

IS THERE ROOM FOR QUALITATIVE RESEARCH IN ACCOUNTING? EVIDENCE FROM BRAZILIAN DISSERTATIONS AND THESES

CÍNTIA DO NASCIMENTO SILVA

*University of São Paulo, School of Economics, Business and Accounting,
Graduate Program in Management Accounting and Control, São Paulo, SP, Brazil*
✉ <https://orcid.org/0000-0002-1654-7428>
nsilvacintia@gmail.com

SIMONE ALVES DA COSTA¹

*Federal University of São Paulo, Paulista School of Politics, Economics, and Business,
Department of Accounting Sciences, Osasco, SP, Brazil*
✉ <https://orcid.org/0000-0002-1369-9397>
simone.ac@gmail.com

ABSTRACT

The main objective of this article is to examine the academic production of doctoral dissertations in graduate programs in Accounting Sciences in Brazil from 2007 to 2021, with regard to the use of quantitative, qualitative, or mixed research approaches, to understand to what extent, the perception of a predominance of quantitative studies is actually accurate. A total of 522 dissertations were analyzed, of which 364 employed a quantitative research strategy, representing approximately 70% of the sample. Additionally, 114 dissertations adopted a qualitative approach (around 22%) and 44 used a mixed approach (approximately 8%). Thus, a clear preference for the quantitative strategy was observed, disproportionately outweighing the others and increasing in recent years, reinforcing the notion of the formation of “islands” of knowledge or “tribes” of researchers. It can also be inferred that this preference is linked to the idea of academic productivism. Considering that accounting is a relatively recent scientific field, especially when considering its development in the Brazilian academic context, this article contributes to potential advances by encouraging reflection on research practices in the field, mechanisms for supporting researchers, and the foundations on which researchers are being trained. Issues related to research problems that are potentially overlooked because they demand more effort from researchers are another important point of reflection raised by this study.

Keywords: Qualitative Research. Quantitative Research. Dissertations. Accounting Sciences.

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¹ **Correspondence address:** Rua General Newton Stilac Leal, 932 | Quitaúna | 06190-170 | Osasco/SP | Brazil.

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1 INTRODUCTION

Qualitative research is a way of gaining in-depth understanding of core themes within a field of knowledge, especially those related to the Applied Social Sciences, which involve complex objects of study that require investigative methods suited to their specificities (Gomes & Araújo, 2005). In addition to offering depth, the qualitative lens has the potential to open new avenues for research and practice an essential contribution to an emerging field such as accounting science (Major, 2017, Martins & Theóphilo, 2009).

Gephart (2004), for instance, emphasizes the potential of this type of research in business fields to rehumanize research and theory by highlighting social interactions and meanings. This approach promotes insights that are difficult to obtain through quantitative methods, providing a foundation for understanding typical social processes in these environments, as well as fostering problematization and conceptual development that enrich the field. In practice, however, the environment is often unfavorable to the development of qualitative research (Murcia & Borba, 2007). First, the mainstream tends to favor accounting research focused on external users, which is typically quantitative and frequently grounded in a strictly positivist approach (Aragão, 2016, Major, 2017, Murcia & Borba, 2007).

The term “mainstream” refers to the entities that influence what is considered relevant in scientific research, which, in the case of Accounting, is notably shaped by social pressures that direct the research agenda (Kroenke et al., 2011). Another observable trend is that the academic environment, driven by the need to measure and quantify researcher performance and output, emphasizes productivity in terms of publication volume (Murcia & Borba, 2007). The number of published articles has increased over the years, particularly those related to so-called Financial Accounting, which typically use quantitative approaches and rely on public databases or document analysis (Avelar et al., 2012, Machado et al., 2005, Major, 2017). In this context, qualitative studies are at a disadvantage, given that they generally require more time and effort to ensure high-quality research.

Paradigms in themselves are not problematic, but it is understood that no single paradigm can encompass all the diverse possibilities of research questions (Gomes & Araújo, 2005). For example, in Brazilian doctoral programs, there is a clear trend toward training scholars within a positivist mainstream, predominantly offering methodological courses with a quantitative focus (Nganga et al., 2023).

Qualitative research follows its own *modus operandi*, which demands researchers with reflective capacity and a strong commitment to inquiry. It also requires researchers who are properly trained and genuinely interested conditions that are not always met, as “islands” of knowledge or “researcher tribes” tend to dictate what is considered relevant, thereby guiding the direction of scholarly efforts (Major, 2017). Moreover, managing research teams, which is essential for conducting any type of study especially those involving the kind of approach discussed here poses additional challenges, as it requires researchers to possess extra skills and undertake tasks that go beyond their usual routines (Coelho & Silva, 2007).

To synthesize the problem at hand, whether due to the environment in which research is conducted, the administrative guidelines shaping graduate programs, the nature of accounting research problems, or the lack of preparedness or interest among researchers, this study starts from the premise that qualitative research remains a minority within Accounting studies. Drawing on the discussion above, the objective of this article is to examine the academic production of doctoral dissertations in Brazilian graduate programs in Accounting Sciences in terms of their methodological approaches. The aim is to understand the extent to which qualitative research has been adopted in Brazilian accounting academia relative to other approaches, and to critically reflect on the incentives (or lack thereof) and challenges associated with this type of research in the country.

It is understood that embracing a wide range of paradigms and research approaches can support the growth and development of a field of knowledge. Based on this premise, this article seeks to contribute with reflections that encourage accounting researchers to explore new research possibilities in the field and invite Graduate Programs to promote the training and enablement of this type of study.

2 THEORETICAL FRAMEWORK

Scientific research, as a human activity, is developed based on the researchers' fundamental beliefs about the form and nature of reality therefore, about what can be known about it (ontology) and about the nature of the relationship between the knower or would-be knower and what can be known (epistemology) (Guba & Lincoln, 1994).

In order for the researcher (or potential knower) to uncover what they believe can be known, a strategy or plan of action must be defined (methodology), along with an appropriate set of methods composed of procedures and techniques for collecting and analyzing information (Crotty, 2010). Qualitative and quantitative approaches are examples of strategies, research designs, or action plans that guide the choice of methods to be employed, in line with the research question and the researcher's scientific paradigm.

