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Critical review of accounting career literature in Brazil: a constructionist dialogue

*Revisão crítica da literatura de carreira em contabilidade no Brasil: um diálogo
construcionista*

*Revisión crítica de la literatura sobre la carrera contable en Brasil: un diálogo
construcccionista*

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KEYWORDS

Career in Accounting.
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Abstract: The study revisited the scientific literature on Accounting careers in Brazil through a critical and narrative review. This discussion was constructed based on a narrative review with a qualitative and constructionist approach. The evidence suggesting the possibility of understanding career discussions in Accounting in Brazil was grounded in debates anchored in distinct perspectives, understood as: i) technical and impersonal; ii) generational; iii) behavioral; and iv) social-cognitive. Alternative directions for the discussion and permeability of the theme in terms of problems, methods, and theories are presented. The scenario identified recognizes that the theme of Accounting careers and its nuances appear fragmented. More aggressive methodological research approaches were not identified, with empiricism and quantitative elements dominating the field. Concepts and forms of measurement have been established in the field as an inheritance from sociology and psychology. The research contributes to the theoretical field by reflecting on studies

involving careers in Brazil and proposes directions for the development of the theme. This study adds to the discussions and provocations regarding to the maintenance of Accounting careers. The research also assists Accounting professionals seeking information about career possibilities, including career transition processes, challenges faced by actors in the Accounting field, and career perspectives. Finally, this investigation presents itself as a dialogue with researchers and the community interested in the theme.

PALAVRAS-CHAVE

Carreira em Contabilidade. Revisão Crítica e Narrativa. Pesquisa em Contabilidade.

Resumo: O estudo revisitou as produções científicas sobre carreira em contabilidade no Brasil por meio de uma revisão crítica e narrativa. Esta discussão foi construída sob uma revisão narrativa de caráter qualitativo e de cunho construcionista. As evidências de que há possibilidade de entender as discussões de carreira em contabilidade no Brasil foi pautada em discussões alicerçadas em perspectivas distintas entendidas por: i) tecnicista e impessoal; ii) geracional; iii) comportamental; e iv) cognitivo social. São apresentadas direções alternativas para a discussão e permeabilidade da temática em termos de problemas, métodos e teorias. O cenário encontrado reconhece que a temática carreira em contabilidade e suas nuances apresentam-se de modo pulverizado. Abordagens metodológicas de pesquisa mais agressivas não são identificadas, há domínio do empirismo e dos elementos quantitativos. Os conceitos e formas de mensuração se estabeleceram e se estabelecem no campo como uma herança advinda da sociologia e da psicologia. A pesquisa contribui com o campo teórico à medida que faz uma reflexão sobre os estudos envolvendo a carreira no Brasil e propõe encaminhamentos para o desenvolvimento da temática. Este estudo soma-se às discussões e provocações a respeito da manutenção da carreira em contabilidade. A pesquisa colabora com profissionais contábeis que estejam em busca de informações a respeito da carreira e das possibilidades de atuação, o que inclui processos de transição de carreira, dificuldades enfrentadas pelos atores presentes nos espaços contábeis e perspectivas de carreira. Por fim, esta investigação apresenta-se como um diálogo junto a pesquisadores e a comunidade interessada na temática.

PALABRAS CLAVE

Carrera en Contabilidad. Revisión Crítica y Narrativa. Investigación Contable.

Resumen: El estudio revisó producciones científicas sobre las carreras de contabilidad en Brasil a través de una revisión crítica y narrativa. Esta discusión se construyó bajo una revisión narrativa de carácter cualitativo y construcionista. La evidencia de que existe posibilidad de comprender las discusiones sobre la carrera en contabilidad en Brasil se basó en discusiones basadas en diferentes perspectivas entendidas como: i) técnica e impersonal; ii) generacional; iii) conductual; y iv) cognitivo social. Se presentan direcciones alternativas para la discusión y permeabilidad del tema en términos de problemas, métodos y teorias. El escenario encontrado reconoce que el tema de la carrera de contabilidad y sus matices se presentan de manera fragmentada. No se identifican enfoques metodológicos de investigación más agresivos, dominan el empirismo y los elementos cuantitativos. Los conceptos y formas de medición se establecieron y se establecen en el campo como herencia de la sociología y la psicología. La investigación contribuye al campo teórico al reflexionar sobre estudios que involucran carreras en Brasil y propone direcciones para el desarrollo del tema. Este estudio se suma a las discusiones y provocaciones sobre el mantenimiento de la carrera en contabilidad. La investigación colabora con profesionales contables que buscan información sobre su carrera y posibilidades de acción, que incluye procesos de transición de carrera, dificultades que enfrentan los actores presentes en los espacios contables y perspectivas de carrera. Finalmente, esta investigación se presenta como un diálogo con investigadores y la comunidad interesada en el tema.

Introduction

Researchers from the Chicago School understood careers as a lens applicable to a plurality of situations. Interest in the theme ranged from the careers of marijuana users (Becker, 1976) to those of doctors (Hall, 1948) and executives (Dalton, 1951; Barley, 1989). This form of observation of human activities, over the years, also extended to discussions in Accounting, as Accounting spaces have undergone numerous changes-social changes, such as the entry of new generations into the Accounting job market (Hsiao & Casa Nova, 2016), and technical and innovative changes, such as the adoption of the International Financial Reporting Standards (IFRS) (Coutinho & Silva, 2012). Social-cognitive aspects, such as self-efficacy elements to explain career paths (Lopes & Meurer, 2019), and an environmental perspective that highlights the sustainability of the profession (Wanderley, 2021), have also gained prominence in this discussion.

