

## PROFILE OF MASTER'S AND DOCTORAL STUDENTS IN ACCOUNTING SCIENCES IN BRAZIL: AN INTERSECTIONAL ANALYSIS

*PERFIL DE ESTUDANTES DE MESTRADO E DOUTORADO EM CIÊNCIAS CONTÁBEIS NO BRASIL: UMA ANÁLISE INTERSECCIONAL*

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### ABSTRACT

This study aims to identify the profile of master's and doctoral students in Accounting Sciences in Brazil through an intersectional analysis, which contributes to understanding the set of social markers that each individual has. As for the methodological aspects, this is a descriptive-exploratory documentary study with a mixed approach. The open database of the Foundation for the Improvement of Higher Education Personnel (CAPES) was analyzed for the base year 2021, which has the most recent information on the characteristics of postgraduate students in the country. As for the results, of the total sample of 1,829 students with active enrollment in 36 programs, a low presence and representation of students over 50 years of age and foreigners was identified, as well as the lack of graduate programs in Accounting Sciences in the Northern Region of Brazil until December 2021. In addition, the CAPES database lacked information related to gender, race, class and condition, with regard to People with Disabilities (PwD) and types of disability. At the end of the study, it was suggested that graduate programs and CAPES include this other socio-demographic data so that studies and public policies can be developed with a view to the inclusion and permanence of dissident students in master's and doctoral programs in the country.

**Keywords:** Profile, Students, Postgraduate, Accounting, Brazil.

## RESUMO

O presente estudo objetiva identificar o perfil de estudantes de mestrado e doutorado em Ciências Contábeis no Brasil por meio de uma análise interseccional, que contribui para a compreensão sobre o conjunto de marcadores sociais que cada indivíduo possui. Quanto aos aspectos metodológicos, trata-se de uma pesquisa documental, de natureza descritiva-exploratória com abordagem mista. Foi analisada a base de dados abertos da Fundação Coordenação de Aperfeiçoamento de Pessoal de Nível Superior (CAPES) referente ao ano-base 2021, que possui informações mais recentes acerca das características de estudantes de pós-graduação no país. Quanto aos resultados, do total da amostra de 1.829 estudantes com matrícula ativa em 36 programas, foi identificada uma baixa presença e representatividade de estudantes com mais de 50 anos de idade e de estrangeiros, bem como, a inexistência de programas de pós-graduação em Ciências Contábeis na Região Norte do Brasil até dezembro de 2021. Além disso, constatou-se a ausência na base de dados da CAPES de informações relacionadas a gênero, raça, classe e condição, no tocante as Pessoas com Deficiência (PcD) e os tipos de deficiência. Ao final do estudo, foi sugerido aos programas de pós-graduação e a CAPES a inserção desses demais dados sociodemográficos para que estudos e políticas públicas possam ser desenvolvidas pensando na inclusão e permanência de estudantes dissidentes, nos programas de mestrado e doutorado no país.

**Palavras-chave:** Perfil. Estudantes, Pós-graduação, Contabilidade, Brasil.

## **Introduction**

Postgraduate studies in Accounting in Brazil have been around for more than 50 years. The first master's and doctorate courses in Accounting were launched in the 1970s at the University of São Paulo (USP). Over the years, *stricto sensu* postgraduate courses in Accounting have experienced the country's social and cultural changes. However, from the past to the present, an "ideal profile" of a person with "ideal characteristics" has been reproduced, both in higher education and in accounting firms, referring to the social imagery of the white, cisgender, heterosexual, non-disabled man who is still present in academic and professional environments in Brazil (Círico; Telles; Galvão, 2021; Ghio; McGuigan; Powell, 2023; Círico; Silva, 2024).

