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Introdução

Brief history of Accounting Graduate Programs in Brazil:

Master of Science:

- 1970 - University of Sao Paulo (USP).
- 1978 - Pontific Catholic University of Sao Paulo (PUC).
- 1984 - 1993 - Getulio Vargas Foundation (ISEC).
- 1993 - State University of Rio de Janeiro (UERJ).

Doctoral:

- 1962 - University of Sao Paulo (USP).

The first accounting graduate program for Master of Science in Brazil started in 1970 at the University of São Paulo. Since then, other three universities started their graduate programs in Accounting. These programs are in the category of "strictu sensu" programs. They include the Master of Science and Doctoral degrees. Master of Science is a four years program and requires that the student obtains a total of 96 credits in disciplines plus a dissertation which has to be approved by a commission of 3 Ph.D. professors, during a public session. The Doctoral degree is a four years program and the student has to obtain a total of 192 credits including the Master Degree. The candidate has to develop a thesis to be approved by a commission of 5 Ph.D's, in a public session. In addition to these several

programs will be operating in the next three to four years, since several colleges are currently applying to have their programs officially authorize.

Academics are very concerned with dissertations and thesis topics because they reveal the concentration of knowledge in each area, the approaches and trends of research in the field. According to the authors, this is the first study focusing the whole accounting academic production in Brazil.

The study reported in this article, intended to analyze trends in the Brazilian accounting research since the very first work in 1962 until today. I should be noticed that authors did not include in the study eventual accounting texts produced in non-accounting programs.

The entire production during the period of 1962 through 1999 in a total of 386 texts was analyzed by using the multidimensional method. The analysis focused the trends in the number of dissertations and thesis per year, the research method employed, and the variation in topics covered by the field of accounting research.

Some studies on this subject have been performed in Brazil, such as Martins [8] for business in several colleges and Germano [7] for accounting in University of Sao Paulo.

This study is structured as follows: The first section is the introduction and summarizes previous studies and relevant content analysis.

The second section includes all the research

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design issues, such as the population and sample, variables and measures, the data-collection methods, and the data-analysis techniques used in the study.

The next section shows some significant findings of the accounting research in Brazil during the period. It concludes with a summary, limitations and suggestions for future research.

Methods

Population and Sample

The whole population of dissertations and thesis in accounting from Brazilian universities accredited by the State Department of Education were accessed, from individuals who graduated in master and doctorate degrees in accounting since its beginning in 1962 through 1999 totaling 386 works.

Krejcie e Morgan in [11] created a table to simplify the sample decision in a study, which provided a relatively good decision for the model. For a population

of 360 elements it is suggested a sample size of 186, which represents 51.6% of the total. For Glaser and Strauss in [5] "Sampling does not end until a completely grounded theory is constructed". Since the population is not so big and the topics vary remarkably, the entire population was used.

Due to the non existence of an on line catalogue, a personal verification of each dissertation and thesis was done in each of the four Universities libraries in São Paulo and Rio de Janeiro, which also gave the authors entire confidence in the results.

Both manual and computer assisted searches were used to find the published material. The libraries were identified by accessing the State Department of Education's information and research database. In the first collecting of data from the Homepages of each college, 367 volumes were found. After contacting the Accounting department and the library of each institution, it raised up to 386 texts, being 316 dissertations and 70 thesis.

The amount of texts analyzed can be visualized in the following table:

Table 1 – Total of Texts Produced

Universities	Dissertations	Doctoral thesis	%
<i>PUC</i>	40		10.36
<i>USP</i>	164	70	60.62
<i>ISEC</i>	56		14.51
<i>UERJ</i>	56		14.51
TOTAL	316	70	100%

Characteristics of each college:

FEA/USP - Faculty of Economics, Business and Accounting at University of Sao Paulo - the graduate program for Master of Science in Accounting "strictu sensu" started in 1970 and the Doctoral course started in 1962.

The research areas include controllership, auditing, accounting theory, financial accounting, management accounting, strategic cost accounting and information systems.

PUC/SP - Pontific Catholic University of Sao

Paulo - The graduate program for Master of Science in Accounting "strictu sensu" started in 1978. The research areas include controllership, finance and accountancy. A doctoral program is not offered yet.

ISEC - Getulio Vargas Foundation— Rio de Janeiro - The graduate program for Master of Science in Accounting "strictu sensu" started in 1984. In 1993 it was officially transferred to UERJ, including professors and students.

