

## WHAT IS RESEARCHED IN ACCOUNTING EDUCATION? ANALYSIS OF THE USP CONFERENCE ON ACCOUNTING AND INTRODUCTION TO SCIENTIFIC RESEARCH

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### ABSTRACT

This work aims to analyze the field of studies on teaching and accounting research at the USP International Conference in Accounting and the USP Conference of Introduction to Scientific Research in Accounting. For this purpose, bibliometric research was carried out, with data obtained by consulting the Conference proceedings. A total of 209 papers related to the International Conference and 126 papers related to the Conference of Introduction to Scientific Research were analyzed. The data indicate that accepted papers' participation was between

Article presented in the XX USP International Conference in Accounting, July 29-31, 2020, São Paulo, Brazil.

Submission on 09/17/2020. Revision on 10/15/2020. Accepted on 10/21/2020. Published on 11/19/2020.

1.85% and 34.15%, with an average of 8.11% for the International Conference and 15.38% for the Conference of Introduction to Scientific Research. 80.6% of the papers of both Conferences have between 2 and 4 authors, and the largest network of partnerships is in the Conference of Introduction to Scientific Research. Regarding gender, the authorship is balanced when looking at the two Conferences; however, women have greater participation in the Conference of Introduction to Scientific Research, and men have greater participation in the International Conference. Given these results, we concluded that the area of teaching and research constitutes a peripheral area in the two Conferences due to the low number of articles concerning the total, besides the fact that the Conferences have different social norms about authorship. Thus, this article contributes to the literature by presenting and discussing aspects related to the constitution of the scientific field of Teaching and Research in Accounting, composing an analytical profile of the teaching and research line in one of the leading conferences in the area.

**Keywords:** Accounting Education. Accounting Research. Scientific Field. Bibliographic Research. Content Analysis.

## 1 INTRODUCTION

The postgraduate course in Accounting in Brazil began in the 1970s with the opening of master's and doctoral courses at the Faculty of Economics, Management, and Accounting at the University of São Paulo (FEA/USP). This landmark can be seen as the principle of academic accounting research in Brazil (Peleias, Silva, Segreti, & Chiroto, 2007). Since then, accounting research in the country has evolved by adding new themes and methodologies. Given this evolution, there is a clearer delineation of a scientific field marked by different schools of thought composed of structures, relationships, and power disputes (Bourdieu, 1983; Kuhn, 1978; Costa & Martins, 2017).

Based on the development of schools of thought and power disputes in the scientific field, the accounting community is self-regulating through epistemological surveillance (Menafrá, 2007) and struggles for the monopoly of scientific competence (Bourdieu, 1983) when defining topics and methods that are most important for the development of the area and topics that should not be researched or left out (Homero Junior, 2017). In the Brazilian accounting community, it was possible to observe that among such topics left out and facing academic preconceptions through questions such as "is this accounting research by chance?" (Ganz, Lima, & Haveroth, 2019) are those related to teaching and research. Nonetheless, this scenario has changed over time, and this line of research has been consolidated in the national and international scenario (Vendramin & Araujo, 2016).

The reason that the themes related to teaching and research in Accounting have been relegated to the margins in Brazil may be due to the low autonomy of the scientific field in relation to the professional field. Thus, themes directly unrelated to the accounting profession end up suffering resistance from the area (Homero Junior, 2017), besides having the quality of their research questioned (Tharapos & Marriott, 2020). Evidence of the marginalization of this branch is the fact that it exists, formally, in only one of the postgraduate programs in Brazil according to a survey made with data until 2014 (Vendramin, 2014), in addition to being more present in lowest-ranked journals (Homero Junior & Said, 2018). However, it is observed that, within the Brazilian accounting scientific community, a process of building a group focused on research related to teaching and research in Accounting has started (Vendramin & Araujo, 2016).

The themes studied in this line - specifically in the issue of teaching - pervade themes related to the teaching staff (Miranda, Santos, Casa Nova, & Cornacchione Junior, 2013; Lima & Araújo, 2019), student staff (Santos, 2001; Vendramin, 2018), Higher Education Institutions (Apostolou, Dorminey, Hassell, & Rebele, 2018), curriculum (Guimarães, Slomski, & Gomes, 2010), teaching and learning methodologies (Soares, Bulaon, Casa Nova, & Picolli, 2019; Nagib

& Silva, 2020; Cruz, Miranda, & Leal, 2020), among others. In terms of research, there are works of an epistemological nature that proposes (re) thinking about the construction of knowledge and accounting research, studies about research methods and methodologies (Martins, 2012; Homero Junior, 2017; Ganz et al., 2019) and productivity indicators (Soares, Lima Filho, and Casa Nova, 2020).