Still within the frameworks that support scientific choices, the prevailing paradigms in the applied social sciences are generally listed as: positivism, post-positivism (or neopositivism), interpretivism (or constructivism), and critical theory (Gephart, 1999, Guba & Lincoln, 1994, Hesse-Biber & Leavy, 2010). Understanding the ontological and epistemological assumptions of the chosen paradigm is a fundamental premise for an appropriate research design and for evaluating academic work, especially in the case of qualitative research (Bansal et al., 2018).

Positivism, predominant in the social sciences (Gephart, 1999, Guba & Lincoln, 1994), assumes an objective view of reality and emphasizes the search for facts through correlations and associations among variables (Gephart, 1999), reinforcing the notion that this paradigm is exclusive to the realm of quantitative research.

As a critique of positivism, post-positivism (or neopositivism) emerged. While it maintains the belief in an objective reality, it asserts that such reality can only be apprehended imperfectly and probabilistically (Guba & Lincoln, 1994). Therefore, it cannot be fully verified, and the falsification of hypotheses becomes the foundation of this approach (Gephart, 2004). This revision of positivism opened the way for qualitative research aligned with this worldview.

Interpretivism (or constructivism) is based on the notion of a socially constructed reality, inherently filled with subjectivity (Guba & Lincoln, 1994). Research grounded in this paradigm seeks to understand and interpret the social meanings assigned by individuals. It is closely tied to the hermeneutic tradition, in which deep comprehension arises from interpreting interactions, actions (of individuals and among them), and researched objects (Hesse-Biber & Leavy, 2010).

According to Guba and Lincoln (1994), the critical paradigm and its variants are grounded in historical realism, meaning they assume that reality is virtual and shaped by social, political, economic, cultural, ethnic, and gender values, which are crystallized over time. This paradigm highlights power relations and encompasses a range of perspectives such as postmodernism, post-structuralism, feminism, critical race theory, and queer theory that support a diversity of qualitative research approaches (Hesse-Biber & Leavy, 2010).

Qualitative research is characterized by distinctive features, such as its aim to understand human behavior through various approaches like dialectical and phenomenological perspectives embracing the subjective nature of analysis and a discovery-oriented synthesis focused on exploration and description. This approach allows for a deeper understanding of phenomena. At first glance, this complex and diverse set of paradigms underpinning qualitative research may seem

antagonistic to quantitative research, which, grounded in a logical-positivist framework, seeks to objectively measure the outcomes of a given phenomenon (Martins & Theóphilo, 2009).

This apparent antagonistic dualism positions, on one side, quantitative research as exclusively aligned with positivist paradigms, and on the other, qualitative research as anti-positivist or interpretivist, where subjectivity replaces rationality (Gomes & Araújo, 2005). However, this view overlooks the existence of qualitative studies with post-positivist orientation, such as variance-based case studies following Kathleen Eisenhardt's methodology (Bansal et al., 2018), qualitative comparative analysis (QCA), and even critical studies that apply quantitative methods for analysis.

Despite pursuing different goals in the construction or consolidation of knowledge, qualitative and quantitative research are not necessarily antagonistic. In fact, they can be complementary (Strauss & Corbin, 2008). Qualitative research may serve as a suitable starting point, especially when little is known about a subject or when observation and interaction are necessary to better understand a social structure (Martins & Theóphilo, 2009).

As Gephardt (2004) states, this type of research is important for the business field, first, because it promotes insights that are difficult to obtain through quantitative studies; second, because it provides foundational understanding of the typical social processes in the area; third, due to its potential to enrich the field of knowledge with prominent examples of topics or concepts; and finally, because it rehumanizes research and theory building by emphasizing human interactions and their meanings.

Given the subjective nature of the subject, qualitative research is often met with prejudice or rejection by some researchers, primarily because it does not adhere to objective quality criteria (Chapman, 2012). Common issues in this type of study are frequent targets of criticism, such as difficulties in delimiting the research universe, defining criteria for potential interviewees, designing appropriate interview protocols, and interpreting and analyzing qualitative data (Duarte, 2002).

Despite these aspects, it is argued that there are ways to add validity and reliability even to qualitative studies by conducting a more in-depth analysis considering established theories (Chapman, 2012). A properly conducted qualitative study requires clearly defined objectives, multiple sources of data and/or evidence, as well as appropriate justification and relevance (Cesar et al., 2010). Furthermore, validity and reliability are not beyond the scope of qualitative research. There are already several tools available that employ postmodern and interpretative lenses, syntheses of different perspectives, image-based descriptions, and various levels of coding validation that contribute to ensuring these value attributes (Creswell, 2007). Thus, it is up to the researcher and to those who train them to determine the level of rigor and accuracy applied to the research process.

2.1 Profile of Accounting Academic Production

Regarding the profile of accounting publications, Bonner et al. (2006) investigated the leading journals in the field, namely: Accounting, Organizations and Society (AOS), Contemporary Accounting Research (CAR), Journal of Accounting and Economics (JAE), Journal of Accounting Research (JAR), and The Accounting Review (TAR). Apart from AOS, which predominantly publishes studies in managerial accounting, the other journals overwhelmingly focus on research related to financial accounting. Other topics remain significantly underrepresented when considering the total body of research analyzed.

This trend is further supported by Espejo et al. (2009), who analyzed both AOS and TAR, as well as the Brazilian journal *Revista de Contabilidade e Finanças* between 2003 and 2007, confirming the predominance of studies aimed at external users of accounting information. Moreover, these leading journals emphasize positivist research approaches related to capital

markets. Because of their prominence, they tend to foster mutual citations, reinforcing their own paradigms as valid within the academic community (Murcia & Borba, 2007).

Research indicates an alignment of Brazilian academic production with this context. Pontes et al. (2017) examined dissertations and theses produced in *stricto sensu* graduate programs between 2007 and 2016 and found that most of the analyzed works focused on quantitative research with a positivist epistemological stance, favoring studies based on documental techniques and statistics. Pereira et al. (2019) confirmed the predominance of Financial Accounting by analyzing academic output from the National Association of Graduate Programs in Accounting (ANPCONT) congresses during the same period. According to the authors, the areas most conducive to qualitative research are Managerial Accounting and Accounting Education and Research. They conclude by highlighting the difficulty in creating space for alternative discussions outside what is considered mainstream in Accounting (Pereira et al., 2019).

In the specific case of Brazil, the prominence of positivism and consequently, of quantitative research can be traced back to the shift in accounting influence from the Italian school, which is traditionally more theory- and control-oriented, to the American school, which is more firmly grounded in the positivist paradigm. This transition occurred during the 1960s and 1970s. In this regard, academia contributed to the dissemination of articles and books mainly practical in nature aligned with the American school (Iudícibus, 2021).

