

**INTERNATIONAL FINANCIAL REPORTING STANDART (IFRS):  
A Bibliometrical Study of the Brazilian scientific production between the years 2009 and 2013**

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**ABSTRACT**

*In Brazil, the law 11.638/07 and 11.041/09 were the starting point for introducing the Brazilian to international accounting standard. Thus, from 2009, the frequency of publications involving IFRS intensified and the subject became part of day - to-day Brazilian companies. This study presents a bibliometrical analysis of the literature on the topic IFRS in the period 2009-2013 in journals and national conferences with the aim of identifying the profile of accepted papers. To achieve the goal the most widely used research methodologies were identified, we sought to draw a profile of publications through your goals and results, three main categories were identified, either: Impact, Comparison and Grip. Finally, we analyzed the evolution of the topic, conferences and journals that stood out and analysis of the references used. Through this study we identify that the articles published in Brazilian journals and conferences on the topic IFRS from 2009 to 2013 as their main motivation of changes in Brazilian corporate law generating a field of study that identifies the stage of convergence with international standards in Brazil.*

**Keywords:** *IFRS . International Standards. Bibliometrical analysis*

**INTRODUÇÃO**

A good assessment of the economic and financial situation of the organizations is directly related to the quality of information and the user who utilizes this to support the process of decision making needs reliable information.

In this context we note the importance of accounting which aims to provide information for economic and financial nature of the companies for different users. Iudícibus (2010) defines the purpose of accounting as providing support in evaluating the performance of companies.

Thus, the accounting operates by changing the state of the art knowledge of users for enterprises (YAMAMOTO E SALOTTI, 2006), which generates impact on the capital market (stock price), as expressed by Barth, Beaver e Landsman (2001).

At the current stage of globalization of national economies companies and investors, the money has no more homeland, it transacts between countries and requires adequate return to the risk involved. Several different accounting standards, hindering the understanding of analysts and consequently increases the risk of their investments, making investors demand a higher return which reduces the value of companies.

Seeking to mitigate the hardships of information and facilitate all movement of funds worldwide international, emerged the accounting alignment. A single language for all economies.

International standards harmonize accounting practices worldwide. In Brazil, this transition occurred with the advent of Law 11,638 / 2007 and Law 11,941 / 2009, which amended Law 6,404 / 1976, introducing changes in accounting practices, as well as composition of elements of financial statements and new concepts and recognition criteria (CARVALHO *et al.*, 2011).

Geron (2008) considers that came a new accounting philosophy, the introduction of principles and the need for judgment should be considered the biggest changes coming to Law 11,638 / 2007. It is therefore considered that the presence of infinite judgments is the new starting point for the generation of accounting information.

For the concept of accounting information, the Accounting Pronouncements Committee (CPC), in its Technical Pronouncement CPC 00 – Framework for the Preparation and Disclosure of Accounting and Financial Reporting, related characteristics of the information to make it useful and relevant, it needs to be reliable, comparable, verifiable and timely.

The body responsible for issuing these standards at the international level is *International Accounting Standards Boards* (IASB), and according Costa, Theóphilo e Yamamoto (2011) there are many countries that have adopted these, one of the facts that most drove worldwide adoption of the initiative was the participation of the European Union in 2005.

The same authors also cite the importance of the acceptance of the United States through *Security and Exchange Commission* (SEC), since 2007. Foreign companies listed on the Stock Exchange of New York started to present its financial statements in *International Financial Reporting Standards* (IFRS).

Given these arguments judged by the authors to be relevant to the evaluation of publications involving the adoption of new accounting standards, once they have impacted or will impact on knowledge of different types of users and the global economic movement.

The goal in this research is to identify the current state of research on IFRS in Brazil. Accepted papers at conferences and national journals in the period 2009-2013 on the theme were analyzed. In the present work, the following questions will be answered: 1) What are the main methodologies used? 2) What are the main objectives and results? 3) What is the evolution of the publications of the theme? 4) Which journals and conferences stand out?