Besides building communities, an important part of building knowledge is its communication and citation in Conferences and journals, since, from this dissemination, knowledge becomes “validated” and accepted by the community (Latour, 1987; Fogarty & Liao, 2009). Given this importance, it is necessary to assess how the teaching and research environment has behaved within the scientific community and how the main means of communication for scientific research in Accounting have accepted or not articles related to this theme.

Therefore, this paper aims to analyze the sphere of studies on accounting teaching and research at the *USP International Conference in Accounting* and the USP Conference of Introduction to Scientific Research in Accounting. For that, we adopted as a field concept the one proposed by Bourdieu (1983). Using bibliometric indicators, we highlight the main agents of this area and the delimitation of themes and methodologies adopted by the sector and its agents. The study is justified by the need to rethink accounting research in different areas - financial, management, markets, and education and research - since there are studies that indicate a possible stagnation in this field (Moser, 2012; Rebele & St. Pierre, 2015; Lima, Serrano, & Ferreira, 2020), so that research with an epistemological character - that is, research on research - gains even more importance. The work is also supported based on the fact that society has undergone social and structural changes that have transformed the dynamics of teaching and learning, bringing the need to reflect on research in this sphere. Thus, discussing the scientific production on these themes can help better understand the field to diagnose possible problems.

To achieve the proposed objective, documentary research was carried out in the proceedings of the *USP International Conference in Accounting* and USP Conference of Introduction to Scientific Research in Accounting from 2000 to 2019. This survey resulted in 335 articles that were classified in (i) Academic Performance; (ii) Curriculum; (iii) Teaching; (iv) Dropout; (v) Accounting History; (vi) Bibliographic survey; (vii) Teaching and Learning Methodologies; (viii) Students; (ix) Professional Profile; (x) Scientific Research; (xi) Others; and subsequently had bibliometric factors analyzed.

The research results indicate that the Education area is incipient in the analyzed Conferences, with different characteristics of the authorship network, affiliation informed by the authors and gender, besides the differences found between the *USP International Conference in Accounting* and the Conference of Introduction to Scientific Research. Therefore, this article contributes to the literature by presenting an analytical profile of the teaching and research line in Accounting at one of the main Conferences in the accounting area. The work also discusses the constitution of a field of research in Accounting and presents some of its social designs as main agents and institutional agents, as well as the most studied and emerging themes. For practice, when presenting possible research gaps, the present work contributes to researchers who wish to enter the teaching and research area.

The text is structured in five sections, the first being this introduction. Then, procedures for the social construction of knowledge are discussed and the importance of knowledge built by the field of teaching and research in Accounting. Subsequently, the methodological procedures applied to the research are presented. Finally, the research results are analyzed and discussed, as well as we present the final considerations of the study.

## **2 THEORETICAL BACKGROUND**

The process of construction of scientific knowledge can be analyzed by different epistemological currents and adopt different outlines for each one. Here, it is considered that knowledge construction is a social process involving different agents and that it is historically and socially contextualized (Bourdieu, 1983; Costa & Martins, 2017). From this social view of knowledge, it is important to understand the role played by the agents in this process.

For Kuhn (1978), one of the main elements for knowledge construction is the notion of paradigm. According to the author, paradigms are “the universally recognized scientific achievements that, for some time, provide problems and model solutions for a community of practitioners of a science” (p. 13). Thus, it is observed that the paradigm unites a scientific community, and, according to Kuhn, those who do not adopt such a model are ostracized.

This notion has been widely applied to the natural sciences. However, it is widely criticized when used in the social sciences in general (Caniato, 2005). For applied social sciences, the discussion about research paradigms has been based mainly on the discussion presented by Burrell and Morgan (1979), which organizes metatheoretical assumptions into four sets of paradigms. These, proposed by Burrell and Morgan (1979), “have a rival and exclusionary character, and focus on ontological and epistemological differentiation” (Sauerbronn, Ayres, & Lourenço, 2017).

Besides the rival character between the paradigms, it is important to recognize the existence of different schools of thought within the same model and which also adopt a competitive character (Morgan, 1980). From this, it is clear that the constitution of a scientific community goes through the process of establishing rules and norms - formal and informal - that outline the community and what is researched in it. In this sense, Bourdieu (1983, p. 1) states that:

[the] scientific field [...] is the place, the playing space of a competitive struggle. What is at stake specifically in this struggle is the monopoly of scientific authority defined, inseparably, as technical capacity and social power; or, if we want, the monopoly of scientific competence, understood as the capacity to speak and act legitimately (that is, in an authorized and authoritative manner), which is socially granted to a certain agent.

