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Perception of accounting researchers on the guidelines recommended by the research ethics committees

Percepção dos pesquisadores de contabilidade sobre as diretrizes recomendadas pelos comitês de ética nas pesquisas

Percepción de los investigadores contables sobre las directrices recomendadas por los comités de ética de investigación

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Abstract
The present research aimed at verifying researchers' perception about the guidelines recommended by Ethics Committee on accounting research in Brazil. For further detailing of the study, analyzes were split into two groups: researchers who submitted or intended to submit their research protocols to ethical analysis and those who developed their investigations without submitting their research project to ethical analysis by the Research Ethics Committee. For data analysis, descriptive statistics and Exploratory Factor Analysis were used in order to identify the formation of factors arising from the instrument used in the investigation and to rank the factors generated according to the agreement level. Results found that most researchers agree with the requirements advocated by the resolutions in force in the country and that there is a similarity between the perceptions of researchers regarding ethical requirements in research and the risks and benefits of research involving human beings. However, a significant portion of the participants perceive the Ethics Committee as a bureaucratic body. The main research implication is: the fomentation of debate on ethical issues in accounting research.
Keywords: Research with Human Beings; Research Ethics Committee; Research Ethics; Postgraduate Programs Stricto Sensu; Accounting

Resumo
O objetivo do estudo é verificar a percepção dos pesquisadores sobre as diretrizes recomendadas pelo Comitê de Ética nas pesquisas em contabilidade no Brasil. Para melhor detalhar o estudo, as análises foram divididas e dois grupos: os pesquisadores que submeteram ou pretendem submeter seus protocolos de pesquisa para análise ética e aqueles que desenvolveram suas investigações sem ter submetido seu projeto de pesquisa para análise ética de Comitê de Ética em Pesquisa. Para análise dos dados foi utilizada a estatística descritiva e a Análise Fatorial Exploratória com objetivo de identificar a formação dos fatores provenientes do instrumento utilizado na investigação e para hierarquizar os fatores gerados conforme o nível de concordância. Os resultados apontaram que a maioria dos pesquisadores concorda com as exigências preconizadas pelas resoluções vigentes no país e que há uma similaridade entre as percepções dos pesquisadores quanto às exigências éticas em pesquisas e os riscos e benefícios das pesquisas que envolvem seres humanos. Contudo, uma parcela significativa dos participantes tem uma percepção do Comitê de Ética como órgão burocrático. Apresenta-se como principal implicação da pesquisa a fomentação do debate sobre questões éticas em pesquisas em contabilidade.
Palavras-chave: Pesquisa com Seres Humanos; Comitê de Ética em Pesquisa; Ética em Pesquisa; Programas de Pós-graduação *Stricto* Sensu; Contabilidade

Resumen
El objetivo del estudio es verificar la percepción de los investigadores sobre los lineamientos recomendados por el Comité de Ética en la investigación contable en Brasil. Para detallar mejor el estudio, los análisis se dividieron en dos grupos: investigadores que presentaron o pretenden presentar sus protocolos de investigación para análisis ético y aquellos que desarrollaron sus investigaciones sin haber presentado su proyecto de investigación para análisis ético por parte del Comité de Ética en Investigación. Para el análisis de los datos se utilizó estadística descriptiva y Análisis Factorial Exploratorio con el fin de identificar la formación de factores derivados del instrumento utilizado en la investigación y clasificar los factores generados según el nivel de concordancia. Los resultados encontraron que la mayoría de los investigadores están de acuerdo con los requisitos propugnados por las resoluciones vigentes en el país y que existe una similitud entre las percepciones de los investigadores sobre los requisitos éticos en la investigación y los riesgos y beneficios de la investigación con seres humanos. Sin embargo, una parte importante de los participantes percibe al Comité de Ética como un organismo burocrático. La principal implicación de la investigación es el fomento del debate sobre cuestiones éticas en la investigación contable.
Palabras clave: Investigación con Seres Humanos; Comité de Ética en Investigación; Ética de la investigación; Posgrados Stricto Sensu; Contabilidad

1 Introduction

In the past years, an increasing number of editorials and studies approaching ethics on research and the negative, worrying effects that bad behavior may bring to academy environment among several knowledge areas, is seen (Biagioli & Lippman, 2020; Alves & Delduque, 2020; Parnther, 2020; Suzigan, Garcia & Massaro, 2021). According to the Code of Scientifical Practices of the Research Support Foundation of São Paulo State – FAPESP (2014), a bad scientifical behavior means "[...] the conduct of a researcher who, for willing or neglection, transgresses values and principles that establish ethical integrity of scientifical research and relationships among researchers [...]"

Contemporarily, according to Biagioli and Lippman (2020), bad conducts are also motivated by the increasing importance given to academic publications impact indicators, demanding published research to have importance and social impact. In this context, bad conduct acts may be motivated by the pressure academies create over both professors and students in order to increase scientific productivity or the pressure the scientist puts himself for reaching a greater symbolic power and thus achieve or keep his status at scientifical community (Andrade, 2011). In addition, Meyer and McMahon (2004) state that bad conduct acts on research are alarming as far as they can jeopardize a profession credibility, so that it is needed to raise guidelines and form procedures for solving questionable attitude.

The issue "ethics on research" follows the development of medical research in the 20th century (Guilhem & Diniz, 2014). Nuremberg Code (1947) was the first international ethics code in research, which represented a historical rupture becoming a reference for universal scientifical history (Oliveira, 1999; Kottow, 2008; Williams, 2015). Later, Helsinki Declaration cleared and interpreted the ethical principles of research, which were plotted by the Nuremberg Code (Markman & Markman, 2007) and since its decree in 1964 by the *World Medical Association* (WMA) Helsinki Declaration is under changes, the last one dated 2013.

In Brazil ethical procedures in the process of research involving human beings is evolving and being highlighted in academy from end 1990's due to the Resolution 196/96 of the National Health Council (Silveira & Hüning, 2010). That Resolution spread its field of application to all scientifical community (Guerriero & Minayo, 2013), and thus every research involving human beings must be submitted to the evaluation of a Committee for Ethics on Research (CER). CER is a landmark of the ethical progress in appreciating studies that involve human beings, representing society preferences in setting ethical parameters for a research, normalizing ethics on scientifical investigations aiming at controlling abuses against physical, psychic, and moral integrity of the participants in research (Paiva, Costa, Dias, Lopes, Souto & Silva, 2015).

Currently, the resolution approaching guidelines and regulating rules on research involving human beings is the 466/2012 of the National Health Council (NHC) in replacement to the NHC 196/96, highlighting that its core goal is "defending the interests of those participating in the research in their integrity and dignity and […] contributing to the development of a research under ethical standards" (Resolution 466/2012 of the NHC, article VII, item VII.2). That resolution incorporates, under individual and collectivity optics, the referential for bioethics such as autonomy, non-maleficence, beneficence, justice, equity, among others, aiming at assuring rights and duties regarding the ones taking part in the research, the scientific community, and State (Resolution 466/2012 of the NHC, article I).

