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**Novas Perspectivas
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Brazilian Accounting Research: a critical review

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Brazilian Accounting Research: A Critical Review

Abstract: In this paper, I present a critical reinterpretation of the findings of Martins (2012). In his doctoral thesis, Martins (2012) diagnosed as pathologies of the Brazilian accounting research an excessive concern with methods, specially quantitative ones, frequent research replications and a detachment from practice which has led researches to lack utility. Based on Antonio Gramsci ideas on hegemony and the social function of intellectuals, I dispute Martins's conclusion that the Brazilian accounting research is of low utility and question his assertions about the social role of the accounting research. I argue that the excessive attention paid to the Brazilian capital market, which is not compatible with its relevance for the Brazilian economy, shows that the Brazilian accounting research is part of the hegemonic project to promote the Anglo-American style capitalism. I also argue that the prominence of the Positivist paradigm makes the Brazilian accounting research an important feature in the formation of individuals who take a highly partisan position in the class struggle, acting as organic intellectuals in the service of the dominant classes. Finally, I point that the claiming of Martins (2012) that the role of researchers is to propose significant alterations and actions which lead to a better world, due to his lack of a class-oriented view, leaves unanswered the question of to whom the world is supposed to be bettered. While Martins (2012) implies that making researches and studying accounting should be focused on helping accounting as a practice, I sustain that it should be focused on providing a conscious critique of accounting as a practice, as least committed as possible with the ideology of the dominant classes and the accounting profession.

Keywords: Brazilian accounting research. Hegemony. Intellectuals.

1 Introduction

In his PhD thesis, Martins (2012) diagnosis a series of pathologies which affect the quality of the Brazilian accounting research: excessive concern with methods, specially quantitative ones, frequent research replications and a detachment from practice which has led researches to lack utility. He presents a research framework that combines the philosophical assumptions about reality (ontology) and the process of knowledge acquisition about that reality (epistemology), theories and methodologies that guide the research process, and the respective research methods, in order to evaluate what are the reasons of these problems.

Although I consider Martins's thesis a great contribution to the Brazilian accounting academia, with a huge potential to increase the methodological strength of future researches, it is also my opinion that he presents a limited view of the social implications of the problems he identified. Hence, I propose a class-oriented reinterpretation of Martins's results, based mainly on Antonio Gramsci's thoughts, in order to dispute Martins's conclusion that the Brazilian accounting research is of low utility and question his assertions about the social role of the accounting research.

The paper is organised as follows. Section 2 provides a description of the work of Martins (2012). In section 3, I expose Gramsci's ideas on hegemony and intellectuals, and in section 4, I propose a reinterpretation of Martins's conclusions in light of Gramsci's thoughts. Section 5 is dedicated to my final considerations.

2 Brazilian Accounting Research: Martins's Philosophical Review

The work of Martins (2012) can be divided into two major steps: at first he proposes a framework to describe the research process, in which he considers a research paradigm to be composed by the coherent ontological and epistemological assumptions a researcher should make and that are to inform the theories and methodologies to be used. These theories and methodologies would then determine the choice of particular methods of data collection and analysis. Figure 1 resumes his scheme.

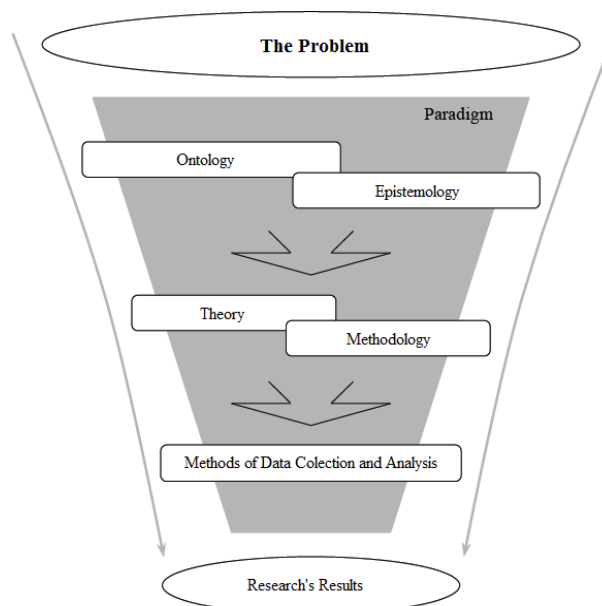


Figure 1 The ideal research structure

Source: adapted from Martins (2012, p. 33).

