

The Constitution of the Scientific Field and the Low Diversity of Brazilian Accounting Research

Abstract

Objective: The objective in this study was to produce a plausible hypothesis to explain the lack of a consolidated line of interpretive and critical Accounting research in Brazil.

Method: In this study, I present an analysis of the constitution of the scientific field in Brazilian accounting, constructed based on evidence obtained through a literature review about Accounting history in Brazil, supported by documentary sources and reflections deriving from my recent trajectory in this field, theoretically based on the concepts of field, capital, habitus and scientific field, originating in the work of the sociologist Pierre Bourdieu.

Results: I identify the low autonomy of the academic field in relation to the professional field, evidenced by the origin of higher education courses in accountancy, based on efforts by leaderships in the profession and by ongoing attempts of professional entities to interfere in Accounting education, as a cause of the low diversity in Brazilian accounting research.

Contributions: In view of constant appeals for further approximation between the academy and accounting practice, these study results serve as an alert to the possible harmful effect if this approximation takes place under the current conditions of subordination of the scientific field to interests of the professional field.

Key words: Scientific Field; Brazilian Accounting Research; Sociology of Science.

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1. Introduction

Studies on Brazilian scientific production in Accounting have identified a low thematic, methodological and epistemological diversity, with the prevalence of a positivist approach as from the start of the 21st century (Cardoso, Mendonça Neto, Riccio, & Sakata, 2003; Cardoso, Oyadomari & Mendonça Neto, 2007; Leite Filho, 2008; Mendonça Neto, Riccio & Sakata, 2009; Nascimento, Junqueira & Martins, 2010; Theóphilo & Iudícibus, 2005).

The absence of a consolidated line of interpretive and critical research in Accounting in Brazil contrasts with the scenarios of related disciplines: in Economics, such are the divergences between the orthodox and heterodox currents that it is almost possible to conceive them as distinct disciplines; the area of the Administration, in which perhaps there is not such a deep split between the different segments, is marked by intense epistemological debates (see Alcadipani, 2005, Barbosa, Santos, Matos & Almeida, 2013; Misoczky & Amantino-de-Andrade, 2005a, 2005b; Misoczky, 2006; Rosa & Alcadipani, 2013) and includes a community of critical researchers whose origins can be traced back to at least the 1970s, based on authors like Guerreiro Ramos, Maurício Tragtenberg and Fernando Prestes Motta (Misoczky & Amantino-de-Andrade, 2005b).

To understand its monoparadigmatic nature, I investigate in this article how the constitution of the scientific field in Brazilian Accounting took place, from its origin until the present day. In line with analyses in the international literature, which seek to advance the understanding of the social conditions that led to the lack of diversity in mainstream accounting research (Baker & Bettner, 1997; Gendron & Bédard, 2001; Hopwood, 2007; Humphrey & Gendron, 2015; Jeanjean & Ramirez, 2009; Merchant, 2010; Sikka, Willmott & Puxty, 1995), I adopt the sociological framework of Pierre Bourdieu to interpret evidence obtained from the literature on the history of Accounting in Brazil and, in addition, documentary sources and reflections arising from my recent trajectory in this field.

The investigation follows an abductive logic, composed of three interconnected moments: the problematization of empirical phenomena, the retroductive explanation of these phenomena and the persuasion of the audiences the work targets (Glynos & Howarth, 2007). Thus, starting from the problem of low paradigmatic diversity in Brazilian accounting research, I try to produce a plausible hypothesis to explain it. It is not, however, like in the inductive logic, a search for generalizations inferred based on empirical regularities, but rather an attempt to generate reasonable explanations for the problem investigated.

Following the article, I present the concepts of field, capital and habitus in Section 2, as defined by Bourdieu, as well as the author's considerations on the specificities of the scientific field. In Section 3, I analyze, within this framework, the constitution and development of the academic and scientific fields of Brazilian Accounting. I also propose comparisons with the area of administration that, due to the thematic affinity and common origin with Accounting in commercial schools, permits reinforcing the arguments presented. At the end of the article, in Section 4, I summarize the analyses made throughout the text and indicate topics that can be deepened in future research.

2. Field, Capital and Habitus

Throughout his work, the French sociologist Pierre Bourdieu extensively uses the concept of **field**. According to him:

In analytic terms, a field can be described as a network, or a configuration of objective relations among positions. These positions are objectively defined in their existence and in the determinations they impose on their occupants, agents or institutions, based on their current and potential situation (*situs*) in the distribution structure of power (or capital) species whose ownership commands access to the specific gains being disputed in the field, and in their objective relationship with other positions (domination, subordination, homology, etc.) (Bourdieu & Wacquant, 1992, p. 97, our translation).

