

# Influences of academic socialization on the development of scientific publications in accounting in Brazil: an analysis of *Stricto Sensu* Graduate Programs

## Abstract

This research was intended to answer the following research question: **What is the influence of the academic socialization promoted by *stricto sensu* graduate programs in accounting in Brazil on the development of scientific production in the area?** Therefore, interviews were held with nine accounting professors, including eight Ph.D.'s and one post-Ph.D. in Accounting from different Brazilian regions, affiliated with different graduate programs, between 2014 and 2015. To treat the data, the interviews were submitted to content analysis. In view of this problem, the interviewees argued that most graduate programs use the publication of a manuscript or article as an assessment criterion in the subjects, with the participation of a faculty member, at least as a co-author, considering that this is one of the evaluation criteria for the graduate programs to remain accredited and recommended by the Coordination for the Improvement of Higher Education Personnel (Capes). It was also evidenced that the student is prepared to comply with formal requirements in the publications, leaving the political quality to the background, in which scientific arguments are used to criticize, debate and oppose themes already consecrated as almost unquestionable truths in accounting.

**Key Words:** Accounting – Teaching and Research. Scientific Production. Academic Socialization.

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## 1. Introduction

Many Brazilian and international studies and publications in different areas have investigated the epistemological profile and quality of scientific publications in their activity fields (Samuelson, 1994; Camí, 1997; Chow & Harrison, 1998; Theóphilo, 2000; Chow & Harrison, 2002; Lowe, 2003; Broome, 2004; Theóphilo, 2004; Harzing, 2005; McKneally, 2006; Martins, 2007; Castiel & Sanz-Valero, 2007; Baggs, 2008; Moizer, 2009; Andrade, 2011; Alcadipani, 2011; Zago, 2011; Thomaz & Muramoto, 2012; Yamamoto, Tourinho, Bastos & Menandro, 2012; Wreszinski, 2012, Righetti, 2013; Reinach, 2013; Schekman, 2013; Wood Jr., 2014; Domingues, 2014; Bianchi, 2014; Costa, 2016; Wood Jr., 2016, among others). Most of these studies are focused on the increased number of manuscripts and articles, but also discuss the qualitative problems found in many of these studies; others discuss ethical conducts in research processes, such as micro and self-plagiarism and protocol and outcome management (distortions caused in the study to reach a desired response).

In that context, Castiel and Sanz-Valero (2007) and Wreszinsky (2012) guarantee that, in the contemporary context, the scientific production process can entail some problems for the knowledge areas, such as: [1] *citationism* or the strategy of praiseful citations, which corrupts the idea of the impact factor; [2] lack of deviations from established theories, that is, the studies almost always discuss the same theme, without great modifications that can lead to the evolution of the field; [3] *salami science*, in which a study is separated in several smaller studies for publication in countless scientific communication media; [4] increased number of authors per articles (authorial barter) for everyone to score; and [5] ethical problems such as plagiarism, self-plagiarism and protocol management.

Nevertheless, it should be highlighted that this scientific production process is strongly influenced by an academic socialization the researchers in the area go through when they take Master's and Ph.D. programs. Besides the objective structures present in the field, which set the rules of the scientific game, there is the agents' *habitus*, which can be molded by the socializations the researchers in the area go through in the course of their academic trajectories. Nevertheless, the game of the *habitus* only starts with the cards distributed by the field, and the agents' actions result from the interactions between the *habitus* and the field (Souza, 2007). In that sense, it should be considered that the *stricto sensu* graduate programs play a seminal role in the structuring of the scientific field, as they should provide the researchers with support for the production and dissemination of knowledge that contributes to the growth of the field as a whole. Each agent will internalize that content according to his/her ontological view of reality though, entailing the possibility of different academic behaviors.

In a reflection on the *stricto sensu* graduate programs in general, Bertero, Caldas and Wood Jr. (1999, p. 153) consider that the Brazilian official discourse presents that, within a short space of time, the graduate programs went through considerable growth for an emerging country. Nevertheless, the authors raise the problem of quality, that is, "[...] if the programs consolidate very quickly, there is still the fact that they remain second-class programs in terms of the quality of scientific production and the training level of the graduates". Although their study goes back almost 15 years, it is clearly timeless in view of the presentations joined thus far and the inquiries the scientific production as a whole is confronted with.

Therefore, it is important to study the academic socialization offered by the *stricto sensu* graduate programs in accounting in Brazil because, in recent years, these programs increased considerably and, consequently, the number of journals, congresses and scientific publications in accounting also grew in that period. Thus, this perspective on the graduate programs is important, as the objective of their existence is to support the entire academic socialization process, transforming the agents that enter the research area and faculty working to maintain and improve the scientific accounting field.

In view of the above, this research is focused on answering the following research question: **What is the influence of the academic socialization promoted by *stricto sensu* graduate programs in accounting in Brazil on the development of the scientific production in the area?** Thus, the objective underlying this study is to analyze how the academic socialization influences the production process of scientific knowledge in Accounting in Brazil. Therefore, the article is divided in four additional sections, as follows: [1] theoretical framework to support the research findings; [2] methodological procedures used; [3] presentation and analysis of results and; [4] final considerations and implications of the study.

