

DISSERTATIONS AND THESES PRODUCED BY THE BRAZILIAN ACADEMY OF ACCOUNTING SCIENCES AND THE SOCIAL IMPACT PERSPECTIVE ANALYSIS

**DISSERTAÇÕES E TESES PRODUZIDAS PELA ACADEMIA BRASILEIRA DE
CIÊNCIAS CONTÁBEIS E A ANÁLISE DA PERSPECTIVA DE IMPACTO SOCIAL**

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ABSTRACT

The area of Accounting Sciences develops theory from the study of social phenomena; however, the literature highlights the growing distance between the academy and organizational practice, which can prevent the advancement of the contributions of this area of knowledge and its social impact. With the goal of identifying the declared social impact in the research produced by master's and doctoral students enrolled in excellence programs in the area of Accounting Sciences in Brazil, content analysis was applied in order to evaluate the dissertations and theses defended in the period from 2010 to 2017, in the eight graduate programs which have achieved the concept of excellence in the evaluation carried out by CAPES in 2017. The identification of the social impact of this research was carried out based on the author's own description in relation to the results and contribution of his research. The study reveals statements of social impact on science, dissemination of knowledge, public policies, teaching and learning and innovation, from research carried out at the national academy of Accounting Sciences between the years 2010 to 2017, demonstrating the area's profile and the low conversion rate of science into applied knowledge. This research contributes to understanding the types of knowledge produced and their practical relevance, and raises the need to link research problems to organizational demands, in order to leverage the potential for generating innovations applicable to the business environment.

Keywords: Social Impact of Knowledge. Academy of Accounting Sciences. Academic Production.

RESUMO

A área de Ciências Contábeis desenvolve teoria a partir do estudo de fenômenos sociais, contudo a literatura destaca o crescente distanciamento entre a academia e prática organizacional, o que pode impedir o avanço das contribuições desta área de conhecimento e do seu impacto social. Com o objetivo de identificar o impacto social declarado nas pesquisas produzidas por alunos de mestrado e doutorado matriculados nos programas de excelência na área de Ciências Contábeis no Brasil, a análise de conteúdo foi empregada para avaliação das dissertações e teses defendidas no período de 2010 a 2017, nos oito programas de pós-graduação que atingiram conceito de excelência na avaliação realizada pela CAPES em 2017. A identificação do impacto social das pesquisas foi realizada a partir da descrição do próprio autor em relação aos resultados e à contribuição da sua pesquisa. O estudo revela declarações de impacto social na ciência, disseminação do conhecimento, políticas públicas, ensino e aprendizagem e inovação, das pesquisas realizadas na academia nacional de Ciências Contábeis entre os anos de 2010 a 2017, demonstrando o perfil da área e a baixa taxa de conversão da ciência em conhecimento aplicado. A pesquisa contribui no entendimento dos tipos de conhecimentos produzidos e de sua relevância prática e suscita a necessidade de vinculação dos problemas de pesquisa às demandas organizacionais para alavancar o potencial de geração de inovações aplicáveis ao ambiente de negócios.

Palavras-Chave: Impacto Social do Conhecimento. Academia de Ciências Contábeis. Produção Acadêmica.

1 INTRODUCTION

Science constitutes itself as the foundation for the development of a country, as the progress of a nation is tied to its potential of generating knowledge. Such role, in many countries, is dedicated to the universities, which act as propellers of social change and socioeconomic development, from the creation, socialization and application of knowledge (FAVA-DE-MORAES, 2000).

In this process of knowledge creation, the North American and European universities are usually among the main creators and broadcasters of knowledge at worldwide level, being in the best rankings of indexed publications and in high-level databases (FELIU; BECERRA, 2017). In Latin America, in turn, few institutions are in the spotlight, regarding the research and scientific article publication activities.

In the Accounting Sciences area, study object of this research, Merchant (2010) alerts that the high-impact journals direct the focus of the business schools in the US, valuing the research of econometric nature, which has limited other study possibilities which may bring interesting results for society. In the author's opinion, the European universities are more open to the use of an array of methods in science production.

The academic community has shown concern with the social impact issue, that is, the creation of benefits by the learning and research institutes, and with the knowledge generated by those for society, and especially the business world (WOOD JUNIOR, 2017; LAZZARINI, 2017). In confessional narrative, Guedes (2018) analyses that his personal challenge to produce applied research has provoked reflections regarding the distance of what is read, taught and written by her and the political, social and organizational implications of the same academic production. The author proposes some reflections for the academics: "Why us, as producers and consumers of academic knowledge, cannot problematize these impacts? Why do we stray away from practitioners, policy creators, educational and editorial industry representatives? It culminates with the reflection about whom such "impact" serves or should serve (GUEDES, 2018, p. 487).

Although the author is referring to scientific journals, such questions also orientate this research, as it regards academic production. In that sense, Lazzarini (2017) and Frezatti *et al.* (2015) inquire if the research is effectively contributing to generate relevant results for the managerial world. Lazzarini (2017) describes as curious the fact that academics criticize certain models of wide use by managers and point for the deficit between theoretical

contributions in the managerial accounting area and the applications in organizations. There is a distancing between the carried out researches and the reality in the corporate environment, emphasizing the need for deeper incursion in the practice of the organizational actors (SANTOS; SILVEIRA, 2015; FREZATTI *et al.*, 2015; SILVA; OTT, 2012).

