

Accounting Education Research: Scientific Production and Preference of PhDs, 2005 to 2009*

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ABSTRACT

The present study aims at describing the lines of scientific research engaged in by doctors who presented their dissertations on "Accounting Education and Research" in the School of Economics, Business Administration and Accounting of the University of São Paulo (Faculdade de Economia, Administração e Contabilidade da Universidade de São Paulo - FEA/USP) during the period from 2005 to 2009. We evaluate whether publications in this field are treated in a prejudiced manner in Brazil – the phenomenon identified internationally by Pierre, Wilson, Richard, Ravenscroft, and Rebel (2009) – which may indicate disinterest on the part of researchers. We used descriptive research with a quantitative approach for our purposes. Data were collected from documentary research on the Lattes Platform and accounting dissertations defended at the USP, comprising a total of 203 PhDs. We found that the number of dissertations defended has practically doubled every decade and that the number of females obtaining doctoral degrees has increased significantly. Of the PhDs surveyed, 7% were productivity grant recipients from the National Council of Technological and Scientific Development (Conselho Nacional de Desenvolvimento Científico e Tecnológico - CNPq), 76% were linked to some research group and 56% identified a research line on their Lattes resume. Of the research groups and lines, 8% and 6%, respectively, were related to accounting education. We found that the research line, "Accounting Education and Research", showed the lowest percentage of defended studies (8% of dissertations, 4% in the "Accounting Education" field). With respect to publications, the most prominent subjects were those dealing with specific accounting issues and topics related to teaching institutions; there was little research on instructional and pedagogical issues. These results may indicate a gap in researchers' knowledge on the subject and highlights the need to better prepare accounting PhDs for teaching practice. Education and Research was the line that showed the greatest number of women. These findings highlight the need for accounting education research to be valued to benefit the development of the accounting profession and improve teacher training.

Keywords: Accounting Sciences. Stricto sensu graduation. Teaching. Publications.

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1 INTRODUCTION

In recent decades, research has acquired a privileged status in academia. Two important benefits that it provides are highlighted by researchers as the following: (a) the scientific development of the field, providing benefits to society in general (Cunha & Cornacchione, 2011) and (b) the use of research as a teaching technique. In the field of education, the benefits of research in the teaching and learning processes have been well publicized (Alarcão, 1995; Franco, 2009; Libâneo, 2009; Pimenta & Anastasiou, 2002; Schön, 2000), and these benefits are now beginning to be noted by researchers in the field of accounting (Annisette & Kirkham, 2007; Cunningham, 2008; Kachelmeier, 2002; Njoku, Van Der Heijden, & Inanga, 2010; Slomski & Martins, 2008). The aforementioned studies suggest the need for the construction of knowledge that considers the specifics of the accounting area. In this sense, Pierre et al. (2009) argue that the epistemological basis of accounting calls for studies that are different than those that have been conducted in other fields, which makes the development of accounting research a pressing issue.

However, there are still major challenges in the development of accounting education research. At the international level, publications in this field may yet be looked at with prejudice by editors of journals (Pierre et al., 2009), whether because of the methodologies used or because of the research subjects themselves. Additionally, studies in the field of accounting education are seldom cited, which further decreases the impact factor of journals publishing articles about the topic. Thus, many editors give preference to research in other fields.

In Brazil, there has been little development in accounting education, as it is a relatively new field. Until 2008, there was only one *stricto sensu* graduate program offering a doctorate degree in accounting sciences in Brazil. Moreover, the paradigm shift in Brazilian accounting research from normativism to positivism was also belatedly introduced in the late 1990s (Theóphilo & Iudícibus, 2005).

Nonetheless, Brazilian researchers' interest in the field has grown in recent years (Walter Cruz, Espejo, & Gassner, 2009); this growth has been driven primarily by the evaluation model used by the Coordination for the Improvement of Higher Education Personnel (Coordenação de Aperfeiçoamento de Pessoal de Nível Superior - CAPES), in which scientific production dominates the programs' evaluation criteria. Some positive activities concerning accounting education may be cited,

such as the preparation of conferences focusing exclusively on the field of education and research, the Meeting of Education and Research in Management and Accounting (Encontro de Ensino e Pesquisa em Administração e Contabilidade - EnE-PQ) in 2007 that is sponsored by the National Association of Graduate Programs and Research in Management (Associação Nacional de Pós-Graduação e Pesquisa em Administração - ANPAD) and the creation – also in 2007 – of the Journal of Education and Research in Accounting (Revista de Educação e Pesquisa em Contabilidade – RePEc). In addition, several conferences and journals have emerged in recent years with the research line "Education and Research".

In general, research that attempts to map the scientific literature on accounting uses bibliometric studies to obtain information about the literature published at events and in scientific journals (Cardoso, Mendonça Neto, Riccio, & Sakata, 2005; Riccio, Carastan & Sakata, 1999, Walter et al. 2009). Furthermore, such research considers studies relating to "Accounting Education" and "Accounting Research" as a single research line.

The present study, in contrast, evaluates the "Accounting Education" field separately from the "Accounting Research" field and focuses on PhDs in accounting who graduated before December 31, 2009. The research question is as follows: What were the research lines and the subject of scientific publications of PhDs who defended their dissertations in Accounting Education at FEA/USP during the period from 2005 to 2009? We aim to determine the research lines and subjects of the scientific literature of students who defended their doctoral dissertations in the period from 2005 to 2009 in FEA/USP and thus to map literature production in accounting education.

The findings of the present study may contribute to a better understanding of research conducted on accounting education in Brazil. It may detect trends in accounting education research in Brazil, as well as support new research in the field by mapping the scientific production of PhDs on accounting education. In this sense, Singleton-Green (2010, p. 137-138) states that the current volume and diversity of studies has been problematic for those who are not researchers in the field and that the best way to overcome this problem is to develop studies that summarize the main findings and facilitate the search process for interested parties.

2 THEORETICAL PLATFORM

2.1 The Role of Research in Accounting Education.

According to Njoku, Van Der Heijden, and Inanga (2010, p. 59), the general axiom in academia is "publish or perish" because research productivity is used to discriminate between high and low performance. The assumption is that a faculty member who publishes frequently is more valuable to the educational community than someone who does not publish often. Just as accounting income is used

as a measure of success in business life, recognized publications are used as the main indicator of success in academia. For certain scholars, the current excessive valuation given to academic research has negatively affected teaching. Almeida and Pimenta (2009, p. 17) believe that "the academic career of teachers (to publish a lot and as quickly as possible) takes precedence over the training of students".

Each additional hour of extra effort that a teacher dedicates to teaching most likely reduces the effort they devote

to research by an hour and this hinders their career expectations and their remuneration in the long term. There is an almost perfect negative correlation between teaching hours and salary. Recognition and reward systems usually discourage teachers from taking teaching seriously. (Gibbs, 2004, p. 16-17).

Thus, in Brazil and abroad, established prestige and rewards systems, including financial systems, focus on research instead of teaching and discourage the commitment of teachers to their students (Ezcurra, 2009).

Therefore, research that directly promotes teaching is a teaching-learning resource in which students "learn to learn", creating and recreating knowledge, according to Demo (1993). In contrast, "pure" research might ultimately undermine the teaching-learning process if it is not well managed because it directs all the teacher's efforts away from the classroom and towards his "laboratory". Thus, a teacher researcher does not necessarily need to be an author of textbooks on the subject he teaches, but research must be part of the planning and implementation of his classes. Severino (2009) explains that the teacher needs research to teach effectively, as far as the student is concerned, i.e., to practice teaching from an investigative approach. Everything used by the teacher in the educational process must derive from a continuous search activity; whoever addresses knowledge processes and products must be permanently studying because knowledge is a historical activity that is continually changing.