According to Martins's framework, the research problem is the most important part of the structure, since it is the driver of all the options to be made at each research step. All these options and their respective justifications are intended to support the research's results, allowing them to be deemed as a source of deep and justified knowledge. The subsequent discussion of five research paradigms (Positivism, Interpretivism, Critical Theory, Post-Modernism and Post-Structuralism) is an important part of Martins's contribution for the Brazilian accounting academia, showing that Positivism is not the only possibility.

If any repair were to be made, perhaps it would be the lack of a deeper discussion of how a researcher's world-view limits his choices of problems to investigate. However, the second step taken by Martins (2012) in his research, when he performs a historical narrative of the evolution of accounting research in Brazil, may be taken as an illustrative example of that.

Due to the leading role of the University of São Paulo (USP) Accounting Department, Martins (2012) analyse the Brazilian accounting research from 1970 onwards, when USP began to offer its master's degree in accounting. In 1978, USP started offering its PhD program, the only one in accounting offered in Brazil for the next 30 years.

The characteristics of the initial researches were, in Martins's terms, of a “pragmatic” normativism, aimed at providing solutions to an incipient capital market. In 1976, the Brazilian Stock and Exchange Commission was founded and a new Corporate Law was passed, coming into force on 1978. The market regulation of the United States was the inspiration for these reforms, what met a deliberated decision previously taken by USP Accounting Department, which abandoned the prevailing Italian influence over Brazilian accounting and started to base its studies on American practices. The nascent Brazilian Stock and Exchange Commission funded the first edition of an Accounting Manual for Corporations, written by professors of USP and highly influential over Brazilian accounting practitioners ever since.

The main problem addressed by USP researchers during this period was the effect of the high inflation rates faced by the Brazilian economy from the 1960s until the mid-1990s on accounting information. Professors of USP took part in the development and implementation of inflation accounting systems, acting as consultants as well as members of the Brazilian Stock and Exchange Commission. In management accounting the dominant subject was the implementation of GECON, a model developed by a professor of USP which included features such as transfer pricing and opportunity costing.

However, by the mid-1990s both themes had already been extensively explored. The impacts of GECON on several industries had been analysed, and inflation accounting had lost its prominence since law prohibited it in 1995, as part of governmental efforts which resulted in an expressive lowering of inflation rates. Martins (2012) describes Brazilian accounting researches until that time as “eminently practical, pragmatic, developed to solve real professional problems”ⁱ (p. 132), in which “there was not a proper methodological approach”ⁱⁱ (p. 136). The small academic community back then had no international insertion nor the intent of publishing in scientific journals, being more concerned with informing practice.

This scenario started to change in the late 1990s, when the socio-economic environment had already been through many changes: internet propitiated an easy access to the main international journals, the Brazilian capital market was more developed, and firms already adopted more sophisticated management systems. USP Accounting Department had begun to use quantitative methods, and concerns with methodological aspects led to an invitation for Professor Gilberto Martins, then a member of the Business Administration Department, to

teach research methodology in the postgraduate course in accounting. Professor Gilberto Martins latter joined the Accounting Department, becoming its only specialist in research methodology, what Martins (2012) considers to be a key event in the subsequent development of the Brazilian accounting research.

Another event Martins (2012) considers to have been important was the doctoral thesis of Professor Aleksandro Broedel Lopes, presented in 2001 and the most influential one based on the positive theory of accounting of Watts and Zimmerman (1986). Professor Aleksandro Broedel Lopes was hired by USP Accounting Department in 2002, when he started teaching the discipline of Advanced Accounting Theory in the postgraduate course, broadening the scope of the discipline and requiring more quantitative skills from students.