In each field, there is a constant dispute among different agents and institutions, which follows the regularities and rules that constitute this game space, granting the field with historicity characteristics. Depending on the conjuncture, the rules themselves can be a source of dispute; hence, the limits of a field are dynamic and each of them constitutes a potentially open space of dispute.

The access to the field is guaranteed to individuals with a specific configuration of proprieties, which Bourdieu (2002) defines as **capital**. He sustains that:

Depending on the field it functions in and the costs associated with the more or less costly transformations that are a precondition for its efficacy in the field in question, the capital can take three fundamental forms: *economic capital*, which is immediate and directly convertible into money and can be institutionalized in the form of property rights; *cultural capital*, which is convertible, under certain conditions, into economic capital and can be institutionalized in the form of educational credentials; and *social capital*, constructed through social obligations (“connections”), which is convertible under certain conditions into economic capital and can be institutionalized in the form of nobility titles. (Bourdieu, 2002, p. 282, our translation).

Bourdieu (1989) also defines the **symbolic capital**, “generally called prestige, reputation, fame, etc., which is the perceived and legitimized form of the different kinds of capital” (pp. 134–135, our translation), and alleges that the specific effects of the different forms of capital depend on the field structure, that is, the unequal distribution of capital, making the concepts of capital and field inseparable as, “to construct the field, the specific forms of capital that operate in it need to be identified and, to construct the specific forms of capital, one needs to know the specific logic of the field” (Bourdieu & Wacquant, 1992, p. 108, our translation).

The study of a field comprises three interlinked moments: an analysis of the position of the field in relation to the power field (Bourdieu’s reconceptualization of the notion of dominant class (Wacquant, 2013)); a mapping of the structure of relationships among the positions the agents or institutions occupy that compete over the legitimate form of specific authority in the field (Bourdieu & Wacquant, 1992); and an analysis of the agents’ habitus, that is, “the different systems of arrangements they acquired, internalizing a certain type of economic and social condition, and which finds a more or less favorable opportunity to recycle in a trajectory defined within the field under consideration” (Bourdieu & Wacquant, 1992, p. 105, our translation).

By explaining how the rules of the field are appropriated by agents possessing different capital skills, the habitus provides for a theoretical bridge between the concepts of field and capital. Being a product of history:

It guarantees the active presence of the past experiences that, deposited in each organism under the form of schemes of perception, thought and action, tend to guarantee the compliance of the practices and their constancy over time, more safely than all formal rules and explicit norms. (Bourdieu, 1980, p. 91, our translation).

Therefore, the habitus is one way of theorizing the social actions as products of a practical sense that is socially constituted, as opposed to notions of rational agency, providing an explanation of how the structure, which the habitus is the product of, governs the practices, not through mechanistic determinism, but through the imposition of limits and constraints on the behaviors that are considered convenient. Hence, in the analyses presented next in the text, when individuals’ practices are identified with the positions they occupy in the field and the interests they represent, one is not casting doubt on their authenticity, as if these practices only derived from an instrumental reason, subject to convenient changes. This is only intended to reassert the theoretical proposition about the social constitution of the habitus, and that not only the social practices reflect the individuals’ positions, but also that the individuals end up occupying these positions because they adapt to the practices they impose.

2.1 Scientific field

Bourdieu (1976) postulates that the scientific truth results from particular social production conditions, that is, from the structure and functioning of the scientific field. According to him:

The “pure” universe of the “purest” science is a social field like any another, with its power relations and monopolies, struggles and strategies, its interests and gains, but where all of these characteristics take specific forms (p. 89, our translation).

The dispute in the scientific field is the monopoly of scientific authority, a particular kind of social capital understood as the ability to speak and act legitimately in matters of science. And the main characteristic of this field is the fact that producers tend, the greater the autonomy of the field, to have other possible clients than their own competitors. Thus, in a highly autonomous scientific field, an individual can only obtain recognition of the value of his products in the form of reputation, prestige, authority, etc., based on the judgment of his peers who, precisely because they are his competitors, will be likely to grant such benefits, but after accurate discussions and examinations.