The Brazilian accounting field oppresses, invisibilizes and excludes black people (Silva, 2016), gay men (Rumens, 2016), transgender people and transvestites (Círico; Telles; Galvão, 2021) and people with disabilities (Galvão, 2023), which are characteristics that do not correspond to the hegemonic standard that have privileges and are present in the most diverse environments in which accounting is inserted, both in undergraduate, master's and doctoral courses in

Accounting Sciences, as well as in accounting offices, accounting departments of large organizations and regional and federal accounting councils in Brazil (Círico; Silva, 2024).

When analyzing the presidencies of the Federal Accounting Council (CFC), for example, it can be seen that from 1946 to 2023, out of 23 mandates, only 2 were presided over by a white, cisgender woman, and the remaining 21 mandates were presided over by white, cisgender men (CFC, 2023), with a notable lack of visibility and representation of dissident people with diverse personal characteristics in accounting environments and leadership spaces.

Given this scenario, considering that accounting is oppressive to dissident bodies (Ghio; McGuigan; Powell, 2023) and that people with characteristics that do not correspond to the "accounting standard" of the heterosexual cisgender white man without disabilities need to resist in order to exist in accounting environments (Galvão, 2023; Círico; Silva, 2024), the study has the following problem question: What is the profile of postgraduate students at master's and doctoral level in Accounting Sciences in Brazil? Thus, in order to answer the research problem, the study aims to identify the sociodemographic profile of master's and doctoral students in Accounting Sciences in Brazil, through an intersectional analysis.

Santos (2007) points out that identifying absences is necessary in order to understand social reality and promote actions to transform absences into presences. According to Guimarães (2005, p. 1) "Socio-demographic information is extremely important in the planning and decision-making process. Effective knowledge [...] of the population is crucial for planning [...] and meeting social demands." By identifying the profile of master's and doctoral students in Accounting Sciences in Brazil, it will be possible to understand which postgraduate programs have more students with diverse personal characteristics and which programs need to pay more attention to this issue.

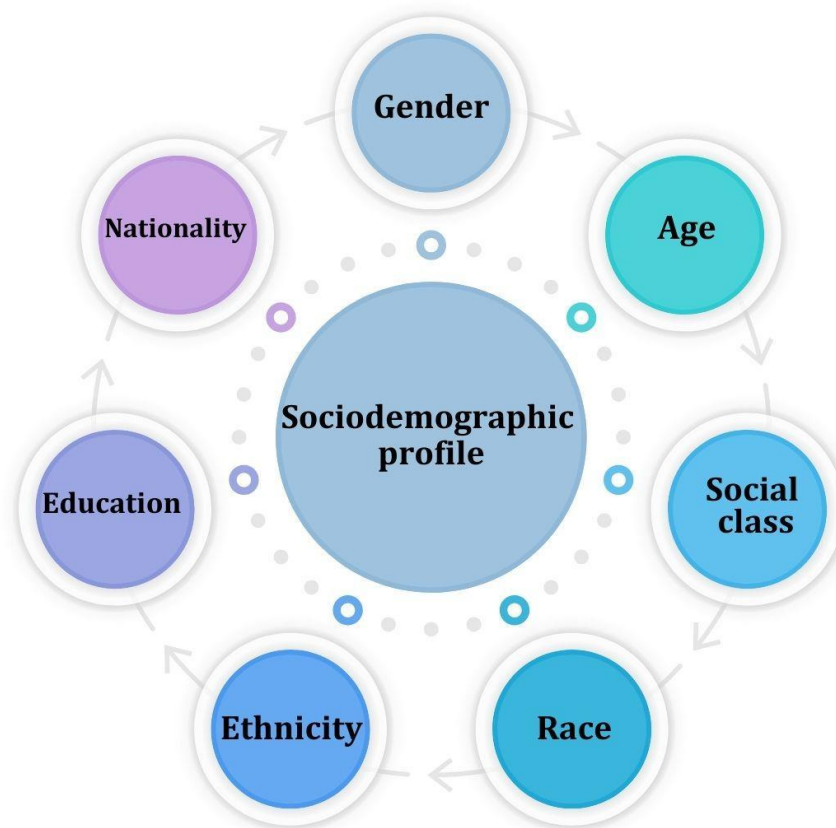
In order to achieve the proposed objective, the following section presents the theoretical framework on the sociodemographic profile and graduate studies in Accounting in Brazil, as well as the method, results and discussion, final considerations and bibliographical references used in this research.