The restructuring of accounting studies, marked by this paradigmatic shift at the University of São Paulo, where the country's first doctoral program was established, further solidified this process (Mendonça Neto et al., 2008). This academic environment fostered the formation of thought collectives composed of advisors and advisees, both subject to social pressures, as Kroenke et al. (2011) observe. As a result, there has been a proliferation of statistical studies employing sophisticated econometric techniques, but with limited practical contributions to accounting or little scientific creativity, as assessed by Iudícibus and Martins (2023).

Despite the predominance of quantitative work, a growing openness to qualitative research methods has been observed in recent years (Ahrens & Chapman, 2006, Bansal & Corley, 2011, Bluhm et al., 2011, Pontes et al., 2017). However, according to Cornelissen (2017), this increased presence of qualitative studies has coincided with a trend of shaping qualitative research in the image of quantitative research, due to the pressure exerted by the dominance of quantitative studies in leading journals. While some argue that this shift enhances rigor, Cornelissen contends that qualitative research is losing ground by being “channeled into simpler propositional or variance-based models (aligned with a factor-analytic approach), as opposed to more complex models of causality, such as typologies and standardized dialectical processes” (Cornelissen, 2017, p. 380).

Moreover, reflection is needed not only on the presence of such research but also on the appropriate use of data collection and analysis techniques when conducting qualitative studies, whether in accounting or any other applied social science. A lack of methodological knowledge, misuse of techniques, or superficial choices persist in studies within the field (Pletsch et al., 2019).

Nganga et al. (2023) point out that in Brazilian doctoral programs, when it comes to research training, there is an extensive offering of courses focused on quantitative methods. In contrast, subjects such as Epistemology and related fields which enable graduates to critically engage in the exercise of being a researcher are rarely available, if offered at all. The current training model in Brazil closely mirrors that of the United States, where the positivist-functionalist paradigm predominates (Nganga et al., 2023). The inclusion of courses on qualitative methods is a recent development. For instance, in the oldest doctoral program in accounting in the country which remained the only one for three decades, a course of this nature was offered for the first time in 2018, amid significant challenges and tensions regarding its implementation (Imoniana et al., 2022).

Given that a diversity of research approaches supports the broad development of a field of knowledge and considering the evidence presented thus far it becomes essential to reflect on the path of qualitative research in accounting science. Chapman (2012) argues that this diversity may be hindered when studies are prematurely dismissed due to perceived methodological flaws by evaluators who lack familiarity with the underlying qualitative paradigms. Importantly, this concern does not advocate for the approval of poor-quality research but rather calls for greater efforts to improve methodological training.

This reflection raises concern about the academic community's understanding of what different research paradigms truly entail, and which methodologies are consistent with each. It also highlights how graduate programs tend to emphasize specific paradigms and worldviews, shaping how researchers interpret and evaluate other research approaches (Imoniana et al., 2022, Chapman, 2012). Major (2017, p. 178) underscores the negative impact of this fragmentation by stating that the "existence of 'tribes' or 'islands' of researchers who refuse dialogue and remain confined to purely theoretical discussions contributes little to the field's desired advancement."

A crucial question, then, is whether the dominance of the positivist paradigm as the exclusive path to scientific research is beneficial for the development of accounting as a discipline. Murcia and Borba (2007) question whether the influence of international journals via classification ratings ends up discouraging alternative paradigms or locally relevant research topics, thereby undermining the development of the scientific field.

In Brazil, accounting research is expanding, but researchers remain dispersed, with limited networks, weak alignment between research lines, and few collaborative study groups focusing on common themes (Avelar et al., 2012). Lourenço and Sauerbronn (2016, p. 117) reinforce the importance of incorporating alternative paradigms to deepen the understanding of studied phenomena, stating that "Interpretive and critical research demands methodologies and skills that differ from those typically employed in positivist-oriented studies." Therefore, there is a clear and pressing need to broaden the scope of paradigms and approaches within the field of accounting. Without such diversification, the discipline risks losing its potential for scientific development and its capacity to contribute meaningfully to both practice and society at large.

3 METHODOLOGY

To achieve the objective of this study, descriptive statistics were used—a technique employed to organize, summarize, and describe a dataset (Martins & Domingues, 2011)—applied to the doctoral theses from the 15 Brazilian programs registered with the Coordination for the Improvement of Higher Education Personnel (Capes) as of December 2021.

Table 1
Graduate Programs with Doctoral Degrees in Accounting

| Educational Institution | Acronym | Program Name | Type | State | City | Region |
|-------------------------------|---------|--|------------|-------|----------------|-------------|
| FUCAPE Business School | FUCAPE | Administration and Accounting Sciences | Particular | ES | Vitória | Southeast |
| University of Brasília | UNB | Accounting | Federal | DF | Brasília | Center-West |
| University of Brasília | UNB | Accounting – UNB | Federal | DF | Brasília | Center-West |
| University of São Paulo | USP/RP | – UFPB – UFRN Management Control and Accounting | Estadual | SP | Ribeirão Preto | Southeast |
| University of São Paulo | USP | Management Control and Accounting | Estadual | SP | São Paulo | Southeast |
| Federal University of Paraíba | UFPB | Accounting Sciences | Federal | PB | João Pessoa | Northeast |

| | | | | | | |
|--------------------------------------|----------|-----------------------------------|------------|----|----------------|-----------|
| Federal University of Minas Gerais | UFMG | Management Control and Accounting | Federal | MG | Belo Horizonte | Southeast |
| Federal University of Pernambuco | UFPE | Accounting Sciences | Federal | PE | Recife | Northeast |
| Federal University of Santa Catarina | UFSC | Accounting | Federal | SC | Florianópolis | South |
| Federal University of Uberlândia | UFU | Accounting Sciences | Federal | MG | Uberlândia | Southeast |
| Federal University of Ceará | UFC | Management Control and Accounting | Federal | CE | Fortaleza | Northeast |
| Federal University of Paraná | UFPR | Accounting | Federal | PR | Curitiba | South |
| Federal University of Rio de Janeiro | UFRJ | Accounting Sciences | Federal | RJ | Rio de Janeiro | Southeast |
| Regional University of Blumenau | FURB | Accounting Sciences | Municipal | SC | Blumenau | South |
| University of Vale do Rio dos Sinos | UNISINOS | Accounting Sciences | Particular | RS | Porto Alegre | South |

Source: <https://geocapes.capes.gov.br/geocapes/>

The Graduate Program of the Federal University of Espírito Santo (UFES) is not included in this list because, although it was authorized by the Ministry of Education (MEC) in September 2018, it had not yet graduated a doctoral student at the time this study was conducted.

