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Analysis of the impact of the Covid-19 pandemic on the speed of journals in the field of accounting sciences

Análisis del impacto de la pandemia del Covid-19 en la velocidad de las revistas del ámbito de las ciencias contables

Análise do impacto da pandemia da Covid-19 na celeridade dos periódicos da área de ciências contábeis

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Abstract

Purpose: To analyze the impact of the Covid-19 pandemic on the speed of journals that publish articles in the accounting area through contingency theory.

Methodology: This is documentary research. 31 journals were mapped and explored within the pandemic period from 2019 to 2022, with a total of 2,290 articles analyzed individually. As a strategy for data analysis, descriptive data analysis and content analysis were used in this research.

Results: In the main findings of the research, it was found that the impact of the Covid-19 pandemic on the investigated journals was 47% in relation to the average of days from the submission delivery and the acceptance of the research by the journal. In addition to it, it was found that in general, journals had an increase in average days in reviews of over 20%. Furthermore, when investigating these findings, it was found that the claims of the contingency theory for this phenomenon were confirmed, since Covid-19 brought a scenario of insecurity and new adaptations for all entities.

Contributions of the Study: This research contributed to confirm the relationship between contingency theory and the speed of journal evaluations in accounting sciences, especially in relation to uncertainties and adaptations found by organizations during the Covid-19 pandemic. Furthermore, the evidence collected has great value to students, professors, researchers, journal managers and the general public, because through the results found, there will be guidance for choosing to send articles today.

Keywords: Contingency theory; Periodic; Qualis; Capes; Covid-19.

Resumen

Objetivo: Analizar el impacto de la pandemia de Covid-19 en la velocidad de las revistas que publican artículos del área de ciencias contables a la luz de la teoría de la contingencia.

Metodología: Se trata de una investigación documental. Se mapearon y exploraron 31 revistas dentro del período de pandemia de 2019 a 2022, con un total de 2290 artículos analizados

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individualmente. Como estrategia para el análisis de datos, en esta investigación se adoptó el análisis descriptivo de datos y el análisis de contenido.

Resultados: En los principales hallazgos de la investigación, se constató que el impacto de la pandemia de Covid-19 en las revistas investigadas fue del 47% en relación con el promedio de días entre la entrega del envío y la aceptación de la investigación por parte de la revista. Además, se encontró que, en general, las revistas tuvieron un incremento en el promedio de días en reseñas superior al 20%. Además, al investigar estos hallazgos, se encontró que se confirmaron las afirmaciones de la teoría de la contingencia para este fenómeno, ya que el Covid-19 trajo un escenario de inseguridad y nuevas adaptaciones para todas las entidades.

Contribuciones del Estudio: Esta investigación contribuyó a confirmar la relación entre la teoría de la contingencia y la velocidad de evaluación de las revistas en el campo de las ciencias contables, especialmente en relación con las incertidumbres y adaptaciones encontradas por las organizaciones durante la pandemia del Covid-19. Además, la evidencia recolectada es de gran valor para estudiantes, profesores, investigadores, directores de revistas y público en general, ya que, a través de los resultados encontrados, habrá una orientación para elegir enviar artículos hoy.

Palabras clave: Teoría de la contingencia; Periódico; Qualis; Capes; Covid-19.

Resumo

Objetivo: Analisar o impacto da pandemia de Covid-19 na celeridade dos periódicos que publicam artigos na área ciências contábeis à luz da teoria da contingência.

Metodologia: Trata-se de uma pesquisa documental. Foram mapeados e explorados 31 periódicos dentre o período pandêmico de 2019 a 2022, com um total de 2.290 artigos analisados individualmente. Como estratégia para análise dos dados foi adotada nesta pesquisa a análise descritiva dos dados e a análise do conteúdo.

Resultados: Nos achados principais da pesquisa foi encontrado que, o impacto da pandemia da Covid-19 nos periódicos investigados foi de 47% em relação a média de dias entre a entrega da submissão e o aceite da pesquisa pelo periódico. Além disso, foi encontrado que no geral, os periódicos tiveram um aumento na média de dias nas avaliações acima de 20%. Ademais, ao apurar estes achados, constatou-se que foi confirmada as afirmações da teoria contingencial para este fenômeno, visto que Covid-19 trouxe um cenário de insegurança e novas adaptações para todas as entidades.

Contribuições do Estudo: Esta pesquisa contribuiu para confirmar a relação da teoria contingencial com a celeridade das avaliações dos periódicos da área de ciências contábeis, principalmente em relação as incertezas e as adaptações encontradas pelas organizações durante a pandemia da Covid-19. Ademais, as evidências coletadas são de grande valia para os discentes, professores, pesquisadores, gestores dos periódicos e o público em geral, pois por meio dos resultados encontrados, haverá o direcionamento para a escolha do envio dos artigos na atualidade.

Palavras-chave: Teoria contingencial; Periódico; Qualis; Capes; Covid-19.

1 Introduction

Scientific journals aim to explore subjects and bring knowledge to the general community, so that this information can circulate and generate new opinions from different perspectives (Brofman, 2012).

In Brazil, the journal portal was created in 2000, at the same time as the start of virtual libraries and through this the Coordination for the Improvement of Higher Education Personnel (CAPES) improved the way scientific material was filtered (Capes, 2022). At its inception, its initial collection had 1,419 journals; compared to 2022, there are a total of 49,000 available journals (Capes, 2022).

In order to disseminate quality materials with assertive information, scientific journals are evaluated through Qualis/Capes, which is an evaluation system that applies a classification in the following order: A1, highest; A2; B1; B2; B3; B4; B5 and C - weight zero (Capes, 2022).

It should be noted the time it takes for journals to evaluate articles is essential, so that it is not so long that it harms the authors and not so short that it hinders the evaluation method (Coelho et al, 2018), so it is important to understand that speed of evaluation is an important thing to consider.

However, when talking about speed of evaluation, the world did not expect to be affected by Covid-19. The initial outbreak happened in Wuhan, Hubei province, China. The first reported cases were linked to the Huanan Seafood Market in November 2019 (Ciotti & Ciccozzi, 2020). With the seriousness of the situation, the World Health Organization (WHO) decreed on March 12, 2020 the official start of the Pandemic in Brazil (Ciotti & Ciccozzi, 2020).

