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Boundaries, barriers, or bridges? Unraveling the integration of doctoral students in the accounting academic community

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ABSTRACT

We aim to understand how the accounting academic community shapes and socializes doctoral students. From a critical-qualitative stance, the analyses found support in Étienne Wenger's Social Learning Systems, focusing on the relationship between doctoral students' socialization and the accounting academic community – understood as a Community of Practice (CoP). Our findings indicate that doctoral students, as Legitimate Peripheral Participants, do not become central members due to imposed communitarian limits. These limits work as an impediment to the relationship between the individual and the CoP. Some participants indicated a loss of meaning and episodes of epistemic violence that (re)produce community limits that define the 'good accounting academic', among other aspects, regarding boundaries and power dynamics. We contribute to expanding the discussion on Social Systems of Learning and CoPs by presenting empirical evidence of the barriers between CoPs and the professional socialization process.

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Introduction

In this paper, we focus on answering the question: how may socialization enable/hinder early-career academic integration into a Community of Practice (CoP)? We draw upon the understanding of socialization as a process in which the individual learns the knowledge, social norms, and competencies necessary to become part of a specific professional community, moving from a layperson to a competent professional (Cruess et al., 2015; Gardner, 2008; Gendron & Martel, 2020; Hughes, 1955). Moreover, socialization is a dynamic process involving multiple relationships with the community's agents (Cruess et al., 2015). In the case of academic socialization, the process involves relationships with professors and faculties, academic peers, thesis/dissertation supervisors, journal editors, and so on (Cortese & Wright, 2018; de Lima et al., 2023; Fogarty & Jonas, 2010; Fox, 2018; Raineri, 2015).

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Given the complexity of socialization, we aim to understand how the accounting academic community shapes and socializes doctoral students. Being a doctoral student is the first step in the academic socialization process and encompasses specific challenges regarding integration and socialization (see de Lima et al., 2023).

Theoretically, we draw upon Étienne Wenger's Social Learning System theory, which articulates Communities of Practice (CoPs), forms of belonging, the notion of competence, and identity (Lave & Wenger, 1991; Wenger, 1998, 2000, 2007, 2010, 2011). This framework enables the understanding of how a community organizes itself, defines values, and shares purposes, structuring a socially situated, dynamic learning system influenced by multiple relationships among its members (Gerstein et al., 2016; Lindsay, 2016; Miley & Read, 2018; Stephenson, 2016).

To understand the individual integration into a CoP, we draw upon the socialization process. We consider that socialization is necessary to integrate the subject into the community as this process occurs through the negotiation between the values of the subject individual and the values of the community; that is, the negotiation of an identity between the individual and the collectivity (Crues et al., 2015; Wenger, 2007). Following a critical accounting perspective, we consider identities as multiple social markers that may add to one another, enabling or hindering access to social spaces (de Lima et al., 2023; Gendron, 2018).

Accordingly, we argue that each CoP has its own ideal/normative profile of what it means to be an academic (Panozzo, 1997). This normative 'ideal academic' encompasses social markers, values, and onto-epistemic positionings (Lima et al., 2023) that are subjected to the CoP's power to determine its own values regarding integration processes, social norms, and paradigmatic boundaries (Gendron & Rodrigue, 2021). In this sense, gendered and racialized dynamics influence early-career academic integration into a CoP (Lima, 2022; Lima, Casa Nova & Vendramin, 2023). Likewise, a subject's onto-epistemic position may amplify the conflicts or enhance the conformities depending on the openness of the CoP in legitimizing different ways of recognizing the world and its research possibilities (Bartoluzzio et al., 2021).

Participation in CoPs takes different forms, based on a continuous negotiation process between the individual and the collective, varying between central and peripheral participation. Central participation enables perspective mobilization, engagement with the group and developing purposes, and organizing the collective trajectory of the participants. Peripheral participation implies situations where the community does not allow the subject to become an influential member. Thus, participation and identity formation incorporate nuances of non-participation (Wenger, 2007).

Becoming an influential member is a pursuit based on the training and competence acquisition established in the CoP (Lave & Wenger, 1991). In this sense, newcomers to the community – such as doctoral students – are considered Legitimate Peripheral Participants (LPPs), as they constitute subjects in transit between the margin and the center. Our attention turns to the relationships that these participants establish with the community and the experiences they share in the process of becoming Full Participants (FPs), which include skills, knowledge, and interrelationships (Herbert et al., 2014; Lindsay, 2012; McGrath & Murphy, 2016).

We consider the Brazilian accounting academic community as a CoP, as it is structured as a social learning system where the members can engage and recognize each other as participants and negotiate experiences that collectively organize themselves

(Wenger, 2007). Previous studies demonstrate that the Brazilian accounting scientific community and its doctoral programs have a clear preference for quantitative and positivist research (Homero Junior, 2021; Martins, 2013), with few courses about epistemology and qualitative methods (Nganga et al., 2022) that enable academic productivism and meritocratic discourses (de Lima et al., 2023). Still, understanding how doctoral students integrate into the academic community remains under-explored in the Brazilian accounting education literature.

Methodologically, we developed interview-based qualitative research (Dai et al., 2019), interviewing 11 doctoral students from different programs and in different regions of Brazil. The interviews were important for accessing the students' experiences in depth and exploring socialization nuances in the attempt to integrate the Brazilian CoP. Our findings suggest that LPPs do not become FP members due to the limits imposed by the community itself. These limits are constitutive of the social learning process and work as an impediment to the relationship between the individual and the CoP. Participants indicate a loss of meaning in their academic trajectory as they are forced to choose between their personal individual values and the CoP's values; episodes of epistemic violence to reinforce the CoP's normative ideas; the arbitrariness of advisors; and conferences that (re)produce the limits of the Brazilian accounting community in the constitution of the 'good accounting academic'.

Based on these findings, we contribute to expanding the discussion on Social Systems of Learning and Communities of Practice by presenting empirical evidence of the barriers between CoPs and the socialization process of early-career academics. The research findings also indicate the misalignment between the existing academic community's values and those of new entrants, which can jeopardize the sustainability of the academic accounting community in Brazil. Moreover, the relevance of the research lies in highlighting how social learning systems shape the socialization of doctoral students in Brazil, which encompasses a critical evaluation of the dynamics observed and the implications for the subjects and for the CoP itself. Lastly, our findings highlight the need to rethink and reformulate the existing community to enable the effective participation of new entrants.

Contributions

Previous literature in accounting education adopted Wenger's theoretical framework to analyze teaching practices (Anderson & Novakovic, 2017; Herbert et al., 2014; Jones, 2010; Miley & Read, 2018) and professional activities (Jones, 2014; Lindsay, 2012; 2016; Murphy, 2016; Murphy & Hassall, 2019) in English-speaking contexts. To the best of our knowledge, this framework has not been used to discuss the socialization experiences of accounting doctoral students, neither has it been used in the Latin-American context, consequently representing a research gap. We argue that understanding the socialization process of doctoral students to a CoP contributes to the doctoral accounting education literature (Cortese & Wright, 2018) and to research based on the ideas of Étienne Wenger in accounting (Gerstein et al., 2016; Mali & Lim, 2022; Miley & Read, 2018; Stephenson, 2016).

Moreover, our study aims to contribute to the literature on CoP and Social Learning Systems by recognizing that the Brazilian accounting scientific community establishes limits that hinder the relationship between the individual and the CoP itself. The

socialization process that involves identification and negotiability, made possible by the modes of belonging that will give meaning to the identity, is marked by episodes of episodic violence that seek to (re)produce what is understood as a ‘good accounting academic’ among LPPs. This is an impediment to the reconstruction of the trajectory of the CoP itself, which may make its maintenance unfeasible in the future.

Furthermore, we collaborate with research that recognizes the capacity of accounting to generate a CoP that constitutes itself as spaces for interaction, learning, negotiation of meaning, and development (individual and collective) in education (Anderson & Novakovic, 2017; Herbert et al., 2014; Mali & Lim, 2022; Miley & Read, 2018; Stanley & Xu, 2018) and professional dynamics (Lindsay, 2012, p. 2016; Murphy, 2016; Murphy & Hassall, 2019).

Lastly, we also complement the literature exploring LPPs (Jones, 2014; McGrath & Murphy, 2016) by illustrating how the relationships between participants and the CoP can be conflictual because of the boundaries imposed by the community itself. LPPs do not always constitute FP, which allows for further discussions of the notion of community, identity and learning in parallel to that developed by related research, such as that of Cortese and Wright (2018). Finally, we add to the research that recognizes the potential of Étienne Wenger in understanding relationships about learning in accounting (Gerstein et al., 2016; Mali & Lim, 2022; Miley & Read, 2018; Stephenson, 2016).

Theoretical framework

To understand the accounting academic community’s practices, values, and organization, we consider it a CoP and adopted Social Learning Systems as our theoretical framework. According to Wenger (2000), a system implies two main aspects: (i) structuring elements of the learning system; and (ii) social competence and personal experience. The first seeks to understand how the structuring elements materialize in the constitution of competencies throughout the interactions in the learning system itself, based on the CoPs, their limits, and the relationships with individuals. The second involves the values and knowledge necessary for the individual to become an effective community member and for their life trajectory.

We focus on understanding the CoPs as ‘the basic building blocks of a social learning system because they are the social ‘containers’ of the competences that make up such a system. By participating in these communities, we define with each other what constitutes competence in a given context: being a reliable doctor, a gifted photographer, a popular student, or an astute poker player’ (Wenger, 2000, p. 229). Hence, this theoretical approach allows us to understand the construction of the ‘good accounting academic’ (Panozzo, 1997) based on the values adopted and reproduced by the Brazilian community, as well as the relationship that entrants establish with the existing CoP.

