular subject, it is important that researchers commit themselves to ensure access to that small part of knowledge explored by them (Mueller, 2000). Thus, it is fundamental for science that results be reported to society, allowing individual contributions to be added to it (Oliveira, 2002) since they are not absolute, but rather pillars that form scientific literature (Ziman, 1979).

Besides the need for validation of new discoveries and their incorporation into consensus, Saito, Hiramoto, and Saito (2009) argue in favor of result communication under four perspectives: the society, the researcher, the research itself and the science.

Regarding the first one, Clark and Castro (2003) emphasize that all society, including the individuals who do not participate in the study, are affected by new discoveries and can also benefit from them. It is from the communication of results that society gets access to scientific advances (Cruz, Machado, Martins, & Rocha, 2011), which can be applied to the improvement of several scientific areas, allowing the evolution of social welfare and, as a consequence, the improvement in the quality of life (Curry; Boccato, 2005).

In relation to the second perspective, scientists are evaluated through their scientific production (Oliveira, 2002). Therefore, making a scientific study public benefits the author by "protecting your intellectual property" (Silva, Menezes, & Pinheiro, 2003, p. 194), that is, ensuring the recognition for "originality of the find" (Ziman, 1979, p. 120). Thus, if future

research finds the same result, authors who have reported their findings earlier have the guarantee of authorship and will be recognized in academia (Gilmore et al., 2006).

In relation to the third perspective, circulating papers at scientific meetings gives contributions to the work (Giles & Councill, 2004) and this is supposedly the main objective of these events (Cruz et al., 2011). For that reason, the studies submitted to conferences or other scientific meetings are not yet finished, but in the construction process (Cruz et al., 2011). It is assumed that these received contributions will provide progress to the study, making the acceptance by a journal easier. According to Bird and Bird (1999), in general, a work published in a journal has circulated in seminars, workshops, conferences etc.

Finally, the sentence *Publish or Perish!* (Murcia & Borba, 2008, p. 42) is famous. It refers to the fact that the non-publication of a discovery can make it succumb, either because it will remain restricted to the scientist or because new discoveries can overturn it in the future, even before it is published, in view of the fast renewal of science.

3 Research communication through journals

Research is used to prove assumptions or find new discoveries (Clark & Castro, 2003) and also to provide a broad view of facts (Ziman, 1979). The research process arises from one or more problems, which is considered as the first step usually urged from a yet obscure matter. Questions are the starting point of these studies, which in turn will generate new questions (Van de Ven, 2007). Thus, the starting point of a scientist are previous studies (Mueller, 2000; Clark & Castro, 2003), which ultimately generates the accumulation of knowledge, and the advancement and awakening of interest for new discoveries. In this way, in addition to addressing community curiosities, scientific studies work as the foundation of future research (Clark & Castro, 2003). They can be seen as the transposition of field study to the library (Golden-Biddle & Locke, 1997); in other words, they are the “[...] intermediary between an investigated field and disciplinary knowledge” (Rorty, 1982 apud Golden-Biddle & Locke, 1997, p. 11).

Ziman (1979) describes ‘scientific attitude’ as the ability of a scientist to communicate with others, giving a chance of final consensus to which all aspire. The way of communicating research conducted in academia, however, is something still unresolved (Van de Ven, 2007). It can be achieved through formal and informal channels (Mueller, 2000), and among the formal channels scientific journal feature (Curty & Boccato, 2005) as one of the main means to communicate scientific discoveries (Oliveira, 2002). If the journal is taken as ‘international’, the amplitude of the communication can be more effective. However, this presents some challenges to be faced by researchers.

Writing a text in a foreign language is in itself a difficulty (Hanauer & Englander, 2011). According to Raffournier and Schatt (2010), researchers whose native language is not English are in disadvantage even before starting the study. This was verified in Jones and Roberts’ (2005) study, in which almost 90% of papers published in top rated journals come from American local institutions and only a third of papers published in top British journals are originated in countries out of the United Kingdom or the United States. This can hinder the proliferation of new ideas, given that most papers published in these journals have the same origin. Prior to submitting papers, researchers whose primary language is not English already have a pessimistic view in relation to acceptance by the journal (Brinn, Jones, & Pendlebury, 2001), which certainly discourages submission to publication.

