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## **Profile of Doctoral Dissertations in Accounting in Brazil (1962–2022): An Analysis from Three Distinct Perspectives**

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**UDESC**

ALTO VALE





## Perfil das Teses de Ciências Contábeis do Brasil (1962-2022): Análise a partir de Três Enfoques

### Resumo

**Objetivo:** Compreender a construção e a consolidação das áreas de conhecimento de Contabilidade no Brasil por meio da análise da produção das teses defendidas nos programas de doutorado. **Método:** Uso de metodologia qualitativa com a aplicação de análise de conteúdo às 763 teses defendidas de 1962 a 2022 em 16 diferentes Programas de Pós-Graduação em Ciências Contábeis (PPGs) do Brasil. Tomando-se, ainda, como base três enfoques distintos de classificação temática: Congresso UnB de Contabilidade e Governança, Congresso Anual da EAA e Oliveira (2002). Os enfoques foram escolhidos por apresentarem clara descrição das áreas temáticas e por gerarem resultados e interpretações alternativos a cenários já investigados pela literatura anterior. **Resultados:** Houve predominância das áreas de Contabilidade Gerencial e Contabilidade Financeira e Finanças sob os três enfoques de classificação. Contudo, nota-se a emergência de áreas historicamente menos representativas, como a de Educação e Pesquisa em Contabilidade, Contabilidade Pública e Contabilidade do Terceiro Setor. Esta emergência de outras temáticas denota que os interesses dos pesquisadores e dos PPGs têm sido mais diversificados. Ademais, 86% das teses foram defendidas a partir de 2002. Isto está associado ao crescimento do número de PPGs nas últimas décadas. E o programa da USP possui 48% das teses de doutorado defendidas. **Contribuições:** São fornecidas evidências longitudinais sobre os temas predominantes que evidenciam lacunas e oportunidades de investigação que podem ser priorizadas pelos PPGs e pesquisadores contábeis a fim de desenvolver a sua literatura. Incentiva-se uma maior pluralização temática das teses, bem como pesquisas de caráter de teorização.

**Palavras-chave:** Tese. Produção científica. Pós-graduação. Ciências contábeis. Análise de conteúdo.

## Profile of Doctoral Dissertations in Accounting in Brazil (1962–2022): An Analysis from Three Distinct Perspectives

### Abstract

**Objective:** To understand the construction and consolidation of Accounting knowledge areas in Brazil through the analysis of the production of theses defended in doctoral programs. **Method:** Use of qualitative methodology with the application of content analysis to the 763 theses defended from 1962 to 2022 in 16 different Graduate Programs in Accounting Sciences (GPs) in Brazil. Also taking as a basis three distinct thematic classification approaches: UnB Accounting and Governance Congress, EAA Annual Congress, and Oliveira (2002). The approaches were chosen because they present a clear description of the thematic areas and because they generate alternative results and interpretations to scenarios already investigated in previous literature. **Findings:** There was a predominance of the areas of Management Accounting and Financial Accounting and Finance under the three classification approaches. However, the emergence of historically less representative areas can be noted, such as Education and Research in Accounting, Public Accounting, and Third Sector Accounting. This emergence of other themes shows that the interests of doctoral students and GPs have been more diversified. Furthermore, 86% of the dissertations were defended from 2002 on. This is



associated with the growth in the number of GPs in recent decades. And the USP program has 54% of doctoral dissertations defended. This is linked to its traditionalism. **Contributions:** Longitudinal evidence is provided on predominant themes that highlight gaps and research opportunities that can be prioritized by GPs and accounting researchers in order to develop their literature. Greater thematic pluralization of dissertations is encouraged, as well as theorizing research.

**Keywords:** Dissertation. Scientific production. Graduate program. Accounting. Content analysis.

## **Perfil de las Tesis Contables en Brasil (1962-2022): Análisis desde Tres Enfoques**

### **Resumen**

**Objetivo:** comprender la construcción y consolidación de áreas de conocimiento de Contabilidad en Brasil a través del análisis de la producción de tesis defendidas en programas de doctorado. Esta investigación se justifica por la publicación de las tesis por parte de los propios programas, lo que permite comprender los temas de mayor interés y las características de estos documentos. **Método:** Uso de metodología cualitativa con aplicación de análisis de contenido a las 763 tesis defendidas entre 1962 y 2022 en 15 diferentes Programas de Posgrado en Ciencias Contables (PPG) en Brasil. Tomando también como base tres criterios de clasificación temática distintos: Congreso de Contabilidad y Gobernanza de la UnB, Congreso Anual de la EAA y Oliveira (2002). Se eligieron los enfoques porque presentan una descripción clara de las áreas temáticas y porque generan resultados e interpretaciones alternativas a escenarios ya investigados en la literatura anterior. **Resultados:** Hubo predominio de las áreas de Contabilidad de Gestión y Contabilidad Financiera y Finanzas bajo los tres enfoques de clasificación. Sin embargo, se puede notar el surgimiento de áreas históricamente menos representativas, como la Educación e Investigación en Contabilidad, la Contaduría Pública y la Contabilidad del Tercer Sector. Esta aparición de otros temas muestra que los intereses de los estudiantes de doctorado y de los PPG han sido más diversificados. Además, el 86% de las tesis fueron defendidas en 2002. Esto está asociado con el crecimiento en el número de PPG en las últimas décadas. Y el programa de la USP tiene el 48% de las tesis doctorales defendidas. Esto está ligado a su tradicionalismo. **Contribuciones:** Se proporciona evidencia longitudinal sobre temas predominantes que resaltan las brechas y oportunidades de investigación que los PPG y los investigadores contables pueden priorizar para desarrollar su literatura. Se fomenta una mayor pluralización temática de las tesis, así como la teorización de la investigación.

**Palabra clave:** Tesis. Producción científica. Posgraduación. Ciencias Contables. Análisis de contenido.



## Introduction

A field of knowledge advances primarily through the efforts of its faculty, students, researchers, and professionals to develop theories and apply them (Beuren et al., 2007). The contribution of these scholars and professionals to progress is recognized and evaluated by the academic community and society through the outcomes of their efforts, which may be materialized in the form of scientific output (Oliveira, 2002). Therefore, scientific output is a relevant indicator for understanding the directions and possibilities of a field of knowledge (Moutinho et al., 2019; Santos & Carlin, 2012).

Although it may be sporadic and the circulation process sometimes slow, literature represents the main form of dissemination of scientific knowledge. Its diffusion occurs mainly through the publication of dissertations, theses, and other academic productions (Oliveira, 2002). Understanding the production of a certain area becomes relevant, since it demonstrates the possible academic and professional directions of a domain (Santos & Carlin, 2012). For this understanding, national and international studies use different metrics, such as application of bibliometrics, sociometry, content analysis, and literature reviews (Villiers & Hsiao, 2018).

Regarding the field of Accounting, the disclosure and publication of articles, monographs, theses, and dissertations became more significant from the mid-1990s, largely due to the increase in journals with scopes focused on Accounting Sciences, as well as the expansion of specialization courses, *stricto sensu* graduate programs, conferences, seminars, and other events dedicated to the area (Martins, 2007).

Until 1999, for example, there were three higher education institutions (IES) that offered a *stricto sensu* graduate program in Accounting Sciences in Brazil: the University of São Paulo (USP), the State University of Rio de Janeiro (UERJ), and the Pontifical Catholic University of São Paulo (PUC/SP) (Cunha et al., 2008). USP was the only one offering a doctoral course in the area at that time. A decade and a half later, data from the Coordination for the Improvement of Higher Education Personnel (CAPES) indicate the existence of more than 30 programs in the field of Accounting, 16 of which offer both master's and doctoral degrees. (CAPES, 2016). Thus, it is observed that the production of academic documents tends to increase, given that these programs require a dissertation or thesis as their final work.

