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Diversity and inclusion in the accounting environment: A bibliometric study

Diversidade e inclusão no ambiente contábil: Um estudo bibliométrico

Diversidad e inclusión en el entorno contable: Un estudio bibliométrico

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ABSTRACT

Background: Promoting diversity and inclusion is essential for equity in organizations, yet its application remains nascent in Brazil, especially in the accounting sector, where managing diversity can enhance organizational image and effectiveness.

Purpose: The purpose of this research was to identify, based on scientific articles, the context in which diversity and inclusion permeate the accounting science.

Method: Bibliometric study was adopted as a method of identifying the articles available in the Spell database, which addressed the theme. The quantitative analysis took place with 110 articles; after applying filters, the RSL was performed on 48 articles. They were organized into categories: publications and researchers; journals and citations; and contents.

Results: The results showed that organizations that value this theme present better results and profitability.

Conclusions: The contributions of the research from a theoretical perspective highlight the state of the art, providing a broader view of the debate on diversity and inclusion in the field of accounting science; highlighting gaps to be explored in future research. A limitation is the survey conducted using only one database.

Keywords: diversity; inclusion; accounting; organization; bibliometric.

RESUMO

Contextualização: A promoção da diversidade e inclusão é essencial para a equidade nas organizações, e sua aplicação ainda é incipiente no Brasil, especialmente no ambiente contábil, onde a gestão da diversidade pode melhorar a imagem e a efetividade organizacional.

Objetivo: objetivo deste artigo foi identificar, com base em artigos científicos, o contexto em que diversidade e inclusão permeiam o campo da ciência contábil.

Método: Adotou-se o estudo bibliométrico como método de identificação dos artigos disponíveis na base de dados Spell, que abordavam a temática. Foi feita uma revisão sistemática da literatura para compreensão de como a temática tem sido discutida. A análise quantitativa, por meio da bibliometria, se deu com 110 artigos; após aplicação de filtros, foi realizada a RSL em 48 artigos que contemplam a temática na contabilidade, organizados em categorias: publicações e pesquisadores; periódicos e citações; e conteúdos.

Resultados: Os resultados apontaram que as organizações que valorizam a diversidade e inclusão, apresentam melhores resultados e lucratividade.

Conclusões: As contribuições da pesquisa na perspectiva teórica evidenciam o estado da arte, fornecendo uma visão mais ampla do debate sobre diversidade e inclusão no campo da ciência contábil; evidenciando lacunas a serem exploradas em futuras pesquisas. Como limitação aponta-se o levantamento em apenas uma base de dados.

Palavras-chave: diversidade; inclusão; contabilidade; organização; bibliométrico.

RESUMEN

Contextualización: La promoción de la diversidad e inclusión es esencial para la equidad en las organizaciones, y su aplicación aún es incipiente en Brasil, especialmente en el entorno contable, donde la gestión de la diversidad puede mejorar la imagen y la efectividad organizacional.

Objetivo: El objetivo fue identificar, a partir de artículos científicos, el contexto en el que la diversidad y la inclusión permean la ciencia contable.

Método: Se adoptó el estudio bibliométrico como método de identificación de los artículos disponibles en la base de datos Spell. El análisis cuantitativo se realizó con 110 artículos; después de aplicar los filtros, se realizó la LSR a 48 artículos. Se organizaron en categorías: publicaciones e investigadores; periódicos y citas; y contenidos.

Resultados: Los resultados mostraron que las organizaciones que valoran este tema presentan mejores resultados y rentabilidad.

Conclusiones: Las contribuciones de la investigación en la perspectiva teórica evidencian el estado del arte, proporcionando una visión más amplia del debate sobre diversidad e

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inclusión en el campo de la ciencia contable; evidenciando lagunas a ser exploradas en futuras investigaciones. Como limitación, se señala el levantamiento en una sola base de datos.

Palabras clave: diversidad; inclusión; contabilidad; organización; bibliométrico.

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1 INTRODUCTION

Introducing actions and practices of diversity and inclusion involves a challenge faced by the administration, because their essence that is based on the defense and on the promotion of the rights between the subject and its organization (Conceição & Spink, 2013). The theme “diversity and inclusion” have been inserted in the Brazilian context. Conceição and Spink (2013) considers that the practice is not effective yet. The debate about the diversity in the organizational environment is relevant to manage heterogenic groups, seeking the effective comitment of the organization to manage, that is not restrict to the hiring, because it needs to “include” the subject (Teixeira et al., 2021).

In that context, diversity and inclusion supplements each other. The inclusion is conceptualized by Freire (2008) as an educational, social and political movement, that aims to defend the right of the citizens to participate, in a conscious and responsible way, of the society, to be accepted and respected in their differences. Diversity is defined by Fleury (2000) as an interaction between people with a sort of characteristics, in a same ensemble, that divides among the privileged people and those who are in a situation of social disadvantage, that is, minorized. Thus, in the current conjecture, the topic of diversity has been debated even more in Brazil, due to its known history of cultural richness, leading diversity management, through people management, to a constant search for social integration and inclusion. (Queiroz et al., 2018, p. 17).

Saraiva and Irigaray (2009), and Alves and Galeão-Silva (2004) confirms that the recognition and the value of individual characteristics in their teams, when enfatized by organizations, tend to present better results. Furthermore, Hayes (2002) highlights that the feeling of being welcomed as a member within institutions, being recognized and valued for their skills and unique contributions to its success, contributes favorably to the individual giving their best in this environment. In this way, managing diversity, a concept still under construction (Fleury, 2000), becomes a matter of survival for organizations, given the increase in the increasingly heterogeneous workforce (Thomas, 1990).

Hunt et al. (2018) says, in a research paper from McKinsey, that the organizations with ethinical-racial diversity in high level of leadership presents 33% more of the capacity of obtaining profits. Likewise, those who has a gender diversity shows high potential of been profitables, about 22 and 23%, among the more than a thousand companies from 15 countries that were interviewed.

Notwithstanding, the plurality of identities is not characterized by those two categories, because Maccali et al. (2015) understands that the diversity is multidimensional and, consequently, involves a sort of characteristics, like: ethinical-racial factor, gender, sexual orientation, generation, social class, fisical and mental capacities, family, religion,

demography, profession, politics and, alson, another personal affiliation (Carneiro, 1995). Notwithstanding, companies superficially adopt inclusive practices to legitimize themselves with the market (Lounsbury & Crumley, 2007), or with customers (Wailes & Michelson, 2008). In this sense, Campos (2019) says that:

[...] the way in which companies currently seek to demonstrate engagement with diversity causes, especially with a focus on the inclusion of black people in the corporate environment of companies/brands, can give them a qualitative result regarding their image, from the moment the authentic It's what you show and not what you actually are (p. 32).