## 2. Academic Socialization: The Social Construction of the Scientific Reality

One of the themes and concerns much debated in the scientific-technological world is the training of scientists, who go through all educational levels, from basic training to the highest levels of academic degrees. Therefore, the training of scientists necessarily involves worldviews and conceptions of science which, in turn, should not overlook the historical context in which they operate, as well as political elements. In this context, Trigueiro (2001) argues that the solution to enhance the training of scientists is not simple and requires a considerable effort of graduate programs to:

[...] Create mechanisms that favor, in the curriculum and academic practices, an ethos much friendlier to exchange, to experience exchange, even involving public beyond research institutions or universities, stimulating 'listening' to society, through seminars and thematic discussions [...]. Another aspect that seems crucial in the formation of the scientists is to stimulate creativity. This, an important value in the academic world, has not always received due attention, either by the graduate programs or by senior management of universities or research institutes [...]. The academy, with all its rituals, traditions and succession practices, tends to prevent or restrict the creativity and dull critical thinking, even if that is precisely the reason for its constitution (p. 66-68).

Trigueiro (2001, p. 65-66) concludes his presentation by pointing out that "the main need for the formation of contemporary scientists is the considerable expansion of communicability, in its different forms, levels and processes to the daily life of these professionals." Accordingly, in order to achieve these attributes, scientists need to undergo a secondary socialization, called academic socialization.

### 2.1 Socialization Processes

The real understanding of everyday life is a complex process. Although language permits the transmission of knowledge and communication among agents, it should be considered that everything that is transmitted or played goes through the receiver. This reveals the effects of subjectivity inherent in the interpretive process of any human being, as the world around you can be differently perceived by others who are around you. This social process of apprehension of the subjective reality is closely connected with the sociology of knowledge, because "[...] the sociology of knowledge concerns the analysis of the social construction of reality" (Berger & Luckmann, 2008, p. 14).

Regarding the internalization of reality, Berger and Luckmann (2008) highlight the importance of individual perception of the process of integration into society. Although all human beings integrate that objectively accessible society, characterized by the repetition of habits, among other routines, these individuals were not born directly as members of this social world, but rather became part of it. Thus, the assumption process of the existing world as the world one is part of is configured as an interpretive process of that which the individual is confronted with. This process of internalization of the perceived reality is transmitted through a socialization.

In this context, socialization is defined as an “[...] ontogenetic process through which internalization takes place, which is the broad and consistent introduction of an individual in the objective world of a company or sector [...]” (Berger & Luckmann, 2008, p. 175). The socialization process distinguishes two moments - a so-called primary socialization and another secondary socialization. The construction of the first world for each individual takes place in the primary socialization - it is a process influenced by emotional issues. Characterized, among other things, by formalism and anonymity, the secondary socialization refers to a process of internalization of more objective issues or based on institutions of the social world. Thus, in both the primary and secondary socialization, social issues are internalized, but the primary socialization demands identification, whose condition is dispensable for the secondary socialization.

As the identity is not a condition for the secondary socialization, its precepts are not deeply rooted in the consciousness of individuals, making this socialization more vulnerable to changes. On the other hand, the transformation of aspects constructed during the primary socialization process is more complex, but does not extinguish the possibility of their modification. It is highlighted that such changes require processes called resocialization (a procedure similar to primary socialization, but demanding a whole social framework to promote this transformation). Thus, the past appears as a driver of secondary socialization, whereas this is the baseline reality of the resocialization. In the same sense, Duarte Jr. (2008, p. 81) states that “[...] as the knowledge assimilated in the secondary socialization is less affectively marked, it can more easily be placed in brackets, that is, forgotten or left aside”.

Therefore, the secondary socialization “[...] is any subsequent process that introduces an individual already socialized into new sectors of the objective world of his society”, i.e., it is the internalization of institutional underworlds or based on institutions (Berger & Luckmann, 2008, p. 175). In this context, one can conclude that the academic socialization is a kind of secondary socialization, which inserts the agent in the scientific world, providing him/her with the status of scientist through teachings and guidance on the rules of the scientific game, defined by the institutions and agents in the field.

## 2.2 Graduate Programs in Brazil

By June 2016, 28 *stricto sensu* graduate programs in accounting are functioning in Brazil, some offering academic Master's and Ph.D. programs, while others only offer a professional or academic Master's program. Most of these programs are Young and increased the volume of scientific publications in accounting, due to the theses and dissertations developed and defended in these programs. Nevertheless, the quality does not follow the volume of these scientific communications, which tend to prioritize the aspects of quantitative productivity. In Figure 1, the *stricto sensu* graduate programs in accounting in Brazil recognized by the Coordination for the Improvement of Higher Education Personnel (capes) are listed (until June 2016).