## **THEORETICAL FRAMEWORK**

In Brazil, the initial adoption of IFRS involved two stages. First applied in 2008 and 2009: the Law 11.638 / 7 and 15 Accounting Pronouncements. Then, in a second moment, developed during 2009: approval of other 29 Technical Standards, they've all converged with international standards and procedures applied compulsorily from 2010.

These technical pronouncements issued by CPC aim to establish doctrinal concepts, techniques, structures and procedures to be applied and these are also subject to public hearings. According to Carvalho (2009, p. 6) "that the company is following the CPC, which proposes detail and guidance on how to apply the Law 11.638 / 07, is automatically adhering to IFRS".

The Law No. 11.638 / 2007 made numerous changes in accounting policy: first eliminated regulatory barriers that prevented the insertion of Brazilian companies in the international accounting convergence, second contributed to a new level of transparency in the financial statements, third facilitated the attraction of foreign capital to domestic firms and finally allowed the segregation between bookkeeping and tax (CARVALHO, *et al.* 2011).

Brazilian accounting practices, who always obeyed the rules, have been applied to the prevalence of economic substance over the form. According Weffort (2005), accounting harmonization occurs in practice, ie, in fact, when it relates to the application of the rule of law and international standards when it incorporates the accounting law of a country. Within this context we can consider that in Brazil the harmonization of law occurred with the enactment of Law No. 11,638 / 07, and in fact with the mandatory use of standards.

Neves, *et al* (2012, p. 3) assert that "with this accounting harmonization, Brazil opposes a formalistic culture, as happened to prioritize substance over the form". Adherence to international standards brings with it the expectation of an increase in the confidence level of the information disclosed, reflecting directly the movement of funds in the financial market.

In the case of Brazil, specifically, it is expected that the new accounting practices derived from the convergence process provides greater transparency and quality to accounting information submitted by entities that are strongly marked by the regulations of government agencies. (CALIXTO, 2010).

The work material for the application of international standards are the technical pronouncements issued by CPC, they address the specific accounting matters to be observed by companies already from the year 2008. The pronouncement CPC 13 aimed to ensure that the first statements prepared in accordance with the new practices adopted in Brazil would provide a suitable starting point for accounting, with transparently for users and a favorable cost / benefit ratio for companies. Thus following are cited some changes introduced:

- a) introducing the concept of present value;
- b) prohibition of voluntary revaluation of assets;
- c) creation of asset valuation adjustments account in which shall be recorded the increases or decreases in assets and liabilities due to the valuation of the assets at market prices, especially on certain derivative instruments;
- d) extinction of the deferred account for the intangible encompass identifiable non-monetary assets without physical substance active group being created;
- e) application of mandatory periodic testing for impairment of assets;
- f) changed the criterion for applying the equity;

Lemes and Carvalho (2010) relate to prior accounting rules with international standards. And these rules were susceptible to scams, now with the principles that guide the accounting environment the information came to be considered more reliable. The same authors state that in late 2009 it was verified that 150 countries already part of this new movement, sometimes complementing its financial statements and other fully in place.

## METHOD

A bibliographical study of national publication about IFRS was conducted. The universe explored in the research include papers accepted at conferences and national journals in the period between 2009 and 2013.

To query the articles was used to search the websites of journals and conferences listed. The selection of articles was used as the word filter: IFRS, being elected to the database all articles containing that word in their title and / or abstract and / or keywords. Thus, we identified 48 articles based on the conference and 28 magazines, with a total population of 76 articles. Table 1 presents the events consulted, Journal classification and the number of articles identified.

