ABSTRACT: When a thesis is defended it moves to the condition of scientific literature, serving as a source of knowledge to other authors, thus, playing their role in the construction process and scientific development. The purpose of this study was to find evidences to allow assessing the degree of dissemination of doctoral theses in Accounting (defended in Brazil up to 12/31/2006), in the production of new knowledge. An empirical-analytical approach was used by employing bibliographic and documental research, as well as bibliometric analysis. References to doctoral theses of all articles in proceedings of USP Controllership and Accounting Conferences from 2001 to 2007 were analyzed and catalogued. Most referenced theses belong to the 90s, suggesting that a study cannot be automatically considered old or old-fashioned. Findings show a low number of quotes of theses in general (on average, 2.62% of total citations of all research materials). Keywords: Theses, accounting sciences, bibliometrics, references.

1. INTRODUCTION ccounting Graduate Programs have multiplied since 2005. According to Capesi data, there are now 16 accredited Graduate Programs in Brazil, which confer a master’s degree with focus on Accounting, Controllership, Controllership and Accounting and Accounting Sciences. Three of them were accredited in 2007. During this same year the second doctorate program in the country was created, after nearly 30 years of hegemony of the College of Economics, Business Administration and Accounting of the University of São Paulo (FEA/USP). The number of theses presented in the recent past (2000 to 2006) represents over 50% of total 165 theses produced in Accounting. A thesis represents the cornerstone of a doctoral program (BOWEN, 2004). Its conclusion, consequent defense and acceptance are closely associated with bestowing the doctoral degree. It represents and expresses acquired skills and the author’s knowledge for research development, the researcher’s expertise in a certain area of study and the original contribution to the field of knowledge. Appropriate rigor must be demonstrated in the development of a scientific investigation, literature review, application of appropriate methods and empirical analyses, as well as the defense, result analysis and implication under detailed examination of a committee of experts (BOWEN, 2004). When a thesis is defended, it moves to the condition of scientific literature, serving as a source of knowledge to other scholars. Its importance is that new ideas and findings are not limited to their holders only, they are widely disseminated, playing, so, the role assigned to them in the construction and development of science (CUNHA, 2007). In this case, this paper is guided by the following question: to what extent are Accounting doctoral theses being cited by other scientific papers? The purpose of this study is to find evidence that will allow assessing the degree of dissemination of Accounting doctoral theses, in the generation of new knowledge. In order to reach this goal, an empirical-analytical approach is adopted by employing bibliographic and documental research, as well as bibliometric analysis. Under this perspective, this research is warranted, given the importance of scientific publication in both Brazilian and international context. This is one of the parameters used by Capes when evaluating graduate programs and contribution of scholars to scientific advance, focusing on publishing records.

Shields (1997) reviewed the state of research in management accounting evidenced by 152 articles published by Americans from 1990 to 1996 in six leading journals: Accounting, Organizations and Society; The Accounting Review; Contemporary Accounting Research; Journal of Accounting and Economics; Journal of Accounting Research; and Journal of Management Accounting Research. The most frequent topic observed by Shields (1997), among analyzed articles, was the one dealing with management control systems, with 85 of the articles dedicated to it, followed by cost accounting with 24. Regarding the environment, 70 articles represented studies in the scenario of one industry or a single activity, most in production area (57); 18 articles did not present a base theory and those with a base theory sought it in three main social sciences: Economics (75), Psychology (12) and Sociology (7); regarding research methods used, the most frequent ones were analytical researches, employed in 49 articles. Riccio et al. (1999) studied the characteristics and distribution of academic production of thesis and dissertations in Brazilian master’s and doctoral Accounting programs, from 1962 to 1999. A total of 386 reports deposited at FEA/USP, Pontifical Catholic University of São Paulo (PUC/SP), Getúlio Vargas Foundation (FGV) and State University of Rio de Janeiro (UERJ) were analyzed. Some findings were: finance accounting accounts for 18% of the total (the greatest part of them produced between 1985 and 1990); international accounting has been growing since 1988, but has not gone past 4%; management accounting dominates (21%) and education had its peak between 1988 and 1990, reducing since then. Regarding the business area, banks occupy 28%, the public sector 13%, agriculture 10% and small businesses and services occupy the fifth most studied area, with 7% each. Frezatti and Borba (2000) have sought to identify characteristics of some of the main trends observed by scholarly journals published in English with accounting topics. They found out the prevalence of journals published in the USA and the United Kingdom, with specialized publishing houses and educational institutions as supporters: about 53% of the sample have international approach in dealing with themes and acceptance of authors; the largest publication distribution was located between one and four times a year and general accounting corresponds to the main focus. Martins and Moriki (2003) analyzed bibliographic references of 48 theses and dissertations presented in 2000 in Controllership Graduate Programs of FEA/USP and FEA/PUC-SP. They found a large scattering in references, rendering identification of any

