

Being Gilberto Martins: human and researcher

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1. Excerpts from the life of Gilberto Martins¹

Born on June 9, 1947, son of lower-middle-class traders, Gilberto de Andrade Martins spent his childhood in Vila Alpina, a working-class neighborhood on the outskirts of São Paulo, which, according to Gilberto himself, offered him “**an exciting childhood, with a tremendous possibility of playing, and understanding life...**” (Martins, 2010, emphasis added).

Faced with the impossibility of leaving any proprieties to Gilberto, his parents trusted and invested in education and knowledge. Such efforts culminated in Gilberto’s first achievement: a bachelor and teaching degree in Mathematics from the *Faculdade de Filosofia Ciências e Letras de Santo André (FFCLSA)* obtained in 1970 (Martins, 2022). He then became a middle school teacher to 6th graders. There were 28 classrooms comprising approximately 30 students aged between 10 and 11 (Martins, 2010). In this regard, he stated: “It was a pleasant experience living **with those kids, a very happy time when the kids were more respectful** towards their teachers” (Martins, 2010, emphasis added).

With the objective of teaching in higher education institutions, Gilberto Martins obtained master’s and doctorate degrees in Business Administration, in 1980 and 1986, respectively, from the School of Economics, Business Administration, and Accounting at the University of São Paulo – FEA/USP (Martins, 2022). After obtaining these degrees (Gilberto was already voluntarily teaching Research Methodology in another department at USP), he was approved in a professorship competition at FEA/USP (Martins, 2010). In 1994, he became a full professor at FEA/USP, defending the paper entitled “Epistemologia da Pesquisa em Administração” [Research Epistemology in Administration] (Martins, 2022). Regarding his entry at FEA/USP, Gilberto stated: “So, when I came here, after my experiences from before, having to face **terrible hardships** and (...) here, I enjoy **certain prosperity and calmness (...) with a more comfortable condition, I did whatever I wanted, right?**” (Martins, 2010, free translation and emphasis added).

¹ The information in this section was extracted from YouTube videos, which are included in the references.

The statement above humorously shows what the arrival of Professor Gilberto Martins at FEA meant – a college that continued to offer human support and had the necessary financial resources to consolidate his projects. Among its determining initiatives, the launch of the USP Accounting Seminar (2001), currently called the USP International Conference on Accounting in its 24th edition, and Methodological Discussions stand out. Furthermore, one cannot disregard his fundamental contribution to scientific research through books emphasizing methodological and epistemological aspects, influencing different generations of researchers in the field. Professor Martins was widely recognized as one of Brazil's primary references in Accounting research. "He was responsible for the direction that Accounting research took at FEA and beyond, starting in the 2000s when he became a reference in Scientific Research Methodology and Epistemology in the Accounting field" (Luna, 2023).

Gilberto Martins' *sui generis* background, he graduated in Mathematics and completed a master's and doctorate in Business Administration, enabled him to easily and elegantly transit through the various nuances of research in Accounting Sciences. Equipped with privileged knowledge, Martins explored unusual/significant themes when writing articles and pursuing his master's and doctoral studies, encouraging innovations in Accounting research in Brazil. In addition to focusing on education and research, Professor Martins worked at the Fundação Instituto de Pesquisas Contábeis, Atuariais e Financeiras (Fipecafi) as vice-president and research director. At the FEA/USP Department, he was a member of the Full-Professors Commission, the Undergraduate Commission president, and a Diploma Revalidation Commission member. He also coordinated the undergraduate program in Accounting Sciences and was editor-in-chief of *Revista Contabilidade & Finanças*, among other prominent administrative roles (Martins, 2022).

On March 14, 2023, Brazil received the unexpected news of the death of Gilberto Martins after approximately 22 years of dedication to his work as a full professor in the Accounting and Actuarial Department at FEA/USP (Luna, 2023).

