

ACCOUNTING RESEARCH AT BRAZILIAN UNIVERSITIES - 1962 - 1999

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Paper presented at the 11th Asian-Pacific Conference, 1999

Melbourne, Australia

ABSTRACT

This study analyzes the distribution and the characteristics of Accounting academic texts produced at Brazilian Universities. It includes all Master of Science Program dissertations, as well as Doctoral degree theses in Accounting programs. For the purpose of this study they were not considered separately. The study is based on data from three graduate level university programs in Accounting officially recognized by Brazilian Education authorities. The entire production for the period between 1962 and 1999 – a total of 386 texts – was analyzed through multidimensional methods. The analysis focused the trends in the number of dissertations and theses per year, the research method employed, and the variation of topics covered by the field of Accounting research. Some of the findings reveal that although financial accounting accounts for 18%, most of it was produced between 1985 and 1990, while from 1997 to 1999 it was down to 13%. Education had a peak between 1988 and 1990, and has been falling progressively since then. International Accounting has been expanding since 1988 but has not exceeded 4%, which is still very low if matched against Brazilian economy globalization. Management Accounting totals 21%, the largest amount, stable up to 1991, and since then pointing towards a reduction trend. 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%) and Agricultural (10%) are the three largest business areas researched. The study on accounting research expansion and quality standard is important for continued development of Accounting education as well as accounting harmonization.

INTRODUCTION

Brief history of Accounting Graduate Programs in Brazil:

Master of Science:

1970 - University of São Paulo (USP)

1978 - Catholic University of São Paulo (PUC)

1984 - 1993 - Getulio Vargas Foundation (ISEC)

1993 - State University of Rio de Janeiro (UERJ)

Doctorate:

1962 - University of São Paulo (USP)

The first Master of Science Accounting Graduate Program in Brazil started in 1970 at the University of São Paulo. Since then, three other universities have implemented their graduate programs in Accounting, all under the *stricto sensu* category. The programs include Master of Science and Doctoral degrees. Master of Science is a four-year program and requires a total of 96 course credits, in disciplines and a dissertation which has to be approved by a board of 3 PhD professors in a public session. Doctoral degree is a four-year program and requires a total of 192 course credits which include the Master Degree credits. The candidate must write up a thesis to be approved by a board of 5 PhD members in a public session. In addition to those, many other programs will be operating in the next three to four years, since several colleges are currently applying to have their programs officially authorized.

Academics are very concerned about dissertations and theses topics since they reflect 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 Accounting academic production in Brazil as a whole.

The study reported in this article aimed at analyzing the trends followed by Accounting research in Brazil as of the very first work in 1962 until today. It should be noticed that the

authors did not include occasional Accounting production from non-accounting programs in the study.

The entire production in the period between 1962 and 1999 – a total of 386 texts – was analyzed through multidimensional method. The analysis focused the trends in the number of dissertations and theses per year, the research method employed, and the variation of 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 design issues, such as the population and sample, variables and measures, data-collection methods, and data analysis techniques used in the study.

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

METHODS

POPULATION AND SAMPLE

The whole collection of dissertations and theses on Accounting from Brazilian universities accredited by the Ministry of Education was included, from students who concluded their 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 study sample decision, 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 online 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 search was used to find published material. The libraries were identified by accessing the Ministry of Education information and research database. In the first data collection on 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 theses.

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

TABLE 1
TOTAL OF TEXTS PRODUCED

Universities	Dissertations	Doctoral theses	%
<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 São Paulo - The *strictu sensu* Master of Science Program in Accounting started in 1970, and the Doctorate, in 1978.

The research areas include Controllershship, Auditing, Accounting Theory, Financial Accounting, Management Accounting, Strategic Cost Accounting, and Information Systems.

PUC/SP - Pontific Catholic University - São Paulo - The *strictu sensu* Master of Science Program in Accounting started in 1978. The research areas include Controllershship, Finance and Accountancy. A doctoral program is not offered yet.

ISEC - Getúlio Vargas Foundation– Rio de Janeiro - The *strictu sensu* Master of Science Program in Accounting started in 1985. In 1993 it was officially transferred to UERJ, with professors and students.

UERJ -State University of Rio de Janeiro - Rio de Janeiro - The *strictu sensu* Master of Science Program in Accounting started in 1993. The research areas include Auditing, Accounting and Finance. A doctoral program is not offered until now.

MEASUREMENTS AND METHODOLOGY

Data from the different universities were aggregated since an individual analysis was considered irrelevant for the scope of this study.