In the struggle for scientific legitimacy, individuals in a dominant position in the field tend to adopt conservation strategies in order to perpetuate the established scientific order. Such strategies include not only the preservation of the institutions responsible for the production and circulation of scientific ideas, but also the control over those that reproduce the current scientific habitus, especially to educational institutions.

The postulants to positions of mastery, then, can adopt strategies of succession or subversion. Succession strategies aim to assure the individual, at the end of a predictable career, the gains promised to those who follow the established ideal of scientific excellence, limiting themselves to innovations circumscribed to the limits of the field and taking part in the exchange cycle of recognition by which the scientific authority is transmitted from generation to generation.

Subversion strategies, in turn, seek to redefine the rules of legitimation of domination, so that its adopters can start to accumulate capital without granting a counterpart to the dominant ones, denying them recognition. Such strategies present a greater risk of failure and require greater investment in scientific preparation, besides depriving those who adopt them of access to the available gains in the field, at least in the short term, because they will have the whole logic of the system against them.

Thus, Bourdieu (1976) suggests that there is a connection between the dispositions regarding the scientific order and the social order, and there is a greater propensity to adopt strategies of subversion by individuals coming from subaltern social groups. Moreover, the author also asserts that epistemological conflicts are always, inseparably, political conflicts, by means of which the occupants of a certain position seek to justify and discredit the opposing positions.

But the distinction between conservation and subversion strategies tends to diminish as the autonomy of the scientific field grows, as the acquisition of the scientific preparation necessary to promote ruptures depends on an engagement with the field itself. In this way, those who are more prepared among the postulants, instead of those who possess less scientific capital, become the most apt to question the foundations of the established order, and the scientific field turns into the stage of permanent revolutions. The capacity for rupture itself becomes a source of prestige and, thus, the search for truth prevails over the affirmation of the truth of each individual's interests.

Bourdieu (1976) further argues that the social sciences face greater obstacles to their autonomization than the natural sciences. While the natural sciences offer the possibility of economic use of technological advances, and the interest of the ruling classes is the product of this autonomy, the social sciences aim at the legitimate representation of the social world, which is also the object of dispute in the political arena of the class struggle.

Thus, Bourdieu (1976) understands that scientific disputes in the social sciences always have political implications, since any changes in the understanding of the social world will also be of interest in political struggles, making the idea of a neutral science a fiction. Because of these political implications, the dominant classes seek in the social sciences a reinforcement of the symbolic arsenal that legitimizes the established order, seeking to subordinate them to a relationship of dependence, but of apparent independence in relation to external demands. Thus, instead of scientific fields, the social sciences become fields producing scholarly discourses, characterized by a strategy of false rupture that uses scholarly jargon to reaffirm common sense.

3. Constitution of the Scientific Field in Brazilian Accounting

The arrival of the Portuguese court in Brazil in 1808 began a series of transformations in local society, culminating in the Proclamation of Independence in 1822. The first major movements of the accounting profession in Brazil, such as the publication of the first works on Accounting, the adoption of the double-entry system in public bookkeeping and the creation of the first trade classes (Peleias & Bacci, 2004). Throughout the 19th century, however, commercial education achieved little expansion. According to Peleias, Silva, Segreti and Chiorotto (2007), Commerce classes attracted few students, while other courses such as Law, Engineering and Medicine had a greater appeal among the socially most favored classes of the time.

Although the Court's Bookkeeper Association was officially recognized as early as 1870, it was during the Old Republic that efforts were made to recognize and regulate the profession. Led by personalities such as Carlos de Carvalho, Francisco D'Auria, Frederico Hermann Junior, João Lyra Tavares, among others, in 1911, the Brazilian Journal of Accounting is created; in 1916, the Brazilian Institute of Tax Accountants and the Association of Accountants in São Paulo and the Brazilian Institute of Accountancy in Rio de Janeiro were created; and in 1924, the First Brazilian Accounting Congress took place (Peleias & Bacci, 2004).

Mendonça Neto, Cardoso and Oyadomari (2012) affirm that, "in this era [early 20th century], the elite of the occupational group already occupied a prominent position in the Brazilian society" (p. 399), joining members with positions in the State Treasury of São Paulo, in the National Treasury and in the Senate of the Republic, to which João Lyra Tavares was elected in 1914. The authors analyze the professionalization of Accounting in Brazil, using the Professional Project concept from the sociology of professions, which identifies the following steps in this project:

- A global goal established by the occupational group, which translates into the pursuit of a market **monopoly** of services based on their expertise and **status** in the social hierarchy;
- Secondary objectives include:
 - The establishment of a **jurisdiction**, i.e. the right of an occupational group to control the services it provides;
 - Control over the **qualification** process of the aspirants to the profession, which submits them to an appropriate selection and training system, being related to the monopolization of knowledge; and,
 - Construction of the social **respectability** of the profession (Mendonça Neto et al., 2012).

