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Editorial

Internationalization of Graduate Programs in Accounting: Why, What For, and How?

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Abstract

This editorial discusses the internationalization of Graduate Programs in Accounting beyond publication in foreign journals. It starts from the recognition that, with globalization, academic rankings and evaluation systems have increased pressures for international engagement, which are not always accompanied by critical reflection on their objectives and effects. It argues that internationalization should be aligned with the mission, identity, research lines, graduate profile, and strategic planning of each program, avoiding fragmented actions or initiatives aimed merely at meeting evaluation criteria. The discussion is structured around three points: why, what for, and how to internationalize. It is argued that this process is justified by the global transformations of the accounting profession and by the need to train master's and doctoral graduates who are prepared to work in academia and in the professional market. Among its purposes are the generation of social impact, curriculum updating, the development of collaborative networks, and Brazilian participation in shaping international agendas. As strategies, the editorial discusses direct and indirect engagement with international organizations and the expansion of activities considered to promote internationalization in the accounting context. It concludes that internationalization should be planned, inclusive, and consistent with the different missions of programs in the field.

Keywords: internationalization; stricto sensu graduate education; accounting.

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Initial Reflections

The internationalization of higher education is not a recent phenomenon (Dale, 2010). With the process of globalization, the pursuit of internationalization has become part of a broader movement involving the sharing of quality benchmarks, governance models, and evaluation parameters (Martins & Barreyro, 2025). In this context, university education, particularly in large Higher Education Institutions (HEIs), has ceased to respond exclusively to the needs of a national territory and has increasingly incorporated educational policy agendas formulated externally, often by private and for-profit entities (Barreyro, 2018). It is precisely considering this growing influence of external references and demands that internationalization needs to be approached critically and strategically. When adopted merely as a response to such pressures, it may result in fragmented, disconnected actions that are poorly aligned with the mission, identity, and strategic planning that should guide Graduate Programs in the field.

Among the pitfalls associated with the internationalization process is an insufficiently critical orientation toward academic rankings produced abroad (Vidal & Ferreira, 2020). Developed by organizations outside official evaluation systems, these rankings have come to be used as benchmarks of institutional excellence, often guiding university decisions and policies without adequate examination of their assumptions, limitations, and effects on educational priorities (Kumar et al., 2026). Existing critiques question the ability of these instruments to represent the plurality of university missions and point to the economic, geographic, linguistic, and bibliometric biases embedded in their indicators. Despite these limitations, concern with the positions occupied in such rankings has become a recurring feature in the management of leading Brazilian universities, influencing their discourse, administrative structures, information systems, and institutional policymaking processes (Martins & Barreyro, 2024).

In Brazilian graduate education, pressures for internationalization have been associated primarily with the publication of articles in foreign journals and the circulation of national research in international databases. Although this dimension remains relevant, it does not fully encompass the meaning of consistent global engagement and, when treated as an end, may reinforce a model of internationalization driven by academic productivism (Diniz & Chimenti, 2026). Understanding internationalization beyond scientific publication is therefore necessary in the context of ongoing debate about the role of universities and the ways in which they relate to society. In this sense, this editorial argues that internationalization should not be conceived as a strategy restricted to research, but rather as a cross-cutting dimension of university activity, capable of implementing different teaching and extension initiatives.

For these actions to produce relevant academic, institutional, and social outcomes, however, they must be aligned with the mission, areas of concentration, research lines, graduate profile, and the resources and capabilities effectively available in each program. A lack of such alignment may lead to wasted resources, overlapping efforts, and initiatives with limited continuity, thereby reducing the effectiveness of the policies adopted. More seriously, it may turn internationalization into a disorganized accumulation of activities, driven primarily by the need to demonstrate performance to evaluators. Instead of this reactive logic, programs need to define priorities, responsibilities, and expected outcomes, articulating different initiatives within a coherent, coordinated, and monitorable institutional policy. The question, therefore, is why, what for, and how to internationalize?

Why Internationalize?

In the accounting field, pressures for internationalization take on additional dimensions, given the recognition that the profession, its technical standards, and its contemporary challenges have long been shaped within global arenas of debate, regulation, and cooperation (Shil et al., 2009). Issues such as sustainability, artificial intelligence, data security, integrity, international taxation, auditing, public finance, and the quality of accounting information can no longer be understood exclusively within domestic boundaries. Professionals educated in Brazil need to interpret their day-to-day practice considering a globally interconnected context.

Contrary to what it may seem, this need is not limited to professionals working in large corporations or multinational companies. A simple change in the tariff rate imposed by an importing country, as recent history has shown, can produce effects that extend beyond the companies directly involved in international trade operations and spread throughout the entire economic chain. Suppliers, carriers, service providers, and input producers may be affected by changes in costs, margins, contracts, cash flow projections, and investment decisions.