However, authors quote the difficulty in establishing ethical rules applying to every field of knowledge (MacRae & Vidal, 2006; Diniz & Guerriero 2008; Silveira & Hüning, 2010; Barbosa et al., 2014; Fonseca, 2015), both in terms of principles and procedures. In this sense, Diniz and Guerriero (2008) argue that the fact that regulation guidelines were influenced by biomedicine methodological and epistemological specificities leads to a sequence of replies about adapting the evaluation rules for qualitative techniques and

other knowledge areas. To Fonseca (2015) the study performed by researchers of the Human and Social Science is poorly similar to clinical assays in terms of methodology, potential benefits or risks and replies how those two distinct modalities of procedures could ever be submitted to the same guideline of ethical evaluation.

In this sense, NHC Resolution #510 was developed in 2016, aiming at reaching the specificities of the research on human and social sciences under ethical analysis, since the theoretical and methodological features of their investigations are different from the health area ones. So, with regards to research on human and social sciences, direct interventions on the participants bodies will hardly ever take place, signaling different degrees and nature of risks and, at times, they will be significantly lighter. Nevertheless, Mainardes (2017, p. 167) assures that even with the NHC Resolution #510/2016, the process for ethical review on Human and Social Sciences is yet "[…] highly bureaucratic, utilitarian, and strongly based on the biomedical model".

In the field of Brazilian Accounting Sciences still few studies dedicate to the discussion about ethics on research (Clemente, Antonelli & Portulhak, 2018) and the role of the Committees for Ethics on Research in accounting investigations, as found by a research performed at the SPELL - Scientific Periodicals Electronic Library, one of the main repository for scientific papers in Brazil in the field of Administration and Accounting Sciences, in which significant results from scientific publications on the issue approached by the present study were not observed. Then, in face of the exposed, the present study aims at **checking the perception of researchers about the guidelines recommended by the Committee for Ethics on accounting research in Brazil**. For further detail of the study, analyzes were split into two groups: researchers who submitted or intend to submit their research protocols to ethical analysis and those who developed their investigations without submitting their research project for ethical analysis by the Committee for Ethics on Research.

The present investigation justifies by the scarcity of investigations in Accounting field, about ethics on research. In this sense, Mainardes (2017, p. 165) assures it is necessary "to perform investigations on ethics on research as well as to publish texts approaching aspects related to principles and procedures of ethics on research in Human and Social Sciences". Such fact may be associated to a possible deficit of disciplines in Graduation and Post-Graduation delivering to students the knowledge referent ethical guidelines on research that involves the participation of human beings (Rates & Pessalacia, 2013). This way, the present study contributes to the amplification of investigations on ethics on research involving human beings in Accounting field. It is relevant for students, professors, and Higher education institutions (HEI) in order to find ways of increasing information about the NHC Resolution 466/2012 besides helping developing university policies and actions supporting ethics on scientific research.

Also, as a justification, researchers need to be aware of the role played by the Committees for Ethics on Research, the comprehension of their activities and relevance, so that the CEP can effectively reach its goal of protecting participants in the research and not being seen as a bureaucratic organ that stands for criticizing, remaining closed to researchers and society (Barbosa & Boery, 2013). So, it proposes that, when investigating the researchers perception on the guidelines recommended by the Committee for Ethics on Accounting in Brazil, a dialogue environment between the academy and CEP can be created, so that researchers and education and research institutions do not look at Committee for Ethics on Research only from inhibitory investigation factors involving human beings.

Finally, the present study aims at contributing with understanding the importance of submitting research protocols to the ethical analysis of a Committee for Ethics on Research whenever human beings are involved, in the field of Accounting. For that, perceptions from researchers who either submitted or intended to submit their research protocols to a CEP and those who did not submit were collected, in order to differentiate perceptions and motivations of both groups and whether there are perceptual differences with regards to ethical guidelines for research involving human beings. It is important to highlight that any study of such nature was found in the Accounting environment.

2 Theoretical Reference

Despite the scarcity of studies involving the role of the Committees of Ethics on Research in Accounting Sciences field, some broader research approaching bad academic conduct and ethical aspects on scientific investigations are being developed. Therefore, in this section some of those studies are listed as well as the details of guidelines and rules regulating the research including human beings in Brazil.

2.1 Ethics on research

Nosella (2008, p. 255) states "ethics under a historical-dialectical perspective means wishing kind of a general well-being once there are both material and technical key conditions for making such well-being true". Thus, the ethical landmark for research is designed by dialectics among individual conscience, civil society, and the political society legitimately installed and, in this sense, "research without an ethical guidance may be compared to a wheel spinning faster and faster, aimlessly, with no direction, at random"

(Nosella, 2008, p. 265). For Padilha, Ramos, Borenstein and Martins (2005, p. 97-98), ethical values change according to historical times, philosophical thinking, and scientific conquers, so "practical situations need effective guidelines setting the path to follow. Codes, rules, principles, traditions, these are the criteria proposed to guide human action".

Under that investigative line, Santos (2017, p. 4) considers that two different ways of visualizing ethics on research can be considered: the ones regarding universal ethical precepts, such as in bioethics and those derived from the scientific process itself while it is a collective activity for building meanings to academic community. In addition, the author exposes that "[…] scientists must formulate the specific principles and values defining the concept of research integrity, set criteria allowing to distinguish the good from the bad conducts in the different areas of science, as well as applying those criteria for identifying, investigating, and punishing bad conducts".

In face of this, some national and international studies in different areas, are dedicated to investigating ethical aspects on research, the quality of scientific publications, and bad conduct in academic process (Castiel & Sanz-Valero, 2007; Moizer, 2009; Andrade, 2011; Yamamoto, Tourinho, Bastos & Menandro, 2012; Espejo, Azevedo, Trombelli & Voese, 2013; Bailey, 2015; Catânio, Santos, Pizzo & Abbas, 2016; Clemente, Antonelli & Portulhak, 2018; Frezatti, 2018; Santos, Avelino, Cunha & Colauto, 2020), among others. These studies are focused on studying ethical replies involving scientific activity. Following, some research on accounting field is listed.

Andrade (2011) investigated the impact of the pressure for publications on the behavior of 85 researchers who wrote papers for USP Congress in Controller and Accounting in 2009, by means of a survey and expert researchers, by means of semi-structured interview and found the existence of five categories of bad conducts: [1] conducts related to co-authorship (copyright barter); [2] conducts related to submission (the same study submitted to more than one academic vehicle); [3] conducts related to data (managing protocols and results in order to achieve the conclusions expected); [4] conducts related to reference and quotations (quoting works that were not accessed); and [5] conducts related to pairs and committees for ethics (not sharing data for future research).