As in Prather and Rueschhoff [10], and O'Neil et ali [9] data were gathered from abstract, conclusion, and the methodology chapter from each volume.

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 was employed to understand the trends followed by dissertations and theses 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
<i>USP</i>	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
<i>ISEC</i>																10	13	12	12	1	4	3	1					56
<i>UERJ</i>																				3		8	2	7	10	15	11	56
<i>PUC</i>															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

FIGURE 1 - ACCOUNTING RESEARCH BY TOPICAL CLASSIFICATION
NUMBER OF TEXTS BY YEAR

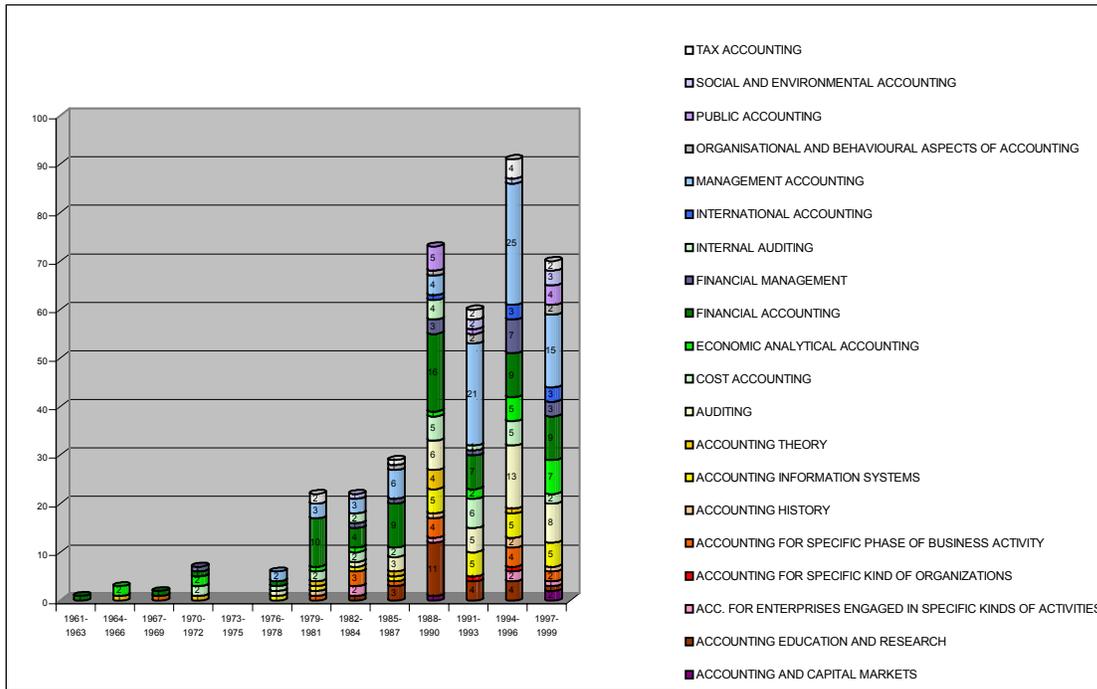
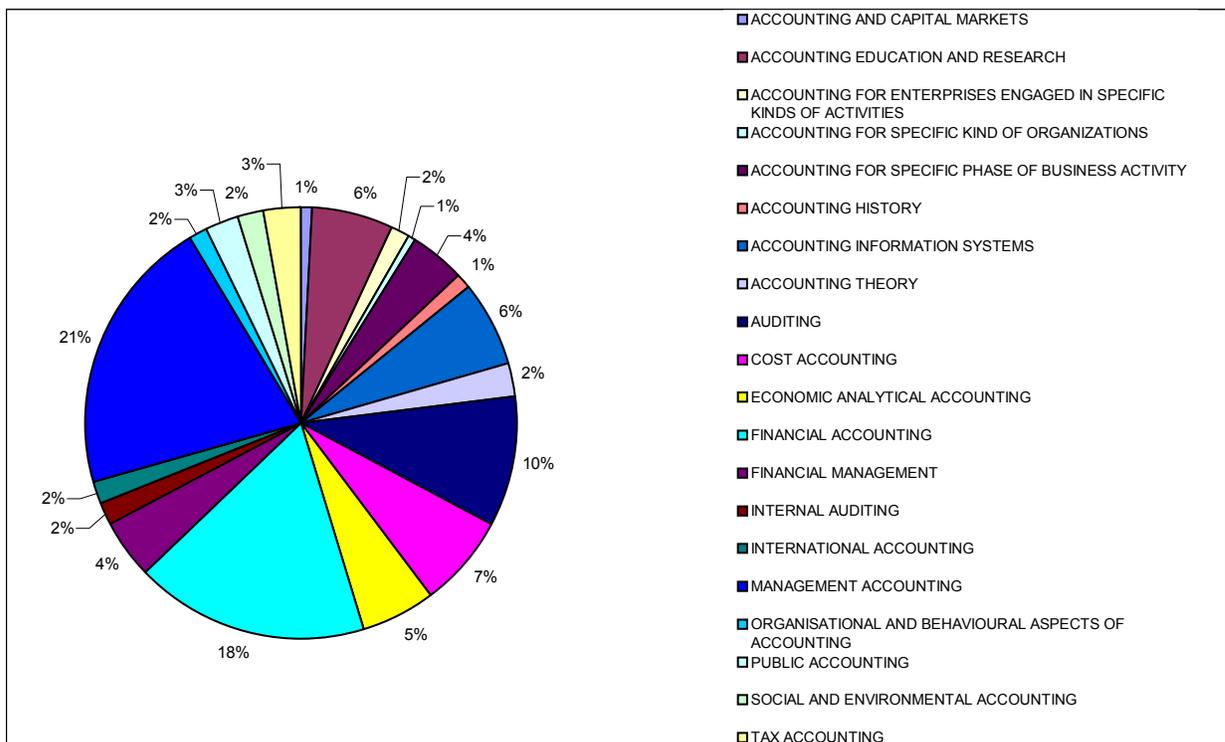


