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High-Impact Scientific Production of Thesis Advisors in the Faculties of Accounting in Peru, 2023

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Abstract

Describe the high impact scientific production of thesis advisors belonging to accounting faculties in Peru at the undergraduate level for the period 2023. A descriptive and cross-sectional study was carried out. The study was carried out on the basis of 1,784 undergraduate theses reviewed from the accounting faculties of the nine Peruvian universities ranked in the Scimago Journal Rank 2023 page. The scientific production of the advisors was searched in the Scopus database, as well as their qualification as Renacyt (National Scientific, Technological and Technological Innovation Regulation applicable to researchers in Peru). Only 25 thesis advisors (3.4%) have high impact scientific production. And 52 thesis advisors (7.1%) present Renacyt qualification. From the combination of the results we have that the accounting faculties in Peru at the undergraduate level, only 2.9% of their thesis advisors have made high impact scientific production and in turn have been qualified as Renacyt teachers. There is evidence of the lack of concern of the accounting faculties of the main universities in Peru with respect to the key people in the training process of the accounting professional. This is the position of the thesis advisor who lacks high impact scientific production and his lack of qualification as a Renacyt Professor.

Keywords: *Advisor, Thesis, Undergraduate, Accounting Education, Accounting Students.*

INTRODUCTION

About Scientific Production

Scientific production is the knowledge generated by researchers with the purpose of disseminating general information on a subject under study. It is based on results that then serve as support for other research, whether theoretical, methodological or practical (Flores Nessi et al., 2019)

The difference in the scientific production capacity of Latin American countries is well known. If we were to classify in quartiles the countries that have published more than 1000 papers in the period 2015-2019 we would have Brazil and Mexico in the first quartile; Argentina, Chile, Colombia and Ecuador in the second quartile; Costa Rica, Cuba, Peru, Puerto Rico, Uruguay and Venezuela in the third quartile and the rest of the countries in the last quartile (Tibaná-Herrera, 2021).

The leading country in scientific production in the health sector is Brazil, followed by Colombia and Cuba, which account for 77.6% of the total number of publications in the region (Álvarez-Muñoz & Pérez-Montoro, 2016).

In Latin America and the Caribbean, financing with private resources barely reaches 30%, which leads to resorting to financing through the use of public resources, which are always insufficient. In this context, it is important to identify the origin of R&D investment financing in the case of Ibero-America in order to know where the funds are obtained, as well as to be able to establish proposals to reverse the low levels of investment in relation to the GDP (Díaz-Becerra & Ripoll Feliu, 2017).

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Peru ranks eighth in terms of published documents, with only 14,434 documents in the period 1996-2015, while if we analyze the average number of citations to documents during the same period, it drops to 17th position in the Latin American list (Díaz-Becerra & Ripoll Feliu, 2017).

In comparison with other South American countries, Peru's scientific and technological production is lower than that of its peers, ranking fifth in international collaboration (Limaymanta et al., 2020).

A study evaluating the historical evolution and future prospects of scientific journals in Peru found that very few journals are indexed in Scopus, which indicates the arduous task of achieving visibility for Peruvian scientific work (Reategui-Inga et al., 2023).

Universities in southeastern Peru, such as UNSAAC and UNA, have shown a higher scientific production in Scopus, with a focus on thematic areas such as Social and Agricultural Sciences and Biological Sciences (Estrada Araoz et al., 2023).

The categories with the highest scientific production in Scopus in Peru include the areas of occupational and environmental health, which indicates the focus on these areas in scientific research (Limaymanta et al., 2020).

On Scientific Production in Accounting

The objective of accounting research is to support empirical practice through reflections on the object of study, its method, the nature of accounting, among others, in order to demonstrate that a practice without a theoretical foundation cannot exist (Saavedra et al., 2015).

If research in Latin America is incipient in all fields, it is even more so in accounting. This is evident in the scientific publications registered. Thus, in the field of economic and administrative sciences, only 12 journals are included in the ISI index, i.e. they are high impact journals, while the journals that only publish accounting topics and are indexed in less demanding databases, which have less impact, such as Latindex, total only 22, with Brazil predominating with 6 titles (Saavedra et al., 2015).

The intellectual production in Peru in terms of accounting research in the professional guild is incipient and the level of this is minimal compared to other disciplines (Jam et al., 2014). Therefore, it is necessary and important to generate new theories of knowledge for the effective transformation of the accounting professional. To this end, it is necessary to define policies and strategies to provide accounting professionals with the skills required to develop research projects in the different areas that make up the accounting discipline (Díaz Becerra & Choy Zevallos, 2023).

In addition, there is the cultural issue, since in societies where there is evidence of widespread corruption, as in Peru, scientific accounting production may be affected by the lack of ethical commitment of the professional guild (Chávez-Díaz et al., 2024; Romero-Carazas et al., 2024).

On High-Impact Production (Quantity and H-Index)

Since 2004, the Scopus database has cataloged journals that have passed a strict evaluation. In addition to articles, it hosts more than 3,700 Gold Open Access indexed journals, a little more than 210,000 books and more than 8 million conference proceedings (Semaan Llurba, 2018).