In this way, scientific communities may be seen as a set of agents that seek to legitimize themselves in the field to define what has a scientific character or not. In addition to the scientific community and its internal conflicts over power, another important aspect in the process of building knowledge, and which runs through the power struggles, is what this group accepts or does not accept. The acceptance process by a scientific community usually occurs through the publication of articles in Conferences and journals (Oliveira, 2002).

Communicating the scientific research process's findings is an important step in the scientific process since, as Latour (1987, p. 70) points out, “there is something even worse than being criticized or demolished by careless readers: it is being ignored”. According to the author, to construct a scientific fact, the productions must be read and cited to gain notoriety and legitimacy within their community.

According to Oliveira (2002), the communication of the results of a research is the moment when the academic environment and society in general start to have access to the constructed scientific knowledge. There are several means of dissemination; however, the most common way for a scientific article is that the author(s) submit the article for presentation at a scientific event. There is the possibility of receiving the contribution of an audience interested in the topic. After the exhibition at Conference, the author(s) can make improvements to the article - if they deem necessary - and then submit it to a journal. This is the path generally followed by a scientific article concerning the dissemination process.

Scientific and periodical Conferences related to the accounting area are open to sending articles related to topics such as financial accounting, accounting and management control, finance, accounting education, and research. However, the number of accepted articles is not proportional between the themes. An illustrative example is a survey by Vendramin (2014) among the articles accepted at USP Conference and Anpcont, from 2010 to 2013, which shows that 36% of the articles are located in the Accounting area for external users, 25% in the area Controllershship and Management Accounting and 15% is divided between Accounting Education and Accounting Research.

Such a survey suggests the outline of the dominant themes in the area's Conferences - or, as Chua calls it (1986), the area's mainstream. From this, it is observed that teaching and research studies characterize the periphery of the Accounting field, and its scientific character may be challenged by the mainstream. From this context, the discussion about the importance of research in teaching and accounting research is presented next.

## **2.1 Importance of research in Accounting Education**

Accounting as a social science has evolved to meet different users' needs, since “with the growth of the dimension and complexity of business activities, the information needs of administrators and other users of Accounting become increasingly distinct” (Paulo & Martins, 2007, p. 2). The evolution to meet the information needs starts from the principle that “the basic objective of accounting, [...] can be summarized in the provision of economic information for several users, in a way that it provides rational decisions” (Iudícibus, 2004, p. 25).

Because it is both the object of accounting study (Martins & Carvalho, 2011) and its final product, accounting information, its impact on markets and quality was the focus of several research at the national and international levels. In the context of the importance of accounting information, education studies in this area are justified since they seek to improve professors' pedagogical qualification and the improvement of teaching and, consequently, the training of accounting professionals (Miranda et al., 2013). Also, according to Tharapos & Marriott (2020), the sphere of teaching in Accounting can contribute directly to the advancement of the profession by dealing with the rapid and constant changes in the world of work.

Studies that focus on the training of the accountant are necessary because “in an accounting system, economic events are the basic sources of accounting information and the accountant acts as a transmitter, observing these events and coding them to transmit the information through accounting reports” (Stroehner & Freitas, 2008, p. 5). A positive relationship is assumed between the qualification of the accountant and the quality of accounting information since, according to the Human Capital Theory, “the acquisition of more knowledge and skills increases the value of people's human capital, increasing their employability, productivity, and income potential” (Martins & Monte, 2009, p. 4).

Accounting education is formed by subsystems, such as professional associations, companies, public institutions, regulatory bodies, and educational institutions (Riccio & Sakata, 2004). Thus, all these subsystems affect the training of accountants directly or indirectly. Laffin (2002) adds to the discussion of the curriculum's role and by the professor in the training of professionals in the field. The accountant's training is still influenced by the Higher Education Institution (HEI) since it is where they are trained.

The HEI has a crucial role in training future accountants since “the university is the place that has, among others, the function of promoting integral training in all areas” (Bertolin et al., 2013, p. 118). Roth et al. (2013, p. 115) complement this thought by stating that “the function of a university is to train senior staff with the capacity for critical and social reflection, providing responses to society through the provision of professionals for the country”. Vendramin, Araujo, Lima, Farias, and Gilberto (2015) highlight the impact of the labor market in higher education, given that one of the functions of the HEIs is the training of professionals for the labor market,

so HEIs must accompany market demands and whenever necessary, rethink the professional being trained.

Besides the institutional and regulatory aspects, it is also important to highlight the importance of the human factors involved in training future accountants: teaching staff and students. Regardless of the area of knowledge and performance, the professor plays an extremely important role in education by creating possibilities for the construction and production of knowledge (Freire, 2000).