In pursuit of this professionalization project, the teaching of Accounting played a prominent role. According to Agrizzi and Sian (2015), the limited possibilities of commercial education and training were reasons for dissatisfaction among members of the first professional associations, and one of the objectives of the I Brazilian Accounting Congress was to persuade the authorities to require a higher level of Accounting practitioners. In the authors' view:

This was at the top of the agenda because the recording of accounting information, as well as the preparation of accounting reports, were still viewed as work to be performed by less qualified individuals. Increasing standards of education and, therefore, competence was key to advancing the social status and remuneration of providers of bookkeeping and accounting services (Agrizzi & Sian, 2015, p. 64, our translation).

As from the Revolution of 1930, with the advent of the Vargas Era, a period has begun that can be described as state corporatism, characterized by a system of representation of organized interests in differentiated, singular, noncompetitive and functionally ordered categories, in that the State offers recognition and representational freedom to the categories, in exchange for the tutelage over the processes of selection of leaderships and articulation of demands (Rodrigues, Schmidt, Santos, & Fonseca, 2011). Thus, as of 1930, there was a proliferation of professional accounting associations by several Brazilian states, such as Pernambuco, Mato Grosso, Minas Gerais and Rio Grande do Sul (Peleias & Bacci, 2004).

Agrizzi and Sian (2015) consider that the relationship between state and unions at that time was highly asymmetrical: the government threatened to dissolve and impose fines on unions that did not comply with the standards it issued, making them appendices of the state and of public policy enforcement. Nevertheless, for occupational groups with low social status, such as accounting, the authors consider that the rewards offered, such as the institutionalized channels for access to decision centers, were advantageous. This arrangement of accommodation and mutual convenience, in which the state sponsored corporate associations in exchange for political support for the maintenance of the status quo, permitted the leaderships of categories with low social prestige to ascend to top positions in public management, and that, starting from these positions, they advocated in favor of the interests of their categories.

The submission of trade schools from 1931 to a national curricular standard and authorization and supervision by the Ministry of Education and Health dates back to the same period (Agrizzi & Sian, 2015). The same legal diploma, responsible for this reformulation of commercial education, according to Decree-Law No. 20.158, also regulated the profession of Accountant, granting its prerogatives to holders of diplomas awarded by officially recognized commercial education institutes, but allowing professionals with only practical experience to undergo qualification exams (Mendonça Neto et al., 2012).

Finally, in 1946, the Federal Accounting Council (CFC) and the Regional Accounting Councils were created by Decree-Law 9.295, consolidating the professional design of the category by guaranteeing its unity, recognition of its jurisdiction, of the need to obtain registration in the category to practice the profession, and expanding its monopoly (Mendonça Neto et al., 2012). The profession was divided into two distinct qualifications: Accountant, for those holding a university degree; and Bookkeeper, renamed in 1958 as Accounting Technician, aimed at holders of diplomas in secondary-level courses (Rodrigues, Schmidt & Santos, 2012).

In the same year of 1946, several Brazilian universities created Accounting courses (Rodrigues et al., 2011). The first was the course in Accounting and Actuarial Science (FCEA) established by the University of São Paulo Faculty of Economics and Administration (FCEA), later called Faculty of Economics, Administration and Accounting (FEA) (Peleias et al. 2007). The creation of this course was carried out under the influence of the São Paulo Accountants' Union and Professors Frederico Hermann Junior, Milton Improta, Atilio Amatuzy and Dirceu Rodrigues, members of the elite of the occupational group at the time (Mendonça Neto et al., 2012).

Thus, the entrance of Accounting into the Brazilian academic environment was due to the efforts made by professors who were also responsible for implementing such courses in universities. Hence, accounting courses were subordinated to the interests of the professional field, not only as part of the strategy of differentiation and conquest of status towards society as a whole, but also to the accumulation of cultural capital to be mobilized in conflicts within the profession, as:

In this group, an elite that received formal education and occupied a privileged position in the social hierarchy coexisted with a large number of practitioners without formal education but with sufficient skills to perform simple bookkeeping services that were demanded at the end of the century and in the first decades of the 20th century. The existence, at the time, of associations exclusively destined to graduates in Schools of Commerce is a strong indicator of this divergence (Mendonça Neto et al., 2012, p. 403).

