

# The Contributions of the ANPCONT Congress to Studies on Public Sector Accounting

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## Abstract

**Objective:** The contribution of the ANPCONT Congress to research in Public Sector Accounting (PSA) was investigated. This paper presents the characteristics of the studies discussed in PSA's thematic fields of study, the process by which these studies are converted into publications, and the characteristics of the papers published.

**Method:** The ProKnow-C method was used to analyze the bibliographic material, specifically the stages concerning the bibliographic portfolio selection and systemic analysis. Six analytical lenses were applied in the systemic analysis: topic, paradigm, theory, method, field, and conversion rates.

**Results:** The studies on PSA obtained a lower conversion rate than the general rate identified in previous studies. A more significant number of studies presented in a given edition did not necessarily result in more studies converted into publications. The New Public Management paradigm, the quantitative approach, and the documentary design were the most predominant among studies; economic theories were also widely adopted; cities were the preferred unit of analysis; and topics such as efficiency and fiscal management predominated.

**Contributions:** The low rate at which such studies are published in scientific journals and the characteristics of those converted into publications encourage a reflection among researchers, field coordinators, and the organizers of scientific events. Addressing post-NPM paradigms may lead to a more significant plurality of themes, theories, and methods, enabling a greater alignment with international trends.

**Keywords:** ANPCONT Congress; Accounting Applied to the Public Sector; Scientific Congresses; Systematic review; ProKnow-C.

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## 1. Introduction

Like other scientific events, congresses are opportunities to improve scientific knowledge and research methods (Dallabona et al., 2011). Hence, it is a context conducive to the innovation, production, and communication of knowledge (Zhuang et al., 2020), enabling the exchange of knowledge and clarification of doubts, discussion of ideas, and improving methodologies. Congresses are also an essential stage in the scientific process, where scientific articles are improved before being submitted for publication (Matos et al., 2012).

Given the connection between accounting and the social context, accounting research aims to contribute to the improvement of institutions and society. Thus, scientific events play an important role in the development of studies in the field, facilitating the exchange of knowledge between academia, society, and institutions (Lopes & Beuren, 2017).

There is a growing interest in research in the PSA field in Brazil, mainly due to recent reforms in local accounting standards intended to harmonize with international standards (Monteiro, 2018).

Research in Public Sector Accounting (PSA) aims to provide information about entities in the public sector that is useful for accountability and decision-making (Conselho Federal de Contabilidade [CFC], 2016). Research in the Management and Public Governance field is vital for institutions and society, considering a growing appreciation of principles such as transparency, equity, accountability, social responsibility, and continuity of the State, aiming at its development and its people (Oliveira et al., 2013). There is a growing interest in research in the PSA field in Brazil due to recent reforms in local accounting standards aimed at harmonizing with international standards (Monteiro, 2018).

The ANPCONT Congress, promoted by the *Associação Nacional dos Programas de Pós-Graduação em Ciências Contábeis* (ANPCONT) [National Association of Graduate Programs in Accounting Sciences], is one of the most important events in Brazil, in terms of socialization and dissemination of scientific research in the Accounting field. It aims to establish a relationship between academic studies and their application in organizations, thus disseminating the various approaches to Accounting Sciences research (Ribeiro, 2017). Held since 2007, ANPCONT established, from the 2015 edition onwards, Public Sector Accounting as a thematic field shared with the Third Sector. Starting in 2021, Public Sector Accounting received greater attention as a thematic field exclusively dedicated to the topic (Associação Nacional dos Programas de Pós-Graduação em Ciências Contábeis [ANPCONT], 2022).

The importance of such an event for Accounting Sciences in Brazil is confirmed by several studies that investigated the studies disseminated in its editions. These investigations involved different approaches, such as the process of building knowledge about teaching and learning in Accounting (Santos et al., 2013), the disclosure of accounting information (Lopes & Beuren, 2017), qualitative research in accounting (Pereira et al., 2019); and global analysis of the studies presented at ANPCONT from 2007 to 2016 (Ribeiro & Ribeiro, 2019).

Despite the relevance of research in Public Sector Accounting, more studies are needed to analyze the characteristics of related studies presented at the ANPCONT Congress. Such a gap is relevant because this is one of the leading Brazilian events focused on the development of Accounting Sciences; it recently reached 15 editions. Hence, assessing how the event influences scientific PSA studies is timely, considering these studies are discussed and refined in this congress and later published in scientific journals. Such is not a perspective the studies previously mentioned have addressed, not even Schmitz et al. (2015), who investigated the rate at which the studies presented at the ANPCONT, USP, and EnANPAD congresses are converted in publications in scientific journals.

Therefore, this study aims to investigate how the ANPCONT Congress contributes to PSA, given the growing importance of the public sector as a field of accounting research in Brazil. Therefore, this paper presents the characteristics of the studies presented at the congress in the PSA thematic field and innovates by identifying how these studies are converted into publications in scientific journals and their characteristics, including their impact. Assessing the rate at which studies are converted into publications and comparing the characteristics of published studies with studies discussed in the conference might provide relevant information for researchers, thematic field coordinators, and the organizers of national scientific events interested in research in the PSA field.

## 2. Literature Review

### 2.1 Public sector accounting: an overview

The public sector has undergone reforms aimed at improving efficiency, strengthening accountability, improving the quality of information provided to managers and the quality of decision-making and performance, strengthening transparency and social control (Monteiro, 2018). As noted by O'Flynn (2007), these reforms became known in the literature as New Public Management (NPM). NPM meant a progressive transition from traditional public administration to an administration inspired in the private sector (Hyndman & Liguori, 2016).