**Table 1** - Events consulted and Journal classification

Events	Classification	Quantity
RAE Eletrônica (Online)	A2	1
Revista Contabilidade & Finanças (Online)	A2	4
Revista de Administração Pública (Impresso)	A2	1
Revista de Contabilidade e Organizações	B1	4
Revista Universo Contábil	B1	4
Contabilidade Vista & Revista	B1	6
Revista Contabilidade, Gestão e Governança	B2	4
Revista Sociedade, Contabilidade e Gestão	B2	3
Revista Economia & Gestão	B2	1
Congresso ANPCONT	Congress	9
Congresso USP de Controladoria e Contabilidade	Congress	14
Encontro da ANPAD	Congress	11
Encontro de Estudos sobre Empreendedorismo e Gestão de Pequenas Empresas – EGEPE	Congress	1
Encontro Internacional sobre Gestão Empresarial e Meio Ambiente	Congress	1
Seminário de Administração	Congress	12

**Presentation of results**

The intent of this chapter is to present the bibliometric analyzes.

**Methodology of the articles analyzed by the approach of the problem**

Table 2 - Analysis of Methodologies by the approach of the problem

Approach of the problem	Total		Journal A2		Journals B1 and B2		Congress	
	N	%	n	%	n	%	N	%
Qualitative	20	26	3	50	8	36	9	19
Quantitative	56	74	3	50	14	64	39	81
<b>Total</b>	<b>76</b>	<b>100</b>	<b>6</b>	<b>100</b>	<b>22</b>	<b>100</b>	<b>48</b>	<b>100</b>

Table 2 shows the prevalence of the problem on the approach of the quantitative type of research (74%), ie, the pursuit of confirmation of the results was in most of employing quantification in the collection and processing of data, applying statistical techniques. The other 26% of the articles surveyed had their focus on the qualitative approach, when the study is thus characterized the information collected is not expressed in numbers, or these numbers are not relevant to completion.

Evaluating groups, we can identify the A2 journals have balance between the types of approach. Malhotra (2005, p.114) reminds us: "A qualitative research when presenting a better view and understanding of the problem, and when quantitative seeking a conclusion based on statistical analysis."

Representations as to approach the problem in B1 and B2 Journals and Conferences, qualitative retracts somewhat progressively, while the A qualitative study has 50% representation in B is 36%, and 19% in congress, this reduction in qualitative participation is mainly owned by this kind of research has to possess.

A good quality item must meet a level of deep knowledge of the subject and thus the analyzes and conclusions subsidize a process of persuasion as to the quality, developed by the authors. The mean quantitative approach (74%) is mainly buoyed by strong participation in this congress and this approach has been confirmed by numerous studies that assess the impacts as BR GAAP, US GAAP and IFRS based on the financial statements and results.

**Methodology of the articles analyzed by goals**

Table 3 - Analysis of Methodologies by goals

Goals	Total		Journals A2		Journals B1 and B2		Congress	
	N	%	n	%	N	%	n	%
Descriptive	52	68	3	50	14	64	35	73
Exploratory	22	29	3	50	8	36	11	23
Explanatory	2	3	0	0	0	0	2	4
<b>Total</b>	<b>76</b>	<b>100</b>	<b>6</b>	<b>100</b>	<b>22</b>	<b>100</b>	<b>48</b>	<b>100</b>

As shown in Table 3, the more frequent goal is descriptive research (68%). From the viewpoint of Gil (2008) descriptive research conspicuous by description of the characteristics of certain variables and many go beyond simply identifying the existence of relationships between these, intending also to determine the nature of this relationship.

With exploratory objective has become 29% of works and only 3% of the articles have explanatory goal. When a study is classified as exploratory, "aim to familiarize yourself with the phenomenon or get new perception of yourself and discovering new ideas" (Deer and Bervian; 2002, p.69). Already explanatory research has as its central concern to identify factors that determine or contribute to the occurrence of phenomena (GIL, 2008). In accordance with the setting of IFRS descriptive and exploratory predominance are justified.