The “methodological turn” occurred in the USP postgraduate course between the late 1990s and the early 2000s had as its main source of inspiration the mainstream of American accounting research, in which Positivism is the dominant paradigm. Martins (2012) argues that Positivism became “the first visible tool to fill the methodological *hole* there was and that people were trying to cover [emphasis in original].”ⁱⁱⁱ (p. 148). According to Martins (2012), there was no other research lines being developed in Brazil which were methodologically informed as strongly as needed to keep up with Positivism.

Furthermore, Martins (2012) points to an increase in academic competition brought about by the raise of the number of accounting postgraduate programs in Brazil, which summed up to 8 in 2001. In this year all of them received the lowest possible rate by CAPES, the Brazilian federal agency responsible for supervise postgraduate programs. The main reason for the low rates attributed by CAPES was the insufficient intellectual production of these programs, which generated little publications in scientific journals. The pressure for publishing was a contributing factor for the growth of Positivism, since academics had to develop accounting forums which helped to spread its influence, as well as submit their works for conferences and journals in other areas such as Finance and Economics, in which Positivism was also the dominant paradigm.

Martins (2012) concludes his historical narrative observing that the current Brazilian accounting research is marked by the import and reproduction of econometric models, with a high attention being paid to the methods, while the research problems tend to be of little relevance for accounting practice. As a solution to this problem, he proposes that the Brazilian academia should broaden its understanding of the process of research and of generation of deep and justified knowledge (p. 202), in order to be able to approach all the problems that accounting reality enables. He also sustain that academics have to take a political position about their roles within society, whether it is to generate knowledge that, if useful, is for few people, or whether it is to help to promote changes in the world that make it better.

3 Gramsci's ideas on hegemony and intellectuals

According to the classical definition given by Marx (1859) in the preface of *A Contribution to the Critique of Political Economy*,

In the social production of their existence, men inevitably enter into definite relations, which are independent of their will, namely relations of production appropriate to a given stage in the development of their material forces of production. The totality of these relations of production constitutes the economic structure of society, the real foundation, on which arises a legal and political superstructure and to which correspond definite forms of social consciousness. The mode of production of material life conditions the general process of social, political and intellectual life. It is not the

consciousness of men that determines their existence, but their social existence that determines their consciousness.

Studying the theme of superstructures in more depth, Gramsci (2001) said that “structure and superstructures form an 'historical bloc’”^{iv} (p. 250), and there is “a necessary reciprocity between structure and superstructure”^v (p. 251). Hence, in his writings Gramsci paid attention to the link which provides to this bloc an organic unity (Portelli, 1977).

In superstructures, Gramsci distinguishes two elements: the political society, which contains the State apparatus, and the civil society, where the biggest part of the superstructures lies and which is in charge of the moral and intellectual leadership of a social system. Within each historical bloc, the dominant groups establish their dominance by means of both the political and the civil society, through the coercion as well as the consent of the subordinated classes (Portelli, 1977).

Consent is obtained mainly through the civil society, which bears the ideology of the dominant class. This ideology is disseminated to all social classes, bounding them to the dominant one. The ideological leadership of society is achieved by an ideological structure composed by organisations which create and disseminate the dominant class' ideology, and by the ideological materials through which ideology is disseminated (e.g. the educational system, the means of communication, etc.). Coercion, by its turn, is obtained mostly by means of the State apparatus, used to control the groups which show a lower attachment to the dominant ideology. (Portelli, 1977).

Within a historical bloc, the hegemony of a social group is constituted by the combination of consent and coercion, what makes hegemony a superstructural phenomenon. And the link between structure and superstructure, which provides the historical bloc its organic unity, is granted by organic intellectuals: “'functionaries of the superstructure' on behalf of the class they represent and to which they are closely tied, socially and economically”^{vi} (Portelli, 1977, p. 49), it is their task to promote, in the superstructure, the hegemony of the social class which is the dominant one within the economic structure.