Espejo, Azevedo, Trombelli and Voese (2013) investigated the accounting academic scenario in Brazil. In that context, aspects related to bad academic conduct were seen by the authors, such as plagiarism and self-plagiarism (self-quotation) and changing authors between congresses and journals. In that same line, Catânio, Santos, Pizzo and Abbas (2016) developed a theoretical essay discussing the knowledge domination by the professor as a mechanism to avoid plagiarism when practicing instructions, noticing the policies for fighting bad academic conduct in the field of Accounting Science is fragile.

Yet in the field of Accounting Sciences, Clemente, Antonelli and Portulhak (2018) researched the perception of professors of the Accounting Graduation and Post-Graduation programs about ethical aspects involved in the process of submitting and evaluating scientific programs. Authors presented 17 inappropriate situations selected from guides for ethical recommendations to teachers participating in the research and the result was that only one respondent did not link that situation to scientific articles submission and evaluation process along their academic life. In this context authors found there is a signaling that there are "[…] inadequacies and problems in the process of evaluating an article […]" (p. 290).

As to plagiarism in scientific research, Frezatti (2018) published a paper as a guest in the Business Administration Journal approaching the causes, consequences, and what to do to reduce such academic practice. Also, as to acts of academic dishonesty, Santos, Avelino, Cunha and Colauto (2020) analyzed the relation between perception of justice at academy and dishonesty of 451 Graduation students in Accounting Sciences and found that when students perceive distributive, processual, and interactional injustice they tend, in average, to take dishonest actions. Thus, it is seen that in the past years several researches dedicate to discussing ethics on accounting research, however no studies were found discussing the importance and role of Committees for Ethics on Research for Accounting Sciences.

2.2 Guidelines and regulating rules in research involving human beings

In Brazil, the creation of a proper legislation referent ethics and the development of research involving human beings took place along with discussions and international movements that valued the regulation of practices in scientific research (Silveira & Hüning, 2010).

According to Guerriero and Minayo (2013) all documents basing NHC Resolution 196/96 were created by medical institutions, aiming at ruling biomedical and behavior research. However, the resolution set norms and rules for all areas working on research involving human beings, not only for the biomedical area (Siquelli, 2011). NHC Resolution 196/96 and its complimentary ones aimed at defending individuals participating in research and contribute for the quality of those investigations (Ramos Finkler, Gonçalves & Caetano, 2010).

The so-called Guidelines and Regulating Rules in Research Involving Human Beings were issued by means of that resolution. They aimed at assuring respect to people, not only those participating in research and the researcher and his team but also the whole society (Muccioli, Dantas, Campos & Bicas, 2008). For Guilhem and Diniz (2014) the resolution was a watershed in ethics on research in the country. According to

the authors, the resolution had two major goals: (i) discussing ethics on research with values from the culture of human rights and (ii) applying values from the culture of human rights to scientific research reality.

The resolution established guidelines for creating the National Committee for Ethics on Research (CONEP) and the CEP, mentioning is named by convention as CEP/CONEP system, in charge of regulating ethics on research involving human beings across the country (Fare et al., 2014). For Schuch and Victora (2015), due to need and relevance of standardization on research, the NHC Resolution 196/96, based on documents such as the Nuremberg Code, Declaration of Men Rights, and Helsinki Declaration came in the right time to try to avoid abuses in trials involving human beings.

It is important to highlight that NHC Resolution 196/96 was in force in the country for 16 years (Rates & Pessalacia, 2013) and it was replaced by the NHC Resolution 466/2012, which came in force from June 13, 2013, date of its publication (Novoa, 2014). NHC Resolution 466/2012 considers bioethics basilary referentials, being autonomy, non-maleficence, beneficence, justice, and equity, among others, that aim at assuring rights and duties to individuals participating in the study, the scientific community, and State (NHC Resolution 466/2012; Novoa, 2014).

According to NHC Resolution 466/2012, every research project involving human beings must obey to the guidelines proposed by the resolution. So, every research involving human beings must be submitted to the CEP/CONEP System evaluation (NHC Resolution 466/2012).

CEP role is evaluating research protocols, offer consultation and education about ethics, besides creating its internal rules thus contributing for the “quality of research and the discussion on the role of research on community institutional and social development” (Muccioli *et al*., 2008, p. 773). CONEP, in its turn, is in charge of analyzing ethical aspects on research involving human beings, updating rules, creating a CEP, as well as registering, supervising activities, and cancelling CEP registration (NHC Resolution 466/2012).

For a research involving human beings to be acceptable, NHC Resolution 466/2012 points to the need that the risk is worth the benefit targeted. Also, according to the resolution, the researcher in charge, when checking any risk or significant damage regarding the individual participating in the study, must communicate the CEP/CONEP System about the fact and evaluate if it is necessary to adapt or even cease the research.

In addition, according to the NHC Resolution 466/2012, research involving human beings must follow suitable ethical and scientific fundaments and ethics on research substantiates: a) respect autonomy and dignity of those participating in the research; b) pondering risk and benefit; c) assuring predictable damages are avoidable; and d) social relevance of the research. Article IV of NHC Resolution 466/2012 reinforces the respect for human dignity, requiring from every research to be performed under the free, clear consent from participants, either individual or groups, to declare their consent in taking part in the study.

The procedure for free, clear consent, quoted in both national and international documents, is seen as necessary for ethics, the good development of a research project, and the respect for human dignity. The term must include ass steps performed in which the participant is involved, the risks and benefits which they will be exposed to in case of acceptance, as it is also needed to evidence information referent the researcher in charge, research sponsor, procedures in case of compensation and offer contact phone numbers, it all has to be presented in a short way, in an accessible language to the participant. (Valêncio & Domingos, 2016).

However, Lobato and Gazzinelli (2015) highlight that, in practice, obtaining a valid consent is challenging. Studies in health area revealed that many participants do not provide a valid consent because they do not understand the research they participated in, or even their rights (Mason & Allmark, 2000; Joffe, Cook, Cleary, Clark & Weeks, 2001; Kaewpoonsri, Okanurak, Kitayaporn, Kaewkungwal, Vijaykadga, & Thamaree, 2006; Lobato & Gazzinelli, 2015). In 2016 NHC enacted Complimentary Resolution #510/2016, which disposes about the guidelines applicable to studies on Human and Social Sciences, being the first Brazilian rule specifically directed to the areas of Human and Social Sciences (Guerriero, 2016; Lordello & Silva, 2017) and others using methodological procedures from their areas (Guerriero, 2016).

For Guerriero (2016, p. 2620), the main advances of this Resolution were: CONEP equitable constitution and the act of members from Human and Social Sciences in reviewing these areas protocols; acknowledging that scientific merit must be checked by competent bodies; “discriminating process from consent register”; and showing studies that do not need to be evaluated by CEP/CONEP System and preliminary steps will not be appreciated. Besides, NHC Resolution 510/2016 reveals significant improvements for constituting a vocabulary that suits specificities of the Human and Social Sciences in its list of terms and definitions (Lordello & Silva, 2017). In addition, it officially assures the differentiated attributions of Human and Social Sciences and their methods in investigations involving human beings (Guerriero & Minayo, 2019).