Even today, initiatives aiming to guide the teaching of Accounting occupy a large space in the agenda of the representative entities of the profession. The CFC in particular has made a number of efforts in this sense over the years:

- In 2000, the Board established the Examination of Sufficiency, with the proposal to “**evaluate the knowledge acquired by students** in the area of Accounting [our marks], so that, in case of approval, they receive professional registration” (Passos, 2004, p. 15), taking on a responsibility that, as a rule, is the responsibility of Higher Education Institutions (HEIs);
- Following the extinction of the Examination in 2004, as a result of legal disputes, the Council mobilized to request that it be legally established, which came to happen through Law 12249/2010 - according to the President of the CFC at the time, Mr. Juarez Domingues Carneiro:

• The Exam **will demand from the Higher Education Institutions (HEIs)** [our marks], in general, a better qualification of its faculty, besides awakening in the future professionals the necessity and the responsibility to seek **deeper knowledge than what is offered nowadays in many Accountancy courses** [our italics] (Girrotto, 2010);

- In May and June 2008, the CFC promoted courses in International Accounting for teachers of Accountancy courses from all Brazilian states. The deputy president of Professional Development of the CFC at that time, Mr. José Martonio Alves Coelho stated, at the opening of the two classes of the course that:

Everyone knows that there is an established deadline for harmonizing accounting standards with the international standard. We did a survey and verified that few HEIs in Brazil do not even have International Accounting on their program. Concerned about this, President Maria Clara decided that **the CFC should act to disseminate knowledge on the new accounting practices** [our marks] (Santos, 2008b, p. 4);

- In 2008, the CFC elaborated a National Content Proposal for Undergraduate Programs in Accounting Sciences, with:

The purpose of being a contribution of the System - which joins the CFC and the 27 Regional Councils of Accounting - to Brazilian society, **proposing disciplines and contents** that reflect the current dispositions and that can satisfy the needs of the accounting professional in the knowledge age [our marks] (Santos, 2008a);

- From 2006 to 2015, the Board organized ten editions of the National Meeting of Coordinators and Teachers of the Accounting Sciences Course. At the opening ceremony of the tenth edition of the Meeting, the former Vice President of Professional and Institutional Development of the CFC, Mr. Zulmir Ivânio Breda, stated that:

There is a rapid increase in the number of new courses in Accountancy in Brazil. On the one hand it is good, since they are more professionals in the market, but, on the other hand, we are worried because **we have to guarantee the quality of these courses. We would like to participate in the process of authorizing the new courses** [emphasis added], so that we can guarantee good professionals in the market (Arduini, Oliveira, & Rodrigues, 2015, p.17);

In general, CFC interference in accounting education has been well received by the national academic community, and even promoted by participants in prominent positions in this community, especially those linked to public HEIs, which are probably not aware of these initiatives as a threat to their autonomy, but as an opportunity to reinforce the symbolic capital those institutions enjoy.

On the other hand, the undergraduate courses in Administration have a markedly different origin than Accountancy programs. Nicolini (2003) points out the origins of the teaching of Administration in Brazil, also in the Schools of Commerce, in 1902, and emphasizes the creation of the higher education course of Administration and Finances, in 1931, but that granted its graduates the degree in Economic Sciences. Specific qualifications in Administration came only with the creation of the Brazilian School of Public Administration (Ebap) and the School of Business Administration of São Paulo (EAESP), in 1952 and 1954, respectively, both linked to Fundação Getúlio Vargas (FGV). These were preceded by visits of representatives of the institution to several public management courses at North American universities.

Based on the agreement signed in 1959 between the Brazilian and US governments, involving Ebap, EAESP, the Department of Public Sector Administration (DASP), the Federal University of Bahia (UFBA) and the Federal University of Rio Grande do Sul (UFRGS), scholarship holders from these institutions were sent to US universities, and a mission of US professors specialized in Public Management and business was received in Brazil, in charge of the implementation of teaching programs in Administration in Brazil, characterizing the development of these courses as a transfer of technology developed in the United States (Nicolini, 2003).

But it was only in 1965, after Law 4769 / 1965, that the profession of Administrator was regulated: 13 years, therefore, after the creation of the first higher level course in the area, and 19 years after the regulation of the profession of Accountant. Thus, while Accounting came “from the outside to the inside” of the universities, Administration went the opposite way, with the academic segmentation of the discipline preceding the differentiation of the occupational category and its establishment as a profession.