These reforms revolve around six dimensions: privatization, marketization, decentralization, output orientation, and high-quality systems (Hyndman & Liguori, 2016). From the NPM perspective, citizens are the consumers of public services (Abellán-Lopez et al., 2020); hence, it is based on the *homo economicus* assumption, i.e., people are rational, informed, and maximize the utility of their choices according to a cost-benefit analysis (Abellán-Lopez et al., 2020).

NPM has led to important changes in accounting regarding budgeting and performance measurement systems in the public sector, aiming to improve management and accountability (Hyndman & Liguori, 2016). One of the most evident changes in PSA due to this paradigm concerns creating specific standards for the public sector and international harmonization (Monteiro, 2018). Governments that adhere to NPM ideas generally adopt accrual accounting (as opposed to cash accounting), financial statements for the public sector modeled after those prepared by companies in the private sector, decentralized budgets with a focus on the performance of output-oriented spending (Hyndman & Liguori, 2016). The calculation of costs of individual services and goals supporting a rational choice also tends to be emphasized in NPM-based accounting systems (Hyndman & Liguori, 2016). However, these movements are not homogeneous across countries, as different phases of development give rise to distinct types of accounting practices (Van Helden & Uddin, 2016).

As a result, internationally, PSA research has experienced a “golden age” under the NPM approach, as there is a growing number of studies addressing accounting from the lens of reforms brought about by this paradigm (Steccolini, 2019). Meanwhile, this topic has recently experienced quantitative growth (Farias et al., 2017).

As a result, both international and Brazilian studies have analyzed PSA research. Jacobs (2012) explored the use of theories on this topic and found that a third of the papers did not adopt an explicit theoretical framework. The theoretical approaches most frequently used were neo-institutional and economical, and inspirations were drawn from organizational and political theory, while the sociological approaches by Habermas, Foucault, Latour, Giddens, and Bordieu are evident. Furthermore, many of the studies addressed mixed theoretical frameworks in a multi-method approach to deal with the contextual and institutional complexity of the public sector (Jacobs, 2012).

Lapsley and Miller (2019) examined the literature on PSA between 1998 and 2018. They identified prominent approaches or theories in studies on public sector reforms: NPM, governmentality, reform processes, Actor-Network Theory, and Institutional Theory (Lapsley & Miller, 2019). Van Helden et al. (2021) reviewed articles on PSA published in the *Journal of Accounting in Emerging Economies* and concluded that most studies are dominated by accounting reforms inspired by NPM. Still concerning the NPM paradigm, adopting International Public Sector Accounting Standards is highlighted as a relevant topic for emerging and low-income countries (Polzer et al., 2021). However, most studies in this scenario are still exploratory and only rely on secondary data (Polzer et al., 2021). Topics such as accounting standards applied to the Brazilian public sector and the Fiscal Responsibility Law are emphasized in Brazilian theses and dissertations, while economic theories such as Agency Theory and Public Choice Theory have been the choice for the theoretical framework (Farias et al., 2017).

When dealing with post-NPM paradigms, Bracci et al. (2019) conducted a literature review to investigate the role and impact of accounting in the literature addressing the Public Value theory. The results revealed a lack of empirical studies and few studies in accounting. Hence, researchers in the field need to reach a deeper level of understanding of the concept, creation, and measurement of public value (Bracci et al., 2019), which, according to Bryhinets et al. (2020), represents a modern paradigm in which the involvement of interested parties in decision-making is encouraged. In this vein, Steccolini (2019) understands that even though the NPM paradigm encouraged a golden age for PSA research, it may also represent a golden cage in case contemporary themes in public management, such as coproduction, hybridization, public value, and democratic participation advance.

## 2.2 Related Studies

As mentioned in the introduction, several studies analyzed the papers presented at ANPCONT congresses. Firstly, Santos et al. (2013) investigated the process of building knowledge on teaching and learning in Accounting by analyzing the papers presented at the USP and ANPCONT congresses between 2007 and 2011. Their results showed a growing tendency in the number of papers on the topic in both editions included in the period. Regarding the methods, there was a predominance of questionnaires, followed by surveys and field research.

Schmitz et al. (2015) verified the rate at which the papers presented at ANPCONT, USP, and EnANPAD conferences are converted into publications in Qualis Capes- classified journals. The authors found that 592 of the 1,482 papers were published in scientific journals – most of which were classified in the upper strata of Qualis Capes –and were concentrated in a few journals. The authors concluded that studies in the accounting field are restricted to a few agents, as they are concentrated around an elite of researchers, universities, and journals, thus providing strong endogeneity.

Lopes and Beuren (2017) analyzed the characteristics of research on accounting disclosure shared at the ANPCONT Congress between 2007 and 2016. The results show that accounting disclosure was more frequently addressed from 2009 onwards, coinciding with convergence to international standards, and as for the foundation theories most frequently adopted, disclosure, agency, legitimacy, stakeholders, and the institutional and political economy of accounting stood out. Regarding the methodology, content analysis combined with statistical tools was the most frequently used.