**Methodology of the articles analyzed by procedures**

Table 4 - Analysis of Methodologies by procedures

Procedimentos	Total		Journals A2		Journals B1 and B2		Congress	
	N	%	N	%	n	%	N	%
Bibliographic	6	8	1	17	1	4,5	4	8
Documentary	48	63	4	66	9	41	35	73
Survey	17	22	1	17	8	36	8	17
Case Study	4	6	0	0	3	14	1	2
Fieldwork	1	1	0	0	1	4,5	0	0
<b>Total</b>	<b>76</b>	<b>100</b>	<b>6</b>	<b>100</b>	<b>22</b>	<b>100</b>	<b>48</b>	<b>100</b>

Table 4 presents the research procedures more adopted. Documentary research appears as preferred by the authors, representing 63% of the base analyzed. Methodologically, this type of research is similar to the Bibliographic research, which had representation from 8%. Following, the Survey is used as a research technique in 22% of articles, according Gil (2008) this type of research is characterized by information request to a significant group of people about a problem in topic of study, therefore, quantitative analysis is achieved by appropriate findings to data collected. With the lowest percentage (6%) is the case study, for which Yin (2005) it is an empirical study that examines a current phenomenon within a given context. It should be emphasized that the information presented here was extracted from the articles themselves without judgment as to the ratings.

**Main Objectives**

Analysis of the goals of the articles included in this study allowed the identification of six major categories, as can be seen in Table 5.

Table 5 - Main objectives by category

Objectives	Total		Journals A2		Journals B1 e B2		Congress	
	N	%	n	%	N	%	N	%
Impacts	33	43	2	33	10	45	21	44
Comparison	17	22	1	17	3	14	13	27
Adherence	16	21	2	33	5	23	9	19
Alignment of opinions	5	7	1	17	2	9	2	4
Implications and Prospects	3	4	0	0	0	0	3	6
Labour Market	2	3	0	0	2	9	0	0
<b>Total</b>	<b>76</b>	<b>100</b>	<b>6</b>	<b>100</b>	<b>22</b>	<b>100</b>	<b>48</b>	<b>100</b>

Given the categorization of objectives, one can observe that the highest percentages are concentrated on assessing the impacts of IFRS, IFRS comparison between BR GAAP and US GAAP and adherence to the new IFRS accounting standards.

When it specifically analyzes the A2 journals is possible to notice a balance between impact assessment and adherence to IFRS (33%), comparison and alignment of views were at 17% each. In journals B1 and B2 studies referenced appear in high impact with 45%, followed by: 23% adherence, compared 14%, 9% alignment of views and the labor market 9%. Congresses are held in the highest percentages in impacts, comparison and grip, and are those who are considering the larger issues of diversity.

Related articles in this study involve various topics within international standards, in general appears the main focus: CPCs x IFRS, the level of information disclosed, theories of regulation in relation to Law 11,638 / 07 and Provisional Measure 449/08, disclosure of financial statements in business characteristics, economic incentives, perception of teachers, early adoption, alternative practices , corporate governance, corporate results in different accounting standards, level of comparability between the reported results, presence of earnings management, ability to generate earnings and cash flow, correlations between betas range of financial economic indicators,

accounting conservatism among others. Regardless of the approach on all items showed a concern with the discovery and interpretation of new accounting best time in the world that reflects the reality of many companies.

### Main Results

The analysis of the articles included in this study are listed succinctly by major category in the sequel.