(...) great professor and researcher who will be remembered for his pioneering spirit, dedication, and generosity. Gilberto Martins was always open, welcoming and guiding his "academic children" and any graduate student who sought his guidance to improve the quality of their dissertation, thesis, or research project (free translation; Luna, 2023).

Attributes such as brilliance, coherence, competence, intensity, and seriousness are intrinsically related to his professional profile. Brilliance was inherent to his perception beyond what was apparent – his life trajectory linked to his intellectual capacity condensed a profound and unsettling (written or spoken) text. Coherence refers to the fact that his contributions were always timely and connected in terms of time and actions. In turn, perception of his competence arises from the training/preparation to conduct his projects, and intensity is evident in "his offering a lot and the best of himself" for the others' intellectual development. Finally, his seriousness, which does not diminish his humorous and irreverent way of explaining, is reflected in his projects and results – such as his intellectual work in the form of congresses, periodicals, books, and methodological discussions. When asked about his life trajectory that explained the human and professional compendium of the individual Gilberto Martins, he would answer:

I credit this (...) to my upbringing in a working-class neighborhood and training at an isolated institute [FFCLSA]. These things gave me **extraordinary learning**, so I'd joke with my father and say: 'Look, it's okay, I'm **terribly proud** to be a professor at USP, a doctor... Now, the **academia here at Vila Alpina has inspired me a lot**. (Martins, 2010, emphasis added).

His robust knowledge and convictions, which allowed the emergence of his temperament, were immortalized through his lectures, classes, and publications that instigated the public about the topics covered – his words provoked interest or discomfort, that is, a true “love me or hate me”:

It's very rare at universities; one **stupid thing that happens, among others**, is that everyone stays **in their own fiefdoms**. There is no exchange between departments; they **are “islands” and don't even form archipelagos. That's the worst...** And then, I think I was one of the first; I think there was another case, only two cases in the history of FEA, which is 70 years old, of moving between departments. (Martins, 2010, free translation; emphasis added).

Gilberto's trajectory shows that he never separated the individual citizen/social being from the professional/scientific being and considered that research is also the result of the individual's interaction with the social context in which one is inserted and interacts, with learning built upon through reading. “(...) reading good books is training oneself to read life (...). **How good it is to read life!** This is what we have done since we were children (...). Our perspectives change, but we continue to read life” (Martins, 2014, free translation; emphasis added). Gilberto de Andrade Martins was a unique human being and all those who had the opportunity to know him, carry the marks of his words that enrich one's personal and academic life.

2. Elements of energy in Gilberto Martins' speech and thought

An individual has basic traits, generally continuous, expressed in the formal characteristics of responses and behavior, which Strelau (1998, p. 165) calls temperament. In other words, the previous author allows us to infer that the set of immediate reactions that occur with significant constancy characterize one's temperament.

There is no consensus on the concept of temperament though, and some scholars understand it as a synonym for personality. The “expression ‘personality’ is so broad in its meaning or, better yet, so vague, that practically every psychologist has his/her own understanding of it” (Pasquali, 2000, p. 4). Leontiev (2014), on the other hand, considers that personality is influenced by external variables and results in a “process of maturation of genotypic traits under the influence of the social environment” (p. 97), therefore characterizing a specific type that is formed throughout life – thus, temperament becomes one of the constituent elements of personality.

Even in the face of conceptual divergences regarding the meaning of the term “temperament,” as well as the fact that an individual may present a combination of traits from different temperaments, scholars are unanimous regarding the usefulness and existence of energy elements linked to speech and thought – intensity, activity, rhythm of movement, and vigor– that makes it evident (Barclay, 1991). Thus, here, we assume that attributes linked to temperament can be evidenced in spoken or written speech. Without envisaging any clinical diagnosis, the chart of Eysenck's four temperaments (1967/2006), which contain the characteristic correlated elements recurring in musical language, adapted from Camargo and Salles (2016), will be used to identify Gilberto Martins' traits of temperament(s) considering his expressions or words in speech.

