


## ANALYSIS OF THE DISSEMINATION OF ACCOUNTING THESES IN BRAZIL

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### ABSTRACT

The purpose of this research was to analyze the dissemination of scientific knowledge generated in theses in Accounting Sciences in Brazil defended in *stricto sensu* graduate programs, between 2009 and 2018. It is a study with a qualitative approach of descriptive character, based on bibliographical and documentary. For data collection, the repositories of theses and dissertations and the regulations of graduate accounting programs in Brazil were used, in addition to the collection available on the CNPq lattes platform. Data recorded in the lattes curriculum of PhDs in each graduate program were analyzed. The data show that the most relevant institutions in research projects, FEA USP and FURB are among those that publish the most. It was found that the theses studied are largely disseminated through annals in congresses and academic events. Among the articles published in scientific journals, 38.0% were in a Qualis A2, B1, and B2 journal, in which FEA USP was the university responsible for the largest number of publications. It was also found that of the 302 articles published with direct relation to doctoral theses, there were 2,382 citations in other scientific research. Of the grand total of theses defended and their respective publications in periodical articles, it appears that the Southeast region was the one with the highest rates of publications. There was a limitation in passing on these data from the accounting area to society in general, and one of the suggestions is to change the form of disclosure and writing, for example, in the format of lectures and workshops.

**Keywords:** Graduate studies. Accounting. Research. Disclosure.

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## 1 INTRODUCTION

The high competitiveness and precariousness in the job market has affected the young Brazilian graduates. Bardagi et al. (2006) points out that, in the face of the job market, the insecurity of students at the end of the course and the development of professional activities make them seek resources and tools that can help them find a job. Among these resources, *stricto sensu* graduate studies (master's and doctorate) are perceived as one of the main options.

According to Sucupira Opinion No. 977/65, graduate education arises as a need for advanced training in the modern university. Short-term deepening will allow the student to acquire high scientific or technical professional competence, which is not available within the scope of undergraduate studies. It is emphasized that graduate education in Brazil have contributed to a greater comprehension of the problems that emerge in different areas of society, as well as to qualify the significant number of professionals in Education, Management and Research (Severino, 2006; Borges, 2008).

In 1981, Decree No. 86.971 recognized the Coordination for the Improvement of Higher Education Personnel (Capes, acronym in Portuguese), as the body responsible for preparing the National *Strictu Sensu* Graduate Education Plan, assigning the responsibility to prepare, evaluate, monitor and coordinating the activities related to higher education. However, since 1960, Capes has prepared National Graduate Education Plans (PNPG, acronym in Portuguese), whose objective is to define new guidelines, strategies, and goals to continue and advance in the Brazilian graduate education policy and research recommendations (Nobre & Freitas, 2017).

Such debates were intensified because society is not aware of everything that is developed within universities, and especially that these institutions are the main funders of research. Based on this process of restructuring of the science system, the importance of disclosing the results of research conducted in the academic field to the public should be emphasized, because publications are a way to contribute to the production and dissemination of scientific knowledge, in addition to being a criterion for graduate program funding distribution (Moutinho, Cesarino & Novaes, 2019).

Given this issue, the new Capes assessment methodology (2017-2020) innovates, making it possible to measure other points such as the impact and relevance to society, in addition to the innovation produced, internationalization and regional insertion. Despite the importance of parameters and indicators for an effective metric, the task is considered complex, since it is necessary to consider the specificity and objectives of each field. However, it is important to consider that the social impact is a concept that expresses the utility and benefits that, in fact, the results generated by the Programs represent to society (Tanaka, 2021).

In the accounting field, Martins (2007), Murcia and Borba (2008) and Dantas et al. (2011) state that the accounting graduate programs are increasing significantly, a fact that is endorsed by the increase in the number of productions and scientific journals, as well as a greater number of events in the field. As for the reasons that led to the growth of scientific production in accounting, Martins (2007) says that this was due to the increase in the number of programs at the master's, doctoral and specialization levels, the creation of seminars, meetings, and congresses, as well as the number of journals with exclusive editorial for the field.

Reflecting on the communication of scientific knowledge, Dias, Barbosa Neto and Cunha (2011) state that congresses are important means of scientific communication as they provide an exchange of experiences, in which the increase in knowledge depends on the comprehensiveness of its communication. In addition to events, publications in specialized journals provide the exteriorization of their production. Based on the studies of Martins (2007), Dantas et al. (2011) and Dias et al. (2011), it is observed that the dissemination of the results of research conducted in the field of Accounting Science is unsatisfactory. Thus, it is necessary to rethink the purpose of accounting research and new ways to disseminate it, escaping from the traditional means guided

by language that is formal and almost incomprehensible to the "uninitiated" (Ganz, Lima & Haveroth, 2019).

Keeping the panorama already addressed in mind, the central question of this study is how has the scientific knowledge generated by the theses defended in the *stricto sensu* post-graduation programs in Accounting Science in Brazil been disseminated?

Therefore, this study brings the purpose of identifying at what level the scientific production coming from the graduate programs in the doctoral courses is as a new element, aiming to analyze the evolution of the dissemination of scientific knowledge generated in the Accounting Science theses in Brazil defended in *stricto sensu* graduate programs from 2009 to 2018.

This paper is justified due to it identifying if the knowledge produced in the doctoral programs is being disseminated to the academic community and society in general, since the role of graduate programs is the development of new knowledge through research aimed at the development of society. Demonstrating the scientific contribution of the theses to academia and society is paramount, since all knowledge generated in universities, if not disseminated, becomes obsolete (Miranda et al., 2013; Paletta, Silva & Santos, 2014; Pessoni, 2016; Queiroz & Becker, 2016).

When analyzing the contribution of graduate programs, it is possible to demonstrate that research can build new knowledge, verify the veracity of certain facts, investigate solutions to solve problems to contribute to the growth of various sciences, and to the development of society, spreading knowledge (Paletta et al., 2014; Pessoni, 2016; Queiroz & Becker, 2016).

Fabre and Bonfante (2017) discuss that, although Accounting Science is still a relatively new educational system, it has been developing in recent years, and one way to demonstrate this development are the academic productions that have contributed to the evolution of this science. Thus, this study will be useful for both organizations and graduate programs to improve or develop dissemination mechanisms aimed at taking scientific knowledge to other spheres of society, besides academia.

## 2 THEORETICAL REFERENCE

Graduate education in Brazil began in the 1930s, when the proposal of the Brazilian Universities Statute was introduced through Francisco Campos, who proposed the implementation of a graduate education program based on European models, being implemented at the University of Rio de Janeiro - URJ, at the *Faculdade Nacional de Filosofia* - FNFI and at USP (Fávero, 2006).

The influence of the French model (especially at the *Universidade Federal de Viçosa* - UFV, at the URJ and at the *Instituto Tecnológico de Aeronáutica* - ITA) is highlighted, exerting influence on the institutionalization of graduate education, as expressed in the content of the Opinion of the Ministry of Education n. 977/65, as in the autonomous constitution/creation of Brazilian universities, which used foreign intellectuals to implement or consolidate undergraduate and graduate courses (Almeida & Maciel 2005; Fávero, 2006; Santos & Azevedo, 2009).

In general, Brazilian graduate education was marked by external influence, including the North American model, such as, for example, the scaling that says that completing one level to enter the other is unnecessary, an initial phase of classes and a general examination that checks the quality of the candidate - which would be considered as qualification - and the second phase, investigation itself - research, thesis, and defense (Alves & Oliveira, 2014).

Cunha, Cornacchione and Martins (2008) state that, despite the expansion of graduate education, it is not possible to observe such a fact in the field of Accounting Science, since until 2008, the only doctoral level program was the one at USP. The program offered a master's

program until 1977, when the first doctoral class was formed after a long process of persuasion with the dean of the institution, whose students were granted their titles of PhD, a total of 3, in 1985. The goal was to train researchers and new teachers (Peleias et al., 2007).