In this regard, social and technological changes are influential in the life and careers in Accounting, as they alter the social landscape of the Accounting career and its possibilities, creating a transitional scenario for those in Accounting spaces and future entrants into these work environments (Wanderley, 2021). This allows us to recognize that careers are tied to specific social contexts of a given time and place (Sturges, 1999; Higgins, 2001; Lopes, 2021).

Wanderley (2021) introduces concepts that diverge from the traditional hierarchical view of careers, such as joining a company and staying until retirement. On the contrary, he seeks to introduce concepts and perspectives such as career transition and sustainable careers into a traditionally conservative field like Accounting.

A sustainable career is built through proactive pursuit of a multidimensional, resilient, and flexible role that can meet market demands effectively and adapt to global changes (Horton, 2020).

Thus, there is a call for researchers to observe this field of change and discussion as fruitful for building responses that will help absorb the changes and transitions in roles that Accounting

professionals must assume in accounting spaces in the short and long term.

In light of Wanderley's (2021) provocations regarding to the sustainability of Accounting careers, there is a strong belief that revisiting the discussions on Accounting careers within the Brazilian disciplinary field can serve as a unique invitation to contribute and provide answers to what is already known about this construct.

Systematically, it is possible to construct an overview of researchers' concerns and point out alternative paths for strengthening the field and theme. Guided by this intent, the research aims at revisiting the scientific literature on Accounting careers in Brazil through a critical and narrative review. The goal is to initiate discussions in a field that views careers from a technical and impersonal, generational, behavioral, and social-cognitive perspective.

This paper is an innovation in the Accounting field as it views the disciplinary field through a narrative review. In this way, the paper manages to break some prejudices and traditionalism that pervade review studies in Accounting. In terms of traditionalism, it challenges the culture of review studies that are exclusively quantitative, which typically quantify authors, publication numbers, citations, and other characteristics easily identified within a portfolio of articles. Breaking this traditionalism is a contemporary challenge, as some national and international journals have already limited acceptance of this research category, creating a space for alternative discussions when the goal is to understand the state of the art of a construct or theme. Therefore, this research attempts to fill this gap.

The research supports the disciplinary field of Accounting careers by aligning it with the need to build alternative discussion bridges, which, in some instances, reject the economically rational mainstream of North American thought (Englund et al., 2011; Santos & Costa, 2018), aiming at generating responses that allow for closer engagement with the subjects who shape the social context of Accounting careers. By recognizing the social and organizational practice of Accounting careers, we can cautiously advocate for a shift in focus within this disciplinary field as a response to

contemporary challenges related to careers, particularly those shaped by social and technological changes (Wanderley, 2021).

In addition to these aspects, the research aids future researchers in making decisions regarding to the methods and theories to be applied in their respective studies. Through this narrative review, the goal is to provide the field with a consultative document that enables researchers to make decisions based on arguments that acknowledge the nuances of career-related themes and their intersections in terms of career elements, variable measurement, and social context, as well as theory development issues. This argument is strengthened by the observation that, in the Accounting disciplinary field, revisionist and narrative discussions play key roles in thematic debates, as evidenced in the works of Chenhall (2003) and Englund et al. (2011).

Methodologically, this discussion is constructed as a narrative review with a qualitative approach, following a constructionist logic (Holstein & Grubrium, 2008). This type of review is more open, with less exhaustive and more arbitrary source selection, as its focus lies on the theoretical discussion of the theme rather than a comprehensive literature mapping (Cordeiro et al., 2007).

Narrative reviews encourage reflections on the research field, allowing for the identification of knowledge gaps, critical integration of multidisciplinary perspectives used in studies, and discussion of theories, methods, and findings (Mendes-da-Silva, 2019). Therefore, this type of review can contribute to advancing knowledge in the field of study under investigation, in this case, Accounting careers.

The studies analyzed emerged from pre-existing readings and citations from other works related to the theme, in a type of snowball effect derived from the literature. This type of review does not adhere to explicit and strictly applied criteria for study selection, as this could undermine the critical discussions it seeks to generate (Mendes-da-Silva, 2019).

Qualitative research appears to lack space for publication in accounting journals, as the review process does not adequately prepare or encourage

reviewers and authors to engage with alternative methodologies (Avelar et al., 2020). One of the authors of this reflection received an editorial decision from a Qualis-Capes A2 journal rejecting a theoretical essay for lacking empirical data. This demonstrates that, even timidly, academia must prepare itself to welcome discussions that deviate from empiricism and positivism, with narrative reviews offering an alternative to the established mainstream.

Thus, the goal is to describe and interrelate the particularities of career-related phenomena, which, in this investigation, are embedded in the Brazilian literature on accounting careers. From a constructionist perspective, it is recognized that "concepts are associated with discourses, which constitute 'truth games,' influenced by certain purposes, interests, and socio-historical and economic contexts" (Bendassolli, 2009, p. 388). Therefore, the research is guided by a qualitative and constructionist approach, revisiting, in a narrative manner, a social thread in the life of the subject and placing it within a specific area of knowledge-Accounting.

Accounting Career: Discussions from a Technician and Impersonal Perspective

The shaping of an Accounting career can be observed and interpreted from different approaches. Initially, career development is discussed in terms of work preferences, motivations, and prioritization of elements, based on technical and impersonal attributes, without considering individuals' life backgrounds, cognitive characteristics, dispositional traits, and generational aspects. This approach has been employed by authors such as Scarpin and Almeida (2010), Veiga et al. (2014), Araújo et al. (2018), and Coelho et al. (2018).