Pereira et al. (2019) analyzed the association between qualitative research methodologies and their use in papers presented at the ANPCONT Congress between 2007 and 2016 to identify which methods were adopted by Brazilian accounting researchers. The results showed that the Controlling and Management Accounting field is associated with case studies, and the fields of Education and Research in Accounting, Accounting for External Users, and Financial Credit and Capital Markets are associated with documentary and bibliographic research. Furthermore, the authors found a tendency towards an increase in studies with a qualitative approach, even though quantitative studies still predominated in the period.

Ribeiro and Ribeiro (2019) analyzed scientific production profiles, characteristics, and behavior in the studies presented at the ANPCONT Congress from 2007 to 2016. Regarding the institutions, USP, UFMG, UFPB, and FURB stood out in the production of papers, degrees, and betweenness. As for the themes, corporate governance, cost management, disclosure, management accounting, investment, budgeting process, results management, accounting information, international accounting, and public management stood out.

These related studies are useful to identify differences and similarities in the papers addressing Public Sector Accounting and presented at the ANPCONT Congress, which is this study's objective. Additionally, previous studies were the basis for determining the methodological procedures detailed in the following section.

### 3. Methodological Procedures

This study analyzed the studies presented at the ANPCONT Congress from 2015 to 2021. This timeframe was chosen because, from the congress' 9<sup>th</sup> edition onwards, which occurred in 2015, ANPCONT attributed greater importance to research on Public Sector Accounting by highlighting it as a thematic field, thus indicating a particular interest and support for research in this field. Moreover, analyzing specific thematic areas decreases subjectivity when determining the bibliographic portfolio.

To achieve this study's objectives, the ProKnow-C (knowledge development process – constructivist), a knowledge construction methodology structured in four stages, was used: 1) selection of the bibliographic portfolio that will enable the literature review; 2) bibliometric analysis; 3) systemic analysis of the bibliographic portfolio; and 4) the establishment of the research objectives (Afonso et al., 2011). Steps 1 and 3 will be applied to meet this study's objectives.

The bibliographic portfolio is selected in stage 1, considering the papers discussed in the CPT and CSP thematic fields at the ANPCONT Congress. Note that, between 2015 and 2020, the CPT (2015 to 2019) and CSP (2020) fields also received studies conducted in other fields, such as the third sector, cooperatives, and religious organizations. Hence, these papers required an analysis. Hence, the papers' titles and/or abstracts were verified, and any papers not addressing PSA were removed from the bibliographic portfolio.

After defining the bibliographic portfolio, the studies selected were systemically analyzed. The ProKnow-C method includes a critical analysis based on explicit selection and analysis criteria (Marafon et al., 2012). Considering that the ProKnow-C method has specific analysis lenses related to Performance Assessment (Marafon et al., 2012), systemic analysis lenses were developed following the objectives defined for this investigation.

These lenses are presented in Table 1. The following aspects are worth noting: the topics were identified based on analyzing the most recurrent keywords in studies listed in the bibliographic portfolio (Kumar, 2020; Polzer et al., 2021). Regarding the paradigms, we verify whether the papers (in the titles, abstracts, keywords, and theoretical references) were related to the paradigms of Traditional Public Administration, New Public Management, New Public Governance, or Public Value (Bryhinets et al., 2020). As for the method, we analyzed the i) research strategy, ii) data collection technique, and iii) research approach (Pereira et al., 2019) based on the methodology or methodological procedures presented in each paper.

Table 1

**Lenses of Systemic Analysis**

Lenses	Question	References
Topic	What are the main topics addressed in the papers presented at the ANPCONT congress in the Public Sector Accounting field?	Ribeiro and Ribeiro (2019); Van Helden et al. (2021)
Paradigm	Which public administration paradigms are the papers presented at the ANPCONT Congress in the Public Sector Accounting field based on?	Hyndman and Liguori (2016); Bryhinets et al. (2020)
Theory	What theories were adopted by the studies presented at the ANPCONT Congress in the Public Sector Accounting field?	Farias et al. (2017); Lopes and Beuren (2017); Van Helden et al. (2021)
Method	What are the methodological characteristics of the papers presented at the ANPCONT Congress in Public Sector Accounting field?	Farias et al. (2017); Pereira et al. (2019); Van Helden et al. (2021)
Unit of Analysis	In what contexts were the studies presented at the ANPCONT Congress in the Public Sector Accounting fields conducted?	Farias et al. (2017); Bracci et al. (2019); Polzer et al. (2021)
Conversion	What are the characteristics of the studies presented at the ANPCONT Congress in the Public Sector Accounting field published in scientific journals?	Schmitz et al. (2015)

Source: Study's data.

The studies were first identified by searching the titles of the papers in the bibliographic portfolio on Google Scholar to analyze the characteristics of the studies that were converted into publications in scientific journals. When a paper was not found, the first author's Lattes CV was consulted to confirm whether the study had been published.



The following bibliometric characteristics were analyzed to assess the contribution of the ANPCONT Congress for papers on the PSA field to be published: i) the number of studies converted into a definitive, absolute publication according to the year when the event occurred (Schmitz et al., 2015); ii) the journal in which the paper was published (Schmitz et al., 2015), iii) its impact according to the Qualis-CAPES classification in the fields of Public and Business Administration, Accounting Sciences, and Tourism (Schmitz et al., 2015); and iv) the publication's impact according to the absolute number of citations in Google Scholar (Polzer et al., 2021). We chose to identify the journal stratum based on the classification of periodicals from 2013 to 2016, as the classification concerning the 2017-2020 period presented preliminary results in the analysis.