Parallel to USP, *Fundação Getúlio Vargas* - FGV created the master's program, transferred in 1991 to the *Universidade Estadual do Rio de Janeiro* - UERJ. After the 1970s, no new master's courses were created. In 1996, Law 9.394 regulated that at least 1/3 of all university faculties should be composed of masters, with exclusive dedication to research and teaching, a fact that could serve as a motivator for the offer of more master's courses, especially in different regions of Brazil (Peleias et al., 2007).

As of 2008, we observe new doctoral courses being recommended by Capes, such as those of the *Fundação Instituto Capixaba de Pesquisa em Contabilidade Economia e Finanças* - Fucape, of the *Universidade de Blumenau* - FURB and FEARP USP/Ribeirão Preto (USP/RP). Data from Capes (2020) indicate that there are 29 academic master's courses, 7 professional master's, 16 academic doctorates and 2 professional doctorates. Thus, one can observe that the supply of courses has grown significantly over the years. The current scenario can be seen in Table 1.

Table 1

**Graduate Programs in Accounting Science in Brazil on 01/05/2020**

| REGION      | UF | PROGRAM                                | HIGHER EDUCATION<br>INSTITUTION<br>ACRONYM | COURSE SCORE |           |    |    |
|-------------|----|--|--|--------------|-----------|----|----|
|             |    |  |  | ME           | OF<br>THE | MP | DP |
| Mid<br>west | DF | Accounting                             | UnB  | 4            | 4         |    |    |
|             | DF | Accounting –<br>UnB/UFPB/UFRN          | UnB/UFPB/UFRN                              | 5            | 5         |    |    |
|             | GO | Accounting                             | UFG  | 3            |           |    |    |
|             | MS | Accounting<br>Sciences                 | UFMS                                       | 3            |           |    |    |
| Northeast   | BA | Accounting                             | UFBA                                       | 3            |           |    |    |
|             | CE | Business and<br>Controllership         | UFC  | 4            | 4         |    |    |
|             | CE | Business and<br>Controllership         | UFC  |              |           | 4  |    |
|             | MA | Accounting and<br>Business             | FUCAPE                                     | 3            |           |    |    |
|             | PB | Accounting<br>Sciences                 | UFPB                                       | 4            | 4         |    |    |
|             | PE | Accounting<br>Sciences                 | UFPE                                       | 4            | 4         |    |    |
|             | PE | Controllership                         | UFRPE                                      | 3            |           |    |    |
|             | RN | Accounting<br>Sciences                 | UFRN                                       | 3            |           |    |    |
| Southeast   | ES | Business and<br>Accounting<br>Sciences | FUCAPE                                     | 5            | 5         |    |    |
|             | ES | Accounting<br>Sciences                 | FUCAPE                                     |              |           | 5  | 5  |
|             | ES | Accounting<br>Sciences                 | UFES                                       | 4            | 4         |    |    |
|             | MG | Accounting<br>Sciences                 | UFU  | 4            | 4         |    |    |

|              |                                      |                               |       |   |     |
|--------------|--------------------------------------|-------------------------------|-------|---|-----|
| MG           | Controllership and Accounting        | UFMG                          | 4     | 4 |     |
| RJ           | Accounting Sciences                  | UFRJ                          | 5     | 5 |     |
| RJ           | Accounting Sciences                  | FUCAPE                        |       |   | 3   |
| RJ           | Accounting Sciences                  | UERJ                          | 3     |   |     |
| RJ           | Controllership and Public Management | UERJ                          |       |   | A   |
| SP           | Accounting Sciences                  | UNIFECAP                      | 4     |   |     |
| SP           | Accounting and Actuarial Sciences    | PUC                           |       |   | 3   |
| SP           | Controllership and Accounting        | FEA USP                       | 6     | 6 |     |
| SP           | Controllership and Accounting        | FEARP USP                     | 5     | 5 |     |
| SP           | Controllership and Finance           | FIPECAFI                      |       |   | 3   |
| SP           | Controllership and Corporate Finance | UPM                           |       |   | 4 4 |
| PR           | Accounting Sciences                  | UEM                           | 3     |   |     |
| PR           | Accounting                           | UFPR                          | 5     | 5 |     |
| PR           | Accounting                           | UNIOESTE                      | 3     |   |     |
| R\$          | Accounting Sciences                  | UNISINOS                      | 5     | 5 |     |
| <b>South</b> | R\$                                  | Controllership and Accounting | UFRGS | 3 |     |
|              | R\$                                  | Accounting                    | FURG  | 3 |     |
| SC           | Accounting Sciences                  | FURB                          | 5     | 5 |     |
| SC           | Accounting Sciences and Business     | UNOCHAPECÓ                    | 3     |   |     |
| SC           | Accounting                           | UFSC                          | 5     | 5 |     |

Key: ME: Academic Master's; DO: Academic Doctorate; PM: Professional Master's; DP: Professional Doctorate.  
Source: Capes (2020)

According to data from the FEA USP, since its opening, the graduate program of the institution has titled over 580 masters and 340 PhDs, and the graduates are in "prominent positions in various areas, in the public and private spheres, academic and business, from ministries, heads of regulatory bodies, presidencies and administrative boards of large multinational and national companies." (USP, 2020)

The university reports that 90% of the PhDs trained by the institution are currently professors, a fact that shows that trained professionals are working at universities and will subsequently train new PhDs and masters to continue teaching and research (USP, 2020).

However, having Accounting Sciences in Brazil exclusively dedicated to teaching and research is still a challenge in this field since these activities are seen by them as a part-time side jobs due to salary conditions, which encourages them to act concurrently as a liberal professional (Silva & Rodrigues, 2013), a fact that also encompasses the discussions regarding the pedagogical skills that the teacher must have, since their training is a bachelor's degree and the

literature points out failures in teaching training (Silva, 2020; Araujo, 2017). In this scenario, the dedication to research and, consequently, its dissemination, is impaired and tends to be concentrated in universities, which are based on the tripod teaching-research-extension and retain a large part of teachers with doctoral degrees.

Albagli (1996) points out the difference between scientific diffusion, scientific communication, and scientific dissemination, explaining that, while the first refers to any process of communication involving scientific and technological information, the second implies in objectively directing the information to groups of specialists, and the third is seen as a process directed to the lay public in general.

Scientific dissemination in Brazil intensified in the 1920's and 1930's, when the means of communication such as newspapers, magazines, books, and public lectures gained strength, and became periodic. In this period, despite the scientific dissemination still presenting a fragmented character, with restricted availability, it began to play an important role in the diffusion of scientific knowledge in the country (Massarani & Moreira, 2003).

For Mansur et al (2021, p. 1) "scientific dissemination, as a field of knowledge and strategy of action, has been gaining increasing importance in the world." For the authors, some factors drive such growth. Among them, a response from science to anti-science movements, and the need to unveil political and economic interests that involve the questioning of scientific evidence.

According to Mueller (2002), the process of scientific knowledge popularization has visible difficulties, and one of them is in reducing complex concepts, which require a mastery of knowledge or a specialized language, to a language that is understandable by the lay population, meaning the process of adapting a scientific text for popular communication media.

### 3 METHODOLOGICAL PROCEDURES

This study is a qualitative approach study with a descriptive character, based on bibliographic and document research. Sucupira Platform provided the information collected regarding the thesis defended in the scope of the *stricto sensu* graduate programs in Accounting Science in Brazil between the years 2009 and 2018. The period is justified considering that the study, conducted in 2021, seeks to capture the disclosure of such research, which can take more than a year after its completion. Thus, the research only included academic doctorates (Table 2) since the professional programs are recent and did not graduate professionals until the date of the time cut.