Figure 1 presents Galeano's four primary temperaments developed by Eysenck (1967/2006). The previous author considered that sanguine people are characterized as friendly, indolent, careless, agitated, and restrained; melancholic people are anguished, anxious, serious, thoughtful, mournful, and suspicious; the choleric personality is defined as affected, egocentric, exhibitionist, exalted, histrionic, and active. In turn, the phlegmatic personality is reasonable, controlled, with deep-rooted principles, persistent, stable, and calm. The figure above was adapted from Camargo and Salles (2016) and shows traits are linked to a specific temperament – for example, fiery, explosive, and exaggerated are connected to choleric individuals, while relaxed, tranquil, calm, and contemplative temperament are linked to phlegmatic individuals – and other traits, located in bordering areas are common to both.

According to Lester (1990), the choleric, sanguine, phlegmatic, and melancholic temperaments give rise to outstanding characteristics in individuals: sanguine people are good-natured; choleric individuals are easily irritable; melancholic people are sad, and phlegmatic individuals are chronically tired and sluggish. For Pasquali (2000), enthusiasm, optimism, companionship, hedonism, impulsiveness, and volubility are traits linked to the sanguine; reflection, fidelity, self-confidence, hostility, melancholy, and depression are traits perceived among melancholic individuals; persistence, leadership, organization, courage, tyranny, stubbornness, intolerance, insensitivity, and impatience, define choleric persons; while, calm, humor, patience, inaction, indifference, mockery, and sarcasm determine the phlegmatic.