Other reasons that may lead researchers not to disclose their findings are not being prepared to face criticism (Ziman, 1979) or avoiding the anxiety of the paper being rejected, given that the acceptance rate of papers in top journals spin around 10% (Moizer, 2009), which makes them competitive in academia (Gilmore et al., 2006). However, if researchers do not disclose what they have found, i.e., if their production does not become recognized by society, it cannot be regarded as part of scientific progress, considering that it is restricted to the researcher alone. Besides, for those who wish to publish their papers in journals, it is important to be open to work in teams (Englebrecht, Hanke, & Kuang, 2008), in order to accept suggestions and criticism that tend to enrich the study although it is not cost free (Katz & Martin, 1997).

Some believe that the criteria for selection of published papers by journals are biased (Argilés & Garcia-Blandon, 2011). To Murcia and Borba (2008) blind review criteria adopted by journals is important to ensure impartiality, which gives reputation to the journal (Gilmore, Carson, & Perry, 2006). The blind review process, however, does not imply that the identity of authors will be removed, since there are traces in writing, or even other aspects, which may reveal authorship (Tardy & Matsuda, 2009). Authors often try to imitate the styles of other works which have already been accepted with the intention of making the study now seem to compose the consensus (Ziman, 1979).

There are several causes for the non-acceptance of papers in journals. Argilés and Garcia-Blandon (2011) also attribute to journals the responsibility of the low rate of publication of papers, given that the review process takes time and there is a tendency to publish certain methodologies, topics and to select certain institutions, which discourages researchers even before they submit their papers to journals. They believe that this model of mass rejection restricts discussion and communication. Moizer (2009) criticizes the low rates of acceptance by journals and the long time of publishing them, which again can discourage the authors from turning their papers into definite publications.

4 Methods

In order to achieve the purpose of this study, it was necessary to define some steps: (1°) the journal or journals that would compose the sample; (2°) the period of data collection; (3°) how the data would be collected and (4°) how to make data analyses.

Accounting, Organizations and Society (AOS) was the journal chosen to be analyzed. Several reasons justify this option. Brown (2005) had *The Accounting Review*, *Journal of Accounting and Economics* and *Journal of Accounting Research* journals as sources, all of which are North American. In the accounting area, besides these journals, *Accounting, Organizations and Society* and *Contemporary Accounting Research* are among those in the top position (Bonner et al., 2006; Chan et al., 2009). Thus, besides giving new finds, AOS results are used to contrast with some of Brown's (2005) results. Brazilian studies also put AOS among those with the highest classification (Murcia & Borba, 2008). With the definition of only one journal instead of a sample from several journals, it became possible to find insights for those who desire to publish in it. Hence, studying a journal separately reveals more than analyzing various journals.

Data were collected in a 10-year period, from 2003 to 2012, which totalled 363 papers. We took into account acknowledgements to comments at scientific meetings such as workshops, seminars, conferences and by individuals, because the assumption is that the contributions which emerge from the circulation of the paper increase its chances of being

accepted by a journal. All the data were extracted from the acknowledgements section at the end of the paper or in footnotes on the first page. Papers without acknowledgements, in a specific section or in footnotes, were categorized as if they were not presented at any scientific meeting or receive comments from individuals. In addition, we analyze the research methods and the quantity of authors, both in relation to paper circulation in scientific events and by individuals. It is important to remind that in international journals authors traditionally make public registers of gratitude in the acknowledgements section (Giles & Councill, 2004), which cannot usually be seen in domestic journals. Answer papers do not comprise the sample.