Gramsci rejects the notion of “the intellectuals” as an independent social category, detached from the class struggle. Although he considers that all men have and are capable of using their intellect, thus being potential intellectuals, Gramsci asserts that, according to their social function, intellectuals are the individuals who belong to two categories:

In the first place there are the “traditional” professional intellectuals, literary, scientific and so on, whose position in the interstices of society has a certain inter-class aura about it but derives ultimately from past and present class relations and conceals an attachment to various historical class formations. Secondly, there are the “organic” intellectuals, the thinking and organising element of a particular fundamental social class. These organic intellectuals are distinguished less by their profession, which may be any job characteristic of their class, than by their function in directing the ideas and aspirations of the class to which they organically belong. (Hoare & Smith, 1999, p. 131).

Esponsing Gramsci's ideas on hegemony and intellectuals, it is possible to reinterpret the findings of Martins (2012) with a class-oriented view, disputing his conclusion about the usefulness of the Brazilian accounting research and questioning his assertions about the social role that accounting research should play. This is the purpose of section 4.

4 Reinterpreting the findings of Martins (2012) with a class-oriented view

Martins's analyses are drawn upon the work of Glynos and Howarth (2007, cited by Martins, 2012), described by him as “born in a post-structuralist view”^{vii} (p. 95). He also affirms that “post-structuralism assumes a fragmented world, an absence of big narratives and an overestimation of epistemology defended by post-modernism.”^{viii} (p. 75).

Neimark (1990) describes the post-modernist critique of accounting as “an effort to tear accounting from its foundations in modernist/Enlightenment ontology and epistemology and to situate accounting in the world of lived experience as both a product of social construction and as an architect of social experience.” (p. 106). However, she also notices that “in its reactive form, the postmodernist influence in accounting ends up unintentionally reinforcing the status quo by overlooking structural inequality and by adopting a posture that purports to be descriptive and purged of Idealism.” (p. 106).

In this sense, Cooper (1997) argues that post-modern researches keep interests “rooted in the particular, the specific and the local.” (p. 16). According to her, “accounting research which could be described as postmodern, due to its theoretical foundation, does not take a class perspective.” (p. 16).

It is my opinion that the lack of a class perspective impoverishes Martins' considerations about the Brazilian accounting research. For instance, when referring to the commitment of USP Accounting Department with the development of the Brazilian capital market, back in the 1970s, he states that “a very important example of USP ideological positioning to work for meeting the pragmatical needs *of society* at that time can be observed when one analyse its relation with the Corporate Law [emphasis added], passed in 1976.”^{ix} (Martins, 2012, p. 126).

From 1964 to 1985, Brazil was under a military dictatorship. What Martins (2012) calls “the pragmatical needs *of society*” were, in fact, pragmatical needs for the implementation of an authoritarian project sponsored by a regime which tortured and killed hundreds of human beings, many of them from the USP community.

It is not to say that the positioning of USP Accounting Department was as morally repulsive as the acts of State torturers and killers. However, it is to say, as Martins himself recognises, that the Department took part in an ideological project, belonging to the thinking and organising element of a regime that also resorted to coercion in order to establish its hegemony with no constraint. That said, discussing the more recent developments of capitalism and accounting regulation around the world can help to better understand the origins of the pathologies that, according to Martins (2012), affect the Brazilian accounting research.

In the last three decades, capitalism has been through a process of financialisation, by which the circuit of money capital gained prevalence over the circuit of productive capital. Hence, capital accumulation became dominated by the logics of finance, of “maximising shareholder value”, having property and rent as protagonists (Paulani, 2009). In accounting practice, by its turn, one of the most remarkable events during this period was the rise of International Financial Reporting Standards (IFRS) from a relative obscurity in the early 1990s to the *status* of universally recognised world standards (Arnold, 2012).