The debate regarding relevance and social impact of knowledge, despite having gaining distinction, it was restricted to the academic environment in North America and the United Kingdom (WOOD JUNIOR, 2017). Knowing that the accounting sciences academy develops theory from the study of social phenomena, the distancing from organizational practice tends to hinder the advancement of contributions of this area of knowledge and its social impact. Fraser and Sheehy (2020) investigated if there are significant differences between the profession of medics, engineers and accountants regarding the use of academic research. The results have shown that the relevance level of the works produced by accounting scholars is very low and, with such a low relevance, they present little to no impact in the profession and, finally, in society, leading them to conclude that the accounting academic researchers are almost totally divorced of the real life accountant profession.

In order to face the challenge of increasing social and economic impact of academic production, the interaction with companies is a road pointed by researchers (CLOSS; FERREIRA, 2012; CHAIMOVICH, 1999; MARCOVITCH, 1999). In previous decades Marcovitch (1999, p.14) already pointed out two myths meant to be destroyed: the first, created by businessmen, that the academic researcher is an ethereal being, dissociated from reality; the second, commonly heard in the research area, that businessmen despise science.

In order to contribute to the reduction of distancing between academy and business practice and, knowing the relevance and social impact potential of scientific production in Accounting Sciences, this study has as its goal to identify what is the declared social impact in the works carried out by masters and doctoral courses, linked to the excellence programs in Accounting Sciences in Brazil, whose dissertations and theses have been defended in the period between 2010 to 2017.

This research's results have produced academic and managerial contributions. First, upon evidencing the academic productions in the Accounting Sciences area and the perspective of social impact of the thesis or dissertation product, it is possible to outline a profile of the research carried out in the national Accounting Sciences scope and promote reflections regarding the conversion degree of science in innovative knowledge applied to

organizational demands. The Accounting Sciences academic environment has potential to present relevant contributions to the community, especially in business (BROEDEL; FLORES, 2021). However, due to the lack of link of the research problems to organizational demands, there is a loss of potential to provoke innovations within the business environment.

It is noteworthy that some researches were conducted with the goal of identifying the academic production in the accounting area (RICCIO *et al.*, 1999; PONTES *et al.*, 2017). However, the social impact of declared knowledge was not the analysis object, which denotes the innovative character of this research.

2 THEORETICAL FOUNDATION

2.1 ACADEMIC PRODUCTION IN ACCOUNTING

At worldwide scale, Europe and North America have achieved the best results in research (FELIU; BECERRA, 2017). In the accounting area, Lopes and Martins (2005) highlight that the United States and Europe have the main schools, but contrast in what regards the research characteristics. While the European research approach privileges historical works, developing a critical view of the accounting phenomenon, the American schools spread the positivist view, in which there is observation of the accounting phenomenon in attempt to “explain” and “predict”, using theories and tests of empiric data (LOPES; MARTINS, 2005).

The researchers have shown that research in business, and in this context, accounting, have been distancing from the practice and turning ineffective in the corporate world (SANTOS; SILVEIRA, 2015; FREZATTI *et al.*, 2015; GUTHRIE *et al.*, 2011; FRASER; SHEEHY, 2020; GUERREIRO, 2022).

Guthrie *et al.* (2011) retrieve, in a book, the contributions of a forum which has investigated the interface between academic research and professional accounting practice in Australia, since the discussion about the division between research, practice and teaching in accounting has become fiercer in the last decades. The authors advocate that accounting research has the fundamental role of promoting debate with the necessary criticis, defying the *status quo*, this being a role as important as producing useful practical research, since practice is not the only determining factor in the research.

Academic research in accounting must be contextualized social, political and institutionally, and informed theoretically. Without a persistent focus in the social, political

and organizational contexts, academic research in accounting will be lost in a myopic obsession and social contribution will not exist (GUTHRIE *et al.*, 2011)

“The criticism regarding the utility of academic research in accounting produced in the universities has been growing throughout time.” (GUERREIRO, 2022, p.2).

In this debate, Laughlin (2011) adds that accounting research, policy and practice must be worked in tandem in the accountant profession, in order to allow for the coordination between professionals, policymakers and scholars. However, the author warns that, despite these three elements constitute the accountant profession – research, policy and practice – they are in separate worlds, generating considerable disadvantages.

The long-term solution must be at institutional level to guarantee that accounting research, policy and practice really work together, with each element understanding its role and contribution for the development of the profession as a whole (LAUGHLIN, 2011).

However, Parker *et al.* (2011) have revealed, in an editorial which analyses the relationship between academic research in accounting and professional practice in academic journals, that there still exists a distance between the professionals and the scholars. Despite the fact that the research is important for the learning system and the career, the impact on learning, the professional practice and society still is a question in debate. The attention devoted by editors of prestigious scientific journals regarding the need for change in this context may be considered as a positive point.