Since the beginning of the pandemic, new routines have been established and there has been a lot of talk about social distancing, sanitizing with alcohol gel and masks (Oliveira, 2021). In this new scenario, it became noticeable that all business and academic niches had to reinvent themselves working from home, initially with a feeling of insecurity and uncertainty (Bridi & Bohler, 2020). Nevertheless, the publication of journals was also possibly affected, considering the global impact of Covid-19 pandemic.

In order to analyze the circumstances brought about by this health crisis, the contingency theory is used to explain this phenomenon. This theory argues that nothing is immutable, permanent or absolute. Therefore, the company interacts not only internally, but also with the environment around it (Cavichioli, 2017).

According to contingency theory, organizations are adapted to contingencies, as adjustments are needed to reduce performance capacity (Donaldson, 2001). However, these adjustments can generate major challenges and uncertainties for organizations (Silva, Benini & Silva, 2020). Donaldson (1998) reports that changes in the external environment bring uncertainties to organizations and these uncertainties are established due to contingencies, so the more uncertainties there are, the more the scheduling of work activities in organizations will be affected, so even though they generate challenges, adjustments are necessary to adapt to the new environment.

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A study carried out by Alvin Toffler (1970) coined the term "Adhocracy", which describes how the future society will have to be totally dynamic and to this end: organic; innovative; temporary and anti-bureaucratic. Therefore, it can be seen that organizations in this scenario have had to adapt and adjust to the contingency that has become Covid-19.

In this context, the following research question arose: **What impact has the Covid-19 pandemic had on the speed of journals publishing articles in Accounting?** Therefore, this study aims to analyze the impact of the Covid-19 pandemic on the speed of journals that publish articles in Accounting through a contingency theory.

Similar studies were carried out by Coelho (2017) and Rufino and Silva (2017), however, due to the period of these publications being prior to the pandemic period, no evidence of the pandemic impact on journals was found. Thus, the research is justified, as it contributes to the academic-scientific environment and to society in general with the analysis of Covid-19 impacts about information on the speed of publication of articles in Accounting journals. In addition to it, the research aimed to find the relationship between the researched topic and contingency theory, so the research contributes to filling the theoretical gap that existed and had not been explored yet. According to Dias (2011), scientific circles will be able to discuss ways of making the process more efficient so that they can propose new alternatives and open up points of discussion to improve the time to evaluate and the visibility of the addressed topic disclosure.

2 Literature Review

This topic presents the fundamental elements of academic research in the accounting sciences and its dissemination process before and during the Covid-19 pandemic.

2.1 Accounting research

Among the means of scientific communication and information are scientific journals and events (Camargo, 2013). Scientific events are considered to be a space for communication among individuals, where complex discussions take place, whose members guide the theme and align information according to targeted agendas (Tesche & Souza, 2016).

Scientific productions are matrices of knowledge, because through them it is possible to debate themes, offer new possibilities and understand phenomena (Judice & Baêta, 2005). Through these productions, society can have access in an accessible way, through the channels made available through congresses and publications of periodical articles (Ferreira & Falaster, 2016).

In Brazil, academics are subject to the journal evaluation through Capes system. This evaluation is essential for the first steps, as it's from all applications in the scientific area (Fernandes & Manchini, 2019). In order for journals to be published, they must meet the quality standards of Capes system, and to do so, they must comply with a series of Qualis rules, which are defined every three years (Fernandes & Manchini, 2019).

Through this qualification system, classifications were developed to evaluate journals according to their performance: A1, A2, A3, A4, B1, B2, B3, B4, B5 and C (Capes, 2023). This is because it is important to evaluate at a national level and in an egalitarian way so that the

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results are consistent and enable the growth of the most varied areas of knowledge (Oliveira, 2007).

One of the highlighted points as a criterion, according to Capes (2015), is that evaluation and dissemination deadlines must be fair, so that the evaluator has enough time to qualify the article and the author doesn't have any disadvantage through long evaluation periods.

2.2 Covid-19

Since December 2019, SARS-COV-2 virus has had its first case in Wuhan, China, with a disease known as Coronavirus (Covid-19). With the seriousness of the situation and the speed of the contamination, the World Health Organization (WHO) declared a public health emergency in March 2020 (Macera, Angelis & Sagnelli, 2020).

With the pandemic scenario, organizations around the world were forced to adhere to measures that could remedy contamination rates (Vieira & Silva, 2020). With the WHO's suggestion to support social distancing as one of the main ways to avoid contagion, they stopped with the academic calendar and the closure of educational institutions from the basic sphere to higher education, whether public or private ones (Almeida & Alves, 2020).

It was no different with the world economy, and the negative consequences affected not only GDP in several countries, but also environmental and social areas in all areas in society (Mohammed, Mustapha & Adamu, 2020). With the interruption of socio-economic activities, countless workers were quarantined, roads and borders were temporarily closed, industries were paralyzed, tourism was affected with the postponement of trips, events were canceled (Mohammed, Mustapha & Adamu, 2020).

From a panoramic viewpoint, it is possible to see that the world has not emerged unscathed from such a huge health impact, human lives have been lost and on the economic side, the first consequences have been notorious in the drop in demand and supply, given the stoppages in all spheres (Seetharaman, 2020). In order to alleviate this impact, many companies had to join the home office, which had previously been an optional regime became an urgent modality (Losekann & Mourão, 2020).

It should be noted that working from home has brought with it, in addition to protection against the coronavirus, several challenges and difficulties not only for companies, but also for employees who have had to face the feeling of insecurity (Losekann & Mourão, 2020).

In this context, it is possible that the Brazilian journals, which are the organizations responsible for evaluating scientific articles, have had some kind of impact on the review and evaluation process during Covid-19 pandemic, so there is a need to research and seek answers to this question.

2.3 Contingency Theory

General management theories are intended to understand and study organizations. In undergraduate programs, there is a link between the premise of studying and knowing the theories, since in order to understand them, it is necessary to know their aspects (Silva, Benini & Silva, 2020). Among these theories, there is the contingency theory which, according to Donaldson (1998), contingency factors are characterized by: strategy, extension, insecurity with activities and technology.