Table 2  
**Doctoral courses in Accounting in Brazil that had defenses between 2009 and 2018**

| Region            | Higher Education Institution | Program Creation | Bylaws Update Year | What do the bylaws say about disseminating the thesis?  |
|-------------------|------------------------------|------------------|--------------------|---|
| Midwest           | UnB                          | 2014             | 2019               | 1 article published or accepted with co-authorship of the advisor                               |
| Northeast         | UFPB                         | 2015             | 2019               | No rules  |
| Northeast/Midwest | UnB/UFPB/UFRN                | 2008             | 0*                 | 1 article published or accepted with co-authorship of the advisor                               |
| Southeast         | FEA USP                      | 1978             | 2017               | No Rules  |
|                   | FUCAPE                       | 2009             | 2019               | No Rules  |
|                   | FEARP USP                    | 2013             | 2013               | Article published or accepted with co-authorship of the advisor in a journal with social impact |

|       |          |      |      |   |
|-------|----------|------|------|---|
|       | UFU      | 2016 | 2017 | 3 articles submitted, 1 resulting in at least a <i>Qualis B2</i> thesis   |
|       | UFRJ     | 2014 | 2019 | 1 article published in at least a <i>Qualis B1</i> journal  |
|       | FURB     | 2008 | 2019 | 2 articles accepted or published in at least a <i>Qualis B2</i> journal   |
| South | UNISINOS | 2013 | 2017 | 2 articles resulting from the thesis submitted with co-authorship of the advisor in at least a <i>Qualis B1</i> journal |
|       | UFSC     | 2013 | 2015 | Proof of publication  |
|       | UFPR     | 2014 | 0*   | 1 article accepted with co-authorship of the advisor or program member in at least a <i>Qualis B2</i> journal           |

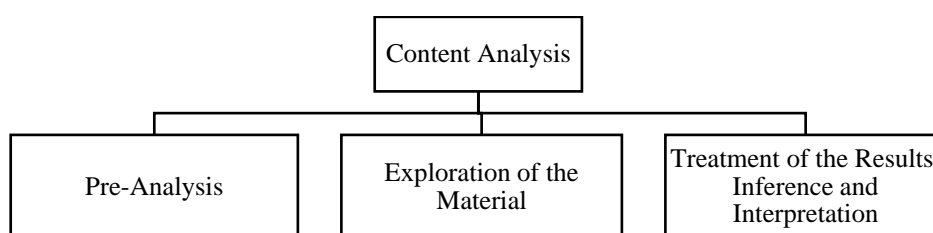
\*Data not found

Source: Survey data (2021)

The documentary research, according to Beuren (2009), consists of analyzing materials that have not yet been analytically treated, as is the case of the *lattes* curriculum, which will comprise the main material in data collection, referring to the academic productions of PhDs, to demonstrate the spread of knowledge generated for academia and society. The *lattes* curriculum is a database adopted all over Brazil where the academic activities of students, researchers and professors are registered.

Once the research sample was established, data collection began with the download of the *lattes* resúmes between January 11 and 15, 2021, so that the data referring to the information on the productions of the PhDs who make up the sample could be collected. The following information was tabulated: publications in journals, books, annals and presentations at congresses, research projects and mentorships, to perform the triangulation of these data with the defended thesis, for which the following criteria were used: titles equal or like the thesis or works that addressed the same theme used in the thesis, as well as keywords. With this data it was possible to establish an overview regarding the dissemination of the theses, their means and level of dissemination in the light of the *Qualis* stratum. We manually analyzed 348 resúmes of the 350 defenses, since two PhDs did not have a resúme on the platform.

We used content analysis (Bardin, 2009) as the data analysis and treatment methodology, which allows the themes presented in the theses to be categorized and coded (Figure 1).



**Figure 1.** Content Analysis  
Source: Adapted from Bardin (2009).

Bardin (2009) conceptualizes content analysis as the set of communication analysis techniques, which aims to obtain the description of the messages' content, using objectives and systematic procedures, which allow the inference of knowledge related to the variable production conditions of the messages. Therefore, the choice of using content analysis while verifying the resumes, with the purpose of obtaining information about the products that resulted from the theses, was necessary to obtain reliable data, to achieve the general objective of the research.

## 4 RESULTS AND DISCUSSION

For this analysis, the productions of the PhDs were selected from the time they joined the graduate program until the period when the curricula were downloaded (January 2021). Thus, although the period is from 2009 to 2018, the samples are composed of all the productions contained in the curriculum *lattes* of each PhD, in which it was possible to verify the existence of productions related to the theses from 2006 to 2020, because it considered years prior to and after the defenses.

### 4.1 Overview of the Programs

The data presented direct the contribution referring to 348 curricula and 350 defenses at the doctoral level, considering the region of the country and the educational institution in the period determined in the study. Regarding the regional overview, it was observed that universities located in the Southeast region, which is home to five institutions, are responsible for the best results in all the categories analyzed. This may be related to the fact that the University of São Paulo (USP) is in this region and has the oldest course in the country, besides having granted over 340 PhDs titles. The lowest results observed are concentrated in the Northeast region of the country.

Among the PhDs that make up the sample, they participate and/or have participated in 1,181 research projects, 11,161 defense examinations, whether for master's degrees, doctorates, qualifications, or final papers (Table 3). It is noteworthy that when preparing a research project, the PhDs contribute to the generation of new knowledge, just as participating in an examining board makes them act directly in the training of other professionals, from the undergraduate levels to the qualification of new PhDs. Attention is drawn to the contribution of PhDs from FEA USP and FURB, who have 68% of the research projects observed and about 70% of the participation in boards.

Table 3

#### Results of PhD participation in research projects, boards, congresses, and mentorships per educational institution

| University         | Research project | Boards   | Presentation at congresses | Mentorships |
|--------------------|------------------|----------|----------------------------|-------------|
| FUCAPE             | 10.0             | 296.0    | 71.0                       | 226.0       |
| FURB               | 224.0            | 1,760.0  | 504.0                      | 1,589.0     |
| UnB/UFPB/UFRN      | 207.0            | 1,951.0  | 302.0                      | 1,625.0     |
| UFPB               | 3.0              | 21.0     | 12.0                       | 20.0        |
| UFPR               | 26.0             | 187.0    | 59.0                       | 217.0       |
| UFRJ               | 14.0             | 81.0     | 26.0                       | 88.0        |
| UFSC               | 22.0             | 87.0     | 29.0                       | 135.0       |
| UFU                | 6.0              | 32.0     | 12.0                       | 68.0        |
| UnB                | 18.0             | 67.0     | 7.0                        | 85.0        |
| UNISINOS           | 38.0             | 394.0    | 30.0                       | 275.0       |
| FEARP USP          | 32.0             | 238.0    | 133.0                      | 123.0       |
| FEA USP            | 581.0            | 6,047.0  | 1,461.0                    | 4,755.0     |
| Sum                | 1,181.0          | 11,161.0 | 2,646.0                    | 9,206.0     |
| Mean               | 98.4             | 930.1    | 220.5                      | 767.2       |
| Standard deviation | 170.2            | 1,743.7  | 418.4                      | 1,379.7     |

Source: Survey data (2021).



According to the studies of Martins and Monte (2009), 30.0% of the PhDs from the multi-institutional program (UnB/UFPB/UFRN) mention in their curricula that they participate or have participated in a research group. These results are lower than those found in this study, in which 73.0% of the PhDs, considering all the programs analyzed, mentioned the participation in research groups in their curricula. In relation to the multi-institutional program (UnB/UFPB/UFRN), only 25% of all PhDs who studied at the institution do not mention participation in projects in their curricula, that is, 75.0% declare to be inserted in research projects. These results are higher than those found in the studies of Martins and Monte (2009), in which the authors further emphasize that the number of participations in projects increases because of entry into the master's program, reaching higher results after its completion.

Regarding mentoring, in the period studied, the PhDs mentored 9,206 students, considering master's students, doctoral students, specialization, final papers, scientific initiation and post-doctoral courses. Of this sample, only 18.0% of the PhDs did not report mentoring activities in their resumes. The quality of the mentoring depends on many factors, such as, for example, many simultaneous mentoring sessions that demand more time and attention for the students, as well as the commitment of the students regarding the understanding of the methodology and compliance with deadlines (Silva et al., 2019).