The characteristics of the studies that were eventually published were verified based on the five previous lenses to allow an analysis of the differences between the studies presented in the Congress' different editions vs. studies published in journals. Thus, the methodology adopted is intended to express the contributions of the ANPCONT Congress to research in the PSA field from the time a specific thematic field was created (2015), to reveal the profile of the studies accepted in the congress (analysis through the first five lenses of systemic analysis) and verify the congress' impact on the development of knowledge in the field (lenses to verify the rate at which the studies are converted into publications in scientific journals and the characteristics of these published studies based on the first five lenses).

#### 4. Analyses and Discussion

Based on the procedures chosen for this investigation, the bibliographic portfolio was initially selected (Step 1). A total of 210 papers presented in the thematic fields dedicated to PSA were identified. Of these, 26 were removed from the portfolio because they dealt with topics unrelated to the public sector: 23 concerned the Third Sector, two concerned cooperatives, and one was conducted in publicly-held companies under regulation. Hence, 184 papers remained in the bibliographic portfolio. Table 2 presents the distribution of studies on the PSA field according to year.

Table 2

##### Studies presented in each of the Congress' editions.

	2015	2016	2017	2018	2019	2020	2021	Total
PSA Studies	19	17	34	19	29	34	32	184
Total Studies	123	165	247	115	164	281	221	1316
%	15.45%	10.30%	13.77%	16.52%	17.68%	12.10%	14.48%	13.98%

Source: study's data.

There has been a tendency towards an increase in the absolute number of presentations on PSA since ANPCONT created a specific field for the topic. However, over the years, the proportion of total papers presented at the Congress remains similar to that of papers on PSA. Therefore, the PSA field follows the upward trend seen among studies in Brazilian congresses in the Accounting Sciences field, which has already been indicated by Santos et al. (2013). Below are the results obtained from the systemic analysis stage.

## 4.1 Systemic Analysis

### 4.1.1 Lens 1: Topic

The most recurring keywords in the bibliographic portfolio were analyzed to identify the topics most frequently addressed by the studies in the PSA field presented at the ANPCONT Congress; 676 keywords were identified. Figure 1 displays a cloud formed with these keywords.



**Figure 1.** Keywords cloud: studies presented at ANPCONT

Source: study's data; illustration generated at <https://wordsift.org/>

In addition to the keywords that characterize the topic (Public Accounting; Public Sector; Accounting Applied to the Public Sector), there is a prominence of topics focused on cities, with 40 related occurrences indicating a preference of researchers in the field for sub-national entities. As for the tools, the analysis indicates a preference for budget (24 occurrences), which constitutes the main instrument for controlling public resources and, thus, materializes not only technical decisions but also political ones. This factor plays a leading role in Brazil as a tool for controlling public resources at all levels of government from the beginning of the process of national public finances organization (Pires & Motta, 2008).

Regarding the topics, a comparison between the most recurrent keywords with those related to the paradigms of traditional public administration, New Public Management (NPM), and New Public Governance (NPG) (Hyndman & Liguori, 2016) showed a prominence of keywords linked to the NPM paradigm. Thus, the topics focused on efficiency (16 related keywords) stand out, referring to aspects such as “public spending” (9) and “Data Envelopment Analysis (DEA)” (8). Still concerning the NPM paradigm, topics on management (35) are emphasized, among which a focus on fiscal management (12) predominates, followed by auditing (9), which is confirmed by keywords such as “court of accounts” (8).



Regarding the NPG paradigm, topics related to transparency (26 occurrences), accountability (11), and social control (6) are highlighted. As for the traditional paradigm, topics involving the Fiscal Responsibility Law (10), internal controls (9), and corruption (5) stand out in the period. Furthermore, the keywords show an emphasis on the theory of political cycles or electoral cycles (13).

Based on the keywords associated with public administration paradigms given by Hyndman and Liguori (2016), 41% of the keywords indicated in the studies were related to previously mentioned paradigms. This analysis indicates a predominance of the NPM paradigm in PSA studies disseminated at the congress (24% of keywords), followed by NPG (12%) and the traditional paradigm (6%). A relative analysis over the period indicates a more pronounced downward trend in discussions concerning the traditional paradigm, a broad predominance of topics concerning NPM throughout the series, and a modest upward trend in discussions linked to the NPG.

Farias et al. (2017) analyzed dissertations and theses performed between 2008 and 2015 in the PSA field in Brazil. They identified that the most recurrent themes were Brazilian Accounting Standards Applied to the Public Sector (21.8%), Fiscal Responsibility Law (14.9%), Costs (12.6%), and Budgetary Control (12.6%). Note that there are relevant differences between the topics covered in dissertations and theses and those discussed in the congress' editions in contiguous periods.

#### 4.1.2 Lens 2: Paradigm

This lens was used to understand which public administration paradigms are the most frequently addressed by the studies in the PSA field discussed at the ANPCONT Congress. Hence, the studies included in the bibliographic portfolio were analyzed to identify direct mentions of these paradigms: Traditional Public Administration, NPM, NPG, or Public Value. The most significant portion (167) of the 184 studies does not mention a public administration paradigm (90.76%); 17 (9.2%) studies directly mention one of these paradigms. Table 3 summarizes the main findings.