The Scopus database has intelligent tools that allow you to analyze and visualize academic research. It includes the content of more than 5000 publishers from 105 different countries, which makes it the global academic leader.

Regarding the definition of the h-index concept, it was introduced by Hirsch (2005), to quantify the production of scientific publications and the impact of researchers' work. The index is a composite measure based on the combination of the number of articles published and the number of citations these articles have received according to the records created by the databases. The h-index was originally conceived to measure the scientific output of researchers through the prism of publications (Jacsó, 2009).

About Thesis Advisors

The thesis advisor, in some contexts called tutor, is the person who guides and orients the research process in a personalized way (Mamani-Benito, 2019).

Based on the consultation on thesis advisors, the summaries provide valuable information on the role of advisors in guiding students along their academic path. Some relevant characteristics:

1. Role of advisors: advisors play a critical role in providing substantial help with the dissertation, sharing disciplinary standards, navigating the job market, and introducing potential collaborators to students (Hatemi & McDermott, 2022).

2. Challenges and Support: Challenges have been identified in the thesis supervision process and the integration of a gamified system has been proposed to facilitate the supervision process (Marouf et al., 2023).

3. Supervisory practices: Supervisors construct supervision as a multi-stage process, maintaining control initially, extending supervisory autonomy, and distancing themselves from written outcomes in the final stage.

4. Student perception: Student perception of supervisor performance correlates positively with thesis development, emphasizing the importance of the advisor's role in the thesis process. (Ore, 2018).

5. Relationship with the research advisor: the working relationship with a thesis advisor provides a unique experience of learning and exchange of ideas that cannot be found in any course. (Marzin, 2017).

The ten most important characteristics of the tutor's role, in the opinion of the students, were: research experience, confidence in his abilities, responsibility, openness to address points under discussion, experience in supervising research, emotional stability, constructive ideas and suggestions, up-to-date information, information management skills, and information on feasible lines of research. These characteristics are relevant for success (Rosas et al., 2006).

About Renacyt Qualification

Renacyt is Peru's national registry of researchers and its purpose is to identify, classify and update the list of professionals, technologists and innovators engaged in scientific and technological research. This registry is essential for Peruvian teachers, scientists and innovators, since it allows them to access funding and resources for their research and development projects.

Professionals who develop activities related to science, technology and technological innovation -both inside and outside the university environment- can be qualified as Renacyt researchers. These currently number more than 6 thousand, with the majority concentrated in Lima (51.6%), followed by Arequipa (6.7%), La Libertad (6.1%), and the other regions with less than 4% each of the national total. The Renacyt Regulations recognize seven levels of classification, from level VII (minimum 10 points) to the level of Distinguished Researcher (minimum 200 points). The location within each level corresponds to the qualification scores assigned to the researcher according to his/her academic degree or level of studies (Universidad Privada del Norte, 2023).

A study found that UNSAAC and UNA had the highest scientific production in Scopus, with 1060 and 645 documents, respectively. It was also found that both universities increased their scientific production significantly in the last decade and had the highest number of RENACYT research professors. Similarly, it was determined that the main thematic areas linked to the documents indexed in Scopus were Social Sciences and Agricultural and Biological Sciences. It can be seen that the universities with the highest scientific production of high impact are those with Renacyt-qualified professors (Estrada Araoz et al., 2023).

In post-pandemic times and with the possibility of carrying out remote educational processes (Dávila-Morán et al., 2022), and with the great possibilities of digital culture (Turpo-Gebera et al., 2023) there is an opportunity to elevate the accounting profession to higher levels of academic production.

METHODOLOGY

A descriptive and transversal study of secondary data analysis was carried out.

Based on a search in the Scimago page of universities in Peru in the area of Business, Management and Accounting, nine universities were obtained. The undergraduate thesis advisors in the area of Accounting in the year 2023 were identified from these universities.

The selection was non-probabilistic, through an analysis of 1,784 undergraduate theses from the nine faculties of Accounting (later refined to 1,745 theses with advisors), available in the institutional repository of each university (analysis date: from 17 to 24/03/2024). Of the indicated theses, 733 accounting thesis advisors were identified.

The variables analyzed included: number of articles published in Scopus, as well as other variables such as h-index, number of citations obtained and Renacyt researcher level from Concytec's CTI Vitae database. As for the selection criteria, scientific production was considered to be any article published in a scientific journal, excluding books, reports, theses and conference abstracts. The search for publications was carried out in the Scopus database on the ORCID identification indicated in the thesis.

Table 1. University rankings according to Scimago.