Thus, concern with the internationalization of Graduate Programs, across their different dimensions, is also justified by the need to prepare qualified professionals who are equipped to address contemporary economic and social challenges. Master's and doctoral graduates from these programs may pursue careers both in academia and in the professional market, working in public, private, or third-sector organizations. Accordingly, an educational experience in which internationalization is aligned with the program's objectives can strengthen their critical capacity, professional development, and, consequently, the quality of their professional practice.

Moreover, the inseparable relationship between graduate and undergraduate education provides further justification for this perspective on internationalization. Exposure to internationally relevant topics, practices, standards, and debates can contribute to improving the education of undergraduate Accounting students, broadening their understanding of the profession's global challenges and facilitating the international mobility of graduates.

The recent expansion of Graduate Programs in Accounting (Azevedo et al., 2025) also reinforces the need to broaden the professional opportunities available to master's and doctoral graduates in the field. Although the number of graduates in Accounting in Brazil remains lower than that observed in Business Administration and Economics, for example, it is important to anticipate the discussion on diversifying the career paths of graduates from Accounting Graduate Programs to foster opportunities that are consistent with their qualifications.

What Is Internationalization For?

Internationalization should serve, first and foremost, to expand the contribution of universities to society (Jones et al., 2021). Regardless of the jurisdiction considered, Accounting plays a fundamental role in transparency, organizational accountability, the functioning of markets, the management of public resources, and responses to socio-environmental problems. Accordingly, Brazilian Graduate Programs in Accounting have the capacity to engage in global debates, contributing to the development of standards, practices, and policies that affect organizations and societies across different countries.

In this context, direct and indirect participation in international organizations can bring Brazilian programs closer to networks, discussions, and initiatives with global reach. This engagement is particularly valuable for keeping faculty members and curricula in the field up to date. Professors involved in international forums are often exposed at an early stage to regulatory changes, emerging competency demands, and controversies that have not yet been fully incorporated into classrooms or national academic research. This knowledge can then be integrated into courses, pedagogical projects, extension activities, and the training of advisees. In this sense, internationalization ceases to be a parallel activity carried out by a small number of researchers and begins to contribute directly to the contemporaneity of the education offered by the program.

Internationalization should also serve to position Brazil as a producer of solutions rather than merely a recipient of international standards. The country has economic, social, institutional, and environmental characteristics that can generate lessons relevant to other contexts, particularly to countries in the Global South. Brazil's experience with complex phenomena such as social inequality, inflation, population diversity, the market for small and medium-sized enterprises, and environmental challenges provides a basis for original theoretical and practical contributions. As Diniz and Chiamenti (2026) argue, being global from one's own context means bringing local knowledge into international debates under more balanced conditions, preventing internationalization from resulting in the invisibility of national knowledge.

How to Internationalize?

Beyond the perspective of international publications, the CAPES Area 27 evaluation instrument presents a range of possible actions for advancing internationalization. The evaluation form, which applies to all Graduate Programs in Accounting, highlights fundraising, project cooperation, curriculum structure, agreements, training, visibility, and international recognition as possible forms of evidence of internationalization. It also values participation in international scientific associations, engagement in global networks, event organization, membership on editorial boards, the offering of courses abroad, cotutelle arrangements, and the international activities of graduates (CAPES, 2025).

The relationship with international organizations is therefore directly connected to the illustrative internationalization criteria considered by CAPES. In this context, public consultations promoted by international organizations themselves may represent an important avenue for introducing internationalization initiatives within Graduate Programs in the field. The creation of permanent groups composed of faculty members, students, and professionals, with the purpose of analyzing these proposals and preparing institutional letters, may constitute an important strategic action for the programs by bringing together, within a single initiative, international training, research, extension, and the generation of social impact on a global scale.

Another strategy is to encourage the direct participation of faculty members in associations, committees, technical groups, and networks maintained by international organizations. Engagement with the International Association for Accounting Education and Research (IAAER), for example, represents an opportunity for Brazilian Graduate Programs to participate in forums where guidelines for accounting education and research are discussed. Initiatives such as these can foster a more active role for Brazilian researchers in shaping international agendas, priorities, and guidelines, incorporating into global debates perspectives grounded in the country's economic, social, and institutional specificities. In addition, such engagement can support the development of collaborative networks from which other internationalization initiatives may emerge.