We did not include acknowledgements to editors, anonymous reviewers, research assistants, technical assistants, companies and members of companies in which the studies were conducted, research financial support, project coordinators, research respondents, conference and workshop participants (we included the meeting, but not its participants), Ph.D. thesis committee members, conference reviewers, conferences, seminars and workshops written in the plural without identification, supervisors, those who provided access to data and yet unpublished manuscripts, participants of research groups and courses, and academic colleagues without identification.

Scientific meetings were simplified into 3 types: conference, workshop and seminar. The type “conference” includes conferences, meetings, symposiums and consortia. “Workshop” includes workshops, discussions and other events with median audience. Finally, “seminar” includes seminars and other references to university meetings not classified as workshops; all discussions made in universities without identification of the type were included in this category.

Research methods, as data collection procedures, were defined in five categories based on Kaplan’s (1986) study, but with some modifications. They were identified according to the following definitions:

survey: a survey study can be used for theory testing and descriptive purposes. It has the intention to obtain large data even though it uses a sample. For this reason, the method is commonly adopted with a questionnaire previously designed and sent by mail. However, interviews can also be adopted;

field study: the researcher ‘creates’ the data from observation, i. e., in this method there is not a specific, singular source to collect data. It has the intention to find explanations for what has been observed. Case studies, multi-case studies, ethnography and netnography were also included in this category;

experiment: the researcher controls the phenomena under investigation to test hypotheses. Participants are subjected to fictional situations. In Kaplan’s (1986, p. 431) words, “an experiment with students or practitioners on artificial data or in an artificial setting”;

archival: in this method of research there is the formulation of hypotheses, statistical tests, the use of mathematical or computational techniques that will explain a phenomenon. It usually occurs in the research on finance and is more focused on number analyses; and

theoretical: it has been used by authors who wish to make systematic literature reviews, concept discussions or even theoretical discussions previously formulated. In this study we regard this term as a wider connotation. It also included the historical studies of documents, texts, collections made through oral history, movie analyses, examples, comparisons between

countries, recordings, norm analyses, publications, technical newspapers, interviews to elucidate a phenomenon, among others.

Data collection in order to count acknowledgments, scientific meetings, individual comments, research methods and authors were checked by two people separately in order to increase the reliability of the data. Once all data had been collected, we decided to perform a descriptive analysis, whose goal is to gather and summarize data, with the aid of diagrams and graphs, among others.

5 Results

The papers with acknowledgments to scientific meetings and individuals resulted in 79% of the total. It shows that 21% of papers have no involvements either in meetings – workshops, conferences and seminars – or individual contributions while 79% of papers have at least one mention of any of these items. Considering that approximately only a fifth of papers accepted and published by the journal did not receive any contribution or at least did not mention it, 79% is a significant amount.

Figure 1 provides the percentage number of acknowledgements in each category. The results give are organized into: individuals, conferences, seminars and workshops. Based on the number of papers that have contributions, 285 papers, a median of 8.77 acknowledgments for each paper is obtained.

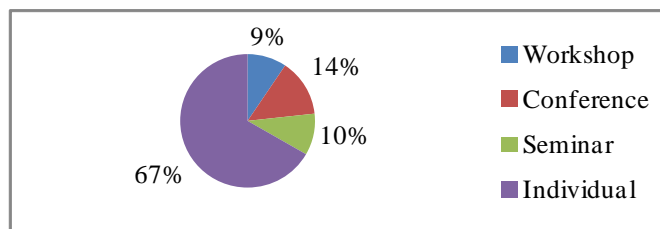


Figure 1: Distribution of Acknowledgements

However, not all papers have acknowledgments to meetings and individuals, as discussed earlier. Acknowledgments to individual contributions are the most numerous, with an average of 6.47 per paper. Therefore, when we consider the average per paper that attended each meeting, we do not necessarily have the same order of items. Thus, the highest average is given by seminars with 2.92 per paper, although it is not the meeting with the highest number of acknowledgments. In the second place are workshops, with an average of 2.62 per paper. And lastly, conferences have an average of 1.91 per paper. Although conferences have the highest number of attendance in scientific meetings (14%), they have the lowest average, which can be explained by the fact that they appear in a larger quantity of papers as can be seen in Figure 2.