In Brazil it is seen that guidelines and rules as to ethics and research development involving human beings enacted by NHC are under question from researchers from Human and Social Sciences areas as to inadequacy of rules on ethics to the research proposed by resolutions (MacRae & Vidal, 2006; Diniz & Guerriero 2008; Silveira & Hüning, 2010; Barbosa et al., 2014; Fonseca, 2015).

For MacRae and Vidal (2006), the problem with NHC Resolution 196/96 is that it seems to be created with the core goal of defending participants involved in studies of biomedical nature by means of setting formalities that guide it. In this sense, Diniz and Guerriero (2008) point out two challenges faced by committees and the tension shared with social researchers; the first challenge is the standard deductive thinking expected from a research project since not all social research project has the same standard of biomedical research, and the second is the compulsory use of a written free, clear term of consent before performing the research, and it is not fit to all types of research. In addition, Silveira and Hüning (2010) highlight that the committee for ethics on research is a stranger mechanism to areas of scientific knowledge because it exerts a type of control different from that one these areas of scientific knowledge perform on themselves in a spontaneous, organic way.

Although NHC Resolution 466/2012 showed specific changes, it maintained the same biocentrism seen on CHN Resolution 196/96, changes which were not enough to change that situation (Guerriero & Minayo, 2013). Barbosa et al. (2014) discuss the controverse in ethical review of researches in the Human and Social Sciences areas at CEP/CONEP System, which are biocentrism, specific advances of the NHC Resolution 466/2012, the need for a parallel system for ethical review in the field of Human and Social Sciences area or the creation of a particular complimentary resolution at the CEP/CONEP System. For Schuch and Victora (2015), the resolution in force reinforced biomedical influences. In this sense, Fonseca (2015) questions how researches on Human and Social Sciences area and clinical essay researches are submitted to the same guideline, since they differ in methodology, benefits, or risks of the investigation.

As to the complimentary NHC Resolution 510/2016, it is seen as a great advance in researches from Human and Social Sciences areas (Guerriero, 2016; Lordello & Silva, 2017; Guerriero & Minayo, 2019). From that resolution it is expected that CEP/CONEP System will treat researchers with the same esteem and that there is the effectuation of the resolution (Guerriero and Minayo, 2019). It is expected that both NHC Resolution 466/2012 and 510/2012 contribute for solving problems silent since CEP/CONEP System creation (Jácome, Araujo & Garrafa, 2017). Also, Barbosa and Boery (2013) state that CEP cannot operate as censor structures in the research, being necessary to be open to play as research object to contribute for CEP/CONEP System.

3 Methodological Procedures

With regards to methodological framing, the study is featured as a non-experimental, transversal research, descriptive and quantitative in character (Sampieri, Collado & Lucio, 2013). Data was collected with a questionnaire instrumented at the *SurveyMonkey®* platform between April and May 2020.

The research target population is made out of researchers from the accounting area who were enrolled for Masters' and/or Doctorate, either Academic or Professional, from 2014 to 2019, in accounting area, and also *stricto sensu* Accounting Post-Graduation students regularly enrolled in 2020.

The questionnaire enclosed both open and close replies. The first section approached the volunteer participation in the research by means of a Free, Clear Consent Term. The second section consisted in a filter reply. In this case, the participant could go ahead fulfilling the instrument only after performing research involving human beings, since they were part of the research scope.

The third section aimed at identifying respondents' perception with regards to ethical requirements for research involving human beings. For that, an open question aiming at linking the term that shows at respondents' mind when he hears "Committee for Ethics" was used. The closed question in this section, in turn, were composed by 21 replies measuring respondents' agreement degree with given ethical requirements from an eleven points scale, being: "0 – disagree to 10 – totally agree".

The fourth section collected respondents' perception with regards to risks and benefits of the research. For that, 10 replies measuring participants' agreement degree about the risks and benefits of a research involving human beings were produced from an eleven points scale, being: "0 – disagree to 10 – totally agree". The last section aimed at identifying and characterizing participants in the research by means of sociodemographic questions.

Figure 1 presents the details of the replies as to ethical requirements and the risks and benefits of the research. For building up questions involving respondents' perceptions about ethical requirements in researches involving human beings and their inherent risks and benefits the current resolutions in the country were read, NHC Resolution 466/2012 and NHC Resolution 510/2016. After reading, the major ethical requirements and risks and benefits of the research were identified by researchers in both resolutions.

After establishing the replies for each section of the questionnaire, the validation of the questionnaire proposed followed. During the validation of the data collect instrument the questionnaire was sent to two researchers and professors who work in Accountings in order to identify the instrument's adherence with regards to replies content and semantics. In terms of improvements suggested, some notes were made to change expressions in the replies, as well as splitting some of them into more than one reply. Besides, in the section dedicated to ethical exigence they suggested excluding two replies while in the section about

research risks and benefits they suggested the change in the presentation of order of two replies in the questionnaire.

ID	Replies – Ethical Requirements
X1	It must respect participants' dignity and autonomy.
X2	It needs ponderation between risks and benefits caused by the investigation.
X3	It must assure predictable damages will be prevented.
X4	It must present social relevance.
X5	It must provide that expected benefits overcome predictable risks and/or discomforts.
X6	It must obtain a free, clear consent from the participant and/or is legal representative.
X7	It must assure participants confidentiality and privacy.
X8	It must assure participants image is safe.
X9	It must assure participants are not stigmatized.
X10	It must respect participants' cultural values.
X11	It must respect participants' social values.
X12	It must respect participants' moral values.
X13	It must respect participants' religion values.
X14	It must respect participants' ethical values.
X15	It must respect participants' habits and uses when it involves communities.
X16	It must assure participants the benefits resulting from the study.
X17	It must be performed at the moment, under condition, and at a local that better suits clearing the investigation's goal.
X18	It must contain a clear, accessible language to the participants.
X19	It must allow the guest to reflect, consulting third parties if necessary so they can help taking free, clear decisions.
X20	It must compensate participants if they have any damage from the results of the investigation.
X21	It must look after the maintenance of data in physical or digital file for a given time after the end of investigation.
ID	**Replies – Research Risks and Benefits**
X22	Research in Accounting area does not offer risk to participants.
X23	Every research involving human beings offers all kinds and levels of risks.
X24	Participants must know risks and benefits from taking part in the research.
X25	The benefits intended for participants must overcome risks.
X26	When any significant risk or damage to the participant is noticed, researcher in charge must adapt or suspend the study.
X27	Researcher must be responsible for offering full assistance to research participants as to complications and damages from the research.
X28	Risk gradation must distinguish different precaution and protection levels regarding participants.
X29	It is hard to describe the risk present in research.
X30	It is hard to describe the benefits the research presents.
X31	It is hard to plot the balance between risks and benefits in a specific protocol.

