

## PROFILE OF POSTGRADUATE STUDENTS IN ACCOUNTING IN BRAZIL: WHAT MOTIVATES STUDENTS?

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### ABSTRACT

This study investigates who postgraduate students in Accounting in Brazil are and how their motivation to pursue stricto sensu graduate education is configured, articulating Self-Determination Theory (SDT) with the purposes of graduate education, namely scientific production with social impact and preparation for teaching. The sample comprised 146 students from 19 Higher Education Institutions located in 10 Brazilian states. The students' profile, including demographic characteristics, professional insertion, and academic trajectory, was described, and the types and subtypes of motivation were measured using the Academic Motivation Scale (AMS) and the Motivation Self-Determination Index (SDI). The analyses indicate a predominance of intrinsic motivation, particularly motivation for accomplishment and knowledge, moderate identified regulation, and low amotivation. The SDI does not differ among profile groups (ANOVA,  $p > 0.05$ ), although the subscales reveal nuances. Students residing in the same city as their program and those with teaching experience tend to present higher intrinsic motivation and identified regulation, whereas workloads of 40 hours or more per week are associated with more controlled forms of regulation. These patterns are interpreted through the lens of SDT. Contexts that expand autonomy, competence, and relatedness sustain autonomous motivation and persistence, whereas pressures related to time and resources increase controlled motivation. The study fills a gap by integrating student profile and motivation at a recent national scale, extending the literature that has addressed the question of why students enroll in graduate

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programs to discuss who remains and with what motivational pattern. It also offers practical insights for curricula, mentoring, and institutional policies aimed at student retention, the development of academic competencies, and engagement with the academic career, thereby strengthening the social contribution of Accounting.

**Keywords:** Motivation. Students. Graduate education. Accounting.

## 1 INTRODUCTION

The completion of an undergraduate degree does not represent the end of the professional development of accounting professionals, but rather the beginning of a trajectory of continuous development that centrally includes graduate education, driven by market demands and the ongoing pursuit of learning (Lima & Cunha, 2022). The recent expansion of higher education and of the accounting field itself is reflected both in the increased supply of undergraduate programs and in the growth of **stricto sensu** graduate programs (Brasil, 2022; Nganga et al., 2022). Paradoxically, although Accounting is among the programs with the highest enrollment rates, the demand for master's and doctoral programs remains proportionally lower (Brasil, 2022; Lima, 2019). In Brazil, teacher training and research in the field are primarily concentrated in **stricto sensu** graduate programs, which play a crucial formative role for teaching and research activities (Clates et al., 2020; Cruz et al., 2017; Nganga et al., 2022).

The national literature on motivation in accounting has advanced by examining the reasons for entering graduate education (Alcantara et al., 2019; Durso et al., 2016; Santos & Paula, 2025), yet it remains incomplete in three respects. First, there is a lack of systematic integration between the sociodemographic and academic profiles of postgraduate students and the motivational constructs of Self-Determination Theory measured through standardized subscales. Second, there is a scarcity of multicenter and recent evidence reflecting the post-pandemic period, characterized by declines in demand, regional inequalities, financial pressures, and challenges related to scientific careers. Third, there has been limited exploration of how such profiles relate to the specific purposes of **stricto sensu** graduate education, particularly scientific production with social impact and preparation for teaching in higher education.

While Santos and Paula (2025) compare motivational factors across fields and Alcantara et al. (2019) focus on master's students considering doctoral studies, both prioritize the decision to enter graduate education. They do not map, at a national scale, who the Accounting postgraduate students already enrolled in these programs are, nor how their characteristics, such as age, workload, place of residence, teaching experience, and field of prior study, connect with the subscales of the Academic Motivation Scale, namely intrinsic motivation for knowledge, accomplishment, and stimulation, extrinsic motivation through identification, introjection, and external regulation, and amotivation. Our study addresses this gap by articulating, within the same research design, student profile and motivational factors measured through the Academic Motivation Scale and the Self-Determination Index under the framework of Self-Determination Theory, producing an updated and comparable diagnosis to support academic decisions and science policy.

The lack of systematically organized sociodemographic information on graduate students, which is not fully covered by the Higher Education Census, the databases of the National Council for Scientific and Technological Development, and which presents limited informational power in the data provided by the Coordination for the Improvement of Higher Education Personnel, hinders accurate diagnoses regarding who these students are (Carneiro et al., 2023). Studies on motivation indicate that accountants tend to postpone enrollment in **stricto sensu** graduate programs due to the strong appeal of the labor market and favorable employability conditions (Alcantara et al., 2019; Carneiro et al., 2023; Cerqueira Lima, 2021; Davoglio et al., 2017; Durso et al., 2016; Lima & Cunha, 2022; Santos & Paula, 2025). At the same time, evidence suggests that satisfaction,

enjoyment, and intrinsic interest in acquiring new knowledge are common among master's students who aspire to pursue doctoral studies (Alcantara et al., 2019).

In parallel, recent reports and analyses point to a decline in demand for master's and doctoral programs after the pandemic, regional saturation and inequality in access, limited opportunities in scientific careers, and the depreciation of scholarship values, factors associated with student dropout (Costa, 2022; Marques, 2024; Nunes, 2024). This scenario is compounded by the weakening of policies aimed at valuing education and financing research (Bulgarelli, 2019; Moura & Camargo Junior, 2017).

From a theoretical perspective, Self-Determination Theory (SDT) distinguishes intrinsic and extrinsic motivations and amotivation, organizing them according to levels of self-determination and emphasizing the basic psychological needs of autonomy, competence, and relatedness (Lopes et al., 2023; Pedersini et al., 2024; Ribeiro et al., 2024; Ryan & Deci, 2017). In the academic context, intrinsic motivation is associated with interest and pleasure in learning, extrinsic motivation with the pursuit of rewards or responses to external pressures, and amotivation with the absence of perceived meaning (Davoglio et al., 2017; Marques et al., 2024; Niemiec et al., 2009; Ryan & Deci, 2017; Sobral, 2008). The Academic Motivation Scale (AMS) operationalizes these constructs into subscales, allowing comparable measurement and the calculation of composite indices such as the Self-Determination Index (SDI) (Durso et al., 2016; C. Marques et al., 2024; Rodrigues & Wagner, 2023).

