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Editorial (EN)

The 34th edition of Grudisletter (GL) reaches the Grudis network in early 2026, so we would like to wish everyone a New Year full of professional and personal achievements.

Once again, we begin with the customary annual acknowledgement to the members of the Network, signed by Aldónio Ferreira, on behalf of the Grudis Executive Team. Gratitude is an act of recognition, and that is what we wish to convey.

Next, in this issue, we present an overview of the last Workshop, under the theme *How Accounting Can Shape a Better World*, which proved to be a real success and during which a large number of members were able to participate and reflect on the important role that accounting can play in this context; then the Grudis Ambassadors section looks at the case of UTAD, presented by António Dias.

The “An Insightful Read” section is written this time by Cláudia Teixeira (ISCAP), who brings us an extremely interesting topic: the pursuit of academic citizenship, its decline, and its respective impacts on the evolution of higher education.

Finally, José António Moreira returns with his usual column “Notes on Accounting,” which draws our attention to the fact that accounting education must take on a more appealing role to captivate new generations of students to pursue this field of knowledge.

Helena Saraiva and Sónia Nogueira

Editorial (PT)

A 34.ª edição da Grudisletter (GL) chega à *Grudis Network*, no início de 2026, pelo que desde já desejamos a todos um novo ano pleno de realizações profissionais e pessoais.

Desta vez iniciamos com o habitual agradecimento anual aos elementos da Rede, subscrito pelo Aldónio Ferreira, em representação da Equipa Executiva da Rede. Agradecer é um ato de reconhecimento, e é isso que se pretende transmitir.

Nesta edição, apresentamos uma visão geral do último Workshop, sob o tema *How Accounting Can Shape a Better World*, que se revelou um verdadeiro sucesso e durante o qual um grande número de membros da rede participou e refletiu sobre o importante papel que a contabilidade pode desempenhar neste contexto; de seguida o espaço Embaixadores Grudis visita, neste número, o caso da UTAD apresentado pelo António Dias.

A rubrica “An Insightful Read”, é desta vez assinada pela Cláudia Teixeira (ISCAP) que nos traz uma temática extremamente interessante na rubrica *Insightful Read*: a prática da cidadania académica, o seu declínio e os respetivos impactos no processo de evolução da educação no ensino superior.

Finalmente, o José António Moreira, remete-nos com a sua habitual crónica “Notas sobre Contabilidade”, que nos chama a atenção para o facto de a educação em contabilidade ter de assumir um papel mais apelativo, no sentido de cativar as novas gerações de alunos para o estudo deste ramo do conhecimento.

Helena Saraiva e Sónia Nogueira

Recognition of service to Grudis Network in 2025_(EN)

The Grudis Network constitutes a distinctive community, united in the pursuit of knowledge through accounting research and by an enduring spirit of collegiality. Throughout 2025, Grudis continued its growth and development, the fruit of the commitment and dedication of numerous individuals, and especially of our members. They are our unsung heroes, those who labour to elevate the standing of accounting research and education, and who so profoundly enrich our Network.

Grudis' dynamism manifests in multiple ways, not least through the portfolio of scientific events we offer. Yet to render all that we do possible, there is a structure behind it and an often discreet but fundamental cohort of people working behind the scenes. While certain contributions are clearly visible and celebrated in the moment – as in the case of conferences, workshops, Grudis GARS, and doctoral events – in other instances, that is not feasible. It is, therefore, incumbent upon us to recognise and thank all those who, in formal roles, have been the essential pillars of the Grudis Network. We hasten equally to extend our recognition and gratitude to all who, despite not holding an official role, have contributed to the development of the Network. Our success is, in essence, yours.

Reconhecimento do serviço prestado à Rede Grudis em 2025_(PT)

A Rede Grudis constitui uma comunidade distinta, unida na busca do conhecimento pela investigação em contabilidade e por um espírito de colegialidade que perdura. Ao longo de 2025, a Grudis prosseguiu o seu crescimento e desenvolvimento, fruto do empenho e dedicação de numerosos colegas e, em especial, dos nossos membros. Eles são os nossos heróis, aqueles que trabalham para elevar o prestígio da investigação e do ensino da contabilidade, e que profundamente enriquecem a nossa Rede.