Program	Higher Education Institution	PM	AM	D
Administration and Controllership	Universidade Federal do Ceará		X	
Accounting	Universidade de Brasília		X	X
Accounting	Universidade Federal do Espírito Santo		X	
Accounting	Fundação Instituto Capixaba de Pesquisas em Contabilidade, Economia e Finanças	X	X	X
Accounting	Universidade Federal de Goiás		X	
Accounting	Universidade Federal de Minas Gerais		X	
Accounting	Universidade Federal de Uberlândia		X	X
Accounting	Universidade Federal da Paraíba		X	X
Accounting	Universidade Federal de Pernambuco		X	X
Accounting	Universidade Estadual de Maringá		X	
Accounting	Universidade Federal do Rio de Janeiro		X	X
Accounting	Universidade do Vale do Rio dos Sinos		X	X
Accounting	Universidade Federal do Rio Grande do Norte		X	
Accounting	Universidade Regional de Blumenau		X	X
Accounting	Universidade Presbiteriana Mackenzie	X		
Accounting	Centro Universitário Fecap		X	
Accounting and Administration	Universidade Comunitária da Região Chapecó		X	
Accounting and Actuarial Sciences	Pontifícia Universidade Católica de São Paulo		X	
Accounting	Universidade Federal da Bahia		X	
Accounting	Universidade Federal do Paraná		X	X
Accounting	Universidade Estadual do Oeste do Paraná		X	
Accounting	Universidade Federal de Santa Catarina		X	X
Accounting UNB - UFPB - UFRN	Universidade de Brasília		X	X
Controllership	Universidade Federal Rural de Pernambuco		X	
Controllership and Accounting	Universidade Federal do Rio Grande do Sul		X	
Controllership and Accounting	Universidade de São Paulo		X	X
Controllership and Accounting	Universidade de São Paulo - Ribeirão Preto		X	X

Source: Capes (2016).

**Figure 1.** *Stricto sensu* graduate programs in Accounting in Brazil

In all missions of academic Master's and Ph.D. programs, the concern with the scientific training and teaching of graduates appears through a secondary socialization, to convey to the student the status quo of scientific and accounting thinking and the rules of the scientific game imposed by institutions that structure the field. This concern is in line with the Law of University Reform 5.540 / 1968, which set the goals of graduate programs: [1] train teachers for higher education; [2] prepare highly qualified personnel for public and private companies; and [3] encourage studies and scientific research through training of researchers, to serve the development of the country.

In this context, it can be observed that Accounting as a scientific object is still incipient, since most *stricto sensu* graduate programs in accounting emerged less than ten years ago. The implementation of the first *stricto sensu* graduate program in Accounting in Brazil happened in 1970, at the School of Business Administration, Economics and Accounting of the University of São Paulo (FEA / USP). Also in the 1970s, the Master's Program in Accounting was created at the Getúlio Vargas Foundation, which, due to restructuring, moved to the State University of Rio de Janeiro in 1991. In 1978, the Doctoral Program was implemented at FEA / USP, which until a few years ago was the only one in Brazil (Peleias, Silva, Segreti & Chiroto, 2007).

In addition, the authors mention that, throughout the 1980s, no new graduate programs emerged, which again occurred as from the 1990s, due to the following: [1] requirements of Law 9394/1996 that at least one third of professional higher education teachers in universities and colleges hold at least a Master's degree and that there are teachers dedicated to teaching and research full-time; [2] increase of higher education courses in accounting in Brazil; and [3] increase in the number of teachers in Accounting in Brazil holding a Ph.D.. With this growth of graduate programs, there was a numerical increase in research and new conferences, meetings and journals in accounting emerged. In this analysis perspective, the Coordinatino for the Improvement of Higher Education Personnel [Capes] also emerges to guide and set guidelines for graduate programs, establishing standards to measure the quality of these programs.

### 2.3 Capes: The Rules of the Brazilian Scientific Game

Capes has performed triennial evaluations of graduate programs, since its implementation in 1976. In this sense, it plays an important role in the Brazilian scientific and technological development context, whose main functions are to: [1] drive the evolution of graduate programs, putting forward goals and challenges that signal the advancement of science and technology today and the increase of national competence in this field; [2] improve graduate programs, guaranteeing a judicious opinion on the strengths and weaknesses of their design and performance and a reference for the program's stage of development; [3] provide the country with an efficient database on the situation and evolution of graduate education; [4] establish the quality standard required for this level of education and identify programs that meet this standard; [5] support, under the legislation in force, the opinions of the National Education Council on the authorization, recognition and renewal of recognition of Brazilian Master's and Ph.D. programs; [6] contribute to increase the efficiency of programs in meeting national and regional needs of high-level human resource training; and [7] offer support for the definition of the development policy of graduate education and the reasons for decisions on development actions by government agencies on research and graduate education (Cunha, 2007; Capes, 2015).

In Brazil, graduate programs are evaluated according to Capes Decree 68/2004. A common point between the assessment of graduate programs and teachers who can be part of these programs is their scientific output. In this context, Capes conducts triennial reviews of the journals in the areas of knowledge by means of Qualis, which can be considered as a set of tools used to measure the quality of the graduate programs' intellectual production. This Qualis system assigns a stratum to each journal, according to the quality, measured by the sum of points obtained by each article published, starting at A1 (highest stratum), A2, B1, B2, B3, B4, B5 and C, with zero weight (CAPES, 2016). According to Martins and Lucena (2014), this evaluation system provided both an advance to Brazilian graduate education and consequences for superficial and hardly relevant research, due to the pressure for publications to obtain the score required for a good evaluation.

