

Bibliometric trends in third sector research: An analysis of academic production

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ABSTRACT

The present study aims to analyze and map the academic production in the field of the third sector, especially in accounting, between the years 2010 and 2022. The bibliometric research was conducted using data from articles listed by CAPES, employing a descriptive quantitative approach. The objective is to identify trends and patterns of publication over time in this specific context. The justification for this study lies in the importance of understanding the evolution and scope of academic production in this area. The methodology employed allowed for a comprehensive and updated analysis of academic production in the third sector, highlighting the distribution of production among different institutions. Furthermore, the analysis of keywords revealed a strong influence of the English language in academic literature, with "third sector" being the most used expression. Based on these considerations, this study contributes to the understanding of trends and publication patterns around accounting related to the third sector, guiding future research and professional practices.

Keywords: Third sector, Accounting, Bibliometric.

INTRODUCTION

The third sector must be seen as a dynamic social space where public interests become tangible, and not simply a set of organizational entities (CABRAL, 2017). This sector is made up of non-profit organizations that act independently or in collaboration with state bodies and private companies to provide service work in the public sphere (PESSOA, 2015). These services can be carried out by volunteers, paid staff or by collaboration between members. According to Oliveira and Manolescu (2020), these organizations arise from a human tendency to connect people for the benefit of the community. Therefore, Law 13,019 of 2014, also known as the Third Sector Regulatory Framework, in its art. 1st, establishes general guidelines for collaboration between public management and non-profit organizations.

This article seeks to continue academic research (RODRIGUES et al., 2016), with the aim of carrying out a bibliometric analysis on the website of the Coordination for the Improvement of Higher Education Persons (CAPES) to address the following problem: what are the characteristics of the production Brazilian scientific research in the third accounting sector between 2010 and 2022? The general objective is to analyze academic production in this field, identifying trends and publication patterns over time.

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Third sector organizations emerged due to the inefficiency of the State, which despite having resources, was unable to face all social challenges and deal with socioeconomic issues (ROSA, 2015). They serve as a necessary component of civil society, fostering solidarity, encouraging volunteerism and contributing to the creation of a new social reality (BRITO; TAVARES; SOARES, 2018). Despite being commonly perceived as a less attractive sector due to the lack of prioritization of profit, the third sector is a growing market that can provide personal and professional satisfaction to accountants who choose to work in organizations, as they can contribute to significant causes (COSTA, 2015).

Understanding the evolution and scope of academic production in this field is necessary. Through mapping and analysis of existing literature, we can identify trends, areas of interest and opportunities for future research (MEDEIROS, 2023). This understanding guides students, researchers and professionals interested in the third sector, providing a theoretical framework for the development of new studies, policies and practices that contribute to the advancement of knowledge and the improvement of interventions in this field.

GOAL

Analyze existing academic production in this area, identifying trends and publication patterns over time.

THEORETICAL REFERENCE

The third sector is made up of private, non-profit organizations. These organizations mediate relations between the public and private sectors, meeting social needs. These organizations, such as associations and foundations, aim to promote social well-being in areas such as social assistance, education and health.

Given this context, some bibliometric studies have been carried out to better understand the dynamics between the third sector and accounting. These studies examine topics such as business planning, corporate governance and innovation, providing insights into trends and patterns of scientific production in this field. This analysis provides an understanding of the evolution of the third sector in accounting over time.

THIRD SECTOR

The advancement of the third sector over the decades was driven by social movements. According to Ebsen and Laffin (2004), non-profit organizations play a role in the economy by generating jobs and sources of income, in addition to meeting social needs not met by the government. The authors emphasize the importance of accountants being familiar with municipal, state and federal legislation to assist



organizations in exercising their rights and fulfilling their obligations, since third sector entities are also subject to labor and tax legislation.

The 2015 Third Sector Procedures Manual emphasizes the importance of third sector organizations in meeting social needs that are not covered by the State. Aimed at entities of social interest, such as associations and foundations, they are constituted as legal entities governed by private law. Associations are dedicated to social causes in general, while foundations have specific and immutable purposes before the law.

Origin of the third sector

According to Oliveira and Manolescu (2020), social cooperative activities gained momentum in the 70s and 80s, when some movements became more famous, such as those involving women, indigenous people and ethnic minorities. They listed the three existing sectors:

The first sector is made up of the State, where public activities are carried out, two examples of these representations in our society are ministries and city halls (ARAÚJO; LIRA, 2021; RODRIGUES; FREITAS, 2021; NOGUEIRA, 2020). The second is made up of the private sector, which carries out its activities in search of its own benefits (LIMA; STETTINER; FERREIRA JR, 2021; LIMA; STETTINER; FERREIRA JR, 2021). Finally, the third sector is represented by private non-profit organizations, with the objective of social well-being, thus acting in the gap between the public and private sector (INNOCENTI.; LUNKES; GASPARETTO, 2021; ANANIAS, et al., 2020).