In higher education, on the other hand, expectations of success in the educational process fall on professors, and even there, expectations on the training of professionals and citizens are reflected (Nassif & Hanashiro, 2002), apart from the fact that they are responsible for choosing the teaching methods and evaluation, curriculum organizers, among other important tasks for the construction and sharing of knowledge, as well as the development of their students (Lima, 2018). Specifically in Accounting, there is teaching learned from models to be followed and to be avoided, a scenario of reproduction of pedagogical practices, entering the career without training and preparation, in addition to feelings of insecurity at the beginning of the profession, but which they change to feelings of pleasure and satisfaction throughout their professional lives (Araujo, Miranda, & Pereira, 2017; Ferreira, 2015; Lima & Araujo, 2019).

Regarding the studies related to the student body, they are justified due to the importance placed on the student as the protagonist of his learning and development - mainly, for the authors, the use of active methodologies and the development of autonomy (Freire, 2000; Santos, 2001; Vendramin, 2018). In addition to studies related to students currently enrolled, it is also important to monitor the graduates of the courses since, from this analysis, it is possible to assess the quality of teaching, teaching practices, and the achievement of PPP (Guimarães et al., 2010).

Given the presented scenario, it is worth highlighting Vendramin and Araujo (2016) findings, which highlight that, in the context of accounting research, the Accounting Education area is in an initial phase, in the process of building and solidifying its studies. This note is due to two indications: i) reduced number of PhDs in Accounting who defended theses on the subject of Accounting Education and who followed their research careers along the same lines; ii) the research trajectory of the supervisors in Accounting Education is marked by intertwining the publication and supervision on themes of Accounting Education with the publication and supervision on other research topics.

## **2.2 Why research Accounting Research?**

As previously discussed, the construction of knowledge is a process highly influenced by the actors in the social field and by the current historical, social, and economic context. In this way, it is necessary that “as researchers, we must continually confront questions of nature and the assumptions of knowledge that we are producing, for whom we are producing it and why we are producing it” (Haynes, 2008, p. 543, own translation).

For such a confrontation to be possible, a previous analysis of existing productions is necessary. Martins (2012) constructed a historical narrative about Brazilian accounting research and analyzed its main characteristics. The author's results point to a low understanding of researchers in the field about the philosophical assumptions of planning and carrying out scientific research, which may explain the low paradigmatic diversity or, as the author puts it, “an uninformed monoparadigmatic scientism”.

Homero Junior (2017) analyzes the constitution of the scientific accounting field in Brazil, aiming at explaining the absence of an interpretive and critical line of research in Accounting. To this end, the author reviews the literature on Brazilian Accounting and identifies a low autonomy in the scientific field in relation to the professional field. Homero Junior and Said (2018) also demonstrate that Brazil's scientific accounting field has characteristics of gendering in relation to some themes.

Ganz et al. (2019) discuss how the Brazilian academy has asked for theoretical, practical, and methodological innovations. However, it has, at the same time, rejected the various attempts by researchers and non-mainstream researchers to make such contributions through interdisciplinary research and with different theoretical and methodological contributions. With the advance and solidification of the *rankings* of scientific journals, there has been a discussion about the impact of publications on the hiring and promotion processes of academics at different stages of their careers (Bernardi & Collins, 2019), in the constitutive process of academic identities (Malsch & Tessier, 2015), in the quality of research (Gendron, 2008) and even in the interest and support of researchers in the areas of accounting research (Tharapos & Marriott, 2020; Khosa, Burch, Ozdil, & Wilkin, 2020).

Regarding the authoring networks, Dias et al. (2020) demonstrate that these, in Accounting and Management, tend to have as central points men in more privileged regions of the country. Finally, the importance of the study on accounting research is highlighted due to the discussions regarding the possible stagnation of the area (Moser, 2012; Rebele & St. Pierre, 2015) and the need for reinvention and innovation in theoretical and methodological terms.

### 3 METHODOLOGY

This work aims to analyze the field of studies on accounting teaching and research at the *USP International Conference in Accounting* and the USP Conference of Introduction to Scientific Research in Accounting. The choice to analyze specifically the articles accepted, presented, and published by the referred Conferences is because the event can be considered the main space for debates in the area of Controllorship and Accounting in Brazil, being composed of two categories: “USP Conference of Introduction to Scientific Research in Accounting”, whose criterion for participation is the particularity that the first author must be an undergraduate student, and the “*USP International Conference in Accounting*”. The Conference aims to generate the exchange of studies and knowledge, as well as the exposition of ideas on the theory and practice of controllorship and accounting, bringing together professionals in this area and academic researchers in moments such as work presentations, workshops, forums, and lectures.

