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How to Write a Technological Article for Business and Accounting Sciences

Como Elaborar um Artigo Tecnológico para a Área de Administração e Ciências Contábeis

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ABSTRACT
Technological papers have increasingly gained prominence in the fields of Business Administration and Accounting Sciences. However, while many institutions, researchers, and professionals advocate that scientific production must contribute more effectively to market needs, there is still much to clarify about what exactly constitutes a technological paper. Faced with this challenge, I also see the necessity to understand how to develop a technological paper that truly addresses the field's demands. In this paper, I provide a guide and highlight key elements required for writing a relevant technological paper for Business Administration and Accounting Sciences. My goal is to offer a valuable reference for researchers and professionals who aim to present practical solutions applicable to real-world market scenarios.
Keywords: Technological paper. Applied research. Administration and Accounting Sciences. Market-oriented solutions. Practice-based knowledge.

RESUMO
Artigos tecnológicos têm ganhado cada vez mais espaço na área de Administração e Ciências Contábeis. Contudo, ao passo que diversas escolas, pesquisadores e profissionais rumam para o discurso de que a produção científica precisa ser mais efetiva em termos de contribuição para o mercado, muito ainda precisa ser amadurecido no intuito de estabelecer o que, de fato, é um artigo tecnológico. Com esse desafio, surge também a necessidade de se compreender como elaborar um artigo tecnológico que seja relevante para a área. A partir desse contexto, o presente artigo desenvolve um guia e elenca os pontos cruciais para o desenvolvimento de um artigo tecnológico para a área de Administração e Ciências Contábeis. Espera-se, portanto, que este guia sirva de referência para pesquisadores e profissionais que possuem o intuito de contribuir entregando propostas de solução que sejam aplicáveis na realidade prática de mercado.
Palavras-chave: Artigo tecnológico. Pesquisa aplicada. Ciências Contábeis e Administração. Soluções orientadas ao mercado. Conhecimento baseado na prática.

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1 OPENING THE BLACK BOX

If you have reached this article, you are likely interested in generating relevant knowledge for a specific niche or field. This type of knowledge—high-quality, authoritative, and credible—is typically produced within academia (although this does not guarantee quality a priori). Academia, in turn, has built an undeniable legacy throughout history, underpinned by rigorous methods for the development of new knowledge, while also embracing the principle of falsifiability (Popper, 1959; Kuhn, 1962; Popper, 2005; Oreskes, 2019).

On the other hand, it is well known that the market does not engage with scientific literature with the same intensity as researchers who produce it (Mascarenhas et al., 2011; Perea & Brady, 2017; Fraser & Sheehy, 2020). In this sense, an interesting paradox arises: if market players tend not to read scientific publications as frequently as academic researchers, who is this communication ultimately for? If the answer lies in the idea that "science feeds science, seeking to advance knowledge," a gap becomes evident: how can this knowledge be transferred in a digestible way to the market and practitioners, thereby generating pragmatic value? If the answer is extended to suggest that scientific knowledge also serves as a foundation for the development of market-oriented solutions, another gap emerges: how can communication occur with market players who have not received adequate scientific training to comprehend academic writing pragmatically - especially if the primary purpose of a scientific article is not, essentially, to communicate with the market?

Thus, the technological article (which I propose to refer to as a “technical manuscript,” for reasons that will be clarified later) emerges as a key tool for connecting academia and the market (Brugni, Monte-Mor & Nossa, 2023; Cornacchione, 2025). Considering that this type of document remains underexplored in the fields of Business Administration and Accounting (Martens, Pedron & Oliveira, 2021; Federsel, Fülbier & Seitz, 2024), and that there is no comprehensive and detailed guideline on how to develop it - nor the methodological solidity embedded in the formatting of scientific articles (Cornacchione, 2025) - a number of challenges must be addressed to ensure that the development of a technological article is effective and capable of providing practical solutions to the market.

[1] The Brazilian Coordination for the Improvement of Higher Education Personnel (CAPES) has published several documents aimed at guiding the academic community on this subject, such as the work developed by its task force in 2019 (CAPES, 2019). However, as of the present date, it has not presented a comprehensive guide on how to develop this type of material.