According to Slomski and Martins (2008), this understanding is not new because, since the 1930s, voices have emerged in defense of teachers as researchers of their activity. Several studies have been developed (Schön, 2000; Alarcão, 1995; Pimenta & Anastasiou, 2002), that value the so-called "reflective teacher". This concept recognizes the value of experience and is based on the principle that high-quality education begins with the teacher's reflection on his activity. The concept also recognizes that the teacher becomes a producer and not mere consumer of someone else's theories in this situation. Pedagogical practice is understood as a space for the building of professional knowledge. The link between teaching experiences in educational institutions, knowledge of pedagogy and instructional and the process of collective exchange of experiences and practices allows teachers to develop critical and reflective awareness and professional learning. Teachers think about what they do and reflect on their actions (Schön, 1995). This is a process through which it is possible to become a teacher researcher who teaches, questions and researches one's own classroom practice.

In this sense, Annisette and Kirkham (2007, p. 10) state that "where the research-practice link is non-existent or weak (as in the case of accountancy), the university is of little use to a profession as a means of diffusing, expanding and developing professionally relevant knowledge." Collier (1998) – who is cited by Njoku, Van Der Heijden, and Inanga (2010) – states that there is a strong link between high-quality education and relevant research because a combination of teaching and research presents new opportunities to

pass on new information and reinforce the intrinsic value of research, in addition to deepening the knowledge of the teacher on the subject.

2.2 Challenges for Accounting Education Research.

If research on teaching is important to the very process of teaching and learning, its importance has not been recognized. As stated by Pierre et al. (2009, p. 123), "Research (and publications) in the field of accounting education does not earn the same recognition as research (and publications) which focuses on, say, accounting regulation or on other technical accounting matters" because journal editors make a distinction between the two. According to these authors, "Editors of some accounting journals refuse to publish education-oriented papers on the grounds that these articles are perceived to diminish the quality of the journals in question" (Pierre et al., 2009, p. 123). Furthermore, according to Singleton-Green (2010, p. 137), there is little incentive for accounting academics to make their research more widely known. The only incentives that do exist appear to lead researchers to publish in journals where the only readers are other specialists in the same field, i.e., in the case of accounting education, the audience tends to be comprised of other researchers interested in teaching accounting.

Light, Singer, & Willett (1990) indicate that there are many challenges for educational research because students – samples in studies – bring experiences that influence the research, making it difficult to define and select samples, define control groups and to select and clarify results. Students thus introduce several confounding variables to the study when they are the subjects of research, which makes it difficult to apply strict controls. Furthermore, as with any discipline, accounting presents certain specific characteristics that should be considered in the research process (Pierre et al., 2009).

According to Pierre et al. (2009, p. 126), accounting teachers may resort to educational literature to obtain knowledge that is useful in the classroom. Nonetheless, it is important to build knowledge that considers the specifics of the accounting field to develop accounting programs at various levels. Disciplinary differences have been largely ignored to date; however, these should be considered because the epistemological basis makes teaching practices different between areas of knowledge and research is therefore important to further the field of accounting education.

If research on accounting education is necessary to produce qualified teachers and to effectively teach the accounting professionals who will work in the various sectors of the profession, it is also necessary to improve research quality and to fight for a presence in the publications in the field. It is significant that there are specific thematic areas for teaching and research in business administration and accounting at the relevant professional conferences in Brazil, such as the USP Conference of Accounting and Financial Control, Conference of the National Association of Graduate Programs in Accounting Sciences (Associação

Nacional dos Programas de Pós-Graduação em Ciências Contábeis - AnpCONT), the Meeting of the National Association of Graduate Programs and Research in Management (Encontro da Associação Nacional de Pós-Graduação e Pesquisa em Administração - EnANPAD). These events also provide platforms for discussions about this issue.

2.3 Previous Studies on Scientific Production in the Field of Accounting Education and Research – the Brazilian Context.

There only a small amount research that also contributes to the analysis of scientific literature in the field of "Accounting Education and Research" in Brazil. The foremost studies include those of Riccio, Carastan, and Sakata (1999); Cardoso et al. (2005); Cunha and Cornacchione Jr. (2011); Andere and Araújo (2008) and Walter et al. (2009).

Riccio, Carastan, and Sakata (1999) studied the characteristics and distribution of academic dissertations and dissertations in masters and doctoral programs in accounting in Brazil during the period from 1962 to 1999. A total of 386 texts were analyzed that were developed at the following institutions: FEA/USP, Pontifical Catholic University of São Paulo (Pontifícia Universidade Católica de São Paulo - PUC / SP), the Getúlio Vargas Foundation and State University of Rio de Janeiro (Universidade Estadual do Rio de Janeiro - UERJ). These authors found that the most commonly occurring theme – in terms of quantity of studies – is Management Accounting, which appears in 21% of the literature. Financial Accounting accounts for 18% of all texts. Education and Research (the focus of the present study) accounts for only 6% of the texts, with the highest proportion of these publications found between 1988 and 1990.

Cardoso et al. (2005) analyzed methodological characteristics, evolution and subjects of scientific publications on accounting as well as their authors' scientific production. The survey considered publications from 1990 to 2003 and included Brazilian journals with an "A"

3 METHODOLOGICAL PROCEDURES

3.1 Characterization of the Research.

Because the goal of the present study was to describe the research lines and scientific production of students who defended their doctoral dissertations in accounting education at FEA/USP from 2005 to 2009, we employed a descriptive study with a quantitative approach. According to Gall, Gall, and Borg (2007), this type of study mainly involves the description of a social phenomenon and its form, structure, activities, changes and relationships over time. It contrasts with a qualitative approach in which aspects and characteristics of the subject matter are critiqued and an understanding is sought of the determinants of the current situation. According to Gall, Gall, and Borg (2007, p. 31), "quantitative research is virtually synonymous with positivism". To distinguish qualitative research, these authors rely on the definition by Norman Denzin and Yvonna Lincoln, who posit that qualitative research is multi-me-

thodical in its focus with an interpretive and naturalistic approach to its study object. However, this research option is necessary in a field (accounting education) where interest is still embryonic and schools of thought have not yet been firmly established.

classification by CAPES. Of the 2,037 articles published during that period, 60 were in the field of accounting, and these were broken down into the following categories of representational frequency: Cost Accounting (23.3%), Managerial Accounting (23.3%), Accounting and Capital Markets (16.7%), Public Accounting (8.3%), Tax Accounting (8.3%), Budgeting (6.7%), Intellectual Capital (3.3%), Financial Accounting (3.3%), Information Systems (3.3%), Behavioral Aspects (1.7%) and Financial Planning (1.7%). Notably, "Accounting Education and Research" is not included as a field in the study, and no explanation is offered for its omission.

Andere and Araújo (2008) asked students and coordinators of stricto sensu graduate programs on accounting to outline the orientation of the programs. The authors found that Brazilian programs are highly directed towards technical-scientific training, i.e., towards the training of researchers. The reasons for this are as follows: (a) candidates deem that scientific publications and research activities are important, as perceived by students and coordinators; (b) the structure of the program is research-centric; and (c) the incentive structure for performing research development activities, such as the publication of articles in journals and annals and participation in conferences and symposia. This framework has its roots in the CAPES evaluation model, in which research takes precedence.

Employing a bibliometric study, Walter et al. (2009) analyzed the most important figures in the evolution of the field of scientific production on Accounting Education and Research in the Brazilian context. The authors analyzed 139 articles from journals and annals that were divided into three periods, 2004 -2005, 2006-2007 and 2008. The authors found that the field of scientific production on Accounting Education and Research showed signs of evolution during the periods 2004-2005 and 2006-2007, both in terms of the number of publications and the density of cooperation networks.

Documentary research and survey data collection strategies were used. Documentary research was conducted in conjunction with the Coordinators of Graduate Program in Financial Control and Accounting (Coordenação do Programa de Pós-Graduação Stricto Sensu em Controladoria e Contabilidade) at FEA/USP to complement information on the dissertations defended during the period analyzed. The data survey was conducted on the Lattes Platform and all resumes included there for PhDs in Accounting Sciences who graduated by December 31, 2009 were downloaded. These subsequently underwent documentary analysis.