Regarding the objectives, the research can be classified as exploratory of documentary character - since it analyzes documents not previously interpreted by others (Silva, 2020). Regarding the procedures for data collection, we follow the one proposed by Lima and Miotto (2007), presented in Table 1.

Table 1  
**Bibliographic search parameters**

Parameter of Lima and Miotto (2007)	Empirical Realization
Thematic parameter	Education
Language parameter	Portuguese, English, and Spanish
Chronological parameter	2001 – 2020 / 2004 – 2020
Main sources	Conference proceedings

Source: Research data based on Lima and Miotto (2007).

The data were obtained by consulting the proceedings of Conferences directly on the website of the two events. For the *USP International Conference in Accounting*, the period from 2001 to 2020 was considered, thus covering all the years already held at the meeting, while for the USP Conference of Introduction to Scientific Research, the period from 2004 to 2020 was considered, comprising every year from its execution until the moment of the research execution.

In total, 209 articles related to the *International* and 126 articles related to the Conference of Introduction to Scientific Research were analyzed.

For data analysis, bibliometric techniques were adopted - such as analysis of publications by author, institution, or theme and number of coauthors/collaborators (Soares, Picolli, & Casagrande, 2018) - and descriptive statistics plus content analysis. Thus, after obtaining the works contained in the proceedings of the two Conferences, the data on the authorship of the articles and the authors' link institution, title, and keywords, in addition to their objective and methodology, were tabulated. To outline a macro scenario of the research accepted and published by the Conferences, the articles were classified in eleven axes: (i) Academic Performance; (ii) Curriculum; (iii) Teaching; (iv) Dropout; (v) Accounting History; (vi) Bibliographic survey; (vii) Teaching and Learning Methodologies; (viii) Students; (ix) Professional Profile; (x) Scientific Research; (xi) Others.

#### 4 RESULTS

After collecting the data, their analysis started. It is appropriate to place the teaching area in the total number of articles accepted in the Conferences researched in this survey, which are the International Conference and the Conference of Introduction to Scientific Research. Table 2 shows that the average acceptance of articles in the Accounting Education area is 8.11% for the International Conference and 15.38% for the Introduction to Scientific Research.

For the International Conference, the percentage of participation ranged from 1.85% (2013) to 13.43% (2018). For the Conference of Introduction to Scientific Research, the participation was between 4.35% (2017) and 34.15% (2007). It is impossible to observe a constant behavior between the years, either increasing or decreasing, for both Conferences. This data corroborates Vendramin (2014) findings, who demonstrated a 15% participation of articles in Accounting Education and Research in USP and Anpcont Conferences between 2010 and 2013.

Table 2  
**Number of articles published per year**

	International Conference			Introduction to Scientific Research		
	Total Articles Accepted in the Conference	Accepted Articles Education Area	%	Total Articles Accepted in the Conference	Accepted Articles Education Area	%
2001	74	7	9.46	-	-	-
2002	85	7	8.24	-	-	-
2003	101	11	10.89	-	-	-
2004	100	5	5	20	2	10
2005	100	2	2	20	3	15
2006	150	7	4.67	32	6	18.75
2007	120	14	11.67	41	14	<b>34.15</b>
2008	84	10	11.9	22	6	27.27
2009	68	8	11.76	17	4	23.53
2010	101	8	7.92	39	6	15.38
2011	104	10	9.62	35	5	14.29
2012	106	10	9.43	49	3	6.12
2013	54	1	<b>1.85</b>	53	10	18.87
2014	134	9	6.72	45	6	13.33



2015	132	8	6.06	57	8	14.04
2016	112	10	8.93	42	6	14.29
2017	153	4	2.61	69	3	<b>4.35</b>
2018	201	27	<b>13.43</b>	89	11	12.36
2019	196	19	9.69	69	15	21.74
2020	402	32	7.96	120	18	15
<b>Total</b>	<b>2,577</b>	<b>209</b>	<b>8.11</b>	<b>819</b>	<b>126</b>	<b>15.38</b>

Source: Research data.

It is observed that the thematic area of teaching and research appears to have stable average participation in accounting events as a whole. According to Vendramin and Araújo (2016), researchers in this field commonly need to merge their publications in the area of teaching and research with publications in other areas of accounting, which may be an indication of maintaining the average participation in scientific events, solidifying the research discussing topics related to the accounting *mainstream*. This result is similar to the international context where publications in high-impact journals influence hiring and promotion processes, with niche journals - such as education, history, and sustainability - tending to score lower and attract fewer researchers (Tharapos & Marriot, 2020).