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Contingency theory enhances phenomena and, consequently, Accounting issues in the social sciences, where it is possible to understand the initiatives and responses of an organization to the environment in which it finds itself and this is the key point of this study (Guerreiro, Pereira & Rezende, 2020). The structure contingency factor is the basis of the entity's behavior, which is capable of describing how contingency factors, such as technology and the environment, affect the organization and influence them in their growth (Beuren & Macohon, 2011).

For contingency theory, there is no single structure that can be used equally by all organizations, as each one has an open relationship with external factors that need to be adjusted individually as necessary (Otley, 1980). Referring to Otley (1980), Donaldson (2006) and Silva (2019) ratify the above statement, highlighting that from the perspective of contingency theory, there are different types of organizational structures that would be more effective based on the adaptation or adjustment, that takes place in relation to the several contingency factors. In Donaldson's (1998) study, uncertainty is linked to contingency, because the more undefined an activity becomes, the less predictable its execution will be.

Through uncertainty, Covid-19 impact in this scenario is related, as the consequences resulting from the pandemic period have directly influenced organizations, but individually, as each one has its own specificities (Silva, Benini & Silva, 2020). Therefore, organizations had to adapt and are still adapting to this new moment in order to remain active (Silva, Benini & Silva, 2020).

In summary, there is a strong relationship between the Covid-19 phenomenon and contingency theory, so it is necessary to investigate how the impact of the pandemic has influenced the processes and organization performances on an individual basis.

2.4 Related Searches

In this section, we will look at some research related to the topic with regard to the process of speed in the evaluation of articles, however, none of the research found addresses Covid-19 as a potential impact, although they have some similar and/or related aspects to the research.

Rufino and Silva's research (2017) aimed to analyze the speed of Accounting journals in evaluating scientific articles. This research analyzed the journals based on ANPCONT portal. In the study, it was possible to conclude that the journals with the least speed were: Contabilidade Vista & Revista with an average time of 616 days; BASE of 489 days, while the journal Evidenciação Contábil & Finanças took an average of 96 days, Revista Mineira de Contabilidade with an average of 111 days, and Pensar Contábil with an average time of 117 days.

Dias, Neto and Cunha (2011) carried out their research with the aim of exploring the speed of the evaluation process in 08 leading journals, where it was possible to conclude that the journal Contabilidade e Finanças (USP), linked to the *stricto sensu* postgraduate program at University of São Paulo, had the longest average time spent from receiving an article and its publication, with an average of 371 days. On the other hand, the journal RCO (USP-RP), linked to the *stricto sensu* postgraduate program at University of São Paulo in Ribeirão Preto, was the journal that had the shortest time to evaluate an article, with an average of 10 days.

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Coelho, Junior, Santos and Flach (2018) developed their article to compare the analysis times of Brazilian journals in relation to American standards. It was possible to analyze that the longest evaluation period was 1220 days, i.e. the editorial board's evaluation process took more than 3 years. As for the shortest evaluation period, we highlight the two articles published by PC journal, which were accepted on the same day they were submitted.

There has been little research in the literature exploring the speed of journals, especially in Accounting sciences. In addition to it, none of the research published on the subject was related to Covid-19 pandemic and contingency theory. Therefore, this research aims to fill this gap that still exists in the literature.

3 Methodological Procedures

This is a qualitative-quantitative study, as statistics were used to carry out the research analysis and data content analysis. As for the sampling technique, the systematic probabilistic approach was used, where the criteria of authorship were used. The objective was exploratory, as it aimed to analyze which were the journals that published articles focused on Accounting sciences that have the greatest speed in analysis, evaluation and dissemination of articles from 2019 to 2022, having "Covid-19" as an impacting factor.

The used research strategy was documentary research, where article by article, from each journal in the research sample, was examined. This research investigated the articles found on the websites of the main Accounting journals. In order to select the initial sample data, we used as a reference the data on the website of the National Association of Graduate Programs in Accounting Sciences (ANPCONT). This website indicated 36 journals (initial sample), as shown in Table 1.

Table 1
Journals investigated

Seq.	Journals	Institutions	Qualis 2016	Qualis 2020
1	Advances in Scientific and Applied Accounting – (ASAA)	ANPCONT	A2	A3
2	Base (UNISINOS)	UNISINOS	B1	A3
3	Brazilian Business Review (BBR)	FUCAPE/ES	A2	A2
4	CAP Accounting and Management	UTFPR	B4	B4
5	Contabilidade, Gestão e Governança (CGG) - Journal of Accounting, Management and Governance	UNB	B1	A3
6	Contabilidade Vista & Revista (CV&R)	UFMG/MG	A2	A3
7	ConTexto (CONTX)	UFRGS	B4	A4
8	Contextus	Pós-Grad. da UFC	B1	B1
9	Custos e Agronegócio online (AGRO)	UFRPE	B1	A3
10	Pensar Contábil (PENCONT)	CRC/RJ	B2	A4
11	Práticas em Contabilidade e Gestão	Mackenzie	B5	B3
12	Revista Ambiente Contábil (AMBCONT)	UFRN	B3	A4