3.2 Methodological Procedures in the Analysis of Lattes Resumes and Dissertations.

Initially, lists of dissertations defended before the Coordinators of Graduate Program in Financial Control and Accounting at FEA/USP were obtained, in addition to the respective areas of student concentration (from 2002). Then, a survey of Lattes resumes was conducted to identify PhDs who graduated before 12/31/2009 at FEA/USP, which totaled 203 individuals. When resumes were located, they were saved on the computer for analysis. All resumes were downloaded on the same date, 11/02/2010, so that there were no issues with updating available versions. The data collected for analysis thus correspond to those individuals who had made their resume available up to that date. Of the 203 graduates of the program, 178

resumes were found and downloaded; 25 teachers did not maintain resumes (some were foreigners, some died, others simply did not have resumes). Among the 178 resumes downloaded, 154 were considered up to date and are analyzed in Section 4.2.

From this database, we obtained information about the following variables for our analysis: a) research area in which the dissertations is included, b) participation in research groups on education, c) connection to research lines related to education, and d) publications on education in scientific journals.

Descriptive statistics were used for data analysis to enable a quantitative evaluation of researchers' participation in, and scientific production on, the subject of accounting education during the study period.

4 RESULTS AND DISCUSSION

All 203 PhDs of Accounting Sciences in Brazil who graduated before 12/31/2009 were from the Graduate Program in Accounting and Financial Control at FEA/

USP. The first dissertations was defended on 04/30/1962 by Hironel Simões Luders. Table 1 shows the number of defenses per decade.

Table 1 Doctorate Degrees in Accounting Sciences obtained per decade - Brazil - 1960 to 2009

PRODUCTION AGENT	DECADE	POPULATION
USP	1960	6
USP	1970	6
USP	1980	26
USP	1990	59
USP	2000*	106
Total		203

(*) Until 2009

Source: Prepared by the authors based on data supplied by FEA/USP.

It can be observed at first glance that, beginning in 1970, the number of graduates each decade was approximately double the number from the previous decade, which shows the increased demand for the field, corroborating the findings of Walter et al. (2009), who found increasing interest in accounting. In terms of gender, it was found that 169 dissertations (83%) were defended by male students, and the first defense by a female (Cecilia Akemi Kobata Chinen) did not occur until 1987. From that year onwards, the presence of women has gradually increased. Of the 17 defenses in 2009, six (35%) were by women.

4.1 Research Area of the Dissertation.

Since 2002, the program has created the following

four research lines in which students have been enrolled: 1) Financial Control and Managerial Accounting, 2) Accounting for External Users, 3) Financial, Credit and Capital Markets, and 4) Accounting Education and Research. This information is important in assessing the interest of PhDs of Accounting Sciences in Accounting Education research. The program's own classifications that have been in use since 2002 were used to construct Table 2. These before 2002 (1960 to 2001) were not classified according to research line; to meet the aims of the present study, we classified these pre-2002 dissertations into the same four lines based on the description of such lines on the program website and the respective subject of the study.

Table 2 Research lines of dissertations on Accounting Sciences defended in Brazil - 1960-2009

RESEARCH LINE	NUMBER	%
1) Financial Control and Managerial Accounting	75	37%
2) Accounting for external Users	70	34%
3) Financial, Credit and Capital Markets	42	21%
4) Accounting Education and Research	16	8%
Total	203	100%

Source: prepared by the authors based on data supplied by FEA/USP

As can be noted, the research line with the lowest number is Line 4, Accounting Education and Research, with only 8% of the total number of dissertations. Among the 16 studies in that line of research, only eight (4% of total) are on accounting education; the first defense occurred only in 1989, as shown in Table 3. It is worth noting the prior context in which Brazilian accounting was inserted. Previous studies have documented similar preferences in

study subjects (Riccio, Carastan, & Sakata, 1999; Cardoso et al., 2005). Outside Brazil, the lack of interest in education research may be related to the prejudice of international editors (also influencing national research) with respect to publications on this topic – because publications sometimes direct the research interests – as documented in Pierre et al.'s (2009) study; in addition, it is also difficult to conduct education research (Light, Singer, & Willett, 1990).

Table 3 *Dissertations on Accounting Sciences on the subject of accounting education defended in Brazil - 1960-2009*

DEFENSE	STUDENT	TITLE OF DISSERTATION
06/09/1989	Wilson da Silva Spinosa	Ensino de contabilidade baseado em microcomputadores: programação em basic e planilhas eletrônicas análise de uma experiência a nível de mestrado [Accounting education based on microcomputers: basic programming and electronic spreadsheets - analysis of an experience at Masters level].
12/06/1995	Nanci Pereira de Vasconcelos	Uma contribuição para a melhoria da qualidade do ensino superior da contabilidade – uma abordagem sistêmica [A contribution to improving the quality of higher education in accounting - a systemic approach].
01/31/2000	Roberto Vatan dos Santos	Jogos de Empresas aplicados ao processo de ensino e aprendizagem de Contabilidade [Business games applied to the teaching and learning of accounting]
08/11/2000	Antônio Marcos Favarin	Uma contribuição à modelagem de simulador de transações aplicado ao ensino da Contabilidade Geral [A contribution to transaction simulator modeling applied to the teaching of general accounting]
12/19/2000	Jorge Ribeiro de Toledo Filho	O Ensino dos Mercados de Ações, Futuros e Derivativos nos cursos de graduação em Contabilidade no Brasil [Teaching of Stock, Futures and Derivatives Markets on undergraduate accounting courses in Brazil]
08/28/2006	Ricardo Lopes Cardoso	Competências do contador: um estudo empírico [Accountants competencies: an empirical study in Brazil]
09/17/2007	Jacqueline Veneroso Alves da Cunha	Doutores em Ciências Contábeis da FEA/USP: análise sob a óptica da teoria do capital humano [Accounting PhD graduates from FEA/USP: analysis in light of human capital theory]
04/30/2009	Simone Silva da Cunha Vieira	Avaliação de programas de educação continuada: análise da percepção do aluno e do seu modelo de decisão para escolha de programas MBA para executivos no Brasil [Evaluation of programs of continuing education: an analysis of students' perceptions and their decision model for choosing MBA programs for executives in Brazil].

Source: prepared by the authors based on data supplied by FEA/USP.

Although there were only eight dissertations on Accounting Education, the subjects studied were diverse, as shown in Table 3 above. There is no discernible trend in research topics.

It is notable that two of the eight dissertations on research (25%) and three of the eight presentations on Accounting Education (38%) were conducted by women, a percentage of female participation that is well above the following averages for females in the other lines of research: line 1, 9 dissertations (13%); line 2, 11 dissertations (16%); and line 3, 9 dissertations (21%). Thus, in terms of percentages, Accounting Education is the line that showed the densest female participation. Moreover, it might be said that women value education research more as the percentage of research on Accounting Education conducted by women was 9% (three dissertations). Although this is still a small figure, it is a higher figure than the equivalent figure performed by men, which was 3%.

4.2 Results of the Analysis of Lattes Resumes of PhDs in Accounting Sciences.

After analyzing the update dates of the 178 downloaded

resumes, a cutoff date of 12/31/2008 was selected. Twenty-four resumes were found (13%) with earlier update dates and were therefore considered outdated. Thus, 154 resumes of PhDs were included in the study, and research lines, participation in research groups and publications in scientific journals were analyzed.

4.2.1 Research lines for PhDs in Accounting Sciences according to Lattes resumes.

Research lines outlined in the Lattes resumes were defined in various ways. To facilitate analysis, they were reclassified into the same four research line classifications determined by the Coordinators of Graduate Program in Financial Control and Accounting at FEA/USP. This measure, in addition to facilitating the analysis, enabled a comparison to be made with information regarding research undertaken in dissertations (Table 2).

Of the 154 resumes under review, 67 did not include the individual's research lines and most of the remaining 87 resumes involved more than one line. Table 4 presents a summary of the results.

Table 4 *Research lines for PhDs in Accounting Sciences according to Lattes resumes - 11/02/2010*

RESEARCH LINE	NUMBER	%
1) Financial control and managerial accounting	62	40%
2) Accounting for external users	50	32%
3) Financial, credit and capital markets	20	13%
4) Accounting Education and Research	13	8%
Not reported	67	44%

Source: prepared by the authors based on data extracted from the Lattes Platform.