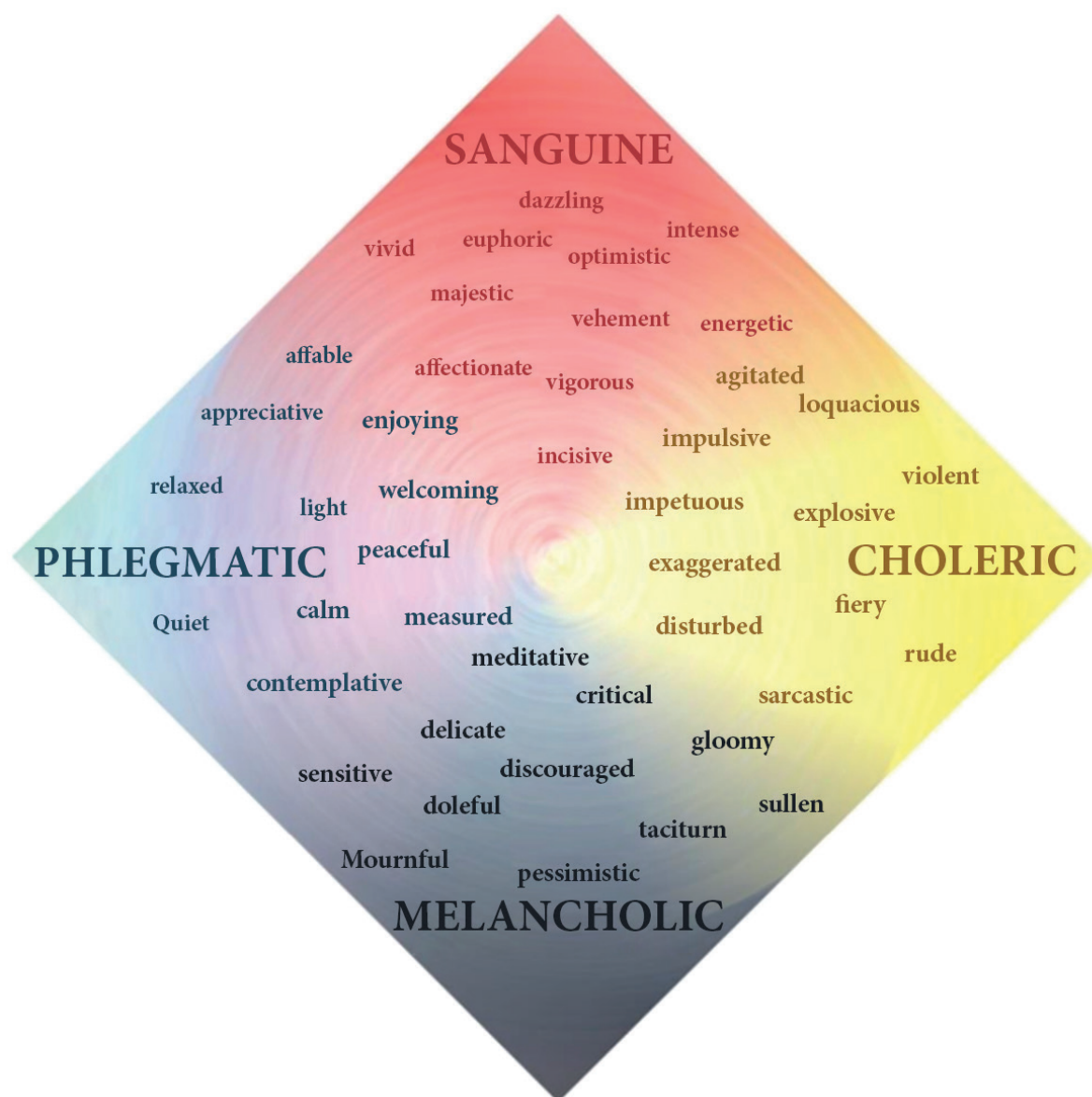


Figure 1. Traits that determine the four temperaments, adapted from Camargo and Salles (2016)

The following excerpts, as those exposed earlier, were extracted from the lecture on predicatives/ attributes of scientific research, which was given at the USP Congress of Controllershship and Accounting in 2008, and from an interview about the life history of Gilberto Martins, according to references. The expressions highlighted in bold, which make up sentences (speech acts) and subsequent paragraphs, were examined:

Speech acts	Terms/Expressions/ Sentences	Traits/Temperament
There has been a revolution in the last eight to ten years, which has significantly improved the quality of research in Accounting; however, in my opinion, things have started to stagnate or decline . (Martins, 2014, free translation; emphasis added).	significantly improved things have started to stagnate or decline	- exaggeration – choleric - intensity/optimism/vehemence – sanguine - pessimism, criticism – melancholic - exaggeration – choleric
(...) If [the individual] likes research, and liking research is something interesting , because, just between you and me, teaching-learning is really interesting by itself and all, but (...) it feels good to be the author of articles and books , (...) (Martins, 2014, free translation; emphasis added).	and liking research is something interesting just between you and me, teaching-learning is really interesting by itself and all, but it feels good to be the author of articles and books	- vehemence /impetuosity – sanguine - sarcasm/irony – choleric - humor – sanguine - burning/ impetuosity – choleric
These things allowed me extraordinary learning , so I'd joke with my father and say: 'look, it's okay, I'm terribly proud to be a professor at USP, a doctor... Now, academia here at Vila Alpina inspired me a lot '. (Martins, 2014, free translation; emphasis added).	extraordinary learning academia here at Vila Alpina inspired me a lot	- exaggeration – choleric - intensity/optimism/vehemence – sanguine - sarcasm/irony – choleric - humor – sanguine - exaggeration – choleric - intensity/optimism/vehemence – sanguine
(...) here, I enjoy certain calmness (...) with a more comfortable condition; I did whatever I wanted, right? (Martins, 2010, free translation and emphasis added). (Martins, 2014, free translation; emphasis added).	Certain calmness With a more comfortable condition modesty aside I did whatever I wanted	- optimism/impetuosity – sanguine - sarcasm/irony – choleric - humor – sanguine - impetuosity – choleric - exaggeration – choleric - humor/intensity/ vehemence – sanguine
Firstly, he was, generally speaking, he'd give classes , but no, there was very little scientific production. (Martins, 2014, free translation; emphasis added).	generally give classes very little	- sarcasm – choleric - sarcasm /irony – choleric - criticism/pessimism – melancholic - exaggeration – choleric
Umberto Eco calls attention to an interesting thing (...), that there is no need to invent. I don't want you to be revolutionary , (...) [I want] people in the field to say: wow , I hadn't thought of that! Then you start to be surprised; you start being original. (Martins, 2014, free translation; emphasis added).	Interesting thing I don't want you to be revolutionary People in the field to say: Wow, I hadn't thought of that!	- Exaggeration – choleric - Intensity/optimism/vehemence - sanguine - sarcasm – choleric - vehemence / intensity / humor – sanguine - Exaggeration – choleric