Within this context, the purpose of this manuscript is to provide a guide for the development of technological articles, highlighting key points of attention to ensure that such a tool can more effectively fulfill its intended role in the marketplace. It is expected, therefore, that academia will be able to use the present manuscript as a foundation to advance the production of materials with practical purposes, ultimately reaching institutions and managers interested in solving real challenges encountered in their organizations.

2 FORGET THE "ACADEMIC STANDARD": YOU ARE SPEAKING TO THE MARKET!

It is not possible to effectively reach a non-academic audience using academic language. Therefore, before addressing any other aspect, it is crucial to understand that academia does not efficiently communicate with the market (Perea & Brady, 2017). In this context, it is unreasonable to believe that simply renaming a document as a "technological article" will solve this issue.

Based on this premise, a "new world" of possibilities opens up - one that encourages innovative approaches to knowledge production, guided by purposes that differ from those traditionally pursued in the fields of Business Administration and Accounting. Thus, if the goal is to reach a non-academic market reader, it becomes essential to understand the profile and interests of this potential audience.

Assuming the market-oriented perspective proposed by Mintzberg (1975) and Ignatius (2025) - which sees managers as working at a relentless pace, with a strong focus on immediate action and limited inclination toward long-term reflective activities - Table 1 outlines the initial steps that should be considered to ensure that your technical manuscript captures the attention of a potentially interested audience.

Table 1: Minimum Recommended Standard for a Technical Manuscript

Technological Article or Technical Manuscript?	The focus here is not to delve into the epistemology of terminology, but rather to emphasize that what truly matters is whether the target audience understands your message. My recommendation is to avoid using either the term article or technological. Not because these terms are inaccurate, but because they may evoke unwanted associations and conceptual anchors that are misaligned with the purpose of a technological document. The goal is to ensure there is no ambiguity regarding the manuscript's focus, making it clear that it does not follow the traditional scientific format. For this reason, the term technical manuscript fulfills this basic need to categorize things, without inadvertently creating an opportunity for market players to dismiss the content before reading it in full.

The World Doesn't Read Theses. The World Reads Headlines.	Start at the beginning. Does your title suggest that your material offers a solution to a relevant pain point within a specific market? If so, proceed. If not, take a step back. Beyond that, if your core idea cannot fit into a short sentence, it risks being invisible to decision-makers.
Creative Headings	You may have noticed that this article does not follow the traditional structure of "Introduction, Theoretical Framework, Methodology, Results and Discussion, and Final Considerations." Exactly. Who said that this is the best format for communicating with an audience that academia has historically struggled to reach? Be creative, do things differently! This helps distinguish a market-oriented technological manuscript from an academic piece written by and for academics.
Manuscript Lengtho	Your technical manuscript should be clear and straight to the point. Leave in-depth reflections and validation tests for a separate scientific article, which is the appropriate space for advancing academic knowledge. In the technological manuscript, focus on the solution and present it pragmatically. If your manuscript exceeds 5,000 words, be cautious. For many managers, 5,000 words can already be too much.
Manuscript Structure (Content, Language, etc.)	The primary audience of a scientific article in the fields of Business Administration and Accounting is the researcher - even though other segments of society may benefit indirectly through a chain of dissemination that is often inefficient and slow to translate academic output into engines of professional and social transformation. On the other hand, when the target audience shifts primarily to the market, a diversity of profiles emerges, suggesting that the structure of a technical manuscript must be dynamic. In other words, if the audience comprises private-sector managers, the structure, language, and proposed solution must align with the content typically consumed by this group: concise, pragmatic, and solution-oriented writing. In contrast, if the target audience consists of regulatory agencies, the structure will necessarily be different - more robust in terms of legal content, legal discussion, and technical jargon. Therefore, the structure of a technical manuscript should be shaped according to the target audience, not according to the standards pre-established by academia for scientific articles.
Types of Target Audiences	Examples of target audiences that may require distinct textual structures include: business managers and executives, technical professionals, entrepreneurs and startup leaders, public administrators and policy makers, educational institutions and their management professionals, consultants and advisors, among others.