## Literature Review

Socio-demographic research produces essential data for formulating public policies on inclusion and belonging (Azevedo, 2006). According to Closs, Mahat and IMMS (2022, p. 10), the characteristics that make up sociodemographic information include "Gender, age, race, ethnicity, marital status, current level of education, type of institution in which they attended primary, secondary and higher education, occupational activity [...]".

Santos et al. (2020, p. 6) point out that the sociodemographic profile of a given group can be based on "Gender; Age; Marital Status; Having Children; [...] Nationality; whether they attended secondary school in a public or private institution; Academic Worker; Scholarship; Family Income; and Parents' Level of Education."

For Azevedo (2006, p. 3), the elements that make up the sociodemographic profile are "age structure, household arrangements, income, schooling and household infrastructure". Thus, based on the studies presented, Figure 1 shows the characteristics most often cited to identify the sociodemographic profile in the most diverse social spaces.



Through intersectionality, a term coined by American jurist Kimberlé Crenshaw, which, as an analytical tool, identifies and denounces systems of oppression that interconnect and overlap in an intersectional way, it is possible to understand that each person has a set of personal characteristics (Crenshaw, 2002).

Identifying sociodemographic data makes it possible to understand which individuals with their social markers of difference are present in social spaces and which are not, allowing us to reflect on why diverse people are absent from environments such as schools, academia and organizations. Census data is the basis for the development of public policies and decision-making (Guimarães, 2005).

According to Azevedo (2006), inclusion and permanence policies depend on reliable information that represents the reality of a given social group. Without information, it becomes impossible to develop impact actions, since structuring

projects that aim to add to the reality of non-hegemonic groups presupposes a holistic and real understanding of the population.

In view of the above, in this study we will analyze the sociodemographic profile of graduate students in Accounting, given that sociodemographic research helps to understand:

1. Gender representation;
2. The minimum, average and maximum age of postgraduate students;
3. How social class influences access to education and opportunities;
4. How academic structures of oppression impact on the reality of black and indigenous students;
5. The relationship between schooling and academic, professional and social position;
6. Absences as a result of xenophobia towards foreign students.

That said, transparency in the disclosure of information by the Coordination for the Improvement of Higher Education Personnel (CAPES, 2022), as well as by the Graduate Programs in Accounting Sciences (PPGCCs), needs to include items 1 to 6 so that both the PPGCCs and CAPES can collectively think about actions aimed at the inclusion and permanence of dissident students.

To hide information is to produce absences and deny the possibility of understanding and proposing effective changes so that diverse people can have the opportunity to be included and remain in educational environments (Santos, 2007).

### **Postgraduate studies in Accounting in Brazil**

The first Postgraduate Program in Accounting Sciences in Brazil began its activities in 1970, when the Academic Master's course was implemented by the Faculty of Economics, Administration, Accounting and Actuary (FEA) of the University of São Paulo (PPGCC FEA USP, 2020). In the more than 50 years since the first course appeared, more than 35 programs have been created in four regions of the country (Central-West, Northeast, Southeast and South), with the North region being the only region that does not have PPGCCs (CAPES, 2022).

In 2021, according to the Coordination for the Improvement of Higher Education Personnel (CAPES, 2022), there were 1829 active students in 36 programs, namely: FIPECAFI; FUCAPE (Academic); FUCAPE (Professional); FUCAPE-MA; FUCAPE-MG; FUCAPE-RJ; FURB; FURG; PUC/SP; EMU; UERJ; UFBA; UFC; UFES; UFG; UFMG; UFMS; UFPB-JP; UFPE; UFPR; UFRGS; UFRJ; UFRN; UFRPE; UFSC (Academic); UFSC (Professional); UFSM; UFU; UNB; UNIFECAP; UNIOESTE; UNISINOS; UNOCHAPECÓ; UPM; USP; and USP/RP.