Table 6 - Main criteria and results

<b>Impacts</b>
<ul style="list-style-type: none"> <li>• Brazilian accounting conservatism confirmed by the results on average higher by new rules. (Santos, E. S. and Calixto, L. 2010)</li> <li>• You can not infer whether the new rules have had some effect on the degree of asymmetric recognition of gains and losses. However, be noted that, according to the period of time covered, the results presented are preliminary and are limited by the data analysis model adopted and the characteristics of the sample used in the study. (Dos Santos, L., P., G. <i>et al.</i> 2011)</li> <li>• Transparency is the attribute most often used in research to measure information quality. We conclude that the impact of IFRS generally can be classified as positive, and this variable results. (Coelho, C., M., P. Niyama, J., K. e Rodrigues, J., M. 2011)</li> <li>• Convergence process has reduced the differences between calculated economic and financial indicators. (Martins, O., S. and Paulo, E. 2010)</li> <li>• There are differences of perception between professionals of open and private companies regarding the impact on business outcome. (Da Silva, P., C. <i>et al.</i> 2010)</li> <li>• In European countries there are diversities of research findings regarding the positive and negative impacts related to the adoption. (Calixto, L. 2010)</li> <li>• Despite the higher quality expected with the adoption in some countries the effect of IFRS does not fit with the expectation. (Klann, R., C. and Beuren, I., M. 2011)</li> <li>• IFRS approximates the information of financial accounting managerial needs, others relate to overlap with market practice. (Gilio, L. and Afonso, L. E. 2013)</li> <li>• Although the development of accounting standards with respect to the treatment of intangible assets, the challenge remains as to the recognition and measurement of internally generated goodwill by business, which is currently prohibited by international accounting standards. (Moraes, M., V., M. and Szuster, N. 2012)</li> <li>• Seconded impacts were: exclusion of transaction costs and premiums on issuance of result that on average tripled profit companies that reported this adjustment in 2007; and the impairment of assets, which generated average drop of 260% in profit enterprises that recorded in 2008. (Santos, E. S. 2012)</li> <li>• Net profits from financial institutions suffered impacts in Q1 alteration of international standard IAS 39 on financial instruments to IFRS 9. Aspects: (i) the future change in the methodology of calculation of impairment and (ii) the elimination of the category "available for sale "and their reclassification to the category" fair value through profit or loss ". Subsequently, there was no significant change in the results and their respective volatilities. (Sayed, S. <i>et al.</i> 2013)</li> <li>• Results indicate that the policy and the volume of distribution of dividends of companies surveyed were not significantly affected by the adoption of standards issued by CPC in convergence with international accounting standards issued by the IASB. (Acunã, B., C., M. <i>et al.</i> 2013)</li> <li>• IFRS results in greater reliability in the financial statements. (consensus of several authors)</li> </ul>
<b>Comparison</b>
<ul style="list-style-type: none"> <li>• Despite some differences between the CPCs and IASB standards, the financial statements that follow the CPCs may be considered in accordance with international standards. (Costa, J. A., Théópilo, C. R. and Yamamoto, M. M. 2012)</li> <li>• When evaluated the financial statements, notes a greater proximity between US GAAP and IFRS to BR GAAP and IFRS. Thus, the Brazilian accounting information tend to change substantially with the implementation of IFRS, increasing the level of disclosure. (De Oliveira, V., A. and Lemes, S. 2010)</li> <li>• Extractive companies to consider similar forms of treatment costs of evaluation and exploration in both methods (BR GAAP and IFRS). Having the option of choice, they prefer the new method. (Prado, M., F. Fabiano, D. and Lemes, S. 2011)</li> <li>• Studies that have compared BR GAAP and US GAAP considered the results did not materially comparable. (Lemes, S. and De Carvalho, L., N., G. 2009)</li> </ul>

- Accounting for hybrid securities identified only in gaap BR method showed no specific treatment, compared with IFRS and US gaap. Approve the use of IFRS. (Morch. R., B. et al. 2009)
- Level of earnings management: there were affected positively, others negatively and even some countries that did not experience significant effects. (Klann, R., C. and Beuren, I., M. 2011)
- Disaggregated into cash flow and accruals earnings significantly increased the predictive ability of future cash flows. (Silva Filho, A., C., C. Machado, M., A., V. and Callada, A., L., C. 2012)
- There's a gap between net income and operating cash flow, since the changes in the new legislation go to step accruals, the effect of which is cash only later realized its accounting recognition. (Jucá, M., N. *et al.* 2012)
- Through the evaluation of accounting and market betas identified that besides the 2008 crisis, the adoption of IFRS has affected the companies' results. (Filho, V., T. and Martins, V., A. 2012)
- Financial and economic indicators show that the disclosure of the same objective reality can be significantly influenced due to the accounting models (in this context considering IASB and the Central Bank of Brazil). (Rodrigues, J., M. 2013)
- Not confirmed the relationship between cost of capital and the extent of disclosure practices of convergence. (De Lima, V., S., *et al.*, 2010)
- After full adoption of IFRS expressive both in profit and in equity rises were calculated thus confirm the recommendations by Gray in 1988 and Santos in 2011. (Santos, E., S. 2011; Pires, C., O. *et al.* 2012)
- Analysis with economic and financial indicators showed better results in 12 variables after the adoption of IFRS, other 6 variables remained homogeneous. (Ribeiro, R., B. *et al.* 2012)
- The new return on equity influence the process of decision making. (consensus of several authors)
- States that firm size directly influences the level of disclosure of information. (consensus of several authors)