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13	Revista Brasileira de Contabilidade (RBC)	Conselho Federal de Contabilidade	C	B2
14	Revista Brasileira de Gestão de Negócios (RBGN)	FECAP/SP	A2	A2
15	Revista Catarinense da Ciência Contábil (CATAR)	CRC/SC	B2	A3
16	Revista Contabilidade & Finanças (RC&F)	FEA/SP	A2	A2
17	Revista Contemporânea de Contabilidade (RCC)	UFSC/SC	A2	A3
18	Revista da Associação Brasileira de Custos (ABcustos)	ABC - Associação Brasileira de Custos	B4	B4
19	Revista de Adm. e Contabilidade da FAT	Faculdade Anísio Teixeira	B5	B2
20	Revista de Administração, Contabilidade e Economia (RACE)	UNOESC/SC	B3	A4
21	Revista de Administração, Contabilidade e Economia da FUNDACE (RACEF)	FUNDACE	B3	A4
22	Revista de Administração, Contabilidade e Sustentabilidade (REUNIR)	UFVG-CCJS/UACC	B2	A4
23	Revista de Contabilidade da UFBA	UFBA	B4	B1
24	Revista de Contabilidade do Mestrado em Ciências Contábeis (RCMCC)	UERJ/RJ	B2	A3
25	Revista de Contabilidade e Controladoria (RC&C)	UFPR/PR	B3	B1
26	Revista de Contabilidade e Organizações (RCO)	FEA/SP/RP	A2	A3
27	Revista de Educação e Pesquisa em Contabilidade (REPEC)	ABRACICON/DF	B1	A2
28	Revista de gestão e Contabilidade da UFPI	UFPI	B4	B1
29	Revista de Gestão, Finanças e Contabilidade (RGFC)	UNEB	B2	A3
30	Revista de Informação Contábil (RIC)	UFPE/PE	B5	B3
31	Revista do Instituto de Ciências Econômicas Adm e Contábeis (SINERGIA)	FURG/RS	B4	B1
32	Enfoque: Reflexão Contábil (ENFOQ)	UEM/PR	B1	A3
33	Revista Evidenciação Contábil & Finanças (RECFIN)	UFPB	B3	A3
34	Revista Mineira de Contabilidade (RMC)	CRC-MG	B3	A4
35	Revista Universo Contábil (UNICONT)	FURB/SC	A2	A3
36	Sociedade, Contabilidade e Gestão (SCG)	PPGCC/UFRJ	B2	A3

Source: Adapted from: ANPCONT and Qualis/Capes (2023).

To carry out this study, journals with Qualis/Capes A2, B1, B2, B3, B4 and B5 were consulted from December/2019 to December/2022. This collection was carried out from October/2022 and January/2023, so journals with complete editions were analyzed. To make up the final sample, the inclusion criterion was that the journals had to inform the dates the article was received and the date the article was accepted. Some of the articles investigated in the initial sample did not provide the dates indicated in the inclusion criteria, so the journals

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were removed from the study. Therefore, after screening the journals, the final sample consisted of 31 (thirty-one) journals investigated in this research, i.e. 86.11% of the initial sample.

To collect the data, a checklist was created for mapping the data, which was tested twice in the first journals investigated in order to ensure the reliability of the data collected. The collection method was carried out by accessing the journals one by one, either by issue of each journal or by each article, each of which was investigated individually and in full. The dates of submission (receipt by the journal) and the date of acceptance for publication were collected from these articles. In order to compare the data and determine the impact of Covid-19, the data in Rufino and Silva's article (2017) was used as the base. After collection, the qualitative data was processed using content analysis (Bardin, 2010). The quantitative data was treated using descriptive statistics (Santos, 2007), specifically the research applied the analysis of position measures (mean, standard deviation, maximum and minimum) and frequency analysis of the data, with Excel application and Rstudio® software and, after the analysis, the findings were triangulated with the theory that underpinned the research process.

4 Analysis and Discussion of Results

This topic is separated into two parts: Scope and focus of the journals and descriptive analysis of the data.

4.1 Scope and Focus of Journals

Considering the journals, information on their scope and focus were collected from the websites of each journal. Each journal presents its scope differently, the topics of interest to each journal were selected, and it should also be noted that some of them have more than one study session. Table 2 shows the respective areas of interest of the 31 journals investigated:

Table 2
Scope and focus of journals

Journals	Institution	Areas of interest
Advances in Scientific and Applied Accounting – (ASAA)	ANPCONT	Auditing and taxes; Accounting for external users; Public and third sector Accounting; Controllership and management Accounting; Accounting teaching and research; Financial and capital markets.
Base (UNISINOS)	UNISINOS	BASE publishes original academic articles of high quality, relevance and scientific rigor in Business and Accounting sciences.
Brazilian Business Review (BBR)	FUCAPE/ES	BBR - Brazilian Business Review publishes high-quality research in all areas of business. Topics include, but are not limited to, management, Accounting, controlling, finance, information management, innovation management, strategy and economics.

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CAP Accounting and Management	UTFPR	Accounting and management.
Contabilidade Gestão e Governança (CGG)	UNB	CGG is a general journal that welcomes empirical texts and theoretical essays in the field of management and Accounting. The journal is divided into two sections: Management and Accounting of Private Companies & the Third Sector - Management and Public Accounting
Contabilidade Vista & Revista (CV&R)	UFMG/MG	Financial Accounting and Controllership
Contextus	Postgraduate of UFC	Business Administration, Accounting and Economics
Costs and agribusiness online (AGRO)	UFRPE	Environmental costs; Capital costs; Production costs; Costs and competitiveness; Costs and feasibility analysis; Logistics and transportation costs; Costs in decision-making; Transaction costs; Performance of companies and supply chains; Derivatives and cost management; Technical and operational efficiency; Teaching and research; Strategic cost management; Cost information systems.
Pensar Contábil (PENCONT)	CRC/RJ	Agribusiness; Foreign Trade; Compliance and Governance; Accounting Entrepreneurship Consulting; Electoral Accounting; Public Accounting; Root Accounting; Tax Accounting; 3rd Sector Accounting Management; Health and Safety Management; Holding; Accounting and Economic-Financial Expertise; Tax Legal Practice; Female Protagonism; Simples Nacional; Labor and Social Security; Taxation and Technology; Taxation in Corporations; Direct Taxation and Credit Recovery; Young Accountants Track
Práticas em Contabilidade e Gestão	Mackenzie	It is a journal open to topics related to Controllership, Accounting, Finance and Business Development.
Revista Ambiente Contábil (AMBCONT)	UFRN	Auditing / Forensics; Environmental Accounting and Social Responsibility; Corporate Accounting and Tax Aspects; Controllership; Costs; Teaching and Research in Accounting; Knowledge Management and Intellectual Capital; Financial Management and Analysis; Information Management and Technology; Government Sector
Revista Brasileira de Gestão de Negócios (RBGN)	FECAP/SP	Applied Social Sciences with the following specialties: Administration and Accounting Sciences.
Revista Catarinense da Ciência Contábil (CATAR)	CRC/SC	Areas of Accounting science.
Revista Contabilidade & Finanças (RC&F)	FEA/SP	It publishes unpublished theoretical and theoretical-empirical articles in the areas of Accounting, Controllership, Actuarial Science and Finance. The lines of research that operationalize the focus of publication are: Management Accounting and controllership
Revista Contemporânea de Contabilidade (RCC)	UFSC/SC	Its mission is to interact with different audiences and institutions with regard to Accounting knowledge, both nationally and internationally
Revista da Associação Brasileira de Custos (ABCustos)	ABC - Associação Brasileira De Custos	Its objective is to develop knowledge and apply strategic cost management systems that contribute to improving product quality, process flexibility, lead time and cost