The increase in scientific production has fostered bibliometric, sociometric, literature review, and similar research. This type of research is necessary to monitor the evolution of accounting literature in order to gain insight into the directions the field is taking. Academic artifacts have also become the focus of scientific inquiry, due to the need to map the scholarly output corresponding to this period of knowledge expansion (Pontes et al., 2017). Such studies commonly differ in their analytical techniques, types of authors or works analyzed, time periods, or thematic focus. For instance, Araújo et al. (2015) analyzed the topic of forensic accounting at the main Accounting Sciences conferences. Gomes and Soares (2017) evaluated the scientific production in Management Accounting in a national accounting event. Furthermore, while Dallabona et al. (2011) examined the scientific output of master's graduates from the Regional University of Blumenau, Leite Filho (2010) investigated the profile of the scientific production of faculty members and graduate programs in Accounting Sciences in Brazil.

Although scientific production has been the subject of previous research, mainly articles published in conferences and journals, there is a noticeable lack of a comprehensive study focused on doctoral dissertations in Accounting Sciences in Brazil. Ribeiro et al. (2012) reached a similar conclusion regarding the topic of Corporate Governance, which had been explored through articles published in conferences and journals but lacked an analysis of theses and dissertations in the field of Management (Ribeiro et al., 2012). Within Accounting



Sciences, Pontes et al. (2017) conducted a study analyzing theses and dissertations from 2007 to 2016 available at CAPES Theses and Dissertations Repository. As will be elaborated upon later, this study spans a 60-year period and uses alternative strategies for retrieving doctoral dissertations, and seeks to provide an in-depth thematic analysis through the application of three distinct classification frameworks.

Pereira and Vendramin (2021) point out that *stricto sensu* graduate programs are responsible for producing new knowledge and disseminating it to academia and society. This study focuses on doctoral dissertations, as they typically exhibit a higher level of originality and, consequently, are expected to contribute to the generation of new knowledge. In light of the above, this study aims to *analyze the thematic content of doctoral dissertations defended within Accounting Sciences programs in Brazil from 1962 to 2022*.

To achieve this objective, the analysis focuses on doctoral dissertations as the primary vehicle for knowledge construction within a field, particularly because a dissertation must undergo scrutiny by a committee of qualified academics before its defense. Only after this process does it become part of the scientific literature, allowing its ideas and findings to be publicly disseminated. Thus, it fulfills its role in the development and advancement of accounting sciences (Cunha et al., 2010). Additionally, a doctoral dissertation necessarily embodies originality and a high degree of innovation. This implies that they typically explore subjects at the cutting edge of knowledge, thereby signaling the trajectories the field is pursuing.

Doctoral dissertations are carried out as part of long-term research projects and after the successful completion of required doctoral coursework. Accordingly, these works typically involve collaboration between at least two researchers who share expertise in a specific scientific field (Alves & Oliveira, 2015). Therefore, the thesis is the portrait of the skills and knowledge obtained by the doctoral student to conduct research, their expertise within a particular topic, and their contribution to the domain studied (Cunha et al., 2010). Furthermore, Pereira and Vendramin (2021) express concern regarding the dissemination of the knowledge contained in doctoral dissertations. Unlike scientific articles — which are published in journals and in a more concise format — dissertations are made available in university repositories, which are presumably accessed less frequently compared to specialized scientific journals. Therefore, this study also aims to emphasize and bring to light the themes of doctoral dissertations in Accounting in Brazil.

This study contributes to the existing literature from two main perspectives. First, it is argued that the investigation period is an original aspect, as it covers 60 years, encompassing 763 dissertations dated from 1962 to 2022. The year 1962 is the starting point because it was when the student Sérgio de Iudícibus defended the first doctoral dissertation in Accounting in Brazil. This period allows for a more long-term evaluation of accounting knowledge in Brazil and even predates the establishment of the first *stricto sensu* graduate program in Accounting Sciences, distinguishing it from studies that assessed substantially shorter periods. Second, the dissertations were analyzed through three approaches: the UnB Congress of Accounting and Governance, the classification model of the Annual Congress of the European Accounting Association (EAA), and Oliveira's (2002) classification model. Each dissertation was classified according to the thematic area to which it belongs within the field of Accounting based on these approaches. This enables a complementary and comparative understanding and verification of how dissertations are framed within the major accounting topics and the directions that Accounting Sciences are taking as a scientific discipline.

The selection of these approaches takes into account the clear description of thematic areas provided by the selected studies and events, as well as offering alternative results and interpretations to those of the main Accounting events (e.g., USP and Anpcont Congresses)





already investigated in previous research. Additionally, by classifying dissertations according to the thematic areas of the EAA Annual Congress, it is possible to obtain evidence from a European perspective, which differs from studies that tend to interpret results based on the North American viewpoint. Finally, Oliveira's (2002) model was chosen due to its specific descriptions of thematic areas (17 in total) and its previous use in the literature. (Costa, 2011; Piazza & Lozeckyi, 2020; Silva et al., 2005).

Based on this 60-year analysis of accounting dissertations defended across 16 doctoral programs and employing the three classification models/approaches, it was possible to conclude that: (i) from April 1962 to March 2022, 763 dissertations were retrieved, suggesting that the national accounting field has not yet reached its thousandth PhD in Accounting; (ii) 86% of the dissertations were defended from 2002 onward; (iii) USP is currently the only higher education institution with dissertations classified under all thematic categories of the three approaches, although other institutions, such as FURB and MULTI, also exhibited a reasonable level of thematic plurality; (iv) Management Accounting and Financial Accounting are the predominant areas, but there has been a movement toward thematic diversification of dissertations in recent years, especially since 1982, with this trend intensifying in subsequent decades.

## **Theoretical Framework**

### ***Scientific Research and Stricto Sensu Graduate Programs in Accounting in Brazil.***

Universities, in addition to their commitment to teaching, should strive to “raise the level of culture” and “stimulate scientific research in all fields of human knowledge” (Statute of Brazilian Universities, 1931). In keeping with these commitments, the role of graduate programs is to pursue new knowledge for the benefit of society (Pereira & Vendramin, 2021). In this regard, stricto sensu graduate programs represent an activity that fosters research and, consequently, aim at the training of qualified individuals to be researchers and educators (Peleias et al., 2007). In other words, individuals who become producers of academic content.

Although Accounting Sciences and the literature produced in this field in the country are recent when compared to others, there has been a rapid expansion of this scenario in recent years, mainly linked to the increase in the number of graduate programs (Dantes et al., 2011; Martins, 2007; M. C. Oliveira, 2002; Pontes et al., 2017). Due to the increase in the number of PhDs, research has become a focus of Brazilian Higher Education Institutions (IES) (Cunha et al., 2008). CAPES, along with its evaluation model focused on the scientific production of Higher Education Institutions (IES), also promotes academic knowledge, which becomes increasingly relevant to the advancement of Accounting Sciences (Miranda et al., 2013). The foundation lists access to and dissemination of scientific production as one of its key activities (CAPES, 2022). This dissemination is an essential activity since the spread of research is a way to drive knowledge forward (Moutinho et al., 2019).

With a particular focus on accounting, the School of Economics, Business, Accounting, and Actuary at USP (FEA/USP) was the pioneer in introducing stricto sensu graduate programs in Accounting in Brazil, in 1970. The Getúlio Vargas Foundation (FGV) also launched its Master's Program in the area in the same year, which in 1991 was transferred to the State University of Rio de Janeiro (UERJ) (Peleias et al., 2007). Subsequently, in 1978, the Graduate Studies Program in Accounting Sciences at PUC/SP was established, supported by faculty members trained at USP (Peleias et al., 2007). All these programs offered only Master's degrees. The first doctoral program in Accounting Sciences was established only in 1978 by FEA/USP and, for approximately 30 years, it was the only one in Brazil. The expansion of new



graduate programs occurred during the 1990s due to the increase in the number of undergraduate courses offered in the field and the number of doctoral faculty members trained by USP's program during the same period (Peleias et al., 2007).