According to Arnold (2012), a key event for the internationalisation of accounting regulation was the East Asian financial crisis of 1997-1998, to which West's response represented a USA-led effort to promote the spread of Anglo-American style capitalism around the world, marked by a relatively weak financial governance regime based upon transparency, international financial standards, and market self-discipline. She tells that

Accounting reform was particularly suited to the goal of integrating financial markets because the call for transparency was relatively non-controversial; almost everyone could agree on the benefits of transparent accounts. Accounting reform could, thus, be portrayed as merely technical at the same time as it facilitated the objective of creating the infrastructure for the export of Anglo-American style financial markets. (p. 372).

Hence, perhaps the ascension of Positivism in Brazilian accounting research did not happen by chance, as Martins (2012) seems to imply. If we are to accept Martins's claim that Positivism was “the first visible tool to fill the methodological *hole* there was and that people were trying to cover [emphasis in original].”^x (p. 148), thus this raises the question: why were Positivism the only visible tool?

Taking American practices as the inspirational model for Brazilian accounting was a deliberated decision of USP Accounting Department (Martins, 2012, p. 127). However, the capital market is far from being an important element of the Brazilian economy. Figure 2 shows that, from 2004 to 2012, the number of individual investors in BM&FBovespa accounted for less than 0.4% of the Brazilian population, while Figure 3 shows that a single state-owned bank, the Brazilian Development Bank (BNDES), provided firms with nearly as much funding as the capital market did during the same period. Figure 4 also shows that, from 2006 to 2011, the number of listed companies corresponded to less than 5% of the number of Brazilian firms with more than 500 employees. In other words, the Brazilian capital market is not an alternative of investment for a significant part of the population, nor an important source of funding for firms.

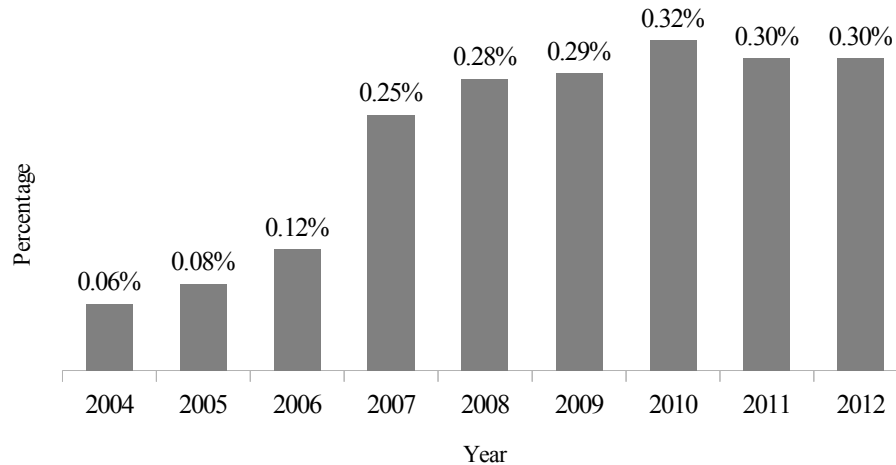


Figure 2 Individual investors in BM&FBovespa as a percentage of the Brazilian population

Source: Elaborated by the author, based on data from BM&FBovespa (2014) and Instituto Brasileiro de Geografia e Estatística (2014a).

Despite the irrelevance of the capital market, most of the recent Brazilian research on financial accounting is aimed at investigating the value relevance of accounting information. Martins (2012) asserts that, even with a high attention being paid to the methods, the current Brazilian accounting research is marked by the import and reproduction of econometric models to address research problems which tend to be of little relevance for accounting practice.