Besides the dynamics between what is accepted and what is not accepted by a certain community, it is necessary to analyze the group that composes it and how it is organized to analyze a scientific field. Considering that modern science has increasingly guided the establishment of partnerships and co-authorship networks (Rey-Rocha, Martín-Sempere, & Garzón-García, 2002), we present in Table 3 the distribution of the number of authors per article in the Conferences analyzed.

Table 3  
**Distribution of Authors**

Number of Authors per Article	International Conference	%	Conference of Introduction to Scientific Research	%	Total	%
1	16	7.66	2	1.59	18	5.37
2	67	32.06	32	25.40	99	29.55
3	49	23.44	36	28.57	85	25.37
4	54	25.84	32	25.40	86	25.67
5	2	0.96	7	5.56	9	2.26
6	0	0	2	1.59	2	0.60
<b>Unidentified authorship</b>	21	10.05	15	11.90	36	10.75
<b>Total</b>	<b>209</b>	<b>100</b>	<b>126</b>	<b>100</b>	<b>335</b>	<b>100</b>

Source: Research data.

The scenario presented in Table 3 highlights the distribution of publications from the two Conferences analyzed based on the number of authors per article. It is observed that almost all the texts of single authorship are found in the *USP International Conference in Accounting*. At the same time, the articles involving five and six authors are allocated to the Conference of Introduction to Scientific Research. It is inferred that researchers from the Conference of Introduction to Scientific Research, which must be linked to undergraduate courses, are included in their supervisors' research projects. The sum of articles with 2, 3, and 4 authors represents

80.59% of the total number referring to the two events, demonstrating that the publications are not isolated and occur through partnerships.

Dias et al. (2020) also highlight that, when analyzing the authoring networks, it is important to consider social factors such as the gender of the authors. Given this, Table 4 shows the numbers for the participation of men and women in both Conferences.

Table 4  
**Number of Men and Women**

	<b>International Conference</b>	<b>%</b>	<b>Conference of Introduction to Scientific Research</b>	<b>%</b>	<b>Total</b>	<b>%</b>
Men	286	54.79	152	43.18	438	50.11
Women	236	45.21	200	56.82	436	49.89
<b>Total Authors</b>	<b>522</b>	<b>100</b>	<b>352</b>	<b>100</b>	<b>874</b>	<b>100</b>

Source: Research data.

**Note.** Authorship uniqueness was not considered, so if the person has three articles in a given year, it will be counted three times in Table 4.

Regarding the distribution of authorship between men and women, there is a balance when the two Conferences are observed together. However, when analyzing each Conference individually, it is possible to notice most male authors in the International Conference (54.79%) and most female authors in the Conference of Introduction to Scientific Research (56.82%). It is also noted that there is a concentration of authors in the International Conference, representing almost 60% of the sample of the present study. This concentration may reflect a greater number of articles in such an event.

Homero Junior and Said (2018) argue that areas such as sustainability and education have a predominance of women. However, less prestige in the area. The present study results reinforce this idea by showing that in the most influential Conference - the International - men have greater participation. At the same time, in the less prestigious Conference, there is greater female participation. This presence of men in spaces and areas considered socially feminine, such as education, is explained by the phenomenon of glass escalator that demonstrates how men have greater ease of ascension and prestige in “feminine” areas (Williams, 1992).

The greater presence of women in the scientific initiation Conference can still be explained by the fact that it is aimed at the publication of research results from undergraduate students and, as shown by Casa Nova (2019), the full professors in Accounting consider the process of supervision - not publication - of scientific papers as an indicator of success. The difference in participation between men and women in the two events can also be explained by the formation of networks of authorship that, as shown by the work of Dias et al. (2020), are usually centralized by men in Accounting and Management.

Table 5  
**Ranking of the linkage HEIs of authors who published in the International Conference**

<b>Higher Education Institution (HEI)</b>	<b>Occurrences</b>	<b>%</b>
University of São Paulo	95	18.20
Regional University of Blumenau	40	7.66
Federal University of Uberlândia	38	7.28
Federal University of Paraná	33	6.32
Federal University of Minas Gerais	33	6.32
Federal University of Rio Grande do Norte	32	6.13
Federal University of Rio Grande	22	4.21

State University of Western Paraná	21	4.02
Federal University of Santa Catarina	18	3.45
Federal University of Santa Maria	14	2.68
<b>Total</b>	<b>346</b>	<b>66.28</b>

Source: Research data.

Considering the 10 Higher Education Institutions that most published articles in the *USP International Conference in Accounting*, corroborating expectations, the University of São Paulo leads the ranking. The main reasons for this finding are: the pioneering spirit related to the Accounting Sciences course in Brazil, the fact that HEI hosts the event, and the fact that it is the only one with a specific line of research in Accounting Education and Research. It should be noted that, among the ten ranked, only one university is outside the South-Southeast axis (Federal University of Rio Grande do Norte), confirming the results of Dias et al. (2020) that demonstrate how more social and economically privileged regions centralize research and authorship networks.