In this context, it is essential to understand that with the publication of Decree-Law No. 9,295, on May 27, 1946, the Federal Accounting Council and the profession of Bookkeeper were established. This historic moment for Accounting not only strengthened normative institutions and ensured the right to practice for technical professionals but also

recognized the professional and control exercised through Accounting techniques (Silva Júnior, 2022).

The evolution of Accounting is closely linked to this technicist and impersonal foundation of Accounting and business actions and facts (Scarpin & Almeida, 2010). Therefore, the Accounting career is discussed from a technicist and impersonal perspective, viewing the individual merely as the object of research (Scarpin & Almeida, 2010; Veiga et al., 2014; Araújo et al., 2018; Coelho et al., 2018). However, a growing movement questioning the impersonal nature of Accounting practices has emerged, raising concerns about the social role occupied by Accounting professionals (Sauerbronn et al., 2023).

Moreover, organizations have increasingly demanded professionals who, in addition to diversified technical skills, possess informational, interpersonal, and proactive knowledge (Coelho et al., 2018).

These attributes and competencies led Coelho et al. (2018) to revisit the guiding skills during a professional trajectory in Accounting. The knowledge highlighted in the study includes "Accounting and Finance," "Professional Development," "Integrity and Trust," "Customer Service," "Communication," "Effective Listening," and "Teamwork," which were the most valued and demanded attributes of professionals. The research reveals that accountants in organizations have taken on a multidisciplinary role, characterized by a set of requirements that go beyond technical knowledge and can define professional success.

These requirements are complemented by the mobilization of professionals seeking to enter the job market, as individuals take charge of their careers and build their networks and personal visions rather than delegating this role to the organization. Furthermore, self-knowledge and awareness of their aptitudes and skills remain psychologically linked to job security (Araújo et al., 2018). That is, with advances in science and free access to information, a professional career once characterized by technicism is now discussed

in a broader scope, expanding Accounting's role beyond the confines of offices and daily ledgers.

From a quantitative research perspective, Scarpin and Almeida (2010) had already discussed job security as a highly sought-after element among students, indicating it as one of the aspects guiding career choice for Accounting students. The authors (Scarpin & Almeida, 2010) also point out the importance of personal and professional development, through the pursuit of multidisciplinary knowledge, including entrepreneurship and organizational management. Furthermore, they emphasize the relevance of surpassing the technicism inherent in students' training, encouraging them to plan their professional trajectory by developing life strategies, overcoming the superficial knowledge of accounting tasks as a path to follow in university education.

This alignment between the discussions of Scarpin and Almeida (2010) and Araújo et al. (2018) indicates that although the new generation of accounting professionals navigate organizational boundaries and take the lead in their careers and technical training, there is still a pursuit of job security as a career-building strategy. Additionally, other elements that strongly influenced professional choices in the past now show more modest or inconsistent results across different studies, such as family influence (Scarpin & Almeida, 2010; Costa & Costa, 2021).

There is also a traditional current in the Accounting literature that focuses on discussing the career perspectives of professionals who have surpassed the training stage, aiming to understand professionals already in the field. For example, Veiga et al. (2012) embodied this type of approach in a discussion about independent auditors' career perceptions among accounting professionals. The study found that compensation, knowledge diversity, and acquired experiences are the primary drivers for entering this career. Conversely, the lack of encouragement during the Accounting Sciences course, the high workload, and the lack of incentives and opportunities in auditing firms discourage pursuing a career as an independent

auditor.

These discussions are based on the fact that Accounting career entrants commonly perceive this field as filled with manual, repetitive tasks, surrounded by bureaucratic, rigid procedures with low analytical skill demands, as recorded by Costa and Costa (2021). This conservatism in daily activities reflects the search for stability and a transition to a professional career that deepens in a specific area of technical knowledge within an organization.

Despite a more technicist approach, these studies show elements that suggest consideration of variables that go beyond the prioritization of technical competence, highlighting entrepreneurial spirit, emotional stability, and analytical ability as differentiators for achieving professional success (Veiga et al., 2012; Costa & Costa, 2021). Technological changes also play a role in this alternative view, as the use of artificial intelligence, the pursuit of new skills, and required attitudes demand additional efforts from Accounting professionals to add value to organizations through their presence within entities (Costa & Costa, 2021).

In the body of work evaluating the career from a technical and impersonal perspective, there is a noticeable absence of theoretical frameworks and a predominance of quantitative elements. Specifically, regarding theories, there is room for the inclusion of perspectives and constructs from an already established body of knowledge. Thus, the technicism and impersonality of the career, through rules, laws, and systematizations, can represent a relevant step toward advancing the subject. This encouragement toward theory does not imply that discussions to be published and shared with the community necessarily require a theoretical approach, but they are ways to broaden the debate. The analyzed quantitative research employs descriptive statistical techniques. This scenario invites the inclusion of techniques that allow for causal inferences, for example.

Based on the above, the Accounting literature on the technicist and impersonal view of careers suggests that, although Accounting is a relatively

young science in Brazil and is heavily grounded in normative actions, laws, and systematizations, its advancement may require transformations amidst conflicts, discussions, and social agendas, which could extend beyond problems involving quantitative relationships. Furthermore, it is noteworthy that organizations have increasingly required professionals to possess, in addition to technical skills, analytical capacity and autonomous development. Despite this organizational framework, the career, as interpreted by professionals debated in the literature, remains a constant pursuit of stability, success, and compensation.

It is believed that the inclusion of new elements into this context, such as the revision of national undergraduate guidelines in Accounting Sciences, which places greater emphasis on competencies and skills of student profiles (Resolution CNE/CES No. 1, 2024), could foster the development of critical professionals with diverse social skills.