All PPGCCs, as well as other postgraduate programs in the most diverse areas of knowledge, are subject to the requirements of the National Education Council, both for approval and renewal - CNE/CES Resolution nº 1, of 3 April 2001, (BRAZIL, 2001). Furthermore, PPGCCs also have fundamental characteristics according to Opinion CES/CFE 977 of 1965, being “of an academic and research nature and, even when aimed at professional sectors, having an essentially scientific objective” (CAPES, 2023).

PPGCCs contribute substantially to the scientific and professional Accounting scenario in Brazil, playing an essential role in advancing knowledge, promoting research and developing highly competent professionals in the area.

However, Brazil, a country of continental dimensions, rich in sociocultural diversity (Cortella, 2020, 2022), still faces challenges in including and representing its diversity in Postgraduate Programs, including Postgraduate Programs in Accounting Sciences (Galvão; Círico, 2022). The postgraduate degree in Accounting Sciences, as well as the undergraduate degree, constitute representations/sections of Brazilian society. Therefore, people included from the selection process to completion of the course are affected by the mechanisms of inclusion and exclusion that operate in society in general.

The student selection process is the responsibility of *stricto sensu* postgraduate programs, therefore, although PPGCCs are recognized by national bodies and agencies, they can still be exclusionary, since the absence of inclusion and The permanence of sociocultural diversity directly affects the selection process for non-hegemonic groups (Círico; Telles; Galvão, 2021).

Therefore, achieving inclusive and comprehensive research and scientific development is hampered by the underrepresentation of several groups in these programs, these being: black people (black and brown), LGBTQIAPN+ people (Lesbian, Gay, Bisexual, Trans and Transvestites, Queer, Intersex, Asexual, Pansexual and Non-binary); People with Disabilities (PwDs); female identities; indigenous people; elderly people, among others.

Thus, the underrepresentation of groups in Postgraduate Studies in Accounting Sciences influences the profile of students and professionals, since the training process is limited to people who have access to opportunities, mainly due to the privileges they have (Círico, 2022). Black, indigenous, elderly people, female identity, LGBTQIAPN+ and PwDs have different paths from people who meet the stereotypes of “the” accounting student and professional (Bergamini, 2020; Galvão, 2023; Ghio; McGuigan; Powell, 2023).

## **Methodology**

The study refers to documentary research, of a descriptive and exploratory nature, with a mixed approach. Regarding the use of the quantitative-qualitative approach in research, Souza and Kerbauy (2017, p. 21) highlight that regarding this approach “qualitative and quantitative complement each other and can be used together in research, enabling a better contribution to understanding the educational phenomena investigated.”

To collect information regarding the sociodemographic profile of master's and doctoral students in programs associated with Accounting Sciences in Brazil, we consulted the statistical data available on the Sucupira Platform of the Coordination for the Improvement of Higher Education Personnel (CAPES) in the item “open data” subitem “Stricto Sensu postgraduate students in Brazil” which has the most recent information related to the base year 2021. The information was downloaded into an Excel spreadsheet to be able to filter specific data and calculate information regarding age, minimum, maximum, mean, mode and median.



The spreadsheet has 37 columns, and after pre-analysis of the information, the columns with personal data in relation to documentation and student registration numbers were disregarded, considering only sociodemographic data, resulting in 19 columns, organized according to Table 1 in relation to data on *Stricto Sensu* postgraduate students in Accounting in Brazil.