#### Adherence

Some studies have identified sets of characteristics that best explain the adherence to international standards and a commitment to this adoption, including important: size, performance, need for funding, total indebtedness, immobilization, return on equity, economic incentives and other. (Zonatto, V., C., S. *et al.* 2011) (De lima, V., S. *et al.* 2010) (Takamatsu, R., T. Machado, E., A. De Lima, G., A., S., F. 2011) (Calci, C., Z. e Grillo, V., P. 2012)

Adherence and full disclosure does not guarantee, many companies fail to disclose required information. (Silva, T., M. and Nakao, S., H. 2011)

Many professionals are responsible for accounting firms have not adopted CPCs, so that even know the contents in full. (Prado, T., A., R. *et al.* 2011)

Few companies have adopted the new accounting practices related to fixed and intangible assets. (Machado, L., S. Floresta, M., S. Machado, M., R., R. 2012)

Realiana and Habermas's theories are those that best explain the pace of accounting changes (democratização). (Cardoso, R., L. *et al.* 2009)

IFRS and corporate governance become strategies for small and medium businesses. (Pacheco, L., O. and Marques, J., A., V., C. 2012)

Adherence is necessary to enter the company in the international market, as well as reduce the costs of development of account information in various formats. (consensus of several authors)

#### Alignment of opinions

Divided opinions. Convergence process is in fact or law? The research implies that even in countries with different legal systems, the opinions of representatives of the accounting line up, which may be an indication that a convergence of fact and not of law can only be achieved with the introduction of international standards for SMEs, which contradicts much of the literature on the subject. (Do Carmo, C., H., S. Ribeiro, A., M. e Carvalho, L., N., G. 2011)

There is the influence of interest groups in the standardization process? The results suggest that only the opinions of accounting professionals, national standard-setters and academics have exerted influence on decisions made by accounting standard-setting in the case of Leasing. (Do Carmo, C., H., S. Mussoi, A. e Carvalho, L., N. 2011)

#### Implications and Prospects

The accounting reform by NBCASP. The results demonstrate that reform will promote appropriate distinction between public budgeting and accounting, the adoption of accrual accounting for public assets and changes in the content of the financial statements will broaden the tax transparency of governments. (Morais, L., M. e Neto, O., A., P. 2011)

<b>Labour Market</b>
There are enough enabled professionals to the new accounting scenario, but the market demand. (Faria, A., C. e De Queiroz, M., R., B. 2009)
It appears that most professionals are not aware of the changes generated by the accounting convergence process and do not see the need to adopt international standards paras small and medium businesses. (Alves, F., L. <i>et al</i> 2013)
Passive educational model, with the predominance of the teacher in the classroom discourages the development of professionals with critical, analytical and reflective profile, as the market has sought. (Da Silva, U., B. <i>et al.</i> 2013)

Fonte: Elaborado pelos autores

### Evolution of Publishing on the Theme

Table 7 shows the evolution of the subject in the period 2009-2013.