Regarding the PhDs in the sample, on average each PhD has mentored or is mentoring approximately 27 students over 10 years, or about 3 mentees per year. The largest number of students mentored and registered by the PhDs corresponded to 181 students, observed in the lattes of Dr. Sady Mazzioni from FURB, who graduated in 2015. And, disregarding the 62 PhDs who do not mentor any student or did not mention mentoring in their curricula, the minimum found was 1 student in the curricula of 6 PhDs, from USP, 2 titled in 2018, 1 in 2016 and 1 in 2011 and 2 from the multi-institutional program of UnB/UFPB/UFRN, titled in 2014 and 2017, respectively.

Regarding papers published in congresses and event annals, the PhDs reported having 2,646 papers in congresses and academic events and publishing 6,687 full papers in annals (Table 4). Of the published papers, 6.17% (413) are related to the doctoral thesis. In the research of Oliveira et al.

(2007), when studying 85 researchers in the fields of business and accounting with productivity scholarships granted by CNPq, observed that, on average, the PhDs published 34 articles in annals of events, 25 of which were international events. In this study, the average per PhD is 19 articles in congress annals, not considering the nature of the event, whether national or international.

Table 4  
Publications generated from PhD Theses

| University    | Congress annals |                 | Journal |                 | Book  |                 | Book chapter |                 | Total products generated from Thesis |
|---------------|-----------------|-----------------|---------|-----------------|-------|-----------------|--------------|-----------------|--------------------------------------|
|               | Total           | <sup>1</sup> RT | Total   | <sup>1</sup> RT | Total | <sup>1</sup> RT | Total        | <sup>1</sup> RT | <sup>2</sup> RTT                     |
| FUCAPE        | 80.0            | 3.0             | 85.0    | 2.0             | 0.0   | 0.0             | 0.0          | 0.0             | 5.0                                  |
| FURB          | 2,017.0         | 109.0           | 1,525.0 | 52.0            | 32.0  | 2.0             | 104.0        | 0.0             | 163.0                                |
| UnB/UFPB/UFRN | 692.0           | 58.0            | 907.0   | 56.0            | 45.0  | 2.0             | 96.0         | 2.0             | 118.0                                |
| UFPB          | 35.0            | 6.0             | 27.0    | 6.0             | 2.0   | 0.0             | 2.0          | 0.0             | 12.0                                 |
| UFPR          | 94.0            | 5.0             | 119.0   | 4.0             | 7.0   | 0.0             | 2.0          | 0.0             | 9.0                                  |
| UFRJ          | 110.0           | 8.0             | 120.0   | 3.0             | 2.0   | 0.0             | 4.0          | 1.0             | 12.0                                 |

|                    |         |       |         |       |       |      |       |      |       |
|--------------------|---------|-------|---------|-------|-------|------|-------|------|-------|
| UFSC               | 186.0   | 14.0  | 118.0   | 7.0   | 6.0   | 0.0  | 7.0   | 0.0  | 21.0  |
| UFU                | 26.0    | 1.0   | 31.0    | 2.0   | 0.0   | 0.0  | 7.0   | 0.0  | 3.0   |
| UnB                | 68.0    | 1.0   | 97.0    | 8.0   | 4.0   | 0.0  | 9.0   | 1.0  | 10.0  |
| UNISINOS           | 153.0   | 4.0   | 135.0   | 4.0   | 11.0  | 0.0  | 34.0  | 2.0  | 10.0  |
| FEARP USP          | 166.0   | 16.0  | 116.0   | 18.0  | 8.0   | 1.0  | 10.0  | 1.0  | 36.0  |
| FEA USP            | 3,060.0 | 188.0 | 2,188.0 | 140.0 | 138.0 | 12.0 | 296.0 | 16.0 | 356.0 |
| Sum                | 6687.0  | 413.0 | 5468.0  | 302.0 | 255.0 | 17.0 | 571.0 | 23.0 | 755.0 |
| Mean               | 557.3   | 34.4  | 455.7   | 25.2  | 21.3  | 1.4  | 47.6  | 1.9  | 62.9  |
| Standard deviation | 967.8   | 58.0  | 709.5   | 40.9  | 39.3  | 3.4  | 86.3  | 4.5  | 105.3 |

Key: <sup>1</sup>RT: these results; <sup>2</sup>RTT: total results of publications generated from the thesis.

Source: Survey data (2021).

As for the number of articles published in periodicals, 5,468 articles were found in the period analyzed. Among these, 16.5% (302) are related to the result of doctoral research and were published in journals with *Qualis* ranging from A1 to C. Regarding the 148 journals analyzed, the most important were *Universo Contábil* (A2), with 20 publications; *Contabilidade & Finanças* (A2), with 16 publications; *Advances In Scientific and Applied Accounting* (A2) and *Revista Contemporânea de Contabilidade* from UFSC (A2), both with 15 publications; *Revista de Contabilidade e Organizações* (A2), with 11 publications; *Revista de Educação e Pesquisa em Contabilidade - REPEC* (B1), with 10 publications; and with 8 publications the journals *Brazilian Business Review - BBR* (A2), *Contabilidade Vista & Revista* (A2) and *Journal of Accounting, Management and Governance - JAMG* (B1), all classified according to the four-year term 2013-2016.

Regarding published books, of the 255 mentioned, 6.6% (17) are related to the thesis, and of the 571 book chapters, about 4.0% (23) are related to the thesis. Only 34.0% of the PhDs were responsible for authoring full books and 49.0% had participation in book chapters. Overall, 45.8% of all productions between books and book chapters are related to the theses published by the PhDs under study.

Considering all the works related to the thesis, only 3.0% are book chapters and 2.2% are books. Of the total number of papers related to the thesis, publications in event annals correspond to 54.7% and 40.0% to scientific articles. The largest number of publications in congress annals is related to the events held (national and international) in the accounting field. According to Oliveira et al. (2007), the National Graduate Meeting (or *Encontro Nacional de Pós-Graduação* in Portuguese, also known by the acronym EnANPAD) is responsible for housing a significant volume of publications, unlike the results found in this study in which most publications (19) occurred at the International Conference in Accounting. When analyzing the International Conference in Accounting, Vendramin et al. (2020) observed that FEA USP stands out in the number of publications in the event, publishing twice as many articles as the second institution, the Universidade Regional de Blumenau. Of the institutions studied in this paper, only FEA USP is among the 10 institutions that publish the most papers in the International Conference in Accounting, according to the sample studied by Vendramin et al. (2020).

Other studies with bibliometric analysis of scientific production indicate that scientific articles are the main products generated from theses, then books and book chapters are the secondary destinations, and, in a smaller percentage, the papers published in event annals (Noronha, 1997; Sacardo & Hayashi, 2011).

These results differ from those found in this study, in which congress proceedings are the main destination of publications, followed by scientific articles and, to a lesser extent, books and book chapters.

However, in this study we observed, on average, at least one publication originating from the thesis, whether journal articles, event annals, books, or book chapters.

Similar values were obtained by Sacardo and Hayashi (2011), in which each author published 1.4 articles. It is noteworthy that for the Capes evaluation of graduate programs, professors with good production are considered as those who produce at least 4 articles in the four-year period (Capes, 2021).

#### **4.2 Universities located in the Midwest and Northeast regions (UnB, UFPB, UnB/UFPB/UFRN)**

The seven PhDs who became tenured by the University of Brasília - UnB, in the year 2018, developed 18 research projects, corresponding to 1.5% of the analyzed sample, in addition to participating in 67 boards, 0.6% of the total analyzed. Regarding mentoring programs, about 85 students were mentored, equivalent to 1.0% of the sample, and presented seven papers in academic events, representing 1.0% of the grand total, these results not being identified as related to theses.