It was only in 2007 that CAPES approved the second doctoral program in Accounting in Brazil: the Multi-institutional and Inter-regional Graduate Program in Accounting Sciences (Multi) (UFPB, 2022). Established in 2000, Multi was a partnership among four higher education institutions (IES) that, at the time, lacked sufficient reach and faculty to sustain their programs independently: the University of Brasília (UnB), the Federal University of Paraíba (UFPB), the Federal University of Rio Grande do Norte (UFRN), and the Federal University of Pernambuco (UFPE) (Alvim, 2017). Although the program was discontinued in 2014 (UFPB, 2022), it was essential for decentralizing the training of doctoral graduates in Accounting Sciences in Brazil. Currently, CAPES indicates the existence of more than thirty Master's programs in Accounting Sciences and 16 doctoral programs (CAPES, 2016), of which FEA/USP is the most prominent program, having graduated 592 master's and 351 doctoral students by 2021.

Considering that graduate studies contribute to understanding the challenges present in various spheres of society, as well as to the training of qualified professionals (Severino, 2006), it is important to refocus attention on *stricto sensu* graduate programs in Accounting and their outcomes. In this context, doctoral theses emerge as the primary means of fulfilling the objective of graduate education by generating and disseminating scientific knowledge.

### *Similar studies*

Research has already been conducted to map aspects of accounting literature through the analysis of journals in the field (Costa, 2011; Junior & Köhl, 2020; Murcia et al., 2013; M. C. Oliveira, 2002; Pinto, 2011; Saraiva et al., 2016; Villiers & Hsiao, 2018), academic works (Araújo et al., 2015; Lima et al., 2009; Lucena et al., 2009; Marion, 2017; Pontes et al., 2017), specific topics (Gomes & Soares, 2017; S. C. M. Oliveira et al., 2013; Piazza & Lozeckyi, 2020), scientific congresses (Layter et al., 2016; S. C. M. Oliveira et al., 2013; Vendramin et al., 2020) and authors (Dallabona et al., 2011; Leite Filho, 2008, 2010; F. dos Santos, 2014; Schmitz et al., 2013), among others.

Considering this movement of literature mapping, some research seek to create parameters of analysis, which is the case of Oliveira's work (2002). In this research, the author subdivided accounting studies into 17 thematic areas, and this classification served as the basis for subsequent studies (Costa, 2011; Piazza & Lozeckyi, 2020; Silva et al., 2005).

Oliveira (2002) analyzed the characteristics of articles published in five Brazilian accounting journals from 1990 to 1999. One of the focuses of his research was to identify the trends of these publications concerning thematic areas within the field of Accounting Sciences. For this, the author classified 874 articles within 17 thematic areas. As a result, he found that the most relevant thematic areas were: Management Accounting, Financial Accounting, Accounting Theory, Accounting Education and Research, and Cost Accounting. Furthermore, the author observed that, over the analyzed decade, Financial Accounting — initially the most influential thematic area — lost ground to Management Accounting. Additionally, Oliveira (2002) observed that space was opened for the expansion of other areas, indicating greater plurality of interest and thought within the accounting field.

Previous studies cite Oliveira (2002) as a basis for their respective content or thematic analyses (Costa, 2011; Piazza & Lozeckyi, 2020; Silva et al., 2005). Even when applied to different types of academic documents and across different periods, the results obtained corroborate the trends in Brazilian accounting research observed by Oliveira (2002),



particularly with regard to USP's central role over other IES and the predominance of Management Accounting and Financial Accounting over other thematic areas (Costa, 2011; Piazza & Lozeckyi, 2020; Pontes et al., 2017).

Costa (2011) analyzed 1,175 articles from 27 journals published between 2000 and 2009 in order to clarify the characteristics of faculty production in Accounting graduate programs. His thematic area classification scheme was based not only on Oliveira (2002) but also on articles by Coyne et al. (2010) and Fuelbier and Sellhorn (2008). The results indicated Management Accounting as the most recurrent topic, followed by Financial Accounting, Taxation, and Accounting Education and Research. Additionally, a concentration of authorship was observed, as a small number of authors were responsible for the majority of the articles, as well as a concentration of graduate programs in Accounting, with most authors affiliated with USP, FUCAPE, or UFPE.

Pontes et al. (2017) focused their analysis on theses and dissertations in order to identify key aspects of this literature, particularly in relation to thematic trends. The study covered 575 master's theses and 87 doctoral dissertations defended between 2007 and 2016, and its results corroborate Costa's (2011) findings, as — even when applied to a different context of scientific production — Management Accounting and Financial Accounting remained the most researched topics.

The same view is supported by Piazza and Lozeckyi (2020) regarding the predominance of Management Accounting over other thematic areas, as well as the prevalence of authors affiliated with USP over those from other IES. However, this study uses a sample of articles published in a single journal, *Revista ABCustos*, which naturally guides the results toward that sphere, as the journal's scope focuses on Management Accounting and related areas.

Finally, following the example of international studies, Villiers and Hsiao (2018) used the classification for article submissions to the EAA Annual Congress to analyze publications from ten journals led by editors from Australia and New Zealand. In terms of general statistics, the authors observed that the largest number of articles belonged to the area of Finance, followed by Public Sector Accounting and Third Sector Accounting. Although not correlated with the results obtained in Brazil, this research highlights differences in the thematic biases of national and international accounting research regarding their subject matters.

Although not correlated with the results obtained in Brazil, this research highlights differences in the thematic biases of national and international accounting research regarding their subject matters. However, in Brazil, there are initiatives for the internationalization of the Accounting field, including support for the creation of research groups and the emphasis placed on internationalization in program evaluations. Such a phenomenon, and even considering the history of accounting programs in Brazil, may lead national research to increasingly align with international research.

## **Methodological Procedures**

### ***Data collection and number of theses***

Initially, data were gathered from the Sucupira Platform on higher education institutions (IES) evaluated and accredited by CAPES that offer doctoral programs in Accounting Sciences in Brazil. After selecting all the programs in the field, the theses defended were retrieved from the official websites or online repositories of the listed IES, resulting in a total of 763 theses. The goal was to approximate an analysis of the entire body of theses defended in Brazil in the





field of Accounting Sciences. Furthermore, for data source triangulation, a cross-check was performed with the theses available on the Oasisbr platform (Brazilian Portal of Open Access Publications and Scientific Data) of IBICT (Brazilian Institute of Information in Science and Technology).

Therefore, the sole criterion for sample selection was availability for download through official channels at the start date of the database construction, which included: author's name, advisor and co-advisor names, defense date, institution, region and state of the institution, thesis title, abstract, and keywords. All theses available from April 1962 to March 2022 were included. The coordination of the USP program was also consulted to obtain the official list of defended theses, especially those from earlier years (defended between 1962 and 2005).

The list of higher education institutions with doctoral programs is as follows: University of São Paulo (USP), Regional University of Blumenau Foundation (FURB), Multi-Institutional (MULTI), FUCAPE Business School (FUCAPE), University of Vale do Rio dos Sinos (UNISINOS), University of São Paulo at Ribeirão Preto (USP/RP), Federal University of Santa Catarina (UFSC), Federal University of Rio de Janeiro (UFRJ), Federal University of Paraná (UFPR), Federal University of Ceará (UFC), Federal University of Paraíba (UFPB), University of Brasília (UnB), Federal University of Pernambuco (UFPE), Federal University of Uberlândia (UFU), Federal University of Minas Gerais (UFMG), Federal University of Espírito Santo (UFES), and Mackenzie Presbyterian University (UPM). It **Table 1** brings the relationship of those of the doctoral programs

**Table 1**  
*PhD programs in Accounting in Brazil*

Institution	Acronym	UF	Area of concentration	Start of the program
University of São Paulo	USP	SP	Accounting and Management Accounting	1978
Regional University of Blumenau Foundation	FURB	SC	Management Accounting; management of organizations	2008
UFRN/UnB/UFPB	Multi*	Multi-state	Accounting and Financial Market; accounting for decision making; impacts of accounting on society	2008
FUCAPE Business School	FUCAPE	ES	Accounting and Financial Market; Strategic Management and finance (professional)	2019
FUCAPE Business School	FUCAPE	ES	Controllershship and Finance (academic)	2009
University of Vale do Rio dos Sinos	Unisinos**	RS	Controllershship and Finance	2012
USP Ribeirão Preto	USP/RP	SP	Accounting and Management Accounting	2012
Federal University of Santa Catarina	UFSC	SC	Controllershship and Governance	2013
Federal University of Rio de Janeiro	UFRJ	RJ	Accounting and Management Accounting	2014
Federal University of Paraná	UFPR	PR	Accounting and finance	2014
Federal University of Ceará	UFC	CE	Organizational Management	2015
Federal University of Paraíba	UFPB	PB	Accounting information	2015