Figure 2 shows a diagram which shows the distribution of acknowledgments and their associations based on the total number of papers. It provides an amount of 48.60% of total papers which attended conferences, before 25.07% of workshops and 23.42% of seminars. Besides, 17.08% of papers only acknowledged individuals, but none of them attended only seminars. In the sample, 3.86% of papers both attended the three types of meetings and received comments from individuals. Less than 8% of papers circulated in meetings and did

not receive comments from individuals. Indeed, none of the papers acknowledged three types of meetings simultaneously without acknowledging at least one individual.

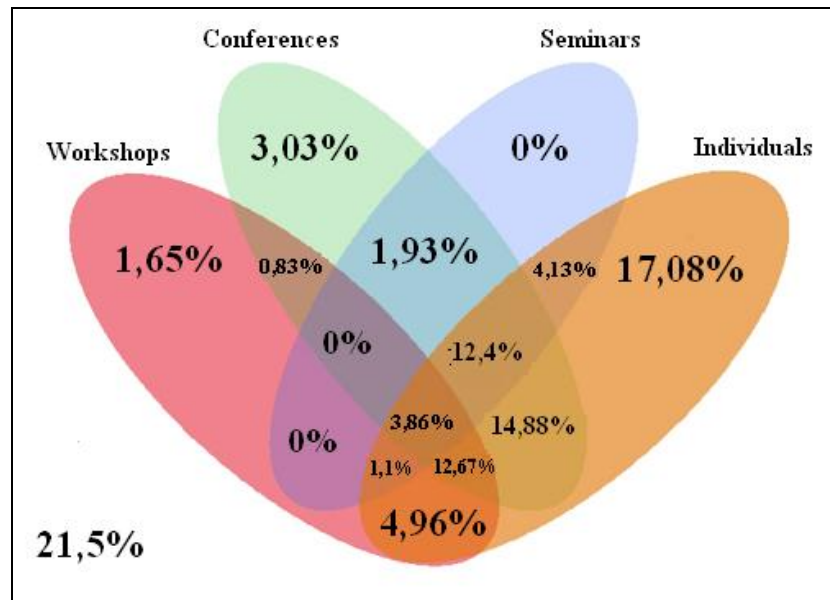


Figure 2: Paper distribution according to acknowledgements

In Figure 3, the sample of 363 papers is distributed according to the total number of attendances in scientific meetings, i.e., excluding individual contributions. The total number of references to scientific meetings ranges from 0 to 15, with 0 being the most common. Part of the papers (17.08%) acknowledged only individuals, which explains why column 0 of Figure 3 is large: besides covering those that did not attend any meeting, it also includes those who received contributions from individuals only. Furthermore, based on column 0, we can see that 38% of the papers did not attend scientific meetings.