Figure 1. Details of replies - Ethical Requirements and the Risks and Benefits of the Research
Source: Elaborated by the author

Following, a pretest was performed with three Doctorate students, being two Post-Graduation students in accounting area and the other from a different area of knowledge aiming at analyzing comprehension, clarity, and disposition of the replies in the questionnaire. There were no notes for adjustment. So, the final version of the questionnaire used for data collect in the present research was composed by four sections with affirmatives, which first one has 21 replies referent ethical requirements and 10 referent risks and benefits of a research involving human beings. Both were measured in a 0 to 10 points scale.

The research was submitted to the evaluation of the Committee for Ethics on Research CEP/SD of the Federal University of Paraná, after approval by the collegiate of the Accounting Post-Graduation Program of the Federal University of Paraná, registered under CCAE number 25060619.1.0000.0102.

Initially, data were extracted from the on-line *SurveyMonkey®* platform and tabulated using software Microsoft Office Excel®. Then analyzes were performed by means of the following statistical techniques: (i) descriptive statistics; (ii) *Cronbach Alpha*; and (iii) Exploiting Factorial Analysis (AFE). Statistic techniques (ii) *Cronbach Alpha* and (iii) AFE were analyzed by means of the *Software Statistical Package for the Social Sciences*-SPSS, version 22.

AFE was employed aiming at identifying the inherent structure among study variables, checking variables dimensions. Hair Jr. et al. (2009) mentions that the main target of the Exploiting Factorial Analysis (AFE) is finding the inherent structure among the variables under study. So, criteria used in this step are: (i) Communality above 0.50 (Hair Jr. et al., 2009); (ii) Measurement of Sample Adequation (MAS) above 0.50 (Hair Jr. et al., 2009); (iii) KMO above 0.50 (Field, 2009); (iv) Bartlett Sphericity Test with significance level less than 0.050 (Hair Jr et al., 2009; Field, 2009); (v) Factorial Loads above 0.40 (Hair Jr. et al., 2009); and

(vi) Factors Retention Explained Variance of at least 50% (Marôco, 2007). As to open reply the instrument was analyzed by means of cloud of words.

4 Results

Initially sample characterization and descriptive statistical analysis of the sample from Ethical Requirements and the Risks and Benefits of the Research sections are presented. Finally, it is finished with the Exploiting Factorial Analysis (AFE) and hierarchization of the dimensions considered by researchers with higher agreement.

4.1 Respondents profile

Final sample enclosed 180 answers. Sample characterization was made by ranking participants into two groups, being those who registered or intend to register the research protocol at a CEP, totaling 110 participants, and those who did not register the research protocol at a CEP, totaling 70 participants. Table 1 presents information inherent sociodemographic features of those responding to the research.

Table 1
Respondents profile – personal characteristics

Respondents profile from the group who registered or intend to register the research protocol at a CEP			
Gender Identification	**N (%)**	**Type of Institution**	**N (%)**
Male	53 (48%)	Public	93 (85%)
Female	57 (52%)	Private	13 (12%)
Age*	**N (%)**	Community	4 (4%)
22-27	41 (37%)	**Scholarship granted**	**N (%)**
28-31	16 (15%)	Scholarship holder, during full course	27 (25%)
32-39	27 (25%)	Scholarship holder, during part of the course	28 (25%)
40-67	26 (24%)	Not a Scholarship holder	55 (50%)
Ethnicity	**N (%)**	**PPG IES Region**	**N (%)**
White	78 (71%)	Center-west	7 (6%)
Brown	25 (23%)	Northeast	17 (16%)
Black	7 (6%)	Southeast	31 (28%)
Course in which is enrolled	**N (%)**	South	55 (50%)
Academic Masters	48 (44%)	**PPG Concept - Evaluation**	**N (%)**
Academic Doctorate	61 (55%)	3	18 (16%)
Professional Doctorate	1 (1%)	4	38 (35%)
Course Stage	**N (%)**	5	46 (42%)
Start	31 (28%)	6	8 (7%)
Qualification	29 (26%)	**Year of Defense**	**N (%)**
Post-Qualification	6 (6%)	Defended (2014-2020)	35 (32%)
Close to defense	9 (8%)	Will Defend	75 (68%)
Dissertation defended	35 (32%)		
Respondents profile from the group who did not register or intend to register the research protocol at a CEP			
Gender Identification	**N (%)**	**Type of Institution**	**N (%)**
Male	36 (51%)	Public	51 (73%)
Female	34 (49%)	Private	13 (19%)
Age *	**N (%)**	Community	6 (8%)
23-29	24 (34%)	**Scholarship granted**	**N (%)**
30-31	13 (19%)	Scholarship holder, during full course	23 (33%)
32-37	18 (26%)	Scholarship holder, during part of the course	15 (21%)
38-58	15 (21%)	Not a Scholarship holder	32 (46%)
Ethnicity	**N (%)**	**PPG IES Region**	**N (%)**
Yellow	1 (1%)	Center-west	4 (6%)
White	50 (72%)	Northeast	23 (33%)
Brown	14 (20%)	Southeast	15 (21%)
Black	5 (7%)	South	28 (40%)
Course in which is enrolled	**N (%)**	**PPG Concept - Evaluation**	**N (%)**
Academic Masters	39 (56%)	3	15 (21%)
Professional Master	4 (6%)	4	25 (36%)
Academic Doctorate	26 (37%)	5	26 (37%)
Professional Doctorate	1 (1%)	6	4 (6%)
Course Stage	**N (%)**	**Year of Defense**	**N (%)**
Start	9 (13%)	Defended (2014-2020)	24 (34%)
Qualification	25 (36%)	Will Defend	46 (66%)
Post-Qualification	2 (3%)		
Close to defense	10 (14%)		
Dissertation defended	24 (34%)		

Note. N = frequency; % = percentual; * parts calculated per quartile inclusive.
Source: Elaborated by the author

Comparing the profile of respondents who registered or intend to register the research protocol at a CEP and those who did not register the research protocol at a CEP in Table 1 it is seen by means of

absolute and relative frequency descriptive statistics that some sociodemographic variables remained with little significant differences, such as: gender identity, ethnicity, course stage, program type of institution, region of the country where the Master or Doctorate course is offered, PPG concept with regards to Capes evaluation, and year dissertation was or will be defended. Thus, such features were raised in order to look for differences between the two groups, but the significant difference came from the course in which the student is enrolled at (Master or Doctorate).

However, it was noticed that students enrolled at an Academic Doctorate have more concerns about ethical questions on research and registered or intend to register the research protocol at a CEP when compared to a group of respondents who did not register the research protocol at a CEP, which is composed mostly by individuals enrolled at an Academic Masters. That result can signal that intellectual maturity and scientific evolution can bring along a higher ethical responsibility to the researcher, which is not seen in beginners of the scientific field since they do not have enough scientific experience. In this sense, Meyer and McMahon (2004) say researches on ethics in scientific community signal that less experienced scientists are more prone to indulge to field pressures such as lack of information about development of researches or time factor that can determine a student's dismissal in case he does not obey the time set for defending his dissertation.