University of Brasilia	UnB	DF	Accounting measurement	2015
Federal University of Pernambuco	UFPE	PE	Accounting information	2016
Federal University of Uberlândia	UFU	MG	Accounting and Management Accounting	2016
Federal University of Minas Gerais	UFMG	MG	Accounting and Management Accounting	2016
Federal University of Espírito Santo	UFES	ES	Accounting and Management Accounting	2019
Mackenzie Presbyterian University	UPM***	SP	Controllershship and corporate finance (professional)	2020

\*The Multi-institutional program was initially formed by UFRN, UnB, UFPB and UFPE. In 2006 there was the departure of UFPE. In 2018, the program was officially discontinued, although it had not admitted new cohorts since 2015 (UnB, 2019). Currently, each of the IES that composed it has its own *stricto sensu* postgraduate program. The Unisinos program was discontinued in 2022 and no longer admits doctoral cohorts in Accounting. The professional program at UPM currently (2025) is called Controllershship, Finance, and Management Technologies.

Next, Table 2 shows the number of theses per institution throughout the analysis period. The USP program ( $n = 370$ ) accounts for nearly half of the theses defended up to March 2022, while the UFMG program presented the lowest number of theses defended ( $n = 4$ ). Even though discontinued, the MULTI Program still holds the second highest number of theses defended ( $n = 64$ ). It is noted that the programs at UPM and UFES had not yet graduated any doctoral students by March 2022 (the cut-off date for analysis in this study). Therefore, such IES do not appear in the list below. Additionally, FUCAPE offers both professional and academic doctoral programs, whose theses were combined and presented as a single category. Thus, the analysis includes 16 doctoral programs from 15 IES.

**Table 2**  
*Distribution of thesis by IES and decade*

IES	1962-71	1972-81	1982-91	1992-01	2002-11	2012-22	Total	%
USP	5	6	27	72	121	139	<b>370</b>	48%
MULTI					3	61	<b>64</b>	8%
FURB					3	45	<b>48</b>	6%
UNISINOS						42	<b>42</b>	6%
USP/RP						36	<b>36</b>	5%
UFSC						31	<b>31</b>	4%
UnB						30	<b>30</b>	4%
UFPR						29	<b>29</b>	4%
UFPB						25	<b>25</b>	3%
UFRJ						23	<b>23</b>	3%
UFU						22	<b>22</b>	3%
UFC						20	<b>20</b>	3%
FUCAPE						11	<b>11</b>	1%
UFPE						8	<b>8</b>	1%
UFMG						4	<b>4</b>	1%
<b>Total</b>	<b>5</b>	<b>6</b>	<b>27</b>	<b>72</b>	<b>127</b>	<b>526</b>	<b>763</b>	100%
%	1%	1%	4%	9%	17%	69%	100%	

\*As of March 2022, FUCAPE had only one thesis defense from its professional doctoral program. All other theses are from the academic program. Thus, the theses from FUCAPE's academic and professional programs were combined into a single category.



The earliest Accounting theses in Brazil (those from 1962 to 1977) are a special case, as they date from a period prior to the first doctoral cohort at USP, which started in 1978. Nonetheless, these theses appear both in the list of defended theses and in USP's official repository and, therefore, were included in the analysis.

Although the sample period spans over 50 years, there is a concentration of theses in the last decade. This observation supports the view, already demonstrated by previous studies, that since the 2000s accounting research has shown a remarkable quantitative increase, largely due to the growth of graduate programs (Martins, 2007; Oliveira, 2002; Santos & Carlin, 2012).

### ***Classification by subject area***

Content analysis was used to classify the articles and achieve the research objective, which is a technique focused on studying the message produced (that is, the content of the text), rather than the profile or characteristics of the author who produced that message (Krippendorff, 2018). More specifically, content analysis is the study of what is contained in the message used as a means of communication, regarding its meanings, contexts, and intentions (Prasad, 2008). It can be applied to any document or text, ranging from letters to song lyrics (Schiavini & Garrido, 2018). Among its functions are the identification and description of trends, characteristics, patterns, and styles of the content (Krippendorff, 2018).

Thus, the classification according to the thematic area of the theses qualifies as content analysis and, in this case, its function is to identify and describe the trends and characteristics of accounting scientific production. For this purpose, considering the number of possible subdivisions within the domain of Accounting and aiming to bring out the possible differences between more or less analytical categories, three different models/approaches for subdividing Accounting into thematic areas were selected, as shown in Table 3: the model from the UnB Congress on Accounting and Governance (CCGUnB); the model from the Annual Congress of the EAA; and the model by Oliveira (2002).

**Table 3**

#### ***Thematic areas by focus***

<b>Oliveira (2002)</b>	<b>Annual Congress of EAA</b>	<b>CCGUnB</b>
AT1 - Accounting and Capital Markets	AT1 - <i>Accounting and Governance</i>	AT1 - Auditing and Forensic Accounting
AT2 - Accounting Education and Research	AT2 - <i>Accounting and Information Systems</i>	AT2 - Accounting and Education
AT3 - Accounting for business in specific types of activities	AT3 - <i>Accounting education</i>	AT3 - Financial Accounting
AT4 - Accounting for specific types of organizations	AT4 - <i>Auditing</i>	AT4 - Accounting and finance
AT5 - History of Accounting	AT5 - <i>Financial Analysis</i>	AT5 - Accounting and Governance
AT6 - Accounting Theory	AT6 - <i>Financial Reporting</i>	AT6 - Management Accounting and Information Systems
AT7 - External and Internal Audit	AT7 - <i>History</i>	AT7 - Accounting and public sector
AT8 - Cost Accounting	AT8 - <i>Interdisciplinary / Critical</i>	AT8 - Accounting and Society
AT9 - Financial Accounting	AT9 - <i>Management Accounting</i>	
AT10 - Forensic Accounting	AT10 - <i>Public Sector Accounting and Third Sector Accounting</i>	



AT11 - International Accounting	<i>AT11 - Social and Environmental Accounting and Ethical Issues in Accounting</i>
AT12 - Management Accounting	<i>AT12 - Taxation</i>
AT13 - Professional Practice	
AT14 - Public Accounting, Public Budgeting, and Public Finance	
AT15 - Social and Environmental Accounting	
AT16 - Taxation	
AT17 - Others	

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With the selection of the three models, it is expected to demonstrate and compare accounting scientific production from three distinct perspectives that justify their selection: the perspective of researchers in the accounting field; the perspective of a higher education institution (IES) and a relevant Brazilian academic conference; the perspective of a relevant international conference; and the perspective of an academic study that presents a plausible thematic categorization of the accounting field. Furthermore, this method enhances the validity of the analysis of scientific production based on thematic areas, since all approaches provide a textual description of what pertains to each domain (see Appendix for the description of each area). Additionally, the selection of the three approaches considered the presence of a clear description of the thematic areas and the provision of alternative results and interpretations to scenarios already explored in previous studies, such as those presented at the USP and Anpcont Congresses. The thematic areas of the approaches exhibit varying degrees of specificity, which allows for the production of complementary findings.

Considering the descriptions of the areas (Appendix), the classification of each dissertation was based on an analysis of its title, keywords, and abstract. The classification into a single category was primarily based on the main objective presented in the abstract. It is common for dissertations to address more than one topic simultaneously. Therefore, the central objective was used to guide the categorization into a single thematic area.

It is noteworthy that the three models consist of different groups of thematic areas, that is, distinct classification domains. Even when thematic areas such as 'Management Accounting' are shared across all models, it is not assumed that their descriptions or the distribution of subareas are identical. Therefore, these distinctions had to be taken into account during the classification of each work.