Thus, joining both ends: academic socialization and evaluation of Master's and Ph.D. programs, an even greater problem appears, because the graduate programs are under pressure to maintain a minimum grade and continue working. Therefore, they end up transferring this productive view to their students by making them produce in mass, often without due time of maturation on the research theme. That is the reason for the presence of superficial texts, replicated research and ethical problems of plagiarism and self-plagiarism in scientific texts. That brings us to the research problem of surveying this scientific development scenario, in relation to the evidence obtained in the analyses carried out on academic socialization, in order to better understand the conditions of scientific accounting research today.

### 3. Methodological Procedures

The methodological procedures are fundamental for scientific research as, according to Demo (1995), research is the founding reason of academic life and needs methods to be operated. In that sense, the goal in this part is to describe the main research construct, the research sample used, the data and evidence collection technique and the treatment of the information collected in the study.

#### 3.1 Construct and Operational Definition of the Research

The main construct of the research is academic socialization which, for this research, represents the process the agents involved in the scientific field go through. That is a kind of secondary socialization, fundamentally intended to encourage the knowledge production through the teaching and research techniques and to prepare teachers who comply with the qualification requirements of higher education courses (Bourdieu, 2004; Berger & Luckmann, 2008), in this case for the accounting area.

In this study, academic socialization is used as a fundamental premise to understand the scientific field of accounting, because it is supposed to be the primary element that influences and legitimizes the knowledge construction process and, in that sense, it directly influences the way the agents tend to act in the field. Therefore, the “academic socialization” construct is operated through interviews, with a view to surveying the agents’ perception on how the graduate programs in Accounting transmit the rules of the scientific games and the characteristics of the social structures present in the field to their students.

#### 3.2 Population and Sample

The research population consists of accounting researchers who went through an academic socialization at the Master’s and Ph.D. or post-doctoral level in Accounting, in order to understand the academic socialization construct. Nevertheless, studying the entire population is unfeasible. Therefore and because the research privileges in-depth instead of comprehensive data, nine accounting researchers were interviewed in depth, including eight Ph.D.’s and one person holding a post-doctoral degree in Accounting, from different regions of Brazil and affiliated with different Higher Education Institutions (HEI). Intentional sampling was used, as the criterion to choose the agents was their availability to answer the interview. In Figure 2, the respondents’ profile is detailed, maintaining their anonymity.

Respondent	Detailed Description of academic activities
Interviewee 1	<p><b>Education:</b> Ph.D. in Controllership and Accounting.  <b>Year of graduation:</b> 2007.  <b>Activity region:</b> Southeast.  <b>Activities:</b> [1] participates or participated as a member of the American Accounting Association; [2] participates or participated as a leading member of the National Association of Graduate Programs in Accounting (ANPCONT); [3] participates or participated as a member of the Scientific Committee of the National Association of Graduate Education and Research in Business Administration (Anpad); [4] member of editorial boards and reviewer of Brazilian and international journals; [5] extensive bibliographic production in Accounting and Finance (more than 50 articles published in Brazilian and international congresses and journals).  <b>Research areas:</b> Accounting and Finance; Capital Market; Corporate Governance: Financial Market and Disclosure.  <b>Educational experience:</b> [1] Accounting professor at undergraduate, Master's and Ph.D. level; [2] advisor of countless monographs, six Master's theses and eight doctoral dissertations, besides scientific initiation projects.</p>
Interviewee 2	<p><b>Education:</b> Ph.D. in Controllership and Accounting.  <b>Year of graduation:</b> 2009.  <b>Activity region:</b> Southeast.  <b>Activities:</b> [1] editorial board member and reviewer for Brazilian journals; [2] extensive bibliographic production in Accounting and Finance (more than 60 articles published in congresses and Brazilian and international journals).  <b>Research areas:</b> Accounting and Finance; Capital Market; Private Law.  <b>Educational experience:</b> [1] Accounting professor at undergraduate, Master's and Ph.D. level; [2] advisor of countless monographs, two Master's theses and four doctoral dissertations.</p>
Interviewee 3	<p><b>Education:</b> Post-Doctoral degree in Controllership and Accounting.  <b>Year of graduation:</b> 2013.  <b>Activity region:</b> South.  <b>Activities:</b> [1] current or past institutional evaluator for Brazilian Institute of Educational Studies and Research Anísio Teixeira (Inep); [2] participates or participated as a member of the Coordination Committee of the National Student Performance Examination (Enade) in Accounting; [3] member of editorial boards and reviewer for Brazilian journals; [4] participates or participated as a member of the Scientific Committee of Anpad and the USP Controllership and Accounting Congress; [5] extensive bibliographic production in Accounting (more than 150 articles publishes in congresses and Brazilian and international journals); [6] current or past activity as <i>ad hoc</i> consultant in analysis and judgment processes of merit and technical-scientific validity of research projects for the Brazilian Scientific and Technological Development Council (CNPq).  <b>Research areas:</b> Accounting and Finance; Accounting and Finance Teaching.  <b>Educational experience:</b> [1] Accounting professor at undergraduate, Master's and Ph.D. level; [2] CNPq Research Productivity grantee – Level 2; [3] advisor of countless monographs, 16 Master's theses and two doctoral dissertations.</p>
Interviewee 4	<p><b>Education:</b> Ph.D. in Controllership and Accounting.  <b>Year of graduation:</b> 1996.  <b>Activity region:</b> Southeast.  <b>Activities:</b> [1] participates or participated as a leading member of ANPCONT; [2] member of editorial boards and reviewer for Brazilian and international journals; [3] current or past activity as a member of Capes evaluation committees in Business Administration, Accounting and Tourism; [4] member of CNPq Advisory Committee in Business Administration and Accounting [5] current or past editor-in-chief of Revista Contabilidade &amp; Finanças at University of São Paulo; [6] guest co-editor of Esmerald for the development of special issues in international journals [7] participates or participated as a member of the European Accounting Association (EAA); [8] extensive bibliographic production in Accounting (more than 150 articles published in Brazilian and international congresses and journals).  <b>Research areas:</b> Management Control, Management Accounting and Controllership.  <b>Educational experience:</b> [1] Accounting professor at undergraduate, Master's and Ph.D. level; [2] CNPq Research Productivity grantee – Level 1A; [3] advisor of countless monographs, 22 Master's theses and 17 doctoral dissertations.</p>