Source: Prepared by the author.

3. WHAT IS THE MARKET'S PAIN POINT? NO PROBLEM, NO MANUSCRIPT

Beyond the initial considerations outlined in Table 1, it is imperative to understand the central distinction between a scientific article and a technological article.

In a technical manuscript, the key concern is not the identification of a knowledge gap to later contribute new theoretical insights. For the market, it matters far less whether the topic being addressed is novel or well-worn, simple or complex, extensively covered in the literature

or deemed “innovative” by academic standards. What truly matters in a technical manuscript is: does the market actually feel this pain? If so, then the manuscript must deliver what I refer to as the “how to” - that is, how to solve it. Pure knowledge does not solve problems on its own, and this is precisely where the technical manuscript gains relevance: by translating knowledge into actionable solutions for real pain points experienced by the market.

In this context, the following are the essential steps you should take at the very outset of your technical manuscript:

i) Identify a real pain point experienced by the market: To do this, the author must have experienced the issue firsthand, since it is not feasible to design an efficiently applicable solution without practically understanding how the problem arises and why it persists. If you are addressing a management-related issue, for instance, you must have lived through the realities of that management context. It is not appropriate, for example, to develop a solution for a Board of Directors if you are detached from that reality in practice. The likelihood of failure is high. Therefore, ask yourself: *have I experienced the problem for which I am proposing a solution?* If the answer is no, shift to a topic in which you have practical expertise, as in most cases, theoretical mastery alone is insufficient to support a robust and effective solution for the market. Experience matters!

ii) Discuss the pain point (in a highly objective manner): The goal is to enable the reader to recognize whether the issue being discussed aligns with the problem they are facing (it is even acceptable to include anecdotal evidence for this purpose). At this stage, it is advisable to describe the issue, present market statistics to demonstrate its relevance within a particular context, explain how it emerges, and discuss the reasons and mechanisms that allow it to persist.

iii) Define a clear objective: Ensure that the first section of your manuscript explicitly states an objective that directly represents a proposed solution to the problem discussed. There are several ways to articulate a technical objective and multiple possible formats, which will be further detailed in the following section.

4 BRINGING THE SOLUTION OUT OF THE DRAWER

This should be the core and most substantive part of your manuscript. More important than explaining to the reader why resolving a particular market issue is necessary is developing the solution to that issue. The rationale behind this assertion is the premise that, if the reader truly experiences the pain point, they will naturally be far more interested in the proposed solution than in secondary elements, such as “what the literature says about the topic,” “how

the phenomenon manifests in different countries," "what stage the academic debate is in," or "what gaps still need to be explored."

An efficient way to present a potential solution to a problem experienced by the market is to encapsulate it using one of the formats presented in Table 2 below, though these should not be seen as exhaustive.

Table 2: Suggested Types of Solution "Encapsulation"

TYPE OF PRODUCT	DESCRIPTION
Framework	Conceptual structure that organizes ideas, processes, or components; commonly used in applied science articles across various fields.
Model	Simplified representation of reality, which may be conceptual, mathematical, econometric, or computational.
Protocol	Formalized sequence of steps to be followed, frequently used in Information Technology (IT), healthcare, and engineering.
Guide	Practical document with instructions for applying a concept, technology, or practice.
Blueprint	Detailed or high-level implementation plan, widely used in innovation and engineering contexts.
Roadmap	Strategic plan that outlines milestones and implementation stages over time. Useful for illustrating how to execute complex projects.
Checklist	Structured list of verifications or actions to be taken. Simple yet powerful for ensuring adherence to good practices.
Architecture	Structured list of verifications or actions to be taken. Simple yet powerful for ensuring adherence to good practices.
Action Plan	Ordered set of activities and responsible parties for practical implementation. Ideal for materials focused on niche topics.
Algorithm	Set of defined rules or procedures for solving computational or operational problems.
Methodology	Systematic approach to solving a problem or conducting a study.
Standard Operating Procedure (SOP)	Documented instruction for the uniform execution of tasks, commonly used in regulated industries and mature management environments.
Draft Bill Proposal	In a regulatory context, suggests legislative or normative changes.
Public or Corporate Policy Proposal	Outlines guidelines for action by governments or organizations.
Canvas Scheme	Visual tool for modeling businesses, processes, or solutions (e.g., Business Model Canvas, Lean Canvas).