UERJ - State University of Rio de Janeiro - Rio de Janeiro - The graduate program for Master of Science in Accounting "strictu sensu" started in 1993. The

research areas include auditing, accounting and finance. A doctoral program is not offered until now.

Measurements and Methodology

Data from each college were aggregated because an individual analysis was considered irrelevant for the scope of this study.

As in Prather and Rueschhoff [10] and in O'Neil et alii [9], data were gathered by reading in each volume,

the abstract, conclusion, and the methodology chapter.

The reading was done by each of the authors, and the differences in classification were discussed in-group as to reduce the non-sample error [3].

Further, a multidimensional analysis is employed to understand the trends of dissertations and thesis per year, the research methods employed, and the variation in topics covered by the field of accounting research.

Classification was done using four factors as follows:

- **Year** - All materials were classified according to the year of publishing.

Table 2 - Quantity per Year

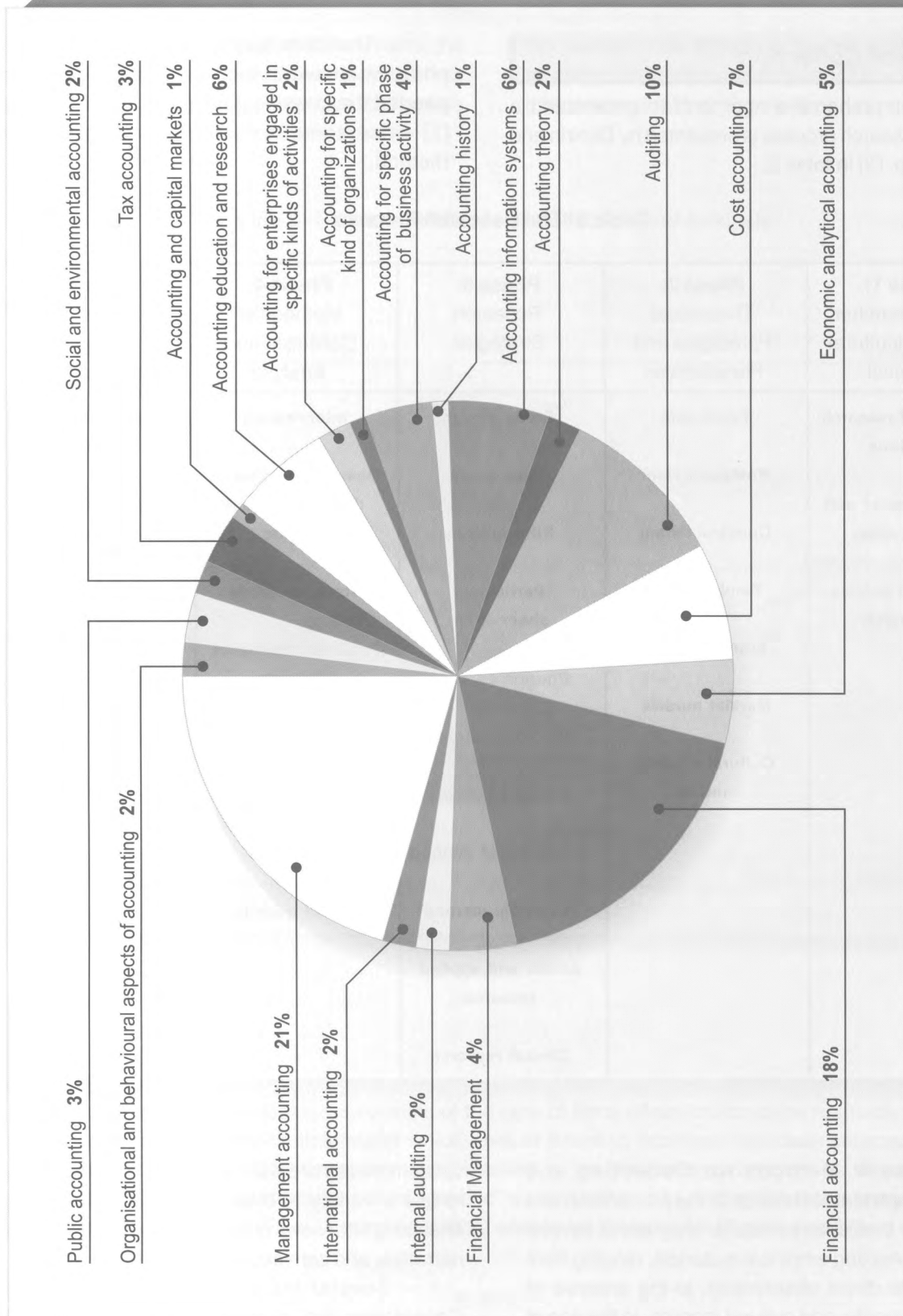
	62	65	66	67	68	72	76	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	Total
USP	1	2	1	1	1	7	6	1	17	4	12	6	4	8	2	8	9	12	11	13	6	13	15	17	24	13	20	234
ISEC																10	13	12	12	1	4	3	1					56
UERJ																				3		8	2	7	10	15	11	56
PUC														1				1	3	3	4	2	5	7	3	10	1	40
Total	1	2	1	1	1	7	6	1	17	4	12	6	4	8	3	18	22	25	26	20	14	26	23	31	37	38	32	386