The choice to analyze doctoral theses stems from the fact that this type of research takes place at a stage in which the researcher already demonstrates a certain level of research maturity, since the decision to pursue a doctorate implies an inclination toward academic life (and research). It also represents the period during which the researcher can define their research preferences or, as Kroenke et al. (2011) put it, determine to which thought collective they belong, while also being clearly subject to social pressures, particularly in terms of productivity.

The thesis data, defended between 2007 and 2021, were extracted from the Catalog of Theses and Dissertations – Brazil, available on the Open Data platform of Capes, in spreadsheet format. The searches were conducted in April 2020 and updated in March 2023. The spreadsheets generated were consolidated into a single file, from which theses from programs not listed in Table 1 were removed, as they referred to research specific to business administration programs. In the end, 522 theses were tabulated. The year 2007 was chosen as the starting point for this study because it marks the beginning of the availability of theses in digital databases, allowing full access to each listed study.

All the theses were associated with a research area, whose titles varied across the programs, such as “Accounting Applied to External Users,” “Accounting for External Users,” “Financial Accounting,” “Managerial Accounting,” “Accounting for Decision-Making,” among others, totaling thirty-one distinct titles, along with ten theses that were not classified. To standardize the database, the works were classified into four research lines created based on the similarities in terminology and thematic focus: Line 1 – Management Accounting and Controllability; Line 2 – Accounting for External Users; Line 3 – Financial, Credit, and Capital Markets; and Line 4 – Accounting Education and Research.

Previous studies on related topics (Bonner et al., 2006, Murcia & Borba, 2007, Espejo et al., 2009) were taken into account. Additionally, these were the research lines long adopted by the PPGCC (Graduate Program in Accounting Sciences) at the University of São Paulo (USP), which remained the only doctoral program in Brazil for three decades. During the study, it was observed that universities followed the same research lines or used very similar names, which facilitated the classification process. The classification also involved reading the abstracts to verify whether the content of the work aligned with the respective research line, considering that programs do not

always present a naming structure that encompasses all possibilities, and that some topics may overlap multiple lines.

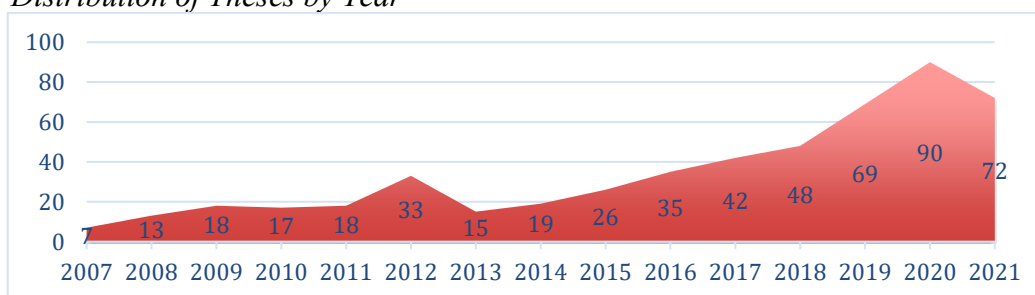
Next, the theses were also classified according to the research approach used, based on the data/evidence collection and analysis methods applied in the work: Quantitative, Qualitative, or Mixed Methods (use of both). When the abstract did not clearly state the research approach, the methodology chapter was consulted. The results of this study are presented in the following section.

4 RESULTS

4.1 Presentation and Analysis of the Results

Over the 15 years analyzed, 522 doctoral theses were produced in the Graduate Programs in Accounting and Management Control in the country, as shown in Figure 1.

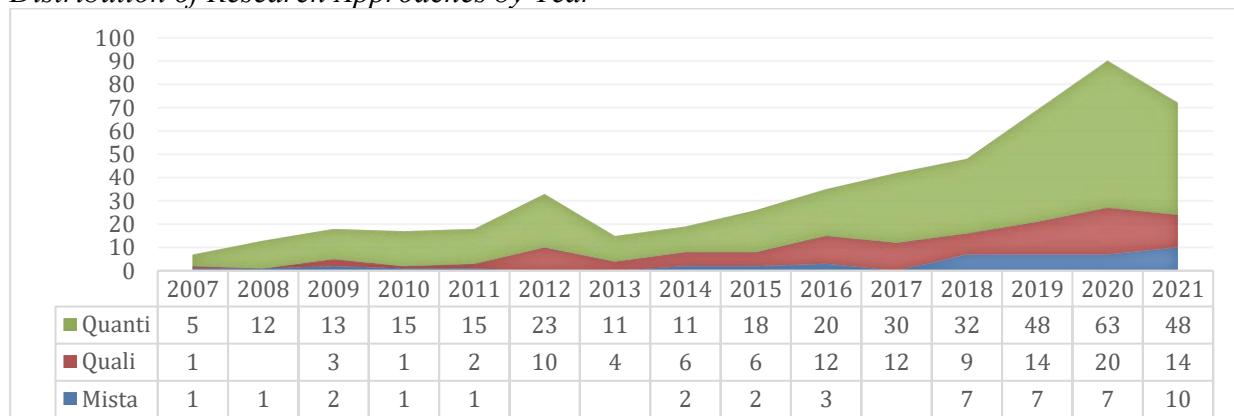
Figure 1
Distribution of Theses by Year



Source: Research Data.

The average annual production between 2007 and 2015 was 18 theses, while between 2016 and 2021 it rose to 59 theses. Starting in 2016, there was a significant increase in the average annual production, resulting from the expansion of doctoral programs in Brazilian graduate studies, which grew from only four programs in the first decade of the 2000s (Soares & Pfitscher, 2012) to 15 programs in the following decade. From 2018 onward, some theses were structured in the format of three articles, totaling 13 such works.

