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Career and Research: what to expect from us and from Brazilian Accounting research?

I was honored to be invited by Prof. Gerlando Lima, editor-in-chief of REPeC, to write my first editorial. He gave me the complex mission to compress some years (at least 10) of international experiences and research in three pages. Straight to the point, it all started with a personal challenge: Am I capable? When I did not have (most of the time) the same speed and ease of learning as my colleagues, I had to devote additional hours to learning much content simultaneously. It is a natural process, sometimes stressful and arduous, but it expands our ability to cope with emotions, work under pressure and increase our ability to absorb and work with more projects in parallel. I tried to separate them in phases, but some of them occurred in parallel. I will start by highlighting some challenges, some experiences and conclude with a comparative perspective of what I see in scientific research in Accounting abroad (international) and in Brazil.

At the master's level, in general, we learn the research techniques, but without further practice or application. Time is short; too much content to absorb, and little room for error. In the doctorate, the picture changes. In the doctorate at FEA / USP, my supervisor, Prof. Alexandro Broedel Lopes, said that he would only serve as my advisor if I attended Econometrics in Economics - a fair demand and which helped me a lot, but it was not easy. There I went straight to Econometrics III (panel data) and realized how far I stood from my fellow students who had taken Economics. Many have helped me and are friends to this day, but I had to attend the Basic Econometric classes in the undergraduate program to speed up the process, devour books and notes to understand everything that was new and complex.

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After some experiences of presenting working papers in international congresses, almost at the end of the doctorate, I found a call for doctoral candidates from Europe for the 1st WHU Summer Program in Accounting Research (SPAR) in Germany, organized by Prof. Thorsten Sellhorn. I asked some colleagues to review my documentation; I did the application and it was a mutual surprise that I was accepted. They were curious to have a Brazilian among them, who was interested in going there to attend the event. It was one of the greatest experiences I've had (witnessing the style of German and US professors together, present a paper, review articles, apply techniques, discuss the dissertation, etc.) in three intensive days. I could see that I read the papers (many of them read during the doctorate) but did not absorb how many of the methodological procedures discussed were applied properly due to a lack of practice. They were (and continue being) strongly concerned with how to connect the research problem with the research design.

Then, in 2013, I was invited to go to Germany as a visiting professor to teach a course about earnings quality and to do research with Prof. Niklas Lampenius at the Universität Hohenheim in Stuttgart. It was again a time when I wondered whether I would have the skills to teach a full and intensive course and conduct research, everything in English, but with the challenge outside the walls of the university with the German language. It was a sensational and completely different experience. To sum up, after almost thirty days of teaching and, in parallel, looking at massive data from a database of German companies, statistical package (Stata) and generating results, I gave a preview of the initial evidence to the professor and, to my surprise, the first question was: ok, I see the tables, but where's your "do file"? (text file with Stata codes). I stopped, took a breath, thought, and had never paid attention to the importance of the code, even though I had used it partially until then. He asked to use the 'do file' of the first line, opening the database, going through the data processing, until the last table of the research. Big challenge. I spent ten days to understand the logic of programming and find examples in forums on the internet (much more material and tutorials are available today). Today I am grateful for this opportunity, despite the initial sacrifice, because the entire research process becomes automated and a lot of time is saved, in addition to enhancing the consistency and quality of the results.

Other challenges came in the form of international congresses and many discussions, but mainly seeking to observe the best practices of research, editorial processes, how to organize ideas and paragraphs, in short, much more work to meet a very high level of demand, even higher when we started thinking about international publication.

Two other shocking moments in thinking of research were the events of the International Journal of Accounting (Tija) and the Journal of International Accounting Research (Jiar). The discussions were exceptional and decisive for improving the papers to the point of having a chance for publication. Here, I would like to point out some of the closest names of professors who truly improved the articles: Suresh Radhakrishnan (discussant), Rashad Abdel-kalik (editor Tija), Gerlando Lima, Amaury Rezende, and Patricia Bortolon, Ervin Black (editor Jiar) and several participants of congresses, workshops and anonymous reviewers where these studies were presented. The articles literally had a "face" when submitted and went out in a different shape at the end of the editorial processes. Now, all this has taken time and we still have to deal with Capes deadlines, which do not help when we are seeking international insertion. Some projects with US and European co-authors are already 3 years old and they still understand that the projects are not at the point of submission (we are learning from the process).