O dinamismo da Rede Grudis manifesta-se de múltiplas formas, nomeadamente através do portefólio de eventos científicos que oferecemos. Contudo, para tornar possível tudo o que fazemos, existe uma estrutura de suporte e um grupo de pessoas, frequentemente discreto, mas fundamental, que trabalha nos bastidores. Embora certas contribuições sejam claramente visíveis e celebradas no momento – como no caso das conferências, workshops, *Grudis GARS* e eventos doutorais – noutros casos, tal não é possível. Incumbe-nos, portanto, reconhecer e agradecer a todos aqueles que, em funções formais, têm sido os pilares essenciais da Rede Grudis. Apressamo-nos igualmente a estender o nosso reconhecimento e gratidão a todos os que, apesar de não deterem um papel oficial, contribuíram para o desenvolvimento da Rede. O nosso sucesso é, em essência, vosso.

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A sincere thank you to all listed and the countless others who have been of service to Grudis Network in 2025.

Um sincero muito obrigado a todos os colegas listados e os inúmeros outros que prestaram serviço à Rede Grudis em 2025.

Aldónio

On behalf of the Grudis Executive Team

XXII Grudis Workshop - How Accounting Can Shape a Better World (EN)

By Sónia Nogueira

On Wednesday, 19 November 2025, members of Grudis Network and from the wider community had the opportunity to take part in the truly enriching **XXII Grudis Workshop** dedicated to the discussion of **“How Accounting Can Shape a Better World”**.

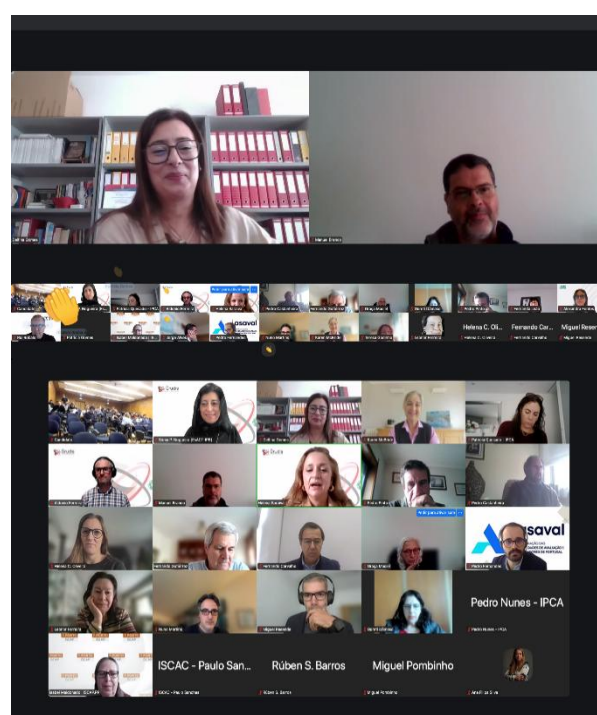
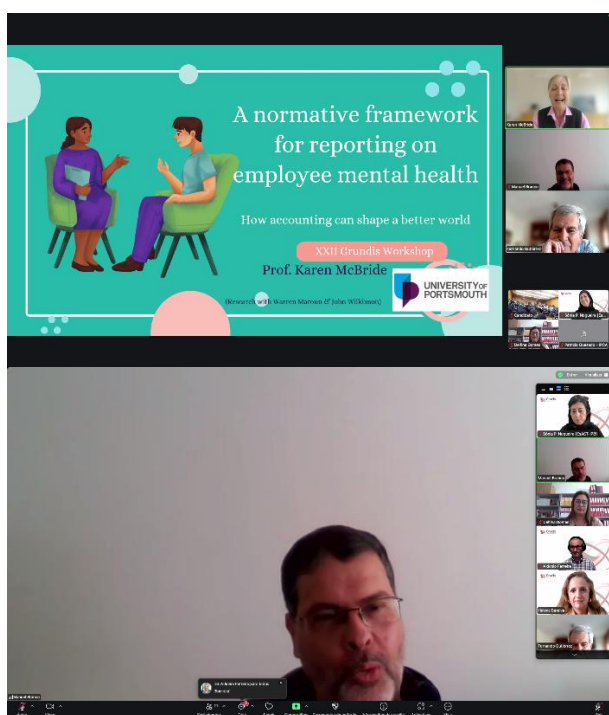
The event featured internationally renowned experts:

- **Delfina Gomes** (University of Minho)
- **Fernando Gutiérrez Hidalgo** (Pablo de Olavide University, Seville)
- **Karen McBride** (University of Portsmouth)

The opening session was led by Helena Saraiva (Grudis & Guarda Polytechnic University), and the discussion was moderated by Manuel Castelo Branco (University of Porto), who fostered a deep and inspiring debate.

The workshop provided a valuable space for reflection, the exchange of ideas, and the strengthening of our academic and professional community, inspiring new perspectives on the societal role of accounting. For Patrícia Gomes, Professor in Cávado and Ave Polytechnic University and coordinator the Research Centre on Accounting and Taxation *“This workshop provided a profound reflection on the transformative role of accounting in building a more sustainable, fair, and transparent society. The contributions of internationally renowned speakers significantly enriched the discussion and deepened our understanding of this global challenge.”*

We thank all participants for their presence and enthusiasm. Let us continue working together to build knowledge and promote accounting in the service of a better world.



Grudis Ambassadors Space - Being a Grudis Ambassador... at UTAD (EN)

By António Dias

In early 2018, as a professor and researcher in the field of Accounting, I was invited by colleague Carla Carvalho to moderate the IX Grudis Workshop on the theme “Corporate Social Responsibility and its Reporting,” which took place at the Faculty of Economics of Porto (it is curious that seven years later, the theme is still on the agenda). Although I was aware of the existence of the GRUDIS network, this first contact revealed the dedication and quality of my colleagues who kindly welcomed me and, above all, their determination and energy in promoting scientific production and peer discussion on a wide range of topics in the field of accounting. Naturally, I had no choice but to join the GRUDIS network as a member.

In November 2020, I was particularly proud to take up my duties as ambassador for the GRUDIS network at the University of Trás-os-Montes and Alto Douro (UTAD). Aware that representing a community that aims to promote research in accounting at an institution where the discipline is not the central focus of the educational offering would be a constant challenge, I also saw it as an excellent opportunity to collaborate in the development of a field of study that I greatly appreciate.

As an ambassador, I am committed to promoting the GRUDIS network and its activities within the academic community at UTAD, but I also want to promote it more broadly among my colleagues of various nationalities with whom I have collaborated in teaching and research activities.

Within UTAD, where only four teachers teach courses in accounting, it is gratifying to see that, despite being few, in number, we actively participate in GRUDIS initiatives, namely the Grudis Conference & Doctoral Colloquium, with emphasis on the presentation of research papers and projects carried out by teachers and students. At the same time, we have also participated in scientific committees, debates, and workshops promoted by GRUDIS and in GrudisLetters, as well as in training and research initiatives at other national and international institutions, including the Order of Certified Accountants and the Order of Chartered Accountants.

Although we are few in number, I believe that our commitment is fundamental to teaching and research in Accounting at UTAD and in the country. And as we are at the beginning of another year, it is the right time to share some good news... As a result of the resilience and determination of this small group of teachers, UTAD will expand its educational offering with a new Master's Degree in Accounting and Finance. This Master's degree, in addition to placing the teaching of Accounting at the center of UTAD, a place it has long deserved, will enhance the research of teachers and students and certainly lead to an even more effective and present connection to the Grudis Network.

I would like to conclude by saying that I believe the GRUDIS network, in addition to being a unique initiative in the field of scientific research, is a center of excellence and a unique contribution to the evolution of study and critical thinking in Accounting. For these reasons, I invite all students, researchers, and teachers to join the GRUDIS network, confident that their projects will benefit from the contributions resulting from feedback from renowned and experienced academics from multiple institutions, in an environment of sharing and scientific dialogue that I can only praise.