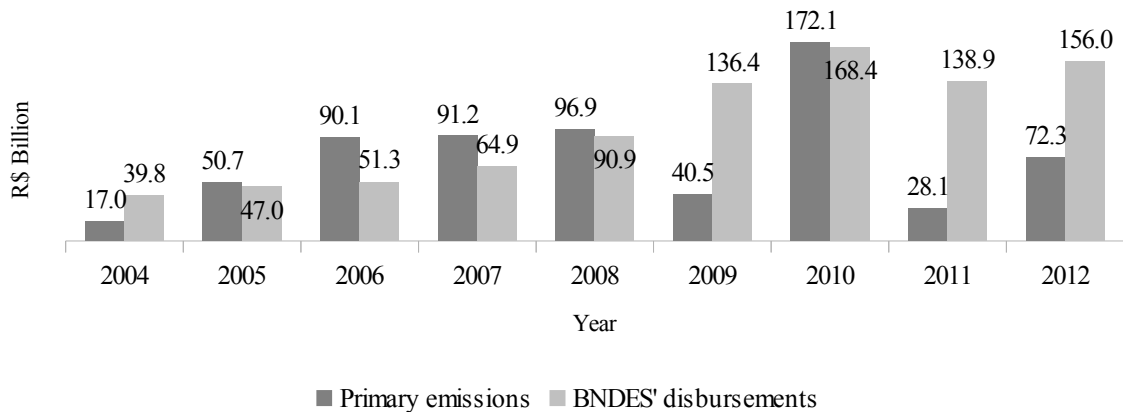


Figure 3 Primary emissions at BM&FBovespa and BNDES' disbursements
Source: Elaborated by the author, based on data from Banco Central do Brasil (2014a).

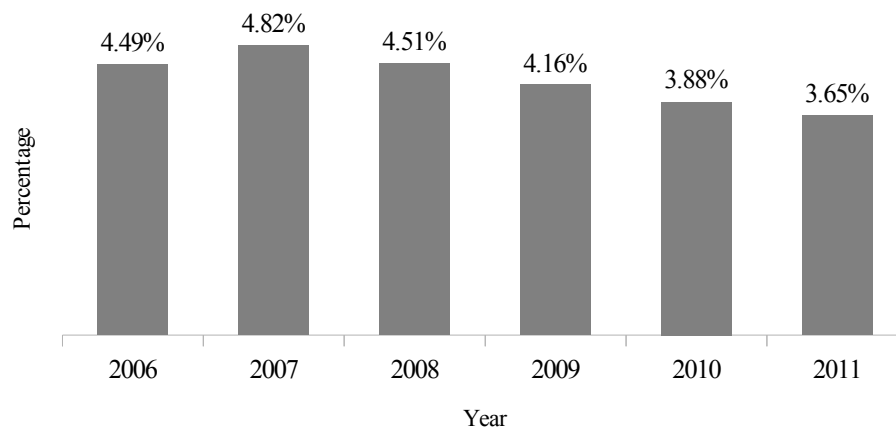


Figure 4 Number of listed companies as a percentage of the number of Brazilian firms with more than 500 employees

Source: Elaborated by the author, based on data from Banco Central do Brasil (2014a) and Instituto Brasileiro de Geografia e Estatística (2014b).

From a class-oriented perspective, however, one can argue that the Brazilian accounting research continues to be part of the capitalist hegemonic discourse. The insistence on subjects linked to the capital market, whereas the implications of accounting technologies for other social groups is virtually neglected, seems to perfectly fit the role of promoting the Anglo-American style capitalism described by Arnold (2012).

Furthermore, Martins (2012) states that many accounting researchers in Brazil “are also consultants, private sector professionals and even State professionals”^{xi} (p. 223), what make of them not only traditional, but also organic intellectuals closely tied, socially and economically, to the dominant class. When Martins (2012) registers complaints from practitioners that the results of accounting researches are not being useful for them, from a class-oriented point of view it seems to be a critique of the performance of accounting researchers in directing the ideas and aspirations of the class to which they organically belong.