• **Topical Classifications** - Several classifications criteria were considered such as those used by AAA, EAA, and major universities in US and Europe. The decision was made to use the DDC-Dewey Decimal Classification [6], labeled as **Accounting (657)**. For better fitting additional taxons were inserted as to include other areas related to accounting. The final set is showed below. (Figure 1 and 2).

- ✓ Accounting and Capital Markets;
- ✓ Accounting Education and Research;
- ✓ Accounting for Enterprises Engaged in Specific Kinds of Activities;
- ✓ Accounting for Specific Kind of Organizations;
- ✓ Accounting for Specific Phase of Business Activity;

- ✓ Accounting History;
- ✓ Accounting Information Systems;
- ✓ Accounting Theory;
- ✓ Auditing;
- ✓ Cost Accounting;
- ✓ Economic Analytical Accounting;
- ✓ Financial Accounting;
- ✓ Financial Management;
- ✓ Internal Auditing;
- ✓ International Accounting;
- ✓ Management Accounting;
- ✓ Organizational and Behavioral Aspects of Accounting;
- ✓ Public Accounting;
- ✓ Social and Environmental Accounting;
- ✓ Tax Accounting.

	1961/ 63	64/ 66	67/ 69	70/ 72	73/ 75	76/ 78	79/ 81	82/ 84	85/ 87	88/ 90	91/ 93	94/ 96	97/ 99
ACCOUNTING AND CAPITAL MARKETS									1				2
ACCOUNTING EDUCATION AND RESEARCH							1	3	11	4	4	4	1
ACCOUNTING FOR ENTERPRISES ENGAGED IN SPECIFIC KINDS OF ACTIVITIES							2		1		2	1	1
ACCOUNTING FOR SPECIFIC KIND OF ORGANIZATIONS										1	1		
ACCOUNTING FOR SPECIFIC PHASE OF BUSINESS ACTIVITY		1				1	3	1	4		4	4	2
ACCOUNTING HISTORY							1		1		2	1	1
ACCOUNTING INFORMATION SYSTEMS					1	1	1	1	5	5	5	5	5
ACCOUNTING THEORY		1		1			1		4		1		
AUDITING					1	1	3	6	5	13	8		
COST ACCOUNTING			2		1	2	2	2	5	6	5	2	
ECONOMIC ANALYTICAL ACCOUNTING		2		2		1	1		1	2	5	7	
FINANCIAL ACCOUNTING	1		1	1	1	10	4	9	16	7	9	9	
FINANCIAL MANAGEMENT				1			1	1	3	1	7	3	
INTERNAL AUDITING							2		4	1			
INTERNATIONAL ACCOUNTING									1		3	3	
MANAGEMENT ACCOUNTING					2	3	3	6	4	21	25	15	
ORGANISATIONAL AND BEHAVIOURAL ASPECTS OF ACCOUNTING							1	1	2			2	
PUBLIC ACCOUNTING									5	1	4		
SOCIAL AND ENVIRONMENTAL ACCOUNTING						1				2	1	3	
TAX ACCOUNTING						2	1		2	4	2		



Methods of Collection

A comprehensive approach to understand a qualitative research process is presented by Denzin and Lincoln [4, pp.12] in table 3.

The texts were classified according to the phase 4 shown in table 3 below. The authors expanded the classification to quantitative research [1] [2] since some texts were developed under this method.