This difference of origin indicates that the relationship between the academic field and the professional field also differs between the two areas. Given the academic origin of the professional project of the administrators, it can be supposed that the quest for social status and for the construction of respectability of the profession essentially occurred through the academy. Thus, the discipline needed to gain prestige in the academic scope and, therefore, a sufficiently autonomous scientific field had to be established, favoring the characteristic axiological and epistemological diversity.

The expansion of the *stricto sensu* post-graduation in Management corroborates this line of reasoning. For the first time, Brazil organized this postgraduate modality in the early 1970s, and the Administration area followed its expansion from the beginning: in the late 1960s and early 1970s, programs emerged in Rio de Janeiro, São Paulo, Minas Gerais, Rio Grande do Sul and Paraíba (Bertero, Caldas & Wood Jr., 1999). In 1978, there were already 14 Master’s and 4 doctoral courses in the area (Castro, 1981).

Accounting, then, followed a different route: in the same year of 1978, the first doctoral course was inaugurated at FEA / USP, which remained the only course of that level in the country until 2006, when there were only 15 master’s degree courses in operation, 12 of which had been established since 1998 (Peleias et al., 2007). Unlike Administration, in Accounting, the profession had already legally guaranteed its monopoly when it entered the academic midst. Thus, the main function associated with the academy was apparently to control the qualification for access to the profession, and the accumulation of cultural capital by the academic midst was not an intensely pursued strategy.

Before entering the academic midst, Accounting was already the scene of conflicts of interest between professionals with formal qualifications in trade schools and those with only practical experience (Mendonça Neto et al., 2012). After the regulation of the profession in 1946, this conflict remained, now opposing the interests of professionals with training in higher education and technical training. Thus, the slow advance of post-graduation in accounting in the country may also have been influenced by symbolic disputes within the profession, characterized by the valuation of practical experience over academic qualifications, as illustrated by the following statement by the CFC president in 2003, Mr. Alcedino Gomes Barbosa:

Teaching without experiencing the practice is equivalent to learning to swim by correspondence (the current distance learning). Learning the technique may be easy, but swimming without sinking is another matter... Teachers are multipliers of knowledge and should therefore be experienced in what they are teaching. The alliance between theory and practice is, in a way, inseparable. The theoretical teaching dissociated from practice or vice versa will lead to the multiplication of “ignorance of something”, the result of which can be catastrophic (A. G. Barbosa, 2003).

Another historical dispute in the field of Brazilian Accounting happened between the followers of the Italian school, which for more than 30 years had dominated professional training and influenced the pertinent legislation, and those of the American school, adopted and disseminated by FEA / USP since the late 1950s, a period of strong economic growth driven by the commercial partnership with the United States and the arrival of the automobile industry in the country (Rodrigues et al., 2012). From this conflict, it should not be forgotten that leadership positions in the Brazilian accounting academy have always been occupied by individuals of high prestige also in the professional environment: what was presented as a dispute of a theoretical nature can be interpreted as an expression of the different interests of different segments in the professional field, some identified with the market of local small and medium enterprises, others with public companies and the multinationals that arrived in the country at the time, bringing with them the great international audit firms.

In this dispute, the emphasis on post-graduation as a form of cultural capital accumulation was one of the strategies adopted by the segment under US influence, led by FEA / USP. But this segment also had close links with the professional field, with leadership positions in regulatory bodies such as the Central Bank of Brazil (BCB) and the Brazilian Securities and Exchange Commission (CVM), actively participating in the preparation of accounting standards, consulting and serving on the boards of private companies (Ribeiro, 2009). And what is expected of a regulator, a standardizer, a consultant and a counselor is to present solutions, unlike the scientific habitus, whose distinguishing feature is the ability to appoint problems.

Theóphilo and Iudícibus (2005), in an analysis of the Brazilian scientific production in Accounting, from 1994 to 1998 and from 1999 to 2003, argue that “in the first phase, theoretical works are predominant, adopting a normative posture and carrying out in-depth investigations, focused on proposing new ideas and views” (p.170). These characteristics are consistent with the argument that the lack of autonomy in relation to professional practices has made the Brazilian accounting academy not a scientific field, but rather a field that produces scholarly discourses, which has always sought to reaffirm such practices rather than question them. Even in the disputes between the different schools, Accounting itself was never criticized; if the practices adopted in the country were questioned, or those suggested by a competing school, this only happened to suggest different practices, but always articulated in favor of professional interests.