However, the Brazilian accounting academia does provide the capital and financial markets with consultants and professionals who hold important positions. For instance, Professor Alessandro Broedel Lopes, whose doctoral thesis is described by Martins (2012) as the most influential one based on the positive theory of accounting, nowadays is in the Executive Board of one of the largest private banks of Brazil (Banco Central do Brasil, 2014b). A search through Boards of Directors, Supervisory Boards, and Audit Committees of the biggest Brazilian companies would certainly identify other prominent accounting academics. In this context, accounting research could be evaluated not only by its direct impacts on practice, but also by its effects on the formation of individuals who take a highly partisan position in the class struggle.

And the explanation of why Positivism became the dominant paradigm in the Brazilian accounting research can be bettered when we understand it as a theoretical mask that “act to mystify the socially partisan role of accounting and elevate instead its technical, factual and seemingly objective aspects” (Tinker, Merino, & Neimark, 1982, p. 167), embedded with a “neoconservative ideological bias that encourages us to take the 'free' market and its implicit institutional apparatus as 'given'.” (p. 191).

Considering its role in preparing professionals that act as organic intellectuals promoting the interests of an irrelevant capital market, differently from Martins (2012) I would not state that the Brazilian accounting research lacks utility. On the contrary, I suggest that it plays an important role in the capitalist hegemonic project.

5 Final considerations

In this paper, I presented a critical review of the doctoral thesis of Martins (2012). I sustained that his lack of a class-oriented perspective limited his comprehension about the historical evolution and the social roles of the Brazilian accounting research. Drawing upon the ideas of Antonio Gramsci, I questioned his conclusion that the Brazilian accounting research is of low utility, since it helps to prepare organic intellectuals who promote the interests of the capital market.

When Martins (2012) expresses his political position that “the role of researchers is also to discuss possibilities for bettering practice, to propose significant alterations and actions which lead to a better world”^{xii} (p. 227), his lack of a class-oriented view leaves an unanswered question: a better world *to whom*? Moreover, when he asks whether “should not making researches and studying accounting be focused on helping accounting as a practice?”^{xiii} (225-226), my political position is that it should not. Instead, making researches and studying accounting should be focused on providing a conscious critique of accounting as a practice, as least committed as possible with the ideology of the dominant classes and the accounting profession.

In order to achieve such a critical posture, the Brazilian accounting academia needs to overcome the limitations imposed by the conservative ideological bias of Positivism, to what the deep reflection over the philosophical basis of knowledge generation presented by Martins (2012) is a very important contribution.

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- ⁱ *Eminentemente prático, pragmático, desenvolvido para resolver problemas profissionais reais.*
- ⁱⁱ *Não havia uma abordagem metodológica adequada.*
- ⁱⁱⁱ *A primeira ferramenta visível a preencher o buraco metodológico que havia e que estava se tentando tapar.*
- ^{iv} *A estrutura e as superestruturas formam um “bloco histórico”*
- ^v *Necessária reciprocidade entre estrutura e superestrutura*
- ^{vi} *“Funcionários da superestrutura” em nome da classe que representam e à qual estão estreitamente vinculados, social e economicamente*
- ^{vii} *Nascida dentro de uma visão pós-estruturalista*
- ^{viii} *O pós-estruturalismo parte da fragmentação do mundo, ausência de grandes narrativas e superestimação da epistemologia defendidas pelo pós-modernismo.*
- ^{ix} *Um exemplo muito importante do posicionamento ideológico da USP no sentido de trabalhar para atender às necessidades pragmáticas da sociedade daquele tempo pode ser observado quando analisamos sua relação com a Lei das Sociedades Anônimas (Lei das S.As.), promulgada em 1976.*
- ^x *A primeira ferramenta visível a preencher o buraco metodológico que havia e que estava se tentando tapar.*
- ^{xi} *Também são consultores, profissionais do setor privado e até profissionais do estado.*
- ^{xii} *O papel dos pesquisadores também é discutir possibilidades para a melhoria da prática, propor alterações e ações significativas que levem a um mundo melhor*
- ^{xiii} *Fazer pesquisa e estudar contabilidade não deve ter o foco em auxiliar a contabilidade como prática?*