Given the existing evidence and the identified gaps, the following research problem emerges: who are the postgraduate students in Accounting in Brazil in sociodemographic, academic, and professional terms, and how is their motivation to enter and remain in graduate education configured in light of SDT, considering labor market pressures and the recent context of crisis and dropout? In response, this study aims to identify the profile of students enrolled in **stricto sensu** graduate programs in Accounting and to analyze their motivation based on SDT, measured through the Academic Motivation Scale and synthesized through the Self-Determination Index. Specifically, the study seeks to describe the students' profile, estimate and compare subtypes of intrinsic and extrinsic motivation and levels of amotivation, and test differences in the mean SDI among profile groups while exploring intra-construct nuances.

To ensure coherence between theory and method, a descriptive and quantitative research design was adopted, using a survey applied to master's and doctoral students, the Academic Motivation Scale adapted by Sobral (2008), and the calculation of the Self-Determination Index according to Durso et al. (2016), followed by descriptive statistics, analysis of variance, and paired t-tests (Deci & Ryan, 2000; Gagné & Deci, 2005). By articulating a recent national mapping of the student profile with a theoretically grounded metric of motivation, this study contributes to the debate on advanced education in Accounting and provides evidence to support institutional and public policies aimed at attracting students, promoting their persistence, and reducing dropout rates in graduate education.

By connecting student profile, including demographic characteristics, professional insertion, and academic trajectory, with types and subtypes of motivation measured through the Academic Motivation Scale and the Self-Determination Index in a multicenter and recent sample, the study offers three main contributions. First, it extends the work of Durso et al. (2016) and Alcantara et al. (2019) by shifting the focus from the question of why students enroll to the question of who remains in the programs and with what motivational pattern, proposing indicators that allow the monitoring of retention and the risk of amotivation. Second, it introduces a critical interpretation of Self-Determination Theory applied to the purposes of **stricto sensu** graduate education in Accounting, particularly scientific production oriented toward social and professional problems and preparation for higher education teaching, offering an interpretative framework for curriculum design, mentoring practices, and motivational learning environments based on autonomy, competence, and relatedness. Third, it generates practical insights for program

coordinators and funding agencies, for example by adapting support policies for students working forty hours or more per week and by strengthening experiences of applied research and teaching residencies in order to increase identified regulation and intrinsic motivation.

Thus, the findings complement the existing literature and open avenues for future investigations, including regression models, mediation and moderation analyses between profile variables and Academic Motivation Scale subscales, and longitudinal studies on student persistence and academic performance, while also supporting institutional policies aimed at attracting and retaining students in **stricto sensu** graduate programs in Accounting.

## 2 THEORETICAL FRAMEWORK

### 2.1 Graduate Education in Accounting

Over time, higher education in Brazil has undergone significant transformations, largely driven by political, economic, and cultural contexts. One of the most notable changes stems from the constant need to improve techniques, the progressive pursuit of accumulated knowledge, and the demand for the training of specialists and researchers in diverse fields (Silva & Santos, 2024). In this regard, it is noted that this expansion of higher education in Brazil began in the 1990s through public policies that broadened access to education while promoting the ideology of social mobility (Rudyanto & Pirzada, 2021, p. 218). In this sense, education can be understood as a process through which society enables the formation of individuals in its own image and according to its interests (Pinto, 1986, p. 29).

The Law of Guidelines and Bases of National Education (Law No. 9,394/1996) establishes that graduate education in Brazil includes master's and doctoral programs, as well as specialization and professional development courses, among others, which are open to candidates holding an undergraduate degree who meet the requirements established by higher education institutions. Although this study focuses on **stricto sensu** graduate programs, it is important to clarify that graduate education in Brazil comprises **stricto sensu** programs, which include master's and doctoral degrees characterized by their scientific, academic, and research orientation, and **lato sensu** programs, offered as specialization courses with a practical and professional focus (Amorim & Real, 2024).

**Stricto sensu** graduate programs are responsible for the initial training of researchers, professors, and highly qualified professionals at the master's and doctoral levels who contribute to the production of scientific knowledge (Borges & Borges, 2021; Cruz et al., 2017; Nganga et al., 2022). Currently, Brazil has 29 **stricto sensu** graduate programs in Accounting. Among them, 15 offer both doctoral and academic master's degrees, while 14 offer only academic master's programs. Furthermore, these programs are predominantly concentrated in the Southeast and South regions of the country (Nganga et al., 2022).

Difficulties in entering the professional labor market often encourage graduates to continue their educational trajectory through graduate studies in order to strengthen their curriculum and differentiate themselves in the job market (Clates et al., 2020; Silva & Bardagi, 2016). Undergraduate education therefore represents the beginning of a new educational stage, in which individuals seek to develop a vocationally oriented formation, as the labor market increasingly demands highly qualified professionals who are prepared to meet the requirements of a globalized world grounded in the logic of continuous learning (Lima & Cunha, 2022).

**Lato sensu** and **stricto sensu** graduate programs thus represent an alternative for the continuation and improvement of academic training. However, the transition from undergraduate to graduate studies constitutes a new frontier, given the challenging reality faced by many individuals who must reconcile their studies with professional life due to the urgent need to generate income to ensure their own livelihood and that of their families (Lima & Cunha, 2022).

By recognizing that the individual and the professional coexist, it is understood that the process of preparation for teaching is linked to the personal and professional development of the teacher. This implies the need for qualification that goes beyond teaching techniques, which, although necessary, are not sufficient. (Ferreira, 2025, p. 27).