Aware of such need, the certifying institutions of the schools in the business scope have been concerned with the relationship between academy and professional practice. The Association for Advance Collegiate Schools of Business (AACSB), a North American certifier institution, for example, evaluates indicators related to the academic and professional engagement, among other aspects, in the learning programs in the area of Accounting Sciences in the process of certification in schools (AACSB, 2020).

In the same way, the European Foundation for Management Development (EFMD) describes that Business Schools must be intimately connected to the world of practice, related to the commercial, political and public organizations, which represent the final users of their knowledge production (EFMD, 2020).

In what regards to national academy in accounting sciences, it is possible to say that it is relatively recent, as the first doctorate in Accounting came up in 1978 in the College of

Economy and Business Management of the *Universidade de São Paulo*, and has remained as unique for 30 years (PELEIAS *et al.*, 2007).

In the last two decades, the number of doctorates in Accounting Sciences has grown significantly, going from one (1) in 2006 to twelve (12) in 2016, reaching the number of twenty seven (27) Post Graduation Programs in Accounting Sciences in the country in 2017 (CAPES, 2017).

With the maturation of the area, the national researchers have developed analytical and critical studies, promoting debates regarding the quality and relevance of production in accounting sciences (FREZATTI *et al.*, 2015; BROEDEL; FLORES, 2021; GUERREIRO, 2022). It is believed that the results of such analyses may provoke changes in the production practices of dissertations, theses and scientific articles.

The national accounting academic production is explored in works of descriptive-analytical nature, such as the bibliometric studies, and works of theoretical-critical nature. Riccio *et al.*, (1999), for example, have analyzed, through bibliometric study, the theses and dissertations produced in the country between the years of 1962 and 1999, and have shown that managerial accounting is the favorite research scope of the researched authors.

In a recent bibliometric study, Pontes *et al.*, (2017) analyze the productions in the *stricto sensu* post-graduate courses in Accounting from 2007 to 2016. The authors have identified the main topics presented in the works, the methodological preference and the most productive institutions. They conclude the study highlighting the preference of the authors for research with positivist epistemological basis, focused in descriptive investigations. The main topics researched are in the areas of controllership and managerial accounting, followed by financial accounting, and the most productive program was the post-graduation program at the *Universidade de São Paulo* (USP).

For Iudícibus and Martins (2015), the accounting community is a sum of scholars, researchers, elaborators, regulators and auditors. Thus, theory must exist to improve practice, as the usefulness of theory is manifested when it is able to cause societal changes, in this case, in professional practice. It becomes, therefore, relevant to study the practical contribution of the research in accounting sciences, that is, its social impact.

2.2 SOCIAL IMPACT

Scientific research provides the building of new knowledge and technologies. The innovations may result into significant social and economic advancements for a nation, and they act as a pillar of economic and social development. Innovation is fruit of an interactive process, in the sense that it involves a relationship between several actors, such as companies, government agencies, universities, research institutes and financial institutions (SBICCA; PELAEZ, 2006).

If research and its socialization cater to the social and local needs with universities that are scientifically productive, they should also present, in symmetrical form, a regional development. However, even places with good scientific production indexes sometimes do not present adequate local development or compatible with university standards (KAROLCZAK *et al.*, 2016). It is expected that the university, as part of this context, approaches for the promotion of increase in quality of life of individuals, in a symbiotic relationship, that is, one that brings benefit for both.

However, it is perceived that business academy has distanced itself from the organizations' daily routine, worrying with abstractions and modellings to theorize about reality (MINTZBERG, 2006; SANTOS; SILVEIRA, 2015). Research in accounting sciences must not be considered in independent form of the social environment in which it is inserted, as the research itself is a product of the social environment (LOPES; MARTINS, 2005). In that context, the social relevance of a determined knowledge has been requested, understanding as useful knowledge that which is linked to the context in which the researchers and universities converge.

Debate in the national and international accounting academic environment regarding the social relevance of its productions falls upon old paradoxes, discussed in the most diverse areas of knowledge, being: rigor and research relevance (WOOD JR.; SOUZA, 2019). Seen many times as irreconcilable, the scientific rigor is present in the academic debate and deals with the methodological rigor to give adequate background for the research findings; relevance, in turn, regards the application of the produced knowledge.

Broedel and Flores (2021), upon analyzing the reasons for the distancing of accounting research and professional practice present three explanations: a) the academic trenching; b) attributes of accountant formation; and c) the attraction for the method above the research object.

In that context, Guerreiro (2022) mentions that among the activities developed by teachers-researchers in the accounting area, the publishing of scientific articles is the one that makes all the difference. The pressure for the publication of articles applied by the universities and external entities is too big and the difficulty for the publication in highly regarded academic journals has been increasing as time passes.

Abdalla (2017) and Wood Júnior and Souza (2019) believe that the evolution of research in the business area must be achieved in a conciliatory manner with the conduction of studies oriented by relevance, without losing focus in scientific rigor. Otley (2016) discusses the use of information and control systems by managerial accountancy and recommends the development of theoretical propositions that bring practical implications for the organizations through the creation and conduction of case studies.