No significant changes between research conducted at the time of the dissertations (Table 2) and later research as detailed in the Lattes resumes (Table 4) was observed, which suggests consistency in the findings. Likewise, the results obtained by Riccio, Carastan and Sakata (1999) and Cardoso et al. (2005) are very similar. Only Line 3 - Financial, Credit and Capital Markets - showed a more significant change, falling from 21% of dissertations to 13% in the Lattes resumes. Line 4, Accounting Education and Research, was kept exactly the same, i.e., declared by only 8% of PhDs (13 resumes). This scenario can also be related to the findings of Andere and Araujo (2008) and Miranda (2010) who showed that graduate programs in Brazil are highly targeted at technical-scientific training, i.e., for the training of researchers, rather than for practical, pedagogical and social and political training. In the present study, we found that programs are directed primarily to the training of researchers with theoretical and specific knowledge in Accounting, with a focus on scientific research.

As most of the researchers in Line 4 used the words Teaching and Research or Education and Research, it

was not possible to separate those who were interested exclusively in Accounting Education.

4.2.2 Participation in Education Research Groups.

Two important indicators of interest for research on the part of PhDs are obtaining a productivity grant from CNPq and participation in research groups. Only 11 of the 154 PhDs received a productivity grant, i.e., 7%, which indicates low participation in the scientific development of the field, which corroborates the results found by Cunha and Cornacchione (2011). However, it should be noted that obtaining a productivity grant also depends on the amount of grants available in each area of knowledge.

Participation in research groups was also small because the study subjects were all PhD candidates. Among the 154 subjects investigated, 34 (24%) did not mention participation in any research group in their resumes, and only 10 PhDs (6%) were associated with the seven research groups in the field of Accounting Education. Table 5 shows the groups identified in the area in question.

Table 5 Accounting education research groups - number of PhDs associated - identified in the Lattes resumes - 11/02/2010

RESEARCH GROUP	No.	PhDs.
FECAP Accounting Research and Education Center	4	31%
Study Group on Accounting Education Technology - (Grupo de Estudos de Tecnologia da Educação na Contabilidade - GETEC) USP	3	23%
FEARP-USP Center for Accounting Education and Research (Observatório de Educação e Pesquisa Contábil - EDUPEC)	2	15%
Study Group on Accounting Education and Research (Grupo de Estudos sobre Pesquisas e Educação Contábil - GEPEC) UFMG	1	8%
UFBA Center of Accounting Education and Research	1	8%
Knowledge and Learning in Accounting UFPB	1	8%
Accounting and Finance: Regionalism and Teaching Methodology - (Contabilidade e Finanças: Regionalismos e Metodologia de Ensino - CONFIRME UEMS)	1	8%
Total	13	100%

Source: prepared by the authors based on data extracted from the Lattes Platform.

One PhD was affiliated with three research groups and another with two groups, which comes to a total of ten PhDs who participated in research groups.

This finding highlights the main Higher Education Institutions (Instituições de Ensino Superior - IES) with PhDs (who are few) who have been concerned with research on Accounting Education, including the following: Foundation School of Commerce Álvares Penteado (Fundação Escola de Comércio Álvares Penteado - FECAP), University of São Paulo / São Paulo (Universidade de São Paulo - USP/SP), University of São Paulo / Ribeirão Preto - (USP/RP), Federal University of Minas Gerais (Universidade Federal de Minas Gerais - UFMG), Federal University of Bahia (Universidade Federal da Bahia - UFBA), Federal University of Paraíba (Universidade Federal da Paraíba - UFPB) and State University of Mato Grosso do South (Universidade Estadual de Mato Grosso - UEMS). These results contrast with the findings of Walter et al., who identified that the field of scientific production in accounting education and research showed signs of evolution between the periods of 2004-2005 and 2006-2007, both in terms of the number of publications and the density of cooperation networks. The small number of research groups in

accounting and participation of PhDs is a point of concern for the evolution of research in Accounting Sciences.

4.2.3 Publications of PhDs in Accounting Sciences on the field of Accounting Education.

Initially, the search for all publications in scientific journals by the 154 PhDs analyzed in the present study (whose Lattes resume could be searched, as explained in the methodological procedures) was performed. A total of 1,483 references were found in their resumes from January 2005 until 11/02/2010 -- the date that the resumes were downloaded. However, the number of effective publications is actually smaller because these references were repeated when there were cases of coauthorship between the PhDs in question.

As for the studies focused on Accounting Education, 85 published studies were identified. The journals with the highest number of publications on Accounting Education are listed in Table 6, which include the following: a) Revista de Contabilidade e Finanças [Accounting & Finance Review], which is one of the oldest and most well-established journals in the country, and b) Revista de Ensino e Pesquisa em Contabilidade [Journal of Accounting Education and Research], the

very name of which demonstrates its focus on papers in the field of Accounting Education and Research. Other journals have published fewer articles, as shown in Table 6.

These data are important because they show the interest

of Brazilian journal editors in the "Accounting Education" research line. This is by contrast to Pierre et al. (2009, p. 123), who found that there is prejudice on the part of international editors regarding publications on this topic.

Table 6 Journals with the highest number of publications from Accounting Sciences doctors in the area of Accounting Education in Brazil between 2005 and 2010

JOURNALS	NUMBER
Revista de Contabilidade e Finanças [Accounting & Finance Review] – USP	9
Revista de Ensino e Pesquisa em Contabilidade [Journal of Accounting Education and Research] - CFC	9
Revista UNB Contábil + Pensar Contábil [UNB Accounting Journal + Accounting Thought] - UnB	5
Revista Base [Base Journal] – Unisinos	4
Contabilidade Vista & Revista [Accounting View & Journal] – UFMG	4
Revista Universo Contábil [Accounting Universe Journal] – FURB	4
Brazilian Business Review - FUCAPE	4
Revista Brasileira de Gestão e Negócios [Brazilian Journal of Business and Management] - FECAP	3
Revista de Contabilidade da UFBA [Journal of Accounting of UFBA]	3

Source: prepared by the authors based on data extracted from the Lattes Platform.

According to Table 6, the two journals that have published the largest number of articles on Accounting Education are "Revista de Contabilidade e Finanças" of USP and "Revista de Ensino e Pesquisa em Contabilidade" of the Federal Accounting Council (Conselho Federal de Contabilidade – CFC) (both with nine papers published in the study period), followed by Revista UNB Contábil + Pensar Contábil - UnB (with five published articles). However, it is important to note that other important journals with a

national scope have published work in this area, as shown in Table 6.

Another important aspect here relates to the issues found in the Accounting Education research line. The 85 articles identified in this line were subclassified according to the subject matter discussed in the context of Accounting Education. Such information may be an important contribution for future research on Accounting Education at a national level. The research subjects are described in Table 7.

Table 7 Distribution of publications by study subject

SUBJECT	NUMBER	%
Issues in Accounting Education	24	28%
Higher Education Institutions	17	20%
Accounting Profession	10	12%
Teaching Methods	8	9%
International Accounting Education	8	9%
Distance Learning	4	5%
Interdisciplinarity	4	5%
History of Accounting	4	5%
Curriculum	3	3%
Learning Styles	3	3%
Teacher Training	1	1%
Total	86	100%

Teacher Training: This research subject addresses the training of teachers who teach accounting. The low number of such studies indicates little concern for the area and highlights an important issue because the current context is marked by changes that directly affect the teaching function, such as increased enrollment in higher education (making classes more heteroge-

neous), adoption of international accounting standards (International Financial Reporting Standards - IFRS), the lack of legal requirements in terms of pedagogical preparation for the exercise of teaching, and other factors. Nonetheless, few researchers have focused on this subject and only one study was found in 2008, as shown in Table 8.

Table 8 *Research on teacher training*

- ANDERE, M. A.; ARAUJO, A. M. P. Aspectos da Formação do Professor de Ensino Superior de Ciências Contábeis: uma análise dos programas de Pós-Graduação AMP [Aspects of Accounting Teachers' Education at College Level: an analysis of graduate programs]. *Revista Contabilidade & Finanças*, v. 19, p. 91-102, 2008.