We recognize that within a CoP, there are ecologies of communities (Wenger, 2007), which are groups capable of integrating subjects based on shared interests, following the example of paradigmatic communities (Bartoluzzio et al., 2021). These ecologies of communities compete for space in the CoP and are distributed between the center and the periphery so that the community with greater social capital – following the example of the functionalist mainstream (Chua, 1986; Martins, 2013) – influences the construction of the values (ways of thinking, understanding and analyzing the world – socialization)

that underpin the CoP's organization. We argue that these elements must be considered when analyzing one's socialization as an early-career academic and the community's influence on the plurality of thought and meaning generation. To better understand the analytical framework, we present the theoretical foundation regarding the CoP in the next section.

Conceptualizing community of practice

There are three main elements that structure a social learning system: CoP; the boundaries between CoPs; and the identity construction based on one's relationship with communities (Wenger, 2000). A CoP is conceptualized as a group of people who collectively engage in a learning process and 'who share a concern or a passion for something they do and learn how to do it better as they interact regularly' (Wenger, 2011, p. 1). The CoP develops a specific repertoire of experiences, tools, and collective constructions designed to solve specific problems for that community. Therefore, the community reflects the learning relationships that individuals build among themselves (Wenger, 2011). In sum, learning is a bidirectional relationship between the constitution of the social and the individual (Wenger, 2010).

A CoP defines the needed competencies and attributes someone must meet to become a participant. Nevertheless, becoming a participant requires not only being integrated but also being recognized, constituting continuous processes based on identification, negotiation, and generation of meanings (see Figure 1). The bidirectional internalization process, through participation, generates meaning for a body of knowledge and creates an identity for the subjects within the community through four concepts: community (learning as belonging); practice (learning as doing); meaning (learning as experience); and identity (learning as becoming) (Wenger, 1998, p. 5).

From Figure 1, we notice the existence of ecologies of communities within the CoP. These ecologies of communities are micro-communities that organize and engage

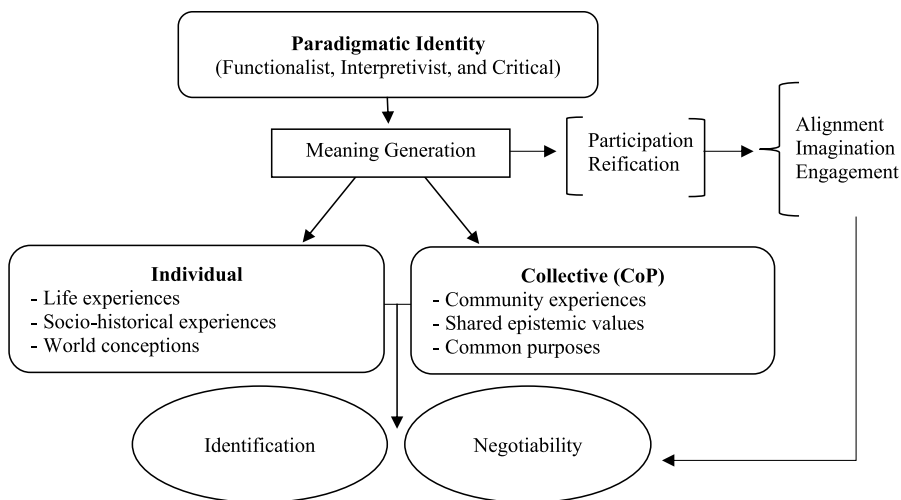


Figure 1. Construction of Paradigmatic Identity in the Community of Practice. Source: Adapted from Bartoluzzio et al. (2021).

subjects in different perspectives while coexisting and competing for capital in the broader CoP, which reflects the values of the overarching community that holds the most scientific capital. In this sense, we consider that within the academic CoP there are different paradigmatic communities that compose an ‘ecology of communities’, each one with different onto-epistemic positionings (see [Figure 1](#)).

On an individual level, becoming a CoP participant is based on the subject’s possibilities to engage, imagine, and align their personal with the CoP’s values; that is, becoming a CoP participant is an identity constitutive process. **Engagement** implies that we learn what we can do and how the world responds to good actions. **Imagination** involves images of ourselves and our communities, orienting participation in the social world (facing situations), and exploring possibilities. **Alignment** is the mutual process of coordinating perspectives, interpretations, and processes effectively beyond each personal engagement. In sum, the CoP’s functioning depends on its enterprise, mutuality, and repertoire.

To understand the **enterprise**, it is necessary to analyze the energy level a community takes to maintain learning processes at its center or even to characterize the leadership in pushing development and a spirit of inquiry. **Mutuality** (i.e. the depth of social capital through mutual engagement, productive interaction, help, and advice) is also crucial to understanding a CoP’s functioning as it represents the ability to contribute to the community, trust, and speak truthfully. Its richness depends on the expectation that contribution will be common. Lastly, the **repertoire** constitution involves the community’s self-consciousness about the repertoire under development and its effects on its practice: concepts, language, and tools embodied in its history and perspective. There are also hidden assumptions, patterns, and possibilities to move forward.

As previously discussed, adopting a positioning within the boundaries of a CoP is an identity constitutive process based on the subject’s possibility to imagine, engage, and align with CoP’s shared values (Wenger, 2000). A CoP acquires different social contours (e.g. people’s homes, workplaces, and other organizations). Henceforth, a person may be part of several CoPs, adopting different forms of participation according to the community (Wenger, 2011).

CoPs interfere in the identity constitution in many ways, including the notion of competence. As CoPs define their values and the necessary criteria to become a member, they guide individual experiences in the process of knowing and existing in the world. The individual’s identity is also related to the CoPs of which she/he is a part because learning the community’s required skills may change the way of existing and socially self-positioning in the world (Wenger, 2010).

The ability to move between different communities depends on the subject’s ability to suspend or perform particular and different identities aligned with the values of a CoP (Wenger, 2000). The existence of diverse communities implies that they have boundaries to distinguish one CoP from another. Such boundaries are fluid, based on different forms of engagement, and can become mechanisms of division, fragmentation, and disconnection (Wenger, 2000). As Wenger (2000, p. 230) argues, ‘communities of practice cannot be romanticized. They are born of learning, but they can also learn not to learn’. On the other hand, borders ‘can also be areas of unusual learning, places where perspectives meet and new possibilities emerge. Radically new insights often arise at the boundaries between communities’ (Wenger, 2000, pp. 233–234). Borders can hold communities

hostage to CoP history if constituted in defensive and unquestionable values or rigidity regarding the limits of constituent values.

‘Do boundary processes provide a one-way or a two-way connection? [...] Boundary processes can merely reflect relations of power among practices, in which case they are likely to reinforce the boundary rather than bridge it. They will bridge practices to the extent that they make room for multiple voices.’ (Wenger, 2000, p. 234)

In sum when analyzing a CoP construction and organization, it is important that the forms of participation are considered as the subjects enter these spaces in the process of identification and negotiability, but not all are FPs. This is because CoPs organize their members between centrality and periphery during socialization and learning, generating diverse experiences. Thus, we seek to conceptualize what Lave and Wenger (1991) call Legitimate Peripheral Participation.

Conceptualizing legitimate peripheral participation

Each CoP has its own values and proper organization, which constructs and maintains knowledge and the necessary attributes to become a participant. As individuals access a community for the first time, they are incoming and peripheral subjects, seeking to begin their socialization process. Therefore, they must learn the community’s required skills and values to become an effective member and constitute their identities aligned with the CoP.

The modes of participation are not always complete and do not necessarily enable meaning generation: these are peripheral or marginal participation (Wenger, 2007). When the community does not allow the individual to become an effective member, this subject’s participation encompasses nuances of non-participation. We argue that these elements constitute a peripheral identity whenever the community’s access is significant enough to generate contributions to the subjects, but their participation remains limited (see Figure 2).

While in peripheral participation, this non-participation element makes full participation impossible for individuals; in marginal participation, these markers of non-participation dominate the relationship between the individual and the collective

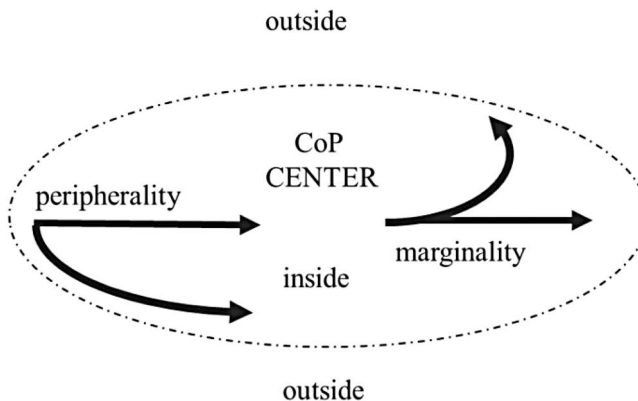


Figure 2. Participation and Non-Participation in the CoP. Source: adapted from Wenger (2007, p. 167).

(Wenger, 2007). In other words, non-participation delimits how participation occurs, meanings emerge, and relationships occur. Thus, participation and non-participation are complementary in constructing the CoP participants' identities.

Participation and non-participation are essential due to their co-dependence on engaged relational practices and those of which we are unaware (Wenger, 2007). In this context, identity construction is based on what the subject is/can be and what the subject is not/cannot be. Moreover, it is reasonable to think that subjects will not identify with everything they have access to. Accordingly, individual affiliation to a particular onto-epistemic CoP (e.g. positivist community or alternative community) implies participation in that community and, automatically, non-participation in others. In conclusion, non-participation is an essential component of identity formation because it will reflect one's affiliation in some groups and not others.