The expansion of graduate programs in the field of Accounting has important implications for society, particularly when considering the role these programs play in the education and professional qualification of diverse audiences capable of working not only in teaching and research but also in different sectors and institutions (Carneiro et al., 2023).

In addition to disciplinary deepening, *stricto sensu* graduate education has its own specific purposes. First, the production of scientific knowledge oriented toward solving social problems and addressing critical issues in the accounting profession, such as governance, accountability, and the quality of information for public policies and the private sector. Second, the preparation for higher education teaching, whose fundamental purpose is to qualify pedagogical mediation and the training of future professionals. Third, methodological and technological innovation applied to measurement, auditing, control, and reporting.

These institutional objectives configure a motivational environment that, from the perspective of Self-Determination Theory (SDT), mobilizes the psychological needs for autonomy, reflected in the definition of research problems and projects; competence, expressed in the mastery of scientific methods, academic writing, and data analysis; and relatedness, developed through research groups and scientific networks. Together, these elements provide a basis for understanding entry into, persistence in, and performance within *stricto sensu* graduate education.

## **2.2 Motivation from the Perspective of Self-Determination Theory**

In the academic context, motivation is perceived as a force that mobilizes students in the learning process, that is, it encourages them to enter a university, remain engaged in their studies, and successfully complete them. Thus, motivation plays a decisive role in education insofar as it promotes deeper and more committed student involvement in the learning process (Carneiro et al., 2023; Davoglio et al., 2017; Durso et al., 2016; Rodrigues & Wagner, 2023).

Self-determination, in turn, is a human quality that involves an experience of choice, as it is linked to the individual's internal perception and therefore relates to behavior that may be intrinsically or extrinsically motivated (Deci & Ryan, 2000). In this sense, Self-Determination Theory (SDT) seeks to explain the interactions between intrinsic motivation, which is autonomous, and extrinsic motivation, which is controlled (Marques et al., 2024; Meurer et al., 2019; Pedersini et al., 2024; Ribeiro et al., 2024). The central issue of this theory lies in the distinction between autonomous motivation, when the individual acts with a sense of volition, and controlled motivation, which implies acting under pressure and is related to external factors such as rewards and punishments (Gagné & Deci, 2005; Ryan & Deci, 2017).

Self-Determination Theory proposes that individuals present different levels and types of motivation, namely intrinsic motivation, extrinsic motivation, and amotivation (Marques et al., 2024; Meurer et al., 2019; Pedersini et al., 2024; Santos & Paula, 2025). In the academic context, intrinsic motivation is associated with engaging in learning activities because of the interest and satisfaction they provide to the student, whereas in extrinsic motivation the performance of a given activity is linked to the expectation of some form of external reward (Ryan & Deci, 2000). Finally, amotivation refers to the absence of motivation, in which the individual does not associate personal interests with the actions they perform (Davoglio et al., 2017).

Therefore, Self-Determination Theory highlights the importance of intrinsic motivational factors such as autonomy, competence, and relatedness, together with extrinsic motivational factors such as internalization and integration, in supporting personality development and behavioral self-regulation in order to improve personal well-being and performance in

organizational and social environments (Alencar et al., 2024). The theory also emphasizes that individuals are driven by a natural tendency to grow, learn, and integrate new experiences, which can lead to higher levels of motivation, engagement, and overall satisfaction across different aspects of life (Davoglio et al., 2017; Marques et al., 2024).

Table 1 presents the Academic Motivation Scale (AMS) proposed by Sobral (2008), which consists of seven subscales. Three are related to intrinsic motivation, three correspond to extrinsic motivation, and the last represents amotivation.

**Table 1**  
*Academic Motivation Scale*

(a) Intrinsic motivation to know	Doing something for the pleasure and satisfaction generated by the desire to accomplish and or learn.
(b) Intrinsic motivation toward accomplishment	Doing something for the pleasure and satisfaction generated by the pursuit of accomplishment or the creation of things.
(c) Intrinsic motivation to experience stimulation	Doing something in order to experience stimulating and pleasurable sensations.
(d) Identified regulation	Doing something because of the value and importance attributed to it.
(e) Introjected regulation	Doing something by pressuring oneself to do it, whether due to guilt or anxiety.
(f) External regulation	Doing something because of external pressure or external forces.
(g) Amotivation	Absence of internal and or external motivation to do something.

Source: Prepared by the authors based on Sobral (2008), Gagné and Deci (2005), Niemiec and Deci (2009), and Durso et al. (2016).

Based on Table 1, different levels of motivation can be identified which, according to the degree of self-determination, comprise intrinsic motivation, extrinsic motivation, and amotivation, respectively (Sobral, 2008). Thus, it is clarified that the scale presented will serve as the basis for the investigation proposed in this study.

In this context, Avelino et al. (2013) investigated the perceptions and motivation of undergraduate Accounting students regarding whether or not to pursue graduate studies. The research found that students recognize the importance of graduate programs and show interest in investing in and continuing their studies after completing their undergraduate degree. The results indicated that students believe graduate education can provide personal satisfaction, professional recognition, and complement their training, given the possible gaps left by undergraduate education. Students also revealed that undergraduate education does not fully meet the demands of the labor market and therefore consider lato sensu graduate programs to be the best alternative for complementing their education.

Durso et al. (2016), based on Self-Determination Theory, argue that students enrolled in stricto sensu graduate programs in Accounting are mainly motivated by autonomous choices, with intrinsic motivation and integrated regulation being key factors. Motivation for graduate education is influenced by several individual characteristics such as gender, age, socioeconomic status, and parents' educational level. In addition, the potential increase in self-determined motivation among Accounting students when entering the labor market highlights the dynamic nature of motivational factors in academic activities. Understanding these motivational factors is crucial for higher education institutions to address the diverse needs and aspirations of students in the field of Accounting, thereby improving their academic experiences and outcomes.