Respondent	Detailed Description of academic activities
Interviewee 5	<p><b>Education:</b> Ph.D. in Controllership and Accounting.  <b>Year of graduation:</b> 2002.  <b>Activity region:</b> South.  <b>Activities:</b> [1] member of editorial boards and reviewer for Brazilian journals [2] current or past editor-in-chief for Brazilian scientific journals; [3] extensive bibliographic production in accounting (more than 150 articles published in Brazilian and international congresses and journals).  <b>Research areas:</b> Management Control, Management Accounting and Controllership.  <b>Educational experience:</b> [1] Accounting professor at undergraduate, Master's and Ph.D. level; [2] advisor of countless monographs, 20 Master's theses and four doctoral dissertations.</p>
Interviewee 6	<p><b>Education:</b> Ph.D. in Controllership and Accounting.  <b>Year of graduation:</b> 2007.  <b>Activity region:</b> Southeast.  <b>Activities:</b> [1] member of editorial boards and reviewer for Brazilian journals [2] current or past editor-in-chief for Brazilian scientific journals; [3] member of CNPq Advisory Committee in Administration and Accounting; [4] extensive bibliographic production in accounting (more than 120 articles published in Brazilian and international congresses and journals).  <b>Research areas:</b> Accounting Teaching and Research; Sustainability and Environmental Accounting.  <b>Educational experience:</b> [1] Accounting professor at undergraduate, Master's and Ph.D. level; [2] CNPq Research Productivity grantee – Level 2; [3] advisor of countless monographs and 12 Master's theses.</p>
Interviewee 7	<p><b>Education:</b> Ph.D. in Controllership and Accounting.  <b>Year of graduation:</b> 2009.  <b>Activity region:</b> Southeast.  <b>Activities:</b> [1] member of editorial boards and reviewer for Brazilian and international journals [2] current or past visiting professor at international universities; [3] current or past representative in internationalization project of graduate program in Controllership and Accounting at FEA/USP (STAR Commission); [4] extensive bibliographic production in accounting (more than 110 articles published in Brazilian and international congresses and journals).  <b>Research areas:</b> Management Control, Management Accounting and Controllership.  <b>Educational experience:</b> [1] Accounting professor at undergraduate, Master's and Ph.D. level; [2] advisor of countless monographs, two Master's theses and three Doctoral dissertations.</p>
Interviewee 8	<p><b>Education:</b> Ph.D. in Controllership and Accounting.  <b>Year of graduation:</b> 2008.  <b>Activity region:</b> Central-West.  <b>Activities:</b> [1] member of editorial boards and reviewer for Brazilian journals [2] current or past institutional evaluator for Inep; [3] current or past <i>ad hoc</i> consultant in the evaluation of research projects for the Araucária Scientific and Technological Support and Development Foundation; [4] extensive bibliographic production in accounting (more than 180 articles published in Brazilian and international congresses and journals).  <b>Research areas:</b> Accounting Teaching and Research; Management Control: Controllership and Management Accounting.  <b>Educational experience:</b> [1] Accounting professor at undergraduate, Master's and Ph.D. level; [2] CNPq Research Productivity grantee – Level 2; [3] advisor of countless monographs and 22 Master's theses.</p>
Interviewee 9	<p><b>Education:</b> Ph.D. in Controllership and Accounting.  <b>Year of graduation:</b> 1997.  <b>Activity region:</b> Northeast.  <b>Activities:</b> [1] member of editorial boards and reviewer for Brazilian and international journals [2] current or past coordinator of Capes evaluation committees in Business Administration, Accounting and Tourism; [3] current or past institutional evaluator for Inep; [4] participates or participated as a member of the Coordination Committee of Enade in Accounting; [5] extensive bibliographic production in accounting (more than 200 articles published in Brazilian and international congresses and journals).  <b>Research areas:</b> Accounting Teaching and Research; Value Added Statement and Socio-environmental Accounting.  <b>Educational experience:</b> [1] Accounting professor at undergraduate, Master's and Ph.D. level; [2] CNPq Research Productivity grantee – Level 2; [3] advisor of countless monographs, 36 Master's theses and one Doctoral dissertation.</p>

Source: elaborated by the authors.

**Figure 2.** Educational Background and Institutional Affiliation of Respondents

The above reveals that the respondents were heterogeneous in terms of institutional affiliations, academic activities, research areas, educational experience and geographical origin. It is important to highlight that the sample contains few interviewees because an in-depth analysis was privileged, without any claim on generalizing the research results, which does not in any way detract from the validity of the research evidence.