The classification based on the UnB Congress is the most concise in terms of the number of domains, whereas the classification proposed by Oliveira (2002) presents the largest number of thematic areas and is also the only one specifically designed for conducting a content analysis of scientific publications. Thus, the classification by Oliveira (2002) provided greater detail in the listing of thematic areas, for example, distinguishing 'Cost Accounting' from 'Management Accounting,' with the former considered a subfield of the latter. Accordingly, articles related to cost management within a company were classified under the 'Cost Accounting' area in Oliveira's (2002) classification, and under 'Management Accounting' in the other classifications. Hence, differences in classification or subclassification were addressed based on the descriptions of the thematic areas rather than their titles.



## Results and Analysis

### *Classification according to the UnB Congress of Accounting and Governance*

Following the classification model based on the UnB Congress, the distribution of dissertations by thematic area was first examined. Following the classification model based on the UnB Congress, the distribution of dissertations by thematic area was first examined in Table 4.

**Table 4**

*Distribution of theses by decade and thematic area of the UnB Congress*

Area/Decade	1962-71	1972-81	1982-91	1992-01	2002-11	2012-22	Total	% Total
AT1			2	5	4	17	28	4%
AT2			1	7	10	52	70	9%
AT3	3	1	8	10	18	62	102	13%
AT4	1	1	2	4	12	81	101	13%
AT5					6	32	38	5%
AT6		2	11	33	45	147	238	31%
AT7			2	2	9	51	64	8%
AT8	1	2	1	11	23	84	122	16%
<b>Total</b>	<b>5</b>	<b>6</b>	<b>27</b>	<b>72</b>	<b>127</b>	<b>526</b>	<b>763</b>	<b>100%</b>

Observation. AT1: Auditing and Forensic Accounting; AT2: Accounting and Education; AT3: Financial Accounting; AT4: Accounting and Finance; AT5: Accounting and Governance; AT6: Management Accounting and Information Systems; AT7: Accounting and the Public Sector; AT8: Accounting and Society

It is noteworthy that, considering the total number of dissertations defended during the 60-year study period, the most representative thematic areas are, respectively: Management Accounting and Information Systems (AT6) (31%), Accounting and Society (AT8) (16%), Financial Accounting (AT3) (13%), Accounting and Finance (AT4) (13%), and Accounting and Education (AT2) (9%). In aggregate terms, it can be said that Management Accounting and Information Systems (AT6) is the most prominent subject, with the number of dissertations published within this thematic area representing one-third of the total. This prominence over other thematic areas has been consistent since the period from 1982 to 1991.

Another relevant observation is that, from the decade of 1992 to 2001, Financial Accounting (AT3) and Accounting and Finance (AT4), which until then were the second and third most prominent subjects respectively, lost ground to other thematic areas, especially to Accounting and Society (AT8). Indeed, these areas have become increasingly representative within the landscape of accounting dissertations, particularly during the period from 2012 to 2022, which demonstrates a greater plurality of research opportunities in Accounting Sciences. This thematic diversification is also observed by Oliveira (2002) and suggests that the research interests of doctoral candidates have not remained static over time. The space lost by traditional areas (AT3 – Financial Accounting and AT4 – Accounting and Finance) to less traditional areas may be further explored in future research. In this regard, it is understood that crucial factors may contribute to this diversity, such as the reduction of endogeneity, the establishment of programs in different states, and the greater variety of research lines emerging from technological advances and the increased availability of data for research.

Another point of analysis concerns the quantification of dissertations by higher education institutions (IES), with this information detailed in Table 5.



**Table 5***Distribution of theses by area of the UNB Congress and by IES*

Program	AT1	AT2	AT3	AT4	AT5	AT6	AT7	AT8	Total
FUCAPE			3	3	2	3			<b>11</b>
FURB	2	5	2	3	4	26	1	5	<b>48</b>
MULTI	4	2	4	16	3	14	11	10	<b>64</b>
UFC			1	2	3		1	13	<b>20</b>
UFMG				1	1			2	<b>4</b>
UFPB	1	1	4	3	2	8	1	5	<b>25</b>
UFPE			1	1	1	2	1	2	<b>8</b>
UFPR		3	3	5	3	7	7	1	<b>29</b>
UFRJ		2	2	3	2	3	1	10	<b>23</b>
UFSC				1	2	23	4	1	<b>31</b>
UFU		3	5	5		4	1	4	<b>22</b>
UnB	2		3	9		2	7	7	<b>30</b>
UNISINOS		2	8	5	5	13	4	5	<b>42</b>
USP	19	48	62	37	9	123	19	53	<b>370</b>
USP/RP		4	4	7	1	10	6	4	<b>36</b>
<b>Total</b>	<b>28</b>	<b>70</b>	<b>102</b>	<b>101</b>	<b>38</b>	<b>238</b>	<b>64</b>	<b>122</b>	<b>763</b>

Observation. AT1: Auditing and Forensic Accounting; AT2: Accounting and Education; AT3: Financial Accounting; AT4: Accounting and Finance; AT5: Accounting and Governance; AT6: Management Accounting and Information Systems; AT7: Accounting and the Public Sector; AT8: Accounting and Society

Only the programs at USP, MULTI, FURB, and UFPB presented at least one dissertation in all the thematic areas of the UnB Congress. This can be partially explained by the duration of the programs, as the programs at USP, MULTI, and FURB have the longest periods of activity and the highest number of doctoral graduates. In the case of UFPB, although it is a recent program, it already demonstrates openness to a variety of research topics. Master's students and graduates may consider this characteristic of the program when choosing the institution where they will pursue their doctoral studies. Over time, the trend is that other higher education institutions will reach the stage of covering all thematic areas, and if they do not, this may indicate a level of thematic specialization of the programs or a stronger emphasis on certain research lines.

### ***Classification according to the annual congress of the European Accounting Association (EAA)***

To analyze the dissertations according to the classification of the EAA Annual Congress, the same procedure was followed as previously, starting with an examination of their distribution by period, as shown in Table 6.

**Table 6***Distribution of theses by decade and area of the UnB Congress*

Area/Decade	1962-71	1972-81	1982-91	1992-01	2002-11	2012-22	Total	%
AT1					6	34	<b>40</b>	5%
AT2			1	5	2	6	<b>14</b>	2%
AT3			1	6	7	46	<b>60</b>	8%
AT4			2	5	4	17	<b>28</b>	4%
AT5	1	3	3	8	20	101	<b>136</b>	18%
AT6	4	1	7	10	13	59	<b>94</b>	12%
AT7				1	3	6	<b>10</b>	1%



AT8				3	7	<b>10</b>	1%
AT9	2	10	29	43	135	<b>219</b>	29%
AT10		2	4	12	62	<b>80</b>	10%
AT11			4	5	33	<b>42</b>	6%
AT12		1		9	20	<b>30</b>	4%
<b>Total</b>	<b>5</b>	<b>6</b>	<b>27</b>	<b>72</b>	<b>127</b>	<b>526</b>	<b>763 100%</b>

Observation. AT1: Accounting and Governance; AT2: Accounting and Information Systems; AT3: Accounting education; AT4: Auditing; AT5: Financial Analysis; AT6: Financial Reporting; AT7: History; AT8: Interdisciplinary/Critical; AT9: Management accounting; AT10: Public Sector accounting and Third Sector Accounting; AT11: Social and Environmental accounting and Ethical issues in accounting; AT12: Taxation.

Within this classification, Management Accounting (AT9) (29%) ranks first in terms of the number of dissertations. This result corroborates the conclusion drawn from the classification according to the UnB Congress on Accounting and Governance, since the area of Management Accounting from the UnB Congress (represented by AT6 in this case) and Management Accounting (AT9) from the Annual EAA Congress present similar descriptions.

In second, third, fourth, and fifth place, respectively, are Financial Analysis (AT5) (18%), Financial Reporting (AT6) (12%), Public Sector and Third Sector Accounting (AT10) (10%), and Accounting Education (AT3) (8%). While the areas of Financial Accounting, Finance, and Accounting Education remain prominent alongside Management Accounting, the ranking according to the EAA introduces a new element: Public Sector Accounting and Third Sector Accounting. Part of this category ranks sixth within the UnB Congress classification, since Accounting and Society (AT8) includes, in its description, accounting for third sector organizations, and this thematic area is among the five largest in terms of number of dissertations. Thus, Third Sector Accounting (Not-for-profit) holds relevance in both classification criteria and may be a point of attention when creating new descriptive areas within Accounting. Furthermore, conferences, journals, and graduate programs may consider separating Third Sector Accounting as an individual, distinct area, for example, segregated from Public Sector Accounting.