Figure 2
Distribution of Research Approaches by Year

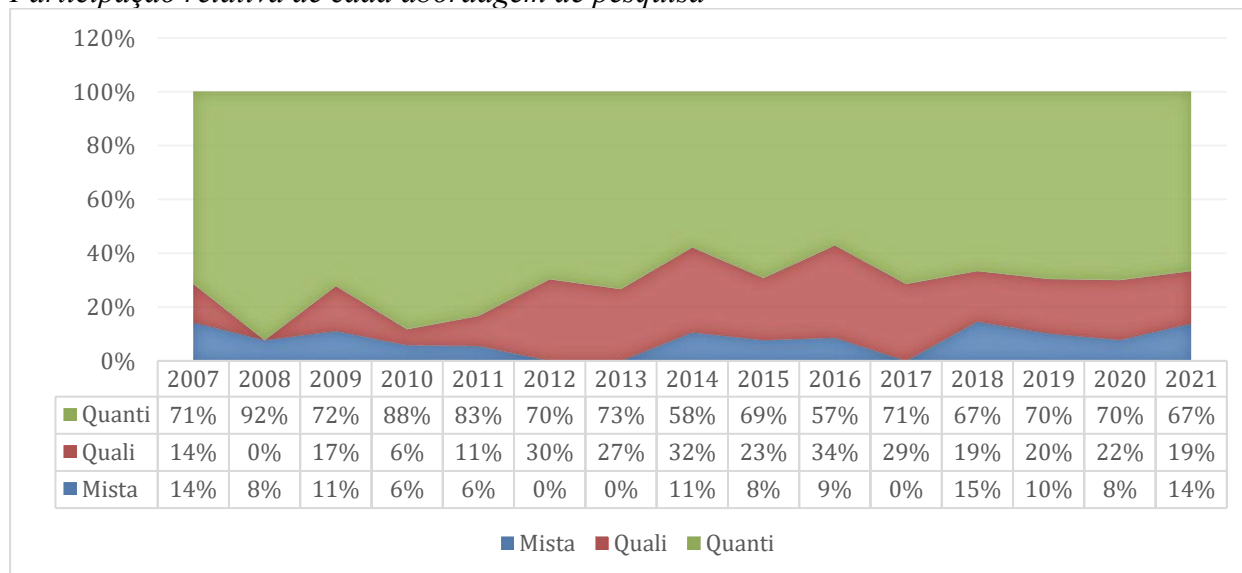


Source: Research Data.

The predominance of the quantitative approach over the qualitative and mixed approaches is shown in Figure 2 and remains consistent when considering the relative frequencies presented in Figure 3.

Figure 3

Participação relativa de cada abordagem de pesquisa



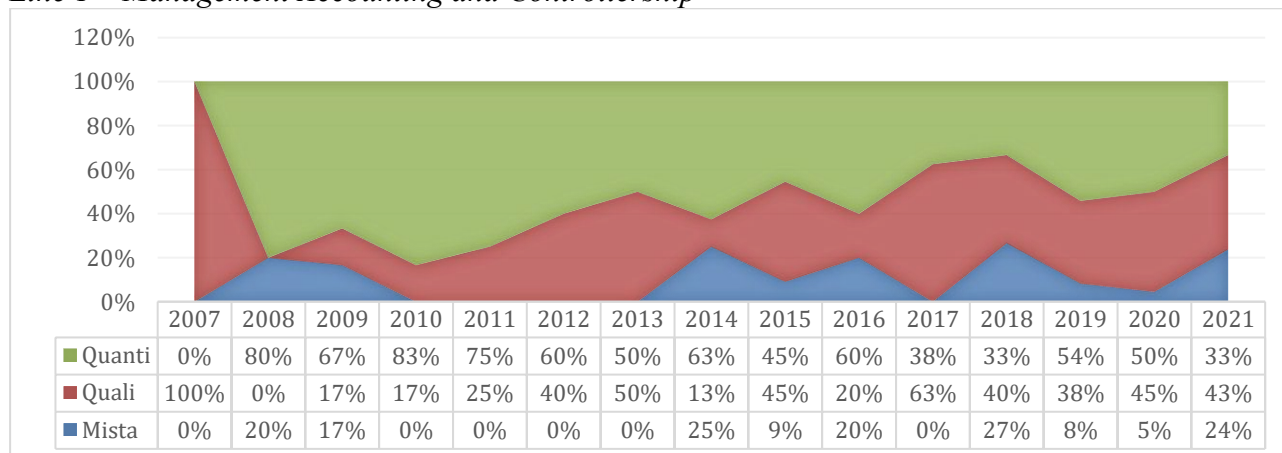
Source: Research Data.

The quantitative approach accounts for an average of approximately 70% of the theses, compared to an average of 21.8% for the qualitative approach. The openness to the latter, as mentioned in the literature (Ahrens & Chapman, 2006, Bansal & Corley, 2011, Bluhm et al., 2011, Pontes et al., 2017), is observed between 2012 and 2017, with an average of 20% after this period.

The significant predominance of quantitative studies over qualitative ones, as shown in Figures 2 and 3, persists when analyzing the theses by research lines, with some nuances explored below.

In Line 1 – Management Accounting and Controllershship, 162 theses were classified (31% of the total 522 analyzed), of which 82 were quantitative (50.6% of Line 1 theses), 62 were qualitative (38.3% of Line 1 theses), and 18 were mixed-method (11.1% of Line 1 theses). It is interesting to note that, although research in this line emphasizes in-depth understanding of cases (Gomes & Araújo, 2005) and faces certain challenges in accessing data in volumes that would enable econometric studies across companies compared to the availability of financial and corporate data in Lines 2 and 3 the quantitative approach still stands out. However, starting in 2018, a trend of increasing use of the qualitative approach can be observed, in line with the literature (Ahrens & Chapman, 2006, Bansal & Corley, 2011, Bluhm et al., 2011, Pontes et al., 2017), with the last two years showing, for the first time, that the combined use of Qualitative and Mixed approaches equaled or surpassed the Quantitative approach (Figure 4).