Table 3 -The Research Process

Phase 1: The Researcher as a Multicultural Subject	Phase 2: Theoretical Paradigms and Perspectives	Phase 3: Research Strategies	Phase 4: Methods of Collection and Analysis	Phase 5: The art of Interpretation and Presentation
History and research traditions	Positivism	Study design	Interviewing	Criteria for judging adequacy
Conceptions of self and the other	Postpositivism	Case study	Observing Artifacts, documents, and records	The art and politics of interpretation
Ethics and politics of research	Constructivism	Ethnography	Visual methods	Writing as interpretation
	Feminism (s)	Participant observation	Personal experience Methods	Policy analysis
	Ethnic models	Phenomenology	Data management methods	Evaluation traditions
	Marxist models	Ethnomethodology	Computer-assisted analysis	Applied research
	Cultural studies models	Grounded theory	Textual analysis	
		Biographical method		
		Historical method		
		Action and applied research		
		Clinical research		

• **Phase 4: Methods for Collecting and Analyzing Empirical Materials.** In the preparation of a dissertation or thesis, a researcher may adopt several methods for collecting empirical materials, ranging from the interview to direct observation, to the analysis of artifacts, documents, and cultural records, to the use of

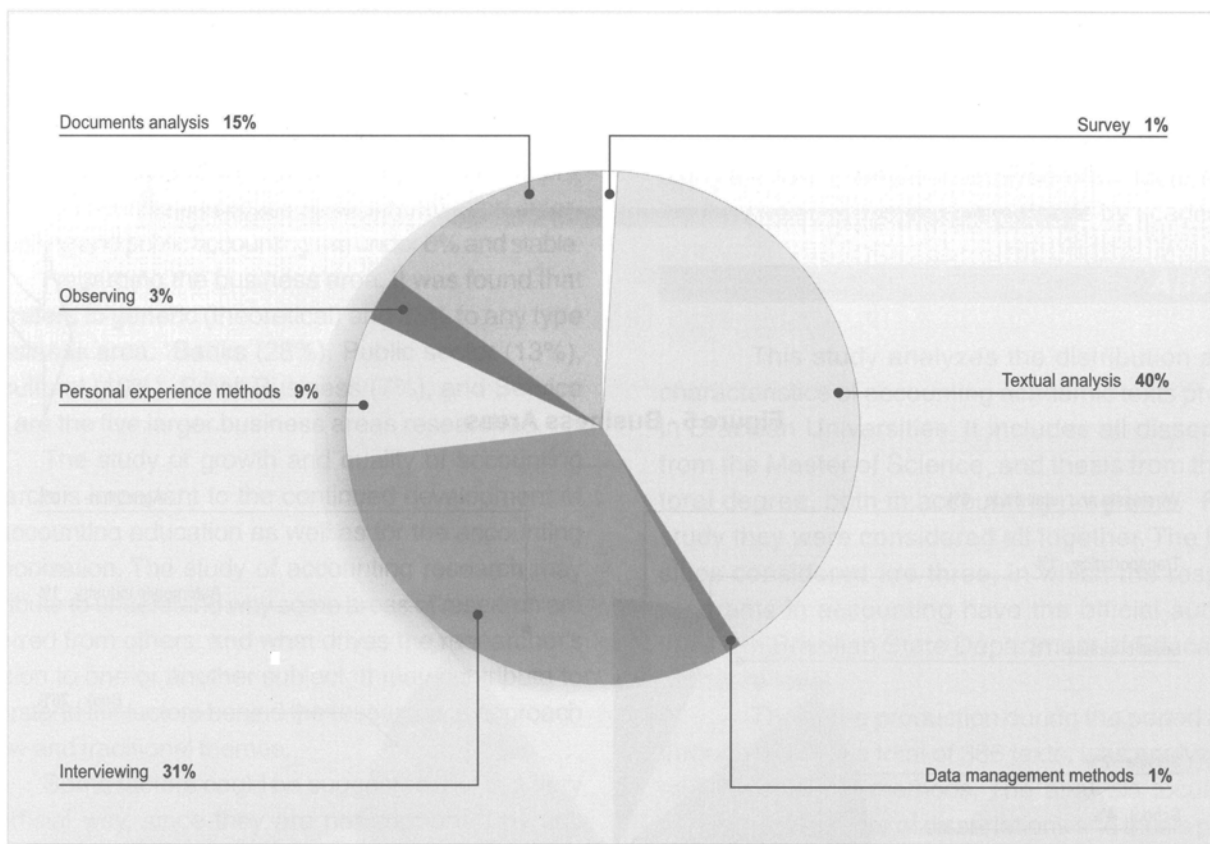
visual materials or personal experience. It is also possible to use a variety of different methods of reading and analyzing interviews or cultural texts, including content, narrative, and semiotic materials. [4, pp. 14].

