EDITORIAL

WHEN RIGOR MEETS REALITY: REFLECTIONS ON GRADUATE PROGRAMS IN ACCOUNTING IN BRAZIL

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I am very honored by the invitation of professors Sérgio Murilo Petri and Sandro Vieira Soares to write the editorial of the Revista Catarinense da Ciência Contábil in 2021. Instigated by colleagues to bring my perceptions about the impact of applied research, I take advantage of the noble space to propose questions of reflection to brazilian stricto sensu (PPG) graduate programs in accounting. The questions of this brief essay germinated with the recent rise of the professional modality in the National Graduate System (SNPG). In 1997, there were only four professional masters, five years later, the number of professional masters went over a hundred (Fischer, 2003) and, at the end of 2020, the SNPG had 860 professional master's and doctoral courses in Brazil (Capes, 2020).

Capes Ordinance No. 60, of March 20, 2019, established the general provisions of the operation of master's and professional doctorates in Brazil, highlighting five central objectives: to train qualified professionals; transfer knowledge to society; contribute to increased productivity; innovation processes and procedures; and train doctors with a profile characterized by autonomy, the capacity to generate and transfer technologies. The practical and applied character of the professional modality had high repercussion in the areas of knowledge linked to management and business. Data from the Sucupira Platform indicate that, in Area 27, which covers PPGs in public administration, business administration, accounting and tourism, the professional modality reached 40% of the programs in operation in 2020. However, the numbers of the PPGs in accounting did not follow such a rise. Although they had significant growth in the last two decades and represented 20% of academic programs in 2020, in the professional modality there were only six accounting programs in operation, meaning less than 8% of professional programs in the area (Capes, 2020).


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One explanation for the low adherence of accounting programs is their own practical and applied emphasis, which would dispense with the creation of professional programs. The need for a professional modality in the SNPG, moreover, has been widely debated since its proliferation to the present (Barros et al., 2005; Mattos, 2020). Therefore, this essay does not discuss the choices of PPGs in accounting, much less propose to motivate some change of modality. The issues contained here are intended to assist coordinators, professors and students of PPGs to reflect on their trajectories in the light of the new challenges imposed on the SNPG (Salgado, 2020; Pinto, 2020).

Although distant, the reflections align with the debate established in the biological sciences regarding the bias of using experiments with the adoption of complex and rigorous statistical analyses (Roush, 1995) to the detriment of traditional field research of the so-called “muddy-boots biology” (Resetarits, 1995). Of course, both in that context and in this context, we do not want to abandon the rigor and the complex and rigorous statistical analyses. On the contrary, it is expected that the questions raised will help the programs to reflect on the integration between rigor and practical utility in their research (Shrivastava, 1987). To this end, three basic requirements of the evaluation of professional programs are explored, according to Capes Ordinance No. 60, which gradually spread throughout the SNPG: impact on society, technical-technological products (PTT) and the training of experienced professionals.

The concern about the impact of graduate programs in society has grown in Brazil following an international trend (Johnson & Orr, 2020). Motivated by routine evaluations of public perception about science and technology (CGEE, 2019) and by recurrent criticisms and suggestions for improvements to the evaluation model (Hortale, 2003; Spagnolo & Souza, 2004; Patrus, Shigaki, & Dantas, 2018), Capes instituted a set of changes in the 2017-2020 period. Among them, the "Impact on Society" was included to analyze the economic and social effects of PPGs (Capes, 2019a). The external repercussion that was previously expected of professional programs overflowed into the entire SNPG, compelling the rethinking of PPGs as to their potential and realized impact. At least two reflections can help this rethinking.

The first deals with the relationship of the Program with its stakeholders. Although it makes it possible to approach rigor with reality, professionals and academics understand impact differently and have different expectations regarding its implications (Kieser & Leiner, 2009). Therefore, it is up to PPGs in accounting a self-questioning: is there room for a creative dialogue between professionals and academics in the sphere of the program? Is it possible to explicitly incorporate the impact on society in the teaching and research of the program? The second reflection covers the results of impact efforts. There is still no consensus on what is expected of a PPG in accounting, but some issues may guide decisions. What social demands can be covered by the program’s research? With what recurrence are the practical implications of program research implemented in business practices and public policies? How to materialize the impact on society on PPG products? This last question can be more easily answered from the reflection on technical-technological products.

The PTT is defined by Capes as the tangible result of the application of new scientific, technical and expertise knowledge developed in the scope of program research (Capes, 2019b). Currently, much of the graduate production in the social and human sciences is technical and technological (McManus & Baeta Neves, 2020). It approximates the academic rigor of economic and social reality by putting theory at the service of practice (Vasconcelos, 2020). Given the request of professional programs, Capes has increased the weight of PTTs in recent quadriennal evaluations. And, as in the impact item, the appreciation of PTTs begins to extend to the whole SNPG motivating the rethinking of the effort of production of the faculty and student of PPGs.
Communication through PTTs differs from traditional academic production in journals. They are public and different ways of attributing relevance (Capes, 2019b). Therefore, it is up to the PPGs to be self-questioning in accounting: is it possible to meet both demands with ongoing studies? Will future research be able to incorporate some ambidextrousness into its scopes and objectives? Can the sections of practical or managerial implications of research, theses and dissertations constitute a source of PTT generation? What would be the implications of this orientation of the final products in the formation of masters and doctors? The last question is linked to the discussion about the greater emphasis of the training of professionals in stricto sensu graduate studies.

The rise of master's and doctorates in accounting was, for a period, linked to the need for professors training (Comunelo, Espejo, Voese, & Lima, 2012). The cooling of the demand for professors in the area of management and business and the exhaustion of the large-scale lato sensu specialization model have increased the presence of experienced professionals in master's and doctoral courses. Scholars argue that stricto sensu programs reinforce the analytical capacity of professionals and offer tools, perspectives and postures that enable them to act in management and in businesses with greater foundation (Fontes-Filho & Pimenta, 2020). However, the training of experienced professionals brings challenges that provoke reflections to PPGs and stricto sensu professors (Verschoore, 2019).

In the PPGs classroom, the reality is that it meets rigor. Professionals bring routines and truths rooted in their trajectories. PPG professors bring the critical view based on the findings of systematic research. Teaching approaches can both unwork rooted routines and truths and reinforce them. In this context, a self-questioning of PPGs in accounting is necessary: are the curricular structure and teaching didactics adequate to deal with this challenge? Can they connect the evolution of accounting knowledge with the economic and social context? Are they sufficient to develop the required skills outside the academic environment? In the accounting area, ethical behavior, intelligence and proactivity are characteristics positively associated with the profile of a professional (Tonin, Arantes, Colauto, & Juaniha, 2020). Are these characteristics incorporated into the learning premises of the courses? Has the program rethought its principles and values in view of recent corporate crises and scandals? How does training at PPG affect the ethical behavior of its graduates?

Certainly, the wide range of issues discussed here does not exhaust the reflections caused by the transformations of stricto sensu graduate studies. In this brief essay, issues arising from the "professional inflection" that permeates the SNPG were addressed. In particular, PPGs in accounting have the opportunity to expand their national relevance if they can encourage, internally and externally, the integration of rigor with the practical usefulness of teaching and research. The proposed issues are expected to help them on this journey. Nevertheless, it is encouraged that more researchers advance in understanding the long-term implications of the transformation of the SNPG, adding new evidence to the debates about the future of Brazilian graduate studies.

REFERENCES