Therefore, there is an absence of implementation of diversity and inclusion practices in the accounting market, which can be seen in the study by Santiago et al. (2019), which was carried out in different areas of Accounting, with individuals working in the most varied positions, in which there were certain discomforts, essentially in relation to gender diversity, since they did not consider themselves to belong to the organization to the point of assuming their identities.

Another question concerning organizations concerns the fact that they present discourses of “embracing the cause”, although Desai (2020) emphasizes the urgency of encouraging diversity and inclusion. In this sense, Fleury (2000) says that, in a country like Brazil, where society was built and remains heterogeneous, with many social inequalities, the theme “cultural diversity” assumes relevance, and must be highlighted in debates. Marques et al. (2020) analyzed research on this topic. They concluded that there is no consistency in publications on this topic. This variability of articles in the period analyzed made it impossible to identify a trend or projection regarding future research on the subject in question, especially in the context of Accounting, a fact that motivated the research that gave rise to this article. Therefore, the following research question was formulated: What has been published in Brazil about diversity and inclusion in the Accounting Science environment in organizations?

Thus, the objective of this research is to analyze, based on scientific articles already published, the context in which the theme “diversity and social inclusion” permeates the accounting environment. The results obtained through this study contribute to deepening internal and external discussions on the topic, involving an organizational context and the dissemination of diversity and inclusion, contributing to the stimulation or even impulse of the adoption of inclusion practices, improving the image of companies, the search for talent recognition and development, as well as attracting clients who perceive diversity and inclusion as a social responsibility. The research also provides the awakening of social awareness, as factors such as social responsibility and the re-education of prejudices and discrimination are points discussed when talking about inclusion and diversity. Furthermore, from a theoretical perspective, the research elucidates the state of the art,

providing a broader view of the debate on diversity and inclusion in the field of accounting science; highlighting gaps to be explored in future research.

2 THEORETICAL FRAMEWORK

2.1 Diversity

Brazil can be seen as one of the countries with the greatest cultural diversity, perhaps because it is considered, worldwide, as the fifth largest country in terms of size and population. Added to this is its entire history, which has been characterized since its discovery by the relationship between different peoples, such as natives, immigrants from the European, African and Asian continents (Teixeira et al., 2021). However, even presenting a scenario of all this cultural diversity, discrimination against some groups can be seen, which triggers social inequality, which can be explained by the refusal to admit the existence of discrimination, justified by miscegenation (Alves & Galeão-Silva, 2004). Regarding the concept of diversity, Lapolli et al. (2022) argue that diversity is associated with the historical, social, political and cultural context, which means a representation of a society; however, its understanding can permeate the expansion of individuality, which has its representation in a social model, presenting a complex conception as the basic format of society (Lapolli et al., 2022).

Alves and Galeão-Silva (2004) mention that, in Brazil, discussions on the subject have taken longer compared to other countries, emerging since 1990, although public affirmative action policies have emerged since 1960. This, possibly, originates from the contradiction conveyed by the ideology of the myth of racial democracy, which insists on not admitting the existence of discrimination regarding diversity. That said, it is considered that, in a society made up of individuals with different characteristics, different organizations are also formed (Carneiro & Santos, 1985). In this way, Fleury (2000) defines diversity as an interaction of people with their different characteristics in the same group, which is divided between those who find themselves, in some way, in a situation of social disadvantage, in a relationship between minority and the majority, which is the ensemble.

Fleury (2000) also proposes that diversity management is related to increasing the diversification of the workforce and the search for competitive advantage within organizations. Therefore, it is considered that managers rely on the diversity of the available workforce to seek a competitive advantage, seeking to implement practices that contribute to improving results. With this, it is expected that these organizations value the potential workforce that society offers, without there being any distinction, because, according to the Federal Constitution of 1988, in its article 5, everyone is equal before the Law, as well as they have the right to life, liberty, equality, security and property (Brasil, 1988).

Based on the assumption that organizations operate in a dynamic market, to obtain better results, they must seek to accompany the various changes within this context, to perceive diversity as an opportunity to become more competitive, recognizing and valuing its professionals. In other words, being able to understand that all human capital individually has values that contribute to the better development of a team, and, therefore, of the organization itself.

Given the above, it is possible to state that diversity and inclusion can be understood as interdependent, since, in addition to having distinct individuals on the team, there is also the need to create a feeling of belonging in them, which occurs through of inclusion practices, as discussed in the following topic.

2.2 Inclusion

The word inclusion, according to Aurélio (2021, para. 1), "is the action or effect of"; the prefix "in" means "in/within", and "claudere" expresses "to close". Camargo (2017) asserts that inclusion is a social practice based on attitude and perception of things, of oneself and of others, applied in all environments, such as work, education, culture, among others. In this way, inclusion practices aim to promote the effective participation of all human beings, especially those who are particularly excluded from the most diverse social environments.

One of the reasons why inclusion is difficult to implement is the lack of a clearer definition (Freire, 2008). In this context, what does inclusion mean? The authors Almeida and Gatti (2020) sought this definition and found that the answer depends on the social and ideological place that the respondent occupies. Consequently, it can be said that there are several meanings assumed in this word. Inclusion is an antithesis of exclusion; it is a universal and endless movement, since, for there to be an inclusive movement, there must be "excluded" (Mittler, 2003). This movement, according to the author, is based on a system of values, which makes individuals feel welcome, thus celebrating diversity, regardless of scope.

In this research, the inclusion approach is aimed at organizations. For Ferdman et al. (2009), inclusion is a way of making members of various groups feel included, so that they have equal opportunities and are treated fairly. Zanelli et al. (2014) clarify that there is no possibility of dissociating inclusion from exclusion, since, in the organizational field, working conditions can be interpreted as inclusive or exclusionary. Despite company's efforts to retain diverse talent in their workforce, the authors found that minority groups (Souza, 2021) still face discrimination. This suggests that diversity is not a guarantee that there will be inclusion, which reinforces the need to deepen into its indicators, differentiating them from those used for diversity (Roberson, 2006).

Theorists Nguyen et al. (2023) and Mor Barak and Cherin (1998) sought to understand this process of inclusion

and exclusion in companies. To this end, the authors captured three forms of conceptualizations of inclusion, providing a comprehensive perception of the clusters of topics focused on inclusion and measurement instruments. The authors also recommended a form of inclusion focused on empirical evidence related to inclusion in the workplace.