Alcantara et al. (2019) evaluated the motivation of 209 students enrolled in master's programs in Accounting to pursue doctoral studies. The results showed that, in general, students demonstrate satisfaction, pleasure, and interest in seeking new knowledge, being intrinsically motivated to enter a doctoral program and maintain contact with the academic environment. Respondents also considered that obtaining a doctoral degree represents a significant advantage in both academic and professional careers, with potential financial benefits as well.

The study conducted by Meurer et al. (2019) aimed to identify the social, financial, and psychological changes experienced by master's students after entering the program, as well as the factors that motivated them to pursue graduate education in Accounting. The research revealed that although financial considerations were among the most relevant factors for students, most participants also experienced changes in other aspects of their lives, particularly social and psychological dimensions. Work overload and lack of planning in terms of financial and time management were identified as factors that affected students' psychological well-being. Regarding the motivations that encouraged students to enroll in graduate programs, in addition to professional goals, personal satisfaction and intrinsic motivations were also highlighted.

When analyzing intrinsic and extrinsic factors that contribute to students not entering the academic career, several authors found that extrinsic aspects include the diversity of professional fields available and the relatively low social recognition of the academic career. Conversely, intrinsic factors are related to aspects associated with personal motivation and financial stability (Carneiro et al., 2023; Cerqueira Lima, 2021; Cruz et al., 2017; Davoglio et al., 2017; Durso et al., 2016; Lens et al., 2008; Lopes et al., 2023; Marques et al., 2024; Ribeiro et al., 2024; Rodrigues & Wagner, 2023; Santos & Paula, 2025; Sobral, 2008).

Thus, in this study, the constructs of Self-Determination Theory are operationalized through the subscales of the Academic Motivation Scale: (a) intrinsic motivation, including motivation to know, to accomplish, and to experience stimulation; (b) extrinsic motivation, including identified regulation, introjected regulation, and external regulation; and (c) amotivation. Profile variables such as age, gender, marital status, children, residence in the city where the program is located, weekly workload, teaching experience, field of undergraduate study, and program level are treated as contextual conditions that may facilitate or hinder the needs for autonomy, competence, and relatedness. The guiding hypotheses are as follows: H1, profiles with longer working hours will tend to present higher levels of controlled regulation, including introjected and external regulation, and lower intrinsic motivation; H2, residing in the same city as the program will be associated with higher intrinsic motivation and or identified regulation; H3, teaching experience will be associated with higher perceived competence, increasing intrinsic motivation; and H4, higher age will be associated with higher identified regulation. These relationships will be tested by comparing subscales using the paired t-test and the IAM between subgroups using the ANOVA F-test.

Given the discussion presented, it is considered relevant to investigate the profile of students enrolled in *stricto sensu* graduate programs in Accounting, as well as their motivation to enter this level of education.

### **3 METHODOLOGICAL ASPECTS**

This is a descriptive study with a quantitative approach. In order to achieve the stated objective, a survey was conducted through the application of a questionnaire to students enrolled in academic master's and doctoral programs in Accounting. Survey research is a well-established technique for collecting standardized information from groups of individuals through the use of questionnaires as a data collection instrument. Surveys are particularly useful when the objective is to make inferences about a population based on a sample, as is the case in this study (Babbie, 2013).

The questionnaire used in this study consisted of three parts. In the first part, an informed consent form was presented with information about the voluntary completion of the questionnaire and the objectives of the research. The second part of the questionnaire included questions aimed at characterizing the respondents' profiles, such as gender, age group, marital status, whether they had children, income range, the program in which they were enrolled, professional activity, among other aspects.

The third part of the questionnaire, including the way the statements were presented, was based on the study by Durso et al. (2016) and on the Academic Motivation Scale proposed by

Sobral (2008), in order to assess students' motivation regarding graduate education in Accounting. A total of 28 statements were presented, and students were asked to assign a score from 0 to 10 according to their level of agreement or disagreement with each statement. The closer the assigned score was to 0, the lower the level of agreement with the statement. Conversely, the closer the score was to 10, the higher the level of agreement with the presented statement.

The Academic Motivation Scale was developed based on Self-Determination Theory. Therefore, the statements included in the questionnaire are grounded in the motivational levels represented by the constructs of this scale, which aim to capture individuals' intrinsic motivation, extrinsic motivation, and amotivation regarding the pursuit of graduate studies at the master's or doctoral level.

In the questionnaire, 12 statements refer to different types of intrinsic motivation, including four statements related to intrinsic motivation to know, four related to intrinsic motivation toward accomplishment, and four related to intrinsic motivation to experience stimulation. Another 12 statements correspond to variations of extrinsic motivation, including four statements related to identified regulation, four related to introjected regulation, and four related to external regulation. Finally, four statements were designed to capture amotivation.

To validate the questionnaire and ensure the clarity and comprehensibility of its content, a pretest was conducted with seven graduates from a *stricto sensu* graduate program in Accounting from one of the higher education institutions included in the study sample. During the pretest, several suggestions were provided to improve the wording and approach of the statements presented, and these suggestions were incorporated. It is important to note that the responses obtained from these graduates were not included in the dataset used for the study's analysis.

To engage potential participants, support was requested from *stricto sensu* graduate programs in Accounting through the Brazilian National Association of Graduate Programs in Accounting. The association provided contact information by email for the coordinators of the 31 active *stricto sensu* programs in the field, including both public and private institutions. A brief message was sent to the institutional email addresses of these programs presenting the research and providing the link to the online questionnaire, which was made available on the Google Forms platform for dissemination among students. Data collection took place between April and June 2024. The study sample consisted of 146 students from different graduate programs in Accounting across Brazil, representing multiple regions of the country, who voluntarily agreed to participate in the research.