### 3.3 Collection of Data, Information and Evidences

To collect the data on the academic socialization of agents belonging to the scientific-accounting field, the interview was used. According to Martins and Theóphilo (2009, p. 88), the purpose of the interview is “[...] to grasp and understand the meaning respondents attribute to issues and situations in contexts that were not previously structured, based on the researchers’ assumptions. The interview was in-depth and semi-structured because it was conducted by a script, but with freedom to add new questions that may come up during the interviews. With the prior consent of the respondents, the whole process was recorded and later transcribed for the sake of the analyses needed.

The interviews were scheduled in advance and carried out from November 2014 to May 2015. Only nine respondents in the sample were interested in participating in the research, out of 36 individuals who were asked to respond to the interview questions. The time to answer the interviews was long due to the delay or lack of response to emails sent to the persons invited to participate in the study; or due to the sometimes lengthy period it took for the participants to schedule the interviews, who on many occasions had no free space in their agenda.

Another important factor is that all documentation followed strict criteria of ethics in research. Before the interview, respondents signed a consent form for the audio recording of the interview. These precautions were relevant for the investigation to provide transparent results and to ensure the anonymity of the agents, who in this study were assigned in numerical order, i.e. Interviewee 1 Interviewee 2, and so on.

Finally, before applying the interview to the respondents, a pretest was held with four doctoral students, interviewed at the School of Economics, Business Administration and Accounting of the University of São Paulo, who pointed out inconsistencies and difficulties to answer the questions. Two of these four agents assessed the face validity or apparent validity - which signals that the instrument measures what it purports to measure - but, as this process is subjective, simple and sometimes unsatisfactory (Martins & Theóphilo, 2009), the other two agents were also asked to validate the content each question intended to measure and answered the content validation form to guarantee the validation of the interview script.

### 3.4 Data Treatment and Analysis

To answer the research question proposed, the content analysis technique was applied to the interviews. This technique intends to reliably understand the content of oral and/or written discourse, consisting of data and information from a certain context, pronounced by agents from a given field or activity area (Martins & Theóphilo, 2009; Bardin, 2009). In this article, the content analysis was intended to understand and explain the attitudes, values and perceptions of the agents involved in the scientific field of Accounting, through the investigation of the interviews with the respondents.

#### 4. Presentation and Analysis of the Results

The concern was to verify how the academic socialization influences the way the agents consider the production and scientific publication activities. Thus, it was presented to the nine respondents in the sample that researchers who have taken a Master's or Ph.D. program in Accounting experienced an academic socialization, and that many of these programs strongly encourage the publication of papers during the student's affiliation with the institution. Therefore, they were asked how this socialization influences the quality and development of scientific publications in accounting.

In view of this challenge, Interviewee 2 asserted that academic socialization can influence, both positively and negatively, the quality of scientific papers in accounting. In this sense, the respondent began stating that the new graduate programs need to consolidate the academic market and that, therefore, there is great pressure on teachers and, consequently, on the students linked to these programs, to publish many manuscripts and articles in conferences and journals positively evaluated in the Qualis Capes system, in order to add a sufficient score to maintain or raise the score in the three-year period that is being evaluated. In this scenario, Interviewee 2 raised the positive aspect of academic socialization, remembering the time of his Master's program, and affirmed:

*So, what was positive in my opinion was: it [academic socialization] offered me and the people together with me a research training [...] in my case and in the case of most people who were there, who were coming from the undergraduate program without ever having to open a paper in life, without ever knowing what a research was, it was training from scratch. So in my case I had not written a monograph, I had never read a scientific article. In this case, we started from scratch and learned how to write a paper, a dissertation at the end of this process, shall we say, reasonable. So all these articles that we made amidst the disciplines, the positive aspect for the quality was, I think, the fact that we trained a lot.*

However, this process of academic socialization, along with the publication urge some graduate programs in Accounting promoted, also entails negative aspects in the respondent's point of view, because, according to him, "[...] the negative point is that much garbage is produced throughout this process, people end up making many articles and, of course, when you do too much, you do not do anything well, you don't have the maturity yet to produce something very decent [...]" (Interviewee 2). Finalizing their perceptions about the negative aspects of the duality academic socialization x quality of scientific communication in accounting, Interviewee 2 warned that:

*So, ultimately, it impairs the quality of work, in general, because it kind of generalizes research, generalizes the aspect of publication, because the researcher starts to publish that much that it kind of turns into a publishing industry and end up losing relevance. People end up getting lost in the process and the result is what we know, a lot of articles that serve no purpose, no one reads [...]. Perhaps a compromise would be to go through the training, perhaps with the same article or with one or two items that you were working on in a working paper and the same work was evolving, which would obviously be a dissertation or parts of the dissertation or something correlated, and then the work itself would evolve and, in the end, you would have one or two publications throughout this process, but of good quality.*

In these terms, it is healthy to note that the scientific writing habit is relevant to the growth of science, and that the respondent's criticism is related to the quality of what is being written. Contributing to this understanding, Respondent 7 argued that the Master's and doctoral courses need to exercise "doing research", but disagreed that this training needs to reach the point of publication, in the belief that the time is very short, so there is a need for maturing in order to be able to minimally prepare a high-quality research. Thus, Interviewee 6 said that "[...] nothing that is done without pleasure and a bit of maturity is produced with good quality and generates additional stress in the student."