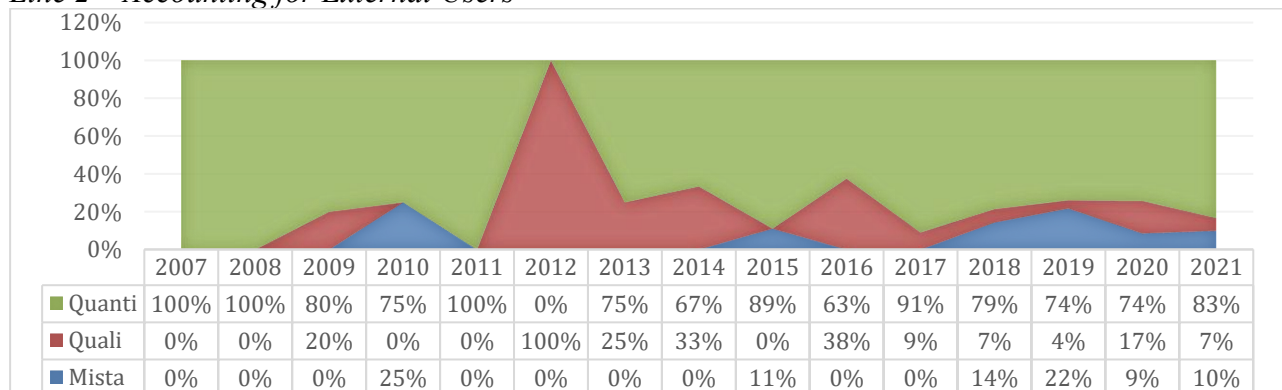
Figure 4
Line 1 – Management Accounting and Controllershship



Source: Research Data.

In Line 2 – Accounting for External Users, 157 theses were classified (30.1%), with 122 being quantitative (77.7%), 20 qualitative (12.7%), and 15 using a mixed method (9.6%). It is worth noting that, in the last two years, there has also been an increase in the use of approaches other than the quantitative one, even though previous trends have remained. Aside from the 100% of qualitative research observed in 2012, this trend did not persist throughout the rest of the analyzed period, potentially representing an isolated initiative disconnected from the broader movement of most research.

Figure 5
Line 2 – Accounting for External Users



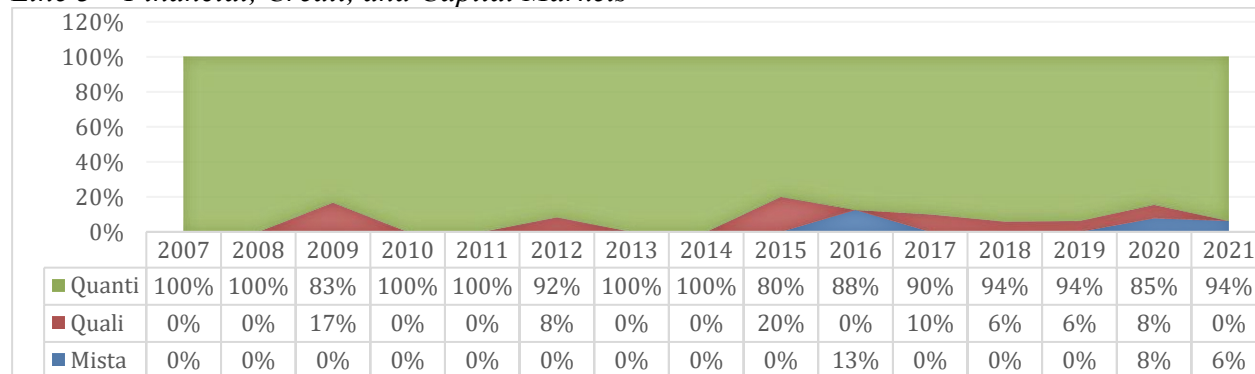
Source: Research Data.

In Line 3 – Financial, Credit, and Capital Markets, 133 theses were classified (25.5%), with 121 using a quantitative approach (91%), 8 using a qualitative approach (6%), and 4 employing a mixed-method approach (3%). Similarly to Line 2, there has been a recent upward trend in the adoption of qualitative approaches, although the quantitative method has remained predominant throughout all periods. It is important to highlight the subtle distinction between what was classified here as Line 2 and Line 3. Thus, contrary to the argument by Murcia and Borba (2007) regarding the preference for topics related to external users, Line 2 does not represent the largest number of theses. However, the authors themselves point out that this topic is closely linked to the capital market. When combining Lines 2 and 3, the total reaches 290 theses (55.6% of the 522 theses analyzed), of which 83.8% (243 theses) employed the quantitative method, generally

within a positivist framework, closely mirroring the profile of accounting publications in academic journals.

Figure 6

Line 3 – Financial, Credit, and Capital Markets

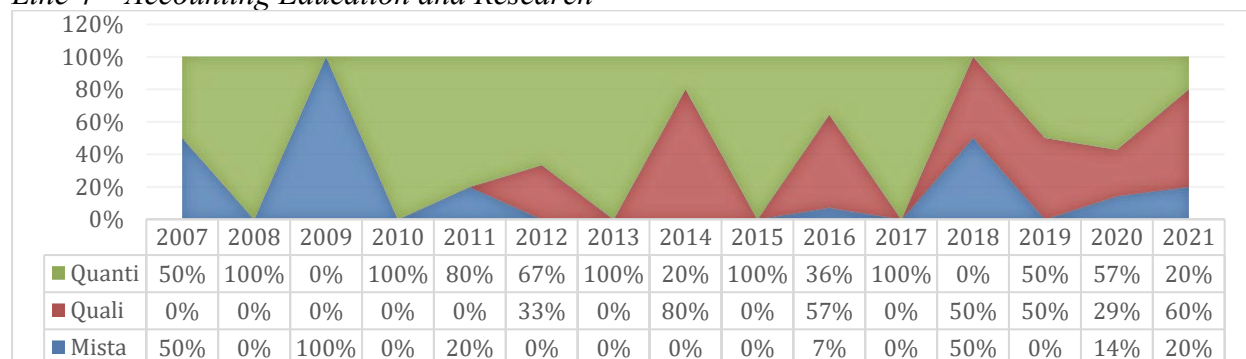


Source: Research Data.

Finally, in Line 4 – Accounting Education and Research, 70 dissertations were classified (13.4% of the total 522 analyzed), with 39 using a quantitative approach (55.7%), 24 using a qualitative approach (34.3%), and 7 using a mixed-method approach (10%). In this case, there is an alternation and greater balance between the strategies employed and, although the quantitative approach remains predominant in most periods, this is the line that most demonstrates openness to methodological diversity.

Figure 7

Line 4 – Accounting Education and Research



Source: Research Data.

In summary, of the 522 theses analyzed, 364 (approximately 70%) employed a quantitative research approach, compared to 114 theses (approximately 22%) using a qualitative approach and 44 theses (approximately 8%) adopting a mixed-methods strategy. In other words, overall, more than two-thirds of the theses opted for the quantitative approach over other possibilities. However, the distribution of qualitative studies takes on different contours when analyzed by program.