Table 3  
**Analysis of the paradigms Involving Public Administration**

Paradigm	2015	2016	2017	2018	2019	2020	2021	Total
NPM		1	3	1	3	2	2	12
NPM+New Public Service		1						1
Public			1					1
NPM+NPG					1			1
NPG						1		1
Public Value							1	1
Not mentioned	19	15	30	18	25	31	29	167

Source: study's data

The results reinforce the dominance of the NPM paradigm in PSA studies recently discussed at the ANPCONT congress (70.6% of the studies in which a paradigm was identified), named in the studies as New Public Management (8), New Public Management (3), or New Public Administration (1). It is a post-bureaucratic paradigm that advocates flexibility, efficiency, and citizen-oriented as a consumer of public services (Abellán-López et al., 2020). NPM assumes the existence of *homo economicus*, in which individuals are believed to be rational, informed, and able to maximize the utility of their choices according to a cost-benefit analysis (Abellán-López et al., 2020).

This result shows that the NPM paradigm in PSA discussions follows the trend at an international level (Lapsley and Miller, 2019; Steccolini, 2019). Furthermore, two studies are simultaneously based on two public administration paradigms, and two post-NPM paradigms (NPG and Public Value) were found in more recent studies.

### 4.1.3 Lens 3: Theory

Here, this lens was used to determine which theories supported the studies in the PSA field presented at the editions of the ANPCONT Congress. Note that no foundation theories were identified in 113 (61.4%) of the 184 studies, a percentage higher than that found by Lopes and Beuren (2017) when addressing studies presented at the same event on accounting disclosure (51%).

The lack of a formal theory in PSA research is not a novelty, as shown by Jacobs (2012); however, the percentage of papers identified in this investigation is higher than that previously found. Note that, in line with Jacobs (2012), at this stage, the studies published in international reference journals contrast with studies in progress discussed at an academic conference.

Table 4 highlights the foundation theories most frequently adopted by the studies presented at the ANPCONT Congress.

Table 4  
Foundation theories

Theory	2015	2016	2017	2018	2019	2020	2021	Total
Political Cycle Theory		1	1	1	3	1	6	13
Institutional Theory		2	2	1		2	2	9
Agency Theory	1				2	2	4	9
Public Choice Theory	1		1	1	2	2		7
Theory of Fiscal Federalism					3	1		4
Others		1	4	8	4	8	4	29
Not mentioned	17	13	26	8	15	18	16	113

Source: study's data.

The findings reveal that economic theories predominated in the studies on the PSA field discussed in the latest editions of the ANPCONT Congress. Economic theories have been among the most frequently adopted in PSA (Jacobs, 2012), including by Brazilian theses and dissertations (Farias et al., 2017). This finding agrees with evidence about the predominance of approaches related to the NPM paradigm since this paradigm has institutional economics as one of the main backgrounds (Lapsley & Miller, 2019). In addition to the recurrent presence of agency theory and public choice theory, in this study, attention is drawn to the theory of political cycles, also highlighted in Lens 1, and with greater prominence than theses and dissertations (Farias et al., 2017).

The institutional theory is in the background, but it is indicated as the most recurrent in the development of international research in PSA (Jacobs, 2012; Van Helden & Uddin, 2016; Van Helden et al., 2021). The other theories, which total 24, were mentioned only once in each of the seven editions analyzed. Also noteworthy is that 17 studies mention more than one foundation theory (7.6% of the portfolio), a phenomenon found in high-impact international studies (Jacobs, 2012; Lapsley & Miller, 2019).

On the other hand, a lack of the Actor-Network Theory and Foucault's governmentality in the PSA studies discussed at the event is worth noting, which are also absent in theses and dissertations (Farias et al., 2017), considering that international impact research in this field has recurrently used these approaches (Jacobs, 2012; Lapsley & Miller, 2019).

#### 4.1.4 Lens 4: Methods

This lens aimed to identify the methodological characteristics of the studies in the PSA field discussed at the ANPCONT Congress in terms of study design, data collection procedures, and approach. Table 5 presents the most recurrent strategies.

Table 5  
Studies' designs

Design	2015	2016	2017	2018	2019	2020	2021	Total
Documentary	13	14	21	16	23	27	21	135
Survey			3	2	3	2	6	16
Case Study	4	2	3		1	1	1	12
Content Analysis			4		1		2	7
Bibliographic/Documental	1	1	3					5
Others	1			1	1	4	2	9

Source: study's data.

As for the design adopted, a preference for documentary research (72.8%) was found. Such a preference is likely explained by the fact that the public sector produces and publishes large amounts of documents and data; hence, there are research opportunities. Such a predilection for documentary studies is similar to what Pereira et al. (2019) note in most of the thematic fields of the ANPCONT Congress, followed by Brazilian dissertations and theses on PSA, as observed by Farias et al. (2017). On the other hand, these results differ from those found in international studies published in high-impact journals, in which case studies are the most frequent (Van Helden & Uddin, 2016; Van Helden et al., 2021).

Regarding the data collection procedures most frequently adopted, the documentary procedure stands out (133 articles; 72.3%), followed by questionnaires (16 articles; 8.7%) and the bibliographic procedure (12 articles; 6.5%)—seven papers (3.8%) combined two or more data collection techniques. Regarding the studies' approaches, a predominance of studies with a quantitative approach (120; 65.2%) was found, while 39 (21.2%) exclusively adopted the qualitative approach and 13 (7.1%) applied a quantitative-qualitative approach.