Consequently, in the present study, we adopted the term 'Legitimate Peripheral Participant' (LPP) to address the relationships between newcomers and the CoP. It contemplates how newcomers access the community's activities, artifacts, and curriculum. They develop relationships with FPs to obtain the necessary competencies in a process that involves engagement and meaning generation (Lave & Wenger, 1991). We consider LPPs agents in transit between the periphery/margin and the center, as their participation depends on learning the CoP's pre-established competencies and power relations. The periphery-center movement is dynamic.

Marginalization by the other members prevents participants from developing fully legitimized participation, at least transitorily (see Figure 2). Therefore, learning is not just about knowledge transfer or assimilation but also includes transformation and change. The entry of new participants is part of the generative process of the CoP's future, which encompasses conformities, aiming at maintaining the *status quo* and rebuilding its trajectory in the formative process of the participant's identity construction. As a reflection of the contradictory nature of social practices, the formation of the participant's identity occurs and the transformation, or not, of the CoP itself (Lave & Wenger, 1991).

We align our understanding with Lave and Wenger (1991) that the position and experience of LPP provide a specific point of view for understanding learning dynamics, the constitution, and the maintenance of the CoP. As a result, understanding the LPP perspective is essential because the learning path to becoming a legitimate member implies involvement in a wide range of activities with FP and other CoP members. This process encompasses different forms of participation, involvement with technologies produced collectively, and performance of social relationships (Lave & Wenger, 1991).

Experiences, identification, and negotiability in the CoP

As previously discussed, competence is historically and socially constructed in CoPs, reflecting the knowledge and values needed for their participants to be recognized. When a subject acquires the necessary skills and aligns their values with the CoP, they start the process of becoming a member of that community (Wenger, 2000). However, the member integration into CoPs is more complex and dynamic than it seems. Individuals accumulate diverse lives and sometimes also accumulate conflicting experiences with

the community's social patterns, indicating that the community's socially defined competence may not interact with the individual's experiences. In this process, new forms of learning emerge (Wenger, 2000).

The dynamics between local interactions and global participation lead individuals to experience different belonging forms. It stems from the multiple forms of participation and non-participation, mediated by models of belonging that will enable identity construction processes (see Figure 2). From the perspective of engagement, identification takes place in practice, being a mutual process between the individual and the collective. Likewise, alignment also contributes to identification as practitioners share worldviews and references about accounting and discuss their role in context, depending on loyalty and compliance (Wenger, 2007).

However, negotiability delineates the position in the community (Wenger, 2007). It means that identification alone is not enough for the subject to be recognized as a member, but also requiring the ability to negotiate with the CoP. Likewise, the community must be open to absorbing these contributions so that the generation of meanings and identity construction may occur (see Figure 1). In sum, community identification arises from meaningful negotiation with social community members (Wenger, 2007).

Thinking about identity from a socially situated perspective does not mean that individuality is erased or subordinated to the group. On the contrary, it is built from a mutual process between the individual and the CoP, making it difficult to delineate whether the personal space ends and the collective space begins. Consequently, meanings are negotiated through a duality between participation and reification (Wenger, 2007). Participating means becoming a member and joining a CoP, while reification is a process of shaping, materializing, and solidifying our experiences with these communities.

In conclusion, discussing learning in a social system is thinking about individual and collective knowledge. The CoP is necessary to enable forms of belonging, providing means of engagement, imagination, and alignment. This process is fundamental for forming identity, which includes identification with the existing CoP, its values, and trajectory, but, above all, for the ability to negotiate in the personal–communitarian transformative process.

Previous literature on accounting education and Wenger's propositions

The existing literature on accounting education has been receptive to the use of Étienne Wenger's ideas, recognizing accounting as a CoP that shares interests, knowledge, values, and skills in social relationships (Gerstein et al., 2016; Jones, 2010; Mali & Lim, 2022; Miley & Read, 2018; Stephenson, 2016).

Previous literature has explored the notion of CoP to enhance teaching activities and student performance in pursuit of the attributes needed for professional practice (Anderson & Novakovic, 2017; Mali & Lim, 2022; Miley & Read, 2018; Stanley & Xu, 2018). The authors explore Lave and Wenger's (1991) view of situated learning, recognizing students as LPPs who seek to develop themselves professionally and overcome their knowledge gaps to become accountants. In other words, to construct their identities as legitimate participants in the accounting profession CoP (Herbert et al., 2014; Jones, 2014; McGrath & Murphy, 2016).

Regarding the accounting profession, the main goal of prior research was to analyze the experiences of individuals in CoPs, which includes the forms of learning (formal

and informal) and the different ways of participation (Lindsay, 2012; 2016). This process includes discussing the competencies required for the profession (Murphy & Hassall, 2019) and the demands required from individual participation in multiple CoPs (Murphy, 2016).

Lastly, we highlight the study conducted by Cortese and Wright (2018), who analyzed the role of an academic advisor in constructing a critical accounting researcher's CoP. The authors explored the role of the mentor in building and consolidating a community, which involves the development of the students in the formative process and the construction of a trajectory for the group. It is in this theoretical context that this research is positioned, especially those that visualize the relevance of Étienne Wenger's ideas from the perspective of social learning systems to understand accounting as a CoP and doctoral students as LPPs.

The Brazilian doctoral education context

Accounting graduate programs began in Brazil in the 1970s, with the first doctoral course starting in 1978 and remaining the only one in the country until 2007 (Peleias et al., 2007). As of 2007, there was an expansion in doctoral courses in different Brazilian regions, currently totaling 15 courses (CAPES, 2019). According to Martins (2013), the trajectory of accounting graduate studies in Brazil can be separated into two distinct moments. The first moment of this trajectory is marked by a normative research focus, in which the main concern was to solve the problems arising from a fledgling capital market: 'Brazilian society in those 1960s and 1970s needed studies that would help develop accounting practice itself' (p. 128).

Normative research remained the only form of research until the end of the twentieth century, when it faced a crisis due to the scarcity of new themes and problems. In addition to this crisis, the technological revolution, and under the influence of the book *Positive Accounting Theory* by Ross L. Watts and Jerold L. Zimmerman, the only doctoral program started teaching a quantitative methods course – *Contabilometria*¹ – to stimulate the discussion and adoption of quantitative methods in accounting research. Henceforth, this initiated a new phase in Brazilian accounting research and doctoral education: the rise of positivism (Martins, 2013).

From the 2000s on, Brazilian accounting research became highly influenced by the U.S. and European contexts, focused on testing theoretical models imported into the Brazilian context (Mendonça Neto, 2007). Since then, positivism has established itself as the dominant paradigm, becoming the 'legitimate' way of doing accounting research. Analyses of accounting research in different periods (see Azevedo et al., 2020; Martins, 2013; Mendonça Neto, 2007) demonstrate the predominance of positivism in articles, dissertations, and theses, reinforcing it as the 'legitimate' way of constructing knowledge.

The naturalization of positivism as the legitimate way of researching accounting led to the marginalization of alternative paradigms and qualitative methods (Martins, 2013), marginalizing non-positivist researchers (Bartoluzzio et al., 2021; de Lima et al., 2023) and constituting an ideal research model as well as a 'good accounting academic'. In this sense, Homero Junior (2021), reflecting on his doctoral education, highlights a process of epistemic surveillance by mainstream researchers who impose such a vision on masters and doctoral students. The author also points out that 'the minority that

escapes this pattern [positivist research] still has to deal with explicit censorship at conferences, consortia, and qualification boards, where discouragement of critical approaches is not uncommon' (p. 232).

There is also evidence that positivism is reinforced/imposed as a legitimate way of researching by doctoral programs' institutional structure and curricula. Nganga et al. (2022) highlight the significant number of courses focused on research design and quantitative methods in doctoral programs. The authors also criticize the lack of disciplines (such as epistemology) that enable a critical and deeper reflection on the knowledge construction process.

Methodological procedures

As previously stated, in this study we aim to understand how the accounting academic community shapes and socializes doctoral students. For this purpose, we adopted a qualitative approach following the critical accounting perspective (Chua, 1986), whose main objective is to understand how power relations are (re)produced (Gendron, 2018). The critical perspective enabled us to understand how individuals relate to CoPs and how power relations influence the relationship between CoPs and subjects' socialization (Wenger, 2007). Moreover, a critical perspective acknowledges the social and historical character of CoPs and the power disputes between the competing ecologies of communities. In conclusion, the critical perspective informed our data-gathering and analysis as we acknowledge that the socialization process is imbued with power disputes that influence the subject's ability to imagine, engage, and align with CoP's shared values in becoming a legitimate full participant.

Methodologically, we adopted a basic qualitative research strategy as our main purpose was 'understanding the meaning a phenomenon has for those involved' (Merriam & Tisdell, 2015, p. 24). For data-gathering, we carried out semi-structured interviews with 11 doctoral students. We developed an interview guide based mainly on two sources: (i) the main topics of the theoretical discussion proposed by Étienne Wenger; and (ii) the experience of two authors who were/are also accounting doctoral students in Brazil. This process allowed the reflexive analysis of Wenger's ideas to ensure the proper reflection of the theoretical categories in the interviews.

Our interview guide enabled us to understand the doctoral students' experiences based on their relationships with the CoP and their involvement in this social learning system. Based on an intentional selection, we invited accounting doctoral students at different stages of their courses and enrolled in different graduate programs. The interviews were conducted between August and September 2021 through a virtual platform (Google Meet), recorded with due authorization from the participants and later transcribed. In Table 1, we present further information from the interviews, which totaled about 11 h of audiovisual material and 250 pages of transcripts.