FIGURE 2
ACCOUNTING RESEARCH BY TOPICAL CLASSIFICATION – TOTAL



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 Phase 4, as 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		

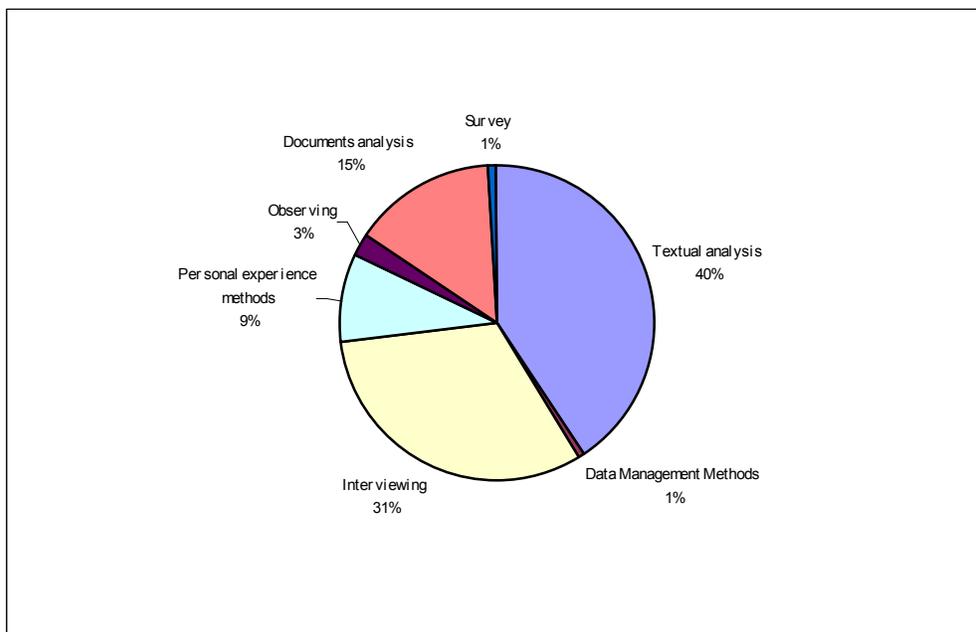
Phase 4: Methods for Collecting and Analyzing Empirical Materials. In the preparation of a dissertation or thesis, a researcher may adopt several methods for collecting empirical

materials, ranging from 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 studies. 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)