The PhDs published 68 full papers in congress annals, about 1% of the entire sample, and 97 articles in journals, about 2% of all the articles studied. They also published 4 books not identified as related to their theses and 9 book chapters, both representing 1.5% of the total sample. It is noteworthy that only 1.4% of the papers in congress annals and 8.2% of the articles in journals submitted by UnB PhDs are related to their theses.

Considering the number of PhDs at UnB in the field of research, the average corresponds to 13 papers in congress annals and 14 articles in journals per PhD. As for the works related to the theses, 0.2% of the papers are published in congress annals, 2.6% of the journals and 4.3% of the book chapters come from PhDs from this institution.

The PhDs coming from the *Universidade Federal da Paraíba* - UFPB defended 4 theses, all in 2018 in the line of Accounting Information for External Users. These PhDs mentioned 3 research projects in their curricula, which corresponds to 0.25% of the sample, participation in 21 boards with 0.2% of the total studied, mentoring of 20 students, 0.2% of the sample and presentation of 12 papers in academic events corresponding to 0.5% of the grand total not related to the theses.

The PhDs who received their title through the institution published 35 full papers in congress annals, 0.5% of the sample, 27 articles in journals, which corresponds to 0.5% of all the articles analyzed. The PhDs published 2 books and 2 book chapters, 0.7% and 0.3%, respectively, of the sample studied. Regarding the works related to the theses, 17.0% are published in event annals and 22% are published as articles in journals. The average number of publications per PhD at UFPB is 9 papers in congress annals and 7 articles. Analyzing the papers that have some relation with the thesis alone, 1.5% of the papers are in congress annals and 2.0% are in scientific journals.

In the multi-institutional and interregional program - UnB, UFPB and UFRN (Universidade Federal do Rio Grande do Norte) the PhDs defended 64 theses between the years 2010 and 2018 of these, 33 correspond to the Accounting and Finance line, 19 are from the Accounting for Decision Making line, 10 from the Impacts of Accounting for Society line and 2 did not inform their line of research. The curricula of the PhDs from the multi-institutional program of UnB, UFPB and UFRN proved participation in 207 research projects, 1,951 examinations and 1,625 mentored students, corresponding to 17.0% of the sample studied, and corroborate 302 presentations of papers in events, about 10.0% of the sample. The data point out that the years 2012 and 2016 were more expressive in relation to the number of scientific productions of the PhDs.

The PhDs of this institution were responsible for publishing about 692 full papers in annals of national and international congresses, corresponding to 10.0% of all the papers analyzed. The average per PhD in the program is 10 papers, and years 2011, 2012 and 2016 had the highest number of publications. When analyzing the relationship of these publications with the themes used in the preparation of the theses, 14.0% correspond to papers published in congress annals.

Regarding the publication of scientific articles, we observed 907 articles published in indexed journals, a value that corresponds to 16.6% of the sample studied. When analyzing the relationship of these articles with the theses, it is estimated that 18.0% are directly associated with the themes of the theses defended to obtain the doctoral degree. For this institution, the average number of journal publications is 14 articles per PhD, where the years 2016 and 2012 were the most representative regarding the number of publications.

The PhDs who graduated from the multi-institutional program published 96 book chapters, of which 8.0% are related to the theses, with an average of 1.5 chapters per PhD. Regarding the books published, of a total of 45 books (17.0% of the total sample), 11.0% of these publications are related to the theses.

The multi-institutional program, alongside the program at FURB and FEA USP, was responsible for the highest publication rates. As for FURB, defenses were obtained between the years 2011 to 2018 with an average of 5.6 theses defended per year, with the highest peak in 2015, with 11 theses defended. In contrast, FEA USP obtained defenses between the years 2009 and 2018 with an average of 16.5 theses defended per year, with the year 2016 having the highest peak, with 26 theses defended. It should be emphasized that the multi-institutional program of UnB/UFPB/UFRN was considered a breakthrough as it was a forerunner in the Northeast and North region of the country, by bringing the doctorate in accounting sciences to the region.

#### **4.3 Universities located in the Southeast region (FUCAPE, UFRJ, UFU, FEARP USP, FEA USP)**

The PhDs who graduated from the institution in Accounting Science and Business at FUCAPE defended 7 theses over the period from 2013 to 2018, 5 in the Finance and Business Valuation line and 2 in the Accounting and Strategic Management line. Between 2013 and 2018, the PhDs participated in 10 research projects, which corresponds to 0.85% of the sample studied, mentored 226 students, 2.45% of the total analyzed, 296 boards, representing 2.65% and 71 presentations at congresses, corresponding to 3.0% of the sample.

The PhD graduates from FUCAPE published 80 papers in congress annals, 1.2% of the sample, and 85 articles in journals, 1.55% of the total observed. The year 2017 was the year with the highest number of publications in congress annals, while in 2014 there was a greater publication in scientific journals. It is worth noting that only 1 PhD published 26 papers in congress annals and 24 articles in journals. Considering the average per PhD in the program, around 11 papers were published in congress annals and 12 articles in journals.

Among the publications related to the thesis, 3.7% of the papers are published in annals and 2.3% of the articles in journals. For the PhD graduates from FUCAPE, analyzing only publications related to the thesis, 0.73% correspond to papers in congress annals and 0.66% in periodicals.

Among the 10 PhDs graduates from the Universidade Federal do Rio de Janeiro - UFRJ, 14 research projects were developed, corresponding to 1.2% of all the projects surveyed in the sample, participation in 81 exam boards, 0.7% of the total surveyed, mentoring of 88 students, 1.0% of the sample and presentation of 26 papers in academic events, corresponding to 1.0% of the grand total. Analyzing the papers related to the thesis alone, 1.94% of the papers in congress

annals, 1.0% of the periodicals and 4.3% of the book chapters are from PhD graduates from URFJ.

The PhDs in the program published 110 full papers in congress annals, 1.6% of the total sample, 120 articles in journals, about 2.0% of all articles studied, 2 books and 4 book chapters, 0.8% and 0.7%, respectively. It is noteworthy that the program requires at least 1 article published in a *Qualis* B1 journal for graduation, however the average number of publications per PhD is 11 papers in annals and 12 articles in journals. The highest number of publications in annals was observed in the year 2018 and of articles, in the year 2017. Related to the thesis, 7.3% of the papers published in annals and 2.5% in journal articles are observed.

The doctoral course of the Graduate Program in Accounting Science at the *Universidade Federal de Uberlândia* - UFU had 4 theses defended in the year 2018, 3 in the Financial Accounting line and 1 in the Controllership line. The fact that the students defended their theses after two years enrolled in the course, which is the minimum time requirement found in the program's bylaws should be highlighted. The professionals reported the development of 6 research projects in their resumes, which corresponds to 0.5% of the entire sample, participation in 32 exam boards, 0.3% of the total analyzed, mentoring 68 students, 0.74% of the sample, and presentation of 12 papers at academic events, 0.45% of the grand total.

The PhDs who graduated from the institution published 26 full papers in congress annals, which corresponds to 0.4% of the entire sample analyzed, 31 articles in periodicals, a value that corresponds to 0.6% of all the articles studied, and 7 book chapters, 1.2% of the entire sample studied. The average publication rate is 6 papers in annals and 7 articles in periodicals per PhD. Only 3.8% of the papers in annals and 6.4% of the articles in periodicals are related to the thesis. Observing the papers that have some relation with the thesis of PhD graduates from UFU alone, 0.24% of these are published in congress annals, and 0.66% are published in periodicals.