Accounting Career: Discussions from a Generational Perspective

People exposed to similar historical and contextual situations—such as wars, economic expansions or recessions, and other socio-environmental conditions—form what are called generations (Lombardia, 2008). These groups share characteristics that enable them to be classified into distinct generational categories. Such characteristics involve employment and career aspirations, retirement perspectives, balance, rewards, life meaning, among other factors that shape the individual's societal role (Lombardia, 2008; Cavazotte et al., 2012).

Generations are classified as: (a) Baby Boomers (born between 1946-1964); (b) Generation X (born between 1965-1978); (c) Generation Y (born between 1979-1992); and (d) Generation Z (born between 1993-2010) (Santos Neto & Franco, 2010). Since the entry of Generation Y into the workforce, Accounting scholars have focused on understanding the impact

of this group in the Accounting field (Amaro et al., 2014; Hsiao & Casa Nova, 2016). Concerns regarding to new generations entering the market and Accounting spaces stem from the expectation that their distinct life experiences will influence professional ideals, potentially leading to conflicts in the workplace (Lombardia, 2008; Oliveira, 2010; Santos Neto & Franco, 2010). Thus, the career orientation of these young individuals has become a focus of Accounting researchers (Amaro et al., 2014; Hsiao & Casa Nova, 2016; Almeida & Silva, 2018), as even the values related to work may vary among different generational groups (Sousa & Colauto, 2021).

Professional fulfillment is an example of a divergent value between members of Generations Y and Z. For instance, Generation Z postgraduate students in Accounting tend to seek recognition for their satisfactory work performance, aiming for admiration and respect for their developed skills, a less prioritized factor for Generation Y (Sousa & Colauto, 2021). However, both generations tend to prefer more creative, autonomous, dynamic, and challenging work environments for career development (Hsiao & Casa Nova, 2016; Sousa & Colauto, 2021) compared to Baby Boomers and Generation X (Almeida & Silva, 2018).

The qualities of these professionals also differ in intergenerational perceptions. Baby Boomers and Generation X highlight adaptability, technological mastery, creativity, and energy as the main positive traits of Generations Y and Z, while noting a lack of experience as a negative aspect. In contrast, members of Generations Y and Z view experience as a key element of the success of Baby Boomers and Generation X but criticize their failure to update and adapt to professional changes, which impairs their career progression (Almeida & Silva, 2018).

These differences echo in the future career perspectives of these professionals, as Baby Boomers and Generation X consider constant updates as negative aspects of the Accounting profession (Almeida & Silva, 2018), whereas Generations Y and Z see such changes as opportunities for growth and professional

advancement (Amaro et al., 2014; Almeida & Silva, 2018). Younger generations, such as Y and Z, are characterized by a preference for challenges, technological consumption, the pursuit of immediate results, and balancing work and personal life (Hsiao & Casa Nova, 2016). Observing the elements of professional careers through a generational lens creates space for organizations to cater to the aspirations of different generational groups, potentially adapting to these diverse realities in ways that may offer a competitive advantage in the short and long term through the creation of value via generational diversity.

In this context, studies have been dedicated to understanding accounting careers from a generational perspective in Brazil (Amaro et al., 2014; Hsiao & Casa Nova, 2016; Almeida & Silva, 2018). These studies offer important contributions to the field, fostering the development of future research aimed at advancing the topic. It is essential to recognize that exploring how organizations should adapt to and harmonize the coexistence of different generational groups is crucial for ensuring organizational continuity, which must be based on information and awareness of the evolving social landscape within the Accounting profession, as various generations increasingly enter the workforce.

Despite more than a decade of research on generational issues in Accounting, the field is still marked by a limited number and diversity of researchers working on the topic, making it difficult to establish a more consolidated area of study. Longitudinal studies are a promising avenue for future research, as individuals' adaptation to the unique realities shaped by historical contexts tends to vary across generations.

An as-yet unexplored area in this field involves understanding how different generations have influenced accounting practices, as most studies focus on understanding adaptation and future perspectives without considering generations as factors influencing the development of Accounting practices. Furthermore, there is a growing need to define generations beyond temporal aspects,

inviting the field to map characteristics that classify individuals into specific generations based on more than just their birth year.

Other avenues for research include identifying what makes certain areas of Accounting particularly attractive to specific generational groups (Amaro et al., 2014), the stereotypes associated with the accounting profession among different generational groups, as well as whether career expectations are met after graduation (Hsiao & Casa Nova, 2016), and the combination of psychological traits and work values across generations (Sousa & Colauto, 2021).

In light of these generational discussions, it is important to emphasize the relevance of time and space in understanding the behaviors and attitudes of Generation Y and Z professionals in Accounting workplaces. Understanding the socio-historical context of generational formations at the national level is crucial, as young Brazilians are exposed to distinct situations that create experiences significantly different from those of young people in other parts of the world.

Career in Accounting: Discussions from a Behavioral Perspective

The growing interest among Brazilian scholars to understand career development through a behavioral lens has become increasingly prominent in the field of Accounting. This has sparked discussions surrounding the motivations for career orientation (Durso et al., 2016; Meurer et al., 2019; Souza et al., 2023), non-pathological aspects of individual personality (D'Souza & de Lima, 2018), behavioral factors (Marçal et al., 2018; Santos & Almeida, 2018; Santos et al., 2018), and identity construction (Lima & Araújo, 2019).