In this same line of reasoning, Interviewee 5 considered that you cannot elaborate high-quality publications in the duration of a course (usually four to five months) because, for a manuscript or article to be robust and suitable for disclosure, time is needed to choose the research problem, formulate hypotheses, select the most appropriate method to answer the question posed and collect, process and interpret the data, information and evidence from the research as well as in the conclusions. Similarly, Respondent 4, based on his way of acting as a teacher, guaranteed that:

*[...] Just so you understand, the students that I advise, in terms of dissertation and thesis, I make it clear to them that I would like to publish with them but, if they do not want to, that is their problem. And if they want to leave my name out, I am there to discuss everything because paper is one thing and thesis is another. Thesis is logical, has content, has an extension, and communication of an article is much more restricted, abridged, it is the filet and you even have a chance to learn things that you did not learn during the assembly of the thesis. That's the great thing about the process and should be preserved. And then I too argue against the programs in which the student, when he delivers the work, must also deliver an article, along with the Professor [...] I mean, the guy has to do article and furthermore has to deliver thesis and dissertation, that is very complicated, because the quality of the work will be bad and it will generate the urge to produce.*

Contributing to this understanding, Respondent 3 believes that you cannot even call this compulsory process, linking the academic production of students and teachers through the urge to produce academic socialization. For the respondent, there is only one game of interests, in which the student produces an article in a reasonably short time period. This is awarded a concept or a score for the student to complete the course credits. This whole procedure entails a low quality of these scientific papers, as there are time and even knowledge constraints so that you can write one paper with the quality and depth necessary for the scientific growth of the area. Thus, Respondent 3 asserted that:

*This socialization occurs when we establish, for example, research networks or investigations in groups. In this context, there is socialization and then discipline helps. Now, if the teacher sets the preparation of an article according to the congress standards as an approval measure, for example, ANPCONT, which is our area, or the USP Congress, and lets the Congress correct the student's article to score the discipline, there is no socialization. Then there is a promotion of scientific production in a way that I even consider incoherent.*

In these terms, Interviewee 8 claimed that, if the research activity is systematic and structured, so that the student researcher is affiliated with research laboratories and projects, it will promote the quality because, in that case, there is an exchange of experiences among researchers, teachers and students that promotes the scientific advancement of the field. However, for the respondent, if the concern is co-authorship as a formality or to meet the rules of Capes for scoring graduate programs, then scientific papers are made only for barter and lose the relevance and quality of research as a whole.

In view of this whole context, Respondent 5 also argued that the excessive number of disciplines is a reality to be reconsidered in graduate programs in Accounting, as students are usually required to take seven or eight disciplines to meet the minimum program credits, with up to four mandatory disciplines. In addition, the respondent raised the importance of graduate programs publishing learning content to promote research training for students, on a mandatory basis, since most graduate programs care only about the technical part and neglect subjects like “Methodology of Scientific Research”, “Thesis Seminars”, “Epistemology of Science”, among others.

Another relevant factor raised by Respondent 5 is the linking of Master's and doctoral courses with undergraduate education. For this respondent, the institutions that have graduate programs do not notice an improvement in the quality of undergraduate education, and it is not common for Master's or doctoral students to engage with B.Sc. students in scientific initiation to promote a research network at all accounting knowledge levels. In addition, the respondent further advocated that most teachers who teach both

undergraduate and Master's and doctoral programs tend to prioritize research with graduate students to obtain the required Capes score and neglect teaching and community service.

In short, the respondents' perception on the question of academic socialization in its pure form free from bias is that this process is very important for the education of an accounting scientist, since it trains the student to work as a researcher. But all agreed that, in the current accounting research scenario, the practice of academic socialization is not performed free from publication interests, and the biggest concern is not with formal, political and ethical training in the scientific environment, but with the number articles that the student can produce within the period of his affiliation with the graduate program, no matter how poor the quality of this work or the inability of such publications to cause surprise, being repeated replications of the same study.

It is important to point out that most graduate programs are concerned with training, partially and sometimes precariously, the students in the formal qualities, without taking care to enable them for the political and ethical qualities related to research. In this sense, Demo (1995) asserts the need to acknowledge that only formal quality with methodological and theoretical mastery is insufficient for an individual to become a social scientist. The agent also needs to be present as a citizen and political actor to investigate problems involving the company, under penalty of becoming a "specialized idiot" (p. 25). In addition, the author argues that, for most scholars:

[...] The quality of the scientist is to be formally competent: the mastery of methodological tools; capacity to treat and collect the data; theoretical versatility, proven in the knowledge of the matter of the discussions in vogue, the classics; logical, mathematical reasoning; rigor and discipline towards the object that needs to be dissected, analyzed, broken down; formal overcoming of stages in the education, according to the usual rites of the academy; and so on (p. 23).