The interaction of scientific research with the practice of the accounting profession is analyzed by Silva and Ott (2012). Due to having different natures, certain distancing between research and accounting practice is natural; however, it is possible to mitigate it. Among the factors which may contribute to the decrease of such distance, the authors point the following ones: the professionals interest in knowing and applying research results into practice and researching topics of greater interest by the professionals.

It is observed that the union between the academy and accounting professional practice may generate mutual benefits. The role of the university is to generate new knowledge which also benefits the professionals and society. There are different dimensions and indicators for the evaluation of social impact on academic research, such as: a) Impact on Science; b) Impact on Teaching and Learning; c) Impact on Public Policies; d) Impact on Innovation; and e) Impact on the Knowledge Dissemination (LIMA; WOOD JR., 2014).

For the analysis of impact on Science, some indicators related to scientific production to evaluate academic research are used, such as: the number of citations, publications, prizes, presentations in events, etc. (LIMA; WOOD JR., 2014).

The social impact on Teaching and Learning may also be evaluated by the publications made, however the aforementioned have a teaching-oriented character, such as: dissemination of teaching support material, etc (LIMA; WOOD JUNIOR., 2014). The social impact on Teaching and Learning may be identified through the promotion of research which has as goal a teaching based in real competences that conduct to the professional practice and ethical commercial decisions. Accounting education must be aligned not only to the

profession's needs and problems, but also with demands and yearnings of society in general (DIAMOND, 2005).

The social impact on public policies may be evaluated through the dissemination of information which subsidize the actors in decision-taking. Singleton-Green (2015) describes that the social impact of accounting research in the environment of public policies could be amplified with involving non-academic individuals in the production of knowledge. These individuals would aid in the promotion of relevant research, as well as in the access to information and would guarantee to the researchers the necessary incentives to bring a real benefit to public policies.

The social impact on dissemination of knowledge is related to knowledge that makes itself present in social media, for example, in reports, journals and magazines in general (LIMA; WOOD JR., 2014). The society is the one who finances research, therefore the main concern of the accounting area should be the relevance and impact on society. For Fraser and Sheely (2020), if the accounting research produced is not useful for the professionals, it may be questioned why the governments and universities spend scarce funds in such investments. In that sense, in the knowledge dissemination category it is expected that academy can present useful knowledge for the different social and professional demands.

Lastly, the impact on innovation involves new business models, new solutions and new managerial processes, which can be measured through the following indicators: a) models: business tools and methods developed in organizations; b) external financial resources received to finance innovation projects; and c) indicators/prizes related to innovations generated (LIMA; WOOD JR., 2014).

Guerreiro (2022) identified academic production in the accounting which produce impact on the innovation scope and provide valuable contributions for the professional practice and the organizations. McCarthy (2012) also contributed in regard to the identification and promotion to the impact on innovation in the research in accounting, upon indicating the use of the *design science* method, as well as the conduction of research by visionary, irrational and rebel young accountants, along with senior researchers that do not restrict their ideas.

The theoretical discussion proposed in this article presents different paths to evaluate the social impact of knowledge, considering the scarcity of research in said area in Brazil (LIMA; WOOD JR., 2014; WOOD JR., 2017; CURI FILHO; WOOD JR., 2021). However, it

is important to consider that the theoretical approaches used in this research converge with models of international accrediting institutions. The AACSB accrediting institution describes that the social impact must promote an improvement for society, at local, regional, national or international level (AACSB, 2021).

3 RESEARCH STRATEGY

This study covers the documental research technique, with content analysis of the dissertations and theses defended by the students in the Accounting Sciences area of the main excellence centers in the country, from 2010 to 2017. The content analysis use systematic procedures for the categorization and codification of the messages' contents, to make data interpretation possible (BARDIN, 2016).

For Bardin (2016), the content analysis is organized around three main chronological poles: i) pre-analysis; ii) material exploration and iii) result treatment, inferences and interpretation. In the first step (pre-analysis) were selected the documents susceptible to analysis. In this step, the main centers of excellence in knowledge production in accounting sciences in Brazil have been identified from the grade attributed by the *Coordenação de Aperfeiçoamento de Pessoal de Nível Superior* (CAPES) to the post-graduation programs in the *stricto sensu* modality (masters and/or doctorate) in the quadrennial evaluation of the year 2017.

In Chart 1, as follows, are shown the Colleges (COL) which have received grade 5 or higher in the CAPES evaluation in 2017 and their respective grades and age.