Therefore, the notion that researchers in the PSA field presenting their studies at the ANPCONT congress prefer to resort to documentary data (mainly secondary data) is reinforced, which is in line with what is found in theses and dissertations (Farias et al., 2017) and in the event's other thematic fields (Pereira et al., 2019), and international reviews (Van Helden & Uddin, 2016; Van Helden et al., 2021). Consequently, the quantitative approach is the most predominant, converging with the Brazilian studies but differing from the international studies mentioned here.

#### 4.1.5 Lens 5: Unit of Analysis

This lens supported understanding the contexts in which the studies in the PSA field presented at the ANPCONT Congress were conducted. Table 6 summarizes the primary units of analysis used for the investigations.

Table 6

##### Primary units of analysis: studies presented at ANPCONT

Empirical context	2015	2016	2017	2018	2019	2020	2021	Total
City/Cities	10	5	18	12	13	16	14	88
State/States	1	4	7	3	2	6	5	28
IES	3		1	2	5		4	15
Country/Countries/Federal Union	2		3	1	3	4	2	15
Accounting Courts		3	2			1		6
Hospitals					2		1	3

Source: study's data

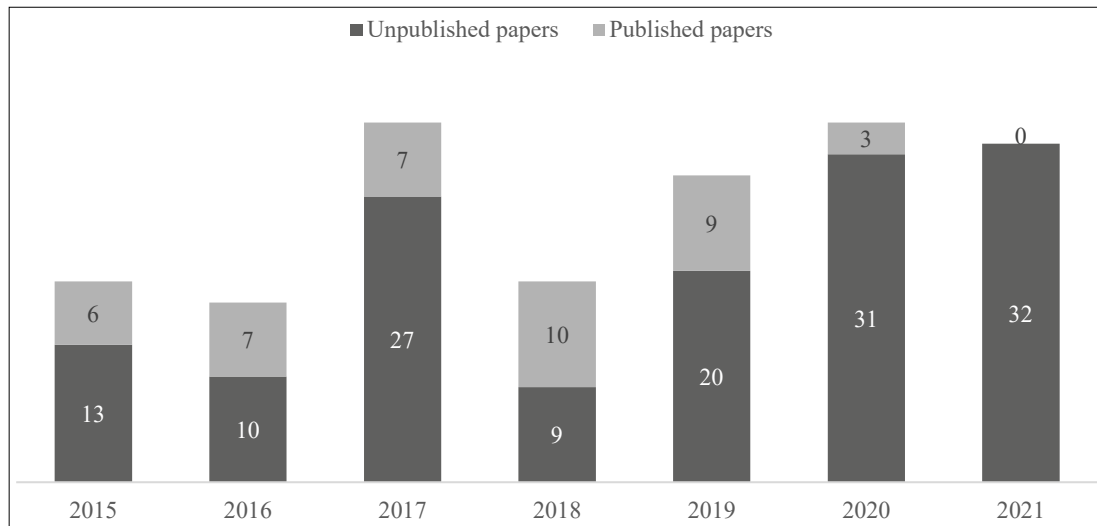
Note that governments are the context most frequently addressed by these investigations, among which cities stand out, addressed in 47.8% of studies in the PSA field, followed by states (15.2%) and countries (8.2%). The results show a great interest among researchers in subnational entities, reinforcing what was found in Lens 1, especially regarding cities. This predominance is corroborated by Farias et al. (2017), who also identified cities as the preferred unit of analysis in Brazilian dissertations and theses on the PSA field (32.1%). On the other hand, the focus on cities clashes with trends found in international literature reviews addressing PSA, based on high-impact papers and journals, which indicate less focus on local governments and more intensive targeting of central governments (Bracci et al., 2019; Polzer et al., 2021).

As for specific entities, HEIs stood out as the ones raising the most interest of researchers, also verified by Farias et al. (2017), with 19.2% of theses and dissertations in the PSA field based on HEIs. Additionally, the courts of accounts show a decreased interest over time, while hospitals emerged as a high-interest context in more recent editions. Note that ten studies in the portfolio are conceptual studies or literature reviews.

Based on the previous discussion, the units of analysis of greatest interest in the PSA field follow the trends noted by Lapsley and Miller (2019) in contemporary publications in the leading accounting journals that have published studies on the topic, i.e., universities, government, audit, and healthcare.

#### 4.1.6 Lens 6: Conversion

This lens identifies the main characteristics of the studies in the PSA field presented at the ANPCONT Congress, which were converted into journal publications (42). The analysis began by identifying the rate at which the studies are published in scientific journals, presented in Figure 2.



**Figure 2.** Papers published in periodicals

Source: study's data.

The proportion of papers published in journals rose between 2015 (31.6%) and 2016 (41.2%), registering a percentage drop in 2017 (20.6%), until reaching its peak, both in percentage and absolute number, in 2018 (52.63%). A significant drop in percentage points (31%) was found in 2019. An analysis of this period indicates that a more significant number of studies presented in a given edition does not necessarily translate into more papers being converted into definitive publications, especially when the 2016 and 2018 editions were compared to the 2017 and 2019 ones.