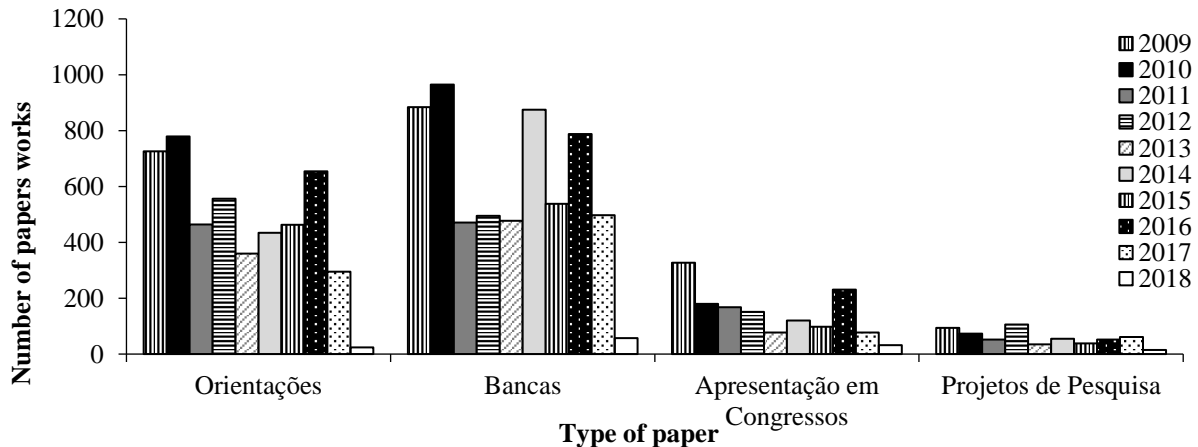
The Graduate Program in Controllership and Accounting at the *Universidade de São Paulo de Ribeirão Preto* - FEARP USP had 18 theses defended in the period from 2016 to 2018, of which 12 were in the Financial Accounting and Finance line, 2 in the former Controllership line, one in the Institutions and Efficiency of Organizations line, and 3 did not specify the research line. The PhDs mentioned the development of 32 research projects in their resumes, 2.7% of the studied sample, participation in 238 exam boards, 2.1% of the total analyzed, mentoring 123 students, 1.3% of the sample, and presenting 133 papers at academic events, about 5% of the grand total.

The PhDs from FEARP USP were responsible for publishing 166 full papers in congress annals, 2.5% of the entire sample, 116 articles in journals, about 2.0% of all articles surveyed. They also published 8 books and 9 book chapters, 3.0% and 1.6%, respectively, of the total studied. Only 9.6% of the papers in annals and 15.5% of the articles in periodicals are related to the thesis. According to the regulations of the course, it is necessary to publish or have at least one article in co-authorship with the mentor accepted by journal with social impact to receive a PhD title. The average publication rate for the program is 9 papers in congress annals and 6 articles per PhD.

Regarding the papers by FEARP USP PhD graduates that have some relation with the thesis, 3.8% of the papers were published in congress annals, 6.0% in journals, 6.0% in books and 4.3% in book chapters.

The Graduate Program in Controllership and Accounting at FEA USP is the oldest graduate program in Accounting Sciences in Brazil. Among the program's PhDs, 164 résumés were evaluated, and 165 defenses made in the program for the analyzed period, of these, 1 résumé was not located on the *lattes* platform. Of the defended theses, 40 correspond to the Accounting for External Users line, 45 to Accounting Education and Research, 46 to Controllership and Management Accounting and 33 to Financial, Credit and Capital Markets.

Throughout the period, the PhDs participated in 581 research projects, about 50.0% of all the projects analyzed, mentored 4,755 students, and took part in 6,047 exam boards. The professionals mentioned participation in 1,461 academic events in which they presented papers; such value corresponds to more than 55.0% of the overall sample (Figure 2). It is worth noting that production fell over time, regardless of category, with 2017 and 2018 being the years with the lowest rates.



**Figure 2.** Productions by FEA USP doctoral graduates between 2009 and 2018..

Source: Survey data (2021).

There were 2,188 articles published in journals, about 40.0% of the journal publications in the entire observed sample. Of all the articles published (2,188) in journals by PhD holders at FEA USP, 6.4% (140) are thesis-related, however, if we take into consideration that FEA USP had 165 defenses and 140 published thesis-related articles, we see a high rate of 84.8%. It is noteworthy that FEA USP does have a provision in its regulation that obliges doctoral students to publish as a by-product of their theses, either in congresses or periodicals; however, the institution's average is 13 articles per PhD.

The professionals trained by the institution published 138 books, which corresponds to 54.0% of the publications in this category. Only 8.7% of the books published are related to the thesis. When analyzing the PhDs at FEA USP until 2005, Borba et al. (2007) state that the 114 professionals studied up to that date published 272 books over 27 years, an average of approximately three books per PhD and 10 per year. The average observed over the 10 years of this study is one book per PhD, or 14 books per year.

A total of 296 book chapters were published, about 50.0% of the overall total analyzed. Regarding the book chapters, only 5.4% are related to the thesis. Borba et al. (2007) state that the 114 professionals studied until 2005 published 169 book chapters over 27 years of the program, on average seven chapters per year. For this study, the average corresponds to 30 chapters per year in the period defined between 2010-2018. Thus, although the average per PhD decreased, the number of chapters, as well as the number of books, increased, it is worth noting that the period of Borba et al. (2007) is larger and the number of PhDs is smaller.

Regarding the full papers published in congress annals, the PhDs published 3,060 articles, which corresponds to 45.0% of the total sample, and of these, only 6.14% are related to the thesis.

Regarding the production in general, FEA USP is responsible for 44.0% of the publications. Similar results were found by Costa and Lustosa (2009), who observed that the PhDs of the Controllership and Accounting program of the institution were responsible for 50.0% of the publications analyzed between 2000 and 2009, considering Management

Accounting. It is emphasized that the university is still responsible for the highest rates in all analyzed categories, even without rules that make publication among its students mandatory.

#### 4.4 Universities located in the Southern region (FURB, UFPR, UFSC, Unisinos)

The PhDs who graduated from the *Fundação Universitária de Blumenau* - FURB have developed 224 research projects reported in their resumés *lattes*, equivalent to 19.0% of the studied sample, participated in 1,760 exam boards, 15.0% of the total analyzed, mentored 1,589 students, 17.0% of the sample, and presented 504 papers at academic events, 19.0% of the grand total. The PhDs published 2,017 full papers in congress annals, about 30% of the total sample. Regarding papers published in event annals, 5.4% are related to the thesis. The average number of papers published in annals for the institution is 46 per PhD, the highest average among the institutions studied.

A total of 1,525 articles were published in journals, which corresponds to 28.0% of all articles in the sample. Only 3.4% of the journal articles are related to the thesis. It is noteworthy that the institution's regulations focus on the publication or acceptance of 2 articles in journals classified at least as *Qualis* B1. The average number of articles published is 35 per PhD, the highest average among the institutions. The highest number of publications is observed in 2015, 2014 and 2011.

The doctoral graduates of the institution published 32 books, 12.5% of the sample. Of the books published, only 6.2% are related to the theses. Regarding publications in book chapters, 104 chapters were published by PhDs who graduated from FURB, corresponding to 18.0% of the works analyzed in the sample, but not one of these works is related to the thesis.

In 2015 there was a greater number of publications in scientific event annals, possibly related to the greater number of events that occurred in this year. Considering the papers that have some relationship with the thesis alone, 26.0% of the papers in congress annals, 17.0% of the journals and 11.0% of the books are from FURB PhDs.

Among the theses defended by the PhDs who graduated from the Universidade Federal do Parana - UFPR, 10 were defended between the years 2017 and 2018, 5 are from the line of Managerial Accounting and Control and 5 from the line of Financial Accounting and Finance. The PhDs developed 26 research projects, 2.2% of the sample studied, with participation in 187 exam boards, 1.7% of the total analyzed, mentored 217 students, 2.4% of the sample and presentation of 59 papers at academic events, 2.2% of the grand total.

There were 94 full papers published in congress annals, 1.4% of the entire sample, and 119 articles in journals, 2.7% of all the articles studied. The PhDs published seven books, corresponding to 2.7% of the sample, and two book chapters, 0.3% of the total sample. Related to the theses, 5.3% of the papers were published in event annals and 3.3% of the articles were published in periodicals. The program requires that the PhD candidate have one article accepted for publication in co-authorship with the mentor or any faculty member of the program. The average publication rate is 9 papers in annals and 12 articles in periodicals per PhD.