We based the analysis on the interview's transcription and field notes taken during the interviews and analysis. To construct the categories, the authors met to reflect on the data and field notes. This step allowed a preliminary analysis of the results, as well as an initial dialogue of the findings with Wenger's theory (1998, 2000, 2007, 2010, 2011; Lave & Wenger, 1991) and with the discussions about socialization inherent to the Brazilian context. From this, we started the categories construction.

Table 1. Information about the interviews.

Interviewee (pseudonyms)	Sex	Epistemological positioning	Interview length
José	Male	Pragmatic	00:43:08
Antônio	Male	Interpretivist /Critical	00:56:56
Marcia	Female	Positivist	00:47:53
Monica	Female	Pragmatic	01:33:33
Francisca	Female	Critical	00:46:31
Luiz	Male	Critical	00:46:22
Paulo	Male	Positivist	00:56:44
Carlos	Male	Interpretivist	01:22:45
Andresa	Female	Interpretivist	00:45:47
Marcelo	Male	Interpretivist	00:49:11
Jorge	Male	Interpretivist /Critical	01:27:44

Note: The interviewee's epistemological positioning was self-reported. We consider the 'pragmatic' researchers as 'positivists' because they reflect ways of viewing reality to analyze it based on premises aligned to functionalism. The term 'pragmatic' has been preserved to respect the participant's self-determination.

Source: Research data.

The categories construction was an open and flexible process, allowing new subcategories to be included as they emerged from the field. After this process, the authors met for a new discussion about each of the categories, enabling different perceptions to be contrasted and articulated, and the analytic-reflexive process to be fully developed with contrasting and different perspectives.

Empirical analysis

Our analyses draw upon Wenger's main concepts of Social Learning System Theory (1998, 2000, 2007, 2010, 2011; Lave & Wenger, 1991) to understand the relationship between doctoral students and CoP in the academic community in accounting in Brazil. We initially discuss how individual experiences influence the interviewees' trajectories to understand how their socio-historical experiences influence their relationship with CoP. Next, we analyze the values of the existing CoP, which influence the participation process (belonging). Lastly, we examine the participants' interaction with the CoP to understand their process of self-construction as a member.

Individual trajectories and world experiences

As discussed by Wenger (2007), the individual's trajectory influences their way of positioning themselves in the world and regarding the different CoPs in which they participate. As such, in this category, we aimed to understand the meanings of the research participants' life trajectories in their socialization process.

Some interviewees refer to the inseparability between personal identity and the construction of their academic identity, indicating the negotiation of personal values with community values during their socialization process (Cruess et al., 2015). Experiences from childhood emerged in the interviews, illustrating how the interviewees' interpretation of their lives influenced their socialization as researchers and, more broadly, as early-career academics:

I think that this identification is prior; there is a [Andresa] before the research, with all that she comes from, that she brings from childhood, from life, and everything else, and in this sense, the researcher will also identify with the way of seeing the world, a way of seeing reality. So, that's the way it is, it's a process of the referentiality of the researcher. [Andresa]

We also observed that the interviewees' trajectory is marked by their economic realities that influence how individuals perceive education, academic spaces, and their research interests. Some participants emphasized the changing potential of undergraduate and graduate courses, especially related to their individual and family social reality, including the possibility of survival and social mobility. For example:

I can't distinguish if it is something personal before the academic experience. During my life trajectory, I always had education as a tool that was going to give me social mobility. [...] So I was always brought up to value education, so it's as if my parents said that: 'The only thing we can give you is education, so this is the only resource you have'. [...] And then I could, I already had an accountant's mind, to analyze the scenario, you know? And I would go after this improvement to see the possibilities that my parents could give me, and we would go after this. [Monica]

Family experiences are identified as important for individuals to develop their interest in accounting, especially in the emancipatory potential to change their realities (Cintra et al., 2022). One interviewee, in particular, envisioned in accounting a possibility to change their reality through financial education and a better understanding of accounting concepts:

It was in high school. I already had this vision a bit more toward the business area because the financial part always caught my attention. So, I was always very keen on saving, on thinking about this financial issue, because I saw that my father was very uncontrolled financially. So, I always kept this in mind. I have to correct this financial part of the family a little and try to help them with this. [Paulo]

These accounts show that family, social, and economic factors influencing their individual trajectories have also influenced their academic choices. There are experiences before the construction of academic identity that shaped their interests, social positioning, and relationship with the different CoPs they are part of. The individuals also accumulate their socio-historical and political experiences both inside and outside the accounting academy. These elements mark their social identity constitution, as well as the construction of their academic identity, influencing their research interests. This process is marked by visualizing politically engaged actors capable of questioning the status quo and social structures, as emphasized by Jorge:

Well, I have always been interested in researching sustainability. It is because I have always been very involved with these causes. [...] I have a sense of justice, let's say, and it is difficult for me to see something being done unfairly and not speak out about it. First of all, I think that whoever doesn't speak out is conniving, and secondly, I really feel personally attacked when I see a case. [Jorge]

Political engagement emerged during the interviews as a mechanism to align the interviewees' world perspective to their research and as a source of questioning. In this way, we understand that the research participants refuse the vision of accounting as a neutral and impartial science/profession/practice, recognizing its political and socially transformative potential. However, some interviewees indicate difficulty in relating individual interests to social issues to research as Brazilian accounting CoP adopts a neutral accounting view guided by positivism (Homero Junior, 2021; Martins, 2013). For example:

I have always been concerned with social problems, which were answered not only by accounting but also by several areas [...]. I questioned if I was in the right area and if I should not do social sciences or political science, but after seeing several works, I said, 'Gee, I identify with this! I identify with this interpretation of accounting as a language; I identify with this interpretation of accounting as a technology. [...] And ... this was only possible after a lot of reading [...] it was ... a long journey, let's say, a long trail, you keep walking, and you find yourself, and then you say, 'I don't like this, I don't like this, I like this', and the ontological part is very much yours, right?. [Antônio]

We observe that the entry of dissident and historically marginalized bodies into university spaces leads individuals to construct their academic identity from other perspectives due to their personal trajectories of being non-hegemonic/dissident bodies. Previous studies demonstrated that the Brazilian accounting academia is still mostly composed of a white, middle-aged, heterosexual academic population (de Lima et al., 2023; Nganga, 2019; Silva, 2016). In this sense, individuals who are dissident from this specific profile tend to relate differently to the community and their peers due to sexism, racism, and other systemic discriminations. Our evidence illustrates how being a dissident body shapes the onto-epistemic positioning of the interviewees, as in Antônio's account:

It arises from this smothering of our sexualities being silenced in accounting, of our identities being silenced. Yeah ... and the many veiled prejudiced behaviors that we had during the whole course [...]. This space, this uneasiness arises from people getting together and then started sharing experiences that converged concerning this, they go in this political force of claiming these spaces until they find an opportunity, [...] and they put all that to be executed, and from then on, we already have a movement that will never stop. [Antônio]

Marcelo, for example, considers that his identification as an interpretive researcher arises from the possibility of developing research based on his individual experiences in accounting. Therefore, he considers the possibility of researching the spaces he occupies as a gay black man in accounting as a possibility to (re)think about accounting and the relationships established based on it, especially in academic environments:

The more interpretive approach came when I had the opportunity to be questioned by a friend about the possibility of building a life story for research, so my life story is something that could be converted into scientific knowledge. [...] So, I started having contact with this research and said, 'Wait, I think this is cool, and this fits very well with my worldview,' you know? So, this sense of justice, questioning, even where my body is today. So, it was an encounter that was already foreseen, you know? I just needed a few starts, and then I said, 'this ...' and that's the story, right, 'this is accounting', and I question a structure based on life stories, based on memories, based on stories. [Marcelo]

These experiences can be understood from the changes observed in Brazil during the last 10 years through the incentive for students' entrance from the public education system, including race and class aspects. Through a law popularly known as the 'Quotas Law [*Lei de Cotas*]', 50% of the vacancies in federal universities should be reserved for admissions from marginalized social groups. The entry of these individuals into undergraduate accounting courses and, consequently, into graduate programs puts pressure on other perspectives to emerge in the field. For example:

We now have students joining the university who came from the quotas, and the fruits of the quotas are starting to invade. People who benefited from the education policies of the PT

[*Partido dos Trabalhadores* – Workers’ Party] government [...]. So, these people are full of aspirations, and we have to be there in these spaces to break down these doors or legitimize them so they can enter, and then the country will start to change. [Carlos]

As mentioned by Carlos, left-wing political parties have deeply influenced the development and adoption of public policies like the ‘Quotas Law [*Lei de Cotas*]’. However, it is important to acknowledge the contribution of social movements and activist groups – like the Black Movement – that have been fighting to decrease inequalities in education and develop public policies to ensure university access to non-hegemonic groups. More specifically, the quotas law, ‘which takes different forms in different institutions within Brazil and in different regions, reserves vacancies for black and indigenous students, and gradually it has been producing a ‘blackening of the university’” (Segato, 2021). Accordingly, we acknowledge the importance of developing further research to understand how sexism, racism, and other systemic discriminations are (re)produced by accounting academic community and how it shapes the socialization processes (see de Lima et al., 2023; Lima, 2022; Nganga, 2019) because despite emerging in some interviews it is not the focus of this study to discuss the social inequalities in relation to accounting CoP.