Espaço Embaixadores Grudis - Ser Embaixador Grudis... na UTAD (PT)

Por António Dias

No início de 2018, sendo docente e investigador na área da Contabilidade, por convite da colega Carla Carvalho fui moderador no IX Workshop Grudis subordinado ao tema “*Corporate Social Responsibility and its Reporting*” que ocorreu na Faculdade de Economia do Porto (não deixa de ser curioso que passados sete anos o tema esteja na ordem do dia). Ainda que conhecesse a existência da rede GRUDIS, este primeiro contacto foi revelador da dedicação e qualidade dos colegas que amavelmente me receberam e sobretudo da sua determinação e energia em promover a produção científica e a discussão entre pares dos mais diversos temas na área da Contabilidade. Naturalmente, só podia, aderi como membro à rede GRUDIS.

Em novembro de 2020 iniciei, com especial orgulho, as minhas funções enquanto embaixador da rede GRUDIS na Universidade de Trás-os-Montes e Alto Douro (UTAD). Consciente que representar uma comunidade que tem por objetivo promover a investigação em Contabilidade, numa instituição onde a disciplina não é foco central da oferta formativa, seria um desafio permanente, entendi ser também uma excelente oportunidade para colaborar no desenvolvimento de uma área de estudos que muito aprecio.

Como embaixador, assumi o compromisso de promover a rede GRUDIS e as suas atividades junto da comunidade académica da UTAD, mas também, de forma mais ampla, junto de diversos colegas de várias nacionalidades com quem tenho colaborado em atividades de ensino e de investigação.

No âmbito da UTAD, onde apenas 4 docentes ministram unidades curriculares na área da Contabilidade, é gratificante verificar que apesar de sermos poucos participamos ativamente nas iniciativas do GRUDIS, nomeadamente na Grudis Conference & Doctoral Colloquium, com destaque para a apresentação de trabalhos e projetos de investigação realizados por docentes e alunos. Em paralelo, também temos participado em comissões científicas, debates e workshops promovidos pelo GRUDIS e nas Grudis Letters, bem como em iniciativas formativas e de investigação de outras instituições nacionais e internacionais, entre elas, a Ordem dos Contabilistas Certificados e a Ordem dos Revisores Oficiais de Contas.

Apesar de sermos poucos, acredito que o nosso empenhamento é fundamental para o ensino e para a investigação em Contabilidade na UTAD e no país. E como estamos no início de mais ano, é o momento adequado para partilhar uma boa notícia... Fruto da resiliência e determinação deste pequeno grupo de docentes, a UTAD vai alargar a sua oferta formativa com um novo Mestrado em Contabilidade e Finanças. Este Mestrado, para além de colocar o ensino da Contabilidade como central na UTAD, um lugar que já há muito merecia, vai potenciar a investigação de docentes e alunos e certamente uma ligação ainda mais efetiva e presente à Rede Grudis.

Despeço-me expressando que considero que a rede GRUDIS, para além de ser uma iniciativa distinta no panorama da investigação científica, é um centro de excelência e um contributo ímpar para a evolução do estudo e do pensamento crítico em Contabilidade. Por estes motivos, convido todos os estudantes, investigadores e docentes a juntarem-se à rede GRUDIS, na certeza de que os seus projetos beneficiarão com os contributos que resultam do feedback de académicos reconhecidos e experientes, pertencentes a múltiplas instituições, num ambiente de partilha e de diálogo científico que só posso enaltecer.

An insightful read (EN)

By Claudia Teixeira

The gradual retreat from academic citizenship, written by Beatson et al. (2021), critically explores notions of academic citizenship, academic capitalism, academic workloads, the decline of academic citizenship and its implications - considering institutional and individual factors, academia and society, and universities and the professoriate.

The paper focuses on notions of academic citizenship to address the contemporary higher education environment, subjected to mandatory academic performance metrics, based on academic capitalism logics and models. Some of these notions relate to (i) activities and services which support the university and society, other than teaching and research (e.g. Lawrence et al., 2012; Nørgård & Bengtsen, 2016); (ii) attitudes and activities related to service supporting the infrastructure of academic life as well as the wider civic mission of higher education (e.g. Macfarlane & Burg, 2018); (iii) the intertwining and engagement between universities and society (e.g. Nørgård & Bengtsen, 2016); (iv) as well as, engagement, care and supervision, loyalty, collegiality and benevolence (e.g. Nørgård & Bengtsen, 2016).