Of the publications related to the theses of PhD graduates from UFPR, 1.2% correspond to papers published in congress annals and 1.3% are published in scientific journals.

The doctoral course of the Graduate Program in Accounting at the Universidade Federal de Santa Catarina - UFSC examined seven theses between 2016 and 2018, 5 are from the line of Management Control and Performance Evaluation and two from the line of Financial Accounting and Accounting Research. The professionals recorded the development of 22 research projects, about 2.0% of the studied sample, participation in 87 boards, 0.8% of the total analyzed, mentoring 135 students, 1.5% of the analyzed sample and presentation of 29 papers in events, 1.0% of the grand total, in their curricula.

The PhDs published 186 full papers in congress annals, about 3.0% of the entire sample, and 118 articles in journals, about 2.0% of all the articles analyzed. They also published 6 books and 7 book chapters, 2.3% and 1.0% of the sample, respectively. Only 7.5% of the papers published in annals and 6.0% of the articles are related to the thesis. The program requires proof of publication in periodicals to be granted the title of PhD, however, it does not specify the quantity nor the *Qualis* of the journal. The average publication rate for the program is 27 papers in annals and 17 articles per PhD.

Among the researchers who graduated from the UFSC, only the papers that have some relation with the thesis correspond to 3.4% of the papers published in congress annals, and 2.3% in periodicals.

The 9 PhD holders from the *Universidade do Vale do Rio dos Sinos - Unisinos*, registered the development of 38 research projects, 3.2% of the studied sample, participation in 394 exam boards, 3.5% of the total analyzed, mentoring 275 students, 3.0% of the sample, and presentation of 30 papers in academic events, 1.0% of the total.

The PhDs published 153 full papers in congress annals, about 2.0% of the entire sample, 135 articles in acknowledged journals, a value that corresponds to 2.5% of all the articles studied. Only 2.6% of the papers published in annals and 2.9% of the articles are related to the thesis. Regarding books, 11 books were published, 1.0% of the total sample, and 34 book chapters, about 6.0% of the sample. The institution required the submission of 2 articles resulting from the thesis in co-authorship with the supervisor in journal that is at least *Qualis* B1 to grant the title of PhD. The average publication rate is 17 papers in annals and 15 articles in journals per PhD.

Considering the papers related to the thesis along, 1.0% of the papers in congress annals, 1.3% of the periodicals and 8.7% of the book chapters are from PhD students who studied at Unisinos.

#### 4.5 Classification of the publications in journals according to the *Qualis* Capes concept

The *Qualis Periodicos* is a tool implemented by Capes, whose purpose is to classify the periodicals through scores that evaluate several criteria. This classification is relevant, especially because it makes a quantitative metric to measure the quality of the articles published by researchers feasible. From time to time, as the need arises, the classification is adjusted to reflect the reality of the areas of knowledge. Thus, the *Qualis Periodicos* is not an absolute classification, it is under constant review and is used to evaluate programs as a scientific indicator and even as a policy (Frigeri & Monteiro, 2014; Barata, 2016). When choosing a journal to publish a scientific article, the author should pay attention, to the target audience of the article, the credibility, the speed of judgment and publication, the circulation that the journals have in the community of interest, how prestigious it is and the impact factor, among other factors, above the *Qualis*.

Among the selected institutions, only the USP, FUCAPE and UFPB programs do not mandate their students to publish the products of their theses in journals with high impact factor and above *Qualis* B1. On the other hand, all the other programs reported here have specific regulations for publishing articles arising from theses, with this being a requirement for obtaining the doctoral degree.

This study observed that 38.0% of the articles published by PhDs in journals were published in *Qualis* A2, 20.0% in *Qualis* B1 and 10.0% in *Qualis* B2 (Table 5) journals. The FEA USP is one of the universities responsible for the largest number of publications and in publications indexed in journals of higher *Qualis*, followed by the multi-institutional program UnB/UFPB/UFRN. These universities published mostly in A2 journals, however, in the multi-



institutional program UnB/UFPB/UFRN, FURB, UFPB and UFSC the most significant dissemination occurred in *Qualis* B1 journals.

Table 5

**Articles published referring to the theses defended from 2009 to 2018 (in %)**

| Region            | Program       | QUALIS |      |      |      |      |      |      |     |                |
|-------------------|---------------|--------|------|------|------|------|------|------|-----|----------------|
|                   |               | A1     | A2   | B1   | B2   | B3   | B4   | B5   | C   | Without Qualis |
| Midwest           | UnB           | -      | 25   | 25   | 12.5 | 25   | -    | -    | -   | -              |
| Northeast         | UFPB          | -      | -    | 33.3 | 33.3 | -    | 16.7 | 16.7 | -   | -              |
| Northeast/Midwest | UnB/UFPB/UFRN | -      | 39.3 | 7.1  | 7.1  | 14.3 | 8.9  | 3.6  | -   | 19.6           |
| Southeast         | FUCAPE        | 50     | -    | 50   | -    | -    | -    | -    | -   | -              |
|                   | UFRJ          | 33.3   | 33.3 | -    | -    | -    | 33.3 | -    | -   | -              |
|                   | UFU           | -      | 100  | -    | -    | -    | -    | -    | -   | -              |
|                   | FEARP USP     | 11.1   | 55.6 | 5.6  | 11.1 | -    | -    | -    | -   | 16.7           |
|                   | FEAA USP      | -      | 38.6 | 20.7 | 9.3  | 7.9  | 6.4  | 2.1  | 0.7 | 14.3           |
| South             | FURB          | -      | 28.8 | 32.7 | 15.4 | 7.7  | 3.8  | 1.9  | -   | 9.6            |
|                   | UFPR          | -      | 28.8 | 32.7 | 15.4 | 7.7  | 3.8  | 1.9  | -   | 9.6            |
|                   | UFSC          | -      | 28.6 | 42.9 | -    | -    | 14.3 | -    | -   | 14.3           |
|                   | UNISINOS      | -      | 75   | -    | -    | -    | -    | -    | -   | 25             |

Source: Survey data (2021).

It is noted that the students seek to comply with the regulations of the programs when choosing the medium of publication for their research, observing the classification of the journal regarding *Qualis*. Although the FEA USP does not condition obtaining the PhD title to publications and, consequently, to any specific *Qualis*, it is the program that stands out from the others in all the categories studied, except in the average number of publications per PhD.

In total, 39.0% of the papers published in scientific journals that are related to the thesis were published in journals with *Qualis* A classification, a result like that obtained by Cunha, Cornacchione and Martins (2011) when studying the contribution of PhDs in Accounting Sciences regarding the dissemination of the results of their theses, in which, of the PhDs studied, about 32.0% of their publications were in journals with A classification. However, 14.0% (42 articles) of the publications were in unrated journals, a value lower than that found (41.4%) by Borba et al. (2007) and higher than Cunha, Cornacchione and Martins (2011) who found 32 articles (28.8%) in non-classified journals. It is important to highlight the statement of Suleski and Ibaraki (2009), who say that articles published in journals are rarely disseminated in other media.

#### 4.6 Citations of the thesis products

To analyze how many published articles related to the thesis were cited in other research, the titles of each article were entered into Google Scholar making it possible to verify the total number of citations per paper. This study located 302 articles published in journals that are related to the thesis. These articles were cited 2,392 times. When analyzing the total number of citations, those published by PhD holders from FEARP USP correspond to 50.0% of the overall citations, followed by the multi-institutional UnB/UFPB/UFRN and FURB, with 15.0% and

14.0%, respectively (Table 6). On the other hand, the UFU articles were not cited or not found in the Google Scholar search.