Table 7 - Evolution theme IFRS timeline

Year	Total		Journals A2		Journals B1 e B2		Congress	
	N	%	N	%	N	%	N	%
2009	9	12	2	33	5	23	2	4
2010	10	13	1	17	3	14	6	12,5
2011	16	21	3	50	3	14	10	21
2012	22	29	0	0,0	4	18	18	37,5
2013	19	25	0	0,0	7	31	12	25
<b>Total</b>	<b>76</b>	<b>100</b>	<b>6</b>	<b>100</b>	<b>22</b>	<b>100</b>	<b>48</b>	<b>100</b>

Table 7 shows the evolution of the number of publications of the theme IFRS, with greater expressiveness in 2012. This development was driven by the change of Law 6.404 / 76 by the Law 11,638 / 07 and 11,941 / 09, which also led to the fact that the issuance of accounting pronouncements by the Accounting Pronouncements Committee (CPC) and its approval by agencies such as the Federal Council of accounting, Securities Commission (CVM), the Central Bank of Brazil (BCB), among others.

The theme takes IFRS relevant journals and conferences in the areas of administration and accounting, as they are a reflection of the alignment of Brazilian accounting standards with international accounting practices.

### Journals and conferences in highlighted

Table 8 - Publications in journals

Journal:	Total	
	N	%
Rev. Vista e Revista	6	21
Rev. Contabilidade, Gestão e Governança	4	14
Rev. Contabilidade e Finanças	4	14
Rev. Contabilidade e Organização	4	14
Rev. Universo Contábil	4	14
Rev. Sociedade, Contabilidade e Gestão	3	11
Rev. Economia e Gestão	1	4
RAE-eletrônica	1	4
Rev. Adm. Pública	1	4
<b>Total</b>	<b>28</b>	<b>100</b>

Table 9 - Publications in conferences

Conference:	Total	
	n	%
USP Controladoria e Finanças	14	29
Seminário de Administração	12	25
Encontro da ANPAD	11	23
Congresso ANPCONT	9	19
ENGEMA	1	2
EGEPE	1	2
<b>Total</b>	<b>48</b>	<b>100</b>

Based on Tables 8 and 9 identify the theme IFRS this very present at conferences, and in journals it has already taken its place. The ever active participation of the subject in journals such as IFRS: Vista e Revista, Contabilidade Gestão e Governança, Contabilidade e Finanças, Contabilidade e Organização, Universo Contábil



e Sociedade, Contabilidade e Gestão each feature on average one article per year subject confirms that it has consolidated.

Conferences like USP, Enanpad, Semead e Anpcont comes significant volumes in selecting articles involving various contexts where international standards cause changes.

It is noted that the worldwide movement of researchers around the reflection of IFRS forming materials that serve as the foundation for understanding and interpreting professionals.

### CONCLUDING REMARKS

With the amendment of Law 6.404 / 76 by Law 11,638 / 07 and 11,941 / 09 and the numerous pronouncements issued by the Accounting Pronouncements Committee (CPC) in Brazil accounting for part of a process of convergence of their accounting standards with international standards. The present study sought to identify the profile of articles published in journals and national conferences in the period 2009-2013 on the subject of IFRS. To achieve the goal the most used methodologies were identified, these being analyzed from the perspective problem, the purpose and procedure of the study.

Besides the methodology, we sought to draw a profile of publications through your goals and results, three main categories that accounted for 88% of the articles analyzed were identified, they are: Impact, Comparison and Adherence. The identification of these categories comes against convergence with international standards in Brazil since the impact suffered by businesses with changes arranged by legislation and regulatory bodies, and the difficulties faced as his grip, moreover, the subject has a strong influence comparability the adoption of international standards worldwide.

Finally, even to meet the goal outlined in this study we analyzed the evolution of the topic, congresses and journals that stood out. Through this study, we found that articles published in Brazilian journals and conferences on the topic IFRS from 2009 to 2013 are primarily motivated the changes in Brazilian GAAP generating a field of study that identifies the stage of convergence to international standards lived in Brazil.

Becomes valid registration of the need for further research in this area, because the IFRS scenario is subject to changes and adaptations, and these need to be disclosed and being interpreted. Due to the significant importance, the topic deserves a discussion always the most updated and comprehensive as possible.

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