On a practical level, these concepts relate to different categories of activities such as, (i) service to one's discipline and research interests, including manuscript reviews, engagement with professional bodies and research networks; (ii) community and outreach, public service; and (iii) institutional service, including governance work and reputational image (Neumann & Terosky, 2007).

Nevertheless, over time, in general, higher education policy has gradually adopted neoliberal traits, moving away from valuing knowledge as a public good, and rather pursuing uniformity and conformity, focusing on the quest of achieving income, in alignment with academic capitalist knowledge regimes. As a result, universities put huge pressure on achieving outcomes and activities, such as: (i) publishing in highly ranked journals; (ii) obtaining research grants; and (iii) using the latest digital technologies, along with designing cutting-edge content; all of which require a lot of time and concentration, as well as other personal resources.

Academic workload models and performance indicators clearly show what is truly valued, thus rarely recognising academic citizenship activities as relevant in this context (Papadopoulos, 2017). This situation results in perceptions about the pace of academic work being increasingly intensified (McCarthy et al., 2017) and workloads reaching untenable levels (Long et al., 2020), with teaching and research being heavily monitored and academic citizenship being largely ignored.

Beatson et al. (2021) point out that, although the decline of academic citizenship represents a contemporary concern within higher education, it is not a new issue in the international setting (e.g. Macfarlane, 2005; Lawrence et al., 2012). And, whilst the authors acknowledge some positive outcomes stemming from academic capitalism models (e.g. increased research productivity and closer connections with industry); they mostly stress the negative aspects such as, a devaluation of relevant university activities and the greater public good, which, ultimately, risk the future sustainability of academia as a whole (Tharapos, 2022). In fact, some of the consequences of this state of affairs include: (i) insufficient mentoring for new members in academia, thus affecting the development of their academic careers; (ii) a lack of adequate skills for leadership and governance roles, thus risking reputational and financial damage; (iii) compromised journal and conference peer-review processes, with lengthy review times, along with a decrease in quality concerning comments and suggestions made by reviewers, due to a lack of available time and expertise.

The authors argue that the intense competition for resources and status by universities, reflected in global ranking systems, results in a stratification of higher education institutions, characterised by uniformity of research and reduced autonomy which, then, compromises the future of open knowledge for public good (Münch, 2014); and stress that the "...antidote to status competition, one that creates space for the global public good to evolve, is...the communicative world of flat networks and collegial relations, which lends itself to open, democratic collaborative forms and gives authority to knowledge from anywhere (Marginson, 2011, p. 430, italics added).

The paper highlights the need for higher education to recognize the importance of broader obligations and commitments to academia and society, regardless of what is valued under the model of academic capitalism, and, consequently, to reconfigure performance metrics so as to properly value academic citizenship activities. Action is also required from professoriate to act as role models by undertaking those activities themselves.

Overall, this is an insightful and thought-provoking paper, which points out to the dangers of the dominance of key performance indicators and research outputs (e.g. Guthrie et al., 2019; Tharapos, 2022) which value specific, narrow outcomes, leading academics towards (i) a more strategic approach to establishing priorities and time allocation, so as to achieve the required metrics, at the detriment of developing more idealistic or intrinsic motivations of their role in academia and society.

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Notes on Accounting (EN)

By José António Moreira

Accounting has never been considered a “sexy” field, neither academically nor professionally. Perhaps today this perception is slightly less pronounced, but the image immortalized by literature and replicated by cinema still lingers in our collective memory: the accountant’s “alpaca sleeves”, worn to protect a worn-out dark suit; the small, dimly lit workspace; round-rimmed glasses perched on the tip of the nose; and the taciturn expression that seemed to be part of their skin.

Scientific research confirms that this image has not been completely erased. Studies based on the perceptions of young students outline a personal profile of accountants that largely matches the stereotype: introverted, individualistic, humorless, inactive, with a weak social life, no leadership skills, and lacking creativity. Moreover, these traits are often associated with the profession itself.