Figure 2. Analysis of statements, expressions, and words that suggest humor and, therefore, the preponderant temperament typology. Developed by the authors.

An analysis of Gilberto Martins' statements and expressions shows **intensity/optimism/vehemence**, in addition to a certain **exaggeration** in: "significantly improved," "extraordinary learning," "very inspiring," and "interesting business." **Intensity/vehemence/humor and exaggeration** are also identified in "I did whatever I wanted" and "let people in the field say: wow, I hadn't thought of that!"; **exaggeration** was found in "very little"; **sarcasm/irony/humor** were found in "just between and me, teaching and learning by itself is really interesting and all, but (...)", "the academia here in Vila Alpina," "with a more comfortable condition," "generally speaking," "give classes" and "I don't want you to be revolutionary"; in addition to **impetuosity** in "modesty aside." **Pessimism/criticism** and **exaggeration** were identified in "things started to stagnate or decline"; **vehemence** in "liking research is something interesting"; and **optimism** and **impetuosity** were found in "certain calmness."

Approximately 68% of the traits evidenced in his speech refer to the choleric temperament. Furthermore, even though there is an apparently pessimistic expression in “**very little** scientific production” (Martins, 2010, emphasis added), the adverb of intensity “very” stands out, confirming exaggeration and criticism, traits related to the choleric temperament. Therefore, the idea expressed in his speech was associated with a set of choleric traits. In addition, in line with Eysenck’s temperament theory (1916-1997), 32% of the traits showed expression of humor, impetuosity, vehemence, and intensity related to the sanguine temperament. According to the previous author, none of the four temperaments should ever be considered a complete expression of an individual; even if one temperament predominates, people naturally present elements from the four categories combined.

This tribute to Gilberto de Andrade Martins is intended to highlight the remarkable human being – his life and temperament – and his contributions to Accounting research, considering his academic production in several fields. Thus, initially, his contribution to Education and Research in Accounting is worth noting, as he co-authored studies that became references in Accounting Sciences. Next, emphasis is given to his contributions to research in Management Accounting. In both cases, assistance was sought from three academic articles he co-authored. These highlights are intended to note his innovative nature in each of his articles and his contributions to the respective fields.

3. Contributions to Education and Research in Accounting

This section presents the results of investigations linked to the field of Education and Research in Accounting, which were selected based on the justifications and objectives expressed in the body of each subsection. Gilberto Martins’ contributions presented in the articles he co-authored include effective methods for the teaching and research process, strategies to promote creativity and argumentative capacity, and strengthening a culture of reflection and collaborative work.

3.1 Alumni as a source of information to the management of programs in Accounting Sciences

The relevance of this article by Lousada and Martins (2005) is that this was one of the first studies in the accounting field focusing on the results of the teaching-learning process, and it still remains current. Moreover, its relevance and topicality are not restricted to the accounting field, as it has been cited in several recent publications outside the field (e.g., biomedicine, health, computing, engineering, and speech therapy, including in the year 2023).

The article’s objective was to show the importance of planning and developing systems to monitor graduate students as one of the mechanisms of Higher Education Institutions (HEIs) to enable the continuous improvement of all planning and operations, particularly the teaching-learning process.