For data analysis, the Motivational Self-Determination Index (MSI) was initially calculated for each respondent, according to the method proposed by Sobral (2008) and used by Durso et al. (2016). In the expression presented below, the letters represent the different levels of motivation predicted by Self-Determination Theory, previously described in Table 1:  $MSI = ((2(a + b + c) / 3 + d) - (e + f) / 2 + 2g)$ . Considering that each component of the index corresponds to four statements evaluated on a Likert scale from 1 to 5, the MSI can range from -48 to +48.

In the inferential stage, analysis of variance (ANOVA) and the paired t-test were used. ANOVA was used to compare the MSI means between groups defined by the characteristics of the postgraduate students, while the paired t-test was applied to the motivational variables to assess differences between related measures. The prerequisites for applying the tests were verified and met at a significance level of 5%.

#### 4 ANALYSIS AND DISCUSSION OF RESULTS

To present the results, the profile of the respondents is first discussed, based on the data shown in Table 2.

**Table 2**  
*Sample characterization*

Variables	N	% of Sample	Variables	N	% of Sample		
<b>Gender</b>	Female	66	45.20	<b>Resides in the City of the Program</b>	No	55	37.70
	Male	79	54.11		Yes	91	62.30
	Did not respond	1	0.69	<b>Works in Teaching</b>	No	107	73.30
Up to 25 years	24	16.44	Yes		39	26.70	
<b>Age</b>	From 26 to 30 years	26	17.81	<b>Undergraduate Program</b>	Business Administration	10	6.84
	From 31 to 35 years	35	23.97		Accounting	127	86.98
	From 36 to 40 years	18	12.33		Economics	3	2.06
	Above 41 years	43	29.45		Business Administration and Accounting	3	2.06
					Other	3	2.06
<b>Marital Status</b>	Married	61	41.78	<b>Workload</b>	Study only	16	10.96
	Divorced	9	6.17		Scholarship holder	34	23.29
	Single	58	39.72		Work 20 hours per week	3	2.06
	Common-law union	17	11.64		Work 40 hours per week	52	35.62
	Widowed	1	0.69		Work more than 40 hours per week	41	28.08
<b>Has Children</b>	No	80	54.80	<b>Teaching Experience Duration</b>	Up to 1 year	17	11.64
	Yes	66	45.20		From 2 to 4 years	22	15.07
<b>Program</b>	Doctorate	49	33.60		From 5 to 9 years	12	8.22
	Master's degree	97	66.40		More than 10 years	14	9.59
<b>Income</b>	Above 15 minimum wages	19	13.01		No experience	81	55.48
	Up to 2 minimum wages	13	8.9				
	From 11 to 14 minimum wages	22	15.07				
	From 3 to 6 minimum wages	61	41.78				
	From 7 to 10 minimum wages	31	21.23				

Source: Research data.

Based on Table 2, it can be observed that the majority of the respondents are male (54.1%), are over 41 years old (29.4%), are married (41.7%), do not have children (54.8%), and are enrolled in a master's program in Accounting (66.4%). The findings also revealed that most participants reside in the city where they attend graduate school (62.3%), do not work in teaching (73.3%), hold an undergraduate degree in Accounting (86.9%), have a weekly workload of 40 hours (35.6%), and do not have teaching experience (55.4%).

Participants were also asked about the stage they were at in their program, whether master's or doctoral. Most participants (63%) reported that they were currently completing coursework, while 21% indicated that they were in the final stage of their research and 16% reported that they were still developing their research after completing the required coursework. It is also noteworthy

that this study included students from graduate programs affiliated with 19 higher education institutions across 10 Brazilian states.

This predominantly professional profile, characterized by high work commitments, residence in the city where the program is located, and limited teaching experience, helps explain why intrinsic motivation appeared to be high. For many participants, pursuing a master's or doctoral degree is associated with satisfaction in learning and with a sense of accomplishment linked to solving practical problems in the accounting field through research. From the perspective of Self-Determination Theory, these institutional purposes enhance autonomy through the choice of relevant research topics, require and simultaneously develop competence through scientific methods, academic writing, and data analysis, and foster relatedness through participation in research groups and academic networks. When graduate programs clearly emphasize the connection between research and social or professional impact and between research and teaching, motivational regulation tends to become internalized through identification, supporting student persistence even under time pressures associated with workloads of forty hours or more per week.

#### 4.1 Self-Determination Index of Motivation

As indicated in the methodological section, the Self-Determination Index of Motivation (SDI) was calculated. Table 3 therefore presents the descriptive results, including mean, median, standard deviation, minimum, and maximum values of the SDI, as well as the p-value of the ANOVA F-test, considering the profile of the postgraduate students participating in the study. It is important to note that, in the gender classification, only one individual indicated "prefer not to respond" to this question and was therefore not included in the comparison of means. A similar situation occurred with one participant who reported being "widowed" in relation to marital status and was therefore also excluded from the comparison of means.