Table 6  
Citations of articles related to the thesis

| Region               | Program       | No. of Citations | %          |
|----------------------|---------------|------------------|------------|
| Midwest              | UnB           | 24               | 1.0        |
| Northeast            | UFPB          | 6                | 0.3        |
| Northeast/Midwest    | UnB/UFPB/UFRN | 373              | 15.6       |
| Southeast            | FUCAPE        | 316              | 13.2       |
|                      | UFRJ          | 8                | 0.3        |
|                      | UFU           | 0                | 0.0        |
|                      | USP-RP        | 1,216            | 50.8       |
|                      | USP           | 86               | 3.6        |
| South                | FURB          | 341              | 14.3       |
|                      | UFPR          | 2                | 0.1        |
|                      | UFSC          | 14               | 0.6        |
|                      | UNISINOS      | 6                | 0.3        |
| <b>Overall Total</b> |               | <b>2,392</b>     | <b>100</b> |

Source: Survey data (2021).

The number of articles related to the thesis and published presents an increasing volume during the period studied. The same does not occur when addressing the number of citations, which has fluctuated between 2007 and 2020, with the largest volume located in 2016, year in which 33 articles were cited 446 times, an average 13 citations per paper (Figure 3).

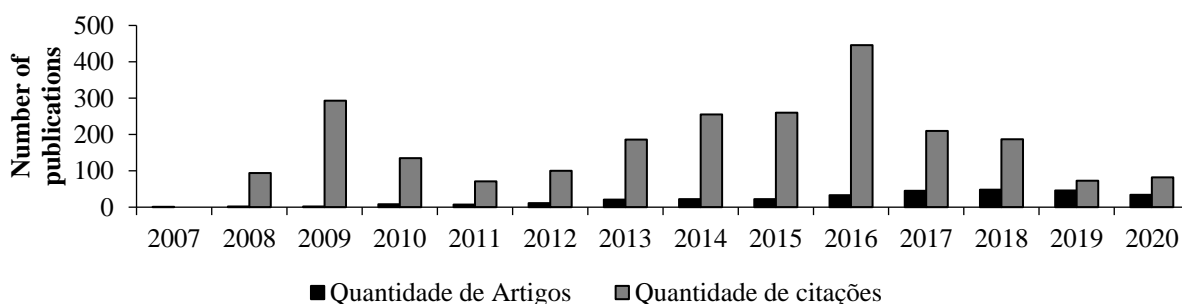


Figure 3. Relationship between journal articles and citations from 2007 to 2020

Source: Survey data (2021).

When comparatively analyzing the number of theses defended by each program and the number of published articles related to the thesis, FUCAPE and UFRJ present the lowest publication rates, only 28,0% and 30,0%, respectively. All PhDs from the UFPB program published at least one article about their theses, as did FURB, UnB and FEARP USP (Table 7).

Table 7  
Relationship between theses and publications between 2009 and 2018

| Region    | Program | Theses | Publications | Publications% |
|-----------|---------|--------|--------------|---------------|
| Midwest   | UnB     | 7      | 8            | 114.29        |
| Northeast | UFPB    | 4      | 6            | 150.00        |

|                      |               |            |            |        |
|----------------------|---------------|------------|------------|--------|
| Northeast/Midwest    | UnB/UFPB/UFRN | 64         | 56         | 87.50  |
|                      | FUCAPE        | 7          | 2          | 28.57  |
|                      | UFRJ          | 10         | 3          | 30.00  |
| Southeast            | UFU           | 4          | 2          | 50.00  |
|                      | FEARP USP     | 18         | 18         | 100.00 |
|                      | FEA USP       | 165        | 140        | 84.85  |
|                      | FURB          | 45         | 52         | 115.56 |
| South                | UFPR          | 10         | 4          | 40.00  |
|                      | UFSC          | 7          | 7          | 100.00 |
|                      | UNISINOS      | 9          | 4          | 44.44  |
| <b>Overall Total</b> |               | <b>350</b> | <b>302</b> |        |

Source: Survey data (2021).

Of the overall total of theses defended and their respective publications in periodical articles, the Southeast Region is shown as the one with the highest publication rates. This may be related to the larger number of graduate programs in universities, as well as to the greater investment of resources allocated to science and technology. It can be noticed, therefore, that the asymmetry, hierarchy, and inequality mark is still one of the great challenges of the graduate education system in the country. These asymmetries can be observed in relation to the Brazilian political-administrative regions, with the Southeast and South regions receiving more incentives since the beginning.

## 5 FINAL CONSIDERATIONS

Considering that the objective of the work was to analyze the evolution of the dissemination of scientific knowledge generated in the theses defended in *stricto sensu* graduate Accounting Science programs in Brazil between the years 2009 and 2018, it was observed that 350 theses were defended during this period, which enabled that 348 curricula of PhD holders in Accounting Sciences graduate programs be analyzed, aiming to verify all the productions of these PhDs since their entry into doctoral studies, so that it was possible to measure whether theses are being disseminated and in which formats.

The data collected shows that the disclosure of the theses took place in different formats, both in the form of scientific articles in journals, and in other media, such as books, book chapters and scientific congresses. Another aspect analyzed was the mentor role that the PhDs studied reported in their resumés, mentoring research carried out at undergraduate, master's, and doctoral levels.

It was found that the studied theses were mostly disclosed in scientific congresses, which corresponded to 54.71% of publications related to the theses. Next, the means of disclosure was the publication in scientific journals, represented by 40% of articles compared to the total of the theses. In the sequence, but with little representation, 5.29% correspond to books and book chapters.

However, when one compares the quantity of works that were raised in the *lattes* curricula, as being by-products of the theses, or even connected to them, with the other scientific works developed by these researchers, such results become insignificant.

To illustrate, of the 5,468 articles published in periodicals, only 5.5% are related to the theme addressed in their respective theses; and of the 6,687 articles published in congress annals, only 6.1% are related to the thesis. This fact shows that there are gaps in the dissemination of scientific knowledge generated in graduate programs, because most of the papers are not published and, therefore, there is no response to society in general. Especially when it comes to

the impact and contribution of this research in the social sphere.. This situation could be better addressed in graduate programs, especially because most of them are offered by universities, which, in essence, should work with the tripod teaching, research, and extension. Thus, it is worth reflecting on how the results of the theses can be reported via extension projects.

However, there has been a growth in the number of publications in indexed journals and, as a result, society in general, more specifically the academic community, now has access to this research. Despite this progress, the outside public, meaning society in general, is not involved. The restriction of the group of potential readers is a barrier to the idea of science as a public asset, restricting its access to those who could enjoy it. This may be related to the type of writing that requires more scientific terms, and, therefore, it is necessary that the information contained in the theses be easily accessible to the scientific community and society, thus creating mechanisms and rules for the dissemination of the knowledge acquired during this doctoral process and the research developed.

Considering this, it is worth reflecting on the importance of disseminating the knowledge produced during the years used for the development of a thesis, because not only is there a physical and psychological effort spent on research, but there is also a financial investment for all these years of research, and often part of these resources are financed by society. This fact entails the ethical and moral duty to return the knowledge financed by society, as a form of retribution, which can be done through publications, whether in journals, books, congress annals, lectures, extension projects, or even contributing to the training of other researchers through the role of mentor.

A limitation to this research was that not all the PhDs analyzed had updated *lattes* resums, or some of the information found on the platform was incomplete. Some PhDs did not even include their doctoral course in their resums. In the case of female PhDs, we observed that the change in marital status in some cases was not registered on the platform, i.e., their maiden name remains in the curriculum, which differs from the data available on university websites.

Finally, when addressing the impact and the contribution of this research in the social sphere, it seems that accounting research is done only to feed academia itself. One of the ways that Capes found to minimize this problem was the change in the new evaluation methodology, in which one of the criteria is the social impact generated by graduate programs. Therefore, it is important to rethink the objective of accounting research and new ways to disseminate it, escaping from the traditional forms guided by language that is formal and almost incomprehensible to the lay society. It is therefore suggested that more accessible means, such as online lectures, workshops, videos, among others, may bring together different readers outside the accounting area.

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