In sum, we observed that new entrants to the Brazilian scientific accounting community have values that reinforce the political and social nature of both accounting and science, and these values are constructed from their individual trajectories and experiences as social subjects. However, as shown in previous literature (Homero Junior, 2017; 2021; Martins, 2013), the Brazilian accounting scientific community denies such values and anchors itself in a ‘neutral’ vision of accounting. Accordingly, such entrants have some choices that are made in an (in)conscious manner: suppress their values to be understood as members of the CoP fully or contest the values of the existing CoP. These findings raise the need to understand how the research participants interpret the values of the existing community.

Existing community of practice: the Brazilian accounting CoP

The Brazilian accounting community is marked by a restricted view of accounting based on a strong relationship between the profession and academia (Homero Junior, 2017) and a strong preference for positivist research with a quantitative approach (Homero Junior, 2021; Martins, 2013). In this category, we seek to understand how the values of the existing CoP shape our interviewees’ socialization process.

According to our interviewees, values underpinning the construction of the existing Brazilian CoP are based on a narrow view of accounting that reproduces the denial and marginalization of alternative accounting research. Moreover, participants stress that graduate programs actively reproduce this hegemony through their curricular design and the limited courses for qualitative research and alternative views of accounting, as discussed by Paulo:

But this is also very limited, speaking of the general academia [...] accounting is very rigid and for accounting you need, if you talk about finance, in the financial area to be good research, you need to have statistics, in general, many testing and ... there is still a resistance to understand that we are more than numbers. [Paulo]

According to the participants, the denial/marginalization of alternative visions in accounting is imposed as early as the admission process to master’s and doctoral

programs. Frequently, supervisors are cloning themselves into their students instead of encouraging them to pursue their interests with autonomy to think about their reality. For example:

So [the professors] told me ‘That’s [positivist research] all we do here.’ So, I learned that you either adapt or have a poor supervision process as there wouldn’t be anyone to teach qualitative research, and consequently, there wouldn’t be anyone available to provide guidance either. So that’s what I had to do. [José]

Based on our evidence, we see that the cloning process is also related to the existing supervisors’ lack of training in different research paradigms, indicating a vicious cycle: most faculties do not have the expertise to either teach or supervise alternative accounting research, and due to this, they impose the hegemonic thought on their doctoral students. Moreover, having few supervisors willing to work with alternative accounting approaches also reinforces the marginalization of the few doctoral students following non-mainstream as they feel isolated from their peers. In this sense, we argue that doctoral supervision is a way to reproduce the hegemonic values and power disputes in the field, and at the same time, it may increase the barriers to integrating doctoral students with alternative research approaches as it isolates them from their peers and other faculties as Francisca’s accounts for:

[...] In some moments, I also had a lot of difficulties finding people to converse with, which I think is the biggest flaw that I had in my education. Being in an environment where I had no colleagues to discuss, except for one person, but one person among thirty [...]. [Francisca]

Our evidence suggests that the cloning process may happen in both mainstream and alternative trajectories. This happens because, regardless of the supervisors’ paradigmatic identity, the supervision process always relates to power imbalances and to the supervisors’ values. As shown in the accounts, the cloning process is dangerous to doctoral students as it represents a symbolic violence that leads to students losing the passion/meaning of their research topic. Moreover, the process goes against the idea that doctoral training should enable students to build their academic autonomy. In sum, the cloning process endangers the sustainability of accounting academia and its new generation integration, development, and academic identity construction.

[...] It happens in a very subtle way, very smoothly, you know? It happens, and later, you finally realize that you are doing what has been imposed on you. It does not happen like, ‘Oh, you are going to do this now; that is it.’ No, it happens over time in a way you do not realize [what is happening]. I do not think I realized it [...]. Right now, I am halfway through the writing process, and I notice that – reading what I have been writing under his supervision – sometimes I think, ‘It is not me; this theoretical approach is not even what I am interested in.’ There are some discussions in my thesis that I wanted to write about something other than it. I would not even want to read about it. Maybe, if I had it another way [writing about what interests me], I would be more successful. I would be more passionate about it. So, I do not know if I can say there was an imposition. It is complicated. [Luiz]

The excessive focus on a particular research stream and approach reinforces the idea of a unique way of accounting knowledge and may maintain the resistance of peers and professors/faculties to accept other onto-epistemic positionings as valid. These barriers discourage new academics from pursuing their interests outside the mainstream as

they know there will be a cost to stand up against the *status quo*. We observe how paradigmatic surveillance is established by the various members of the existing community and how this surveillance privileges one topic over the others. For example:

In the master's, it was not well received, really. Our program had a very, very financial bias [...]. Yeah ... my supervisor, specifically, supported me. He agreed with the idea I was proposing from the very beginning. He was also betting on themes that were different from the traditional accounting ones, and he thought it would be possible. So, I did have resistance, in general, from the program, the professors, my peers ... I heard before and after the qualification and defense also, 'Ah, you are not going to continue researching that crazy theme there, are you?'. [Paulo]

At this point, we emphasize the importance of the advisor in supporting the interviewee's interests and serving as an intellectual reference instead of a gatekeeper (Cortese & Wright, 2018). Some interviewees emphasize the importance of supervisors, professors, and other colleagues in introducing them to 'alternative' research approaches. In this sense, our evidence points out that not only the supervisor but faculties, in general, have the power to encourage and support students to pursue their interests even if they are complex and considered 'non-accounting'.

And then, there was a professor ... we, during the, I don't know if it was master's or doctorate, but we found some crazy topics about [TOPIC] and so on [...]. She approved it and encouraged some different research, so the professor [NAME], specifically the professor [NAME]. The [NAME] would not accept such a complex theme related to a very deep topic [...]. [Paulo]

We understand these individuals – as the professors mentioned in the reports – are important for presenting/introducing new approaches to the existing community and challenging the operating values, acting as 'brokers' in the CoP (Wenger, 2000, pp. 235–236). These agents encourage new scholars to pursue a passionate scholarship (Courpasson, 2013), introduce new approaches and theories to the community, exercise creativity, and spark innovation in accounting knowledge. However, in some cases, supervisors and other faculty members reproduce paradigmatic surveillance through the selection processes of master and doctoral programs. In sum, supervisors and faculties have the agency to either support students' interests and support their development as autonomous academics or impose their worldview upon students and maintain the 'army of clones' as we can see in José's account:

The supervisor said, 'We only do this here'. So, it's ... either you adapt here, or else it's ... the supervision process will be bad because there wouldn't be someone to, not even to teach qualitative research at the institution, and consequently, there wouldn't be someone available to supervise. So, that's what we had to do. [José]

In addition to the imposition through supervision, other formative aspects reinforce the scenario in which the supervisor's training represents barriers to developing research in 'alternative' approaches. This scenario is reinforced by the current design of doctoral education as some interviewees emphasized that curricula are formed mostly by quantitative methods subjects and that programs have only recently started offering qualitative methods subjects. Nganga et al. (2022) criticize the current scenario in which epistemology and qualitative methods represent, respectively, 7.19% and 7.84% of the courses focused on research training, while quantitative methods represent 35.95%.

Some of the interviewees emphasize the lack of epistemology courses in their programs and point out that they have only studied utilitarian courses of research methods, disregarding their philosophical assumptions. Many courses only intend to prepare students for the acritical execution of a research project. On the other hand, some interviewees, such as Paulo, emphasize the importance of epistemology courses in their education:

[...] I missed understanding this before I got to the [epistemology] course, you know, you've been writing for years, doing science, and didn't know how to position yourself epistemologically, to know that you are part of this context, you are part of this paradigm. So, this was a real boom inside my head [...] the course was excellent, in terms of content, of absorption, of expansion of consciousness, but on the other hand, it was tiring, it was a heavy discipline, precisely, I think, because we are not used to this heavier language, and heavy readings, old books, to understand the whole. [Paulo]

While modest, the inclusion of epistemology and qualitative methods courses is viewed by some interviewees with optimism and as a sign that the existing CoP is changing its values and broadening its understanding/acceptance of plural views of accounting. According to participants, one possible reason is the entry of a new generation with values that diverge from existing values.

So, there is still a preconception of how research should be done. And I think that this consensus ends up being broken with time since the new generation, when it comes to this structure, does not align itself to this consensus [...] we already have some advances, but there are also paths to be traced, to leave this field more open. So, in training, you have access to different authors and research methods. I think that, even though sometimes there are isolated efforts in our training, we should have some kind of preparation to evaluate work and to be open to what is different from our way of doing research. [Paulo]

The entry of this new generation and the changes proposed by it may represent a power dispute with the existing CoP members. Our evidence points out this power imbalance as some interviewees account for epistemic violence episodes as an attempt to 'normalize' academics who actively decide to break away from hegemonic values. These violence outbreaks happened in multiple situations: in examining boards, journal and conference reviews, and even by their peers. This normalizing attempt represents an attempt to hinder the continuity of projects or the proper delineation of objects that are still new to the community. For example:

So, in the beginning, in the seminar, for example, I always tried to come back to this issue of [RESEARCH THEMATIC], and I even had a quantitative approach sometimes to propose some methodology that could measure or quantify monetarily. But I couldn't, I didn't have the theoretical strength to argue this and strengthen it in a way that says, 'no, what I am saying is more likely to work than what he is saying'. And ... so, in the seminars, this idea broke down. [Luiz]

In sum, we observed that the existing CoP is guided by a narrow vision of accounting reproduced in the programs through their curricula and social agents. We also observed signs of change that indicate a possible misalignment between the values of the existing CoP and the new entrants, implying the possible discontinuity of the existing community due to a lack of adherence and participation. Moreover, the existing community often presents resistance to new entrants due to the existing program delineation, conferences,

and journals. In this sense, we observe the dynamics of centrality and peripheries creation based on research interests (Gendron & Rodrigue, 2021), reinforcing the existence of a ‘good accounting academic’ (Panozzo, 1997) and crystalizing what accounting and accounting research is into a socialization mold (Gardner, 2008; Homero Junior, 2021; Lima, 2022).