For the period 1999-2003, Theóphilo and Iudícibus (2005) affirm that “the most frequent kind of work ... is theoretical-empirical, presents a positive theoretical posture and conducts surface investigations, based on existing theories accepted by the scientific community” (p.170). This period coincides with the beginning of an accelerated expansion of *stricto sensu* postgraduate programs in Accounting in Brazil, which nowadays practically equates to Administration in proportional terms, as indicated by the data in Table 1, as well as a paradigm change in accounting research, with a decline in normative approaches and a predominance of positive approaches, also identified by Cardoso et al. (2007) and Borges, Rodrigues, Silva and Santana (2011), among others.

Table 1

Indicators of the Administration and Accounting Areas

Indicator	Administration	Accounting	Administration/Accounting
Enrollments in undergraduate education ^a	921,395	257,516	3.58
Undergraduate programs ^a	4,111	1,168	3.52
Master's programs	72	22	3.27
Doctoral programs	46	12	3.83

Obs. Sources: Coordination for the Improvement of Higher Education Personnel. (n.d.). *Plataforma Sucupira*. Retrieved on January 10th 2016, from <https://sucupira.capes.gov.br/sucupira/> & Brazilian Institute for Educational Studies and Research Anísio Teixeira. (2015). *Sinopses Estatísticas da Educação Superior: Graduação*. Retrieved on January 10th 2016, from <http://portal.inep.gov.br/superior-censosuperior-sinopse>

^a Data for 2013.

Together, the postgraduate expansion and the “positivist turn” in Brazilian accounting research suggest a process of greater autonomization of the scientific field in relation to professional practice. As for the expansion of post-graduation, however, one hypothesis to be considered is that it also reflects changes in the professional field. In addition to conflicts of interest between professionals with higher education and those with a technical level, which culminated in the extinction of the accounting technicians’ registry as of 1/6/2015, as determined by Law 12.249 / 2010, it can be conjectured that the intensification of the conflict with other professions has led to a greater search to accumulate cultural and symbolic capital in the academic world as a strategy to maintain or expand the monopoly the category enjoyed. This understanding is supported by the role played by the CFC, which in 1994 established the Accounting Excellence Program, aiming to intensify the implementation of *stricto sensu* postgraduate courses in Accounting through agreements signed with HEIs recommended by the Coordination for the Improvement of Higher Education Personnel (Capes), offering financial support to the affiliated projects:

At the origin of the Excellence in Accounting program, there is the realization that postgraduate education in Brazil was experiencing exceptional growth, which represents an auspicious gain in professional and academic quality but, **in the accounting area, this phenomenon was not occurring to the same extent** [our marks]. In addition, it was verified that the undergraduate course in Accountancy maintained a good demand of students and an expressive number of places in colleges all over Brazil, which did not occur with the *stricto sensu* postgraduate courses in the area (Santos & Giroto, 2006, p.18).

The positivist turn, which at first sight may indicate a rupture with the previous tradition in the field, seems to have elapsed not from subversion strategies by postulants to access, but rather from conservation strategies carried out by agents in dominant positions. Changes implemented by Capes in the Brazilian postgraduate evaluation system implied the de-accreditation of two graduate programs in accounting in 2004 (Peleias et al., 2007). In this scenario of external pressure, the rise of positivism played the role of “scientifying” the discourses of the field, allowing the access of their products to channels of disclosure already established in other disciplines and the emulation of these channels in the accounting journals, helping to preserve it.

The reading of Dias Filho and Machado (2004) and its list of references, however, witnesses that, at the time of that turn, contact with texts from the different branches that find space in the international accounting literature was already available. If such a turn represented, in fact, a process of autonomy gaining of the scientific field, it would be expected that the national literature would also be marked by the diversity of approaches from then on. What was seen, however, was an almost absolute predominance of positivism, which, with its reification of the status quo, under allegations of objectivity, allowed the Brazilian accounting academy to continue, now in the form of coefficients and levels of significance, to reaffirm interests of the professional field: endless studies of value relevance in order to “prove” the importance of accounting information; research problems that only take “the investor” and “the manager”, or at most “the creditor”, as parameters of interests; and insistence on issues related to the capital market, which the academic segment has always maintained close ties with, despite its lack of relevance as a source of financing and as an investment alternative in the Brazilian economy.