Several texts analyzed are “case study”. Considering that in general a case study includes

interviews, observations and collecting of documents, the authors preferred to include it under the interview method. Some texts defined by respective authors as

field research were found to be unstructured interviews for data collection. In this case, it was considered as interviewing method (Figure 3).

Figura 3 - Research Methods of Collection and Analysis



• **Business Area** - Business consists of the type of firms where or about the research was developed. The intent was to understand which area of Brazilian economy has been selected by accounting academics. This information was obtained in the text, and considered as the main classification. Another classification called “generic” was adopted as to distinguish those texts that are essentially theoretical. Thus it ended up with 20 areas plus the generic (Figure 4 and 5).

Figure 4 - Percentage of Business Area

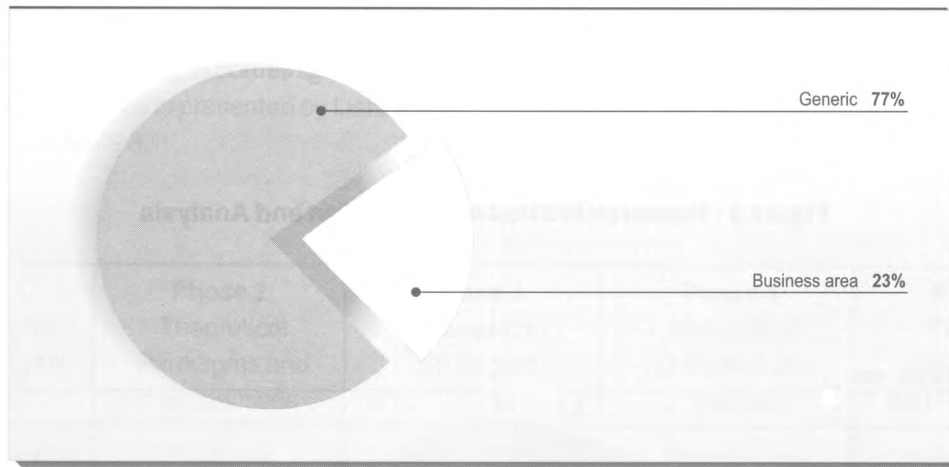
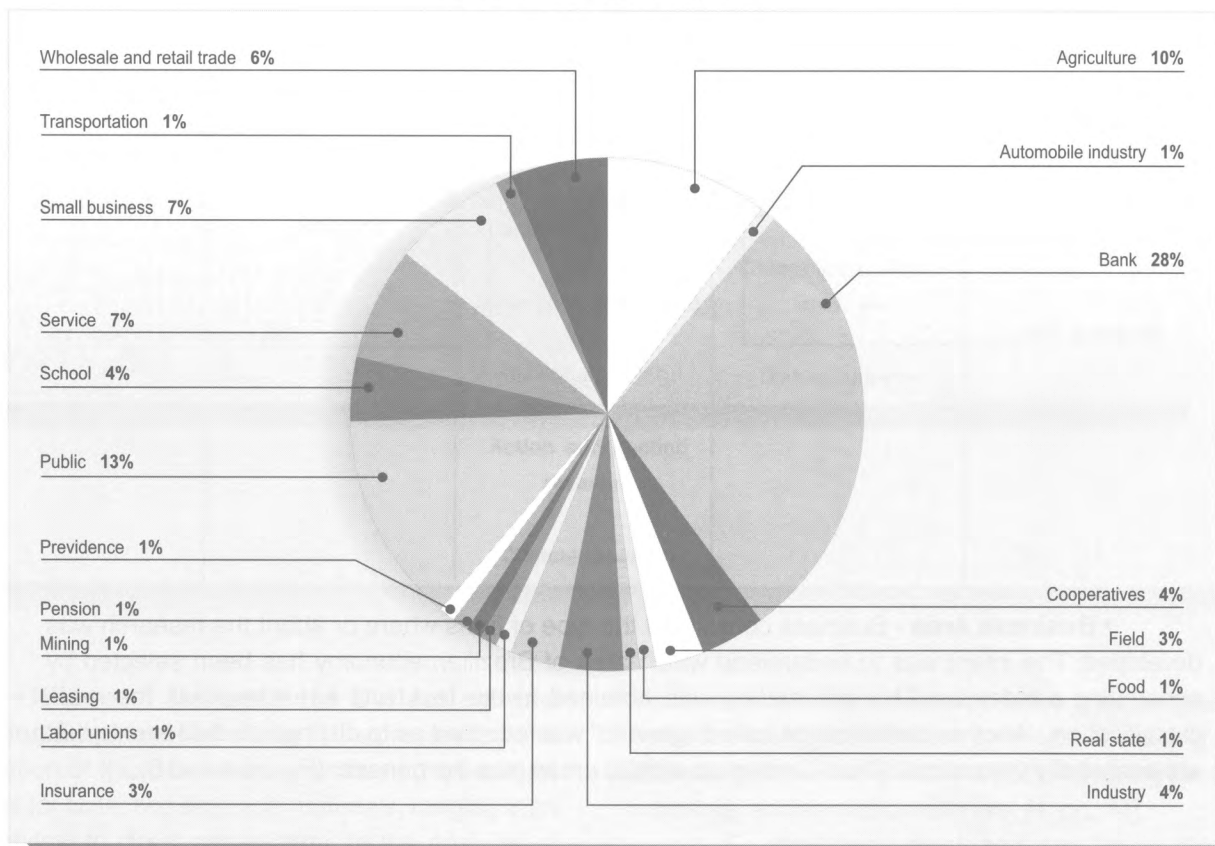