Base Capes Column	Information
1	Large area of knowledge
2	Assessment area
3	Name of the Higher Education Institution (HEI)
4	University's Acronym
5	Legal status (Federal, State, Municipal or Private)
6	Administrative Dependency (Public or Private)
7	Program Type
8	Degree Program
9	Program Name
10	Region
11	Acronym of the Program's Federation Unit
12	Program Municipality
13	Program/Course Concept
14	Student Name
15	Student Nationality
16	Country of nationality Student
17	Year of birth Student
18	Student age group
19	Student Status in the Program

From the columns considered suitable for analysis, the following filters were selected in the spreadsheet: Column 1 "Applied Social Sciences", Column 2 "Public and Business Administration, Accounting Sciences and Tourism", Column 9 all programs containing in name "Accounting Sciences and/or Accounting and/or Controllershhip and/or Control". 36 programs were identified as shown in Table 2, according to the Capes base until 12/31/2021. Furthermore, only students enrolled in the program were filtered in column 19, disregarding students with degrees (graduates), those who were dismissed and those who abandoned their master's or doctorate course in Accounting Sciences.

UNIVERSITY /FACULTY	COURSES	UF	PROGRAM DEGREE	PUBLIC/ PRIVATE
FIPECAFI	controlling and finance	SP	Professional Master's	Private
FUCAPE	Administration and Accounting Sciences	ES	Master's and Academic Doctorate	Private
FUCAPE	Accounting Sciences and Administration	ES	Professional Master's and Doctorate	Private
FUCAPE-MA	Accounting and Administration	MA	Academic Master's	Private
FUCAPE-MG	Accounting and Administration	MG	Professional Master's	Private
FUCAPE-RJ	Accounting Sciences	RJ	Professional Master's	Private
FURB	Accounting Sciences	SC	Master's and Academic Doctorate	Public
FURG	Accounting	RS	Academic Master's	Public
PUC/SP	Accounting Sciences, Controllership and Finance	SP	Professional Master's	Private
UEM	Accounting Sciences	PR	Academic Master's	Public
UERJ	Accounting Sciences	RJ	Academic Master's	Public
UFBA	Accounting	BA	Academic Master's	Public
UFC	Administration and Controlling	CE	Professional Master's Degree, Master's Degree and Academic Doctorate	Public
UFES	Accounting Sciences	ES	Master's and Academic Doctorate	Public
UFG	Accounting Sciences	GO	Academic Master's	Public
UFMG	Controllership and Accounting	MG	Master's and Academic Doctorate	Public
UFMS	Accounting Sciences	MS	Academic Master's	Public
UFPB-JP	Accounting Sciences	PB	Master's and Academic Doctorate	Public
UFPE	Accounting Sciences	PE	Master's and Academic Doctorate	Public
UFPR	Accounting	PR	Master's and Academic Doctorate	Public
UFRGS	Controllership and Accounting	RS	Academic Master's	Public
UFRJ	Accounting Sciences	RJ	Master's and Academic Doctorate	Public
UFRN	Accounting Sciences	RN	Academic Master's	Public
UFRPE	Controllership	PE	Academic Master's	Public
UFSC	Accounting	SC	Master's and Academic Doctorate	Public
UFSC	Management Control	SC	Professional Master's	Public
UFSM	Accounting Sciences	RS	Academic Master's	Public

UFU	Accounting Sciences	MG	Master's and Academic Doctorate	Public
UNB	Accounting Sciences	DF	Master's and Academic Doctorate	Public
UNIFECAP	Accounting Sciences	SP	Academic Master's	Private
UNIOESTE	Accounting	PR	Academic Master's	Public
UNISINOS	Accounting Sciences	RS	Master's and Academic Doctorate	Private
UNOCHAPECÓ	Accounting Sciences and Administration	SC	Academic Master's	Private
UPM	Controllership and Corporate Finance	SP	Professional Master's and Doctorate	Private
USP	Controllership and Accounting	SP	Master's and Academic Doctorate	Public
USP/RP	Controllership and Accounting	SP	Master's and Academic Doctorate	Public