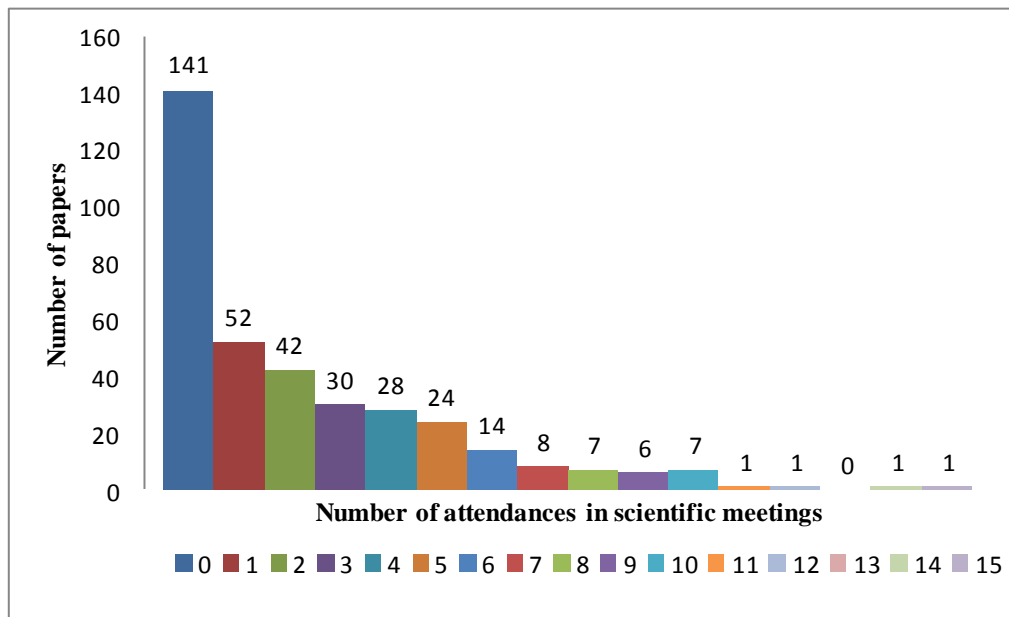


Figure 3: Distribution of papers according to attendances in scientific meetings

On the other hand, 222 papers acknowledged one or more scientific meetings, which is 61% of the total number of papers studied. It shows that although the number of acknowledgments to individuals is most numerous, attendances in scientific meetings can also be important to publish in the journal in question.

Next, we analyze the number of authors and its relation to attendance at scientific meetings and individual contributions. Differences between the number of authors have been the object of other studies such as in relation to the elapsed time in the publish process in a journal (Hartley, 2005); and the tendency in the past decades, as well as distinctions in the subareas of accounting (Englebrecht, Hanke, & Kuang, 2008) etc. It is believed that the greater number of people involved in the work, the greater the number of contributions to it. That is because, besides the exchange of experiences, there are still internal debates and resolutions of the difficult questions, before submitting the paper to the journal (Hartley, 2005). If it is true, there could be less circulation of a paper with a larger number of authors.

In total, 717 authors wrote the sample papers, which gives an approximate average of 1.96 authors per paper. The number of authors range from 1 to 4, with 1 author being the most common (36%), followed by 2 authors (34%), then 3 authors (27%) and, finally, 4 authors (3%). It is interesting to notice that the growing tendency in the quantity of papers with co-authors, from 49.11% in 1979 to 67.74% in 2004 found by Englebrecht, Hanke, & Kuang (2008), was not maintained in the 2003-2012 period. The results show an average of 64% of papers in co-authorship. In Brown's (2005) study, most papers were written by 2 authors, followed by 1, 3 and 4.

Figure 4 shows the papers classified in two groups, with acknowledgement and without acknowledgement, and their relations with the number of authors. We note that the papers with four authors have proportionally the smallest percentage of circulations; 27.27% of these papers did not attend scientific meetings and did not receive feedback from individuals, while the other three classifications have more uniform distribution.

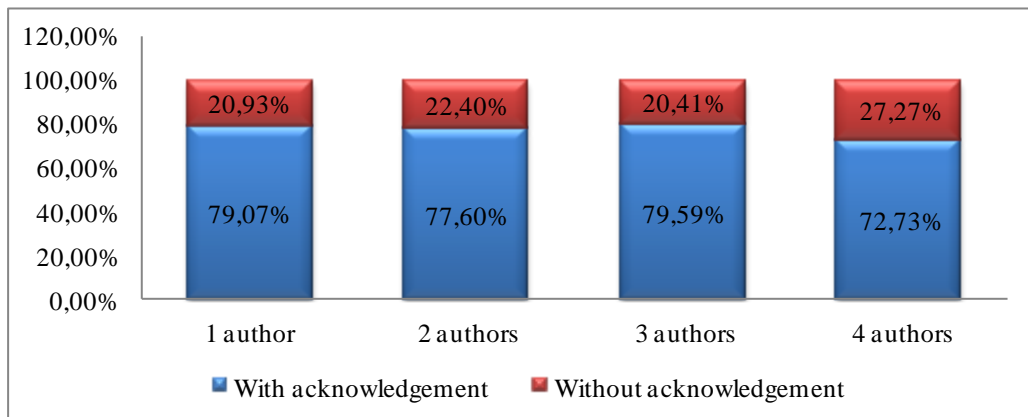


Figure 4: Percentage of papers with and without acknowledgments according to author number