Guided by Self-Determination Theory, Durso et al. (2016) explore the importance of focusing on specific groups of undergraduate students inclined toward an academic career. Women, older students, and those with research scholarships are more likely to exhibit self-determined motivation to pursue an academic career in Accounting by enrolling in a master's program. These findings

suggest that investments in research, such as scientific initiation scholarships, can influence the future dynamics of teaching staff availability.

Meurer et al. (2019) utilized a qualitative approach to demonstrate that personal satisfaction, pursuit of new knowledge, autonomy, rewards, and personal growth motivated Accounting students to enroll in master's programs. From the perspective of professors, Souza et al. (2023) found that remuneration and academic qualifications are the primary factors influencing their motivation to continue teaching Accounting. These studies suggest that professional recognition through financial rewards and a work environment promoting personal satisfaction are crucial for retaining faculty members responsible for educating the next generation of accountants.

The Theory of Planned Behavior (TPB), a significant framework in this field (Marçal et al., 2018), posits that external and internal influences shape an individual's capacity for future behavior and choices. This theory, introduced by Ajzen in 1962, defines behavior based on intention, which is conditioned by attitudes, subjective norms, and perceived behavioral control (Fishbein & Ajzen, 1975).

Attitude is defined as "positive or negative feelings an individual has toward performing a particular behavior" (Fishbein & Ajzen, 1975, p. 216). Subjective norms are shaped by an individual's beliefs about what significant others expect regarding to a particular behavior, while perceived behavioral control refers to the individual's willpower and determination to perform a specific behavior (Fishbein & Ajzen, 1975).

This theoretical framework informed Marçal et al.'s (2018) study in Accounting, which found that the attitude component of TPB positively influenced students' intentions to pursue an academic master's degree in Accounting. However, perceived behavioral control and subjective norms did not significantly impact their decision-making process. These findings suggest the need for further examination of the constructs that were not influential in students' academic career decisions.

Career choices are argued to be driven by intrinsic and extrinsic factors (Marçal et al., 2018), aligning with subsequent research that links individuals' behavioral elements to geographic, political, economic, psychological, social, familial, and educational factors (Machado & Brunozi, 2021; Magalhães et al., 2022). Therefore, the Accounting career, when viewed through this formal lens of entering and remaining in the field, can be discussed not only in terms of individual behavior but also in light of socioeconomic factors that trigger the motivation to continue investing in this career. As such, the call within the field is for the inclusion of additional, even group-based variables, to better understand planned behavior in career choice, responding to the demands of this disciplinary field.

This argument is further supported by D'Souza and Lima (2018), who emphasize success as the primary motivation for career choice, with auditing and private sector accounting being the fields that attract the most interest among Accounting students as professional aspirations. Unlike Marçal et al. (2018), D'Souza and Lima (2018) discuss career development from the perspective of the multiple roles an accounting student may assume.

D'Souza and Lima (2018) also recognize that professional satisfaction (the intrinsic desire for professional recognition) and remuneration (a socioeconomic factor) were the key motivators for selecting careers with higher social acceptance. This social validation, according to D'Souza and Lima (2018), is linked to Machiavellian personality traits, as it reflects concern for reputation and the use of strategies to achieve personal goals. Individuals exhibiting Machiavellianism are prudent, secretive, avoid conflicts, and strategically use manipulation (D'Souza & Lima, 2018).

Machiavellianism is characterized by cynical attitudes, a lack of principles, manipulation of others for self-interest, and the belief that interpersonal manipulation is key to success in life (Christie & Geis, 1970). These traits are commonly found in Accounting professionals aged 17 to 25, who are more prone to interpersonal manipulation, while professionals over 45 tend to be more

narcissistic, suggesting that Dark Triad traits intensify over the course of an Accounting career (D'Souza & de Lima, 2018).

Recent studies on career choices and personality traits have reaffirmed these findings, indicating that cultural values positively correlate with the Dark Triad traits. Aspiring accountants are more likely to exhibit characteristics such as assertiveness, material success, competitiveness, self-realization, self-esteem, self-interest, and calculated, transactional relationships (D'Souza & Lima, 2019). Souza et al. (2021) discuss the association of Dark Triad personality traits with interest in academic careers among graduate students in Accounting. Narcissism and psychopathy align with students' expectations for an academic career.

The alignment of career characteristics with Dark Triad traits is intriguing. Careers in the private sector and auditing, where remuneration and professional recognition are higher, align with Machiavellian traits (D'Souza & Lima, 2019). In contrast, the academic field, with its more stable environment, leads students to exhibit narcissism and psychopathy (Souza et al., 2021). Thus, exploring these contextual differences may provide insights into how these personality traits manifest across various career paths in Accounting.

Despite individual distinctions, Accounting may be a profession that reproduces homogeneous behaviors, excluding those who exhibit distinct behavioral patterns. This claim is based on the conservative nature of Accounting, which is culturally ingrained in the field and may extend to other aspects of career development—"the image of the male accountant, seen as conservative, antisocial, inflexible, methodical, and cautious" (Longo et al., 2015). This suggests a potential social convention, diffused among professionals, that defines success in the field (Wang et al., 2017).

These observations contribute to the construction of professional identity, which encompasses the knowledge, experiences, and lived realities of each individual. Rodriguês et al. (2020) argue that Accounting careers are shaped by psychological, social, and economic factors. Their

findings indicate that autonomy, a positive image associated with the institution, and opportunities in various fields strongly influence students' decisions to pursue a career in Accounting.