Curriculum: This important issue has received little attention. Only three studies discussed curriculum issues, all in the southern region of the country, as shown in Table 9.

Table 9 *Research on Curricula*

- CZESNAT, A. F. O.; CUNHA, J. V. A.; DOMINGUES, M. J. C. S. Análise comparativa entre os currículos dos cursos de Ciências Contábeis das Universidades do Estado de Santa Catarina listadas pelo MEC e o currículo mundial proposto pela ONU/UNCTAD/ISAR [Comparative analysis between the curricula of courses in Accounting Sciences from the Universities of the State of Santa Catarina listed in the Ministry of Education and Culture and the world curriculum proposed by UNCTAD/ONU/ISAR]. *Gestão & Regionalidade*, v. 25, p. 22-30, 2009.

- HOFER, E.; PELEIAS, I. R.; WEFFORT, E. F. J. Análise das condições de oferta da Disciplina Contabilidade Introdutória: Pesquisa junto às Universidades Estaduais do Paraná [Analysis of the provision conditions of the Introductory Accounting Discipline: Research before the universities of Paraná State]. *Revista Contabilidade & Finanças*, São Paulo, v. 39, p. 118-135, 2005.

- CASTRO NETO, J. L.; COSTA, R. N.; MASUTTI, V. J.; NOGAS, C. As diversidades no currículo do curso de Ciências Contábeis na visão de professores de Curitiba e região metropolitana [Diversity in the curriculum of the Accounting Sciences course in the view of teachers from Curitiba and the metropolitan region]. *Revista do CRC-PR, Curitiba PR*, n. 141, p. 05-14, 2005.

Learning Styles: Three studies were found that specifically addressed issues on cognitive and learning styles, all published in 2009, according to Table 10.

Table 10 *Research on learning styles*

- CATHOLICO, R.A.R.; OLIVEIRA NETO, J. D. O inventário dos estilos de aprendizagem em um curso técnico de eletroeletrônico [An inventory of learning styles on a technical electronics course]. *Revista Eletrônica de Educação e Tecnologia do Senai-SP*, v. 3, p. 1-14, 2009.

- RIBEIRO FILHO, J.F.; LOPES, J.E.G.; ALMEIDA, L. B.; RIBEIRO, M.T.J.B. Características da personalidade de estudantes de Ciências Contábeis: análise do conhecimento baseado no Modelo Myers-Briggs Type Indicator [MBTI] [Personality characteristics of Accounting Sciences students: analysis of knowledge-based model Myers-Briggs Type Indicator [MBTI]]. *Contabilidade, Gestão e Governança*, v. 13, p. 51-64, 2010.

- OLIVEIRA NETO, J. D.; OLIVEIRA, V.; MIRANDA, C. S. Estilos Cognitivos: Uma pesquisa com estudantes de Contabilidade [Cognitive Styles: A study with Accounting students]. *BBR. Brazilian Business Review (on line)*, v. 6, p. 82-103, 2009.

Distance Learning: This is a current and relevant topic but also with few publications. The co-author of three of them is Oliveira Neto, as shown in Table 11. However, only the study by Cornachione, Casa Nova and Trombeta (2007) discusses accounting education.

Table 11 *Research on distance learning*

- ARAUJO, E. M.; OLIVEIRA NETO, J. D. Um novo modelo de design instrucional baseado no ILDF-Integrative Learning Design Framework para a aprendizagem on-line [A new model of instructional design based on ILDF-Integrative Learning Design Framework for online learning]. *EFT: Educação, Formação e Tecnologias*, v. 3, p. 68-83, 2010.

- OLIVEIRA NETO, J. D.; SANTOS, E.M. Analysis of the Methods and Research Topics in a Sample of the Brazilian Distance Education Publications, 1992-2007. *American Journal of Distance Education*, v. 24, p. 119-134, 2010.

- SANTOS, E. M.; OLIVEIRA NETO, J. D. Evasão na educação a distância: identificando causas e propondo estratégias de prevenção [Dropout in distance learning: identifying the causes and proposing prevention strategies]. *Paidéia @ (Santos)*, v. 2, p. 1-28, 2009.

- CORNACCHIONE, E. B., Jr.; CASA NOVA, S. P. C.; TROMBETA, M. R. Educação on-line em Contabilidade: propensão e aspectos curriculares [Online Accounting Education: tendency and curriculum aspects]. *Revista de Contabilidade & Finanças*, v. 18, p. 9-21, 2007.

Interdisciplinarity: This is another very topical theme. Although there is consensus among teachers regarding the need for interdisciplinarity, the means of achieving it are unclear. The identification of specific aspects of accounting can contribute to better ways of teaching through interdisciplinarity. This issue was addressed in the studies shown in Table 12.

Table 12 *Research on interdisciplinarity*

- MORAES JÚNIOR, V.F.; ARAUJO, A. O. A interdisciplinaridade no curso de Ciências Contábeis: práticas docentes nas universidades do Estado do Rio Grande do Norte [Interdisciplinarity in the Accounting Sciences Course: teaching practices in the universities of the state of Rio Grande do Norte]. *REPEC*, v. 3, p. 87-101, 2009.

- MORAES JÚNIOR, V.F.; ARAUJO, A. O.; ARAUJO, M. I. Percepção sobre a atitude interdisciplinar dos professores nos cursos de ciências contábeis: um estudo nas universidades norriograndenses [Perceptions of teachers' interdisciplinarity attitudes on Accounting Sciences courses: a study in North Rio Grande universities]. *Revista de Contabilidade e Organizações*, v. 3, p. 127-144, 2009.

- RICCIO, E.L.; MENDONÇA NETO, O. R.; SAKATA, M.C.G. Movimentos de Teorias em Campos Interdisciplinares: a Inserção de Michel Foucault na Contabilidade [Movements of Theories in Interdisciplinary Fields: the Introduction of Michel Foucault to Accounting]. *RAC. Revista de Administração Contemporânea*, v. 11, p. 11-32, 2007.

- LIBONATI, J. J.; FRAGOSO, A. R.; RIBEIRO FILHO, J. F. Um Estudo Aplicado sobre o Impacto da Interdisciplinaridade no processo de Pesquisa dos Doutores em Contabilidade no Brasil [An Applied Study on the Impact of Interdisciplinary in the Research process of PhDs in Accounting in Brazil]. *Revista Universo Contábil (Online)*, Blumenau - SC, v. 2, n. 1, p. 001-012, 2006.

History of Accounting Education: Certain scholars have dedicated themselves to researching the history of accounting education, including in the Brazilian context. The studies with this focus are shown in Table 13.

Table 13 *Research on the history of accounting education*

- PELEIAS, I. R. Luca Pacioli: um mestre do renascimento [Luca Pacioli: a Renaissance Master]. *REPEC*, v. 4, p. 99-102, 2010.

- MENDONÇA NETO, O.R.; ANTUNES, M.T.P.; OYADOMARI, J.C.T.; CARDOSO, R.L.; DE LIMA, P.M. A contribuição da Universidade Presbiteriana Mackenzie na formação do pensamento contábil brasileiro [The contribution of the Mackenzie University in the formation of Brazilian accounting thinking]. *Revista de Contabilidade da UFBA*, v. 3, p. 17-32, 2009.

- PELEIAS, I. R.; SILVA, G. P.; SEGRETI, J. B.; CHIROTTO, A. R. Evolução do ensino da Contabilidade no Brasil: uma análise histórica [Evolution of Accounting Education in Brazil: a historical analysis]. *Revista Contabilidade & Finanças*, v. 18, p. 19-32, 2007.

- MARTINS, E.; SILVA, A. F.; RICARDINO FILHO, A. A. Escola Politécnica: Possivelmente o primeiro curso formal de contabilidade do Estado de São Paulo [The Polytechnic School: Possibly the first formal accountancy course in the state of São Paulo]. *Revista Contabilidade & Finanças*, v. 1, p. 113-124, 2006.

Teaching Methods: A concern with teaching methods has assumed a greater share of research interest, including the eight studies shown in Table 14. Research of this nature is important because it disseminates positive experiences of teaching content that is little researched in the area of education, which may be useful for accounting teachers' practice.