The graph in Figure 5 discriminates the average of acknowledgement papers in scientific meetings, classified by the number of authors. Here only papers which have acknowledgements to scientific meetings and individuals are included for the average calculation.

We can conclude with the graph in Figure 5 that attendances at scientific meetings increases as the number of authors increases. It just does not happen to papers with 3 authors and 4 authors. The former has a slight decrease in conference average and the latter has a distinct result compared to others.

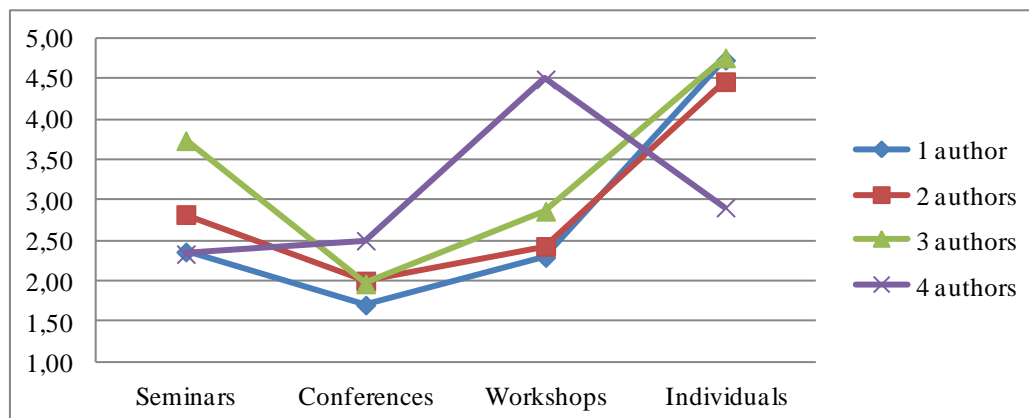


Figure 5: Attendances in scientific meetings according to author number

In Hartley's (2003) study, one-author papers contained more acknowledgements than two-author papers, which in turn contained more acknowledgements than three-author papers or more, though the difference was not significant. This result is the opposite of what we found in our study, based only on three scientific meetings. Some believe, however, that we cannot draw any conclusion from the number of authors, because there is no evidence that all authors participate in the paper construction actively (Castiel & Sanz-Valero, 2007), raising the issue that multiple authors and collaboration are invalid synonyms (Katz & Martin, 1997).

Argilés and Garcia-Blandon (2011) comment that the research method adopted in studies is a possible factor which influences the paper acceptance or non-acceptance by a

journal. In this study, most papers applied the theoretical research (44%), followed by field study (23%), experiment (13%), survey (12%) and archival (8%).

Figure 6 shows papers classified as ‘with acknowledgments’ or ‘without acknowledgments’ according to the research method of data collection used by authors. Based on research methods, experimental papers were, proportionally, more welcoming to external comments than others. They were followed by archival research, field study, theoretical and survey research.