These observations contribute to the construction of a professional identity that encompasses knowledge, experiences, and personal journeys unique to each individual. According to Rodriguês et al. (2020), careers are shaped by specific factors, including psychological, social, and economic elements. Their findings highlight that autonomy within the Accounting profession, a positive institutional reputation, opportunities to work in diverse areas and prominent contexts, and greater job prospects are key factors strongly associated with choosing a career in Accounting. These elements allow accountants to navigate different environments and contexts, building an image of a professional with a broad understanding of varied realities. However, they may refrain from engaging in debates due to their already established professional image (Longo et al., 2015).

The established stereotypes within the Accounting field are shaped by social representations that influence the judgments, choices, and perceptions of individuals or groups, either positively or negatively. These representations often reject more heated debates that arise from differing viewpoints (Miranda & Faria, 2016). Despite this socially constructed professional image, Miranda and Faria (2016) show how traditional media often depict Accounting with consistently negative and distorted connotations, reinforcing a skewed caricature of the profession in the public's mind.

In conclusion, understanding career development in Accounting through a behavioral lens requires recognizing the predominance of quantitative and empirical research. The Theory of Planned Behavior remains a relevant framework but requires further investigation, especially regarding to its constructs and their influence on academic career decisions (Marçal et al., 2018). Additionally, personality traits in both undergraduate (D'Souza & Lima, 2019) and

postgraduate students (Souza et al., 2021) warrant further exploration, particularly in the labor market context (Meriac, 2012). Finally, the stereotype of the Accounting profession (Miranda & Faria, 2016) plays a role in shaping career choices, highlighting a gap in research that needs to be addressed.

Career in Accounting: Discussions from a Social-cognitive Perspective

Social-cognitive processes have drawn the attention of researchers in the Accounting field as an alternative approach to understanding the social thread conceptualized as a career (Araújo et al., 2019; Lopes & Meurer, 2019). Thus, Araújo et al. (2019) and Lopes and Meurer (2019) incorporate the concept of self-efficacy into career discussions. The concept of self-efficacy, as proposed by Bandura (1969), reflects the belief individuals hold regarding to their capabilities to create indicators and performance conditions that can influence situations and episodes affecting their lives. While Araújo et al. (2019) shed light on the career planning of Accounting educators, Lopes and Meurer (2019) aim at engaging with undergraduate students to understand their career choices.

Self-efficacy has proven to be an influential variable in the planning of career choices for Accounting educators (Araújo et al., 2019) and also influences career selection based on characteristics inherent to both public and private sectors. Specifically, self-efficacy, in its personal dimension, reflective learning, negative emotions, verbal persuasion, and positive emotions, affects career choices in both public and private contexts (Lopes & Meurer, 2019).

The social cognitive processes understood here as elements of self-efficacy appear in career discussions predominantly from a quantitative and positivist perspective, leaving room for alternative research currents that embrace more qualitative approaches from interpretivist, constructivist, and longitudinal perspectives. A consensus emerges among the authors (Araújo et al., 2019; Lopes & Meurer, 2019) regarding to the positioning of self-efficacy elements influencing the career

construct—career choice and planning—given that the studies build evidence using Structural Equation Modeling.

Self-efficacy is a process shaped by the individual, developed throughout their life. Thus, it is possible to comprehend and advance discussions within this field, where individuals entering the Accounting domain already possess beliefs shaped over time. Consequently, an individual level emerges that demands an understanding of the distinct experiences among participants in the professional Accounting field. Therefore, self-efficacy is a belief of the individual that must be continuously investigated within organizations and socio-academic spaces, as it can influence the implementation of career plans (Araújo et al., 2019) and the characteristics prioritized by future employees (Lopes & Meurer, 2019).

The permeation of Bandura's (1969) discussions in the accounting field, particularly concerning careers, is evident. Thus, for the development of this disciplinary field, it is recommended that investigations exhaust this concept as they approach the frontiers of knowledge and advance further. What is observed in the accounting field is a tendency to "reinvent the wheel," leading to a conceptual fragmentation of elements that hinders the creation of a solid disciplinary framework.

As initial experiences in the Accounting field, Araújo et al. (2019) and Lopes and Meurer (2019) seek references in Bandura's (1969) sociology and fields such as psychology to solidify theoretical and empirical elements. The challenge for the Accounting domain lies in demonstrating the permeability of Bandura's (1969) knowledge logic to other career niches. This provocation is grounded in recognizing that researchers exhibit little concern in illustrating the knowledge construction logic from alternative fields, such as sociology.

The positivist and empirical approaches dominate the Accounting field hegemonically, which inhibits alternative discussions in some instances, particularly regarding the systematization of sociological knowledge processes, such as Social-

cognitive Theory (Bandura, 1969). What is observed with caution is a direct application of this knowledge, already disseminated in other fields but not in Accounting, and a rejection of its epistemological and ontological elements that may lead to application errors, as seen in discussions involving Structuration Theory (Santos et al., 2022).

Approaches in Career Studies in Accounting: A Critical Reflection

Accounting is a discipline that gained significant prominence in the twentieth century. In Brazil, over the last two decades—the 1990s and 2000s—there has been a remarkable advancement due to the increased education of professionals, resulting from the expansion of higher education and the establishment of professional conduct standards and technical procedures to be followed in Accounting practices. In this context, the aforementioned advancements have impacted the elements surrounding the Accounting career, characterized by a technical and impersonal nature, generational shifts, behavioral aspects, and social cognition, which are the focus of this research.