Ferdman (2020), on the other hand, addressed inclusive leadership as an attempt to understand, through differences, value the identities involved in work processes, as “Inclusive leaders facilitate participation, voice and belonging – without demanding assimilation and, at the same time, promoting equity and justice across identities” (p. 1). As such, the topic gains academic relevance, given the importance of adopting diversity and inclusion as a strategy to enhance business, and stimulate creativity and innovation.

3 METHODOLOGY

Bibliometric research is widely used as a form of quantitative and qualitative analysis of data obtained from bibliographic sources. According to Moed (2005), this research methodology is particularly useful in areas with many publications, such as science, technology and social sciences. Cronin (1984) highlights that the analysis of citations in scientific works is one of the main aspects of bibliometric research, allowing the identification of trends, themes and patterns in each area of study. Glänzel and Moed (2017) emphasize that the use of publication and patent statistics is one of the main approaches to bibliometric research for the analysis of science and technology systems. Furthermore, Egghe (2006) recalls the importance of the “G” index as an indicator of scientific productivity, while Bornmann (2014) approaches the advantages and disadvantages of using altmetrics as a way

of evaluating the impact of scientific research.

To produce this article, bibliometric analysis was used as the main method. The approach adopted is quantitative-quali: quantitative in terms of surveying scientific articles published on diversity and inclusion; and qualitative regarding the Content Analysis of these articles, which sought to understand how the topic has been approached by scientific research within Applied Social Sciences, in particular, Accounting Science. The scope of this article is limited to published studies, covering only works that present the terms “diversity” and/or “inclusion”, either in their title or in their group of keywords.

3.1 Data selection

The database for this work were collected in the following: a search was carried out using the terms “diversity” and “inclusion” as selection criteria in the Scientific Periodicals Electronic Library (Spell) database. Considered as an initiative of the National Association of Postgraduate Studies and Research in Administration (Anpad), Spell consists of a repository of scientific works in the area of Applied Social Sciences, particularly in the areas of Public and Business Administration, Accounting and Tourism, arranged in a system of indexing, research and free availability of scientific production (Spell, 2012), which meets the purpose of this work, which is to carry out a bibliometric analysis based on scientific articles already published in the mentioned area.

Thus, the database was chosen as a survey source for research. As the database is relatively recent, the entire period available until June 2021 was considered, where articles published on the subject since 1991 were found. To identify these works, the following descriptors were used: “diversity” and “inclusion”, in the Spell database, as shown in Table 1:

Table 1
Articles selected for sample

Search field	Results obtained	Filters applied	Current results obtained
Keywords: diversity	65	Document types: paper Area Of knowledge: Accounting	25
Document file: diversity	110	Document types: paper Area of knowledge: Accounting	39
Keyword: inclusion	42	Document types: paper Area of knowledge: Accounting	12
Document file: inclusion	137	Document: paper Area of knowledge: Accounting	34
Subtotal			110
(-) Repeated papers excluded from the sample	-	-	(32)
(-) Papers unrelated to the accounting area	-	-	(23)
(-) Papers excluded from the sample because did not include Brazilian scenario, the objective of the work			(07)
Final sample for analysis	-	-	48

Source: Own elaboration.

In Spell, the “keyword” field was selected, and the term “diversity” was inserted. The search had a total of 65 results. After that, filters were applied: 1) Type of document: paper; 2) Area of knowledge: Accounting, reaching a total of

25 papers. Next, the “title” field was selected and the same descriptor was searched for: “diversity”. As a result, the search returned a total of 110 results. Then, the same filters were applied again, reaching a total of 39 articles. Next, the

same criteria were applied to the term “inclusion”. When using it as a keyword, we obtained a result of 42 works. With the application of the filters, the number of works was reduced to 12. When the term was defined for the title, the search presented 137 papers as a result, a quantity that was reduced to 34, when the filters already described above were applied.

Given the searches, a result of 110 papers was found, among which we analyzed through the title and reading the summary of those mentioned, excluding those that were repeated, since they presented the term “diversity” or “inclusion”, both in the keyword and in the title, reaching a sample of 78. Furthermore, another 30 were excluded from the sample, as they did not cover the accounting area, and were therefore not in line with the objective of the work, which is related to accounting topics. Thus, a final sample of 48 papers was obtained to support the research analysis, as shown in Table 1.

3.2 Data analysis technique

Initially, using the bibliometric study, which according to Lopes, Antunes and Rodrigues (2018) consists of a quantitative technique that allows measuring numerical and statistical data and can build indices on a given scientific production, it was possible to analyze bibliometric indicators regarding to aspects between publications and researchers; periodicals and citations; and content reported in the articles. Considering that the research attempts to describe the characteristics of the papers collected for analysis, the research has a descriptive character.

Subsequently, to understand and interpret, through scientific publications, how Accounting Science has treated the theme “diversity and inclusion”, Content Analysis, of a qualitative nature, was adopted as a data analysis technique, which, as stated Chizzotti (2006), aims to understand the meaning of what is being communicated, manifestly or not, and with explicit meanings or not. In a complementary way, Bardin (1977) presents different phases for carrying out a study through Content Analysis, which are prepared sequentially, ranging from pre-analysis, through exploration of the material to be analyzed, to treatment of results, inference and interpretation.

The pre-analysis consisted of choosing the materials for the study. This happened through an initial reading of the abstract of each paper. In the material exploration phase, some elements of the selected scientific papers were investigated, separating them by title of the work; key words; goal; problem; methodology, research method and data analysis technique; contributions; and suggestions for future research. Regarding the characteristics of the publication, the following were observed: magazine/periodical; Qualis concept Coordination for the Improvement of Higher Education Personnel (Capes); and year of publication. Finally, the main data of the authors were highlighted, such as: name, title and link/affiliation of the researcher with the Educational Institution and the Federation Unit. To record

the collected data, a Microsoft Excel spreadsheet was used.

Finally, the analysis of the sample of scientific production on the theme “diversity and inclusion” sought to achieve the objective of the work, presenting an overview of publications, according to the following topic.

4 ANALYSIS AND DISCUSSION OF RESULTS

In this section of the paper, the results obtained from the analysis of the 48 papers used as the final sample of this research, deposited in the Spell database, considering their entire available period of publication, until June 2021, are presented.