Ways of belonging: alignment, imagination, and engagement with the Brazilian accounting CoP

Coordination among members in constructing common purposes is essential for CoP development. Alignment helps individuals to engage collectively, sharing worldviews, perspectives, and references. Among the interviewees, the difficulty in finding people and/or groups epistemologically aligned with the subject, either to discuss research ideas or for the evaluation of ongoing activities, as presented above, is emphasized. In this way, the misalignment with the community hinders sharing perspectives and references, reflecting on the researcher’s training. The distancing from the community may have amplified the misalignment due to the pandemic (Gendron & Martel, 2020). The fact that peers were not attending university impaired socialization, discussion of projects, research, and academic activities.

[...] after a year and a half of the pandemic, you think that your reality is only at home in front of the computer. Sometimes I wonder, ‘Gee, if I had gone to the university, I think I would have exchanged many more ideas’ [...]. [Monica]

Despite the experiences of misalignment, we observe that alignment arises in three ways among the interviewees: (i) through the conferences that encompass their worldviews, (ii) the research groups, and (iii) the individuals who share similar paradigmatic perspectives. Regarding conferences, Francisca points out that even with peripheral participation in the alternative accounting community, it constitutes a safe space for academic discussions:

In Brazil, a community is being formed, but in my master’s trajectory, I was a world apart. I already had a little contact in the doctoral course, but I still consider that I am not inserted in this community, which is the [NETWORK NAME], right, which started, and I have submitted some papers to their conference. But I don’t have contact with these people, I haven’t written articles, I haven’t discussed ideas, this leaves me a little outside this discussion. [Francisca]

Paulo pointed out that research groups are spaces where individuals can develop discussions and engage collectively. Students use this space to discuss their research projects, present drafts of dissertations and theses, think about university outreach activities, and strengthen ties with professors. In this setting, the professors’ influence in directing the students regarding constructing a research agenda is evident:

So it is a laboratory that discusses a lot, and this is really cool because the students get deeply involved, not only the professor, so it is ... it seems that the emotion, our qualification, everything happens first in the laboratory, it seems that the qualification in the laboratory is the one that moves people the most, even more than sometimes the examining board because you have your colleagues up there, the teachers up there asking, back and forth, so this is very interesting, it is really cool. [...] Yes, but it is also very much directed by what the leaders research. [...] They have a line of research and a project to be accountable

to CNPq [National Council for Scientific and Technological Development], so it seems that there is already a structure that guides you to research in a certain way. [Paulo]

Both cases present possibilities for subjects to engage with topics of their interests, envision projects to be developed collectively, and construct their competencies and identity as autonomous researchers as the accounts point out the existence of safe spaces. In contrast to the previous experience, there are reports of participation in poorly engaged groups. Meetings happen irregularly, or groups are inactive because of the pandemic. Despite their importance in enabling student alignment and engagement with peers (Cortese & Wright, 2018), these groups appear to have little effectiveness in building academic identity:

The group I currently participate in is inactive, but I do participate. It is my supervisor's group, 'Guys, my students, this is a research group for us to discuss.' Honestly, at this time, we had a few meetings with the research group, but it never worked properly. [...] But I also participate in other research groups, like the one with [NAME], which was an idea that we started and hasn't finished yet. There is also the group with [NAME], which is a more managerial area, which is from [HIGHER EDUCATION INSTITUTION]; it's ... also inactive during this pandemic period; it's all inactive, almost everything. But, these were by choice: I wanted to participate, I wanted to learn, and I wanted to see what I could learn within these new ways of discussing or seeing other research topics as well, besides my own. [Marcia]

Complementing Marcia's experience, we also highlight the limited engagement of the participants in conferences, workshops, and meetings. These events are spaces of engagement and interaction capable of consolidating scientific communities and passing on existing community values to new entrants (Gendron & Martel, 2020; Wenger, 2000). Among our interviewees, we note that these events are poorly attended due to geographical distances or the restriction of research approaches. For example:

During my doctoral course, I did not participate much in conferences, and I only attended one at [UNIVERSITY]. The last one I attended was last year, online, and the second to last one was in person in [CITY] in 2018 [...]. [José]

I don't know if I'm participating, even though I'm not currently participating in any conference. Although there are some with online participation, it does not cover all perspectives, right?. [Luiz]

Some accounts point out that the attendance of doctoral students in conferences is usually limited to serving as staff: paper reviewing, organization of the physical space, and activities. Therefore, the work behind the scenes does not imply greater contact or socialization with other researchers, making it difficult to build networks due to the low exposure.

Yeah ... in the master's program, the newcomers to the program, we ... organized the congress at the university. I attended the conference at [UNIVERSITY] while I was studying for my master's degree. Now, doctoral students assist in the paper reviewing process. [...] And as a participant, I only attended the [CONFERENCE] in 2018. [José]

We also observed the possibility of aligning with subjects with similar epistemological perspectives with evaluation board members (e.g. confirmation and viva boards). Francisca emphasizes the importance of having a professor aligned with her research

perspective in the qualification of her thesis, highlighting the importance of this alignment for her development as a researcher:

The third member [of the thesis qualifying committee] does have this critical approach; he has a position, even within the critical approach, well defined what kind of theoretical perspective and such, a more experienced researcher. [...] So, I don't know if it's the only one, but one of the most profound discussions about the construction of work. [...] 'You realized that you are looking at the organizational level, but Butler speaks at a totally subjective level, of the individual', then I said, 'Gee, I had never noticed that', because I had never discussed it with anyone, how could I read and realize, but you don't always read a first analysis and realize, right, all these peculiarities of those who have been studying the author for a while. [Francisca]

The importance of epistemological alignment lies in introducing a perspective in which the individual sees him/herself projected into the sharing of ideas and the analysis of reality that makes sense to one's construction as a researcher. These alignments end up forming more lasting and meaningful bonds. In this research, we call such subjects 'support subjects' because, in addition to enabling a scientific trajectory in which the student sees themselves included, they also help access other community members, enabling engagement.

So ... I started getting very excited about this project. I think [NAME] too. She is wonderful, she always excites us, right, with any theme. I started to interact with researchers, including [NAME]; I don't know if you know her, but she is a reference on this subject. I started to talk to her about everything, to read a lot of her work and the partnerships she had, but I had some resistance from my advisor. [...] He said, 'No, I don't want to' [...]. So, in the beginning, when I was in the [THEMATICS] project, I had this resistance from him that weighed heavily, so this was the biggest, my biggest barrier, let's say. Not that I haven't contacted other people in the theme, you know?. [Luiz]

Reinforcing the importance of the supervisor's role in doctoral socialization, Luiz's accounts reveal that despite the initial alignment with community members, there is resistance arising from the supervisor that is imposing modifications to research that would make sense (epistemic and theoretical) to him. The interviewee signals that the (mis)alignment generated a loss of meaning and frustration in developing the new research as the original project was meaningful to him. In this situation, the power imbalance between the supervisor and doctoral students created a misalignment, making the interviewee not see himself in his own research:

Today, I have this vision: I have to adapt to the game. The game is: there is a person with a hierarchy. Yes, there is; it's no use saying no, but there is that has more experience, that has thirty years of experience. So, it turns out that the idea of a person with thirty years of experience prevails over mine, which is only one or two years old. So, this happens; it affects me in my own speech, which you have already noticed; it is a little frustrating, you know? [...] It is not me. I am doing the thesis because I have to do it. [...] I think the theory is fantastic and very strong, but it's not me, it's not me. But when you stop to think, say, 'Oh, but why am I doing this anyway?', you turn around, 'Ah, it is to get the title', which affects me. [Luiz]

Among the experiences shared by the participants regarding the existing community, the feeling of loneliness and isolation was remarkable due to the restrictive delineation of accounting. This delineation underpins the social norms at conferences and influences these new entrants' integration, interest, and knowledge into the existing community.

The interviewees' conference experiences illustrate how the marginalization of 'alternative' and emerging themes materializes in their trajectories, leading them to seek events in related fields or outside the existing community. The process of marginalization begins with the scarcity of reviewers and the lack of diverse paradigmatic grounding, which can even result in epistemic violence against research and the researcher (Nganga, 2019). For example:

Yes ... I think there is a greater focus because most researchers and people who are reviewing have the same perspective but only changes, say, financial accounting, controlling, and auditing. So, the research theme changes, but I think the approach is the same. And then because of this lack of diversification, there are some, I think some congresses, most of the congresses are not that open to other perspectives. [José]

Some accounts point to a segregationist logic that occurs in conferences where papers of 'alternative' paradigms are grouped together, regardless of the theme, creating a center-periphery-ghetto dynamic (Gendron & Rodrigue, 2021). Also, according to our interviewees, usually, marginalized thematic sessions attract less discussion and engagement within the existing community, forcing researchers to struggle when selecting academic conferences to attend, causing a possible identity fragmentation due to the need to make difficult decisions between what is best for their personal interest or what is best for their career developments (Malsch & Tessier, 2015).