Chart 1 Post-Graduation Programs in Accounting Sciences in 2017 with grade 5 or higher

College	POST-GRADUATION PROGRAM	LEVEL	GRADE	EXISTING TIME
Universidade Regional de Blumenau (FURB)	Accounting Sciences	Masters/Doctorate	5	17 years
Universidade Federal do Paraná (UFPR)	Accounting Sciences	Masters/Doctorate	5	17 years
Universidade Federal do Rio de Janeiro (UFRJ)	Accounting Sciences	Masters/Doctorate	5	24 years
Universidade Federal de Santa Catarina (UFSC)	Accounting Sciences	Masters/Doctorate	5	18 years
Universidade de Brasília (UNB)	Accounting	Masters/Doctorate	5	8 years
Universidade do Vale do Rio dos Sinos (UNISINOS)	Accounting Sciences	Masters/Doctorate	5	22 years
Universidade de São Paulo (USP)	Controllershship and Accounting	Masters/Doctorate	6	52 years
Universidade de São Paulo/Ribeirão Preto (USP/RP)	Controllershship and Accounting	Masters/Doctorate	5	17 years

Source: Drafted by the authors, based on data shown in the Sucupira Platform (2022).

The dissertations and theses were collected based on CAPES and the Colleges' sites data, having as criterion the period from 2010 to 2017. 872 dissertations and 211 theses have been collected, accounting to 1083 works. It is important to mention that in 2017 a new evaluation cycle has been started by the national regulating organization, CAPES. For the analysis, the period before the last recent disclosed evaluation (2022) has been chosen, considering that the social impact cannot be treated as an immediate contribution, as it lacks time for its execution, like the impact on science, which depends on a time period for the academic community to acquire it and make use of the contribution.

The material exploration and consequent codification has been executed in two steps:

a) First, information has been collected to outline a general profile of the works, which has comprehended the following categories, or context units (BARDIN, 2016): author's name, title, college, work year, keywords and method used.

b) In sequence, the analysis or registry base units were identified (Bardin, 2016). In this step, there was the reading of the main sections: abstract in Portuguese and/or English, the introductory chapters, in order to identify the contribution/social impact, declared by the author, having as basis the following categories, defined through literature: a) Impact on Science; b) Impact on Teaching and Learning; c) Impact on Public Policies; d) Impact on Innovation; and e) Impact on the Knowledge Dissemination.

The data analysis and treatment step has been conducted with the use of the softwares *Excel*® and *NVivo*® (Version 11). The data was collected and categorized in Excel spreadsheets for preliminary analysis and posterior import in *NVivo*®. The *NVivo*® software allows for the grouping of the collected data, providing information regarding the quantity of repeated words in determined categories, for example, the attraction poles (BARDIN, 2016), which provide conditions to make inferences, culminating in the main conclusions in this research.

To analyze the impact for science in works, whose authors declared that their contribution had such goal, and the analysis of citations using Google Scholar has also been done.

4 RESULTS DISCUSSION

The data exposed in Table 1 presented the total quantity of analyzed works and the initial categorization of the researches regarding their social contribution/impact declared by

the author in their Dissertation or Thesis. A total of 1083 works have been analyzed, being that 121 of them were classified in more than one dimension, since they presented contribution in more than one category (science, teaching and learning, public policies, Knowledge Dissemination and/or innovation), summing up to a total of 1204 categorizations. It is observed that USP, pioneering institution in offering *stricto sensu* post-graduation courses, presents the biggest quantity of works: 239 among dissertations, theses and free-teaching. The other institutions (except for UNB) present a similar number of theses among each other.

Table 1 Contributions Identified in the Analyzed Researches

	T/FT T	D	Science	Teaching and Learning	Public Policies	Disseminatio n	Innovatio n	UC	Total
FURB	11	90	92	5	2	10	0	0	109
UFPR	5	105	85	13	2	22	3	2	127
UFRJ	2	86	54	4	27	2	0	1	88
UFSC	3	117	46	12	24	53	8	0	143
UNB	45	128	120	6	24	34	3	11	198
UNISINOS	6	143	104	11	19	22	2	4	162
USP	129	110	212	22	22	16	1	1	274
USP RP	10	93	76	4	16	2	0	5	103
TOTAL	211	872	789	77	136	161	17	24	1204
%	1083		65,53%	6,40%	11,30%	13,37%	1,41%	1,99%	100,00%

Source: Research Data.

Note: T = Thesis; FTT = Free Teaching Thesis; D = Dissertation; UC= Unidentified Contribution.

For an initial understanding of the object of the researches conducted in the analyzed programs, Keywords and Research Methodology used were established as categories. Analyzing all the works of the sample, the highlighted word “Accounting” has a frequency of 590 occurrences, followed by “Performance”, which sums 234 occurrences.

Among the ten most frequent keywords in the analyzed institutions, the following words are highlighted: accounting and performance, which are common in all institutions, which allows for a characterization of the general profile of the research area of interest in the analyzed works. Such results presents correlation with the research results from Riccio *et al.*, (1999) and Pontes *et al.*, (2017), in what regards to the prevalence of the areas of controllership, managerial and financial accounting in the researches produced by the Accounting Sciences area.

Regarding the research methods adopted in the dissertations and theses in Accounting Sciences that took place in the period between 2010 to 2017 in the analyzed institutions, it has been observed that the main words and repetitions are: regression (290), panel (157), statistic (138), correlation (63), factorial (50), which allow inferring about the prevalence of quantitative studies.