In 2015 I received an invitation from Prof. Suresh Radhakrishnan of the University of Texas at Dallas (UTDallas), to visit the institution for four months in 2016. This opportunity opened many doors and networking to develop research with US co-authors. And in 2018, Prof. Rashad accepted me to visit the University of Illinois at Urbana-Champaign (UIUC) for seven months, also enhancing research networking, learning more from them in class, and also contributing to a workshop called "Earnings Quality and Research Design with a brief introduction to coding". I have combined these two recent international experiences to emphasize that these visits were not simple and easy. Two periods of crises hit Brazil, and the dollar hit the roof of R$4.10, without scholarships available from development agencies, but I counted on the good sense of the Department to authorize my leave to take advantage of these opportunities. Otherwise, time and opportunity would go by and I might never get others like these.

In fact, one opportunity opens the door to the other and to other colleagues, as long as they meet the expectations of those who invite and take very seriously what they understand as an experience and opportunity to visit them (attend classes as a listener, attend the research workshops that occur weekly almost every Wednesday and Friday, in which virtually all faculty members participate intensely), be present and keep in touch with other visiting scholars and doctoral students, etc. Now is the time to gradually share the knowledge and experience gained.

After all this, moving to the final part of this Editorial, I briefly return to how I see the Brazilian academic research and compare it with what I have seen in the last six years based on these international experiences. Brazil has made a leap in the dissemination of techniques and methodological approaches (both quantitative and qualitative), but in the same proportion as the methods have arrived, it seems that we are on the extreme side of a pendulum and forgetting (sorry to include all of us) the conceptual-theoretical part to support the operationalization of research. Professors Eliseu Martins, Sergio de Iudícibus, Nelson Carvalho, among others, have already provoked these reflections and questions, which I take profoundly as self-criticism as an author, professor/researcher, and journal reviewer. Do the methods used fit (or are they sufficient for) the problem and objectives proposed in the studies?

It is still common in Brazil to see articles in congresses and journals with a considerable introduction, a small literature review and justification of the study, for example, this "study is justified because there are few studies on the subject", "this study is justified because ..." and so on. But in the end, what is the contribution of the study? How does it expand the literature, the area? How could the evidence help professionals, regulators, and others (if possible)? In my meetings with faculty from UTDallas or UIUC, to some extent, I always received some compliments on the ideas, but the first question was always, "Okay, I liked the idea, but what is the contribution?" or "the contribution is not clear", that is, if the study, despite being promising, does not offer a contribution that impacts the literature and has the potential to be cited, international faculty do not spend time on the research and this is natural, it is not personal.

We also spend much of the study space on literature reviews that could be more succinct to leave more room for actual theoretical motivation to convince the arguments and relevance of the research problem and study contributions. In other words, we need to read and reread our manuscripts calmly and from the perspective of the editor and the reviewer, as they are the filter for the manuscript to be accepted. This is a daily exercise, and if you pay attention to top journal articles, you have a standard language/writing type and structure that needs to be followed if you want to target such a publication.

Almost finishing, I think that, in Brazil, we are still very focused on the association of phenomena, variables or factors and little on causality. We can consider causality as some economic, social shock, some intervention, etc., that can change the behavior of a group of companies or people after the event compared to the previous period and in relation to a control group. Medicine is very effective in this type of study and we find it a lot in the financial literature too. Accounting has already begun to gradually import these techniques and approaches. Behavioral accounting studies (trial) use this type of approach, with tremendous challenges to isolate effects that could interfere in the final result of the experiment. Some areas of Management and Financial Accounting already analyze causality.

I hope this editorial will contribute to profound reflections by professors, researchers, reviewers, and editors. It is not a recommendation for a change though, but for everyone to start reflecting. I believe that researchers of "quali" or "quanti" approaches will benefit from improving the quality of studies as they seek to program (write code) to perform the methodological procedures of the research. Today, it is a trend in many top journals to require submission of the programming code of the manuscripts. This initiative has already begun in Brazil and will become stronger and stronger. This is a quest for excellence in research, through the validation by anyone in the world of what has been done.

Finally, our studies circulate very little - one or two congresses (at most) and submission to a journal. When we read an article published in a journal, this article has most likely been presented and changed for about two or three years. So we are reading what has already happened. As a reviewer and former editor of national journals, I have already detected with the editorial staff of some periodicals several cases of articles submitted soon after the end of a congress (if not in parallel), arousing reflection: has the study already reached the "point" of submission or would it merit some adjustments/rereading prior to submission? Look at the footnotes of the articles published in journals; notice how many researchers and events are mentioned in the acknowledgments; observe the time between submission, review and publication rounds. I would like to illustrate that the studies "go back and forth" a lot until they reach the point of submission and nevertheless with a high risk of rejection by the editor, or soon thereafter, by the anonymous reviewers, as the rejection rate out there is much higher than in Brazil. I do not want to say that we should tread this path, but we need to reflect on our studies and their maturation before submitting instead of submitting to get feedback from the editor or reviewers to improve the study. We need to develop our self-criticism and hope to learn from everyone. Thank you for the opportunity to share these ideas and I am at your disposal.