Regarding the characterization of postgraduate programs, it is observed that 25 (69%) are public and 11 (31%) are private and are located in 15 states in Brazil and the Federal District. Furthermore, we observed that the programs are in 4 of the 5 Brazilian regions, and there are no Postgraduate Programs in Accounting Sciences in the Northern Region of the country. In the next section, the results will be presented in relation to the sociodemographic profile of master's and doctoral students in programs associated with Accounting Sciences in Brazil based on the information present in CAPES open data until December 31, 2021.

## Discussion of results

The data presented by CAPES in relation to the sociodemographic profile of master's and doctoral students, academic and professional, in general, have limitations, considering that social markers of difference, such as: gender, race, sexuality, condition and income are not presented by the agency, making it difficult to understand and develop studies based on government statistical data.

Table 1 presents the number of postgraduate students in each program with active enrollment in 2021, the minimum, maximum and average age and the region of Brazil in which each program and student are located. In total, 1829 students were identified with active enrollment in master's and doctoral, academic and professional programs associated with Accounting Sciences in Brazil.

### **Referências / references**

As referências bibliográficas e citações deverão ser feitas de acordo com as últimas NBRs da ABNT utilizando-se o sistema autor-data. Excepcionalmente, de acordo com a cultura dos autores estrangeiros, o Conselho Editorial se reserva no direito de aprovar artigos com citações em outros sistemas e com outras referências internacionais não cobertas pela ABNT. / Bibliographical references and citations should be made according to the latest ABNT NBRs using the author-date system. Exceptionally, according to the culture of foreign authors, the Editorial Board reserves the right to approve articles with citations in other systems and with other international references not covered by ABNT.

UNIVERSITY FACULTY	REGION	PUBLIC PRIVATE	A G E			TOTAL
			Mini mum	Maxi mum	Average	
UFG	Midwest	Public	22	44	32	27
UFMS	Midwest	Public	23	57	38	17
UNB	Midwest	Public	23	65	37	84
UFRN	North East	Public	23	45	31	55
FUCAPE-MA	North East	Private	28	56	39	14
UFBA	North East	Public	23	45	32	35
UFC	North East	Public	23	61	36	146
UFPB-JP	North East	Public	24	52	32	41
UFPE	North East	Public	24	58	33	44
UFRPE	North East	Public	24	51	35	13
FIPECAFI	Southeast	Private	28	56	40	60
FUCAPE (*)	Southeast	Private	23	54	39	29
FUCAPE (**)	Southeast	Private	28	60	42	79
FUCAPE-MG	Southeast	Private	35	41	38	2
FUCAPE-RJ	Southeast	Private	28	62	43	10
PUC/SP	Southeast	Private	24	73	44	49
UERJ	Southeast	Public	26	65	41	55
UFES	Southeast	Public	24	68	35	56
UFMG	Southeast	Public	22	48	34	70
UFRJ	Southeast	Public	24	63	37	83
UFU	Southeast	Public	23	47	33	59
UNIFECAP	Southeast	Private	22	55	36	38
UPM	Southeast	Private	24	58	42	63
USP	Southeast	Public	22	65	36	90
USP/RP	Southeast	Public	22	50	34	84
FURB	South	Public	23	70	37	71
FURG	South	Public	24	56	37	19
UEM	South	Public	22	55	31	33
UFPR	South	Public	24	69	34	58
UFRGS	South	Public	25	54	35	21
UFSC (*)	South	Public	23	48	30	77
UFSC (**)	South	Public	28	68	41	89
UFSCM	South	Public	23	53	30	25
UNIOESTE	South	Public	22	54	36	31
UNISINOS	South	Private	23	66	39	76
UNOCHAPECÓ	South	Private	23	65	35	26
<b>TOTAL</b>			<b>22</b>	<b>73</b>	<b>36</b>	<b>1829</b>

It is observed that the Southeast Region is the region that has the most postgraduate programs in Accounting Sciences with 15 programs (42%) followed by the South Region which has 8 programs (22%). The programs with the most

active students enrolled in 2021 were from UFC (8%), USP (5%), UFSC (5%), USP/RP (5%) and UNB (5%).