**Table 3**

*Self-Determination Index by Profile of Postgraduate Students*

	Variables	Mean	Median	Standard Deviation	Minimum	Maximum	ANOVA p-value
<b>Gender</b>	Female	53.38	56.08	29.0	-30.83	100.00	0.484
	Male	50.19	50.50	25.7	-10.83	99.17	
	Did not respond	6.50	6.50	NaN	6.50	6.50	
<b>Age</b>	Up to 25 years	53.8	50.8	27.9	-4.00	9.8	0.553
	From 26 to 30 years	46.9	44.5	20.7	3.50	78.0	
	From 31 to 35 years	47.2	48.2	25.2	-3.00	88.0	
	From 36 to 40 years	50.9	52.1	32.6	-28.33	100.0	
	Above 40 years	56.2	63.2	30.1	-30.83	99.7	
<b>Marital Status</b>	Married	48.4	48.2	26.0	-28.33	97.2	0.608
	Divorced	61.0	60.7	14.7	44.00	84.2	
	Single	51.7	52.7	28.5	-8.33	99.2	
	Common-law union	52.4	55.6	32.0	-30.83	99.7	
<b>Has Children</b>	No	49.2	50.9	28.2	-30.8	99.2	0.299
	Yes	53.9	55.0	26.3	-28.3	100.0	
	Variables	Mean	Median	Standard Deviation	Minimum	Maximum	ANOVA p-value
<b>Program</b>	Doctorate	47.4	51.0	27.7	-30.83	100.0	0.162
	Master's degree	53.3	55.2	27.1	-5.17	99.7	
<b>Works in Teaching</b>	No	51.3	52.2	27.1	-30.8	99.7	0.997
	Yes	51.3	53.0	28.4	-28.3	100.0	
<b>Resides in the City of the Program</b>	No	47.6	47.5	26.2	-30.8	100.0	0.198
	Yes	53.6	55.6	27.9	-28.3	99.7	

<b>Undergraduate Program</b>	Business Administration	33.4	28.7	34.03	-10.8	86.3	0.217
	Accounting	51.9	52.2	26.90	-30.8	100.0	
	Economics	57.8	55.0	14.37	45.0	73.3	
	Business Administration and Accounting	63.3	63.2	3.59	59.8	67.0	

Source: Research data.

Based on the p-value of the ANOVA F-test (Table 3), it was found that the means did not differ at the 5 percent significance level. In other words, the means of the levels of the analyzed factors, corresponding to the characteristics of the respondents, did not present significant differences in relation to the Self-Determination Index of Motivation (SDI). This implies that the mean SDI does not differ according to gender, age, having children, marital status, undergraduate program, working in teaching, residing in the city where the graduate program is located, or the program in which the respondent is enrolled.

When analyzing human motivation, Self-Determination Theory supports the idea that there are different types and levels of motivation, namely intrinsic motivation, extrinsic motivation, and amotivation, which influence both individuals' behavior and their well-being (Lens et al., 2008; Lopes et al., 2023; Marques et al., 2024; Meurer et al., 2019; Ribeiro et al., 2024; Sobral, 2008). It is important to emphasize that, as presented in Table 1 regarding the Academic Motivation Scale (AMS), the different levels of motivation are divided into subcategories, as shown in Table 4, which also presents the mean scores obtained.

**Table 4**  
*Descriptive Analysis of the Motivational Variables of Postgraduate Students*

Types		Description	Means	Standard Deviation	
<b>MOTIVATION</b>	<b>I</b> <b>n</b> <b>t</b> <b>r</b> <b>i</b> <b>n</b> <b>s</b> <b>i</b> <b>c</b>	For knowledge	Motivated by curiosity and the desire to learn	31.65 b	7.74
		For accomplishment	Motivated by the personal satisfaction of achieving something	33.15 a	6.30
		To experience stimulation	Motivated by the experience of novelty and excitement	30.26 c	8.07
	<b>E</b> <b>x</b> <b>t</b> <b>r</b> <b>i</b> <b>n</b> <b>s</b> <b>i</b> <b>c</b>	Identified regulation	Performing an activity because it is valued and considered important	27.59 a	8.77
		Introjected regulation	Performing an activity under pressure from internal forces such as guilt or anxiety	22.74 b	10.53
		External regulation	Performing an activity due to external pressure or demands	20.58 c	6.29
<b>AMOTIVATION</b>		Represents the absence of motivation	8.99	8.19	

\* Distinct lowercase letters in the mean columns indicate that the means differ from each other according to the paired t-test.

Source: Research data.

Based on Table 4, at the 5 percent significance level, the paired t-test indicates significant differences between the means for both the intrinsic and extrinsic constructs. In addition, intrinsic motivation and its subcategories presented relatively high mean values compared with the others, suggesting a significant level of engagement among respondents, who appear to be motivated by personal interests to pursue graduate education, particularly in view of the need to enhance

professional qualifications (Lima & Cunha, 2022). From the perspective of Self-Determination Theory, intrinsic motivation is associated with personal satisfaction derived from curiosity, the pursuit of goals, or the pleasure of experiencing something (Gagné & Deci, 2005; Sobral, 2008; Niemiec & Deci, 2009; Durso et al., 2016).

The results observed for intrinsic motivation are consistent with the studies of Avelino et al. (2013), Alcantara et al. (2019), and Meurer et al. (2019), which revealed that pleasure, personal satisfaction, the search for new knowledge, and professional goals were predominant factors motivating the students studied to pursue graduate education in Accounting. The relatively high mean and median values for the constructs of this type of motivation reinforce its predominance within the studied group. Furthermore, the standard deviation indicates considerable variability, aligning with the SDT assumption that motivations are influenced by both intrapersonal and contextual factors.

Extrinsic motivation in Self-Determination Theory, unlike intrinsic motivation, occurs due to external factors, such as striving to accomplish something in order to obtain a reward or recognition (Ryan & Deci, 2000). Based on Table 4, the results show that identified regulation presented the highest mean (27.59), while motivations regulated by introjection and external control showed lower values.

According to Alcantara et al. (2019), the findings related to extrinsic motivation suggest that respondents are motivated to pursue graduate studies largely because of the importance they attribute to this educational process, given its potential impact on their careers. In investigating the motivation of master's students to enter a doctoral program in Accounting, the authors found that the doctoral degree is highly valued by students because it is perceived as a distinguishing factor in both academic and professional careers and may even provide financial benefits. Graduate programs provide training oriented not only toward teaching and research but also toward broader professional development, enabling graduates to work in different sectors and organizations (Carneiro et al., 2023).

It is important to emphasize that extrinsic motivation, particularly when regulated by identification, is viewed within Self-Determination Theory as a more autonomous form of motivation and therefore more closely associated with positive outcomes than extrinsic motivation regulated by external control or introjection (Gagné & Deci, 2005; Ryan & Deci, 2017).