Toolkit	Set of tools or practical resources for applying a concept.
Guidelines	Organized recommendations, often evidence-based.
Standart	Formal specification to ensure consistency and interoperability, often linked to standardization bodies.
Process Map	Visual representation of processes and workflows.
Heuristic	Practical rule or shortcut to solve complex problems in a simplified manner.
Benchmarking Framework	Structure for comparing practices, processes, or metrics across organizations.

Source: Prepared by the author.

5 DO NOT REINVENT THE WHEEL, BUT INNOVATE IN HOW YOU DRIVE IT

There is no such thing as a simple pain point: every market pain demands innovation, regardless of how academia perceives the complexity of the knowledge required to solve it. A problem that appears "simple" from an academic perspective may remain unresolved in practice and, therefore, from a technological standpoint, should not be considered simple at all. As such, it is naturally relevant for treatment in a technical manuscript.

In many cases, the academic perception of simplicity may reflect an excessive focus on methodological complexity. On the other hand, innovation lies precisely in offering something useful to the market, regardless of the perceived technical complexity by researchers. Ultimately, if there is a market pain that seems too simple in the eyes of academia, this likely reflects a misjudgment about what truly matters to the market: practical solutions. For managers and other market players, no pain is simple until it is effectively resolved.

In Brazil, data from SEBRAE highlight how certain "pains" in the market, despite appearing straightforward, continue to challenge a significant portion of businesses. Approximately 40% of Brazilian companies close their doors before reaching five years of operation. Among the main reasons cited for this high failure rate are seemingly basic factors such as ineffective financial management and lack of proper planning (SEBRAE, 2024). This reveals that although concepts like cash flow management and the separation of personal and business finances are widely known, many entrepreneurs fail to apply them in practice, compromising the survival of their enterprises. This scenario confirms that no market pain is simple until it is effectively addressed, reinforcing the argument stated earlier. The apparent simplicity of maintaining sound financial management clashes with the day-to-day challenge of implementing it within businesses, revealing a disconnect between theoretical knowledge

and business practice.

According to CAPES (2019), a technological product is clearly characterized by features such as impact, applicability, innovation, and complexity. However, I have observed certain interpretations that must be critically addressed, lest we turn the potential of a technical manuscript in the fields of Business Administration and Accounting into a kind of "scientific article disguised as technological." Let me explain.

Regarding **impact**, even problems that appear "simple" can generate significant outcomes once solved, as they lead to perceptible changes in the market. Thus, impact should be measured by the transformation of practical reality, not by the depth of knowledge identified in academic literature. In terms of **applicability**, the ease with which a solution can be employed and replicated should be viewed as an advantage - even in seemingly simple contexts. Academia must acknowledge this, or risk rejecting valuable forms of knowledge production based on a pseudo-simplicity often asserted by individuals lacking practical experience in the domain under discussion.

With respect to **innovation**, it is crucial to note that it does not lie solely in the creation of entirely new knowledge. The adaptation or recombination of existing knowledge in useful ways must also be recognized as innovative. Simple solutions can be highly innovative precisely because of their ability to deliver fast, clear value to the end user. In business, a simple and imperfect solution is often more valuable than a highly complex and perfect idea that cannot be implemented.

As for **complexity**, the nature of the market problem itself should not determine the relevance of a technical manuscript. Complexity in technical work should refer to the diversity and interaction of knowledge domains used to solve a market problem. Ultimately, the market values effective solutions, regardless of whether they are simple or complex from a theoretical (or practical) standpoint.

Therefore, the role of academia and its members must be redefined, broadening the concept of innovation beyond scientific complexity. Simple is not synonymous with "less innovative," and innovation does not mean dealing only with hot topics. Addressing real pain points - even those deemed simple or "dated" by academic standards - requires practical innovation. Technical manuscripts hold the potential to demonstrate that the most powerful form of innovation is the one that transforms simplicity into a practical, effective, and replicable solution.

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