In the Third Sector Procedures Manual (MPTS), prepared in 2015 by the Brazilian Accounting Foundation (2015, p.25), it is stated that: “The Third Sector is composed of organizations of a “private” nature (without the objective of profit) dedicated to achieving social or public objectives, although not a member of the Government (state administration).” Stating, again, the gap cited by Oliveira (2020).

The MPTS (2015) still brings with it the statement that only recently is this sector being given due importance due to its great social importance, meeting demands that the State is unable to afford.

The ITG 2002 (R1) (CFC, 2015) as well as the authors Souza; Moreira, (2023) and Romoaldo; Dos Santos, (2021), describe which activities can be carried out by entities without the purpose of profit: social assistance, health, education, technical-scientific, sports, religious, political, cultural, charitable, social and others with purpose or purpose community.

ASSOCIATIONS AND FOUNDATIONS

According to the Third Sector Procedures Manual (Fundação Brasileira de Contabilidade, 2015), entities of social interest are non-profit associations whose interest is focused on the social nature. Being provided for in article 44 of Law 10,406 of the civil code, as well as other types of the third sector.



They are established with the purpose of serving the interests and needs of a broad public, such as society in general (FONTANA; SCHMIDT, 2021). The search for collective benefits is a fundamental requirement to qualify an association as an entity of social interest, this can be evidenced when they operate in the areas of social assistance, education and health (SILVA; HONORATO, 2022).

An association is a type of grouping of legal entities under private law where their interest is focused on social causes (DA SILVA, 2023).

Its existence arises with the registration of its statute, in public or private format, respecting article 45 of Law 10,406, which serves as a guide in this process, establishing the legal parameters to guarantee completeness and transparency to the sector.

Like associations, foundations are characterized as a legal entity governed by private law and intended for social purposes (DA SILVA, 2023). It is an institution that has specific purposes, which are determined by the creator of the foundation (ROCHA DE LIRA; LOPES LIRA; TEIXEIRA BATISTA, 2023).

According to article 65 of law no. 10,406 of the Civil Code, the purpose of a foundation cannot be modified by administrators once it has been defined. In the same law, article 62 establishes that the origin of a foundation can be through an individual or legal entity, who will be responsible for its creation through a public deed or a registered will.

PREVIOUS BIBLIOMETRIC STUDIES

In addition to the current research, other bibliometric studies were conducted to understand the academic approach to the Third Sector in accounting.

The research conducted by Souza de Oliveira, Magno do Ouro Filho, Regina Paverchi, (2023), aimed to investigate the scientific production on Business Plan (PN) on the EBSCO Discovery Service (EDS) Platform between the years 2008 and 2019. The main results highlighted high global productivity on the topic, focusing on the implementation and development of organizations. Magazines such as Plos One and Sustainability stood out, with the majority of authors contributing to their publications. 2017 was a remarkable year, with the English language predominant and the United Kingdom the most prominent country of origin. The IT/technology branch was the most covered in the research, although a stagnation in the productivity of the most cited authors was observed. Furthermore, a research agenda was outlined, covering topics such as Voluntary Organizations and PN Relationship, Business Plan Coaching, among others. The methodological procedures used included an integrative bibliographic review that analyzed 25 publications.

The research conducted by Ribeiro (2023) aimed to investigate the behavior and trend in the formation of social networks and scientific production on the topic of Corporate Governance, published in



scientific journals indexed in the SPELL electronic library, since the Enron scandal in 2001. Using bibliometric and sociometric techniques on 1,121 articles, the main results revealed a broad spectrum of topics related to corporate governance, covering areas such as auditing, performance and corporate social responsibility. The methodological procedures adopted involved the use of bibliometric and sociometric techniques in 1,121 articles.

Zaluski, Gomes, de Moraes Cordeiro, (2021) in their research, analyzed the trends in scientific production on innovation through a bibliometric study in the annals of the Ecoinovar International Forum, between the years 2012-2019. The main results highlighted a growing academic interest in innovation, especially related to sustainability. The study contributed to expanding understanding of the topic and pointed out future directions for research. The methodological procedures used were based on a bibliometric method, resulting in 136 articles analyzed.