The final category presented in Table 4 refers to amotivation, which corresponds to the absence of motivation. In such cases, the actions performed by individuals are not related to their personal interests (Davoglio et al., 2017). Based on the results, this category presented a low mean value, indicating that the group studied does not feel unmotivated to pursue graduate education.

#### 4.2 Academic Motivation Scale

When the subscales of the Academic Motivation Scale are interpreted in light of the purposes of graduate education, intrinsic motivation toward accomplishment and intrinsic motivation to know are consistent with scientific production oriented toward problem solving and with preparation for teaching. Investigating topics related to reporting, auditing, taxation, and control that affect organizations and society increases the perception of competence, while planning and delivering tutorials or workshops fosters pedagogical autonomy and academic belonging. Identified regulation tends to increase when students perceive the public relevance of research, for example in areas such as transparency, integrity, and sustainability, as well as its usefulness for teaching updated content in higher education.

Conversely, students with workloads of forty hours or more per week and family responsibilities may experience higher levels of controlled regulation, including introjected and external regulation, if the connection between research, teaching, and social impact is not clearly incorporated into the curriculum through applied projects, partnerships with regulatory bodies or the market, and teaching residencies. From the perspective of Self-Determination Theory, the

practical implication is the design of experiences that increase autonomy through student-led research projects with close supervision, competence through mentoring in methods, writing, and data analysis, and relatedness through research groups, co-authorship, and academic networks. Such conditions shift motivation toward more autonomous forms and thus support entry into, retention in, and the development of competencies required in *stricto sensu* graduate education (Pedersini et al., 2024; Ribeiro et al., 2024; Santos & Paula, 2025).

Given the discussion presented, it is important to note that although the statistical analysis offers a quantitative view of the motivation of graduate students in Accounting, interpreting the results also requires a qualitative understanding of the context and of the individual factors that may influence motivation. An integrated approach that combines qualitative and quantitative dimensions can therefore provide a richer and more comprehensive understanding of the factors that affect motivation and of how motivation influences the investigated context.

Although the Self-Determination Index did not show statistically significant differences among profile groups according to the ANOVA results ( $p > 0.05$ ), a critical reading based on Self-Determination Theory allows a more nuanced interpretation of the findings. Profiles characterized by older age and workloads of forty hours or more per week tend to experience time pressures that may temporarily shift regulation toward more controlled forms such as introjected or external regulation. At the same time, the greater vocational clarity often found in these groups favors identified regulation and intrinsic motivation when graduate programs provide flexibility and practical meaning to academic tasks, reinforcing autonomy. Among students who reside in the city where the program is located, proximity to peers and supervisors strengthens the sense of belonging, a factor associated with the maintenance of autonomous motivation and with lower levels of amotivation.

The absence of teaching experience and the predominance of graduates from Accounting programs indicate gaps in academic competencies, including research methods, academic writing and publication, teaching practice, data analysis, and research ethics. The development of these competencies increases perceived competence, one of the pillars of Self-Determination Theory, and sustains students' motivation to enter, remain in, and progress through *stricto sensu* graduate education. Family responsibilities, such as having children, and lower income levels may amplify external pressures, increasing controlled regulation and the risk of amotivation when scholarships, financial predictability, and institutional support are lacking.

Policies and practices that enhance autonomy through flexible academic pathways and negotiated research designs, competence through mentoring, methodological workshops, academic writing support, and statistical assistance, and relatedness through integration into research groups, co-authorship, and communities of practice tend to transform controlled motivations into internalized and intrinsic motivations. These conditions positively affect student entry, retention, and academic development (Alcantara et al., 2019; Lopes et al., 2023; Marques et al., 2024; Rodrigues & Wagner, 2023).

From an analytical perspective, it is recommended that future studies further explore the relationship between profile variables and the psychological needs of autonomy, competence, and relatedness through regression models, including regression analyses of the Self-Determination Index using profile variables as predictors and interaction terms such as age by workload and residence by teaching experience. Mediation and moderation analyses, as well as additional comparisons of the Academic Motivation Scale subscales across subgroups, may help align empirical findings more closely with the central propositions of Self-Determination Theory.

When comparing the subscales, the pattern observed was intrinsic motivation toward accomplishment greater than intrinsic motivation to know, which in turn was greater than intrinsic motivation to experience stimulation. Among students residing in the city where the program is located, intrinsic motivation to know and identified regulation presented higher mean values than among non-residents, suggesting stronger belonging and internalization processes according to

Self-Determination Theory. Students with teaching experience showed higher levels of intrinsic motivation toward accomplishment, which is consistent with gains in perceived competence. Workloads of forty hours or more per week were associated with increases in controlled forms of regulation, including introjected and external regulation, and with a slight reduction in intrinsic motivation related to stimulation, indicating time pressures that may be mitigated through more flexible curricular structures that strengthen autonomy.

The observed patterns are consistent with Self-Determination Theory. Conditions that increase autonomy, competence, and relatedness, such as local residence, teaching practice, and integration into research groups, sustain autonomous motivation through intrinsic motivation and identified regulation. Contextual pressures, including high workloads, family responsibilities, and financial constraints, tend to shift regulation toward more controlled forms. In terms of the competencies required in *stricto sensu* graduate education, including scientific methods, academic writing and publication, teaching, data analysis, and research ethics, institutional arrangements that strengthen mentoring, methodological training, and communities of practice increase perceived competence, thereby reinforcing intrinsic motivation and persistence. In this sense, the theory not only explains the findings but also guides interventions aimed at promoting student entry, retention, and academic development.