4.1 Aspects regarding publications and researchers

In this topic, the following were analyzed: the production of research published by State; the number of publications, subdivided by theme; the researchers who published the most in the period; and the number of publications per Higher Education Institution (HEI). First, according to the bibliometric analysis, it is worth presenting some general information about the 48 papers.

Table 2

General information from bibliometrics – composed by 48 papers

Description	Results obtained
Average publications per year	2,4
General number of authors	122
Average number of authors per paper	2,5
Paper with more than one author	46
Largest number of authors per paper	6

Source: Own elaboration.

Thus, to demonstrate the first aspect, which is how scientific production is distributed in Brazil, from 1991 to 2021, authors and co-authors of the papers and their link/affiliation with the HEI were considered, as well as the Federation Unit which the institution belongs, according to consolidated data in Figure 1, on the map of Brazil.

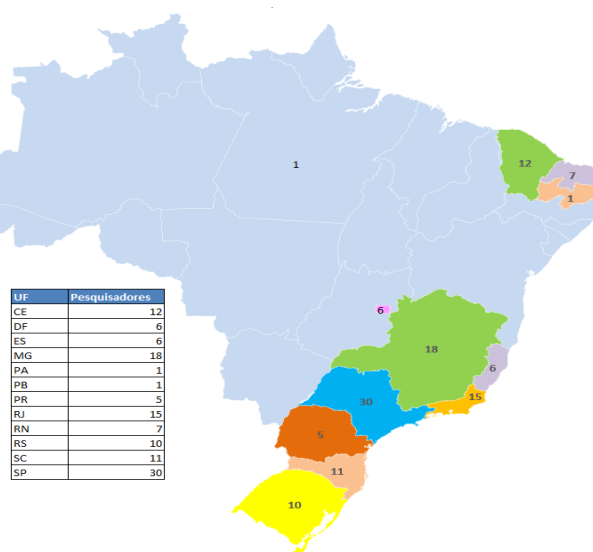


Figure 1. Production of published researchs by state.

Source: Own elaboration.

Observing Figure 1, a certain regionalization can be seen, mainly in the Southeast, South and Northeast Regions, as, of the 122 authors identified, it was found that almost 60%, from a number of 69 authors, are distributed among the states of São Paulo, Minas Gerais, Rio de Janeiro and Espírito Santo. In the Southeast Region, therefore, the number of researchers was divided into 30, 18, 15 and 6, respectively. Next, we have the South Region, represented by 26 authors, 11 from Santa Catarina, 10 from Rio Grande do Sul and 5 from Paraná. Next, the Northeast Region was observed, with 12 researchers from Ceará, 7 from Rio Grande do Norte and 1 from Paraíba. Finally, 6 researchers from the Federal District (DF) and 1 from the state of Pará were identified. So, when the 27 Federation Units were considered, it was observed that there were no publications on the topic “diversity and inclusion” by linked researchers to HEIs belonging to the other 16 states. Analyzing the second aspect, the year of publication was considered, and which topic was discussed in the paper, as shown in Figure 2.

It was noticed that most publications discuss the topic with a focus on “diversity”, with the paper published in 1991; while the first publication found on “inclusion” only appears in 2006. However, it is noteworthy that there have been no publications in some years

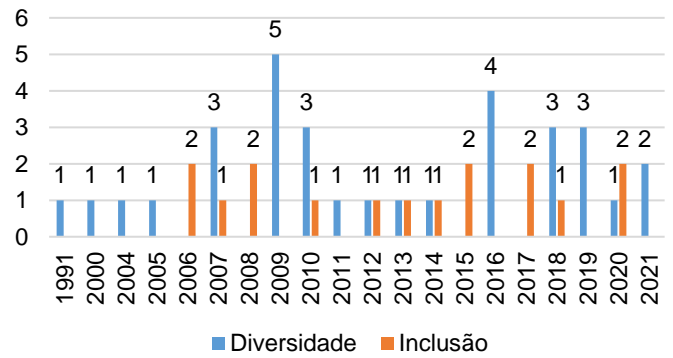


Figure 2. Number of publications per year within each theme. Source: Own elaboration.

An oscillation was observed in research, a fact that does not allow us to infer linear growth, despite showing that, since 2006, with the exception of 2009, 2011 and 2013, research appears on both themes, even if “inclusion” on a smaller quantity, accordingly with existing literature (Werneck, 2000, 2003; Pinsk & Eluf, 2000; Sassaki, 2005; Coutinho, 2006, among others), which states that the two themes are complementary. The following analysis deals with the number of researchers who published the most in the period, in Table 3:

Table 3 Frequency of publications per researchers

Researchers	Results obtained	Federal Unity	Number of Papers
Josiane Silva de Oliveira	State University of Maringá Federal University of Rio Grande do Sul	PR RS	4
Maria Nivalda de Carvalho-Freitas	Federal University of Minas Gerais Federal University of São João Del-Rei	MG MG	4
Darcy Mitiko Mori Hanashiro	Mackenzie Presbyterian Univesity	SP	3
Janette Brunstein	Mackenzie Presbyterian Univesity	SP	3

Source: Own elaboration.

It was noted that of the 122 researchers who contributed to the work, only four published more than one paper on the topic during the period. Researcher Maria Nivalda de Carvalho-Freitas published four, one from the Federal University of Minas Gerais (UFMG), and the other three from the Federal University of São João Del-Rei (UFSJ). Next, Darcy Mitiko Mori Hanashiro and Janette Brunstein appear, with three publications each, and, finally, Josiane Silva de Oliveira, with two publications, all with a

doctorate degree. It was also noticed that the HEIs which the researchers have an affiliation are in the states of Minas Gerais, Rio Grande do Sul, São Paulo and Paraná, which indicated a greater number of authors who research on the theme, according to what was presented in Figure 1. It is noteworthy that Professor Josiane has an affiliation with the Federal University of Goiás (UFG), in addition to the State University of Maringá (UEM).