The research by Tischer, Turnes, Rocha, (2021), aimed to analyze the academic production on higher education in scientific events linked to the area of Urban and Regional Planning and Demography (PLURD). The main results indicated a change in focus from undergraduate to postgraduate studies, with an emphasis on themes such as consolidation, innovation and economic growth. The methodological procedures involved a bibliometric analysis of the electronic annals of three central events from 2014 to 2019.

The research conducted by Rubens Carlos Rodrigues et al. (2016), studied the nature of Brazilian academic production on the Third Sector in the accounting area, from 2004 to 2014. Data collection took place through articles published in conferences and magazines related to accounting. The problem of his research consists of answering: "How is Brazilian scientific production on the topic of the Third Sector in the accounting area characterized?"

Bento, Paiva and Casagrande (2010) conducted a research entitled "Accounting and management in the third sector: A bibliometric study in national periodicals qualified B1 and B2", evaluating the period from 2005 to 2009, with descriptive classification based on bibliometric research. The objective of the study was to analyze scientific production related to accounting and management in the third sector, seeking to highlight the profile of publications on the topic.

METHODOLOGY

The methodology of this research is descriptive in nature, using bibliometric research and a quantitative descriptive approach to the data. The bibliometric analysis was conducted through the selection of articles published in national journals in the area of Accounting related to the third sector, as listed by CAPES, during the period from 2010 to 2022. This methodology was chosen to allow a



comprehensive and updated analysis of the production academic study on the topic, within the national context.

To begin the research, an electronic search was carried out in the CAPES journal system, using the keywords "third sector" in association with "accounting".

Subsequently, all articles found in the search were downloaded, enabling the creation of a database in Microsoft Excel, containing information such as article title, authors, authors' institutions, year of publication, place of publication and keywords. To analyze the collected data, the "Dynamic Table" tool was used. Initially, the search identified 74 articles. In the period between 2010 and 2022, the total number of articles reduced to 60, of which 40 were peer-reviewed journals, 26 of which were in Portuguese.

In a subsequent stage, a refinement was carried out, excluding articles that were not directly related to the research topic and/or were in English. Despite the use of the language filter on the platform, some articles were still selected incorrectly. This refinement was carried out through the analysis of the titles and abstracts of the articles, resulting in the exclusion of part of the sample, leaving only 8 final articles for analysis.

In section 5.1 - Data Analysis, the methodological procedures used to analyze the research results may include:

Data screening and organization: Collected data is reviewed, organized and prepared for analysis. This may involve categorizing data by topic, institution, year of publication, among other relevant criteria.

Descriptive statistics: Descriptive statistical techniques are used to summarize and present the main results of the research. This may include analyzing the frequency of certain variables, such as the number of articles per year, institution or topic.

Comparative analysis: Current research results are compared with previous studies or other relevant data sources. This allows you to identify similarities, differences and trends over time.

Identification of patterns and trends: Data analysis aims to identify patterns, trends or relationships between the analyzed variables. This may include identifying recurring themes, most productive institutions, or emerging areas of research.

Section 5.2 used the interpretation of results: The results of the analysis are interpreted in light of the research objectives and the theoretical context. This involves discussing the implications of the results and their relevance to the existing literature on the topic.

Suggestions for future research: Based on the results of the analysis, suggestions for future research are made, highlighting gaps in the literature or areas that merit further investigation.

These methodological procedures help provide a comprehensive understanding of research results and contribute to the construction of knowledge in the area of study.



PRESENTATION AND ANALYSIS OF DATA AND RESULTS

The research analyzed 48 articles related to the third sector in the area of Accounting, selected from a total of 74 journals listed by CAPES. After additional filters, a final sample of 8 articles resulted. The distribution by magazine showed diversity, with emphasis on "Revista Gestão, Finances e Contabilidade", which accounted for 37.5% of the articles. There was heterogeneity in the affiliation of the authors, with some institutions contributing more significantly, such as the State University of Bahia. The temporal analysis revealed significant variation in academic production over the years, with 2012 standing out. The most common keywords were "third sector", highlighting its relevance in the literature. Comparing with previous studies, continuity in certain trends was identified, but also differences, highlighting the evolution of research in this area over time. This analysis provides a comprehensive understanding of academic production on the third sector in Accounting.

DATA ANALYSIS

This study focuses on the analysis of data from scientific articles, examining the authors, their institutions, year of publication, place of publication and keywords. These elements provide a basis for understanding not only the content of articles, but also their relevance.