Such ascertainment presents the positive view of the national accounting science, as also happens in the American schools, in which the attempt to “explain” and “predict” is predominant, using theories and empirical data tests (LOPES; MARTINS, 2005). Broedel and Flores (2021) warn that the researchers must avoid infatuation for the methods at the expense of the researched object, since research in accounting may excel in methodological execution, but have problems of questionable relevance.

In that sense, it is important to mention the research efforts of Baker and Bettner (1997), who have investigated the lack of research of critical and analytical nature in the main accounting sciences journals, especially the North American ones. The authors highlight that the mainstream approach in these journals is of positive perspective, with emphasis in quantitative methods. For Fraser and Sheehy (2020), the focus in publishing in high-impact journals and improving the university ranking has encouraged the academic disengagement with professionals and the profession to which it is financed.

Regarding the classification of research contribution, considering the five analyzed categories (Science, Teaching and Learning, Public Policies, Knowledge Spreading and Innovation), it is important to mention that most works present contributions to Science (65,53% of the contributions are in this category).

In general, the works developed in dissertation and thesis form have the concern of fulfilling or contributing with a gap in literature, which may contribute to the distancing between research and practice (FRASER; SHEEHY, 2020). To analyze the contribution of the works for science, the number of citations each work received through searching using the advanced search mode available in Google Scholar was analyzed, having as cutoff point the date of September 30th, 2022, as presented in Table 2.

The total number of citations in dissertations and thesis is similar. However, the results presented in Table 2 may be analyzed in comparison to the total number of dissertations and theses in Table 1, in order to analyze the representativeness of the aforementioned in relation to the number of works. It is observed that 872 dissertations and

211 theses have been analyzed, what allows one to infer that, proportionally, theses generate a greater number of citations. It is also possible to observe that, in average, each dissertation had 3,66 citations. Regarding the theses, the average number is that of 15,56 citations, a percentage 325% higher.

Table 2 Number of Citations

PROGRAMS	NUMBER OF CITATIONS			
	DISSERTATIONS	%	THESES	%
Universidade Regional de Blumenau (FURB)	438	14	55	1,5
Universidade Federal do Paraná (UFPR)	313	10	23	1
Universidade Federal do Rio de Janeiro (UFRJ)	173	6	0	0
Universidade Federal de Santa Catarina (UFSC)	431	13	17	0,5
Universidade de Brasília (UNB)	448	14	416	12
Universidade do Vale do Rio dos Sinos (UNISINOS)	178	5	25	1
Universidade de São Paulo (USP)	692	22	2517	77
Universidade de São Paulo/Ribeirão Preto (USP/RP)	521	16	231	7
TOTAL	3.194	100%	3.284	100%

Source: Research Data.

The number of citations of both dissertations and theses of each institution has certain equivalence, highlighting USP, which overcomes the others, especially regarding the theses' citations. That result holds proportion with the number of evaluated works (61% of the theses are from USP), which may be related to the period of existence of the program, which overcomes the others in the offer of formation at doctoral level in almost two decades (PELEIAS *et al.*, 2007).

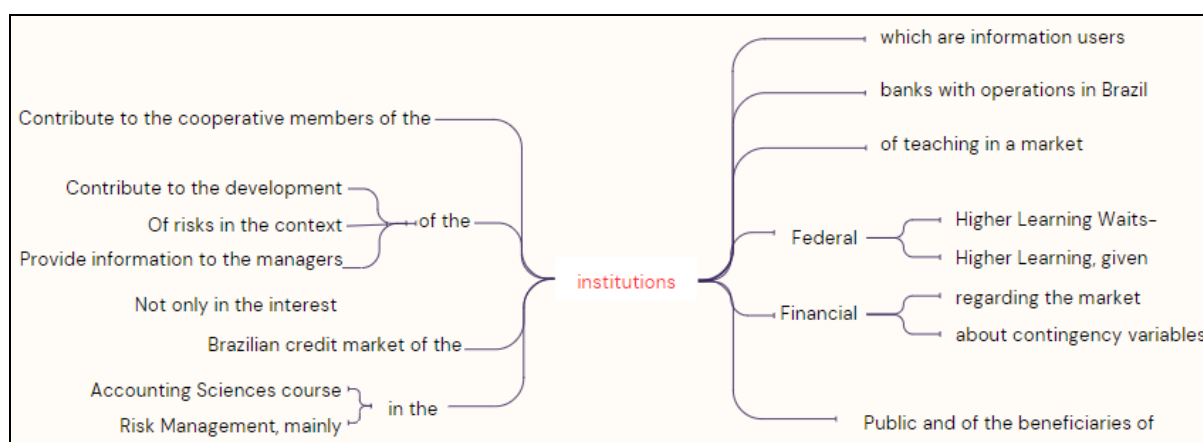
Concerning the dissertations, it is observed that Unisinos has presented the greatest number of dissertations defended (16% of the total), but the result does not hold relation with the number of citations, receiving only 5% of the total ($178/3.194 = 5\%$).

