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Technological Articles: Research and Production in Accounting and Business

Artigos Tecnológicos: Pesquisa e Produção na Área de Contabilidade e Negócios

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EDITORIAL

The presence of Accounting as a trust-building element in society at large—and in the economic environment in particular—has been evidenced for thousands of years. It is an undeniable fact that, over time, societal and business demands have increasingly required Accounting to play a more intense role in ensuring the sound functioning of processes and the proper execution of transactions in an ever more complex environment in which entities operate. As a discipline within the Applied Social Sciences, Accounting finds itself directly and thoroughly embedded in a highly dynamic social context. The diligent evaluation of facts and phenomena throughout history demonstrates, with great fidelity, the role played by Accounting and its professionals. As with other professions that are highly engaged with social structures and the entities that comprise them, scientific findings (and the cumulative body of scientific knowledge) exist within the bounds of reality. In this context, explanations of phenomena—or even predictive reflections regarding various factors—are systematically supported by data grounded in facts and actions intrinsically connected to reality, notably involving markets, entities, governance or regulatory structures, normative and legal frameworks, as well as stakeholders and trust agents (preparers and assurers).

Within this framework, we are witnessing the development and enhancement of processes for capacity-building and human capital generation aimed at strengthening the business environment and commercial capabilities. Over time, nations have refined their educational processes with the objective of preparing specialized professionals in various fields of human activity. In Accounting, there is great concern with ensuring key elements to enhance trust, particularly through the systematic development of standards for the preparation and auditing of accounting information. In the early 21st century, the establishment of IFRS (International Financial Reporting Standards) enabled the "language of business" in more than 160 jurisdictions. More recently, the establishment of the ISSB (International Sustainability Standards Board) has taken on a prominent role in the dissemination of information on sustainability. In Brazil, such standards affect companies and accounting professionals through the deliberations of the CPC (Brazilian Accounting Pronouncements Committee) and the CBPS (Brazilian Committee for Sustainability Pronouncements), as well as through the issuance of the Brazilian Accounting Standards (NBCs) by the Federal Accounting Council (CFC), significantly impacting market agents. This statement is supported by my involvement with the CPC Foundation Council and as a signatory of the CBPS establishment.

Thus, professionals in the field require a solid education aligned with the challenges that lie ahead. In Brazil, the New National Curriculum Guidelines for Accounting Courses (MEC, 2024) were approved in 2024, reinforcing the goal of strengthening the initial training of accounting professionals. Globally, the IFAC (International Federation of Accountants) has consistently addressed the issue of professional education and publishes the International Education Standards (IFAC, 2019) relevant to our field. These IFAC standards have recently undergone revisions to highlight current topics such as sustainability, technology, and assurance. My participation in IFAC has confirmed that this is a global movement, ensuring that Accounting continues to uphold its role as a trust-building force in the market.

In this context of strengthening human capital in Accounting, advanced programs (graduate studies) such as master's and doctoral degrees play a fundamental role. However, significant differences still exist across jurisdictions, generally driven by or reflective of historical, local, or regional diversity. Nevertheless, nations share certain similarities when it comes to educational cycles and advanced training stages, such as those described in the ISCED (International Standard Classification of Education), as defined by UNESCO (2015) at levels 7 (master's or equivalent) and 8 (doctoral or equivalent). According to ISCED-F (2013), Accounting is part of group 04 (Business, Administration and Law), with a focus on group

0411 (Accounting and Taxation), which includes Accounting, Auditing, and Taxation.

The professional focus of graduate programs has been a reality in many countries for decades. In Brazil, however, the establishment of professional programs occurred only recently (CAPES, 1995), with the first recorded enrollments (Cabral et al., 2020) in 1999 (master's level) and 2018 (doctoral level). Currently, the Sucupira Platform lists 901 professional programs (only six at the doctoral level), with significant representation from the Applied Social Sciences (166 programs) and Health (156 programs).

In the field of Accounting, a key data point in this discussion relates to the pioneering programs: (a) by 1998, there were only three master's programs (USP, UERJ, and PUC-SP), with USP's PPGCC created in 1970; and (b) by 2008, there was only one doctoral program (USP), established in 1978. Currently, according to the Sucupira Platform, there are 31 Accounting programs, of which 7 are professional (two at the doctoral level: Fucape and Mackenzie). Evaluating these programs' cycles is essential for understanding the role and positioning of professional programs. My recent tenure as President of FIPECAFI enabled the implementation of key initiatives related to its professional master's program. The Brazilian business context—with over 21 million companies—its legal and corporate structures, tax characteristics, technological environment, financial market, fiscal and monetary policies (among other factors) naturally influence research topics, justifications and problems, methodologies, research evidence, and findings and recommendations. These are all variables that help shape and define the roles and relevance of academic and professional programs.

It is crucial to assess the role of graduate programs both in training qualified professionals and in generating specialized knowledge. Academic programs generally have a longer history and are characterized by scientific rigor within a university setting. In contrast, professional programs focus on preparing individuals for specific careers within defined jurisdictions. This can be observed in the U.S., in European countries, and in Brazil, with varying degrees of professional licensure requirements. The professional degree focus (or first professional degrees) is particularly important in fields with stringent licensing requirements, such as healthcare (e.g., Medicine, Dentistry, Psychology) and law (e.g., Law). In the U.S. and Europe, professional doctorates (e.g., Ed.D., Psy.D., D.B.A.) are often required for licensure or for working in specific sectors like engineering, education, or business. The NCES (2022) report shows that the number of first professional doctoral degrees (e.g., J.D., M.D., D.D.S., O.D.) awarded in the U.S. has grown by more than 34% over the past 40 years, with around 100,000 degrees awarded annually in the past decade. The same report highlights an over 663%

increase in business-related degrees (M.B.A.) over the past 40 years, reaching more than 205,000 degrees awarded annually. The coexistence of traditional academic degrees (Ph.D.) with professional degrees raises discussions and questions for those seeking to advance their careers with a final degree, such as a doctorate. Fields like Education (Ed.D.), Psychology (Psy.D.), and Business (M.B.A. and D.B.A.) provide clear examples, with distinctions becoming more apparent in real-world problem contexts where empirical evidence is drawn from the market. In these cases, research emphasizes practical cases, with results feeding back into market improvement. The decision to pursue professional programs is significantly influenced by parental educational background (Glueck, 2025).