Finally, when graduate education is clearly presented as a pathway for producing science with social impact and as an entry point to teaching in higher education, learning contexts more visibly satisfy the needs for autonomy, competence, and relatedness described by **Self-Determination Theory**. This helps explain the predominance of intrinsic motivation and identified regulation observed in the results. Such a critical framing of graduate education in Accounting is essential to increase engagement with academic careers, strengthen the profession and its social contribution, and give new meaning to undergraduate and graduate programs in Brazil.

## 5 FINAL CONSIDERATIONS

This study is characterized descriptive research with a quantitative approach and aimed to identify the profile of students enrolled in *stricto sensu* graduate programs in Accounting, as well as their motivation to enter this level of education from the perspective of Self-Determination Theory.

Regarding the profile of the participants, the results indicate that most respondents are male, over 41 years of age, married, and without children. Most are enrolled in a master's program in Accounting and are currently completing their coursework. In addition, most participants hold an undergraduate degree in Accounting, reside in the city where they attend graduate school, do not work as teachers, have a weekly workload of forty hours, and do not have teaching experience.

Self-Determination Theory served as the theoretical framework for analyzing motivation. When considering the demographic, academic, and professional characteristics of the participants in relation to motivation, the results did not reveal significant differences in the **Self-Determination Index** across the analyzed groups. This indicates that the mean value of the index does not differ according to the profile characteristics of the postgraduate students.

The descriptive analysis of the motivational variables revealed a predominance of intrinsic motivation, indicating a high level of autonomous motivation among the participants. This result aligns with the assumptions of Self-Determination Theory, which emphasize self-determination and the possibility of choice as key factors for engagement and well-being. The high mean values observed in the intrinsic motivation subcategories related to curiosity, the search for learning, pleasure, and the desire to experience new situations suggest a general tendency toward self-direction and personal satisfaction in pursuing graduate studies.

Although the constructs of intrinsic motivation for knowledge, intrinsic motivation toward accomplishment, and intrinsic motivation to experience stimulation presented similar mean values,

the paired t-test indicated significant differences between the means for both the intrinsic and extrinsic constructs at the 5 percent significance level. This finding highlights the inherent complexity of human motivational processes and the possible influence of contextual and personal factors. In contrast, forms of extrinsic motivation, particularly identified regulation, appeared moderately represented, suggesting a certain degree of alignment between academic activities and personal values and goals. At the same time, the higher standard deviation values indicate greater variability, demonstrating the complex dynamics between intrinsic and extrinsic motivational factors, as proposed by Self-Determination Theory.

With regard to amotivation, the relatively low mean and median values indicate that the group of postgraduate students studied does not feel unmotivated to pursue graduate education in Accounting. Nevertheless, the observed dispersion suggests the need for more in-depth investigations into the determinants of lack of motivation within specific subgroups.

The results reinforce previous studies indicating that graduate students tend to present a more self-determined motivational profile, characterized by higher levels of identified regulation, reflecting the perceived importance of academic activities, and intrinsic motivation, reflected in the pleasure derived from performing such activities. This suggests that students pursue master's and doctoral programs mainly for internal reasons, such as personal interest and the desire for intellectual development. Approaches oriented toward deeper learning, including the search for a more comprehensive understanding of academic content, are common among graduate students and indicate that they are intrinsically motivated to learn.

The factors that motivate postgraduate students in Accounting include the perception of usefulness, importance, and interest in academic activities. In other words, these individuals value graduate education because they believe it is relevant and beneficial to both their professional careers and their personal development.

In summary, the findings highlight the importance of adopting differentiated and context-sensitive approaches when investigating motivation, particularly in alignment with the principles of Self-Determination Theory. They also underscore the need for future studies to explore the interrelationships and environmental and individual effects involved in shaping different motivational profiles.

By examining the motivation of postgraduate students in Accounting, this study provides relevant insights that emphasize the responsibility of graduate programs to implement actions that maintain or enhance students' motivation, thereby ensuring the continuity of their studies and their professional development while fulfilling the mission of graduate education.

This study contributes to the literature in Accounting education by revisiting and discussing the responsibility of *stricto sensu* graduate programs as spaces dedicated to the training of researchers, faculty members, and other professionals in the accounting field. In addition, by seeking to identify the profile and motivation of students enrolled in master's and doctoral programs in Accounting, this research offers a diagnostic perspective on the reality and aspirations of these students.

The study also contributes to the development of public policies aimed at strengthening graduate education, such as increased investment in research scholarships, infrastructure, and academic career plans. Such measures may help attract a larger number of students to academic master's and doctoral programs, thereby addressing the declining interest among recent graduates in pursuing these programs. Furthermore, the findings may support regulatory bodies, funding agencies, higher education institutions, and the broader academic community in the development and implementation of strategies designed to reduce dropout and attrition rates at this level of education.

Among the limitations of the study, it is important to highlight the difficulty in encouraging students to participate in the research. Given the quantitative approach adopted, future studies are encouraged to conduct more in-depth investigations with graduate students in Accounting. This

could be achieved through narrative interviews, focus groups, or the collection of personal accounts, with the aim of gaining a deeper understanding of the motivations that lead students to pursue master's or doctoral studies in the accounting field.

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## CONFLICT OF INTERESTS

The authors declare that there is no conflict of interest regarding this submitted work.

## DATA AVAILABILITY

The dataset supporting the results of this study is not publicly available.

## AUTHOR CONTRIBUTIONS

Roles	1st author	2nd author	3rd author	4th author	5th author
Conceptualization	◆	◆		◆	
Data Curation	◆	◆	◆	◆	
Formal Analysis	◆	◆	◆	◆	
Funding Acquisition		◆			
Investigation	◆	◆	◆	◆	
Methodology	◆	◆	◆	◆	◆
Project Administration	◆	◆			
Resources		◆			
Software	◆	◆	◆	◆	◆
Supervision				◆	
Validation		◆	◆	◆	◆
Visualization					
Writing – Original Draft	◆		◆		
Conceptualization		◆	◆	◆	◆