Figure 5 - Business Areas



Conclusions

Some of the findings reveal that although financial accounting represents 18% of total, the majority of its texts were produced between 1985 and 1990, and represents 13% from 1991 to 1999. Education had a peak between 1988 and 1990 and is falling progressively since then. International accounting is growing since 1988 but has not been over the 4%, which is still very low when compared with the globalization of the Brazilian economy since 1991. Management accounting has 21%, and it is the largest amount. It was stable until 1991 and since then indicates a trend to reduction. Topics like history, information systems, accounting theory, taxation, internal auditing and public accounting are under 8% and stable.

Regarding the business area, it was found that 77% refers to generic (theoretical) and 23% to any type of business area. Banks (28%), Public sector (13%), Agricultural (10%), Small Business (7%), and Service (7%) are the five larger business areas researched.

The study of growth and quality of accounting research is important to the continued development of the accounting education as well as for the accounting harmonization. The study of accounting research may contribute to understand why some areas of research are preferred from others, and what drives the researcher's decision to one or another subject. It may contribute to understand the factors behind the researcher's approach to new and traditional themes.

Some factors could be suggested, but in a very superficial way, since they are not supported by any research until now. To mention a few: the available of time among the researchers, influence of professors supervisors, the relationship between the master degree student and professors, influence from the opening of the Brazilian economy, deregulation, changes in the international economy, influence of economic crises, new trends in business management, and so on. These are some very attractive issues for researchers.

Limitations:

Several difficulties in developing this study could be mentioned.

First, the time and resources to visit each college, localize each text, obtain copies of main sections of each research and the analysis by each one of the researchers.

Second, is the impossibility of assessing information about the author such as curriculum, methodology, personal experience, which characterize this research as strictly quantitative. We also did not specifically examine the contextual factors that are generally thought to promote research directions, such as research support in terms of funding, assistants, and the like.

Future researchers can extend this study by using the same sample to analyse other factors affecting the choice of theme and methods by academics.

Abstract

This study analyzes the distribution and the characteristics of accounting academic texts produced in Brazilian Universities. It includes all dissertations from the Master of Science, and thesis from the Doctoral degree, both in accounting programs. For this study they were considered all together. The Universities considered are three, in which the respective programs in accounting have the official authorization from Brazilian State Department of Education for graduate level.

The entire production during the period of 1962 through 1999, in a total of 386 texts, was analyzed with multidimensional methods. The analysis focused the trends in the number of dissertations and thesis per year, the research method employed and the variation in topics covered by the field of accounting research.

Some of the findings reveal that although financial accounting represents 18% of total, the majority was produced between 1985 and 1990, and from 1997 to 1999 reduced to 13%. Education had a peak between 1988 and 1990 and is falling progressively since then. International accounting is growing since 1988 but has not been over the 4%, which is still very low when compared with the globalization of the Brazilian economy. Management accounting has 21%, is the largest amount and was stable until 1991 and since then indicates a trend to reduction. Regard-

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researched. The study of growth and quality of accounting research is important to the continued development of the accounting education as well as for the accounting harmonization.

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