Regarding thematic trends over time, the less significant thematic areas generally show an increase in the number of dissertations defended in each period, likely due to the growth in the number of doctoral programs. Accounting and Governance (AT8) began to have works in the area only from the decade 2002 to 2011 and gradually gained relevance within the research landscape of doctoral candidates and graduates. This is possibly linked to the importance attributed to the implementation of governance mechanisms and principles in companies, as well as regulatory changes in this regard (e.g., the Sarbanes-Oxley Act). History (AT7) and Taxation (AT12) are two topics that do not have their own thematic areas in the classification according to the UnB Congress and have also only recently gained representativeness. Nevertheless, they still occupy a small percentage of the total dissertations.

Through the classification modeled by the Annual EAA Congress, it is also possible to compare its results with those of the article by Villiers and Hsiao (2018). It is observed that Brazilian trends differ from those of Australasia. Villiers and Hsiao (2018) point out that, in this region, Financial Analysis (AT5) and Public Sector Accounting and Third Sector Accounting (AT10) are the predominant thematic areas, mainly supported by the interdisciplinary research community, which is significant in the region due to the decline of U.S. hegemony and greater European influence. Such differences between the research interests of Brazilian scholars and those from other countries are also observed in the comparison between the findings of Villiers and Hsiao (2018) and Oliveira (2002). The following is the number of theses per IES (Table 7).

**Table 7***Distribution of theses by EAA Congress Area and institution*

Program	AT1	AT2	AT3	AT4	AT5	AT6	AT7	AT8	AT9	AT10	AT11	AT12	Total
FUCAPE	2	1			3	3			2				11
FURB	4		5	2	5	2		1	26	1	2		48
MULTI	3	1	2	4	18	4			16	13	1	2	64
UFC	3				6				1	1	8	1	20
UFMG	1				1					1		1	4
UFPB	2		1	1	5	3			8	1	1	3	25
UFPE	1				1	1			1	3	1		8
UFPR	3	1	3		6	2			5	7	2		29
UFRJ	2		2		6	1		2	2	4	4		23
UFSC	2				1				24	4			31
UFU			4		5	5			4	1		3	22
UNB	1			3	10	4			1	9	2		30
UNISINOS	5	1	2		7	7			12	5	3		42
USP	9	10	37	18	53	57	10	7	110	25	17	17	370
USP/RP	2		4		9	5			7	5	1	3	36
<b>Total</b>	<b>40</b>	<b>14</b>	<b>60</b>	<b>28</b>	<b>136</b>	<b>94</b>	<b>10</b>	<b>10</b>	<b>219</b>	<b>80</b>	<b>42</b>	<b>30</b>	<b>763</b>

Observation. AT1: Accounting and Governance; AT2: Accounting and Information Systems; AT3: Accounting education; AT4: Auditing; AT5: Financial Analysis; AT6: Financial Reporting; AT7: History; AT8: Interdisciplinary/Critical; AT9: Management accounting; AT10: Public Sector accounting and Third Sector Accounting; AT11: Social and Environmental accounting and Ethical issues in accounting; at12: Taxation.

The data presented corroborate the results based on the classification from the UnB Congress. Here, however, only USP has representativeness of dissertations in all areas, demonstrating once again its maturity, plurality, and relevance in national scientific research in accounting. It is noted that the programs at UFSC, FURB, and MULTI have significant production in Management Accounting (AT9). Furthermore, it is observed that the UnB and MULTI programs have produced dissertations in Public Sector Accounting and Third Sector Accounting (AT13). This may be related to the region in which they are located. As they are located in the capital of Brazil, there are many governmental entities in the area, which may shape research lines and foster interest in developing dissertations in Governmental Accounting.

### *Classification according to Oliveira (2002)*

Finally, the defended dissertations were analyzed based on the classification model described by Oliveira (2002), beginning with the assessment of the distribution of dissertations across thematic areas by decade (Table 8).

**Table 8***Distribution of theses by decade and area by Oliveira (2002)*

Area/Decade	1962-71	1972-81	1982-91	1992-01	2002-11	2012-22	Total	%
AT1		1	2	4	13	85	105	14%
AT2			1	6	6	46	59	8%
AT3			1	3	3	13	20	3%
AT4			1	9	6	14	30	4%
AT5				1	4	6	11	1%
AT6	1	1	2		6	6	16	2%



AT7			2	4	4	15	<b>25</b>	3%
AT8		2	2	1	2	16	<b>23</b>	3%
AT9	3		6	5	10	44	<b>68</b>	9%
AT10				1		3	<b>4</b>	1%
AT11				3	3	16	<b>22</b>	3%
AT12			7	25	36	136	<b>204</b>	27%
AT13					6	13	<b>19</b>	2%
AT14			2	2	9	55	<b>68</b>	9%
AT15				4	3	23	<b>30</b>	4%
AT16			1		10	21	<b>32</b>	4%
AT17	1	2		4	6	14	<b>27</b>	4%
<b>Total</b>	<b>5</b>	<b>6</b>	<b>27</b>	<b>72</b>	<b>127</b>	<b>526</b>	<b>763</b>	100%

Observation. AT1: Accounting and Capital Markets; AT2: Accounting Education and Research; AT3: Accounting for Companies in Specific Types of Activities; AT4: Accounting for Specific Types of Organizations; AT5: Accounting History; AT6: Accounting Theory; AT7: External and Internal Auditing; AT8: Cost Accounting; AT9: Financial Accounting; AT10: Forensic Accounting; AT11: International Accounting; AT12: Management Accounting; AT13: Professional Practice; AT14: Public Accounting, Public Budgeting, and Public Finance; AT15: Social and Environmental Accounting; AT16: Taxation; AT17: Other.

As already observed in the other classifications, the predominant area is Management Accounting (AT12). This trend has continued since 1982. The second through fifth positions are occupied, respectively, by Accounting and Capital Markets (AT1), Public Accounting, Public Budgeting, and Public Finance (AT14), Financial Accounting (AT9), and Accounting Education and Research (AT2). However, the concentration of areas is lower than in the other classifications (UnB Congress and EAA), largely due to the broader range of categories proposed by Oliveira (2002). Oliveira (2002) presents 17 thematic areas, while the UnB Congress has 8 and the EAA Congress has 12.

In this context, it is observed that the defended dissertations followed temporal distribution patterns similar to those of articles published in academic accounting journals in Brazil, as concluded by Oliveira (2002). Oliveira (2002) observed that, until the 1980s, there was a predominance of Financial Accounting and Finance, mainly due to their development based on corporate and taxation. And, from the 1990s onward, the centralization of scientific publications around these areas came to an end, marking the beginning of a new era in accounting research — one that became more receptive to other areas and, in particular, increasingly focused on Management Accounting (Oliveira, 2002).

In the present study, it is observed that the themes of Financial Accounting and Finance prevailed over Management Accounting during the period from 1962 to 1981; however, in the 1980s, this relationship was reversed and remained so throughout the 1990s. This difference likely occurs due to the gap between article publication and dissertation defense, particularly in relation to volume. A similarity with the study by Oliveira (2002) worth noting is that, during the 1990s — especially from the second half of the decade onward — previously neglected thematic areas began to gain prominence. The entry of new faculty members into the USP doctoral program at the time — whose research interests diverged from the mainstream — is a factor that may have contributed to the thematic diversification of the dissertations. Additionally, the research track titled “Education and Research in Accounting” within the USP program allows for greater thematic flexibility and remains, to this day, one of the few programs that maintains a more interdisciplinary focus oriented toward education and research.

Regarding the subsequent periods, Costa (2011) analyzed data from 2000 to 2009 and found Management Accounting and Financial Accounting to be the most prominent thematic areas within the context of articles published in academic journals. Taxation and Accounting



Education and Research follow closely in the ranking, differing from the results obtained in this study, which show these two thematic areas as among the least prominent in doctoral dissertations.