It is known that an important role taken by the academy is the creation of knowledge (FAVA-DE-MORAES, 2000). This knowledge resulting from basic research tends to present relevant social impact, normally in long term. However, the researchers recommend that it is necessary to conciliate academic interests with the social contribution of research (CHAIMOVICH, 1999; FREZATTI *et al.*, 2015; GUTHRIE *et al.*, 2011), being relevant the analysis of other dimensions in which the researches may present impacts, such as the "Knowledge Dissemination" category, discussed next.

The Knowledge Dissemination Category presents contributions in specific areas. Noteworthy words in this category are: “companies”, “organizations”, “regulatory”, “institutions”, “community” which characterize some contributions of the researches for specific sectors.

The word tree of the Dissemination category represented in Figure 1 presents the contextual analysis of the word “institutions”, which may represent the practical application of the knowledge generated in accounting sciences for different society sectors.

Figure 1 Contextual Analysis of the word “Institutions”



Note: Diagram adapted from NVivo Output (Word Tree).

Due to the difference in phrasal construction between Brazilian Portuguese and English, the order of some words are inverted or not localized in the diagram.

Fraser and Sheely (2020) analyze that the accounting profession may claim similar status to other applied professions, such as medicine or engineering. This social “status” will offer to those who supervise the profession a stronger position to defend the financing in research; however, it also obligates the academic community to produce results aligned and focused on the profession and society’s future.

It is reinforced, therefore, the need of the academy to align itself also to the social demands to produce knowledge. In that sense, it is observed that the researches conducted in the programs analyzed show such concern, since the researches present contributions to the most diverse actors or sectors of society.

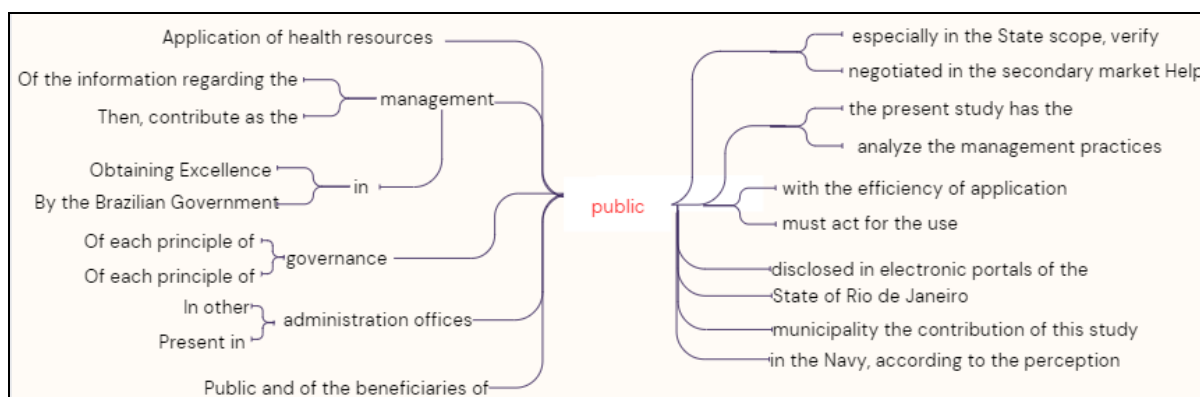
According to data present in Table 1, the Public Policies category is the third dimension which shows the most contributions. Of the 1204 different categorizations, 11,3% (136 works) have been classified in the Public Policies category, staying behind only the Science (789) and Knowledge Dissemination (161) categories. UFRJ was the university

which has shown the greatest number of works classified in the Public Policies dimension (27), followed by UFSC and UNB (24 each); USP (22), Unisinos (19) USP-RP (16), FURB and UFPR (2 each).

The differential and significance of this category represented is in the words “Brazil”, “governance”, “municipalities”, “publics”, which appear in the same frequency (18), followed by the words “management”, “informations”, “policies” and “organs” (17). These words help to understand the context of research and important topics with which they work, as it is the case of “management” and “organs”.

Figure 2 represents the analysis of frequency of the “public policy” text. The illustration obtained through the NVivo software shows the texts which both antecede and succeed the researched term, which facilitates the context analysis in which the term appears. It is observed that the works analyzed have the perspective of contributing with the management and public governance, focusing on the efficiency of specific sectors.

Figure 2 Contextual Analysis of the word “public”



Note: Diagram adapted from NVivo Output (Word Tree).

Due to the difference in phrasal construction between Brazilian Portuguese and English, the order of some words are inverted or not localized in the diagram.