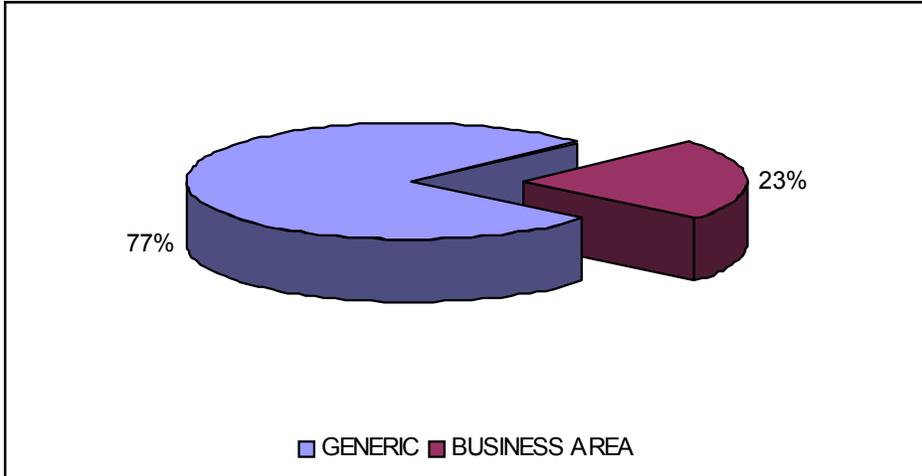
FIGURE 3
METHODS OF COLLECTION



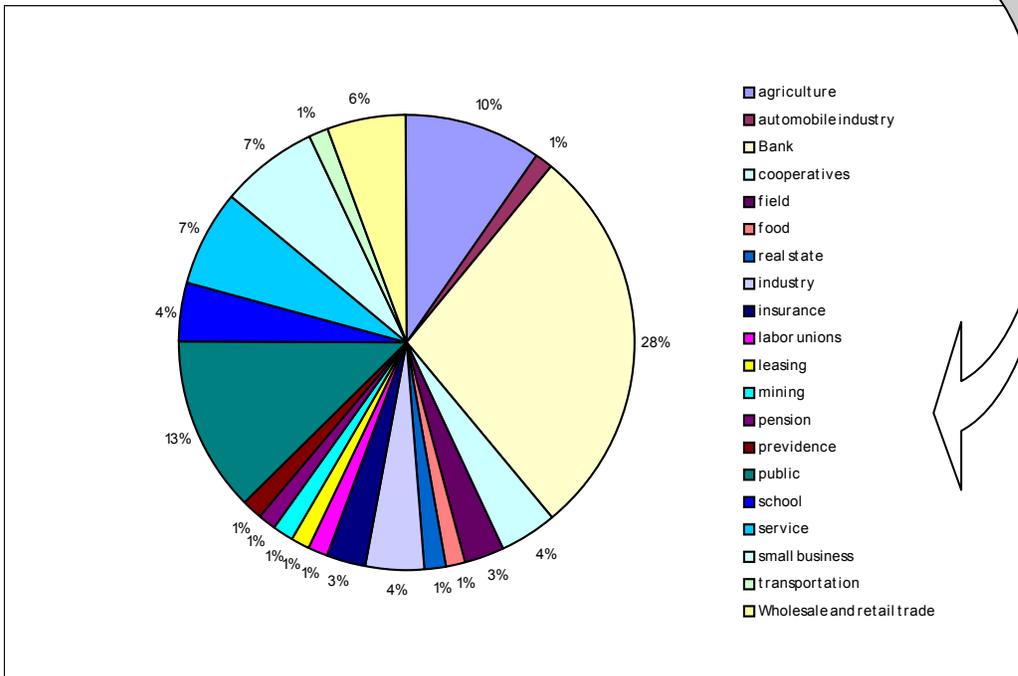
Business Area - Business area consists of the type of firms where research was developed. The intent was to understand which area of Brazilian economy has been selected by accounting academics. This information was obtained in the text, and considered the main classification. Another classification – 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**



CONCLUDING DISCUSSIONS AND FUTURE RESEARCH

Some of the findings reveal that although Financial Accounting totals 18%, most production dates from the period between 1985 and 1990, while 1991-1999 totals 13%. Education had a peak between 1988 and 1990 and is falling progressively since then. International accounting has been growing since 1988 but has not exceeded 4%, which is still very low if matched against Brazilian economy globalization since 1991. Management Accounting totals 21%, the highest amount. It had been stable up to 1991; since then it has pointed to a reduction trend. 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.

See Table 4 for a complete picture.

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

Some factors could be suggested, although very superficially, since they are not supported by any research to this date. To mention a few: researchers' time availability, influence from supervising professors, the relationship between master degree students and professors, influence from the opening of Brazilian economy, deregulation, changes in 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:

1- sample texts: the time taken and resources spent to visit colleges, to find dissertations and theses, to obtain copies of main sections, and to carry out the analysis by each one of the researchers; 2- the difficulty in assessing information about the authors, such as

curriculum, methodology, personal experience, which characterize research as this is – strictly quantitative. The authors did not specifically examine the contextual factors 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 analyze other factors affecting academics' theme and methods choice criteria.

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