The study by Pontes et al. (2017) corroborates the dominance of Management Accounting and Financial Accounting in the development of accounting dissertations and theses in Brazil from 2007 to 2016. In Table 9, the number of theses per IES and by thematic area is observed.

**Table 9**

*Distribution of theses by area by Oliveira (2002) and IES*

Program	AT1	AT2	AT3	AT4	AT5	AT6	AT7	AT8	AT9	AT10	AT11	AT12	AT13	AT14	AT15	AT16	AT17	Total
FUCAPE	3							1	3			4						11
FURB	5	5	1	1			2		1		1	27	1	1	1		2	48
MULTI	14	2	3	2			4	2	4		2	12	2	12	1	2	2	64
UFC	5			2								2		1	7	1	2	20
UFMG	1		1						1							1		4
UFPB	6	1					1	1	2			7	2	1	1	3		25
UFPE				2					1			1	1	2	1			8
UFPR	4	2		1		1			5			8	1	6	1			29
UFRJ	3	2		2					1		1	3	2	4	2	1	2	23
UFSC	1							4				21	1	4				31
UFU	5	4					1	3			1	3		1	1	3		22
UnB	9			2		2	2		2	1	1	1		8	1		1	30
UNISINOS	6	2	3	1		1		1	5		1	13	4	3	1		1	42
USP	35	37	10	17	11	12	16	13	37	3	15	95	5	19	12	18	15	370
USP/RP	8	4	2						3			7		6	1	3	2	36
<b>Total</b>	<b>105</b>	<b>59</b>	<b>20</b>	<b>30</b>	<b>11</b>	<b>16</b>	<b>25</b>	<b>23</b>	<b>68</b>	<b>4</b>	<b>22</b>	<b>204</b>	<b>19</b>	<b>68</b>	<b>30</b>	<b>32</b>	<b>27</b>	<b>763</b>

Observation. AT1: Accounting and Capital Markets; AT2: Accounting Education and Research; AT3: Accounting for Companies in Specific Types of Activities; AT4: Accounting for Specific Types of Organizations; AT5: Accounting History; AT6: Accounting Theory; AT7: External and Internal Auditing; AT8: Cost Accounting; AT9: Financial Accounting; AT10: Forensic Accounting; AT11: International Accounting; AT12: Management Accounting; AT13: Professional Practice; AT14: Public Accounting, Public Budgeting, and Public Finance; AT15: Social and Environmental Accounting; AT16: Taxation; AT17: Other.

It is observed once again that the only higher education institution (IES) that presented theses in all thematic areas was USP, following the same pattern of justification previously mentioned. Even using the most detailed model (17 thematic areas), USP continued to cover all categories, which highlights the quality and diversity of USP's academic output. Similarly, the Multi program exhibits the second greatest thematic diversity in doctoral theses in Accounting, despite having been discontinued. It is noticeable that Oliveira's (2002) model includes the category "Others," and even so, some research was classified within this category. This category indicates the possibility that, over time, it may represent a new area as the research classified within it begins to share a common domain.

### ***Further analysis***

In addition to the analyses of the three approaches, a correlation analysis (Pearson and Spearman) was conducted between the cumulative number of defended theses and the cumulative number of doctoral programs in Accounting created over time (April 1962 to March 2022). The results indicated a strong correlation between the number of theses defended and the number of doctoral programs (Pearson: 0.95,  $p < 0.01$ ; Spearman: 0.91,  $p < 0.01$ ). As





observed in the previous analyses, there has been greater thematic diversification of theses in recent decades. The establishment of new doctoral programs not only increases scientific production but also allows less traditional research topics to be explored.

Finally, chi-square tests were conducted to verify whether there is a significant association between the categorical variables of each approach. The result tables (Table 4 to Table 9) reported earlier served as the basis for conducting the chi-square tests. Table 10 shows the results.

**Table 10**

Chi-square association tests

Table	Approach	Variables	Test statistics	p-value
Table 4	UNB Congress	ATs X Decades	53.9747	0.021
Table 5	UNB Congress	ATs x IES	243.8892	< 0,01
Table 6	EAA	ATs X Decades	83.5723	< 0,01
Table 7	EAA	ATs x IES	312.8167	< 0,01
Table 8	Oliveira (2002)	ATs X Decades	157.0339	< 0,01
Table 9	Oliveira (2002)	ATs x IES	369.5234	< 0,01

It is noted that there is a significant association for all tested relationships between categorical variables ( $p < 0.05$ ). This suggests that the association between the thematic areas (TAs) and the decades is not random. Indeed, there appears to be a prioritization of the areas of Financial Accounting and Finance, as well as Management Accounting, over time. Similarly, there is a significant association between the thematic areas (ATs) and the higher education institutions (IES) with doctoral programs, USP is the institution that shows the greatest concentration of theses and the widest thematic diversity. This is closely tied to its pioneering role in accounting research, but the MULTI and FURB programs are also noteworthy. While USP and MULTI have most of their theses related to Financial Accounting, FURB is more closely associated with Management Accounting.

## Final Considerations

This research fulfilled its objective of understanding the development and consolidation of thematic areas in Accounting Sciences in Brazil through the analysis of the doctoral theses defended in the doctoral programs. A total of 678 doctoral theses defended between 1962 and 2022 from 16 different graduate programs were evaluated. Based on their titles, abstracts, and keywords, the theses were categorized into thematic areas using three approaches: the UnB Congress, the EAA Annual Congress, and Oliveira (2002). Content analysis was employed to carry out the categorization process and thematic evaluation.

The main findings indicate that Management Accounting and Financial Accounting were predominant across all three classification approaches. Management Accounting stands out particularly in the doctoral programs at USP, UFSC, FURB, and MULTI. However, an increase in the production of theses on diverse topics is observed over time, indicating a greater plurality of research interests among advisors and doctoral students. It is also observed that the USP program is the only one that presented at least one thesis in all thematic areas across the three approaches. This result is potentially associated with the tradition of this program, which began in 1978 and remained the only one of its kind for approximately 30 years. In temporal terms, it is observed that 86% of the Accounting theses were defended from 2002 onwards. This growth corresponds to a proportional increase in the number of doctoral programs. As the field of Accounting expands and more programs are established, an increase is expected in the



quantity, quality, and thematic diversity of theses. One final point is that the classification of theses into thematic areas is subjective and varies according to the number of specified categories. A larger number of areas leads to a decentralization in the distribution of theses, and this, combined with the classifier's subjectivity, can affect the interpretation of the results.

Based on these findings, the present study outlines some implications. Academic events may consider recognizing Third Sector Accounting as a separate area, given its sufficient growth in production. Other topics, such as Governance, could also be designated as separate areas, not only to draw more attention but also to encourage further research and theses in these fields.

Furthermore, linking thematic areas to labor market demands is also encouraged in order to bridge the gap between academic knowledge production and its practical application. The research interests are not similar to those of international researchers. This is not necessarily harmful, but a set of factors needs to be applied in order to achieve greater thematic pluralism in the theses. For example, programs need their faculty members to keep up with diverse research trends. At the same time, doctoral students can propose research topics to their advisors that differ from the existing literature. Academic exchange is also encouraged so that doctoral students can gain different perspectives through interactions with other individuals. Additionally, it is noted that topics such as Public Accounting, Accounting for Specific Entities, and Third Sector Accounting could be further explored.

It is also observed that Accounting lacks theoretical development in this area. In an era dominated by empiricism, theorization in the accounting area is often overlooked. Iudícibus and Martins (2023) propose that the accounting field should have both empirical researchers and theorists, with the latter responsible for introducing new ideas. It is essential to have studies proposing new theories and theoretical models in order to improve Accounting for its users. Therefore, theorizing research is needed.