Table 14 *Research on teaching methods*

- LEAL, D.T.B.; CASA NOVA, S.P.C. Métodos dramáticos aplicados a intervenções socioeducativas de Autogestão e Contabilidade [Dramatic methods applied to socio-educational interventions regarding Self-Management and Accounting]. *REPEC*, v. 3, p. 1-17, 2009.

- MACHADO, D.P.; MACHADO, D.G.; SOUZA, M. A.; SILVA, R.P. Incentivo à pesquisa científica durante a Graduação em Ciências Contábeis: Um estudo nas Universidades do Estado do Rio Grande do Sul [Scientific research incentives during undergraduate Accounting Sciences courses: A study in the universities of the state of Rio Grande do Sul]. *Revista de informação contábil (UFPE)*, v. 3, p. 37-60, 2009.

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- REIS, L.G.; PEREIRA, C.A. Um estudo sobre a utilização dos indicadores de desempenho em jogos de empresas e suas relações com os indicadores referenciados pelo mercado [A study on the use of performance indicators in business games and their relationships with indicators referenced by the market]. *Enfoque. Reflexão Contábil* (Maringá), v. 25, p. 29-40, 2007.
- RODRIGUES, E. A.; ARAÚJO, A. M. P. O ensino da contabilidade: aplicação do método PBL nas disciplinas de contabilidade em uma Instituição de Ensino Superior particular [Accounting education: Application of the PBL method in accounting disciplines in a specific Higher Education Institution]. *Revista de Educação* (Itatiba), v. X, p. 166-176, 2007.
- LEAL, D.T.B.; CORNACCHIONE, E.B., Jr. A aula expositiva no ensino da contabilidade [The lecture in accounting education]. *Contabilidade Vista & Revista*, v. 17, p. 91-114, 2006.
- ANTUNES, MTP; MORAL, JF; Formigoni, H.; MILK, RS Tecnologias Educacionais em cursos de Contabilidade Avaliados no Exame Nacional de Cursos (ENC)/2003 com Conceitos A e B [Educational Technology in Accounting Courses Evaluated in National Course Examination (Exame Nacional de Cursos - ENC) / 2003 with Concepts A and B]. *Accounting UNB*, Brasília, v. 8, n. 1, p. 61-80, 2005.
- CHACON, M.J.M.; VASCONCELOS, M.T.C.; LIMA, M.R.S. Método de Aprendizagem Cooperativa: uma contribuição ao processo de aprendizagem para os cursos de Ciências Contábeis no Brasil [Method of Cooperative Learning: a contribution to the learning process for Accounting Sciences courses in Brazil]. *Veredas FAVIP*, Caruaru - Pernambuco, v. 1, n. 2, p. 80-92, 2005.
- CORNACCHIONE, E. B., Jr. Objective tests and their discriminating power in business courses: a case study. *BAR. Brazilian Administration Review*, Rio de Janeiro, Brazil, v. 2, n. 2, p. 63-78, 2005.

Knowledge about International Accounting Standards: Since 2005, several studies have been conducted to measure students and teachers' knowledge of international standards, as shown in Table 15. These studies range from reflections on the relevance of international accounting to the implementation of Law 11.638/2007 and its consequences.

Table 15 *Research on knowledge of international accounting standards*

- ESPEJO, M. M.S. B.; CRUZ, A. P. C.; COSTA, F.; ESPEJO, R. A.; COMUNELLO, A. L. Evidências Empíricas do Ensino no Curso de Ciências Contábeis: Uma Análise das Respostas às Alterações Provenientes da Lei 11.638/07 [Empirical Evidence of Teaching on the Accounting Sciences Course: An Analysis of Responses to Coming Changes of Law 11.638/07]. *Revista de Contabilidade do Mestrado em Ciências Contábeis* (Impresso), v. 15, p. 22-39, 2010.
- SOTHE, A.; CUNHA, J. V. A. Lei 11.638/2007: estudo sobre o nível de conhecimento dos mestres formados pela Fundação Universidade Regional de Blumenau - FURB [Law 11.638/2007: a study on the knowledge level of teachers trained by the Regional University Foundation of Blumenau (Fundação Universidade Regional de Blumenau - FURB)]. *Revista Catarinense da Ciência Contábil*, v. 8, p. 57-72, 2009.
- NIYAMA, J.K.; BOTELHO, D. R.; CORREA, B.M.; MOREIRA, C. Conhecimento de Contabilidade Internacional nos cursos de graduação em Ciências Contábeis: estudo da oferta nas instituições de ensino superior das capitais brasileiras [International accounting knowledge in accounting undergraduate courses: the analysis of offer in superior educational institutions in Brazilian capitals]. *Revista de Contabilidade e Organizações*, v. 2, p. 101-116, 2008.
- NIYAMA, J.K.; AQUINO, D.R.B.; MENDONÇA, A.C.S. Estudo empírico da percepção dos alunos de graduação em Ciências Contábeis do Distrito Federal quanto às causas das diferenças internacionais no financial reporting das empresas [An empirical study of the perceptions of undergraduate students in Accounting in the Federal District in regard to the causes of international differences in company financial reporting]. *Revista Universo Contábil*, v. 3, p. 22-38, 2007.
- NIYAMA, J.K.; ECHTERNACHT, T.H.S.; ALMEIDA, C. O ensino da contabilidade internacional em cursos de graduação no Brasil: uma pesquisa empírica sobre o perfil dos docentes e recursos didáticos e metodológicos adotados [The international accounting teaching in undergraduate courses in Brazil: an empirical research about teacher's profile and educational and methodological resources adopted]. *Revista UnB Contábil*, v. 10, p. 95-124, 2007.
- WEFFORT, E.F.J.; OLIVEIRA, A.B.S.; VANZO, G.F.S. Conhecimentos e Habilidades para Atuar no Ambiente Internacional de Negócios: A Relevância do Ensino de Contabilidade Internacional na Percepção dos Alunos do Curso de Graduação em Ciências Contábeis [Knowledge and Skills to Act in the International Business Environment: The Relevance of International Accounting Education in the Perception of Students of the Undergraduate Program in Accounting Sciences]. *Revista Brasileira de Gestão de Negócios* (São Paulo), São Paulo, v. 7, n. 18, p. 7-20, 2005.
- NIYAMA, J.K.; AQUINO, D.R.B.; COSTA, P.S. Principais causas das diferenças internacionais no Financial Reporting: uma pesquisa empírica em Instituições de Ensino Superior do Nordeste e Centro-Oeste do Brasil [Main causes of international differences in Financial Reporting: an empirical study in higher education institutions in the Northeast and Midwest regions of Brazil]. *Revista Contexto*, Porto Alegre - RS, v. 5, p. 31-50, 2005.

Research Related to the Interface between Education and the Accounting Profession: Among the most researched topics in the "Accounting Education" line are studies that investigate aspects of accounting education and the accounting professional's profile in the labor market. We found ten such publications, as shown in Table 16.