Considering that the Capes database does not present the age of stricto sensu postgraduate students, only the year of birth and the age group, we calculated the age of the students by subtracting the year 2021 (base year of Capes statistical data) with the year of birth of each student to compose this new data.

Given the above, we observed that of the 36 postgraduate programs, 29 programs (80%) have students over 50 years of age (50+), 13 programs (36%) with students over 60 years of age (60+) and in 2 programs (6%) there are students over 70 years of age (70+). Of the total sample  $n=1829$ , 147 students (8%) are 50+, 28 students (2%) are 60+ and 2 students are 70+. Given this scenario, the question arises whether these postgraduate programs have inclusion and retention policies aimed at students over 50 years of age.

Regarding the minimum age, we identified the presence of postgraduate students aged between 22-24 years old who had recently graduated from their undergraduate studies in 28 programs (78%). Furthermore, we observed the presence of a minimum age (22 years old) in 7 programs, namely: UFG, UFMG, UNIFECAP, USP, USP/RP, UEM, UNIOESTE and the presence of a maximum age (73 years old) at PUC/SP. At a national level, the fashion resulted in 28 years of age and the median of 35 years of age. In relation to other social markers of difference that it was possible to identify through Capes open data, in Table 2 we present the nationality of postgraduate students by program and the percentage in relation to the total sample.

University Faculty	Total	Nationality	
		Brazilian	Foreigner
UFG	27	27	0
UFMS	17	17	0
UNB	84	83	1
UFRN	55	54	1
FUCAPE-MA	14	14	0
UFBA	35	35	0
UFC	146	146	0
UFPB-JP	41	41	0
UFPE	44	44	0
UFRPE	13	12	1
FIPECAFI	60	60	0
FUCAPE (*)	29	29	0
FUCAPE (**)	79	79	0
FUCAPE-MG	2	2	0
FUCAPE-RJ	10	10	0
PUC/SP	49	49	0
UERJ	55	55	0
UFES	56	56	0
UFMG	70	70	0
UFRJ	83	83	0
UFU	59	59	0
UNIFECAP	38	38	0
UPM	63	63	0
USP	90	90	0
USP/RP	84	84	0
FURB	71	70	1
FURG	19	19	0
UEM	33	33	0
UFPR	58	57	1
UFRGS	21	21	0
UFSC (*)	77	77	0
UFSC (**)	89	89	0
UFSM	25	25	0
UNIOESTE	31	31	0
UNISINOS	76	75	1
UNOCHAPECÓ	26	26	0
<b>TOTAL</b>	<b>1829</b>	<b>1823</b>	<b>6</b>

The data presented reveals that of 1829 postgraduate students in 2021, only 6 students (0.3%) were foreign students, coming from the following countries: Peru (PPG student at Unisinos), Honduras (PPG student at UFRPE), Cameroon (PPG student at FURB), Benin (PPG student at UNB), Guinea-Bissau (PPG student at UFRN) and Angola (PPG student at UFPR). In view of the above, the question arises as to why in 2021 there were no foreign students in the 30 other postgraduate

programs in Accounting Sciences in Brazil. In Table 3 we present the students' education in relation to the academic degree that each student was studying in 2021.