I started to feel more resistance [from the community] when I attended accounting conferences. Then things started to change because you realized that few works have similar characteristics. Then, they put in a session of your work with another one that has nothing to do with it. I don't know if the community is improving or if I am choosing the congresses better, I don't know [...]. But I think this is because they used to look at it and say: 'This paper has nothing to do with the conference; this one also has nothing to do with it, and so assemble everybody together.' And then the room would be with the three, and no one would attend, right, obvious. [Francisca]

On the other hand, some interviewees account for finding conferences that accept alternative accounting research. Nevertheless, the conferences with a broader acceptance of alternative accounting research are organized by the community outside Brazil. Accordingly, this restricted delineation that permeates the values of the existing community imposes on a group of academics the burden of searching internationally for a community, forming 'boundary encounters' (Wenger, 2000, pp. 236–237), relegating them to the role of foreigners and dissidents within the Brazilian accounting community:

So, regarding conferences. It's ... the conference I participated in a few times is [CONFERENCE] [...] then, the financial is very strong, so I'm not very interested because generally there is not much critical work, so it doesn't interest me. But I participate in the QRCA [...]. There is the CPA, which I also like. There is the ICMS, which has a line for critical research in accounting. There is EnANPAD, which is very good, and today we have a breakthrough, it is ... the collective that I participate in today had among its products, let's say, this thematic area of diversity that we are opening the way for different approaches within the congress and that will certainly bring interesting works. [Antônio]

Antônio mentions the Inclusion and Diversity Accounting Collective [*Coletivo Contábil de Inclusão e Diversidade* (COLID)], which is composed of a group of academics and professionals who submitted a letter manifesto to the National Association of

Accounting Graduate Programs (*ANPCont*) demanding more inclusive measures in scientific activities and conferences. Additionally, the group requested the creation of a ‘Diversity and Inclusion in Accounting’ stream and the creation of a committee to promote the participation of non-hegemonic groups in the practices of that association and the accounting academic field in general (Lopes & Lima, 2022). The letter manifesto is an example of a critical ‘boundary object’ (Wenger, 2000, p. 236) as it challenges the CoP status quo and current values. However, we emphasize the importance of these initiatives being monitored to evaluate if, in fact, they are spaces that enable epistemic and research pluralism or if it is a neoliberal cooptation by the community itself.

Unlike the interviewees aligned with alternative accounting research, our interviewees who have interests aligned with the existing community demonstrate positive experiences in conferences, as is the case of Andresa, who, by attending a particular conference, met the leading researchers of her research theme and was able to establish a network:

[...] I went to a conference in [STATE] of accounting [THEME], and it was very good; I liked it very much [...] I knew the researchers in the area, most of whom were women. I talked to them, and I found it very nice. But I am not involved with anyone, you know? I talked there, I did networking, I tried to do it, actually. But, at this moment, I see myself a little bit alone; no one is involved with this. [Andresa]

We observe that the (mis)alignment between individual values and existing community values shapes the experiences in the search for their academic identities. In general, the so-called ‘alternative’ approaches are still marginalized in Brazil and depend on the few professors who encourage theoretical and thematic diversity.

Interactions with the CoP: identification and negotiability

As argued throughout our theoretical framework, the subject’s identity construction in relation to the CoP involves the processes of identification and negotiability. Regarding identification, participants signal the importance of ontological and epistemological discussions to consciously position themselves in the world and develop a personal investment with the CoP. Monica shares this experience, which indicates a personal identification with the pragmatic perspective despite her inexperience in using the approach:

When I studied epistemology, I remember a chart that was exactly about these epistemological classifications, right? [...] I was very struck by a type of method, the pragmatic method. Which is the method of you ... It was very much related to action research, producing and applying that knowledge. I identified myself with it. It is not what I use today in my thesis, right? I still haven’t had the experience of doing research with this method. But when I saw it, I saw a very personal identification, you know? My profile, Monica, as a person, is to be that person who does, takes action, and wants to see change happening. [Monica]

As previously discussed, research groups are important players in the socialization process and identification with the CoP. We argue that through regular meetings, CoP participants can develop the elements of belonging, articulating forms of alignment, engagement, and imagination. In these meetings, the central participants introduce LPPs, integrating them into the community and their values and ideals. Beyond the observed identification possibilities, we emphasize the absence of further elements to characterize it.

The lack of elements to characterize identification processes is relevant for us to understand how the subjects build their identity in the CoP because, in addition to participating, it is necessary to provide adequate tools for the individuals to develop effective participation. These are nuances that need to be questioned. The negotiation process – or the lack of it – underlies the relationship between doctoral students and their supervisors. The interviewees point out their openness with their supervisors in proposing ideas and research topics, indicating a capacity for negotiation. For example:

Yes ... my supervisor left me very free, even too free ... it's 'do whatever you want, and we'll talk'. [José]

Yes. Yes. She is a super open person, super willing, helps, yeah, everything I need. [Andresa]

I believe so, I believe so. I've never been denied even though she is also a critical, qualitative researcher. [Antônio]

The importance of negotiability can be observed from the very beginning of their doctoral trajectory until the defense/graduation phase. Andresa points out the importance of having a supervisor who respects her choices and values what she is interested in. This was an interviewee's demand when she demonstrated that she needed to develop activities that she did not identify with in her previous experience.

I talked personally with my supervisor; I said, 'Look, I like this. Would you accept to supervise me?'. She read the project and said, 'Yes, I would'. So I was very happy; I told her, 'Look, I am a very flexible person, and this is the knowledge that I would like to develop,' but during a four-year doctorate, how much water can flow? [...] She said, 'No, you can do whatever you want.' I said, 'Would you have anything to suggest that I should read?' To see if I'm interested, she said, 'No, I want you to develop what you want to develop'. So, I think my advisor fell from the sky because you don't have to adapt to something fixed. It is something really surprising within our previous experience, you know? We would need to adapt and follow something you don't identify with; this is very complicated. [Andresa]

In addition to the admission and the initial contact with peers in graduate studies, negotiation also permeates the relationship between the supervisor and student. Francisca points out that she had access to a topic that attracted her attention at a conference and had the supervisor's support to include it in her dissertation. In addition to negotiating her interests, the interviewee points out that the supervisor provided the necessary tools for the research development. For example:

I saw a lecture by professor [NAME] talking about [RESEARCH THEME], and then I thought, 'Wow! This looks cool; I want to study this'. Because it makes sense, it made sense to me to say that research is not only done in one way and all that question, right, that discussion of managing what professor [NAME] did in a published article. And then, coming back, I told my supervisor, 'Look, I would like to put this paradigm too. I still don't really know what it is, but it seems interesting,' and then he thought it was a good idea, so much so that in the master's, I ended up using part of the analysis as an analysis instrument, the adaptation of my supervisor's thesis, and other constructs. So it was, the process was kind of like that. It wasn't such a conscious choice, right, but it was what happened, what happened at the time. [Francisca]

Furthermore, there are barriers to negotiation, mainly because of the pressure to adapt to their supervisors' expertise and the difficulty in approaching methodological

perspectives beyond those adopted by the program faculty members. The methodological restriction was an impediment to negotiability in the trajectory of Monica, who needed to change supervisor. The interviewee signals that she had the possibility to choose her research theme as long it was adequate to the methods previously selected by her supervisor:

[...] The former's restriction was very straightforward regarding the method because it's his normal regarding the method, that's why it came kind of like this, so, I remember that in one of the supervision meetings he told me something like: 'look, about the theme I'm not going to restrict you in anything, but what I know is only these types of methods', so I wanted you to look for a theme of your interest that could be applied to this method. [Monica]

Despite being able to choose her research focus, the interviewee points out the negative impacts of the need to adapt to the method generated throughout her doctorate. This is because the ability to negotiate did not exist, as the institutional demand for specific methods impaired her choices throughout this process.

The point is: it was the beginning of a research project that everything I researched I thought 'Hey, but the method won't fit', so I was really, it really stopped me. I ended up feeling limited because somehow, when you restrict the method, you often restrict the object of research; there's no way you can't think about it, you know?. [Monica]

Interestingly, the non-negotiability regarding methodological choices reveals itself as a pillar that sustains the resistance to epistemic change in the existing community. That is, limitations in previous training (of current advisors) in Brazilian doctoral programs, curricula, and traditional disciplines, perpetuate epistemic practices, constituting a barrier that carries justifiable values against the logic of valorization of scientific knowledge. It is as if the argument of 'scientism' overruled the phenomena relevance to new community members and their socialization processes before entering the academic world.

Discussions

We analyzed the experiences shared by doctoral students and the articulation of the ideas of Wenger (1998, 2000, 2007, 2010, 2011) and Lave and Wenger (1991) to understand how the accounting academic community shapes and socializes doctoral students. We recognize that the Brazilian accounting academia can be described as a CoP marked by low onto-epistemic diversity, with a restricted view of accounting that denies the development of alternative visions capable of challenging the hegemonic practices in which accounting is imbricated. The pedagogical organization of the curricula reinforces this structure, and the interrelationships established in the programs.

The CoP hinders the acceptance of research built on alternative perspectives that recognize the political, social, and emancipatory accounting potential, reinforcing positivism as the only way to construct good and real accounting knowledge (Panozzo, 1997). These values also underlie accounting's claim as 'neutral', 'apolitical', and 'impartial'. Notwithstanding, the notion of competence reflected in the CoP involves appreciating utilitarian courses widely offered in doctoral courses and underlies the research papers valued in the spaces of socialization. On the other hand, the courses focused on constructing alternative perspectives in accounting (e.g. qualitative research and epistemology) remain under-explored.