4.2 Descriptive analysis of ethical requirements and the risks and benefits of the research

In order to check for researchers' perception in Accountings area on ethical requirements in researches involving human beings and checking for differences in the perception of researchers who registered or intend to register the research protocol at a CEP and those who did not register the research protocol at a CEP, initially the frequency of answers to each question as to ethical requirements was observed. Descriptive statistics of replies showing higher frequency of "10 Totally Agree" as answer and those with lower frequency of "10 Totally Agree" according to the group of researches, in decreasing order, is shown in Table 2.

Level 10 (totally agree) was the most frequent in all groups for all replies about ethical requirements. It was also seen that the most frequent answer is closer to "10 – Totally Agree" than "0 – Disagree". Such results show that, for that sample, researchers who registered or intend to register the research protocol at a CEP and those who did not register the research protocol at a CEP agree with the ethical requirements advocated by NHC Resolution 466/2012 and 510/2016 for researches involving human beings in the areas of Human and Social Sciences. Those results reveal that although researchers do not register the research protocol ate the Committee for Ethics as advocated by NHC Resolution 466/2012, it does not mean they do not agree with the ethical requirements in researches involving human beings approved by NHC Resolution 466/2012.

Thus, it is seen there is an agreement and a comprehension on ethical aspects related to ethical requirements regulated and approved by NHC Resolution 466/2012 and 510/2016 for both groups in this research. However, there is still a number of researchers who do not register the research protocol in a Committee for Ethics. About this context, Andrade (2011) shows researchers in Accountings have knowledge about the practice of performing studies involving human beings and the non-submission of a research project to a CEP. In the same thinking, Siquelli (2011) found that education area also has researches which are not submitted to the Committee for Ethic. In the study it is shown that 74% of the papers analyzed (dissertation and theses) did not go through a CEP.

With the descriptive analysis it was noticed that the perceptions among researchers who registered or intend to register the research protocol at a CEP and those who did not register the research protocol at a CEP are similar. Same way as NHC Resolution 466/2012, which considers bioethics basilary referentials, one of them being autonomy (NHC 466/2012; Novoa, 2014), it is seen that in the research's final sample both groups of participants agreed more than the researcher "X1 - It must respect participants' dignity and autonomy. Respecting research participant in his dignity and autonomy, according to NHC Resolution 466/2012, is a requirement for research ethnicity when human beings are involved. About that point of view, NHC Resolution 466/2012 indicates dignity and autonomy happen by manifesting TCLE.

In this way it is seen that respondents also agreed at a higher level in that item, with replies "X6 - It must obtain a free, clear consent from the participant and/or is legal representative" and "X18 - It must contain a clear, accessible language to the participants". Participants agree that it is necessary to get TCLE and it must contain a clear, accessible language to participants. However, under such perspective, it is seen that studies in the area of health show that many participants do not either understand the research they are participating in, (Mason & Allmark, 2000; Joffe et al., 2001; Kaewpoonsri et al., 2006; Lobato & Gazzinelli, 2015).

A higher level of agreement was also noticed related to confidentiality, privacy, and participants image protection, with the questions "X7 - It must assure participants confidentiality and privacy" and "X8 - It must assure participants image is safe". According to NHC Resolution 466/2012, such ethical requirements aim at assuring data will not be used against participants or their communities, even concerning self-esteem, prestige, and economical-financial aspects.

Table 2
Descriptive Analysis – Ethical Requirements

ID/Description		0 Disagree	1	2	3	4	5	6	7	8	9	10 Totally Agree
Group who registered or intend to register the research protocol at a CEP												
X1	It must respect participants' dignity and autonomy.	0	0	0	0	0	0	0	4	5	9	**92**
X7	It must assure participants confidentiality and privacy.	0	0	0	0	0	2	0	3	3	10	**92**
X8	It must assure participants image is safe.	0	0	0	0	0	3	0	3	3	9	**92**
X6	It must obtain a free, clear consent from the participant and/or is legal representative.	0	0	0	1	1	3	0	4	7	9	**85**
X18	It must contain a clear, accessible language to the participants.	0	0	0	0	0	3	0	0	8	15	**84**
X16	It must assure participants the benefits resulting from the study.	4	0	2	3	3	14	3	12	10	10	**49**
X20	It must compensate participants if they have any damage from the results of the investigation.	7	3	2	1	9	12	9	10	9	8	**40**
X19	It must allow the guest to reflect, consulting third parties if necessary so they can help taking free, clear decisions.	10	4	2	3	4	7	7	6	10	20	**37**
Group who did not register or intend to register the research protocol at a CEP												
X1	It must respect participants' dignity and autonomy.	0	0	0	0	0	0	0	3	5	7	**55**
X7	It must assure participants confidentiality and privacy.	0	0	0	1	0	1	0	1	2	10	**55**
X18	It must contain a clear, accessible language to the participants.	0	0	0	0	0	1	1	3	3	8	**54**
X8	It must assure participants image is safe.	0	0	0	1	0	0	2	3	3	9	**52**
X6	It must obtain a free, clear consent from the participant and/or is legal representative.	0	0	0	1	1	1	1	2	5	10	**49**
X19	It must allow the guest to reflect, consulting third parties if necessary so they can help taking free, clear decisions.	5	4	2	6	4	1	2	8	10	9	**19**
X16	It must assure participants the benefits resulting from the study.	8	3	2	1	5	5	3	10	11	6	**16**
X20	It must compensate participants if they have any damage from the results of the investigation.	9	4	5	3	4	8	3	6	6	7	**15**

Source: Research data.

On the other hand, replies with a lower frequency of values "10 – Totally Agree" were "X16 - It must assure participants the benefits resulting from the study", "X19 – It must allow the guest to reflect, consulting third parties if necessary so they can help taking free, clear decisions", and "X20 – It must compensate participants if they have any damage from the results of the investigation". These results may signal how difficult it is in Accounting Sciences field to guarantee direct benefits to participants with the study performed, once even preserving them anonymously, investigations must offer them well defined benefits in social, professional, and/or academic areas. Besides, when those benefits are not well established, that fact exposes less worries from researchers with the social character of research in Accountings, which is a social applied science.

Although results found reveal an agreement, from researchers' side, as to ethical requirements, by analyzing the open question that asked about the first word that came to respondents' minds when they heard the term "Committee for Ethics", from the cloud of words presented in Figure 2, it was seen that a significant part of respondents perceives the Committee for Ethics as a bureaucratic organ. The word "Bureaucracy" was frequent for 35 times. Following, the words presenting a significant parcel was "Responsibility" 13 times frequent, "Research" and "Respect" both 9 times frequent.