The percentage of papers published in 2020 was only 8.82%, while no papers were published in 2021. This discrepancy is likely explained by the fact that most papers presented in these editions are still being improved, adapted, or submitted to a journal for publication. This adjustment period may have been extended given the potential difficulties faced during the Covid-19 pandemic (Lisboa et al., 2023). Additionally, in the case the papers were already submitted to journals, the time between submission and acceptance must be considered – which, in the primary Brazilian journals, takes 259 days on average (Coelho et al., 2018), in addition to the time required for publication.

Schmitz et al. (2015) identified that 39.9% of the studies presented at the ANPCONT, EnANPAD, and USP events from 2007 to 2012 were converted into definitive publications. Specifically, 39.4% of the papers presented in the editions of the ANPCONT Congress and analyzed here were published in scientific journals. This study found that a lower percentage of papers on PSA (22.8%) were converted into publications, even when disregarding 2020 and 2021 (33%). Despite the contribution of the ANPCONT Congress to disseminate scientific research in the PSA field, this finding suggests an incremental difficulty for PSA researchers in converting their papers presented at the event into a publication in scientific periodicals.

Table 7 shows the journals that published more than one PSA paper presented at the congress analyzed here. Note that the periodicals in Table 7 concern both the accounting and public administration fields (maintained by Fundação Getulio Vargas), with an emphasis on two periodicals classified in stratum A2.



Table 7  
Journals with the largest number of publications.

Periodical	Qualis	Total
Advances in Scientific and Applied Accounting (ANPCONT)	A2	4
Revista Catarinense da Ciência Contábil (CRCSC)	B2	4
Revista Ambiente Contábil (UFRN)	B3	3
Revista de Administração Pública (FGV)	A2	2
Revista de Administração, Ciências Contábeis e Sustentabilidade (UFCEG)	B2	2
Cadernos de Gestão Pública e Cidadania (FGV)	B2	2

Source: study's data.

It is worth noting that only Advances in Scientific and Applied Accounting appear in this study and that of Schmitz et al. (2015). This study indicates that PSA studies are more successful in being published in journals other than those that generally publish more papers presented at the ANPCONT congress, among which *Revista de Educação e Pesquisa em Contabilidade* (B1), *Contabilidade Vista & Revista* (A2), and *Revista Base* (B1).

Regarding impact, 11 studies were published in journals classified as B2 (26.2%), 10 in A2 journals (23.8%), 10 in B3 journals (23.8%), three in B1 journals (7.1%), two in B4 journals (4.8%). One was published in a journal classified in the highest stratum, A1 (2.4%), while five studies were published in journals not classified in Qualis-CAPES (11.9%). Compared to Schmitz et al. (2015), studies on PSA gained greater prominence in periodicals classified at level “A,” while they were less frequently published in B1 periodicals and more frequently in unclassified journals.

Still on the impact of publications, 31 (73.8%) of the 42 papers published received at least one citation. The publications received 222 citations in the Google Scholar database (an average of 5.3 citations per paper). Six papers received more than ten citations; four were published in A2 and two in B2 journals. Considering that 98% of the papers were published from 2016 onwards (29% in 2020 and 14% in 2021), the studies on PSA presented at the ANPCONT congress and published have impacted this research field in recent years.

Figure 3 presents the analysis regarding keywords to identify the studies converted into publications; 152 terms were identified.



Figure 1. Keywords cloud: publications  
Source: study's data; illustration generated at <https://wordsift.org/>.

The analysis of keywords reinforces the focus of the studies on cities, including the rate at which they are converted into a definitive publication. Furthermore, the findings indicate that the papers addressing NPM-related topics have been more successful in publishing. Of the 66 keywords associated with public administration paradigms, 48 (72.7%) are related to NPM, corresponding to 32% of the total keywords. Among the NPM-related topics, those involving “efficiency” (9 related keywords), which is associated with aspects such as “Data Envelopment Analysis (DEA)” (5) and “public spending” (3), and management topics (14 related keywords) with emphasis on fiscal management (5) were more successful.

In converting the papers into definitive publications, there is a particular emphasis on topics involving the theory of political or electoral cycles (5 occurrences). However, the absence of foundation theories in most papers (64.2%) has not hindered publication.

Still on the topics, the same favorable behavior was not identified among the studies dealing with budget (5 studies, compared to 24 occurrences at the congress’ editions). Furthermore, studies on topics related to the NPG were not converted into definitive publications (6% of total keywords), which is likely explained by the fact that a relevant portion was discussed in more recent congresses.

Finally, Figure 3 shows an unexpected emphasis on the hospital field. Four keywords were identified among the publications (compared to seven that appear in the studies presented at the congress), showing that studies conducted in this field are being converted into a publication. This fact becomes relevant because all studies on this topic were discussed between 2019 and 2021.

As for the methods, the analysis of research designs shows a predominance of documentary research in the published papers, as 35 (83.3%) studies adopted this design. A comparison of the distribution of studies presented at the event shows that case studies were more successful in being converted into definitive publications (3 studies; 7.1%). At the same time, survey studies (1 study; 2.4%) and content analysis (no studies) were less successful in being converted into publications.

As a result, the studies published in scientific journals show a predominance of the quantitative approach (29; 69%), converging to 65% of the papers presented at the ANPCONT Congress and comprising the bibliographic portfolio and documentary studies (36; 85.7%), while only one published paper collected data using a questionnaire (2.4%).

The units of analysis are presented in Table 8.