Based on this recognition, argumentative constructions are made to support the structure of the academic career in Accounting as discussed. The first argument revolves around the concept. Within the analyzed investigations, researchers pay attention to the occupations that Accounting students may occupy throughout their professional trajectories (Scarpin & Almeida, 2010), as well as the motivators behind choosing a career in Accounting, both academically and professionally (Marçal et al., 2018; Santos & Almeida, 2018; Santos et al., 2018). These discussions are key to understanding the landscape of the profession. However, what is not observed is the dissemination of these elements toward constructing a unified research field. Concepts are adopted in each study in a fragmented manner, and the lack of historical context in the field hinders the permeability of these concepts more emphatically in creating a solid disciplinary field. In some spaces, it is possible to identify the absence of recognition of

the past of the theme within career-related investigations.

To mitigate this scenario regarding to the absence of a solid field concerning the concepts employed in research, it is suggested that Brazilian researchers explore the conceptual boundaries they choose for constructing evidence within the career theme. This call invites researchers to position career concepts and their nuances on their agendas for building a disciplinary research field, similar to themes in financial accounting, which already have a solid discussion framework, such as studies on Earnings Management and the adoption of IFRS, among others.

Advancing this conceptual discussion regarding to careers also contributes to establishing authority on the subject. The conceptual legacies observed in career discussions are grounded in other areas of knowledge when incorporating sociological and/or psychological elements. Thus, emphatically exploring the boundaries introduced from other fields in career-related research will enable the creation of authoritative arguments, which can further strengthen the field.

The second argumentative structure concerns theories. Among the analyzed theories, the Theory of Planned Behavior, the Self-Efficacy Theory, and the Dark Triad Construct capture researchers' attention. This scenario opens avenues for numerous studies, given that Career Construction Theory has yet to touch upon career studies in Accounting. Thus, we face a landscape characterized by a lack of discussion and theoretical grounding.

Moreover, a significant aspect to consider is the manner in which theories are utilized in studies. Lukka and Vinnari (2014) present that a theory within research can serve two distinct functions: theory as domain and theory as method. Accordingly, for Lukka and Vinnari (2014, p. 1309), "a domain theory refers to a particular body of knowledge about a substantive thematic area situated in a field or domain, such as Accounting." This is the direction in which the studies concerning career have been anchored. "While a method theory can be defined as a conceptual

system at meta-level for studying the substantive questions of the domain theory in question." Lukka and Vinnari (2014) argue that these concepts are not absolute, allowing them to gain new forms over time when exposed to different conditions.

Therefore, based on this recognition regarding to the function of theory within investigations, it is advisable to strengthen theories as domains to make the use of theories in research an increasingly frequent action. Likewise, it is timely to seek to understand the conceptual systems inscribed in the theory as domain within the career theme in Accounting. Through this action, it is strongly believed that discussions involving careers will increasingly be grounded in solid knowledge bases, allowing for deeper insights into understanding Accounting careers and their nuances.

The third argumentative approach relates to measurement methods. In terms of measuring the identified variables, it is perceived that the construction of evidence is predominantly quantitative and based on surveys. This scenario reflects the content and subjects presented to students in Brazil's graduate programs in Accounting. Lima et al. (2020) recognize that research methods courses that become mandatory in graduate programs tend to be quantitative, limiting students' exposure to alternative research strategies. Furthermore, in Brazil, there is limited space for publishing qualitative research with alternative approaches, such as the very article in question.

Given this context, there is encouragement for research to explore alternative methods grounded in a qualitative perspective, seeking ways to address the issues surrounding accounting careers, as in-depth discussions are facilitated by methods that bring researchers closer to subjects, such as life history, an approach rarely used in research related to this theme.

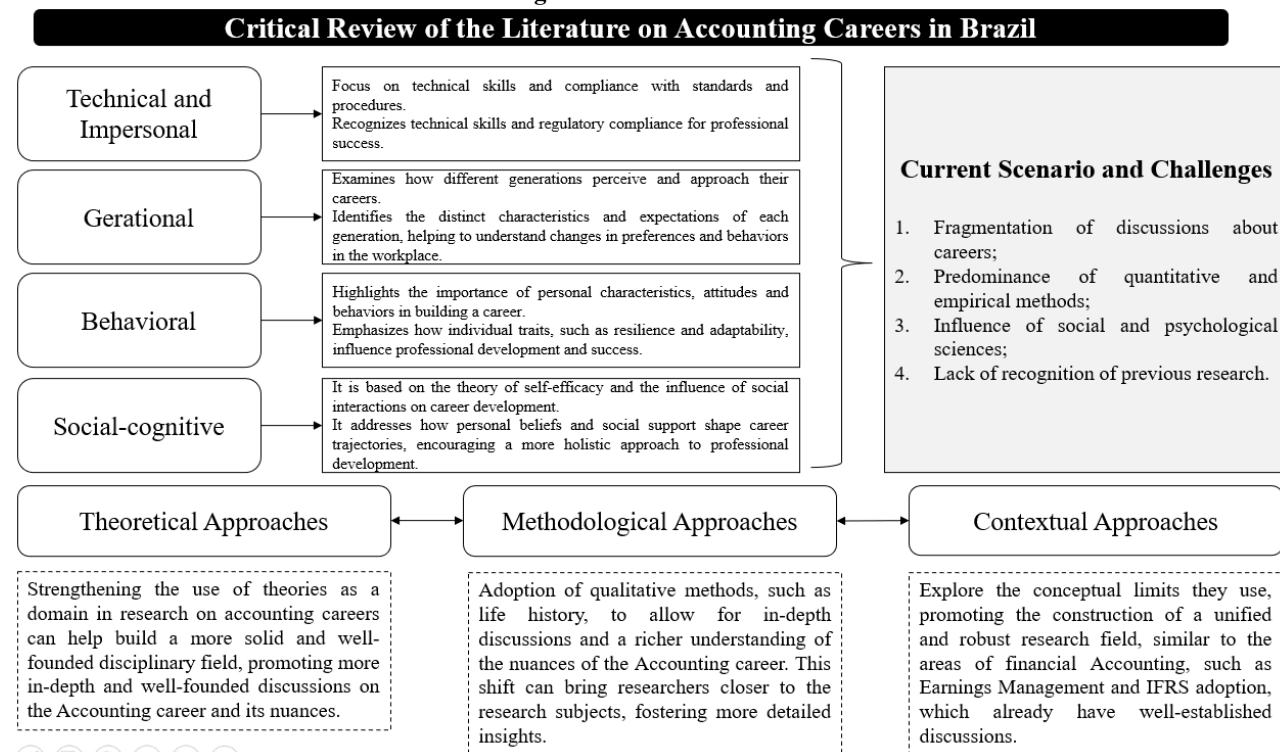
Finally, a look is opened towards the fourth argument, which involves context. In contextual terms, discussions seldom prioritize issues related to the socio-historical periods of Accounting careers and their possibilities for action. Thus, it is crucial to discuss the historical time in which the