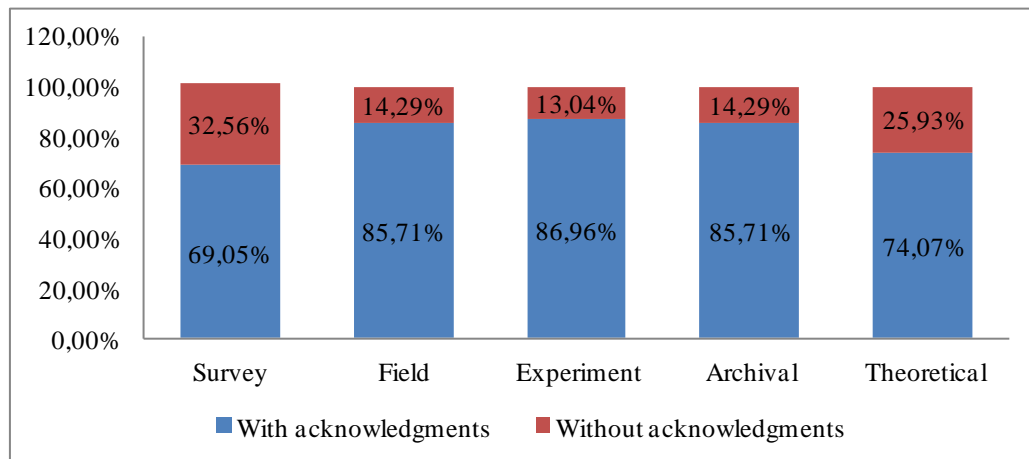


Figure 6: Percentage of papers with acknowledgments and without acknowledgments according to data collection

In relation to the number of acknowledgments to scientific meetings and individuals, papers classified according to the research method, mentioned acknowledgments as the following decreasing order: archival, experiment, field study, theoretical and survey. This order almost coincides with the percentage of ‘with’ and ‘without’ acknowledgments displayed in Figure 6. Here, papers with zero acknowledgments were excluded.

In Figure 7 we separated research methods of data collection by scientific meetings. By so doing, individuals were not included. Only papers with acknowledgments were included.

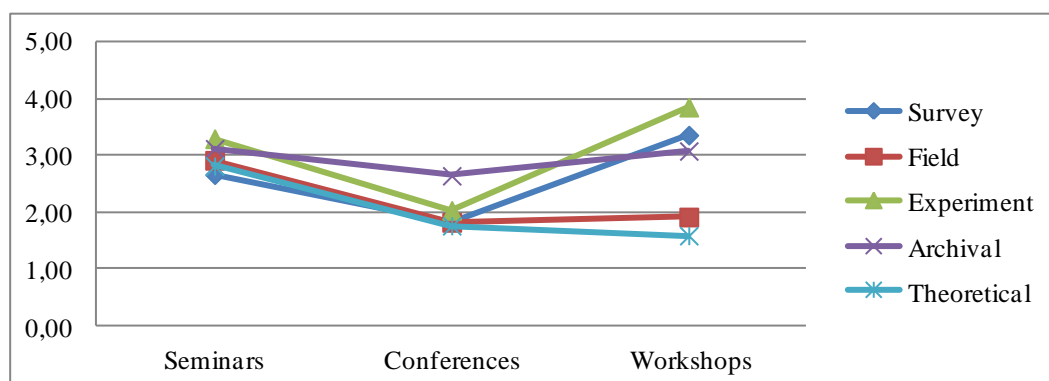


Figure 7: Average of attendances in scientific meetings according to research method

From the graph in Figure 7 it can be inferred that papers which adopted field study and theoretical methods showed a similar performance in relation to the average of scientific meeting attendances. Specifically to conferences, out of archival papers, all papers had a similar average. As for seminars, they are more uniform than others in meeting attendance comparing all research methods.

6 Discussion

The results show that most papers published in AOS (79%), or at least their previous versions, had already been discussed externally, by more people than authors, editors and reviewers. This finding is in line with the advice of international accounting journal editors which recommends that authors circulate their paper before submitting it to a journal. But, where do they circulate?

Papers were subject to appreciation in meetings with small audiences such as academic seminars at universities, medium audiences, such as workshops, and high audiences such as conferences. Regarding the number of scientific meetings, conferences were preferred to workshops and seminars. However, attendances at conferences are concentrated in a number of papers. This is evinced when the average of attendances by paper in each type of meeting is calculated and results change to the opposite: seminars take the first place, followed by workshops and conferences. In this way, more papers attended seminars than conferences.