Table 1 - Magazines / Periodicals

Publication vehicles	Frequency	%
Management Magazine	1	12.5
Enfoque Magazine: accounting reflection	1	12.5
Accounting & Finance Disclosure Magazine	1	12.5
Contemporary accounting magazine	2	25
Management, finance and accounting magazine	3	37.5
Total	8	100

Source: Prepared from survey data (2024)

Based on the data presented in table 1, it is observed that the majority of the magazines listed present only one or two published articles related to the third sector theme, indicating a diversity of publication sources. However, the "Revista Gestão, Finances e Contabilidade" stands out with 37.5% of the articles published, suggesting a greater concentration of production in this specific magazine. In the results of Rodrigues et al., the recurring magazines in the two studies were: Revista Estruturação Controle & Finances and Revista Contemporaneo de Contaçon.

Analyzing the selected articles, it is possible to observe that no author contributed more than one work on the topic in question. By having multiple authors producing independent work, it is likely that

there will be a diversity of ideas, methodologies and conclusions presented in the articles, which enriches the understanding of the subject. This is a different result from that found by Rodrigues et al, in which the author with the largest number of publications had a frequency of 5 articles.

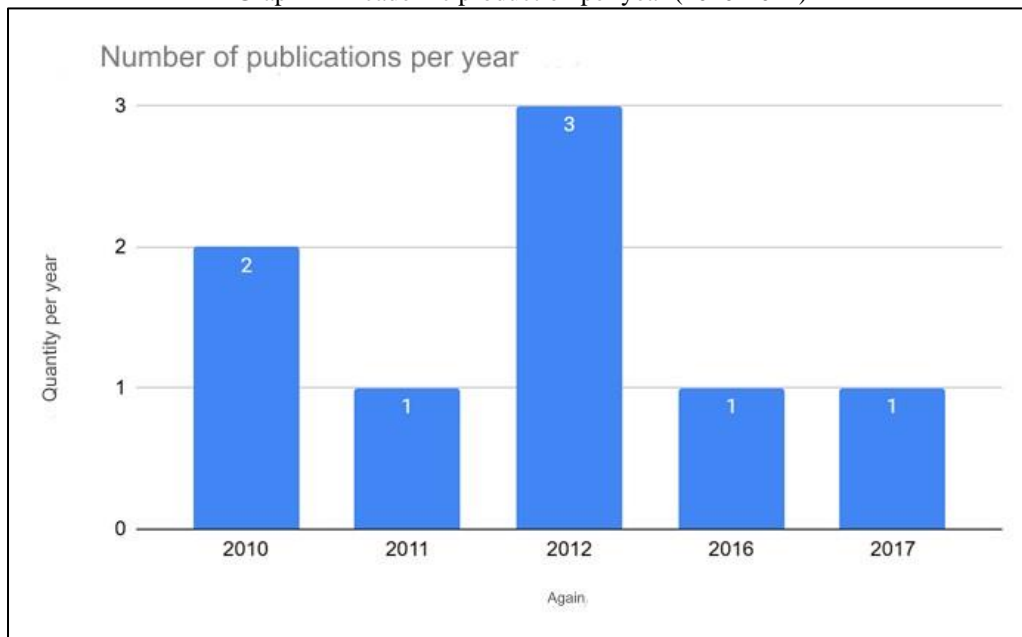
Table 2 - Publications by institutions

Institution	Frequency	%
Faculty of Economics, Administration and Accounting - FEA-USP	1	12.5
State University of Maringá	1	12.5
Not identified	1	12.5
Federal University of Santa Catarina	2	25
University of the State of Bahia	3	37.5
Total	8	100

Source: Prepared from research data

From the survey, there is a heterogeneous distribution of academic production between different institutions. Some institutions contributed with just one or two articles, while others stood out with a greater number of publications. The State University of Bahia, for example, leads the list with 37.5% of articles, indicating a high level of engagement and production in the area covered. On the other hand, other institutions make a smaller contribution, with just one article each. A comparative analysis between the results obtained in the present research and that of Rodrigues et al. (2016), shows the involvement of the Federal University of Santa Catarina, as it was the only one that was repeated in both.

Graph 1 - Academic production per year (2010-2022)



Source: Prepared from research data



In the graph related to the distribution of the number of articles per year, a significant variation can be observed over the period considered. In particular, the year 2012 stands out with a greater number of articles published, suggesting a period of greater activity and interest in research covered. On the other hand, there are years with a more limited production, with just one publication, indicating possible variations in the attention dedicated to the topic over time. Furthermore, it is important to note that there were years with a total absence of publications, which may reflect moments of less focus or interest in the topic in question. Compared to the research by Rodrigues et al. (2016) it is possible to observe that 2012 was the peak of publications on the topic, as in both cases this was the busiest year.