Demo (1995) argues that the quality policy does not replace nor goes beyond the formal quality, yet it is essential for the education of a social scientist; and it cannot ignore that accounting is an applied social science. Therefore, the author adds that the quality policy covers "[...] all human dimensions that are not reducible to material expressions, such as culture, education, the symbolic world, art, ideology, but has the more specific content participatory phenomenon [...]" (p. 25), ie, is the attribute that gives the scientist the ability to comment critically, sometimes even forcefully, against the political and ethical problems it finds in your searches, even that such thinking is contrary to mainstream this in the field.

Thus, the respondents' discourse revealed that scientific accounting research, still incipient, transmits to the graduate students the ideas of formal competence, leaving the political and ethical quality of the research to the background. Therefore, the academic socialization in accounting science is not complete and leaves some gaps in this process. This consideration can be confirmed by some features the respondents mentioned, including:

[1] most of the subjects taken in Master's and doctoral programs favor the format of lectures by teachers or seminars by students, which do not foster debate and discussions about the themes treated, thus hindering the critical evaluation and the active participation of students. For the respondents, the best class format is one in which scientific studies of the area are discussed and criticized, combined with actual problems of society, because only then are insights for future research generated that are unique, important and feasible;

[2] the production requirements of scientific papers for publication in disciplines is also a reality and this causes an environment that urges towards publication and is focused on formal qualities only as, in this case, the important thing is to present a logical and well systematized communication in terms of theoretical and methodological tools, no matter if research results have a social character and are able to cause surprise and change the status quo in the area. Some respondents mentioned knowing teachers, in graduate programs in the accounting area, which link the concept A or B of the subject to the publication of an article in a journal positively assessed in the program Qualis Capes;

[3] in scientific publications of accounting, generally, there is a clear separation between theory and practice, which should not happen. This fact can be confirmed by reading the articles that, with rare exceptions, have no theoretical basis, but only concepts used in practice and replicated from previous studies; or theoretical studies that have no connection with practice. In both cases, we perceive the existing gap between what is written and the interest of what is being written for the society as a whole. In this context, Demo (1995) argues that:

[...] To many social scientists, practice appears as spurious, as less active, as uncomfortable; restricted to the 'theoretical practice', either as escape from commitments that entail risks or to avoid having to correct the theory under the impact of practice, or to conceal conservative practices under the guise of supposedly advanced theories, to raise the image of impartial, above suspicion, which makes room for 'objective' manipulation (p. 34);

[4] according to the respondents, some teachers affiliated with graduate programs in Accounting still kind of fear or face difficulty to get out of their comfort zone and act critically, through political competency, challenging the structures in the field that cause scientific stagnation, hiding behind the so-called scientific neutrality. In this case, this kind of impartial and conservative attitude is passed on to students, and so is the phenomenon of social reproduction, which is consolidated and constitutes a habits that is legitimate and difficult to be modified;

[5] in the accounting field, there is an ever-present intersubjectivity process, i.e. researchers who have greater symbolic capital in the field determine the direction of scientific research. In this context, Interviewee 8 asserted that “[...] Accounting has a focus, a great emphasis on the positivist approach so, if the group believes that this approach is the way to do research, it is difficult for those who are not, or who do not carry out a study in this approach be able to publish in the area [...]”, i.e. the academic socialization in accounting is also influenced by what the dominant researchers in the field refer to as the most “correct” way to obtain the “scientific truth”.

Thus, it was observed that the issues highlighted in the habitus of the scientific-accounting agents also derive from the educational attributes of researchers in accounting the graduate courses in the area offer. However, it is important to emphasize that the academic socialization process is not the only variable that affects the quality of scientific publications in accounting.

## 5. Final Considerations and Implications of the Study

The aim of this research was to identify the influences of academic socialization promoted by the *stricto sensu* graduate programs in accounting on the development of scientific production in the field in Brazil. Thus, we verified that the regulators of Brazilian research also put pressure on the *stricto sensu* graduate programs, transmitting this need to publish to continue existing to the teachers and students.

In view of this problem, the respondents argued that most graduate programs use the publication of a manuscript or article as an assessment criterion in the subjects, with the participation of a faculty member, at least as a co-author, considering that this is one of the evaluation criteria for the graduate programs to remain accredited and recommended by the Coordination for the Improvement of Higher Education Personnel (Capes). It was also evidenced that the student is prepared to comply with formal requirements in the publications, leaving the political quality to the background, in which scientific arguments are used to criticize, debate and oppose themes already consecrated as almost unquestionable truths in accounting.

Therefore, the main contribution of this paper is to bring to the surface elements hardly discussed in the academic field with respect to the dissemination process of academic publications, which prioritizes the numerical count of these studies in reputable journals and conferences in the area, to the detriment

of the quality of these publications, which are the basis for the development and consolidation of scientific accounting research, using as a primary element the academic socialization process offered by stricto sensu graduate programs in Accounting.

However, any research also comes with some restrictions in its results. For this research, the limitations were: [1] being a predominantly qualitative and in-depth research, samples of respondents (nine) do not permit a broader and more widespread analysis of the theme treated in the article; and [2] interviews presuppose a certain subjectivity in the interpretation by the researcher; in addition, the interviewee can hide truths in order to remain in a comfort zone, thus avoiding opinions on causes of controversy or that require critical assessment. Finally, further research on the subject is suggested, so that we can advance in the understanding of other conditioning factors of the social context of Accounting research in Brazil.

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