DIVERSITY AND INCLUSION IN THE POSTGRADUATE PROGRAM IN ACCOUNTING SCIENCES AT THE UNIVERSITY OF BRASÍLIA (PPGCONT/UNB): CONTEMPORARY CHALLENGES AND PERSPECTIVES IN LIGHT OF INTERSECTIONALITIES

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Research Area of Knowledge: Teaching and Research in Accounting (EPC)

Summary
Accounting, recognized as an applied social science, plays a mediating role in economic and social relations, but its historical trajectory in postgraduate accounting programs has been marked by homogeneity, which reinforces intersectional inequalities, such as those of a racial, gender, and social nature. In Brazil, the urgency in addressing these disparities is evident, given that 56.1% of the population self-identifies as Black, yet only 33.7% hold management and leadership positions. The inclusion of People with Disabilities (PwDs), who represent 7.3% of the population, is an even greater challenge; despite the growth in the number of students entering higher education, their participation is still less than 1% of total enrollments. These barriers, according to the literature, can lead accounting to lose talent and its social legitimacy. The research problem is: how has the Postgraduate Program in Accounting Sciences at the University of Brasília (PPGCont/UnB) addressed the challenges of diversity and inclusion? The general objective of this work is to analyze the importance of diversity and inclusion in postgraduate courses in Accounting Sciences, focusing on the challenges and perspectives of academic training geared towards equity, specifically addressing the PPGCont/UnB. It seeks to discuss the relevance of quotas (racial, social, and gender), analyze the inclusion of people with disabilities (infrastructure and pedagogical support), and evaluate the importance of these practices for postgraduate evaluation systems. The research is descriptive, exploratory, and applied in nature, using systematic literature review and document analysis of the institutional policies of the PPGCont/UnB (2021–2025). The study contributes by highlighting that diversity and inclusion, as a structuring axis, reaffirms the social and ethical function of accounting.

Keywords: Diversity, Inclusion, Postgraduate Studies, Accounting Sciences, Affirmative Action Policies

1. INTRODUCTION

Accounting, recognized as an applied social science, plays a crucial role in mediating economic and social relations. However, the historical trajectory of postgraduate courses in Accounting Sciences has often been marked by homogeneity, resulting in the absence of effective debates on diversity. This negligence directly contributes to reinforcing inequalities of a racial, gender, and social nature. Brazil, as the stage for this discussion, presents demographic data that underscore the urgency of the issue: approximately 56.1% of the population self-identifies as Black (IBGE, 2023), but this representation decreases drastically in leadership positions, where only 33.7% hold management and leadership roles (DIEESE, 2023). This disparity signals that structural barriers persist and must be addressed by leading academic programs, such as the PPGCont/UnB.

The challenge becomes even more evident when analyzing the inclusion of People with Disabilities (PwDs) in the postgraduate academic environment. PwDs represent 7.3% of the population (IBGE, 2022), but their participation in higher education is less than 1% of total enrollments. Although the number of PwD entrants has grown considerably (from 10,435 in 2013 to 39,146 in 2023) and the number of graduates has also increased (from 3,795 to 12,659 in the same period, INEP, 2023), the low rate of higher education completion for PwDs (only 7.4%, compared to 19.5% for people without disabilities, MDHC, 2025) demonstrates that, despite the Brazilian Inclusion Law (Law No. 13,146/2015), institutional and structural barriers hinder their retention. The PPGCont/UnB is not oblivious to this reality and should be examined from the perspective of policies that ensure the inclusion and retention of these students.

In this scenario of persistent inequalities, the central question guiding this investigation is: how has the Postgraduate Program in Accounting Sciences at the University of Brasília (PPGCont/UnB) addressed the challenges of diversity and inclusion? Recent studies, such as that of Santos et al. (2024), show that, although diversity is important for equity, it is still underexplored in Brazilian accounting. Furthermore, the literature warns that accounting risks losing not only talent but also its social legitimacy if it neglects the debate and implementation of diversity and inclusion. Therefore, the analysis of the policies and practices of PPGCont/UnB becomes a fundamental case study for understanding the strategies for mitigating these barriers in the context of national postgraduate education.