Table 16 *Research related to the interface between education and the accounting profession*

- CUNHA, J.V.A.; CORNACCHIONE, E. B., Jr.; MARTINS, G.A. Doutores em Ciências Contábeis: análise sob a óptica da teoria do capital humano [PhDs in accounting sciences: analysis in light of the human capital theory]. *RAC*, v. 14, p. 532-557, 2010.
- FARIA, A. C.; QUEIROZ, M. R. B. Demanda de profissionais Habilitados em Contabilidade Internacional no Mercado de Trabalho da Cidade de São Paulo [Demand for Qualified Professionals in International Accounting in the City of São Paulo's Job Market]. *Revista Universo Contábil*, v. 5, p. 55/001-71, 2009.
- CUNHA, J.V.A.; MARTINS, G.A.; CORNACCHIONE, E. B., Jr. Fatores que são influenciados pelo título de doutor: Aplicações da técnica Delphi [Factors that are influenced by the PhD degree: Applications of the Delphi method]. *Formação Contábil*, v. 2, p. 38-61, 2008.
- MACHADO, V.S. A.; CASA NOVA, S.P.C. Análise comparativa entre os Conhecimentos Desenvolvidos no curso de Graduação em Contabilidade e o Perfil do Contador Exigido pelo Mercado de Trabalho: uma pesquisa de campo sobre Educação Contábil [Comparative analysis between Knowledge Developed on Undergraduate course in Accounting and Profile of the Accountant Required by the Labor Market: a field study on Accounting Education]. *REPEC*, v. 2, p. 1-23, 2008.
- PELEIAS, I. R.; GUIMARAES, P. C.; SILVA, D.; ORNELAS, M. M. G. Identificação do perfil profissiográfico do profissional de contabilidade requerido pelas empresas, em anúncios e emprego na região metropolitana da Grande São Paulo [Identification of the Professional Profile of the accounting professional required by companies, in announcements and employment in the metropolitan region of Grande São Paulo]. *Base* (UNISINOS), v. 5, p. 131-141, 2008.
- SOUZA, M. A.; CARDOSO, J.L. Perfil do Profissional Contábil: um estudo comparativo com os requisitos estabelecidos em função do mercado [The Accounting Professional's Profile: a comparative study the establishment of requirements based on the market]. *Revista Gestão Contemporânea*, v. 4, p. 129-140, 2007.
- SOUZA, M. A.; DIEHL, C.A. Formação, Certificação e Educação Continuada: Um Estudo Exploratório do Profissional Contábil Sob a Óptica das Empresas Head-Hunters [Training, Certification and Continuing Education: An Exploratory Study of the Professional Accounting from the Perspective of Head-Hunting Companies]. *Base* (UNISINOS), v. 4, p. 233-248, 2007.
- FARIA, A. C.; COME, E.; POLI, J.; FELIPE, Y. X. O Grau de Satisfação dos Alunos do Curso de Ciências Contábeis: Busca e sustentação da vantagem competitiva de uma IES Privada [The Degree of Student Satisfaction on Accounting Sciences Courses: The search for and sustaining of competitive advantage of a private IES]. *Enfoque. Reflexão Contábil* (Maringá), v. 25-01, p. 25-36, 2006.
- SOUZA, M. A.; CARDOSO, J.L.; ALMEIDA, L.B. de. Perfil do Contador na Atualidade: Um Estudo Exploratório [The Accountant's Profile in the Present: An Exploratory Study]. *Base* (UNISINOS), São Leopoldo, v. 3, n. 3, p. 275-284, 2006.
- TOSTES, F. P. Formação do Contador- uma visão comparativa Brasil, França e Estados Unidos [Accountant Training- a comparative view of Brazil, France and the United States]. *Pensar Contábil*, Rio de Janeiro, v. II, n. May/july 20, p. 13-20, 2005.

Research with an Institutional Focus: The second most relevant subject in terms of interest from researchers refers to institutions of higher education, as shown in Table 17. These are studies on management, higher education and graduation in Accounting Sciences.

Table 17 *Research with institutional focus*

- SILVEIRA, D.; BORBA, J.A. Evidenciação Contábil de Fundações Privadas de Educação e Pesquisa: Uma Análise da Conformidade das Demonstrações Contábeis de Entidades de Santa Catarina [Financial Transparency of Private Education and Research Foundations: An Analysis of Financial Statements' Compliance of Santa Catarina Enterprises]. *Contabilidade Vista & Revista*, v. 21, p. 41-68, 2010.
- DITTADI, J.R.; SOUZA, M. A. Práticas de Gestão Adotadas em Instituições de Ensino Superior Estabelecidas no Estado de Santa Catarina [Management practices adopted by high education institutions located in Santa Catarina state]. *Espacios* (Caracas), v. 30, p. 17-33, 2009.

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- BOFF, M.L.; ORO, I.M.; BEUREN, I.M. Gestão ambiental em instituição de ensino superior na visão de seus dirigentes [Environmental Management in an Institution of Higher Learning from the Viewpoint of its Directors]. *Revista de Contabilidade da UFBA*, v. 2, p. 5-17, 2008.
- CUNHA, J.V.A.; CORNACCHIONE, E. B., Jr.; MARTINS, G. A. Pós-graduação: o curso de doutorado em Ciências Contábeis da FEA/USP [Graduate Education: The doctoral course in Accountancy at FEA/USP]. *Revista de Contabilidade & Finanças*, v. 19, p. 6-26, 2008.
- GONÇALVES, C. M.; COLAUTO, R.D.; BEUREN, I. M. Proposta de indicadores para sistema de inteligência competitiva em instituição de ensino superior [A proposal for the use of indicators in a competitive Intelligence system for an institution of higher Education]. *Revista Produção Online*, v. 7, p. 39-57, 2007.
- BORBA, J. A.; MURCIA, F. D. AMBRÓSIO, G. Ensino e Pesquisa nos Estados Unidos: Algumas Características dos Principais Programas de Doutorado em Contabilidade [Education and research in the United States: some characteristics of the major accounting PH.D. programs]. *Revista Contabilidade & Finanças*, v. 18, p. 108-119, 2007.
- RABELO, J.L.; FERREIRA, F.N.H.; MOURA, S.F.; PONTE, V.M.R. O valor do intangível em instituições de ensino superior: um enfoque no capital humano [The value of intangible assets in institutions of higher education: a focus on human capital]. *Revista Brasileira de Gestão de Negócio*, v. 7, n. 18, p. 60-71, 2005.
- BORGES, T. N.; FARIA, A. C.; GIL, A. L. Ensaio teórico sobre os fatores críticos de sucesso e pontos de falha do processo de gestão dos mestrados em contabilidade [Theoretical essay on critical success factors and weaknesses on the management process of students attaining master's degree on accountancy: the DEQ methodology point of view]. *REPeC*, v. 3, p. 4, 2007.
- CASTRO, M.; MURCIA, F. D. R.; BORBA, J. A.; LOESCH, C. O que os Gestores Querem? Principais Indicadores e Ferramentas de Gestão na Percepção dos Alunos de MBA da Fundação Getúlio Vargas nas cidades de Blumenau e Florianópolis [What do Managers Want? Main Management Indicators and Tools in MBA Students' Perceptions of the Getúlio Vargas foundation in the cities of Blumenau and Florianópolis]. *REGE. Revista de Gestão USP*, v. 14, p. 49-69, 2007.
- MARTINEZ, A. L.; OLIVEIRA, J.R.S. A contabilidade e o hipertexto: um estudo sobre o uso de websites como meio de disseminação científica contábil por instituições de ensino superior brasileiras [Accounting and hypertext: a study on the websites use as a means of disseminating scientific accounting by Brazilian Postsecondary Education Institutions]. *Revista Contabilidade & Finanças (Online)*, São Paulo, v. 18, p. 97-108, 2007.
- MIOTTO, G.R.; SOUZA, M. A.; DIEHL, C.A. Gestão Econômica em Instituições de Ensino Superior: Mensuração de Resultados por Unidade de Negócios [Economic Management in Higher Education Institutions: Measurement of Results by Business Unit]. *Revista Contemporânea de Contabilidade (Florianópolis)*, v. 1, p. 43-66, 2007.
- SILVA, T.P.; BEUREN, I. M.; SILVEIRA, A. Análise da concorrência entre Instituições de Ensino Superior do Vale do Itajaí/SC [Analysis of competition between Higher Education Institutions in Vale do Itajaí / SC]. *Contabilidade Vista & Revista*, v. 18, p. 93-116, 2007.
- BEUREN, I. M.; COLAUTO, R.D. Proposta de indicadores para avaliar gestão do conhecimento em instituições de ensino superior privadas [A proposal of indicators for assessing knowledge management in private higher education institutions]. *Revista do Centro de Ciências Administrativas (UNIFOR)*, v. 12, p. 43-53, 2006.
- BEUREN, I. M.; COLAUTO, R.D.; GONÇALVES, C.M. Identificação dos fatores críticos de sucesso em instituição de ensino superior [Identification of critical success factors in a higher education institution]. *Revista ANGRAD, RJ/RJ*, v. 7, n. 1, p. 43-62, 2006.
- BEUREN, I. M.; MECCA, M.S.; COLAUTO, R.D. Variáveis determinantes da precificação baseada no valor para o consumidor em ensino superior privada [Determining variables of pricing based on value for the consumer in private higher education institutions]. *Revista Produção Online*, v. 5, n. 2, 2005.
- SCHMIDT, P.; SILVA, R. Gestão do Ensino Superior a partir da Missão Compartilhada - GMC [Higher Education Management based on the Shared Mission (Gestão de Missão Compartilhada - GMC)]. *Gestão Contemporânea (FAPA)*, Porto Alegre, v. 2, n. 1, p. 94-108, 2005.
- SCHMIDT, P.; SILVA, R. Gestión de la docencia superior brasileña, a partir de la misión compartida [Brazilian Higher Education Management based on the Shared Mission (Gestão de Missão Compartilhada - GMC)]. *Revista Lasallista de Investigación, Medellín*, v. 2, p. 76-84, 2005.