From the students' perspective, however, it is important to recognize that the more traditional model of internationalization, generally associated with undertaking a period of doctoral study abroad, may be particularly challenging in Graduate Programs in Accounting. Few doctoral students in the field are exclusively dedicated to their studies (Pereira et al., 2021). Having children, spouses, management positions, teaching responsibilities, and business activities makes prolonged periods abroad more difficult, even when the benefits of such experiences are acknowledged. Recognizing this profile requires programs to bring internationalization into the educational process itself, making it a curricular and academic experience accessible to all students, including those who are unable to spend several months abroad. This approach reduces the risk that the benefits of international engagement become concentrated among a limited group of students, typically those with greater financial resources, professional flexibility, and family support, thereby helping to avoid inequalities in the educational process.

Current digital technologies make this strategy fully feasible at very low cost. The remote participation of international experts in classes, seminars, and advising activities allows students to engage directly with different theoretical, methodological, and professional traditions without the need to travel. Likewise, international working groups that meet periodically in virtual environments can promote continuous intellectual exchange rather than only occasional experiences. The formalization of international co-supervision arrangements can also help integrate students into broader academic networks, diversify their references, and improve the quality of theses and dissertations, while also opening pathways for future international engagement. Thus, the model of "internationalization at home" should not be viewed as an inferior alternative to mobility, but rather as a complementary, inclusive approach that is compatible with the characteristics of Graduate Programs in Accounting.

Finally, internationalization needs to be integrated into the strategic planning and self-evaluation of Graduate Programs. Each program should identify the international arenas that are most closely aligned with its mission, research lines, and the profile of the graduates it seeks to develop. Rather than simply counting isolated activities, it is necessary to establish objectives, responsibilities, resources, timelines, and indicators. These may include, for example, the number of contributions to public consultations conducted by external organizations, direct participation in international entities, curricular collaborations with foreign researchers, research projects involving international partners, funding obtained from international agencies, and, of course, international publications produced by the program. It is important to highlight that the Area 27 evaluation form itself (CAPES, 2025) reinforces the complexity and intensity of these multiple practices by considering an insufficient internationalization strategy that depends on individual initiatives, lacks demonstrated results or is not articulated with the purpose of the program.

Final Reflections

The actions presented throughout this editorial are illustrative and do not exhaust the possibilities for internationalization among Graduate Programs in Accounting. Established initiatives, such as the participation of faculty members and students in international conferences and the completion of postdoctoral research stays abroad, also represent important opportunities to expand the international engagement of these programs. What matters most is that these experiences are not treated as isolated episodes or as the only paths toward internationalization. Rather, they should be articulated with other initiatives and aligned with the objectives, capabilities, and strategic planning of each Graduate Program, to generate lasting effects on teaching, research, extension activities, and the social impact of Higher Education Institutions.

The internationalization of Graduate Programs in Accounting should also not be reduced to translating articles into English and publishing them in foreign journals. Although these actions are important, more mature international engagement requires participation in the arenas where research priorities, professional competencies, and Accounting's responses to contemporary challenges are defined. To achieve this, programs need to transform individual initiatives into institutional policies involving the different stakeholders that make up the Graduate Program. Through coordinated and structured actions, Brazilian graduate education can not only follow global debates but also influence them, positioning the country as a producer of theoretical and practical knowledge relevant to Accounting worldwide.

Finally, one complex question remains open: should internationalization be considered a necessary condition for all Graduate Programs in the field to achieve excellence (scores 6 and 7), or would it be possible to reach this level without making internationalization a priority? In principle, a program of excellence should be one that can fulfill its mission to a high standard, considering its identity, its context of operation, and the social needs it seeks to address. In a country marked by profound regional inequalities and by demands as diverse as those faced by the accounting field, it seems reasonable to acknowledge that different programs may pursue equally legitimate development paths, some more oriented toward international engagement and others more focused on transforming local, regional, or national realities.

In practice, however, the absence of internationalization initiatives still represents a significant constraint for programs in Area 27, particularly in light of the guidelines established in the evaluation form and the changes expected in the assessment of intellectual production for the 2025–2028 evaluation cycle. Although the form states that internationalization will be considered in relation to the mission and profile of each Graduate Program, questions remain about the extent to which the evaluation process will, in practice, recognize programs of excellence whose primary contribution is local, regional, or national, especially in a context in which the leading scientific journals in the field are increasingly oriented toward a "global" agenda. The new classification of journals in the field also raises the question of whether the internationalization of publication is, in practice, becoming mandatory even for Graduate Programs in strata 5, 4, and 3.

The challenge for the coming years, therefore, may be to prevent internationalization from becoming a homogeneous and undifferentiated requirement that fails to recognize the plurality of program missions, particularly since, under the current evaluation model, it remains one of the main pathways, or perhaps the only one, to achieving the highest evaluation strata. The adoption of internationalization as a merely pro forma strategy, which may result from these pressures, can not only generate inefficiencies and disperse resources, but also create frustration among faculty members and students, undermining their engagement and, consequently, the sustainability of the initiatives developed by Graduate Programs in Accounting in Brazil.

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