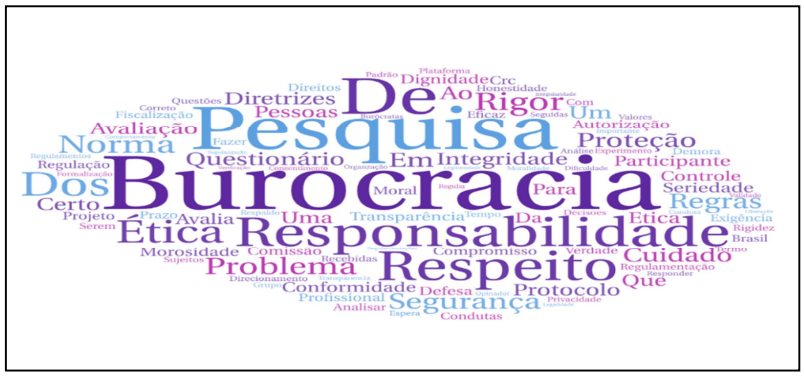

Figure 2. Cloud of words – Committee for Ethics
Source: Elaborated by the author.

In this sense, by means of the cloud of words, distinct perceptions are seen related to CEP: some see it as a bureaucratic organ, others see it as an organ bringing responsibility, respect, ethics. Such results signal that even that researchers know the importance of Committees for Ethics on Research in guaranteeing participants' rights, many of them do not submit their research protocols to ethical evaluation since they consider Committees for Ethics as bureaucratic and time-consuming.

Following, in order to identify researchers' perceptions as to risks and benefits from researches involving human beings and check for any perception differences between the two groups of participants, the frequencies of answers for each reply referent risks and benefits of the research were observed. Table 3 presents the descriptive statistics of the section for research risks and benefits showing a higher frequency of answer "10 Totally Agree" and those with lower frequency of "10 Totally Agree" according to the group of researchers, in a decreasing order.

Table 3
Descriptive Statistics – Risks and Benefits to Research

	ID/Description	0 Disagree	1	2	3	4	5	6	7	8	9	10 Totally Agree
Group who registered or intend to register the research protocol at a CEP												
X26	When any significant risk or damage to the participant is noticed, researcher in charge must adapt or suspend the study.	0	2	3	1	0	8	3	7	7	12	**67**
X24	Participants must know risks and benefits from taking part in the research.	1	0	1	0	2	4	5	5	13	21	**58**
X25	The benefits intended for participants must overcome risks.	6	1	2	1	5	11	2	8	9	18	**47**
X31	It is hard to plot the balance between risks and benefits in a specific protocol.	6	1	3	5	8	9	10	14	19	13	**22**
X22	Research in Accounting area does not offer risk to participants.	**22**	4	5	9	5	15	5	8	15	7	15
X30	It is hard to describe the benefits the research presents.	**18**	6	15	12	4	10	8	8	12	9	8
Group who did not register or intend to register the research protocol at a CEP												
X24	Participants must know risks and benefits from taking part in the research.	2	1	1	1	3	3	1	5	7	11	**35**
X25	The benefits intended for participants must overcome risks.	1	0	1	1	2	5	2	11	7	7	**33**
X26	When any significant risk or damage to the participant is noticed, researcher in charge must adapt or suspend the study.	1	0	1	1	4	8	5	5	13	10	**22**
X30	It is hard to describe the benefits the research presents.	2	2	3	6	5	9	8	**11**	8	6	10
X31	It is hard to plot the balance between risks and benefits in a specific protocol.	7	4	8	**9**	6	5	8	**9**	4	2	8
X22	Research in Accounting area does not offer risk to participants.	**15**	3	3	4	5	6	3	5	11	10	5

Source: Research data.

With the descriptive analysis it can be noticed that there is a difference in perception among researchers from the two groups analyzed as to risks and benefits of the research. It was found that in groups value "10 – Totally Agree" was more frequent between replies "X24 – Participants must know risks and benefits from taking part in the research", "X25 – The benefits intended for participants must overcome risks", and "X26 – When any significant risk or damage to the participant is noticed, researcher in charge must adapt or suspend the study".

As to the questions presenting lower frequency of values "10 – Totally Agree" the highlighted ones were "X22 – Research in Accounting area does not offer risk to participants", "X30 – It is hard to describe the benefits the research presents", and X31 – It is hard to plot the balance between risks and benefits in a specific protocol". It is also seen that assertive "X22" presented highest frequency as answers with value "0 – Disagree", in agreement with NHC Resolution 466/2012 states every research involving human beings can offer risks of any type and variable degrees. Such results point that many researchers from Accounting area did not fully understand yet that every research involving human beings offers risks, even if minimal, such as discomfort, mental fatigue, undesirable psychological triggers, constraints, among others. Such risks may occur, for example, when the participant is answering to a questionnaire or interview.

4.3 Factorial analysis

Following, AFE was used aiming at identifying factors formation (latent dimensions) from the sections Ethical Requirements and the Risks and Benefits of the Research. Initially the inversion of negative replies present in the sections was performed, "X9 – It must assure participants are not stigmatized", and "X22 – Research in Accounting area does not offer risk to participants", for performing AFE. Following, as described in the methodology, the criteria used for factor formation was checked. The factors formation of replies latent dimension on Ethical Requirements and the Risks and Benefits of the Research took place after 5 rounds of AFE perform.

When analyzing communalities, it was noticed that some replies represented smaller values than the acceptable standard, X1; X5; and X6, in the first round; X25, in the second round. Besides, in the first round, reply "X9" presented a negative factorial load at 0.434 and grouped to Factor 2 and reply "X25", in the second round, did not contribute to a higher factorial load at 0.40. Tin the third AFE round, all criteria for factor formation was acceptable.

However, when checking reliability and internal consistency by means of *Cronbach Alfa*, it was seen that internal consistency of factors Factor 2, Factor 5 and Factor 8 did not present *Cronbach Alfa* above 0.7. However, Hair et al (2009) shows that *Cronbach Alfa* can fall to 0.60 in exploiting research. So, since Factor 8 did not show internal consistency higher than 0.60, the option was removing replies (X21; X18; X24) and a new AFE round. In the fourth round it was noticed that reply "X19" showed 0.480 communality, confirming that reply should be removed.

In the fifth round 7 factors were formed with total explained variance at 74.359%, finding the most suitable AFE structure. All replies presented communalities over 0.50. KMO was optimal (0.800), Bartlett sphericity test was significant (0.000) and MAS minimal was 0.568 value considered as accepted and maximum MAS was 0.941, an admirable value. For extracting factors, the method of main components with Varimax rotation was used. Table 4 presents the composition of factors obtained, their denomination, and internal reliability by means of *Cronbach Alfa*.

Factor 1 grouped replies inherent to participants values, either cultural, moral, social, religious, and habits and uses, when involving communities, in which they must be respected by the researcher. It is seen that this dimension relates to participant dignity in respect to his values. According to Barbosa and Boery (2013), ethics must be present in researches so that they do not bring damages to human dignity, so that the first ethical rules involving human beings aimed at protecting human dignity. According to NHC Resolution 466/2012 it is also a duty for CEP to defend participants interests in their dignity. So, Factor 1 was denominated "Dignity of Research Participant".