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The underlying idea is that alumni’s perspectives can enable educational institutions to adjust their curricula periodically, filling gaps and adapting to the market demands. Additionally, positive feedback represents an opportunity for institutional marketing. For Schwartzman and Castro (1991), the focus on alumni reveals issues linked to the quality of teaching and the adequacy of curricula in the professional context.

The study's participants were the directors of educational institutions in Santa Catarina and São Paulo. Data were collected using in-depth interviews, a pioneering approach.

Only two of the 19 directors interviewed said they already had a permanent system for monitoring alumni. Still, only one reported taking action based on the surveys' results. Nonetheless, all participants reported that specific investigations had already been performed with alumni, whether through students' final papers or the institution's initiative.

The primary conclusions include the recognition among HEI leaders of the need to institutionalize the monitoring of former students in Accounting Sciences programs and create a culture of evaluating alumni.

However, the most significant contribution was to show that there was a need to do more than occasionally check on alumni. The key was implementing an ongoing alumni-tracking system. That is, to continually evaluate the quality of the teaching-learning process by identifying former students' perceptions of the quality of programs and how the programs contributed to their performance and tasks on a daily basis (Both, 1999).

3.2 The Concept of Professor Investigator: the knowledge and competencies necessary for reflective teaching in the accounting field

In this study by Slomski and Martins (2008), the topic continues to be the teaching-learning process of Accounting students, but now addressed from the educator's perspective.

This theoretical essay is based on logical-reflective exposition emphasizing argumentation and personal interpretation. The objective was to present, discuss, and analyze the main investigative trends in educator training from a reflective perspective, identifying the knowledge and skills necessary to implement this teaching practice. Its greatest merit and relevance is that it goes beyond the accounting field because, as the authors note, the knowledge and skills required are included in the accounting field but are not restricted to it.

Once again, the article encourages asking about the performance of professionals trained at the university and the quality of the teaching provided, which is, objectively, the object of evaluation. It encourages a reflection upon the role of educators, the practice of teaching at a university level, and the construction of a pedagogical project that enables the university's objectives as a producer of knowledge and promoter of competent professionals.

When looking at educators' practice, the authors bluntly criticize the process of expanding the field of university teaching. The article also recognizes that educators appear as mere technicians, applying rules, plans, and standards designed by experts without being heard or having their ideas about changes in their field of work considered.

Reflective teaching is discussed based on Schön (1987, 2000), which deals with the way in which professionals face situations that cannot be resolved through technical repertoires; those activities that, like teaching, are characterized as uncertain, unstable, and unique and in which conflicts of values occur.

Slomski and Martins (2008) conclude that most educators currently working in university classrooms, except those with a teaching training qualification, lack the systematic training necessary for developing a professional teaching identity. Although these educators administer classes, they do not always master the conditions required to work as professional educators.

Such a condition is reflected in universities, where the image of educators merely transmitting the program's content, which is often fragmented, disconnected, and insignificant for students, for the historical moment and to tackle current problems, prevails.

The authors conclude that implementing a continuing education policy that adopts the concept of reflective educators is an intelligent strategy to prepare faculty members to teach in higher education institutions. Additionally, educators will be better prepared to face the problems imposed during practice if they understand and reflect upon these problems and, together with their peers, appropriate coping strategies.

3.3 PhDs in Accounting Sciences: analysis in light of the human capital theory

For the first time, the Human Capital Theory was adopted as the theoretical framework in the accounting field. Edgard Bruno Cornacchione Júnior and Gilberto de Andrade Martins were, respectively, the advisor and co-supervisor of Cunha's (2007) dissertation. The article "PhDs in Accounting Sciences: analysis in light of the human capital theory," which resulted from Cunha's dissertation, was published in 2010.

The key to human capital theory is the concept that acquiring more knowledge and skills increases the value of an individual's human capital, thus increasing employability, productivity, and potential income. Consequently, investment in education leads to an increase in future income, in addition to occupying a prominent position in the progress of societies in the form of social well-being and technological innovation (Becker, 1962; Cunha, 2007; Mincer, 1974; Schultz, 1960, 1961, 1973).