The overall objective of this work is to analyze the importance of diversity and inclusion in postgraduate courses in Accounting Sciences, focusing on the challenges and perspectives of academic training geared towards equity, specifically addressing the PPGCont/UnB (Postgraduate Program in Accounting Sciences at the University of Brasília). From this main objective, specific objectives are developed, directing the investigation towards the analysis of the PPGCont/UnB policies: (i) to discuss the relevance of racial, social, and gender quotas in access and retention; (ii) to analyze the inclusion of people with disabilities in light of the institutional conditions offered (including infrastructure, pedagogical support, curricular adaptability, and accessibility services); and (iii) to evaluate the importance of these practices for postgraduate evaluation systems.

The rationale for developing this study lies in the need to conceive of accounting education as a space for knowledge production that cannot be detached from social inequalities. The effective promotion of diversity and inclusion, by including different identities (racial, gender, social, and people with disabilities), contributes to academic, scientific, and professional enrichment, increasing the plurality of perspectives and skills and preparing more sensitive professionals. The final relevance of this study is to highlight that accounting, by incorporating diversity and inclusion as structuring axes, reaffirms its social and ethical function. The PPGCont/UnB, by institutionalizing inclusive practices, fulfills an ethical commitment to social justice, citizenship, and the training of professionals capable of transforming the reality in which they are inserted. The article, therefore, serves as a guide for the consolidation of such practices.

2. THEORETICAL FOUNDATION (ESSENTIAL LITERATURE)

The theoretical framework is based on a systematic review of the literature from the last ten years, which demonstrates that the debate on Diversity and Inclusion (D&I) in

Brazilian accounting is still in its early stages. The study by de Sousa Santos, Rosa & Soares (2024) confirms this limitation by showing, through bibliometric analysis, that the topic is still underexplored, although organizations that value diversity show better results and profitability.

The mapping of student profiles, carried out by Círico, Galvão & Silva (2024), revealed the low representation of students over 50 years of age and foreigners, as well as the absence of data on gender, race and disability in the CAPES database — a gap that prevents the monitoring of diversity in postgraduate programs.

The dimension of gender and sexuality is highlighted under Intersectional Theory (McGuigan & Ghio, 2018), which is fundamental to understanding forms of marginalization. Lopes & De Lima (2022), in light of the Political Nature of Accounting and Queer Theory (Rumens, 2016), emphasize that the accounting field still reproduces intersectional inequalities, requiring effective inclusion and safety policies from higher education institutions. Along these lines, Círico et al. (2025) advocate for gender diversity literacy as a transformative pedagogical action, especially aimed at valuing trans, transvestite, and non-binary people.

In the racial axis, Watson (2023), based on Social Dominance Theory, Self-Determination Theory, and Holland's Theory of Vocational Choice, highlights that the low representation of Black people in accounting results from the absence of mentoring, microaggressions, and scarce faculty diversity. The author proposes structural interventions and greater institutional engagement to reverse these inequalities. Complementarily, Musundwa (2024), supported by Constructivism (Piaget; Vygotsky), proposes student-centered pedagogical practices, valuing prior experiences and mentoring as ways to strengthen inclusion and belonging.

Other social markers of exclusion are also addressed in the literature. Do Nascimento Jaques et al. (2023) reveal that motherhood negatively impacts the academic progression of student-mothers, due to the overload of responsibilities and the absence of institutional support policies. Jorge (2021), in a bibliometric study, identified a scarcity of research on People with Disabilities (PwDs) in the accounting field—only two dissertations in his sample addressed the topic. Azevedo (2023), in turn, emphasizes that the inclusion of PwDs is still under construction in universities, facing pedagogical, institutional, and social barriers, and defends the need for adequate teacher training and support structure.

Finally, Bazet (2025), supported by Expectancy Theory (Vroom, 1964) and the Hierarchy of Needs Theory (Maslow, 1943), demonstrates that the career choice of postgraduate students includes personal, social and family factors, and not only economic ones, recommending that graduate programs invest in programs that develop inclusive skills based on diversity.

In summary, theoretical and empirical evidence converges in indicating that diversity and inclusion in Accounting require coordinated institutional actions, ranging from expanding data and diagnoses to implementing pedagogical practices and equity policies in graduate programs, such as the PPGCont/UnB.

3. METHOD

This study is characterized by a descriptive and exploratory nature, with a predominantly qualitative approach. The qualitative methodology was chosen to allow for an in-depth interpretation of complex institutional phenomena, such as D&I policies, and a critical analysis of inclusion strategies in the context of graduate programs. The work is classified as applied research, given that the knowledge generated aims to produce results that contribute to the improvement of institutional practices and the promotion of equitable education within the PPGCont/UnB program.