Table 8  
Primary units of analysis: published papers

Unit of analysis	2015	2016	2017	2018	2019	2020	Total General
City/Cities	4		5	6	4		19
State/States		2	1	1			4
IES				1	2		3
Country/Countries/ Federal Union	1			1		1	3
Courts of Accounts		2					2
Federal University Hospitals					2		2

Source: study's data.

A comparison of the units of analysis most frequently addressed in the definitive publications with those in the studies on the PSA field presented at the ANPCONT Congress reveals that cities, states, and HEIs remain the most recurrent units of analysis in both samples, though studies focusing on cities predominate.

A total of 21.6% of the studies whose units of analysis were cities were converted into a publication. This proportion is similar to the general rate at which the studies identified in this study are converted into a publication. This analysis reinforces evidence that topics involving the analysis of hospitals (especially teaching hospitals) have been well received by journals. On the other hand, studies focusing on states have not been as successful (14.3% were converted into a publication).

## 5. Conclusions

This thematic review sought to investigate the contribution of the ANPCONT Congress to research in the PSA field. Therefore, this study presents the characteristics of the studies addressing the PSA thematic areas and presented at the congress. ANPCONT is important because it promotes the exchange of experiences, knowledge dissemination, and new research ideas. Additionally, this study shows that the congress directly contributes to the studies being converted into definitive publications and highlights the characteristics of the papers published in scientific journals.

This study revealed that, although the studies converted into definitive publications impact citations and deserve to be published in high-quality journals, a lower conversion rate was found among the studies presented at the congress compared to the general conversion rate found by previous studies. Additionally, a more significant number of studies presented at a given event does not necessarily translate into a higher conversion rate.

The discussions held at the ANPCONT congress in the PSA field favored research based on the NPM paradigm, corroborated by evidence obtained in the analysis of themes, paradigms, and theories. Additionally, studies based on this paradigm have been well received at the congress – and even reflect research preferences in PSA among the Brazilian accounting graduate programs – the results show that the journals show the same receptivity. Thus, the ANPCONT congress has significantly contributed to PSA research conducted under this paradigm.

Considering the predominance of NPM and the recent quantitative growth of PSA studies presented at the congress, this behavior likely reflects that PSA research is also experiencing a “golden era” in Brazil (Steccolini, 2019). In the studies discussed at the events, the NPM paradigm recurrently addresses themes such as efficiency and fiscal management, in addition to economic-oriented theories, such as agency theory, the theory of public choices, and, above all, the theory of political cycles.

This review brings several contributions to Brazilian researchers in the PSA field. Firstly, it highlights that ANPCONT is a favorable scenario for discussing studies under the NPM paradigm. Additionally, it shows opportunities concerning units of analysis besides the government, such as universities, auditing, and hospitals, which have been addressed by international studies in the PSA field and by studies presented at ANPCONT conferences, appearing to be promising to promote greater inclusion in journals.

Nonetheless, even though the NPM paradigm promotes a “golden era” for PSA research, it may lead it to a “golden cage” (Steccolini, 2019). Given the broad predominance of NPM in PSA research shared at the ANPCONT congress, such a risk must be observed in Brazilian research, considering that discussions about post-NPM paradigms in recent events are still incipient.

Therefore, based on the evidence presented here, researchers in the PSA field are suggested to expand the approach to these paradigms, which could give rise, on the Brazilian scene, to a greater plurality of theories and research methods; the insertion of theories already widely addressed in the international context, such as Foucault’s Actor-Network Theory and governmentality; and a greater use of simultaneous theories to address the same problem. Furthermore, based on the low rate at which the papers presented at the congress are converted into publications in scientific journals, we recommend investigating the reasons research in this field has not achieved higher convertibility rates.

Another result that draws attention is that a more significant number of studies presented in a given congress edition does not necessarily translate into more studies being converted into journal publications. This finding contributes to organizers of scientific events and leaders of thematic fields, as, in addition to raising reflections on alternatives for the studies discussed at the congress to proceed to submission in high-quality journals, it may encourage analyses of this nature in other thematic fields, to verify whether these results remain consistent or it is an isolated phenomenon.

We acknowledge that the paradigms and theories were identified through a textual search in the papers, which imposes limitations on the method. The timeframe, including the years from 2015 to 2021, restricts the identification of a general overview of the contributions of the ANPCONT Congress to the PSA field throughout all its editions, considering that studies on PSA may also be present in the Management Accounting and Financial Accounting fields. However, this is an advantageous approach because it helps to resolve any subjectivity when determining the bibliographic portfolio and emphasizes the contributions by recognizing the importance of this field to the creation of specific thematic fields, enabling a more contemporary approach to discussions on PSA in this important congress, encouraging reflections on the current state of art of PSA research in the Brazilian context.

We also recognize that by restricting the analysis to the ANPCONT Congress, results cannot be extended to other important Brazilian scientific events in the field. Nonetheless, it brings evidence regarding the characteristics of the papers presented in one of the most important and expressive scientific events in the accounting field in Brazil (Matos et al., 2012; Ribeiro, 2017). Additionally, it provides relevant clues about how Brazilian research on PSA has progressed so that Brazilian scientific events can promote the development of qualified scientific production in the field. Therefore, similar approaches considering other relevant events, such as the USP Congress, are welcome to provide more evidence.

The reflection proposed here is expected to support the advancement of research projects on PSA and contribute to the knowledge in the field, favoring the society that relies on public sector organizations to promote collective well-being and benefits when the PSA field of study progresses as an instrument for accountability, accountability, and decision-making.

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