	Academic degree				Total
	1*	2**	3***	4****	
UFG	27	X	X	X	27
UFMS	17	X	X	X	17
UNB	39	X	45	X	84
UFRN	55	X	X	X	55
FUCAPE-MA	14	X	X	X	14
UFBA	35	X	X	X	35
UFC	40	60	46	X	146
UFPB-JP	16	X	25	X	41
UFPE	18	X	26	X	44
UFRPE	13	X	X	X	13
FIPECAFI	X	60	X	X	60
FUCAPE (*)	9	X	20	X	29
FUCAPE (**)	X	31	X	48	79
FUCAPE-MG	X	2	X	X	2
FUCAPE-RJ	X	10	X	X	10
PUC/SP	X	49	X	X	49
UERJ	32	23	X	X	55
UFES	41	X	15	X	56
UFMG	28	X	42	X	70
UFRJ	44	X	39	X	83
UFU	28	X	31	X	59
UNIFECAP	38	X	X	X	38
UPM	X	29	X	34	63
USP	50	X	40	X	90
USP/RP	33	X	51	X	84
FURB	8	X	63	X	71
FURG	19	X	X	X	19
UEM	33	X	X	X	33
UFPR	24	X	34	X	58
UFRGS	21	X	X	X	21
UFSC (*)	35	X	42	X	77
UFSC (**)	X	89	X	X	89
UFSM	25	X	X	X	25
UNIOESTE	31	X	X	X	31
UNISINOS	35	X	41	X	76



UNOCHAPE CÓ	26	X	X	X	26
<b>Total</b>	<b>834</b>	<b>353</b>	<b>560</b>	<b>82</b>	<b>1829</b>

**Note:** 1\*Academic Master's, 2\*\*Professional Master's, 3\*\*\*Academic Doctorate, 4\*\*\*\*Professional Doctorate

Regarding academic degree, 46% were academic master's students, 19% professional master's students, 31% academic doctorate students and 4% professional doctorate students in Accounting Sciences in Brazil. Furthermore, of the 36 programs, we identified the presence of *stricto sensu* professional postgraduate courses in 9 programs (25%).

It was not possible to identify other social markers of the difference between *stricto sensu* postgraduate students in the country, such as gender, affective-sexual orientation, race, class and condition, in relation to People with Disabilities (PwD) and types of disability. considering that the statistical data from Capes base year 2021 do not include this information. In this sense, we observed that the absence of sociodemographic data may be associated, consequently, with the absence of public policies aimed at the entry and retention of minority groups in master's and doctorate degrees in Accounting Sciences in Brazil.

## Conclusions

Understanding the characteristics of a given population contributes to the development of public policies for the inclusion and permanence of dissident bodies in the most diverse social spaces. In this sense, the present study aimed to identify the sociodemographic profile of master's and doctorate students in Accounting Sciences in Brazil through documentary analysis of statistical data from 2021, made available by CAPES, with theoretical support from intersectionality, which allowed understanding that each person has a set of distinct personal characteristics.

After analyzing the data, a low presence and representation of students over 50 years of age and foreigners in the postgraduate programs researched was identified, as well as the lack of postgraduate programs in Accounting Sciences in the North Region of Brazil until December 2021. Furthermore, the absence of other

social markers of difference was identified, such as: gender, race, class and condition, in relation to People with Disabilities (PwD) and types of disability.

Therefore, there is a gap in information in the CAPES database, which is one of the main limitations of this study. There must be census data so that future studies and public policies can be developed and implemented in postgraduate programs and in Higher Education Institutions in Brazil, in general.

The study has limitations regarding the period analyzed, considering that the most recent official CAPES database refers to 2021 and in this study only students with active enrollment in the programs were considered. Thus, for future studies, it is suggested to analyze the level of dropout in each program and research with teachers and graduates, with the expansion of the analysis of social markers of difference, through in-depth interviews in master's and doctorate courses in Accounting Sciences, both academic and professional, in public and private HEIs.

Finally, it is suggested for all *stricto sensu* postgraduate programs in Accounting Sciences and for CAPES the inclusion of social markers of gender, race, class and condition to identify other personal characteristics of master's and doctoral students, so that public policies aimed at the inclusion and retention of diverse students can be developed.

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