One line of research on this topic starts with the following question: *“Does attending an introductory Accounting course improve young students’ perception of the field?”* Empirical evidence overwhelmingly points to a negative answer.

Recently, Beatriz explored this question in her master’s dissertation. She analyzed the case of a Portuguese university, using a sample of undergraduate students, about half of whom had already taken the course. The conclusion is unsurprising: attending the course did not contribute to a positive change in students’ perception of the accountant’s profile or the profession.

Two brief reflections on this result:

1. Those who teach introductory Accounting courses should make it a central goal to help change the negative perception students bring into the classroom. This goal is as important—or even more important—than teaching how to correctly use “debit and credit.” If this perception is not addressed at the first point of contact, there will hardly be another opportunity during the degree program.
2. This negative perception also affects the career prospects of Accounting faculty. In degree and postgraduate programs, Accounting courses do not attract candidates. Other areas, even if less relevant for students’ future professional lives, generate greater interest. As a result, when curricula are revised, the preconceived idea that “there is too much Accounting” almost always emerges. Recently, I learned of three curriculum revisions – one undergraduate and two postgraduate – in which the time allocated to Accounting was substantially reduced. This clearly harms faculty; in the long term, it will harm also the professionals being trained today.

Changing perceptions is not easy. But it is possible.

Notas sobre Contabilidade (PT)

Por José António Moreira

Notas de Contabilidade

A Contabilidade nunca foi considerada uma área “sexy”, nem no meio académico nem no profissional. Talvez hoje a percepção seja um pouco menos marcada, mas continua presente na memória coletiva a imagem que a literatura imortalizou e o cinema replicou: as “mangas de alpaca” do contabilista, usadas para proteger o fato escuro já gasto; o espaço pequeno e pouco iluminado onde trabalhava; os óculos de aros redondos na ponta do nariz; e a expressão taciturna que parecia fazer parte da sua pele.

A investigação científica confirma que esta imagem não está totalmente ultrapassada. Estudos baseados na percepção de jovens estudantes traçam um perfil pessoal do contabilista que coincide, em grande medida, com o estereótipo: pessoa introvertida, individualista, sem sentido de humor, pouco ativa, com fraca vida social, nula capacidade de liderança e ausência de criatividade. Mais ainda, estes traços são frequentemente associados à própria profissão.

Uma das linhas de investigação sobre o tema parte da seguinte questão: *“A frequência de uma unidade curricular introdutória de Contabilidade melhora a percepção dos jovens estudantes sobre a área?”*. A evidência empírica aponta, maioritariamente, para uma resposta negativa.

Recentemente, a Beatriz investigou esta questão para a sua dissertação de mestrado. Analisou o caso de uma escola universitária portuguesa, utilizando uma amostra de estudantes de licenciatura em que cerca de metade já tinha frequentado essa disciplina. A conclusão não surpreende: essa frequência não contribuiu para alterar positivamente a percepção dos estudantes sobre o perfil do contabilista e da profissão.

Duas breves reflexões sobre este resultado:

1. Quem leciona unidades curriculares introdutórias de Contabilidade deveria assumir como objetivo central o de contribuir para mudar a percepção negativa que os estudantes trazem para a sala de aula. Este objetivo é tão ou mais importante do que ensinar a utilizar corretamente o “débito e crédito”. Se não se começar a diluir essa percepção no primeiro contacto, dificilmente haverá outra oportunidade ao longo do curso.
2. Esta percepção negativa afeta também a carreira dos docentes da área. Nos planos de curso, tanto de licenciatura como de pós-graduação, as disciplinas de Contabilidade não atraem candidatos. Outras áreas, mesmo que menos relevantes para a vida profissional futura, despertam maior interesse. Como consequência, quando se reformulam planos de estudos, surge quase sempre a ideia preconcebida de que “há demasiada Contabilidade”. Recentemente, tive conhecimento de três reformulações – uma de licenciatura e duas de pós-graduação – em que o bloco horário destinado à Contabilidade foi substancialmente reduzido. Isso prejudica os docentes; no futuro, prejudicará também os profissionais que hoje se formam.

Alterar percepções não é fácil. Mas é possível.