Factor 2 grouped replies reporting the difficulty in describing risks and benefits, such as the complexity for plotting both balances in a protocol. It is seen that this dimension replies relate to the difficulty in describing/plotting risks and benefits of a scientific investigation. Rates, Costa and Pessalacia (2014) study detected such difficulty in describing the risk of a research by researchers and Renzo and Moss (2006) point that it is usually complex to plot the suitable balance between these two approaches. So, Factor 2 was named "Description of Research Risks and Benefits".

Paiva (2005) reveals that researches must be driven by ethical actions, so the study does not bring damages to participants. According to NHC Resolution 466/2012, the higher the risk in the research, the broader must be the protection. It was seen that Factor 3 grouped replies related to research risk and researcher responsibility to fight or slow it. So, it is seen that this dimension refers to protecting participants when taking part in a research, because of this Factor 3 was called "Protection to the Integrity of Research Participant".

Table 4
AFE Ethical Requirements and the Risks and Benefits of the Research – Composition of Factors

Factor 1	**Dignity of the Research Participant**	***Cronbach Alfa***
X10	It must respect participants' cultural values.	**0.955**
X12	It must respect participants' moral values.	
X11	It must respect participants' social values.	
X14	It must respect participants' ethical values.	
X13	It must respect participants' religion values.	
X15	It must respect participants' habits and uses when it involves communities.	
Factor 2	**Description of Research Risks and Benefits**	
X29	It is hard to describe the risk present in research.	**0.776**
X31	It is hard to plot the balance between risks and benefits in a specific protocol.	
X30	It is hard to describe the benefits the research presents.	
Factor 3	**Protection to the Integrity of Research Participant**	
X28	Risk gradation must distinguish different precaution and protection levels regarding participants.	**0.644**
X26	When any significant risk or damage to the participant is noticed, researcher in charge must adapt or suspend the study.	
X27	Researcher must be responsible for offering full assistance to research participants as to complications and damages from the research.	
Factor 4	**Research Viability and Social Relevance**	
X16	It must assure participants the benefits resulting from the study.	**0.637**
X4	It must present social relevance.	
X17	It must be performed at the moment, under condition, and at a local that better suits clearing the investigation's goal.	
X20	It must compensate participants if they have any damage from the results of the investigation.	
Factor 5	**Safety and Anonymity of Research Participant**	
X7	It must assure participants confidentiality and privacy.	**0.889**
X8	It must assure participants image is safe.	
Factor 6	**Research Ethics**	
X2	It needs ponderation between risks and benefits caused by the investigation.	**0.720**
X3	It must assure predictable damages will be prevented.	
Factor 7	**Research Risks**	
X22	Research in Accounting area does not offer risk to participants.	**0.729**
X23	Every research involving human beings offers all kinds and levels of risks.	

Source: Research data.

Factor 4 was named "Research Viability and Social Relevance" and grouped replies approaching aspects related to the viability for performing research and its importance to society, such as guaranteeing the benefits resulting from the research, have social relevance, clear goal of the study at suitable local and under proper conditions in case of compensating participants from any damages caused by the research.

Factors 5, 6 and 7 grouped only two replies from each factor. According to NHC Resolution 466/2012 it is necessary to guarantee the non-use of participants information to the prejudice of people. Factor 5 grouped replies related to reliability and protection of participants image and was called "Safety and Anonymity of Research Participant". As to Factor 6, it was seen that replies grouped related to two aspects of the NHC Resolution 466/2012 about which ethics apply on research involving human beings, consequently that dimension was called "Research Ethics". Finally Factor 7 was named "Research Risks", grouping replies that approach whether the research offered risks to participants or not.

With hierarchy of factors, it was seen that respondents in the present research have a higher agreement referent Safety and Anonymity of Research Participant, Dignity of Research Participant, and Research Ethics. These results show researchers concern with aspects related to the respect as to cultural, moral, social, ethic, and religious values of those taking part in the research, as well as anonymity and care of the predictability presented a more disperse agreement frequency, and it may be because they are factors grouping replies related to social relevance and risks involved in the researches and, possibly, respondents consider research in Accounting Sciences are more relevant in practice because it is a social science applied with very low risks or even free from risk.

4 Conclusion

The present study aimed at checking researchers' perception on the guidelines recommended by the Committee for Ethics on researches in Accounting area in Brazil. For a better detail of the study, analyzes were split into two groups: researchers who registered or intend to register the research protocol at a CEP,

and those who developed their investigations without submitting their research project to the ethical analysis by a Committee for Ethics on Research. Results show similarity on the perception of Accounting area researchers about the ethical requirements in research and their risks and benefits when involving human beings. It was seen that most researchers agree about the requirements advocated by current resolutions in the country, but some of them do not submit their research to a CEP.

The findings of this study contribute, in academic field, to fomenting the debate about ethical questions on Accounting researches, allowing the academy to advance in the discussions about the issue, since there are some studies about ethics in Accounting Sciences (Andrade, 2011; Espejo, Azevedo, Trombelli & Voese, 2013; Catânio, Santos, Pizzo & Abbas, 2016; Clemente, Antonelli & Portulhak, 2018; Frezatti, 2018; Santos, Avelino, Cunha & Colauto, 2020), but no investigations were found about the importance and the role of Committees for Ethics on Research in the area of Accounting. Oppositely to studies in the Human and Social Sciences area questioning guidelines about ethics in research involving human beings (Diniz & Guerriero, 2008; Guerriero & Minayo, 2013; Fonseca 2015), this investigation revealed that most researchers in Accounting area agree as to the ethical requirements approved by NHC Resolutions 466/2012 and 510/2016. The study also provides a decrease in the information deficit about current resolutions in the country referent researches involving human beings.

The study reveals that a significant number of respondents sees the Committee for Ethics as a bureaucratic organ and they can contribute with those collegiate when providing subside, by means of respondents' perceptions, so they can have a better positioning and create ways to offer conscientization and training to researchers. In this sense, it is important that individuals from the academy do not create factors inhibiting the request for research protocol appreciation by CEP/CONEP System because they see the CEP as a bureaucratic, time-consuming organ. So, it is a role of researchers to be conscious that Committees for Ethics on Research are relevant to the ethical support for investigations involving human beings in every area of knowledge.

As a practical implication to Accounting area, the study reinforces the need for creating an academic environment for dialogue about ethical and moral issues about accounting research, since according to Rates and Pessalacia (2013) there are a few disciplines in both Graduation and Post-Graduation leading the knowledge referent ethical guidelines on research involving human beings to students. Then, research stimulates the opening of spaces in *scrito sensu* Post-Graduation Programs for an increasingly more ethical dialogue about research and CEP, so that the matter will not be seen as a bureaucratic unnecessary tool in Accounting area. Similarly, research stimulates the space for discussion about ethics on research in national events.

As a limitation, scarcity of research quoting the issue about the Committee for Ethics in Accounting area can be mentioned since it makes a deeper discussion in the present research impossible. A match of a qualitative approach could help comprehending the perception of researchers on the guidelines recommended by the Committee for Ethics, by means of interviews, which would help complementing evidence as well as researches enlarging the understanding of the dimensions found in the present study.

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