Table 3 - Keywords

Keyword	Frequency
Third Sector	2
Third sector	4

Source: Prepared from research data

To analyze the keywords, those that were mentioned only once were disregarded. A relevant point to highlight is that, even after applying filters to select only articles in Portuguese, keywords in English were found. Considering the translation of "Third Sector" to "third sector", it becomes evident that this expression is the most used in the literature analyzed. This suggests a strong influence of the English language in the academic literature in the area, where many terms and concepts are commonly used in the foreign language, even in articles written in Portuguese.

ANALYSIS OF RESULTS

Based on the results of the current research, it was observed that the majority of the magazines listed present only one or two published articles related to the topic of the third sector, indicating a diversity of publication sources. However, the "Revista Gestão, Finanças e Contabilidade" stands out with 37.5% of the articles published, suggesting a greater concentration of production in this specific magazine. The results also revealed a heterogeneous distribution of academic production between different institutions, with some contributing only one or two articles, while others stood out with a greater number of publications, such as the State University of Bahia, which leads the list with 37, 5% of articles.

Regarding the distribution of the number of articles per year, a significant variation was observed throughout the period considered, with the year 2012 standing out with a greater number of publications. On the other hand, years were identified with a more limited production and even a total absence of publications, reflecting possible variations in the attention dedicated to the topic over time.

As for keywords, it is noteworthy that, even after applying filters to select only articles in Portuguese, keywords were found in English. This suggests a strong influence of the language on the



academic literature in the area, where many terms and concepts are commonly used in this language, even in articles written in Portuguese. The expression "third sector" was the most used in the literature analyzed, indicating its relevance and frequency in scientific production on the topic.

Comparing the results of the current research with previous studies, such as that by Rodrigues et al. (2016), there is a continuity of involvement of certain institutions, such as the Federal University of Santa Catarina, in both studies. However, differences were also identified, such as the number of publications by the same author.

FINAL CONSIDERATIONS

The research in question analyzes Brazilian scientific production on the third sector in accounting, revealing a field in constant evolution. With the aim of mapping and analyzing existing academic production in this area, the methodology adopted was descriptive in nature, using bibliometric research and a quantitative data approach. The results of the analysis of the selected articles revealed a diversity of publication sources and a distribution of academic production between different institutions, showing a significant concentration of publications originating from the State University of Bahia.

The temporal analysis of academic production per year revealed significant variations, with years of greater and lesser activity, highlighting the year 2012 as a period of greater interest in the area of research covered. Furthermore, the analysis of the keywords used in the articles highlighted the influence of the English language on academic literature in the area, highlighting the predominance of the expression "third sector" even in articles written in Portuguese.

Based on the research results, it is possible to highlight several relevant conclusions. Firstly, the analysis of the selected periodicals revealed a diversity of publication sources in the area of Accounting related to the third sector, with the majority of magazines presenting only one or two articles on the topic. However, "Revista Gestão, Finanças e Contabilidade" stands out for concentrating a significant proportion of articles (37.5%), indicating greater production in this specific magazine.

Furthermore, there was a heterogeneous distribution of academic production between different institutions, with the State University of Bahia leading the list with 37.5% of the articles, while others contributed a smaller amount. The analysis of production by year revealed a significant variation, highlighting the year 2012 with the highest number of publications, but also showing periods with more limited production and even a total absence of publications. The influence of the English language on academic literature in the area was observed, even in articles written in Portuguese, keywords were found in English.

Finally, when comparing the results with previous studies, it was possible to notice a continuity in the involvement of a certain institution and journals, as well as differences in the number of publications



by the same author. These conclusions offer important insights to understand the characterization of Brazilian scientific production on the third sector in accounting between 2010 and 2022, identifying trends, patterns and areas of interest in academic research on the topic.

Given these results, the research provides significant contributions to both third sector organizations and academia, providing insights to guide future research. In short, this work represents an important step in understanding and characterizing Brazilian scientific production on the third sector in accounting.

For future work, an approach that could further enrich the understanding of Brazilian scientific production on the third sector in accounting would be the use of more comprehensive and diverse databases. Another important aspect would be to consider different languages in addition to Portuguese, thus offering a more global and diversified perspective of scientific production on the third sector in accounting.



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