discussions can occur and their influences. This provocation aligns with Wanderley's (2021) discussions regarding to the sustainability of the Accounting profession. In this direction, recognizing that the accounting career in Brazil is developing in a period of Liquid Modernity (Bauman, 2001) can be an alternative for situating the Accounting career in a specific time and space. Additionally, acknowledging the effect of emerging economies on careers and the behavioral

attitudes of individuals within accounting spaces may also provide opportunities to strengthen discussions in the field and increasingly build responses to organizational problems related to careers and their longevity in an era when organizations operate globally.

Figure 1 summarizes the discussions presented in this investigation, concerning the recognition of the research structure involving academic careers in Accounting.

Figure 1
Critical Review of the Literature on Accounting Careers in Brazil



Source: The authors (2024)

Final Considerations

This research aimed at revisiting the scientific literature on Accounting careers in Brazil through a critical and narrative review. Initially, it is important to recognize that this work represents one of the first critical and narrative approaches involving careers in Accounting in Brazil. Thus, it presents itself as a dialogue with researchers and the academic community interested in the topic.

Regarding to the scenario identified, it is evident that the theme of Accounting careers and

its nuances are fragmented in terms of discussions, which are framed by technical and impersonal, generational, behavioral, and social-cognitive perspectives. Each set of discussions offers research opportunities and avenues for expanding the theme. It is clear that academia, as a whole, must increasingly engage with issues surrounding careers in Accounting. However, the response from the research field is misaligned with the significant demand for change that the profession has been facing. This is because the research landscape has progressed very modestly in recent times, and there

is a need for applications that go beyond theoretical tools, as few theoretical ambitions were identified in the evaluated studies. Thus, from the theoretical elements that have diffused into career research, it is possible to observe the permeability of behavioral and sociological theories.

More aggressive methodological research approaches have not been identified. Therefore, ethnographic methods and life stories are techniques that can fill numerous gaps within the scope of Accounting career research. This closer approach to the subject can contribute to social-cognitive, behavioral, and generational studies, as these themes have already been framed quantitatively, opening space for qualitative approaches that could address weaknesses, such as the lack of depth, inherent to quantitative research.

Regarding to concepts and forms of measurement, these have been established and replicated in the field as an inheritance from sociology and psychology, for example, as seen in self-efficacy beliefs and behavioral aspects of Career Construction Theory (CCT), which are present in the research area. Therefore, exploring the conceptual limits of these constructs proves to be relevant to fostering the creation of a solid disciplinary field. This action could break the excessive fragmentation of new concepts that are introduced over time within the scope of the theme but become lost due to receiving little attention from career scholars. Here, the problem lies in the search for conceptual novelties and the marginalization of already established constructs. It is possible to innovate while acknowledging the theme's historical background.

The research contributes to the theoretical field by reflecting on career studies from a narrative approach. This effort can be seen as an innovation for works that aim at constructing reviews beyond mere counting aspects. Additionally, this mapping and the discussions constructed may serve as a starting point for accounting career scholars when making decisions regarding to theories, problems, and methods for building short- and long-term evidence. Thus, this research adds to the discussions and challenges concerning the

sustainability of careers in Accounting.

In practical terms, the research aids Accounting professionals seeking information about careers and career possibilities, including career transition processes, challenges faced by actors in the accounting field, and career sustainability. With these results, it is hoped that interest in Accounting careers will increase, both in practical and social terms, given the profession's role in society. Accounting processes and asset management are informed by individuals operating in various Accounting spaces, which require an understanding from technical and impersonal, generational, behavioral, and social-cognitive perspectives.

The research's limitations are grounded in its temporal aspect, which also presents an opportunity for future research. In the future, the volume of discussion may be different, and the critical perspectives presented in this discussion may have been addressed—this is the hope. Moreover, in terms of limitations, the experiences and perspectives of the researchers involved in this investigation may also be limiting factors in interpreting and directing the findings identified in the disciplinary field.

As a proposal for a multidisciplinary research agenda on Accounting careers, it is suggested that future studies address, in practical terms, new information technologies; in teaching and learning, focus on curricular adaptations to encourage careers in historically marginalized areas of accounting, including in postgraduate programs (PPGs). Organizationally, discussions about new fields of activity and more effective participation of accountants in managerial decisions should be pursued.

Thus, for future research, a constant monitoring of the theme is recommended, particularly regarding to updates to the configuration of discussions on Accounting careers in Brazil. Future researchers should also seek to examine more closely the theoretical limits applied to career discussions in Brazil, especially from the perspective of theory as both method and domain.

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