Other studies have already analyzed the relation between the prior release of papers and their acceptance when submitted to a journal. The idea is that at scientific meetings such as workshops, seminars, conferences, among others, authors receive comments, critiques and suggestions, which can contribute to the improvement of the paper and, as a result, increase the chances of its being accepted by a journal. For this reason, it is said that a study is not exclusively the work of the author, but rather a collective construction, since it encompasses external contributions.

Although 61% of the papers have attended one or more scientific meetings, 71% circulated directly through individual hands. Assuming that authors acknowledge individuals by name when they read and made contributions to the paper, it can be inferred that besides the authors, 6 individuals on average actively participated in the construction of each paper that contained acknowledgements. If there is any doubt about contributions received by authors in scientific meetings, especially conferences, this is practically nil when the acknowledgement refers nominally to a person. This also confirms that no authors take part in the construction of papers (Hyland, 2001; Matsuda & Tardy, 2009).

It is important to highlight that the number of authors does not interfere in the circulation of the paper. Papers with 1, 2, 3 or 4 authors attended scientific meetings and received contributions from individuals in a similar fashion. In fact, when papers by 2 authors are compared with papers by 1 author, the former have more acknowledgements than the latter, and when papers by 3 authors are included in the analysis, these have more acknowledgments to seminars and workshops than the other two. Papers with 1, 2 or 3 authors have a similar number of acknowledgements to individuals. Only papers with 4 authors have behaved differently.

Finally, the search for external contribution occurred in papers of all research methods categorized. The difference between the methods of collecting data in making acknowledgements varied by a margin of 15%.

In consonance with Hartley (2003), there are many ways to reaching publication in a journal. The results show the search for external contribution to convert research into a scientific paper. Researchers from the accounting area who wish to publish in international top journals can make use of this study to outline their strategies.

7 Conclusions

From the study of the *Accounting, Organizations and Society* journal, it is possible to notice the importance of circulating a paper before submitting it to a journal. Most of the papers published by the AOS during the period of study received external contributions before their publications and a significant part of them stemmed from individuals nominally. Furthermore, we found that, in general, the number of authors and research methodology does not interfere in the circulation of the paper.

Thus, it is mandatory to consider the importance of the circulation of the paper. Studies should not remain restricted to the academic area, they should contribute significantly to the intellectual development of society, allowing new discoveries to arise. The publication in journals, besides contributing to the academic curriculum of authors, enables the access of the population that has interest in results.

Community involvement in the construction of scientific knowledge, besides integrating all stakeholders in the research results, allows for greater variety in the exchange of ideas, and provides study improvements. The community's participation increases the exchange of knowledge and, as a consequence, more knowledge is added.

This study has attempted to call the attention of accounting researchers to the importance of submitting their works to the community's appreciation at scientific meetings and directly to individuals before their submission to a top journal. However, each journal has its own characteristics and may have its own scientific community, which was found in this study, exclusively concerning AOS. Further research should be conducted with other journals. Nevertheless, the results found in this study may also serve as evidence to explain the difficulty publishing in journals.

As suggestions for future research, we recommend opening these data more and analyzing individuals and meetings cited in acknowledgements. Other possibilities that can emerge from the present study to investigate are: a) making a significance test with the amount of authors and methods of data collection variables; b) checking the main factors that differ between the groups of papers 'which contain acknowledgements' (79%) and those which do not (21%), mainly regarding the methodology, and academic origin, among others.

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ⁱ In 2012, the USP Controllershship and Accounting Conference had “encouraging the conversion of papers in final publications” as a theme. At this meeting, the main issues on the agenda were the reasons for researches and theses to become restricted to academic areas and the main obstacles that prevent works from being accepted by journals.

ⁱⁱ It is the case of *Accounting & Finance Review*.

ⁱⁱⁱ The Lattes Curriculum of Brazilian accounting researchers reveals that some have published in journals such as *European Accounting Review*, *Journal of Accounting & Organizational Change* and *European Business Review*.