52 Cunha, Cornachione Júnior e MartinsBBR, Vitória, v. 7, n.3, Art. 3, p. 45 - 63, sept. - dec. 2010 www.bbronline.com.brrepresentative group difficult; conservative posture of authors, focusing on books, with rare quotation of periodicals, proceedings and workshops. They concluded that the largest part of scholarly production in the area has doubtful quality. Caldas and Tinoco (2004) analyzed 290 articles of the Human Resources area published from 1991 to 2000 in the annals of the National Association of Business Graduate Programs Meeting (ENANPAD) to assess the establishment, origin and interrelation pattern of all quotations, authors and institutions that published and were quoted. Their analysis covered bibliometric patterns of 5,814 quotations, 342 authors from 51 institutions. The findings were of a high rate of self-quotation and endogeny, with a great incidence of quotation from journals, newspapers and foreign non-academic authors. Mendonça Neto et al. (2004) analyzed distribution, methodological characteristics, thematic evolution and productivity of scientific publication authors in accounting from 1990 to 2003, in top-ranked domestic journals (ranked A, by –Capes). Sixty articles on accounting were identified, out of a total of 2,037 published. Half (51%) of published articles in Accounting are from the State of São Paulo, being USP the institution with the largest number of publications. Bibliometric analysis was performed using Lotka’s law. Cardoso et al. (2004) drafted a profile of the research in cost accounting in the scope of ENANPAD accounting and management control track, from 1998 to 2003. A total of 170 accepted articles were reviewed and 32 specific cost accounting articles were selected. They verified that the largest number of cost accounting papers were presented in 2001, and the prevailing theme in the articles was Activity Based Costing (ABC) and its applications (50% of them). Leading production institutions were Federal University of Rio de Janeiro (UFRJ) and Federal University of Pernambuco (UFPE), with 5 papers each. The State of São Paulo, however, was leading it, presenting 29% of articles. The prevailing authorship form was of two authors (53%), and the most used data collection method (27%) was models and applications. Empirical nature papers, directly related to some sector, represented 62% of the total. With respect to bibliography, 64% of quotations referred to books and 56% were of international origin. Santana (2004) has analyzed, under the bibliometrics approach, research in Social Accounting in the country, by mapping it out according to authors, topics and references used, from 1990 to 2003. Thirty dissertations, two doctoral theses, one associate professorship