Table 4 Overview from the most productives researchers' resume

Researchers	Degree	Research interests	Field of work
Maria Nilvada de Carvalho-Freitas	Graduated in Psychology, doctorate in Management by UFGM and PhD in Psychology by University of Greenwich, England.	Area of Organizational and Psychology (OWP), focusing on functional diversity in work with organizations, especially insertion and work management of people with functional differences (disabilities); satisfaction and quality of life at work, professional socialization and group processes in organizations and health promotion.	-Associated professor in the Universidade Federal de São João Del-Rei in exclusive dedication. Work-Participates as reviewer or consultant of national scientific journals. -Participates as reviewer or consultant of national scientific journals -She evaluates papers published in national and international conferences

Darcy Mitiko Morti Hanashiro	Graduated in Economics, with a PhD in Management from the University of São Paulo (USP), and PhD at the Alliant International University, Marshall Goldsmith Management School, in São Diego, United States of America (USA).	Focus on Human and Social Management, on research themes: diversity and inclusion in the organizational environment, aging in the organizational environment, ageism, cross-cultural studies, Brazilian culture, identity and culture in organizations.	<ul style="list-style-type: none"> -She coordinates Research Center on Accessibility, Diversity and Work (RCADA) -She is the president of the Brazilian Association Of Organizational and Work Psychology (BAOWP) (Mandate 2020-2022). -Full Professor of the Postgraduate Program in Business Administration at Universidade Presbeteriana Mackenzie. -Leader Of the National Research Council (CNPq) research group: Diversity Culture in Organizations. -Leader of the Diversity and Gender (Organizational Studies Division of Anpad), in 2011-2012.
Janette Brunstein	Degree in Pedagogy; Master and PhD from the Faculty of Education of the Universidade de São Paulo (FEUSP). Postdoctoral fellow at the Center for Excellence in Transformative Teaching and Learning, Central Oklahoma University, USA	Focus on the following themes: critical reflection and transformative learning; education for sustainability in business schools and organizations: skills development qualitative research methodologies.	<ul style="list-style-type: none"> - Dean Of Undergraduate Studies and Adjunct Professor of the Stricto Sensu Postgraduate Program in Administration at Universidade Presbiteriana Mackenzie. - Visiting Professor at the Faculty of Economics, Administration Accounting and Actuarial Science (FEA-USP). - Serves as Editor-in-Chief of the Mackenzie Administration Magazine (RAM) - She is leader of the Health Research and Extension Center (Nupes). CNPq's Administration Research and Training Group.
Josiane Silva de Oliveira	Graduated in Administration, with a PhD in Administration from the Federal University of Rio Grande do Sul (UFRGS), with a doctoral internship carried out at the Université du Québec, Canada. Post-doctorate in Business Administration/Organizational Studies, carried out at the São Paulo School of Business Administration of Fundação Getúlio Vargas (FGV EAESP).	Research interest is focused on discussions about Ethnography. Concentrated in the field of Organizational Studies and Law, from an anthropological perspective, with a focus on Practice-Based Studies (EBP), Arts/Cultures, Gender and Race (Black Feminisms)	<ul style="list-style-type: none"> - Researcher at the Center for Afro-Brazilian Interdisciplinary Studies (Nelab) at UEM. - Associated with the Brazilian Association of Black Researchers (ABPN). - Professor of the Postgraduate Program in Administration at UEM (PPA/UEM) and the Postgraduate Program in Administration at the Federal University of Goiás (PPGADM/UFG). - Columnist about black and the Brazilian legal field, for the National Association of Black Advocacy (ANAN).

Source: Own elaboration.

One of the categories listed was the authors' titles, which was verified through the resume available on the Lattes Platform. One finding, when analyzing the content of the resumes of the notable researchers highlighted in Table 1, was that, although they have different areas of training, they work in lines of research that seek to provide equity to social actors within organizations and society as a whole.

Analyzing Table 4, it is clear that all researchers are involved with activist spaces engaged in promoting actions that aim to bring about transformations in society, such as

the Center for Afro-Brazilian Interdisciplinary Studies (NEIAB), which is a group of teachers and students, which aims to expand the debate on racial issues (Núcleo de Estudos Interdisciplinares Afro-Brasileiros da Universidade Estadual de Maringá [NEIAB-UEM], 2020). It should be noted that none of the researchers highlighted in this work have training in Accounting. To analyze the HEIs with the greatest scientific production on the topic, Table 5 was created, with the frequency of publications per institution.

Table 5

Frequency of publication per HEI

Higher Education Institutions	Initial of the HEI	Frequency	%~=
Universidade Presbiteriana Mackenzie	MACKENZIE	29	20%
Universidade Federal de Minas Gerais	UFMG	10	7%
Universidade Federal do Ceará	UEC	10	7%
Universidade Federal de São João Del-Rei	UFSJ	9	6%
Universidade Federal do Rio Grande do Norte	UFRN	7	5%
Faculdade de Economia, Administração e Contabilidade da Universidade de São Paulo	FEA USP	5	3%
Fundação Getúlio Vargas/Escola de Administração de Empresas de São Paulo	FGV EASP	5	3%
Universidade do Oeste de Santa Catarina	UNOESC	5	3%
Universidade Federal Fluminense	UFF	5	3%
Universidade do Vale do Rio dos Sinos	UNISINOS	4	3%
Universidade Federal de Ouro Preto	UFOP	4	3%
Universidade Federal do Rio de Janeiro	UFRJ	4	3%
Universidade Federal Rural do Rio de Janeiro	UFRRJ	4	3%
Inspere Instituto de Ensino e Pesquisa	INSAPER	3	2%
Universidade Estadual de Maringá	UEM	3	2%
Universidade Federal de Santa Catarina	UFSC	3	2%
Universidade Federal do Espírito Santo	UFES	3	2%
Universidade Federal do Paraná	UFPR	3	2%
Fundação Getúlio Vargas/Escola de Economia de São Paulo	FGV EESP	2	1%
Instituto Federal do Espírito Santo	IFES	2	1%
Pontifícia Universidade Católica do Rio de Janeiro	PUC-RiO	2	1%
Universidade Estadual do Centro Oeste do Paraná	UNICENTRO	2	1%
Universidade Federal do Rio Grande do Sul	UFRGS	2	1%
Universidade Feevale	FEEVALE	2	1%
Centro de Pesquisas René Rachou Fundação Oswaldo Cruz	CPqRR/FIOCRUZ	1	1%
Faculdade de Educação da Universidade de São Paulo	FE USP	1	1%
Fucape Business School	FUCAPE	1	1%
Fundação Getúlio Vargas/Escola Brasileira de Administração Pública e de Empresas	FGV EBAPE	1	1%
Instituto Federal de Educação, Ciência e Tecnologia da Paraíba	IFPB	1	1%
Pontifícia Universidade Católica de São Paulo	PUC-SP	1	1%
Santander Asset Management	SANTANDER	1	1%
Universidade de Fortaleza	UNIFOR	1	1%
Universidade do Estado de Santa Catarina	UDESC	1	1%
Universidade do Grande Rio	UNIGRANRIO	1	1%
Universidade Estadual do Ceará	UECE	1	1%
Universidade Estadual Paulista	UNESP	1	1%
Universidade Federal de Ciências da Saúde de Porto Alegre	UFCSA	1	1%
Universidade Federal de Goiás	UFG	1	1%
Universidade Federal de Mato Grosso do Sul	UFMT	1	1%
Universidade Federal de Pelotas	UFPEL	1	1%
Universidade Federal de Santa Maria	UFSM	1	1%
Universidade Federal do Pará	UFPA	1	1%

Source: Own elaboration.