As limitations of the research, the following are indicated: (i) the content analysis was limited to the thematic classification of Accounting theses. Other data from the theses were not considered for supplementary analyses, such as the author's profile, number of downloads, number of citations, and so on; (ii) Theses from professional doctoral programs were not included, since their files were not publicly available or they had no graduates until March 2022. This limited the analysis. It is suggested that their consideration is important, even for comparative purposes. Future research can compare the topics addressed in academic and professional doctoral theses; (iii) the thematic classification took into account the title, abstract, and keywords. A full reading of the theses was not considered for a more detailed or specific classification. Furthermore, the thematic classification is based on the subjectivity of the researchers. It should be noted that such classification could differ if other researchers, with their own biases and previous experiences, conducted the analysis of the thesis topics. However, it is believed that the classification of theses by other researchers would generally be similar to that of this study; (iv) the three approaches present distinct and not always equivalent thematic categories. And precisely for this reason, three perspectives were used. However, it is indicated that no conscious effort was made to establish thematic equivalences for comparative purposes between the results. Even so, this limitation does not impair the research's ability to achieve its objective.

Finally, in addition to the analyses carried out throughout this work, it is suggested that future researchers enrich and complement this content analysis through interviews with the first PhDs in the accounting field in order to understand their motivations behind the choice of their thesis topics. Moreover, investigations into academic genealogy are encouraged, as this would enable the visualization of networks of advisors and advisees and help explain the thematic development of accounting in Brazil, given that advisors and advisees often continue their



research in the area of their doctoral theses. A final suggestion refers to the application of similar methodological procedures to identify the themes of articles in national and international databases, with the aim of comparatively assessing thematic trends in Brazil and other countries.

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## Appendix

This appendix presents the description of the thematic areas of the UnB Congress of Accounting and Governance (CCGUnB), the Annual EAA Congress, and Oliveira (2002). Additionally, the correlation analysis (Pearson and Spearman) is reported at the end.

Area	Thematic area	Description taken from the CCGUnB website
AT1	Audit and Forensic	It includes research related to topics focusing on the area of Auditing (internal and external) and Forensics, applied in all environments involving accounting.
AT2	Accounting and Education	It covers research on teaching and learning in Accounting Sciences, considering the techniques, models, methods, and tools that address aspects related to improving research in education within the accounting field.
AT3	Financial accounting	It involves research on topics related to the measurement, recognition, and disclosure procedures of accounting information that influence the decision-making process of external users, excluding research involving financial, credit, and capital markets.
AT4	Accounting and finance	It focuses on research involving aspects related to financial, credit, and capital markets, linked to accounting information for the decision-making process of external users.
AT5	Accounting and governance	It encompasses research aimed at relating aspects of the preparation, accounting, and use of accounting information, considering the assumptions of Corporate Governance.
AT6	Management accounting and Information Systems	It involves research on topics related to the processes of planning, execution, control, and management of accounting information that influence the decision-making process of internal users.
AT7	Accounting and public sector	Focuses on research that deals with topics related to budgeting, accounting procedures, and the disclosure of information in the public sector.
AT8	Accounting and society	It covers emerging accounting topics not specified in the previous areas, as well as applied research that directly influences society, such as tax accounting, accounting applied to regulatory agencies, accounting for specific sectors such as electric power, third sector entities, private pension, actuarial science, among others.

Area	Thematic area	Description taken from the website of EAA Annual Congress
AT1	<i>Accounting and Governance</i>	Submissions related to the interface between governance and accounting.
AT2	<i>Accounting and Information Systems</i>	Submissions in the area of the interface between accounting, information technology, and systems.
AT3	<i>Accounting education</i>	Submissions addressing any educational aspects of accounting, for example, related to professional accountants, scholars, students, and educational institutions.
AT4	<i>Auditing</i>	Submissions in the area of audit and assurance.
AT5	<i>Financial Analysis</i>	Submissions in the area of financial accounting with a focus on the user; employing a set of methods to extract information from financial statements and other sources, relating it to the value of equity and debt investment, as well as to stakeholders' interests.
AT6	<i>Financial Reporting</i>	Submissions in the area of financial accounting focused on preparation: analyzing choices and methods related to the



		preparation of financial statements, considering characteristics, accounting standards, and institutions.
<b>AT7</b>	<i>History</i>	Submissions that adopt a historical perspective and investigate historical issues of accounting thought and practices.
<b>AT8</b>	<i>Interdisciplinary/Critical</i>	Submissions that are based on more than one discipline, ideally exploring their interrelations, or that are based on any of the various strands of critical theory.
<b>AT9</b>	<i>Management Accounting</i>	Submissions in the field of management accounting and control systems.
<b>AT10</b>	<i>Public Sector Accounting and Third Sector Accounting</i>	Submissions in the area of accounting in the public or voluntary sectors.
<b>AT11</b>	<i>Social and Environmental Accounting and Ethical Issues in Accounting</i>	Submissions addressing all aspects of social and environmental accounting.
<b>AT12</b>	<i>Taxation</i>	Submissions dealing with the subject of taxation.

<b>Area</b>	<b>Thematic Area</b>	<b>Description taken from Oliveira's article (2002)</b>
<b>AT1</b>	Accounting and Capital Markets	Influence of financial statements on the capital market and on stock price fluctuations.
<b>AT2</b>	Accounting Education and Research	Curricula; teaching methods; research methodology; teaching materials used; faculty training; difficulties in practical teaching; course performance; university entrance exam for accounting; aspects related to accountant training such as continuing education; postgraduate studies.
<b>AT3</b>	Accounting for businesses in specific sectors	Specific accounting aspects in real estate entities; cooperatives; and agricultural businesses.
<b>AT4</b>	Accounting for specific types of organizations	Accounting and tax aspects related to small and medium-sized enterprises; joint ventures; silent partnerships; and non-governmental nonprofit organizations.
<b>AT5</b>	History of Accounting	Emergence, development, and trends of accounting; evolution of formal accounting education and accounting literature, in Brazil and worldwide.
<b>AT6</b>	Accounting Theory	Epistemology of accounting; accounting principles and standards; theoretical, conceptual, and doctrinal aspects related to assets, liabilities, revenue, expenses, equity, profit, and value.
<b>AT7</b>	External and internal Audit	Provision of audit services, integration of internal and external audit services; audit work planning and assessment of inherent risks; audit reports; quality control of audit services.
<b>AT8</b>	Cost Accounting	Costing methods; the scientific nature of cost accounting; the usefulness and validity of cost accounting tools; cost accounting in the modern business environment; quality costs.
<b>AT9</b>	Financial Accounting	Aspects related to the preparation and disclosure of Financial Statements, involving: accounting and tax standards, year-end adjustments, inventory, equity equivalence, consolidation, asset revaluation, balance sheet adjustments, provisions, accounting and tax books, conceptual and practical aspects of full monetary correction of financial statements; recognition of changes in purchasing power; conversion of financial statements into foreign currency.
<b>AT10</b>	Forensic Accounting	Evaluation of goodwill, frauds, bankruptcies, and compositions with creditors.
<b>AT11</b>	International Accounting	Comparison of the different standards and principles that guide accounting in various countries around the world; harmonization of accounting standards and principles in Latin American and other countries; globalization of the economy; mediation and arbitration.



<b>AT12</b>	Management Accounting	Cost Analysis, Business Budgeting, Strategic Cost Management, Management Information Systems, Financial Management, Transfer Pricing, Performance Evaluation, Standards, Quantitative Methods Applied to Accounting, Opportunity Cost, Financial Statement Analysis, Selling Price Determination, Controllership.
<b>AT13</b>	Professional Practice	Aspects related to professional practice, such as the exclusive labor market, setting of fees, contracting of services, responsibilities of the contractor and client, confidentiality, liability for damages caused to third parties, contracting through bidding processes; accounting service firms — administration, use of information technology, and cost management; aspects of professional ethics; competency examination; labor unions; responsibility for issuing accounting and auditing standards.
<b>AT14</b>	Public Accounting, Public Budget and Public Finance	basic objectives; internal control; control of public assets; Management approach in public administration; organizational structure and reports of government agencies; fiscal reform.
<b>AT15</b>	Social and Environmental Accounting	Social Balance Sheet; Environmental Accounting; Human Resources Accounting.
<b>AT16</b>	Tax Accounting	Tax Planning; Tax Rules vs. Accounting Principles and Standards.
<b>AT17</b>	Others	Accounting Aspects Related to Privatization Processes; Actuarial Calculations; and Other Matters Not Covered in Previous Topics.