Cunha *et al.*'s (2010) objective was to identify and analyze the perceptions of PhDs in Accounting Sciences who graduated from FEA/USP and how they evaluated the doctorate program's influences on their development and social responsibilities.

The authors located 150 alumni (another 9 had already died), from which 132 (88% of respondents) responses were obtained. This is a high level of responses and can be considered a census survey.

The results highlight that the doctorate is mainly seen as the basis for advancing or entering the teaching career. More than 80% of the participants considered that such a factor greatly influenced their motivation to pursue a doctoral program. The results indicate that the participants believed that the program highly contributed to the development of their activities.

The expectation that the doctoral program positively changed aspects of the alumni's professional and social development was confirmed. The aspects best evaluated were respectability, academic/professional recognition, professional differentiation, academic spirit, personal maturity, academic production, and career opportunities.

The results also showed that the primary clientele of the doctoral program in Accounting Sciences were married men actively employed in the market. On average, they graduated at 42 and sought to pursue or improve their careers as researchers and obtain higher incomes. They were very successful regarding the latter, considering that the effect of having a doctoral degree on income was quite pronounced.

The conclusion was that the alumni listed various motivations for entering the doctoral program, and regardless of how they called or classified these motivations, the fact is that they materialized in their academic/professional lives. A persisting critical finding concerns the small number of PhDs in Accounting Sciences, considering the large number of undergraduate programs in the field. Additionally, more than 30% of the participants were employed in the market then.

4. Contributions to research in Management Accounting

Three studies in the Management Accounting field in which Gilberto Martins acted as advisor and/or co-author are highlighted in this final section. These studies underline the innovative and pioneering nature of the studies he co-authored, exploring theoretical approaches (e.g., contingency theory and psychological contract) that are seldom addressed in the Brazilian context. There is also a focus on Education and Research in Accounting, where research methodological and epistemological aspects are discussed in Management Accounting in Brazil.

4.1 Mintzberg's organizational configurations theory and strategic cost management: a study of NGOs in São Paulo state

The use of the Contingency Theory in Management Accounting research is widespread (Aguiar & Frezatti, 2007). Contingent research in Management Accounting began to be developed internationally in the second half of the 1970s (e.g., Gordon & Miller, 1976; Waterhouse & Tiessen, 1978). However, it was only at the beginning of the 2000s that Contingency Theory began to be formally applied in Management Accounting research in Brazil, with Aguiar and Martins (2006) being a pioneer publication in Brazilian journals.

To contextualize this study, we need to mention that a central aspect of Contingency Theory is the concept of contingent fit, i.e., superior performance requires that the design of Management Accounting systems be adapted to the other elements of the organizations' strategy process. Contingent fit is defined by three approaches: selection, interaction, and systems (Drazin & Van de Ven, 1985). The selection approach emphasizes the relationship between an element of the Management Accounting system and an element of the strategy process without examining the effect of contingent fit between these elements on performance. The central difference of the interaction approach is that it explores the impact of contingent fit on performance. On the other hand, the systems approach includes a higher number of elements of the Management Accounting System and the strategy process, i.e., it considers multiple contingencies and may examine their impacts on performance.

In the case of Aguiar and Martins (2006), field research was conducted with the managers of Non-Governmental Organizations (NGOs) to discuss the contingent fit between the NGOs' organizational structures from the configurational perspective of Mintzberg (1979) and the systems of Strategic Cost Management in these organizations. In particular, when categorizing the predominant organizational structure in the participant NGOs – professional bureaucracy – a discussion was presented on the implications of this type of structure in designing Strategic Cost Management systems capable of contributing to organizational performance. Thus, a systems approach was adopted within the scope of Contingency Theory.

A brief search on Google Scholar using the keywords 'contingency theory' and 'management accounting' yielded more than 18,000 results. Although not all results are effectively associated with these two topics, these numbers show how widespread the application of Contingency Theory is within the scope of Management Accounting research in Brazil.