According to Table 5, 42 HEIs were identified, in which researchers have an affiliation, considering, for this aspect, the data found in each paper. It should be noted that frequency was computed by the statement presented in the paper, where the researcher's name appears as the author of it, but also as a professor with an affiliation from the same institution or another. For example, the name of the researcher Josiane Silva de Oliveira, who in one of her publications, she is declared as an author in a paper and, at the same time, as a professor at the Federal University of Goiás, a fact that highlighted the UFG in Table 6. As a result, the IES that hosts the highest frequency of researchers who have published works on the topic is Mackenzie, which is at the top of the table, with 29 points, representing 20% of the total, followed by UFMG and the Federal University from Ceará (UFC), which reached 10 points, representing 7%

each. Mackenzie and UFMG are institutions located in the Southeast Region, reinforcing the results in Figure 1. Continuing, we observed that UFSJ and the Federal University of Rio Grande do Norte (UFRN), with 9 and 7 points, respectively, representing 6 and 5%. The others had a representation of 3 and 2%, except for those institutions with only one researcher, as already observed in Table 5.

4.2 Aspects regarding periodicals and citations

In this section, we seek to deal with the periodicals in which the papers were published, analyzing some related aspects, such as the number of publications per Qualis Capes concept, periodicals in which they published and the number of quotes in these periodicals. Below, Table 6 presents the list of journals and their respective Qualis Capes concepts and number of publications.

Table 6
Relation of periodicals and its respectively Qualis CAPES concept

Periodicals	Qualis	Number of publications	Number of quotes	Periodicals	Qualis	Number of publications	Number of quotes
Braslian Business Review	A2	2	15	Sociedade, Contabilidade e Gestão	A3	1	6
RAE eletrônica	A2	3	31	Gestão & Regionalidade	A4	2	3
RAUSP Management Journal	A2	1	4	RACE: Revista de Administração, Contabilidade e Economia	A4	1	1
Revista Brasileira de Gestão de Negócios	A2	2	3	Revista Alcance	A4	3	6
Revista de Administração Contemporânea	A2	4	51	Contextus — Revista Contemporânea de Economia e Gestão	B1	1	8
Revista de Administração de Empresas	A2	7	164	Gestão e Sociedade	B1	2	6
BASE — Revista de Administração e Contabilidade da UNISINOS	A3	1	-	Revista Capital Científico — Eletrônica	B1	3	2
Enfoque Reflexão Contábil	A3	1	10	Revista de Negócios	B1	1	1
Pensar Contábil	A3	1	3	Revista Gestão Organizacional	B1	3	4
REAd. Revista Eletrônica de Administração	A3	4	25	Interface — Revista do Centro de Ciências Sociais Aplicadas	B2	4	-
Revista Orqanizações em Contexto	A3	1	-	***	***	*	*

Source: Own elaboration.

When considering the Qualis Capes of the 2017-2020 quadrennium periodical classification events, it was noted that the publications were published by periodicals classified in strata A2, A3, B1 and B2. According to Barata (2017), whatever the area of knowledge, only half of the periodicals used by teachers and students to publish their publications can be classified among those of excellence (strata A) or of higher quality (B1) (Barata, 2017). Therefore, considering the Qualis classification of the journals that published the analyzed publications, it is believed that the topic, when researched and published, has a relevant impact on scientific production.

Furthermore, it should be noted that no publication was identified in the Spell database in an A1 stratum periodical, but on the other hand, of the 48 publications analyzed, 17 were in A2 concept periodicals and 9 in A3, representing more than 50% were published in excellent journals. It should be highlighted that the non-use of different databases prevented other journals that qualify with an excellent Qualis Capes concept from being reached as well.

Still on Table 6, it is observed that of the 21 journals that published scientific works on “diversity and inclusion”, it was found that RAE was one of those that published the most, with seven papers, followed by RAC, REAd and Interface, with 4 publications each. Soon after, RAE eletrônica, Revista Alcance and Revista Gestão Organizacional (RGO) appear, which published three papers each. The other magazines appear with one or two publications.

In addition, it was noted that the articles analyzed were cited 343 times, highlighting that the Revista de Administração de Empresas was the most cited periodical, with 164 quotes. It is understood that the number of quotes is associated with the recognition of the value of published

research and its results; given that the relationship given by the number of times that papers in a journal are quoted and the total number of papers published each year results in the journal's “Impact Factor”. Therefore, it is believed that the more the periodical is mentioned, the greater the degree of recognition of its value, therefore, of the articles published by it.

The next aspect to be analyzed is the content reported in the papers.

4.3 Content related in the papers

As already mentioned, according to Maccali et al. (2015), diversity involves several dimensions, which consequently covers several characteristics such as ethnic-racial factor, gender, sexual orientation, generation, social class, physical and mental capabilities, family, religion, demography, profession, politics and, even, other personal affiliations (Carneiro, 1995). Thus, to expose the main points found in the articles, the dimensions of diversity and research gaps are presented.

To verify how all this scientific production is distributed, regarding to the various dimensions of diversity, the subjects covered in each article were listed, and shown in Table 7.

Table 7
Dimensions of diversity

Dimensions	Diversity	Inclusion
Ethnic-racial	1	-
Gender	6	-
Generation (Ageism)	-	2
Ableism (People with Disabilities)	5	0
Demography (Foreigners)	1	1
General	19	4
TOTAL	32	16

Source: Own elaboration.

Analyzing Table 7, we noticed a lack of research in some dimensions, among the articles analyzed, in which we did not find those that specifically deal with sexual orientation, religion, professionalism, politics, culture and other personal affiliations. Furthermore, when it comes to “diversity”, there was a greater number of research on gender and People with Disabilities. On the topic of “inclusion”, research focuses more on ableism. It can be highlighted that many of the papers analyzed discuss diversity and inclusion in a generic way, presenting

proposals on diversity management, and not specifically looking at one of the different dimensions. For example, one of the works that presented as its objective the investigation of the adoption of public policies aimed at developing, in the population, the skills necessary for their inclusion in the market, then, it was understood as a more general proposal, with these works, brought together in the dimension here called general. To show the research gaps in the existing literature, Table 8 was prepared, which presents the titles of the works and suggestions for future research.