Accounting Sciences theses: an analysis of their dissemination 53BBR, Vitória, v. 7, n.3, Art. 3, p .45 - 63, sept - dec. 2010 www.bbronline.com.brthesis (habilitation), one hundred and forty four articles originating from periodicals and seventy-nine articles originating from meeting and proceedings were analyzed. The author verified that in relation to authors, five with the greatest number of articles stood out. As far as references used were concerned, it was verified that there was almost no presence of sociology-related sources. He highlighted the small amount of works in other languages. In the references used by the most published authors. one master’s dissertation defended in 1984, about Social Balance, and one associate Professorship thesis of 1999, about Value Added Demonstration (DVA), almost always appeared. Martins and Silva (2005) has analyzed the theoretical platform used by authors of articles approved in the 3rd and 4th USP Conference of Controllership and Accounting held in 2003 and 2004. The study involved 221 articles and 3,795 bibliographic references from the Conference website. Findings were related to the variability of papers of the same nature, mainly national books. National or in international classics were not distinguished and the authors’ approach revealed to be conservative and conventional. In analyzed bibliographies, the authors verified low inquiry to periodicals and electronic addresses and lack of proceedings. They concluded that, despite the efforts, a hard core of theoretical references for Accounting Sciences, cannot be characterized. Mendonça Neto et al. (2006) had analyzed the temporal scientific research evolution in Accounting in Brazil by analyzing the adoption of normative and positive approaches as research paradigms. Accounting papers published in the proceedings of the National Association of Business Graduate Programs Meetings (Enanpad), held from 1981 to 2005 were analyzed. The results evidenced the growing prevalence of the positive approach and little utilization of both approaches. Magalhães (2006) raised, characterized and analyzed sources of information used in construction of doctoral thesis presented at the Accounting Graduate Program of FEA/USP, from 2002 to 2005. Forty-eight doctoral theses were evaluated and 5737 bibliographic references categorized. Results emphasized books as the most referenced documents, being that the 5 most quoted authors were connected to FEA/USP itself. The most referenced fields of knowledge were Administration, Accounting, Economics, Research Methods and Law. In the scope of Accounting, the most quoted sources are related to theory, costs, management and finance areas.

CONCLUSION Findings can be considered relevant and representative of references to accounting theses from FEA/USP, within the established time-frame for this study (up to 2006). This is due to the fact that USP Accounting and Controllership Conference is the largest and most qualified Brazilian event in this area, since its creation in 2001. In order to reach the proposed goal of finding evidence that allow evaluating the degree of dissemination of doctoral theses in Accounting in the production of new knowledge, all the 14,493 references listed in the 700 articles in event proceedings, in its 7 years of existence were consulted. It was verified that of the 165 theses presented up to 2006, less than one half was referenced in some of the analyzed articles. Of those, the bulk was presented in 2000. However, when the number of quotations per decade is assessed, it is perceived that in the 1970s, the 2 referenced theses had, on Topics 2001 2002 2003 2004 2005 2006 2007 Quantities Quantities Quantities Quantities Quantities Quantities Quantities Articles References Articles References Articles References Articles References Articles References Accounting and external users 17 8 16 7 18 13 32 9 44 21 Controllership and Management Accounting 27 9 25 11 23 3 39 20 40 17 Credit and Capital Financial Markets 11 3 29 4 23 4 28 4 20 6 Education and research in accounting 7 0 7 4 11 2 5 1 2 2 14 4 14 4 Emerging topics 15 5 15 4 20 9 25 7 34 11 37 10 Controllership 30 14 10 0 Management Accounting 8 1 12 2 Management Cost Accounting 14 4 26 4 Actuary 2 2 Totals 74 24 70 14 86 31 100 30 100 33 150 47 120 50

60 Cunha, Cornachione Júnior e MartinsBBR, Vitória, v. 7, n.3, Art. 3, p. 45 - 63, sept. - dec. 2010 www.bbronline.com.braverage, 9 references each, the highest average observed in all analyzed periods. was observed that the most referenced thesis in the period belongs to the 1990s, which leads us to conclude that a research cannot be automatically considered old or old-fashioned; because this thesis was the most quoted in events occurred in 2001, 2002, 2003, and 2004 and shared the first place in 2007. The low number of quotations to theses in general was also perceived. They account for, on average, 2.62% of total quotations to all research materials. However, when the analysis focuses on existing relation between the total number of referenced theses and theses generated at FEA/USP, it is verified that they are very significant. On average, 60% of quotations to theses are those covered by this research, namely, doctoral degrees in Accounting. A firm evidence, that cannot be disregarded, is that the authors, even though timidly, have been searching other areas of knowledge to support their studies. It becomes necessary to highlight that many doctoral theses are transformed into books and/or articles after their presentation. Thus, a suggestion for continuing this research would be surveying which of these theses have been published in a book or article form, so that a new analysis could be developed aiming at the dissemination of knowledge generated by them. Efforts to disclosure characteristics of Accounting scholars have been constant and growing. This paper represents one of them. However, new incursions are required, because, as known, scholarly research represents the basis for scientific development.