There is a greater inclination toward methodological diversity in certain programs, with a relatively higher presence of qualitative research, particularly in younger programs (with the first theses defended between 2016 and 2019), such as those at UFPE, UFSC, UFRJ, and UFC, where the proportion of qualitative theses ranges from 27.8% to 40% of the total number of theses defended at these institutions. In addition, FURB—whose first thesis was defended in 2011—

stands out with 29.3% representation of qualitative research, as well as USP, the oldest doctoral program in the country, with 25.2%.

Table 2
Distribution of Methods by Program and Research Line

| Higher Education Institution | Program Name | Line 1 | | | Line 2 | | | Line 3 | | | Line 4 | | | Total |
|------------------------------|--|-----------|-----------|-----------|-----------|-----------|------------|----------|----------|------------|----------|-----------|-----------|------------|
| | | Mixed | Quali | Quanti | Mista | Quali | Quanti | Mixed | Quali | Quanti | Mixed | Quali | Quanti | |
| FUCAPE | Administration and Accounting Sciences | | | | | | 2 | | | 8 | | | | 10 |
| FURB | Accounting Sciences | 1 | 15 | 15 | | | 21 | | | 3 | | 2 | 1 | 58 |
| UFPR | Accounting | 3 | 2 | 3 | 1 | | 4 | 1 | 1 | 10 | 1 | | | 26 |
| UFRJ | Accounting Sciences | | 4 | 1 | 2 | 1 | 5 | | | 7 | | 2 | 1 | 23 |
| UFSC | Accounting | 3 | 11 | 7 | 1 | | 2 | | | 7 | | | | 31 |
| UFU | Accounting Sciences | | 2 | 4 | 1 | | 12 | | | | | | 2 | 21 |
| UNB | Accounting - UNB - UFPB - UFRN | | | 2 | 3 | | 8 | 1 | 1 | 17 | | 1 | | 33 |
| UNISINOS | Accounting Sciences | 2 | 4 | 10 | 2 | 2 | 5 | 1 | | 12 | | | 1 | 39 |
| USP | Controllershship and Accounting | 6 | 18 | 30 | 3 | 12 | 38 | 1 | 5 | 38 | 6 | 17 | 32 | 206 |
| USP/RP | Controllershship and Accounting | 1 | 1 | 2 | 1 | 2 | 11 | | | 9 | | 2 | 1 | 30 |
| UFPE | Accounting Sciences | 1 | | | 1 | 2 | | | | 1 | | | | 5 |
| UFPB | Accounting Sciences | | 2 | 5 | | | 10 | | | | | | 1 | 18 |
| UFC | Administration and Controllershship | 1 | 3 | 3 | | 1 | 2 | | 1 | 7 | | | | 18 |
| UFMG | Administration and Controllershship | | | | | | 2 | | | 2 | | | | 4 |
| TOTAL | | 18 | 62 | 82 | 15 | 20 | 122 | 4 | 8 | 121 | 7 | 24 | 39 | 522 |

Source: Research Data.

Notably, the quantitative approach is preferred across all research lines and also stands out when considering openness by graduate program. The relative leadership of the qualitative approach among the five programs most open to it (UFPE 40%, FURB 29.3%, UFSC 35.5%, UFRJ 30.4%, and UFC 27.8%) is mainly in the area of Controllershship and Managerial Accounting (line 1), except for UFPE, where the approach predominated in line 2, Accounting for External Users. At USP, line 1 leads the theses with the greatest use of the qualitative approach, followed by line 4, Education and Research in Accounting, with USP being the program with the most theses focused on this theme (78.6% of theses classified in line 4).

Additionally, a relevant discussion concerns the regional distribution of graduate programs offering doctoral degrees. There is a high concentration of thesis production in Accounting in the Southeast and South regions, respectively led by the states of São Paulo and Santa Catarina, with only a modest advancement in the Northeast region, whose theses have only begun to appear in the last three years covered by this study's data.

This prompts reflection on the influence of graduate programs in shaping the elite of accounting researchers and their regional distribution, which does not encompass the entire country, potentially explaining the preference for certain research approaches in Accounting regardless of the specific needs of each region.

Another notable aspect is the emergence of theses composed of three articles, which began to appear in the database from 2018 onwards, totaling 13 works by 2021. These studies typically include one strictly theoretical paper and two others that may be quantitative or use mixed approaches. Initially, this could be an interesting opportunity to examine a problem from different perspectives and effectively implement data triangulation (Martins & Theóphilo, 2009). On the other hand, more time will be needed to understand how this practice will be realized in reality and whether this trend will persist.

Additionally, in the last two years analyzed, the world faced the Covid-19 pandemic, a context that may have stimulated research production using methods requiring less social interaction, such as the quantitative approach, which showed greater representativeness in 2020 within the analyzed series, although this study does not provide sufficient data to infer about this due to the time frame considered.

4.2 Discussion

As anticipated by the premise of this article, a clear predominance of the quantitative approach over others was observed, a fact already noted in previous studies (Murcia & Borba, 2007, Aragão, 2016, Major, 2017, Pontes et al., 2017). There was also a prevalence of studies focused on Accounting for external users and the Capital Market, consistent with the publication trends in major international scientific journals in the area identified by Bonner et al. (2006), Murcia and Borba (2007), and Espejo et al. (2009). The growing dominance of quantitative strategies in recent years, which are predominantly positivist, reinforces the idea of the formation of “knowledge islands” or “researcher tribes” that influence which topics and research are deemed relevant within a field of knowledge (Major, 2017), contributing to the establishment of a mainstream in accounting academia.

It can also be inferred that the preference for lines 2 and 3 and the quantitative approach is connected to the idea of academic productivism (Murcia & Borba, 2007), considering the pressures to meet social expectations and secure academic market positioning. Given that (i) graduate programs are primarily evaluated based on the scientific output of their faculty and students, generating pressure for publication volume; (ii) leading journals in the field tend to favor positivist research focused on corporate accounting and capital markets; and (iii) qualitative research requires more time to develop; it becomes almost natural that studies using methods executable in less time, based on widely available public data (such as corporate information from capital markets), and more likely to be accepted by central journals prevail. This apparent vicious cycle has shaped national scientific production in accounting, contributed little to the development of qualitative studies, and remains a topic for critical reflection.