Table 8
Relation between the title in the paper and future research suggestions

Paper title	Future suggestions/Recommendations
Inclusion and diversity in management: Manifesto for the future-present	"Advance on an agenda of themes that includes a debate on deconstructing silences, also covering 'who 'invented' what is called diversity". (Teixeira et al., 2021. p. 9).
Characteristics of Boards of Directors and Performance of Publicly-Held Brazilian Firms	"Longitudinal section in which performance can be analyzed taking into account macroeconomic variables, using other performance indicators for a similar analysis". (Lazzaretti et al., 2019, p. 66).
Influence Of Female Boardroom Presence on Firm Value: An Analysis on Companies Listed on B3	"Expand the sample and consider using the study privately in companies." (Oliveira et al., 2019, p. 56. our translation).
The Insertion of Haitian Immigrants in an Organization in Southern Brazil: Difficulties and Challenges	"In-depth studies in different Brazilian regions and organizations, given regional, organizational and individual differences". (Filippim et al, 2018, p. 2090).
Is it better to appear so than to be so? Impression, Dialogue and Diversity for Innovation Managers	"Also research the leaders of these teams, as well as other actors in the organization, with a view to evaluating the results of impression management, diversity and dialogue, in the context of innovative projects". (Martinez, 2016 as cited in Santos, 2021, p. 16)
Diversity management: a study of gender and race in large Brazilian companies	"They are carried out considering a qualitative approach, with the aim of deeply investigating aspects of gender and race in companies" (Prado Gonçalves et al, 2016, p. 110).
Attitudes of acceptance and rejection of individuals towards organizational actions in favor of workforce diversity	"Multilevel studies could bring great contributions to the topic in question" (Fernandes et al, 2014, p. 29).
Diversity on the board of directors and company performance: an empirical investigation	"Continue, updating with the inclusion of more recent data". (Fraga & Silva, 2012, p. 77).
Organizational socialization of people with disabilities	"New research on the socialization process of PWDs in other regions of the country". (Carvalho-Freitas et al, 2010, p. 273).
To be or not to be in favor of diversity practices? that is the question	"Test the model empirically to provide effective theoretical deepening". (Pereira & Hanashiro, 2010, p. 680).
Similarity and dissimilarity between superiors and subordinates and their implications for the quality of the dyadic relationship	"Use of the LMX—7 Scale in other contexts to confirm its efficiency in evaluating the relationship between superiors and subordinates as a basis for effective leadership" (Silveira & Hanashiro, 2009, p. 131).
Gender diversity and ingroup formation: a contribution from the Leader-Member Exchange Theory (LMX)	"An investigation involving a sample of business environments, intervening variables such as organizational culture, the nature of the work performed, the length of time between leader and subordinate influence the formation of dyads". (Amaral et al., 2007, p. 50).
Criticism of diversity management organizations	"1. study cases of implementation of diversity management policies that cover not only issues of race and ethnicity, but also other forms of inclusion of those Who are different. 2. understand diverse management as a way of moving political issues, belonging to the public sphere, to the corporate sphere, in a process of social Privatization". (Alves & Galeão-Silva, 2004, p. 28).
Effect of Board and Executive Board Diversity on Corporate Social Responsibility	"Consider a longer period with a probabilistic sample, including companies listed on stock exchanges in different countries; use of other diversity metrics, such as nationality, ethnicity, professional experience of members, among others, which would enable more in-depth analyzes of the diversity of senior management" (Prudêncio et al., 2021, p. 135).
Determinants of Gender Diversity of BRICS Companies	"An analysis with a greater number of countries, In order to enable a comparative analysis, in addition to a longitudinal analysis, enabling the observation of the temporal effect of the determinants of gender diversity in companies, as Well as the expansion of the ways of measuring gender diversity in companies, as well as expanding the ways of measuring gender

Diversity of the Board of Directors and the Capital Structure	diversity, with a view to reflecting work equality between men and women in the organizational environment". (Pessoa et al, 2020, pp, 176—177).
What is the relationship between diversity and performance? A study on the relationship between the proportion of people with disabilities in the productivity of Brazilian companies From individual strategy to collective action: support groups and gender in the context of diversity management	"1. Involve econometric aspects, notably due to the endogeneity of GC variables. 2. Explore the contingency aspects that influence diversity relationships, such as corporate policies and performance". (Nisiyama & Nakamura, 2018, p. 562). "An expansion of research on the topic in order to investigate how PwD management can be both good for the company and good for Brazilian society" (Ferreira & Rais, 2016, p. 121). "Advance research in diversity management, support groups and collective action, whether in the context of gender relations or with regard to other social markers of difference". (Brunstein & Jaime, 2009, p. 28).
Diversity policies in organizations: a question of discourse?	"Statistical-based studies on the social functions of humor, me costs of discrimination." (Saraiva & Irigaray, 2009, p. 347).
Proposition of a Theoretical Model of Social Innovation for the Inclusion of Senegalese Immigrants in the Labor Market	"Identify the different actors involved in issues related to the immigration of Senegalese and carry out a survey with these actors to understand how social innovation emerges in this context". (Silva et al., 2020, p. 126).
Analysis and Perspectives of the Accessibility Laboratory at the Federal University of Rio Grande do Norte: A Case Study at the Zila Mamede Central Library	"An analysis of the entire structure of the university will be carried out, in order to check whether there are other inclusive environments and whether they can meet the demand required by the academic community" (Gomes & Costa, 2017, p. 35).
Inclusion of People with Disabilities: From Public Policies to Prejudice	"Conducting interviews that encompass a larger number of employees, that also include PwDs, and that the interviews take place in a location other than the companies" (Souza et al, 2017, p. 32).
Inclusion of Autistics in the Job Market: A New Research Question for Brazilians	"Future investigations Will be exploratory studies on the national reality, using different methodological approaches, such as case studies, action research, among other possibilities, and the development of research projects on this topic" (Leopoldino, 2015, p. 865)
People management and the challenge of including people with disabilities: an anthropological view of disability	"With the analysis of the relationship between body and disability, as the body occupies a central space in our culture, in addition to being one of the centralities of the study of anthropology. The question remains: How do people with disabilities relate to their bodies in a society that values images based on the perfect body?" (Lara, 2013, p. 18).
Social inclusion and marketing at the base of the pyramid: a research agenda	"Incorporating low-income groups into consumption is also a Way of acquiring citizenship, and a great opportunity for companies to expand the market for their products." (Rocha & Silva, 2008, p. 21).
The Perception of Students with Disabilities on Management for Inclusion: the case Of IFPB Campus João Pessoa/PB	"New survey with administration to understand the influence this survey has had on any other changes in recent semesters." (Ribeiro & Alves, 2020, p, 239).