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		reduction for organizations wishing to become globally competitive.
Revista de Administração, Contabilidade e Economia (RACE)	UNOESC/SC	It seeks to promote the convergence and dissemination of knowledge on sustainability, encompassing studies related to Administration, Accounting and Economics.
Revista de Administração, Contabilidade e Economia da FUNDACE (RACEF)	FUNDACE	Theoretical or theoretical-empirical papers are accepted, using qualitative or quantitative approaches or a combination of both, in the areas of Administration, Accounting and Economics.
Revista de Administração, Contabilidade e Sustentabilidade (REUNIR)	UFVG-CCJS/UACC	Administration Area; Accounting Sciences Area and Environmental Management and Sustainability Area
Revista de Contabilidade da UFBA	UFBA	Its mission is to disseminate knowledge related to Accounting, Controllership and Finance
Revista de Contabilidade do Mestrado em Ciências Contábeis (RCMCC)	UERJ/RJ	National and international Accounting
Revista de Contabilidade e Controladoria (RC&C)	UFPR/PR	Accounting, Controllership and Finance.
Revista de Contabilidade e Organizações (RCO)	FEA/SP/RP	The scope of RCO includes work involving the Accounting/financial information of organizations and their relationship with the decisions of individuals and entities, with markets and governments, with the management of organizations and with regulatory policies, taxation and government spending, governance, combating fraud and corruption and human and intellectual, social and environmental development.
Revista de Educação e Pesquisa em Contabilidade (REPEC)	ABRACICON/DF	Corporate Accounting; Management Accounting; Education; Auditing and Forensics; and Public and Third Sector Accounting.
Revista de gestão e Contabilidade da UFPI	UFPI	Business Administration, Production Administration, Financial Administration, Human Resources Administration, Public Administration, Accounting and Public Finance, Public Organizations and Accounting Sciences.
Revista do Instituto de Ciências Econômicas, Administração e Contábeis (SINERGIA)	FURG/RS	In the areas of Administration, Accounting and Economics, with multidisciplinary as its main characteristic.
Enfoque: Reflexão Contábil (ENFOQ)	UEM/PR	Disseminate knowledge and promote reflection and discussion on Accounting and related issues.
Revista Evidenciação Contábil & Finanças (RECFIN)	UFPB	Accounting for External Users; Accounting for Internal Users; Education and Research; Finance and Actuarial Science.
Revista Mineira de Contabilidade (RMC)	CRC-MG	In Business Administration, Accounting and Tourism.
Revista Universo Contábil (UNICONT)	FURB/SC	Accounting for External Users; Controllership and Management Accounting; Financial and Stock Markets; Accounting Education and Research.

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Sociedade, Contabilidade e Gestão (SCG)	PPGCC/UFRJ	Management and Cost Accounting; Accounting, Strategy and Management; Financial Accounting and Auditing and Finance; Finance and Capital Markets; Public Accounting and Finance; Environmental Accounting - Sustainability - Social Reporting; Teaching and Research in Accounting; Accounting Profession; Marketing
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Source: *Research data (2023)*.

Based on the collected and presented information in Table 2, from 31 (thirty-one) journals, 6 (six) had shallow information and no specific areas of interest, while the remaining 25 (twenty-five) journals had well-defined areas. The most frequent focus/themes in the information collected were: "Accounting", where it is present in 17 (seventeen) journals; "administration" and "controllership" with 9 (nine) journals and "management" in 8 (management) journals. In comparison with the research by Junior; Santos; Petri and Lunkes (2017), it can be seen that there has been a significant increase in the number of journals in the area of Accounting science, with only 17 journals at the time and currently 36 journals available on ANPCONT website. In addition to it, the most frequent term, which was "controllership" in 7 journals of research, has changed to "Accounting" in the current collection.

4.2 A Descriptive Data Analysis

To make it easier to understand the research results in this section, the data analysis has been divided into: analysis of position measures and data frequencies.

4.2.1 Analysis of position measures

After calculating and processing the data, Table 3 was drawn up, which shows the analysis of the position measures. It was then noticed that, during the pandemic, Revista Custos e Agonegócio Online (AGRO) was the journal that published the most articles with a total of 284, followed by the others: Revista Ambiente Contábil with 171 articles; Revista Brasileira de Gestão de Negócios (RBGN) with 128 articles; Revista de Contabilidade e Finanças with 104 articles; Revista Contemporânea de Contabilidade with 100 articles and Brazilian Business Review (BBR) with 94 articles. On the other hand, the journals that published the fewest articles were, respectively: Revista de Gestão e Contabilidade da UFPI with 21 articles; CAP Accounting and Management with 22 articles; Revista de Contabilidade do Mestrado em Ciências Contábeis (RCMCC) with 29 articles; Revista de Contabilidade da UFBA with 31 articles; Práticas em Contabilidade e Gestão with 32 articles and Revista de Contabilidade e Organizações (RCO) with 36 articles. Of these 6 journals, only 3 did not have complete issues: CAP and Revista de Contabilidade da UFBA with the last edition in 2021 and Revista de Contabilidade do Mestrado em Ciências Contábeis with its last edition published in 2020.