It is also important to point out that the data related to HEIs may be biased by those who have postgraduate programs - since six of the ten best-ranked students have a doctoral degree - because such programs charge periodic publications from their students (Altoé, Fragalli, & Espejo, 2014).

Table 6

**Ranking of the linkage HEIs of authors who published in the Conference of Introduction to Scientific Research**

Higher Education Institution (HEI)	Occurrences	%
Federal University of Pernambuco	28	7.95
Federal University of Uberlândia	27	7.67
Federal University of Santa Catarina	27	7.67
State University of Montes Claros	22	6.25
Federal University of Paraíba	19	5.40
University of São Paulo	17	4.83
Federal University of Rio Grande do Norte	13	3.69
Catholic University of Brasilia	13	3.69
State University of Feira de Santana	12	3.41
Federal University of Minas Gerais	10	2.84
<b>Total</b>	<b>188</b>	<b>53.40</b>

Source: Research data.

Contrary to expectations, USP is only sixth in the ranking of HEIs that most published in the Conference of Introduction to Scientific Research. It is noteworthy the significant participation of universities located in the Northeast Region, representing 25% of the first ten, signaling that the advisors encourage their undergraduate students to participate in the event's education area. The universities on both lists are: University of São Paulo, Federal University of Minas Gerais, Federal University of Uberlândia, and the Federal University of Rio Grande do Norte.

Considering the importance of the authors involved in the knowledge construction process, it is considered that the individual analysis of authorship and persistence of researchers in the scientific field is essential. Table 7 shows the data referring to the number of articles per author in each of the Conferences in the period analyzed.

Table 7  
**Number of articles per author**

	International Conference	Conference of Introduction to Scientific Research
1 Article	304	252
2 Articles	51	28
3 Articles	13	10
4 Articles	5	1
5 Articles	4	2
6 Articles	2	0
7 Articles	0	0
8 Articles	1	0
9 Articles	2	0

Source: Research data.

A high number of one-timers characterizes the scenario observed in Table 8, that is, authors who published only one article in the period analyzed. This result is similar to the conjuncture of research in Management Accounting in accounting journals from 2008 to 2012, in which there were 623 one-timer authors (Souza et al., 2016).

Besides the predominance of *one-timers* in the line, in general, it is also possible to observe that researchers in the field tend to diversify the themes studied within this division. The conclusion is similar to that of Vendramin (2014). It may indicate that researchers do not want to deepen their studies on the themes, which would explain the possible stagnation of research in Accounting in general and in Accounting Education (Rebele & St. Pierre, 2015). Researchers in the area can also keep the line of teaching and research as a line of secondary dedication and publish in other lines more accepted by Conferences, journals, and the area in general. This fact can be explained by the formal existence of the line of research in accounting education only in FEA/USP's postgraduate program.

Regarding who are the most prolific authors in the area, Table 8 shows the indication of their names and the total number of articles in that period. To organize the data in Table 8, it was established that the five most prolific authors of each Conference would be included.

Table 8  
**Most Prolific Authors in Conferences**

International		Introduction to Scientific Research	
Author	Total Articles	Author	Total Articles
Gilberto De Andrade Martins	9	Carlos Renato Theóphilo	5
Jacqueline Veneroso Alves Da Cunha	9	Idalberto José Das Neves Júnior	5
Gilberto José Miranda	8	Edmery Tavares Barbosa	4
Edgard Bruno Cornacchione Junior	6	10 authors	3
Edvalda Araújo Leal	6	28 authors	2

Source: Research data.

It is observed that, in the Conference of introduction to scientific research, there is a great concentration between authors with three and two articles, making it impossible to list the five most prolific authors, unlike the international Conference. The result in Table 8 reinforces Vendramin's (2014) argument by indicating that, although the researcher is familiar with the accounting teaching line subjects, he/she needs to develop research in other lines, maintaining the accounting education as his/her secondary line.

**Table 9**  
**Axes most researched by Conference**

Axes	International	Introduction	Total
Students	44	24	68
Teaching and Learning Methodologies	27	17	44
Academic performance	24	18	42
Bibliographical survey	27	13	40
Professional Profile	22	15	37
Curriculum	15	12	27
Teaching	16	8	24
Scientific Research	12	6	18
Others	10	3	13
Dropout	6	5	11
Accounting History	6	5	11
<b>TOTAL</b>	<b>209</b>	<b>126</b>	<b>335</b>

Source: Research data.