Accounting is inherently "applied" and deeply intertwined with social agents (beyond university walls). At this point, I highlight the importance of scientific knowledge—particularly its generation and dissemination. Advancing a field of knowledge with scientific backing is essential to strengthening society. This is especially true in Accounting, as it contributes to the robustness of entities and their business relationships. Academic graduate programs have played a critical role here, though they are sometimes criticized for a perceived disconnect between their outputs and the needs of business environments. This is the space that professional programs seek to occupy—encouraging research grounded in practice while training a new generation of practitioner-researchers.

This leads to the discussion of professional program outcomes, which go far beyond bibliographic production (CAPES, 2019), representing just one of 21 types of recognized outputs across all fields. Each area is encouraged to prioritize specific products. In Area 27 (CAPES, 2025), highlighted products include: (a) innovative company or social organization; (b) non-patentable processes, technologies, products, or materials; (c) conclusive technical report; (d) social technology; (e) regulatory standards or frameworks; (f) patents; (g) confidential products or processes; (h) software or applications; (i) technical-scientific databases; (j) professional training courses; (k) educational materials; and (l) technical or technological articles. Moreover, Area 27 emphasizes quality strata (TA1 to TB4) for technological outputs, providing guidance for programs with this focus. Analysis of selected outputs confirms the diversity of knowledge production expected in professional programs (Martens et al., 2021). Methodological rigor remains essential, as does the challenge of producing highly varied and market-relevant outcomes—especially in the realm of Accounting. Maturity in the field requires a deeper understanding of the distinctions between academic and professional outputs, and of the roles that different programs are intended to

fulfill. This paradigm shift demands that faculty, supervisors, and evaluators adopt positions consistent with the nature of each program when carrying out their responsibilities. Researchers must also adapt, both in their training and in the nature of their scholarly production. This shift also extends to dissemination channels (e.g., conferences and journals), which must accommodate the diverse types of contributions emerging from graduate programs. This is no simple task, given the diversity of stakeholders, backgrounds, and areas of activity. However, this adjustment is necessary to ensure that the Accounting field can appropriately produce and receive contributions—particularly those of a more technological nature.

Advances in governance models, management processes, executive structures, business arrangements (e.g., start-ups), financing channels (debt and equity), stakeholder relations, regulatory oversight, legislation, risk exposure and mitigation, tax evolution, sustainability (with expanded materiality), auditing and assurance processes, IT solutions, IoT-enabled devices, data protection, automation, and the growing presence of artificial intelligence and natural language processing in organizations—all point to the types of variables that professional programs are well-suited to explore. The resulting technological products feed back into society and the market, addressing observed gaps.

This kind of stimulus was championed by the late Professor Armando Catelli, whose guidance was based on the practical contributions of studies to market agents, without compromising the theoretical and scientific rigor of each investigation. One only needs to consider the sweeping changes affecting operations, transactions, management, risk, performance, and taxation in organizations—along with their implications for report preparation, oversight, and auditing in the Accounting field—to recognize the relevance of professional program outputs. These outputs are shaped by the profession, the market, and real-world cases and situations, and therefore differ from those of academic programs in origin, reach, and nature.

Throughout my career as a professor, researcher, and advisor, I have consistently questioned the outcomes (even indirect ones) of graduate-level work, systematically referring to processes, systems, artifacts, agents, software, and patents. These reflections are more complex, as such products are typically more distant from what is commonly seen at the conclusion of master's and doctoral programs. However, technological articles provide an extremely opportune space to fill this gap, as they are market-oriented. This may be their most distinctive feature, as it allows the problem to be explicitly connected to a real-world situation (from professional practice), the literature to be applied, and the method to be sufficiently

rigorous to ensure that the evidence is obtained and analyzed in compliance with the academic expectations of graduate studies.

There are examples of research that result in technological products, especially abroad in jurisdictions where professional programs have existed for longer and in specific fields, which include journals dedicated to publishing research with such characteristics. In Brazil, with the aforementioned advancement of professional programs, this infrastructure is being consolidated, and a certain degree of imprecision regarding technological products is still acceptable. However, we are at a moment that favors this type of research and production in the business field - particularly in Accounting. There are so many potential topics and interested organizations that I view this conscious and precise advancement as a natural progression. We have the support of the regulator (CAPES) and the opportunity—therefore, it is up to us to intensify the incentives and embrace these outputs. The involvement of market agents is not only possible but highly recommended, creating bridges between the academic world (where the programs are housed) and the professional world (where the organizations and practitioners operate).

This is a natural, dynamic, and transformative process in graduate education, especially in Brazil and in the field of Accounting, for the reasons already discussed. Thus, it is our duty to act with diligence and rigor to meet the needs of the field and our society, aiming for a continuous movement to strengthen the business environment - which includes the training of its professionals. I hope, in the near future, to witness the coherent and cooperative advancement of the two dimensions addressed here (academic and professional), with an emphasis on the qualified expansion of technological production in the field. The result is a natural response to the current questions surrounding the value and relevance of graduate education in Accounting - both in Brazil and globally.

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