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Table 3

Descriptive analysis of journals from 2019 to 2022

Journals	Qt. of articles	Average (days)	Standard Deviation	Maximum	Minimum
Advances in Scientific and Applied Accounting (ASAA)	64	280	169	780	50
Base (UNISINOS)	57	400	225	917	50
Brazilian Business Review (BBR)	94	224	107	637	86
CAP Accounting and Management	22	139	149	453	0
Contabilidade Gestão e Governança (CGG)	60	110	103	420	23
Contabilidade Vista & Revista (CV&R)	80	276	192	813	3
Contextus	75	72	40	259	0
Custos e agronegócio online (AGRO)	284	376	242	1892	38
Pensar Contábil (PENCONT)	59	230	138	563	47
Práticas em contabilidade e gestão (PCG)	32	75	60	229	0
Revista Ambiente Contábil (AMBCONT)	171	118	79	580	2
Revista Brasileira de Gestão de Negócios (RBGN)	128	363	156	879	83
Revista Catarinense da Ciência Contábil (CATAR)	80	119	69	404	19
Revista Contabilidade & Finanças (RC&F)	104	30	22	178	2
Revista Contemporânea de Contabilidade (RCC)	100	369	220	938	98
Revista da Associação Brasileira de Custos (ABCustos)	65	235	157	710	8
Revista de Administração, Contabilidade e Economia (RACE)	56	405	231	1038	131
Revista de Administração, Contabilidade e Economia da FUNDACE (RACEF)	84	426	220	1025	60
Revista de Administração, Contabilidade e Sustentabilidade (REUNIR)	53	461	524	3877	85
Revista de Contabilidade da UFBA	31	186	91	353	21
Revista de Contabilidade do Mestrado em Ciências Contábeis (RCMCC)	29	228	203	799	57
Revista de Contabilidade e Controladoria (RC&C)	72	160	81	394	33
Revista de Contabilidade e Organizações (RCO)	36	195	73	356	46
Revista de Educação e Pesquisa em Contabilidade (REPEC)	64	171	138	819	14
Revista de gestão e Contabilidade da UFPI	21	388	386	1130	9
Revista do Instituto de Ciências Econômicas Adm e Contábeis (SINERGIA)	51	129	71	320	16
Enfoque: Reflexão Contábil (ENFOQ)	80	173	131	597	21
Revista Evidenciação Contábil & Finanças (RECFIN)	59	261	138	786	21
Revista Mineira de Contabilidade (RMC)	62	203	104	458	61
Revista Universo Contábil (UNICONT)	55	513	342	1532	40
Sociedade, Contabilidade e Gestão (SCG)	62	279	182	863	30

Source: Survey data (2023).

The measures of trend used for analysis were the number of average days, standard deviation, maximum and minimum waiting time. Regarding the time from submission and acceptance, the journals that had the least speed from the publisher were: Revista Universo Contábil (UNICONT) with an average time of 513 days; Revista de Administração, Contabilidade e Sustentabilidade (REUNIR) with an average of 461 days; Revista de Administração, Contabilidade e Economia da FUNDACE (RACEF) with an average time of 426 days; Revista de Administração, Contabilidade e Economia (RACE) with an average time of 405 days; Base (UNISINOS) with an average of 400 days and Revista de gestão e

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Contabilidade da UFPI with an average of 388 days. In contrast to the previous list, the journals with the fastest acceptance times were: Revista Contabilidade & Finanças (RC&F) with an average of 30 days; Contextus with an average of 72 days; Práticas em Contabilidade e Gestão with an average of 75 days; Contabilidade Gestão e Governança (CGG) with an average of 110 days; Revista Ambiente Contábil with an average of 118 days and Revista Catarinense da Ciência Contábil (CATAR) with an average of 119 days.

The standard deviation used measured the variation around the average days. The standard deviation was used to check the dispersion of the evaluation time in order to show that the greater the dispersion, the further the result is from the average, i.e. the time taken to evaluate the articles may be significantly less or more than the average time. Table 3 shows that the highest dispersion was identified in the following journals: Revista de Administração, Contabilidade e Sustentabilidade (REUNIR) (524); Revista de Gestão e Contabilidade da UFPI (386); Revista Universo Contábil (UNICONT) (342); Custos e agonegócio online (AGRO), (242); Revista de Administração, Contabilidade e Economia (RACE) (231); and Base (UNISINOS) (225). The journals with the least dispersion were: Revista Contabilidade & Finanças (RC&F) (22); Contextus (40); Práticas em contabilidade e gestão (60); Revista Catarinense da Ciência Contábil (CATAR) (69); Revista do Instituto de Ciências Econômicas Administração e Contábeis (SINERGIA) (71); and Revista de Contabilidade e Organizações (RCO) (73).

Moreover, it can be seen in the results found, when contrasted with Rufino and Silva's research (2017) that there were some changes, where the journals that published the most articles between 2013 and 2016 were: Custos e agonegócio online (197 articles); Revista de Administração, Contabilidade e Economia (166 articles); Revista Brasileira de Gestão de Negócios (134 articles); Revista Universo Contábil (133 articles); Revista Ambiente Contábil (123 articles); and the Brazilian Business Review (109 articles). On the other hand, those which published the fewest articles were: Revista Mineira de Contabilidade (30 articles), Revista de Contabilidade do Mestrado em Ciências Contábeis (54 articles), Revista Catarinense da Ciência Contábil (59 articles), Advances in Scientific and Applied Accounting (60 articles), Pensar Contábil (PENCONT) (64 articles). In order to identify the relationship between the number of articles published and the average time taken to evaluate the articles during the Covid-19 pandemic, by Qualis/Capes, Table 4 was drawn up.

Table 4

Relationship from the number of published articles and average article evaluation time

During the pandemic (2019 a 2022)						
Qualis 2013-2016	Quant. articles	%	Average number of days	Standard Deviation	Maximum	Minimum
A2	661	29%	273	136	513	30
B1	620	27%	217	138	400	72
B2	283	12%	263	125	461	119
B3	504	22%	262	128	426	118
B4	190	8%	215	105	388	129
B5	32	1%	75	-	75	75
Σ	2290	100%	-	-	-	-

Source: Research data (2023).

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Table 4 shows that of the 2,290 articles investigated, 29% are Qualis/Capes A2 articles; 27% are B1 articles; 12% are B2 articles; 22% are B3 articles; 8% are B4 articles; and 1% are articles published in B5 journals. From the data highlighted, it can be seen that journals with QUALIS/CAPES A2 concept were quicker, with an average of 273 days from submission to acceptance for publication of the article, followed by journals with the B2 classification with 263 days and B3 with 262 days. On the other hand, the journals with the fastest turnaround times were those rated B4 with 215 days and B1 with 217 days, which, however, had the highest level of standard deviation (138), so there were articles with a considerably significant variation around the average. In other words, we can consider that some articles significantly exceeded the average of 217 days and others were well below this average. It should be noted that the data collected from the B5 concept could not be analyzed in comparison to the others, since there was only 1 (one) journal of this concept that published an article during the period of this research.