Regarding the most researched themes, Table 9 shows the predominance of themes related to the student body, teaching and learning methodologies, and academic performance. It is also noticed the great presence of bibliographical surveys that are submitted to this line, but that may concern other areas of knowledge of accounting. It is important to note the presence of the “History of Accounting” theme, which, despite constituting its own line of research, ends up being fit into the other themes of the Conference. It is also noted the fact that research on the research practice itself accumulates only 18 articles in the analyzed period, that is, about 5%.

The scenario presented in Table 9 highlights the points of convergence and divergence with the international literature. For example, Apostolou, Dorminey, Hassell, and Hickey (2019) and Apostolou, Dorminey, and Hassell (2020) demonstrate that, in the main international accounting education journals, empirical research has increasingly given space to didactic materials and teaching cases. At the same time, it shows that niche areas such as history and epistemology remain on the sidelines - even within the field of teaching and research (Tharapos & Marriott, 2020).

When dealing with Accounting Education, we understand that the subject is broader than just looking at students' issues. It is necessary to develop research that also looks at the teaching staff and educational institutions. Thus, the possible themes in the area are innumerable, such as, for example, teacher training and identity, guidelines, standardization of courses, the accounting profession, and the teaching profession, among numerous other possibilities. Thus, it is expected that greater involvement of researchers with the themes of accounting education can contribute significantly to the total development of the line, given the possibility of research on other topics hitherto little explored.

## **5 FINAL CONSIDERATIONS**

To fulfill the objective of analyzing the scientific production on Teaching and Accounting Research at the *USP International Conference in Accounting* and the USP Conference of Introduction to Scientific Research in Accounting, a bibliographic survey was carried out whose data were obtained in the proceedings of the referred events, specifically between 2001 to 2020 for the International Conference and 2004 to 2020 for Conference of Introduction to Scientific Research.

The data points to the low participation of articles in the Education area in the analyzed total of articles from the *USP International Conference in Accounting*. This average improves a little when talking about the Conference of Introduction to Scientific Research. Regarding the number of authors, the *USP International Conference in Accounting* tends to have less co-authorship in each article. This situation is reversed in the Conference of Introduction to Scientific Research, with a higher percentage of five or six authors. However, when looking at the total sum referring to the two events, the sum of articles with two, three, and four authors represents 80.6%, demonstrating that the publications are not isolated and occur through partnerships.

The analyzed item related to the authors' gender showed a predominance of women in the Conference of Introduction to Scientific Research and men in the *USP International Conference in Accounting*. This result is linked to the concept of *glass escalator* by demonstrating greater participation of women in pre-conceptualized areas as being of less prestige (Williams, 1992), as women consider the supervision process as an indicator of academic success (Casa Nova, 2019) and also to the fact that the Conference of Introduction to Scientific Research is focused on the work resulting from Introductions to Scientific Research developed in undergraduate courses.

About the Institutions linked by the authors, the University of São Paulo stands out in the *USP International Conference in Accounting*, making a total of articles more than twice the second HEI. In the Conference of Introduction to Scientific Research, the numbers of occurrences by HEIs are very close, so it cannot be said that there is leadership. However, the highlights are the Federal University of Pernambuco, Federal University of Uberlândia, and the Federal University of Santa Catarina.

When bringing the data of the authors that appear most in accepted articles, it was observed that at *USP International Conference in Accounting*, only one author has 9 articles, two have 6 articles, one has 5 articles, five have 4 articles, and twelve have 3 articles, our cutoff point for analysis. However, the authors presented a great variety concerning the themes dealt with in their texts, with no line of research within Accounting Education. In the Conference of Introduction to Scientific Research, the largest number of articles by the same author reached 5 texts, also spread among the topics within Accounting Education.

Regarding the themes, there is a predominance of themes related to education, especially those dealing with the student body, teaching and learning methodologies, and academic performance. Thus, there is a need for studies on research methods, epistemological and ontological reflections, and the implications of adopting quality indices that encourage productivity. It is also noteworthy that among the research related to teaching, there is a lack of more work regarding the dropout of students and articles about the management of HEIs. Given the pandemic context, there is a possible research agenda to analyze this context of exception that reconfigures the educational scenario.

With limitations, it is highlighted that there are no comparative data to the other areas of the Conference and the presence of missing data because they are not available in the proceedings of the Conferences. Another limitation is that the work does not deepen the discussion of the relationships between authors and authors in the field. For future research, a qualitative analysis on the constitution of the scientific field of teaching and research is recommended, based on interviews with the main agents identified in this article. It is also suggested to analyze the authorship networks based on the main centers and agents of the field, as carried out by Dias et al. (2020). Finally, it is recommended to analyze the main methods and methodologies of the articles and the ontological and epistemological positions of the area.

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