Source: Own elaboration.

Regarding suggestions for future research, it was observed that in 22 papers, out of a universe of 48 analyzed, representing 46%, no possible suggestions for future research or research limitations were identified. This fact may be related to the methodology used by the studies, given that the majority refers to bibliographic research. However, among the studies that made suggestions, it was observed that six suggested a larger sample, to support a study with greater assertiveness, or even prove the assumptions.

The research, whose titles are "Proposition of a Theoretical Model of Social Innovation for the Inclusion of Senegalese Immigrants in the Labor Market", "To be or not to be in favor of diversity practices" and "That is the question and Similarity and dissimilarity between superiors and subordinates and its implications for the quality of the dyadic relationship", recommend testing, through statistics and a new sample, the methodological model used. However, upon analysis, it was realized that there is still a lot to explore regarding the topic, especially when it comes to

making diversity and inclusion practices more effective.

The research mentioned makes an important contribution to studies on diversity, inclusion and social innovation in the workplace. However, there is much to be explored in these topics, especially about the effectiveness of diversity and inclusion practices. Therefore, a suggested sequence of research could be the empirical investigation of diversity and inclusion practices in different organizational contexts, with the aim of evaluating their effects on promoting a more inclusive work environment and improving organizational performance. Furthermore, it would be interesting to analyze the role of leadership in promoting diversity and inclusion, as well as the impact of training and development programs on the formation of more inclusive and collaborative teams. It needs to be emphasised the reflection on carrying out research from the employer's point of view towards the employee, to investigate whether the company is aware of the aspects that can include or exclude an employee, what are the actions that the company takes to recruit and maintain a diverse team, where prejudice is

minimized. Although filters were used for articles in accounting area, some articles provide a more general overview of the discussion on the topic, including the article entitled "A model of public policies that generates income: an experience promoted by the Municipality of São Paulo", whose objective was to investigate the adoption of public policies aimed at developing, in the population, the skills

necessary for their inclusion in the market, which did not only cover the area of accounting, but also the market. In this sense, papers were selected that had a direct relationship with the accounting area, involving professionals in the area, more specific accounting subjects, highlighting the results and contributions of these research, as shown in Table 9.

Table 9

Overview of the results and contributions shown by the papers

Paper title	Results/Contributions
Can Gender Diversity Affect Company Liquidity and Risk?	"It can be inferred that female directors act as a corporate governance mechanism, being more confident and encouraging risk-taking in order to serve the interests of shareholders, while female executives tend to be less confident, protecting their positions." (Sonza & Valcanover, 2019, p. 615).
Characteristics of Boards of Directors and performance of Publicly Held Brazilian Firms	"The findings show that diversity does not necessarily imply better or worse performance, but they found that the size of the Board of Directors and the presence of women positively influence the company's performance." (Lazzaretti et al., 2019, p. 65).
Influence of Female Boardroom Presence on Firm Value: An	"The results suggest a positive and statistically significant relationship between company value and the presence of women on the board." (Oliveira et al., 2019, p. 56).
Analysis on Companies Listed on B3	"This study indicates that greater diversity in areas of formal education and the independence or lack of independence of Board members negatively affect company performance, while diversity in years of schooling has a positive effect. The presence of women on boards is small, but those companies whose boards had at least one female member showed significantly better market performance than the others." (Fraga & Silva, 2012, pp. 73-74).
Diversity on the board of directors and company performance: an empirical investigation	"The results demonstrate a low presence of female executives, a high age range of directors and executives, as pointed out in the literature, and age homogeneity in the senior management of the Brazilian company. The presence of women on the board of directors positively influences the level of CSR in Brazilian Companies" (Prudêncio et al, 2021, 134).
Effect of Board and Executive Board Diversity on Corporate Responsibility	"The authors showed that there is a positive and significant relationship between the general diversity index and debt indexes. Therefore, in general terms, the basic research hypothesis with the positive association between diversity and debt is accepted" (Nisiyama & Nakamura, 2018, p. 561).
Diversity of the Board of Directors and the Capital Structure	"This study did not find statistical significance to conclude whether there is a direct relationship between PwD and company productivity" (Ferreira & Rais, 2016. p. 120).
What is the relationship between diversity and performance? A	"Although female representation on corporate boards continues to be a central issue, there is still no consensus regarding the economic and financial benefits that such reforms can bring" (Costa et al., 2019, p. 722).
study on the relationship between the proportion of people with disabilities in the productivity of Brazilian companies	"Contradictions between old and new forms of management present in the organization were observed. These contradictions were particularly evident through the company's two worker profiles: old and new" (Coutinho, 2006, p. 9)
Gender Diversity on Boards of Directors and its Relationship with Performance and Financial Risk in Family Businesses	"The emergence of a new perspective, which sees the poor as a source of profits for companies, at the same time that they contribute to the economic development of the country and the social ascension of this segment of the population, opens up new opportunities for marketing scholars and business administration in general". (Rocha & Silva, 2008, p. 20).

Source: Own elaboration.

Based on the results and contributions of some papers, it is inferred that Accounting Science has realized the benefits of diversity and inclusion in its field. However, although there is research that points to positive effects on diversity and inclusion practices in organizations, it was noticed that there are gaps, as it was noted, in the materials analyzed, that a large part of the Boards of Directors are still mostly made up of men, as well as when articles point out that senior management positions are still more occupied by

white men. There was also a need for research that revolves around advancing the deconstruction of prejudice regarding various aspects, considering both the positive relationship between diversity and performance, and, mainly, the appreciation of the individual in the organization and in society. With the purpose of illustrating the topics most covered in the scientific works analyzed in this research, a word cloud was created using the Nvivo software, considering the full text of the papers, as shown in Figure 3.

of diversity in organizations is still an open topic, with some research pointing to the existence of a low level of diversity in practice. In this sense, inclusion requires more efforts on the part of researchers and organizations, to guarantee the acceptance, interaction and integration of different individuals in work teams.

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