The results found differ from those of Rufino and Silva (2017), as there were more articles published from 2013 and 2016, totaling 2,377. Therefore, it can be seen that Covid-19 pandemic has negatively affected the number of articles published in the Accounting sciences area (-3.65%). It should also be noted that Qualis/Capes concepts were limited to A2, B1, B2 and B3. It should be noted that the journals classified as A2 had the shortest turnaround time, with an average of 385 days. Journals ranked B1 had an average of 319 days to send and accept an article. On the other hand, those with the fastest turnaround were B3 journals with an average of 193 days.

It should be noted that the data in Table 4 refers to Qualis for 2013-2016 four-year period. Data for 2017-2020 quadrennium was not collected, as Sucupira Platform only made this data available at the end of January 2023 and the research collected data from journals for pandemic until 15/01/23. Therefore, Qualis for the 2013-2016 quadrennium was the used one in force during Covid-19 pandemic.

4.2.2 Data frequency analysis

In order to understand the impact of Covid-19 on the journals and meet the objective of this research, Table 5 was drawn up.

Table 5
Impact of Covid-19 on Accounting journals

Seq.	Journals	Qualis 2013/2016	Qualis 2017/2020	Before the pandemic		During the Pandemic		% of impact Qt. of Articles	% of impact Average days
				Qt. of articles	Average (days)	Qt. of articles	Average (days)		
1	ASAA	A2	A3	60	230	64	280	6,67	21,74
2	Base	B1	A3	81	489	57	400	-29,63	-18,20
3	BBR	A2	A2	109	247	94	224	-13,76	-9,31
4	CAP	B4	B4	21	90	22	139	4,76	54,01
5	CGG	B1	A3	79	376	60	110	-24,05	-70,61
6	CV&R	A2	A3	76	616	80	276	5,26	-55,19
7	Contextus	B1	B1	91	163	75	72	-17,58	-55,73
8	AGRO	B1	A3	197	351	284	376	44,16	7,12
9	PENCONT	B2	A4	64	117	59	230	-7,81	96,58

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10	PCG	B5	B3	43	41	32	75	-25,58	83,91
11	AMBCONT	B3	A4	123	133	171	118	39,02	-11,28
12	RBGN	A2	A2	134	455	128	363	-4,48	-20,22
13	CATAR	B2	A3	59	152	80	119	35,59	-21,71
14	RC&F	A2	A2	90	330	104	30	15,56	-90,91
15	RCC	A2	A3	87	225	100	369	14,94	64,02
16	ABcosts	B4	B4	54	238	65	235	20,37	-1,26
17	RACE	B3	A4	166	167	56	405	-66,27	142,51
18	RACEF	B3	A4	57	355	84	426	47,37	20,02
19	REUNIR	B2	A4	78	191	53	461	-32,05	141,36
20	RCUFBA	B4	B1	92	175	31	186	-66,30	6,31
21	RCMCC	B2	A3	54	188	29	228	-46,30	21,28
22	RC&C	B3	B1	96	283	72	160	-25,00	-43,46
23	RCO	A2	A3	69	331	36	195	-47,83	-41,09
24	REPEC	B1	A2	94	189	64	171	-31,91	-9,52
25	RGCUFPI	B4	B1	69	264	21	388	-69,57	46,66
26	ENFOQ	B1	A3	99	242	80	173	-19,19	-28,51
27	RECFIN	B3	A3	68	96	59	261	-13,24	171,75
28	RMC	B3	A4	30	111	62	203	106,67	82,88
29	UNICONT	A2	A3	133	300	55	513	-58,65	71,00
30	SCG	B2	A3	85	162	62	279	-27,06	72,22
General Impact									20,88

Source: Research data (2023).

Table 5 shows that the pandemic period brought notable changes. This is reflected in the decrease in published articles, where 13 journals had a reduction compared to the period before the pandemic and 14 journals had a greater need for time for acceptance compared to the period before the pandemic. In previous studies, such as Dias; Neto and Cunha (2011) who found a sample of 660 articles in the collection period from 2004 to 2009 and Rufino and Silva (2017) who found 2,377 articles from 2013 to 2016, this shows that, in this study with a collection period from 2019 to 2022, there was a reduction to 2,290 accepted articles, which apparently had as an impacting factor for such results, the Covid-19 pandemic.

Regarding the main impact, i.e. the impact on the average number of days, it was found that 14 (fourteen) journals, i.e. 47% of the journals investigated, had significant impacts during the Covid-19 pandemic, as illustrated in Table 5. Overall, the journals had an increase in the average number of days in their evaluations of over 20%. The journals that had the greatest impact on speed from the Covid-19 pandemic are: Revista Evidenciação Contábil & Finanças (RECFIN) (171.75%); Revista de Administração, Contabilidade e Economia (RACE) (142.51%); Revista de Administração, Contabilidade e Sustentabilidade (REUNIR) (141.36%); Pensar Contábil (PENCONT) (96.58%); and Práticas em contabilidade e gestão (PCG) (83.91%). Furthermore, as shown in Table 5, the overall impact on the speed of evaluations in average days was 20.88%.

When looking at these findings, it was noted that the statements of the contingency theory for this phenomenon were confirmed, since Covid-19 brought a scenario of insecurity and new adaptations for all entities, with the journals it was no different, starting with isolation, followed by social distancing, working from home, the new communication platforms and the uncertainties about how the economic situation could suddenly change, reflected this impact on the speed of their evaluation processes. Therefore, there is a strong relationship between the

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basic theory and the speed of evaluations of Accounting journals, i.e. with the topic investigated in this research, as the results confirm the behaviors of the organizations investigated in practice, during the Covid-19 pandemic, pointed out in the contingency theory.

To better understand the impact of Covid-19 in relation to the number of articles published by journals, Figure 1 was drawn up.