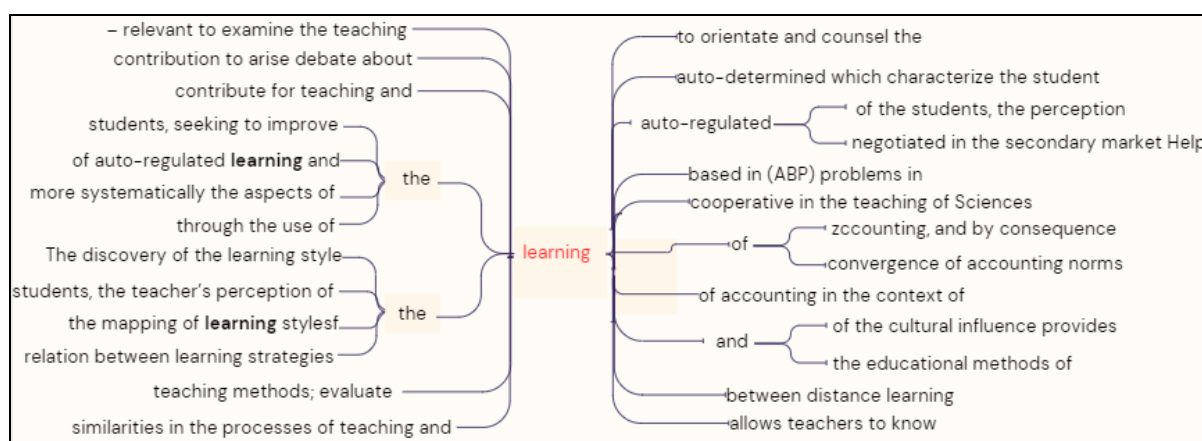
The accounting area has been producing relevant knowledge for the improving of the governance structures of public entities, topic which has been gaining relevance in state companies with the advent of Law 13.303/2016, which regards the statute of public companies, mixed economy societies and its subsidiaries, in the scope of the Union, States, the Federal District and Municipalities (BRASIL, 2016).

Words such as “teaching” (38), “graduation” (16) and “learning” (13) are words which have been repeated the most in the Teaching and Learning Category. The words “teachers”,

“coordinators” and “curriculum” have been repeated 5 times each, and are related to the agents and pedagogical practices in the learning institutions.

Observing the context of the term “learning”, represented in Figure 3, it is possible to observe the concern with the discussion of teaching methods and processes. It is inferred, therefore, that the studies in this topic tend to provide impact in the development and improvement of teaching and learning quality in higher learning institutions, besides contributing with the agents responsible for this process’ management. It is understood that such results could not have been obtained in other categories, which reinforces the relevance of social impact in teaching and learning, present in all analyzed institutions.

Figure 3 Contextual Analysis of the word “learning”



Note: Diagram adapted from NVivo Output (Word Tree).

Due to the difference in phrasal construction between Brazilian Portuguese and English, the order of some words are inverted or not localized in the diagram.

Vendramin and Araújo (2016), from research in the Post-graduation programs in Accounting in Brazil, have realized that the Accounting Teaching research line in Brazil is incipient when compared to the already existing lines in national programs. In spite of such observation, it is verified that all the higher learning institutions analyzed in this work present contributions in the Teaching and Learning category, represented by the dissertations and theses produced by their students.

The following Figure 4 covers the 100 most frequent words in the description of the contributions of the researches present in the Innovation category.

relevance of scientific knowledge and the theoretical advancement obtained by this important knowledge area in the last few decades, however it is vital to reflect upon the impact on researches generated within the corporate environment, since the accounting sciences area exists as social science applied to organizations.

5 CONCLUSIONS

This work had as its goal to identify the social impact declared in the research conducted by masters and doctorate students, linked to the excellence programs in Accounting Sciences in Brazil, whose dissertations and theses have been defended between 2010 and 2017.

The analysis of works which compose the sampling allowed to outline a profile of the works conducted in these programs, considering different social impact categories (science, teaching and learning, public policies, knowledge dissemination and innovation), as well as the identification of tendencies in the accounting sciences scope.

The analyzed data revealed that, in tandem with other international research centers, especially the North American one, in the Brazilian scenario the prevailing researches have positive approach, of quantitative nature, and the main themes reflected in keywords are accounting and performance, which characterizes this area of study.

Regarding the social impact, the contribution to science is constituted as the authors' main concern. Considering post-graduation as an environment which dedicates itself to the construction of knowledge, this result shows the commitment of the national academy with the deepening and improvement of accounting literature. In parallel to this ascertainment, the contributions present in the knowledge dissemination category have shown that research can also have its results incorporated to sectors and specific entities, fact which expands the simple creation, but the concern with the impact and generated knowledge application to specific areas.

The research analyzed have also presented impacts for the categories of public policies and teaching and learning. In the public policies category, the works have presented a contribution in the debate about public policies, in analysis processes, evaluation and publishing of accounting information related to public entities which are study objects. Regarding the teaching and learning category, it has been observed that the studies in this

category tend to provide impact in the development and improvement of teaching, learning and college management quality.

In what concerns to the social category on innovation, it is possible to perceive the low density of research whose contributions have that goal, as only one college has obtained relevance in this category. The conduction of research which proposes new business models, new solutions and/or new managerial projects could aid in the reduction of distancing between the academy and corporate practice, leading the researchers to delve into the companies' real problems, and the businessmen to perceive the relevance and applicability in academic research, thus amplifying the conversion rate of contributions for science in new technologies applied to social problems.

This study was limited to study the theses and dissertations produced in the academic post-graduation programs in Accounting Sciences. Future studies could cover professional master and doctorate works, which contribute in the generation of knowledge and the production of social impact in the country. In addition, future research, using other methodological approaches, could deepen the result hereby presented, including the perception of the authors of the analyzed works.

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