4.2 Management accounting research in Brazil: analyses and reflections on theory, methodology, and paradigms

As previously mentioned, Gilberto Martins' most significant contribution was the discussion on research methodologies and epistemologies. The study by Nascimento, Junqueira, and Martins (2010) is the one in which Gilberto applies this discussion to research in Management Accounting. The authors addressed 287 articles published in academic events' annals. They analyzed the main epistemological characteristics of academic studies in Management Accounting in Brazil. This study is a pioneer in evaluating the epistemological characteristics of Management Accounting research in Brazil.

The authors note that epistemological characteristics comprise "a description and critical analysis of aspects related to the theoretical framework, methodological strategies, theories, and research paradigms" (p. 1115). In this sense, the main epistemological characteristics identified by the authors were: (i) theoretical framework: growth in the average number of references per work, particularly articles and books, though not necessarily accompanied by an improvement in the quality of citations, mainly due to the lower adoption of articles published in international journals and with a lower average age; (ii) methodological strategies: predominance of field research and generally descriptive surveys; (iii) theories: little development of a theoretical basis, with a predominance of discussions on accounting concepts; and (iv) paradigms: almost absolute predominance of the functionalist perspective.

The sample generally enables a partial understanding of the research stage in Management Accounting. Studies of this nature are necessary as they encourage the academic community to make critical reflections, expanding and improving the epistemological characteristics of research, as the following studies show (e.g., Aguiar, 2018).

4.3 Commitment of psychological contracts and diagnostic use of management control systems

Management controls represent a highly relevant branch of management accounting research in Brazil and internationally. In general, such controls help increase the chances of employees behaving congruently with organizational interests (Merchant & Van der Stede, 2007). The economic perspective, through the provision of incentives (Lambert, 2001), to discuss the role of management controls in ensuring goal congruence between employees and organizations is predominant (Agency Theory).

Innovating the discussion on the topic, Canan, Martins, and Oda (2016) conducted a field study to examine the role of psychological contracts in achieving goal congruence through managerial controls. A psychological contract represents an individual's "beliefs regarding the terms and conditions of a reciprocal exchange agreement between an individual and another party" (Rousseau, 1989, p. 123). These contracts do not necessarily portray formal expectations of individuals, such as the relationship between employees and organizations, being relevant to explain dysfunctional behaviors, such as the creation of reserves (Young *et al.*, 2021).

Among the main results, Canan, Martins, and Oda (2016) mention that the design of individual positions and definition of coordination mechanisms, while acting as management control mechanisms, are also responsible for establishing psychological contracts within organizations. The main implication of designing management controls and establishing psychological contracts is ensuring employees' a higher commitment level, not with performance, but with behavioral parameters defined by management controls and psychological contracts.

Despite the presence of psychological contracts in workplaces, discussing these contracts within the scope of Management Accounting research is still incipient, even in the international context (Young *et al.*, 2021), which only reinforces the innovative nature of this study co-authored by Gilberto Martins.

5. Final Considerations

This brief essay aims to acknowledge Gilberto Martins's contribution as an individual and professor-researcher. His life story and peculiar temperament are believed to encourage scholars and researchers. Additionally, his projects materialized through congresses, lectures, opportunities for scientific debates, books, articles, and guidelines for theses and dissertations, which are a significant legacy for research in Accounting. Such contributions are configured in the discussion of theories of the economics of education, such as the Human Capital Theory in a pioneering study (Cunha *et al.*, 2010), opening doors for a productive tour of Accounting in this context. Similar to organizational theories, such as Contingency Theory, which was still in its infancy at the time the topic was discussed in 2006 (Aguiar & Martins, 2006), and which currently is widely adopted in Management Accounting research in Brazil, there are many other topics with high potential to contribute both from a theoretical and practical perspective in the design of the environment of individuals and organizations.

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