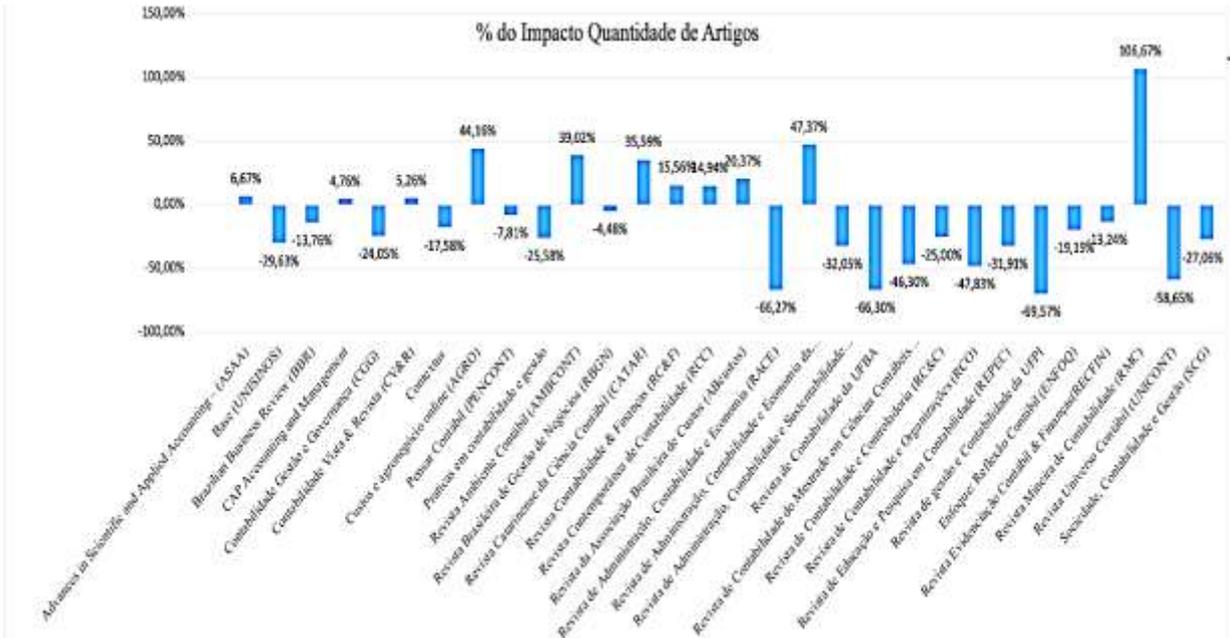


Figure 1 Impact of Covid-19 on the number of published articles

Source: Research data (2023).

Analyzing Figure 1, it can be seen that 13 journals had an average reduction of 42.32% in the publication of articles compared to the period before the pandemic, with the most affected journal being Revista de Gestão e Contabilidade da UFPI with a reduction of 69.57%, followed by Revista de Contabilidade da UFBA with 66.30% attenuation and Revista de Administração, Contabilidade e Economia (RACE) with 66.27% decrease. Therefore, with these findings, it can be said that Covid-19 pandemic had a significant impact on the productivity of journals that published articles in Accounting area from December 2019 to December 2022.

5 Final considerations

Scientific journals are publications containing the results of research carried out by scientists, whose purpose is to bring knowledge to the general community. These publications are evaluated by *ad hoc* journal reviewers, with the aim of disseminating quality material and assertive information. So, the speed of evaluation is an important point to consider, as a long period is detrimental to the authors and the quality of the information, and a period that is too short can embarrass the evaluation method.

However, the world has been affected by the Covid-19 pandemic and since its inception new routines have been established, all business and academic niches have had to reinvent themselves working from home, including journal publishing which has possibly also been

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affected. Therefore, the aim of this study was to analyze the impact of Covid-19 pandemic on the speed of journals publishing articles in the Accounting sciences in the light of contingency theory.

The objective was achieved through a documentary study, in which the articles found on the websites of the main Accounting journals were examined individually. The resulting findings showed that the journals with the fastest publication times were: Revista Contabilidade & Finanças (RC&F) with an average of 30 days; Contextus with an average of 72 days; Práticas em Contabilidade e Gestão with an average of 75 days; Contabilidade Gestão e Governança (CGG) with an average of 110 days; Revista Ambiente Contábil (AMBCONT) with an average of 118 days and Revista Catarinense da Ciência Contábil (CATAR) with an average of 119 days.

When it came to evaluating the performance of scientific journals using Qualis/Capes, the findings showed that the journals with the fastest turnaround were those with the B4 concept with 215 days and B1 with 217 days, which, however, had the highest level of standard deviation (138), meaning that there were articles with a considerably significant variation around the average. On the other hand, QUALIS/CAPES A2 journals were the fastest, with an average of 273 days from submission to acceptance for publication of the article, followed by B2 journals with 263 days and B3 with 262 days.

Given the purpose of this research, we also analyzed the relationship of the number of articles published from 2019 and 2022 and the respective evaluation time, analyzed the impact of the pandemic on journals before and during the pandemic, and triangulated data with similar studies. With the impacts of Covid-19, it was possible to identify that from 31 journals, 13 of them had a considerable reduction in the acceptance of articles for publication.

Thus, the relevance of this research was confirmed as the data was collected and analyzed, showing that the pandemic has not only affected organizations and society, but also Accounting journals, making a slowdown in the evaluation process of articles submitted for publication.

It should be noted that this study contributed to the existing scientific gap, as it carries unique information of great importance to academia, considering that no research with similar data was found during the pandemic, as all related studies contain information from periods prior to Covid-19 and, through these findings, it was possible to establish this research point. In addition to it, this research contributed to confirming the relationship between contingency theory and the speed of evaluations of Accounting Journals, especially in relation to the uncertainties and adaptations encountered by organizations during Covid-19 pandemic.

The evidence collected is of great value to students, professors, researchers and the general public, since they will have a panoramic view of the estimated acceptance time for the publication of articles in two different scenarios, before and during the Covid-19 pandemic and, through the results found, there will be guidance for the choice of sending articles today, post pandemic.

With this information, for future research we suggest replicating this study, considering that no articles were found with all the informative data during the Covid-19 pandemic, we recommend investigating data in a post-Covid-19 pandemic scenario, aiming to explore and map three (3) different situations: before, during and after the pandemic. It will then be possible to analyze what measures have been taken to deal with the consequences of the pandemic.

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