The research is strictly located at the University of Brasília (UnB), focusing exclusively on the Postgraduate Program in Accounting Sciences (PPGCont), linked to FACE and the Department of Accounting and Actuarial Sciences (CCA). The period of document analysis covers the four-year period from 2021 to 2025. This temporal delimitation is essential, considering that it allows monitoring the strategic planning cycle (2020–2024) and the program's diagnostic report (2021–2025), crucial documents used by the PPGCont coordination for internal and external evaluation.

The study population consists of the set of official documents from the PPGCont/UnB. The sample is intentional and non-probabilistic, comprising secondary, official, and public sources, including the Diagnostic Report (2021–2025), the Strategic Plan (2020–2024), the CAPES Evaluation Form (2021), selection notices (admission notices), and affirmative action regulations and internal norms. The study variables are organized into four analytical axes, which emerged from the intersection between the theoretical categories of the literature and the CAPES evaluation indicators: (i) affirmative action policies and access criteria; (ii) retention practices and institutional support; (iii) faculty training and inclusive management; and (iv) social and educational impact of the program.

The data collection methods consist of document analysis and systematic bibliographic research. Data analysis will be performed using Content Analysis, following the steps of categorization and critical interpretation. The analysis model is strictly interpretive, based on the triangulation between three dimensions: (a) normative (internal policies and regulations of the PPGCont/UnB); (b) empirical (specific institutional data of the PPGCont); and (c) theoretical (concepts of equity and educational inclusion). The study is qualitative in nature, which justifies the absence of mathematical or econometric modeling, in order to prioritize the interpretation of meanings and concepts.

To ensure rigor and traceability, the methodological pre-test involved an exploratory reading of the PPGCont Diagnostic Report (2025) to verify the consistency of the indicators and the relevance of the analytical categories. The analysis techniques include thematic coding, which will be supported by institutional software used by UnB (such as SIGAA, SEI-UnB, the Digital Library, and the CAPES Periodicals Database), which will assist in the systematization and traceability of the program's documentary information. The methodology's fundamental objective is to critically analyze the coherence between the inclusion guidelines and the effective practices of PPGCont, contributing decisively to the consolidation of affirmative action policies and to reflection on a plural, democratic, inclusive, diverse, and socially responsible accounting education.

4. EXPECTED CONTRIBUTION AND IMPACT

The primary and most significant contribution of this study lies in the generation of applied knowledge, focused on improving institutional practices and promoting equitable education within the specific context of the PPGCont/UnB (Postgraduate Program in Accounting Sciences at the University of Brasília). By adopting a methodology based on the triangulation of normative, empirical, and theoretical dimensions, the work critically analyzes the coherence between the formal inclusion guidelines (present in the Strategic Planning and Diagnostic Report) and the effectiveness of the program's practical actions. This critical analysis is essential for the consolidation of affirmative action policies in the Master's and Doctoral programs in Accounting Sciences at UnB.

The expected impact of this article is broad, promoting a structural reflection that has the potential to transform the PPGCont/UnB into a more plural, democratic, inclusive, diverse, and socially responsible program. By providing literature-based insights into the challenge of low representation (Black people, people with disabilities) and the need for retention policies (such as for student-mothers), the study serves as a guide for the coordination and faculty to improve their access and ongoing support actions, ensuring equitable opportunities for all groups.

Additionally, it should be clarified that the inclusion of different identities, whether racial, gender, social, or those of Persons with Disabilities, in the postgraduate environment significantly increases the plurality of perspectives and skills. This has a direct impact on the quality of research and training, given that it prepares accounting professionals who are more sensitive to the complex demands of contemporary society and more able to transform social reality. Consequently, the study in question not only improves the internal management of the PPGCont/UnB, but also raises the ethical and social standard of accounting education as a whole.

The study reinforces that D&I (Development & Innovation) should be treated as a structuring axis. By effectively incorporating inclusive practices, the PPGCont/UnB (Postgraduate Program in Accounting/University of Brasília) avoids the risk of losing talent and, more importantly, of losing its social legitimacy. The relevance of this scientific contribution is evident in highlighting that D&I reaffirms the social and ethical function of accounting, aligning the production of knowledge stricto sensu with overcoming social inequalities.

In conclusion, the ultimate and desired impact is that the PPGCont/UnB, by institutionalizing and improving inclusive practices based on the recommendations of this study, fulfills an ethical commitment to social justice and citizenship. This article contributes to the field of EPC (Education, Practice, and Community) by providing an applicable and critical analytical model, in order to promote the training of academic and professional leaders who value and implement equity in their future fields of work.

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