Regarding this imbalance, we recognize the attempt of LPPs to reorganize the values of the community by introducing plural visions that change and challenge the structures of the existing CoP. The new participants enter the community politically engaged and interested in topics ignored by mainstream accounting. According to our evidence, these topics reflect the subject's position in the historical, economic, family, and social contexts. Moreover, our interviewees also account for the entry of dissident bodies demanding the integration of new research perspectives and approaches.

The peripheral participants' meaning generation based on the notion of belonging is marked by the difficulty of finding epistemologically aligned individuals and groups, which hinders the construction of joint perspectives and references on accounting. Academic conferences, and meetings, the spaces designed for the CoP to pass on its values to new entrants – mobilizing alignment – are restricted to specific research perspectives. This movement demands the search for other spaces, especially international ones, forming dissident and foreign individuals in the Brazilian CoP.

The relationship with the supervisor is also perceived as capable of preventing alignment (in the proposition of ideas, research topics, and joint perspectives), engagement (in the spaces for meetings and socialization), and imagination (building a collective trajectory in which the subject can project him/herself into the future). As a result, we observed a loss of meaning and frustration, and disinterest in consolidating relationships with the CoP, hindering identity construction processes. On the one hand, the LPPs seek to build their academic identity in a process of negotiation and questioning of the values of the existing CoP, but on the other hand, the limits imposed by the community itself make it impossible to renew it in the construction of a new trajectory for the field in Brazil.

Based on the articulation developed throughout the research, we present in [Table 2](#) the dimensions of the Brazilian accounting scientific community according to our interviewees. We aim to highlight the modes of belonging from the relationship established between the doctoral students with the CoP to understand how the community is structured.

We argue that, based on [Table 2](#), a few accounts allow a glimpse of hope for change in the CoP. This change arises especially from the community's peripheries where a few FPs engage in mutuality-based relationships aiming to build new social capital, new repertoire, and imagination of new objects of study, theories, and methods alternative to the mainstream. Even if there are few reports, these indicate a potential for long-term transformation. Moreover, this process often occurs through engagement and alignment in/with international communities so that the level of energy employed is amplified and better utilized by those who join the community.

These breakthroughs are possible because micro-community agents are enabling other possibilities for doctoral education through courses that encourage and enable the creation of alternative accounting research and knowledge. These actions can be seen as a resistance movement that allows non-mainstream doctoral students to develop their sense of belonging in a continuous process of identification and negotiability. Henceforth, if the CoP is marked by dynamics that reinforce the values of the positivist community, which holds the greatest social capital among the paradigmatic communities, emancipation is possible in the integration and organization of alternative spaces of socialization, through the paradigmatic micro-communities, despite the

Table 2. Community dimensions of the Brazilian accounting academia.

Community dimensions	Enterprise: learning energy	Mutuality: social capital	Repertoire: self-awareness
Engagement	The CoP signals what represents competence for peripheral participants through the course's pedagogical structure (i.e. curricula and courses), which values utilitarian methods with little capacity for reflection on accounting dynamics. Socialization spaces are aligned with this perspective, valuing research grounded in quantitative approaches with assumptions of 'neutrality', 'objectivity', and 'depoliticization'. Peripheral participants enter the CoP with trajectories (social, political, and economic) that lead to interests perceived as 'politicized' and 'alternative', questioning the values of the existing community. The CoP's lack of openness to these perspectives makes identity construction impossible because negotiation is hindered, and the community does not reorganize an individual's trajectory through engagement.	Scientific events are spaces for socialization with little integration and participation of peripheral participants. They are aligned with the research perspectives encouraged by the CoP, with little paradigmatic diversity. The interactions are centered on the FPs and the peripheral participants interested in perspectives considered as 'alternative' resort to international events to develop engagement, being dissident in the Brazilian CoP. Few participants mention having good reactions from supervisors (in terms of engagement and mutuality) to confirm apprenticeship of new perspectives, also receiving good responses in international forums. These few cases reveal some glimpses of CoP building new social capital.	The experiences can be shared among peers (classroom activities, supervision and interactions in the qualification and defense boards), in research groups (through members interested in developing shared activities and projects), and in events (as long as the peripheral participants are following the perspectives shared in them). The generation of new meanings is hindered by episodes of epistemic violence that reinforce what is understood as the 'good accounting academic', whether through cloning, the impossibility of negotiation with a supervisor, and the events that reinforce the interests of the FPs.
Imagination	CoP's effective participants reinforce their interests over their students in a cloning process, depriving them of thought autonomy regarding their research interests. This process is accompanied by paradigmatic surveillance, which generates loss of meaning, frustration, and escape from the CoP, making it impossible to imagine a world in which the peripheral participant recognizes him/herself as an effective future member.	The different cases contrast the levels of social capital by mutual engagement. It is low when supervisors do not allow themselves to imagine alternatives that could generate a productive interaction with their students on other bases. Mutual relationships, therefore, need the imagination to gain trust and the potential to speak truthfully.	A CoP has clear concepts regarding language and tools embodied in its history and associated with positivism. Few initiatives allow imagination to challenge hidden assumptions, patterns, and possibilities to move CoP forward. Participants (few exceptions) have difficulty in developing self-consciousness of alternative repertoire and imagining positive effects on its practice, even in dealing with epistemic violence.
Alignment	Doctors epistemologically aligned and engaged in the CoP, which hinders the construction of common purposes and references about accounting. The advisors and postgraduate program are resistant and make it impossible for projects to make sense to the interests of peripheral participants when they are not aligned with the values of the CoP, which hinders the construction of common purposes.	The CoP introduces peripheral participants aiming at the <i>status quo</i> maintenance and the FPs' interest perpetuation. The low negotiation capacity of doctoral students based on their individual trajectory, the competencies signaled by the community, and the delimitation of perspective on accounting generates a community that keeps alignment unviable, and keeps new entrants on the periphery.	The CoP is based on utilitarian perspectives of research, especially quantitative methods, with little reflection on its philosophical assumptions. The curricula undervalue subjects that enable the construction of other perspectives, such as qualitative research and epistemology, transmitting a vision of research based on the positivist tradition with little possibility of questioning the structures in which accounting is embedded.

Note: the theoretical dimensions were based on Wenger (2000, p. 231).

peripheral position in the formation of the ecology that characterizes the CoP in a comprehensive way.

Therefore, we recognize that advances are possible by organizing the agents in micro-communities, spaces in which alternatives for professional training and knowledge production in accounting are built – such as the QRCA. This allows subjects to develop their sense of belonging in a continuous process of identification and negotiability that makes sense to their individual goals and concerns. If the CoP is marked by dynamics that reinforce the values of the positivist community, which holds the greatest social capital among the paradigmatic communities, emancipation is possible in the integration and organization of alternative spaces of socialization, through the paradigmatic micro-communities, despite the peripheral position in the formation of the ecology that characterizes the CoP in a comprehensive way.

Conclusions

In this paper, we focused on answering the question: how may socialization enable/hinder early-career academics to be integrated into a CoP? For that, we conducted semi-structured interviews with 11 Brazilian doctoral students in different programs and regions of the country. From a qualitative-critical approach, the analyses were carried out with the support of Étienne Wenger's Social Learning Systems, focusing on the relationship between doctoral students and CoPs.

Our findings suggest that doctoral students, as LPPs, do not envision themselves becoming central members because of the limits imposed by the community. Such limits, constitutive of the social learning process, function as an impediment to the relationship between the individual and the CoP itself. Several accounts reveal how paradigmatic incommensurability, in epistemic and methodological terms, materializes in episodes occurring within doctoral programs, in courses, seminars, and supervising processes.

Our interviewees reported episodes that reveal the naturalization and reification of a normalized constitutive performance of a 'good accounting academic'. The limits of the community – which are simultaneously individual and collective – are tested and experienced in these episodes. Some accounts reveal an individual's identity negotiations with themselves, with their peers, and with 'superiors'. The hierarchical notion of the field is revealed in dynamics in which more experienced professors and mentors reveal themselves as allies or barriers to the movement of individuals from the center to the periphery.

Among several aspects, the participants indicate the loss of meaning in their trajectory due to episodes of epistemic violence that (re)produce the limits of the CoP. Individuals cannot pass through the barriers raised within the community, and simultaneously, they end up recovering meaning in individual reflection on their personal purposes and meanings sought in the individual–world relationship (productive inclusion, social class progression, social transformation, fight against inequalities, etc).

Similarly, situations of community bond the constitution through collectives or moments of more significant one-on-one approaches, which contribute to this sense, revealing themselves as points where security of being and knowing in the world are generated. However, following Wenger's (2000) arguments, boundaries can create divisions

and can be a source of separation, fragmentation, disconnection, and misunderstanding. Nonetheless, they can also be areas of unusual learning, places where new perspectives meet, and new possibilities emerge. Radically new insights often emerge at the boundaries between communities.

In conclusion, the discussions point to the misalignment between the values of the existing community and new entrants, endangering the sustainability of the Brazilian academic accounting community. Simultaneously, our findings reveal that ‘winds of change’ are present in the field with the potential to mean, in the future, reductions in these barriers and limits in such a way as to generate transformations when these professionals, until then peripheral, begin to assume our attributions in the CoP, influencing new learning. Our findings contribute to the literature on CoP and social learning systems, especially in the relationships involving the formative process between doctoral students and the CoP in an ongoing process of socialization. Ultimately, it was possible to illustrate how the relationships between the CoP and LLPs are established, allowing for a theoretical advance on the notion of community itself, the dynamics that reinforce the boundaries of participation and formation of FPs, which are important stages for the growth and consolidation of a community.

Note

1. Course name is the sum of *Contabilidade* [Accounting in Portuguese] and *Econometria* [Econometrics in Portuguese].

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