In my experience, in recent years, as a student of a postgraduate program in Accounting, I have noticed the emergence of a group of postulants that seems to adopt strategies of rupture in search of greater prestige in the academic field. Such a group is composed mostly of individuals whose careers are built essentially through the academic field itself, through the occupation of posts in the university bureaucracy, as opposed to those with greater experience in the professional field. There seems to exist a tacit agreement among the fractions in dispute though, whereby heretics are limited to related themes, such as history, education or gender and race relations, seeking to mobilize in the area a cultural capital accumulated from other disciplines, while the Orthodox hold tight control over issues that are dearer to the profession, such as regulation and accounting practices, so that Accounting itself is not the subject of questioning.

In view of this scenario, the prospects that such movements contribute to a greater autonomy of the scientific field in relation to the professional field do not seem promising to me. The orthodox segment is more able to co-opt the student clientele, as it controls a greater supply of external gains to the scientific field, and even rehearses a return to normativism. Such clientele is also divided into some segments: experienced professionals who seek cultural capital to return to the job market in a better position; teachers linked to public universities who aim for career progression; and recent undergraduates who still seek to enter the job market, but not necessarily in the academic world. In common, almost all share the view of research as a means to achieve other purposes, implying in the lack of intellectual ambition that motivates the investments in scientific preparation necessary to promote substantial changes in the field.

4. Final Considerations

To better understand the absence of a consolidated line of interpretive and critical research in Accounting in Brazil, I analyzed throughout this article the constitution of the scientific field in the area, using the academic literature, documentary sources and my own trajectory in this field as sources of evidence and using a sociological framework to interpret the low diversity of the scientific production in the area, pointed out by studies that are limited to bibliometric indicators or to epistemological aspects.

By adopting an abductive logic, I hypothesized that the low diversity observed in Brazilian accounting research is a consequence of the low autonomy of the scientific field in relation to the professional field: the organization of the profession preceded the establishment of the higher courses in Accounting, whose origins go back to efforts carried out by leaders of the professional field; the positions of prominence in the academic environment, over the years, were occupied by individuals with outstanding work also in the professional field; and representative entities of the profession, notably the CFC, are still conducting several initiatives aimed at guiding the teaching of Accounting, finding broad support in the academic environment itself. The prevalence of the positivist approach, in turn, can also be interpreted in the light of this lack of autonomy, since the reification of the status quo that is characteristic allows the reproduction, under an aura of scientificity, of the discourse coming from the professional field.

In the international literature, besides the influences of the accounting profession (Gendron & Bédard, 2001; Sikka et al., 1995), the power exerted by the editorial bodies of the journals has been pointed out as reasons for the lack of diversity in mainstream Accounting research (Baker & Bettner, 1997), as well as the linkage of academic career progression to publications in those journals (Hopwood, 2007, Humphrey & Gendron, 2015, Merchant, 2010), increased autonomy and, consequently, isolation from the field (Hopwood, 2007; Jeanjean & Ramirez, 2009), the reduction of research funding, the introduction of resource allocation criteria through academic performance indicators based on journal rankings, and a search for “internationalization” leading to the emulation of modes of thinking and conducting typically Anglo-Saxon research (Humphrey & Gendron, 2015).

But in the Brazilian context, although these other factors may help to understand how the prevalent paradigm is reproduced, I understand that they are not exclusive to the accounting area, also affecting related disciplines in which there is a greater diversity. Thus, the interpretation that the low diversity of Brazilian accounting research stems from a low autonomy in relation to the professional field is reinforced by comparisons to the Administration area, in which a community of critical researchers has established since the 1970s: the thematic affinity with Accounting, the origin of the academic field preceded the organization of the profession of Administrator, granting it a greater autonomy that is also reflected in greater paradigmatic diversity.

As in any analysis that covers such a long historical period in such a short narrative, I could not account for the whole diversity that characterized the constitution of the scientific field in Brazilian Accounting, needing to resort to generalizations that possibly do not do justice to all the actors involved in this process. The development of specific areas of the discipline, such as Management Accounting, and the influence of international academic scenarios, for example, are aspects that can be better explored in future research. The identification of the lack of autonomy in relation to the interests of the profession as the greatest impediment to expand the thematic, methodological and epistemological variety of the accounting research done in Brazil, in turn, contributes as an alert to the harmful effects that may arise from the constants calls for closer approximation between the academy and the accounting practice, if such approximation takes place under the current conditions of subordination of the scientific field to interests of the professional field.

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