Within the scope of the paradigms used, whose research data remain incipient, the positivist concentration tends to eliminate the diversity of research conducted in the field (Chapman, 2012, Lourenço & Sauerbronn, 2016). In other words, being limited to a single paradigm can condition which topics are considered relevant, as well as the new research proposals and themes that researchers may pursue.

Thus, the development of the accounting knowledge field becomes conditioned to one or few research approaches, compromising the inherent plurality ideal for the growth of a knowledge area. Regarding the impact of the produced studies, the scenario identified in this research aligns with criticisms by Iudícibus and Martins (2023) about the excess of quantitative and confirmatory studies with low contribution to both practice and accounting science itself, as well as the limited input in proposing ideas and theories. Qualitative approaches could contribute to fostering paradigm diversity and scientific creativity, offering answers to more plural and interdisciplinary research questions and conceptual or theoretical propositions, as pointed out by Gephart (2004).

However, for qualitative research to expand its presence in accounting science, reflection on the role of graduate programs in this process is necessary.

The increase in postgraduate courses offering doctorates in Accounting Sciences in Brazil is recent. Research data show that the last five years account for about 60% of the scientific production of accounting theses in the last fifteen years. In terms of quantity, there is undoubtedly progress; however, regarding the plurality of methodological approaches used, the same cannot be said: of the 321 theses in the last five years, approximately 70% correspond to the quantitative approach, indicating the maintenance of the research style that existed in graduate programs until then. In other words, it seems the way researchers were taught is being replicated in the new courses. Moreover, following the distribution of programs across the national territory, this production is concentrated in the Southeast and South regions. The regional concentration of accounting scientific production in a vast and diverse country like Brazil raises the question of whether the diversity of national demands is being neglected due to this lack of representativeness.

Chapman (2012) raises the issue related to training in graduate programs, which emphasizes certain approaches and worldviews, as well as perceptions of other ways of conducting research. Therefore, for qualitative research to grow and consolidate—not as mere imitation of quantitative research modes (Cornelissen, 2017), but with pluralism and quality—it is essential to invest in researcher training, both technically (methods and methodologies) and epistemologically, creating or expanding specific courses on qualitative approaches (Imoniana et al., 2022, Nganga et al., 2023) with the same mandatory status as quantitative methodological courses. Such training must reach senior researchers, who also serve as evaluators, to prevent well-developed qualitative studies from being rejected at conferences or in publications due to epistemological-methodological ignorance by reviewers, a problem also highlighted by Chapman (2012).

In summary, this discussion problematizes that, by limiting research at the origin of knowledge production—that is, theses, which represent the knowledge and potential interests of *stricto sensu* graduate programs in Brazil—how many research questions are left unstudied due to restrictions related to paradigms or research conceptions, or even due to what is understood as research in accounting? Additionally, how many problems go unaddressed or unchallenged every year because researchers opt for what may be easier or have a wider audience—typically issues related to academic productivism—instead of addressing the real and complex problems of society?

Furthermore, typically national demands that may not resonate in other countries might not attract attention from local researchers, precisely because of their conditioned research approaches and worldviews, which is particularly problematic considering that the vast majority of programs, and thus the research they generate, are funded with public resources.

The discussion conducted thus far highlights that, beyond the natural challenges of qualitative research, progress must be made in the intricacies of developing accounting science as a distinct field of knowledge. Otherwise, social and cultural aspects associated with the prevalence of the positivist paradigm and quantitative approaches may lead to stagnation in the so-called Accounting Sciences.

5 FINAL CONSIDERATIONS

The objective of this study was to examine the academic production of theses in Accounting Sciences graduate programs in Brazil from 2007 to 2021, focusing on the use of quantitative, qualitative, or mixed research methodologies, to understand the extent to which qualitative research has been adopted within Brazilian accounting academia. The results revealed a predominance of the quantitative approach compared to the qualitative in Accounting Sciences graduate programs across Brazil. Research lines in 'Controllershship and Managerial Accounting'

and 'Accounting Education and Research' demonstrated greater openness to qualitative research compared to the lines of Accounting for External Users and Financial, Credit, and Capital Markets.

The fact that this study brings empirical evidence and discussion regarding the predominance of a specific research approach over others sheds light on how the field has developed in Brazil over the years. Considering that graduate programs are the cradle of scientific research, it is necessary to understand the current reality to foster initiatives aimed at broadening the use of diverse research approaches, thus promoting genuine evolution in the field of accounting science at all levels.

Additionally, it is understood that the broad adoption of different paradigms and varied research approaches can support the growth and development of a knowledge area; qualitative approaches have the potential to revitalize and humanize scientific research. Therefore, it is necessary to encourage qualitative research in Brazilian accounting academia. Graduate programs play a fundamental role in this, both by qualifying their students through epistemological and methodological courses focused on pluralism in qualitative approaches and by welcoming and promoting studies with this approach. Senior researchers also need training in this approach, especially when acting as reviewers, to ensure that high-quality qualitative studies are not unjustly rejected, preventing the marginalization of such research in academic publications. Finally, there is a reflection on what to expect from a knowledge field that has indirectly inhibited creativity in its discourse and practice, leading to the recurring use of similar research paradigms (Major, 2017).

This article contributes toward possible advances in reflecting on how research is conducted in the field, mechanisms to encourage researchers, and the foundational training of these researchers. Issues related to research problems that potentially remain unexplored because they demand more from researchers are another important point for reflection raised by this study.

Like all scientific research, this study has limitations: it is restricted to theses and a specific time frame. For future research, it is suggested to analyze the profile of theses by epistemological paradigms and to better understand the challenges qualitative researchers face when conducting research outside the mainstream methodology. Additionally, it is recommended to extend the understanding of researchers' biases and/or productivity demands.

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CONFLICT OF INTERESTS

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

CONTRIBUTIONS OF THE AUTHORS

| Roles | 1st author | 2nd author |
|----------------------------|------------|------------|
| Conceptualization | ♦ | ♦ |
| Data Curation | | ♦ |
| Formal Analysis | ♦ | ♦ |
| Funding Acquisition | | |
| Investigation | ♦ | ♦ |
| Methodology | ♦ | ♦ |
| Project Administration | ♦ | |
| Resources | ♦ | ♦ |
| Software | ♦ | |
| Supervision | ♦ | ♦ |
| Validation | ♦ | ♦ |
| Visualization | ♦ | ♦ |
| Writing – Original Draft | ♦ | ♦ |
| Writing – Review & Editing | ♦ | ♦ |