Specific issues in accounting education: The studies on issues related to the process of teaching and learning in accounting grouped broadly together. Twenty-four papers were categorized in this section, as detailed in Table 18.

Table 18 *Research on the process of teaching and learning*

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It may be noted that issues directly related to pedagogical theories, such as teacher training, curriculum, learning styles, distance learning and interdisciplinarity, showed the lowest number of publications, revealing the dearth of knowledge about this content by researchers in the accounting field. Most of the studies (34 of 85) focused on issues closer to the accounting field, such as knowledge of content pertaining to international standards; accounting tools applied to IES, teaching and the accountant's labor market.

Certain relevant bibliometric information may be revealed by analyzing the 85 publications listed above. Regarding the number of authors per article, it was found that five (6%) have only one author; 28 studies

(33%) had two authors, 33 were prepared by three authors (39% – the highest percentage), 15 studies (18%) had four authors and four articles (5%) had five authors. The percentage with five authors is explained in part by the coauthors limit established by some journals. We observed that 56 authors and coauthors (66%) of these 85 publications were male and 29 (34%) were female.

It was also possible to detect the most prolific PhDs in Accounting Education. These include the following, with no distinctions being made between authorship and coauthorship: CORNACCHIONE Jr., Edgard Bruno - 9 contributions (11%); BEUREN, Ilse Maria - 7 contributions (8%); BORBA, José Alonso - 7 contributions (8%); OLIVEIRA NETO, José Dutra - 6 contributions (7%); SOUZA, Marcos Antonio - 6 contributions (7%); CUNHA, Jacqueline Veneroso Alves da - 5 contributions (6%); NIYAMA, Jorge Katsumi - 5 contributions (6%); PELÉIAS, Ivam Ricardo - 5 contributions (6%); Colauto, Douglas Romualdo - 4 contributions (4%), and MARTINS, Gilberto Andrade - 4 contributions (4%).

This is a highly qualified group of professors. All are involved in stricto sensu graduate programs and half are supervisors of doctoral programs; the remainder are supervisors of Master programs. In addition, four professors (40%) are CNPq productivity grant recipients. This percentage is significant because, among the PhDs under analysis in the present study, only 11 are CNPq productivity grant recipients. This finding indicates that PhDs who are more focused in research on Accounting Education are also those generally most active in terms of research. This is in agreement with Schön's (1995) concept of the teacher researcher, discussed above in section 2.1.

It is noteworthy that only one of the most prolific authors in the field, Jacqueline Veneroso Alves da Cunha, defended a dissertation in Accounting Education. The others performed research in other areas to obtain their doctorate degree.

5 FINAL CONSIDERATIONS

The present study aimed at describing the research lines of PhDs who defended their dissertations at the University of São Paulo from 2005 to 2009, with specific focus on the analysis of accounting education research. Initially, when analyzing dissertations defended up to 2009, we found that the number almost doubled with each decade. Considering that the new doctoral programs in Accounting Sciences (University of Brasília – [Universidade de Brasília – UNB], Regional University of Blumenau [Universidade Regional de Blumenau- FURB] and FUCAPE Business School - FUCAPE) have not yet trained PhDs by the date of this study, it may be assumed that this trend will prevail in the future, which indicates the strengthening of accounting research in Brazil.

We found that the research line "Accounting Education and Research" is the one least represented in the dissertations and, when specifically analyzing the studies on "Accounting Education", this percentage drops to 4%, which indicates that PhDs' interest in the field remains in an embryonic stage. The youth of accounting research in Brazil must be considered in this context because, of the 19 stricto sensu graduate programs currently available in the accounting field, 16 were created after 1998.

One positive aspect of "Accounting Education" is female participation. This is the line that has the highest female participation (38%), which might show a greater affinity for women with accounting education. It is also noteworthy that the percentage of doctoral degrees obtained by women

has grown significantly because 35% of the defenses that took place in 2009 (6 dissertations) were by women. These data show that women are gradually finding their place in the world of academic accounting in Brazil.

By analyzing Lattes resumes, we found that 7% of those surveyed were CNPq productivity grant recipients, 76% were associated with a research group, and 6% participated in research groups with subjects on Accounting Education. Among those surveyed, 56% reported a research line in their Lattes resumes; of these, 8% were related to Accounting Education. These data reveal the small significance given by PhDs of Accounting Sciences to the field of accounting education, particularly if the great potential that this field of research has in terms of improving the education and training of professionals in higher education is considered because graduates have shown poor performance in the National Student Performance Exam ("Exame Nacional de Desempenho dos Estudantes") and the Sufficiency Exam ("Exame de Suficiência") (Miranda, 2011). This concern is even greater when one takes into account that these graduates all came from public IES; publishing research results might be one way to repay the public funding, as noted by Cunha and Cornacchione Jr. (2011).

In terms of publications in scientific journals, research PhDs show a clear preference for subjects that are closer to the accounting profession and show little affinity with content related to pedagogical theories and concepts. This reinforces the need for a systematic teaching qualification for accounting teachers (Alarcão, 1995; Franco, 2009; Libâneo, 2009; Pimenta & Anastasiou, 2002; Schön, 2000). It may also be noted that the most productive teachers in the field are those most involved in terms of research, whether by supervising *stricto sensu* graduate programs or receiving CNPq productivity grants.

These findings demonstrate the need for actions that will strengthen research in Brazilian Accounting Education, as well as those that would add value to publications in the field and strengthen teaching by researching problems in accounting education and particularly in teacher training. Moreover, these findings emphasize the need for *stricto sensu* graduate programs to consider the improvement of the instructional-pedagogic training of their students, in addition to technical-theoretical training and research.

Finally, the editorial boards of scientific journals in the field should analyze the space given to this issue in light of the contribution and multiplier effect that it can have on improving education and vocational training. Internationally, there are several journals devoted specifically to studies on Accounting Education (Issues in Accounting Education; Accounting Education: an International Journal, Global Perspectives on Accounting Education, Advances in Accounting Education, Journal of Accounting Education, Contemporary Accounting Research). This exemplifies the concern of international institutions with the accounting education field, perhaps to counteract the aforementioned "prejudice" of some journals. In this sense, there is room at the national level for similar initiatives, i.e., for an institution or association to create a specific journal with its mission to disseminate studies on accounting education in Brazil or in Latin America.

The present study relied on a quantitative approach and sought to map out the "anatomy" of scientific production in the field of accounting education in Brazil. It has contributed to the understanding of the underlying subjects that are being addressed by highlighting the more prolific authors, showing which journals have published literature on the subject, which research groups exist and the participation of PhDs in those groups. Qualitative research might address other aspects of scientific production in the field of accounting education that would lead to an understanding of the paradigms that govern scientific production and knowledge building in the classroom, thus enabling the discussion about the school of thought that guides research and that affects education as a whole.

For future research, we make the following suggestions: a) an evaluation of the percentage of articles presented at conferences in the Accounting Education field and which are subsequently published in scientific journals, b) an epistemological analysis of the scientific production of PhDs in Accounting Sciences in the field of Accounting Education, to highlight possible trends, and c) an assessment of PhDs' interest in studies on research, as well as a mapping of the main publications on the subject to draw a comparison with the results obtained in the present study.

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