Rank	Global Rank 2023	Institution	ID
1	1135	Pontificia Universidad Católica del Perú	PUCP
2	1525	Universidad del Pacifico, Perú	UP
3	2176	Universidad Nacional Mayor de San Marcos	UNMSM
4	2202	Universidad de Lima	UL
5	2457	Universidad Cesar Vallejo	UCV
6	2458	Universidad Peruana de Ciencias Aplicadas	UPC
7	2473	Universidad Continental, Perú	UC
8	2475	Universidad Nacional de San Agustín	UNSA
9	2568	Universidad Tecnológica del Perú	UTP

Source: Prepared by the autor

RESULTS

A total of 733 thesis advisors were identified in relation to 1,745 undergraduate theses. Sixty percent of advisors only registered one thesis advising (25%) see stratum 1 in Table 2. It is observed that 292 thesis advisors (40%) have covered 1,304 registered theses (75%) see strata 2 to 6 in Table 2.

Table 2. Advisors and thesis.

Estratum	Number de Thesis	Advisors	Porc. Advisors %	Thesis acum	Porc. %	Average advisory rate
1	One	441	60.1	441	25.3	1.00
2	Two to five	231	31.5	626	35.9	2.00
3	Six to ten	36	4.9	278	15.9	3.78
4	Eleven to fiftteen	14	1.9	173	9.9	7.72
5	Sixrteen to twenty	5	0.7	82	4.7	12.36
6	Up to thirty	6	0.8	145	8.3	16.40
Totals		**733**		**1,745**		

Source: Prepared by the autor.

From the above table, it can be seen that very few thesis advisors are involved in the work. Only six advisors have covered 145 theses (stratum 6 of table 2). It is very likely that the university where they perform their tasks assigns them a very heavy load due to the size of the faculty and the strategy, they have considered to meet this load.

Table 3 shows the advisors with more than ten theses registered in 2023.

Table 3. Advised thesis.

Advisor	ORCID	Thesis advised
Avelino Sebastian Villafuerte De La Cruz	0000-0002-9447-8683	27
Nila Garcia Clavo	0000-0002-9043-3883	26
Salomon Axel Vasquez Campos	0000-0001-9405-0794	25
Luis Martin Cabrera Arias	0000-0002-4766-1725	23
Sandra Ruiz Correa	0000-0003-2224-165X	22
Esther Rosa Saenz Arenas	0000-0003-0340-2198	22
Henry Bernardo Garay Canales	0000-0003-2323-1103	17
Juan Jose Alcazar Flores	0000-0002-7997-3213	17
Donato Diaz Diaz	0000-0003-2436-4653	16
Wilder Adalberto Araujo Calderon	0000-0003-0884-0808	16

Victor Humberto Gonzalez Acuna	0000-0002-1774-9750	16
Pedro Constante Costilla Castillo	0000-0002-1727-9883	15
Genaro Edwin Sandoval Nizama	0000-0003-4662-4778	14
Rafael Jacobo Aguilar Salinas	0000-0003-3079-4182	14
Carlos Roberto Mendoza Torres	0000-0002-5394-1619	14
Patricia Padilla Vento	0000-0002-3151-2303	14
Genrry Smith Huaman Almonacid	0000-0001-7610-4744	13
Jose Diaz Ismodes	0000-0001-9216-4974	12
Marcelo Dante Gonzales Matos	0000-0003-4365-5990	11
Herbert Victor Huaranga Rivera	0000-0002-8054-4213	11
Doris Matilde Palacios Rojas	0000-0002-6956-8484	11
Ericka Nelly Espinoza Gamboa	0000-0002-5320-4694	11
Victor Hugo Armijo Garcia	0000-0002-2757-4368	11
Jorge Roger Aranda Gonzalez	0000-0002-0307-5900	11
Jhoansson Victor Manuel Quilia Valerio	0000-0001-8255-2578	11
Patricia Ivonne Chavez Rivas	0000-0003-4993-6021	10
Renan Bernales Vasquez	0000-0003-4189-9000	10
Marco Antonio Hernandez Munoz	0000-0001-8563-8449	10

Source: Prepared by the autor

The most cited thesis advisors by articles from journals indexed in Scopus and that in turn have at least two theses advised in 2023 are presented in Table 4.

Table 4. Most cited advisors

Advisor	ORCID	Cited (Scopus)	Thesis advised
Alfredo Ricardo Fuentes Black	0000-0003-4848-4182	4585	2
Aldo Rodrigo Alvarez Risco	0000-0003-0786-6555	2371	3
Alejandro Flores Castro	0000-0002-7397-1970	338	8
Jose Carlos Orihuela Paredes	0000-0002-2999-5561	227	3
Mario Chong	0000-0002-1231-0992	141	2
Doris Elida Fuster Guillen	0000-0003-1319-4257	106	2
Americo Hurtado Palomino	0000-0003-2293-9927	91	2
Yuri Jesus Landa Arroyo	0000-0003-0221-227X	70	2
Ricardo Fernando Cosio Borda	0000-0002-1765-097X	57	2
Martin Fidel Collao Diaz	0000-0001-6874-4629	47	3
Alberto Enrique Flores Perez	0000-0003-0813-0662	39	6
Kerwin Jose Chavez Vera	0000-0003-2842-2099	38	7
Jorge Leoncio Rivera Munoz	0000-0002-8202-0691	34	2
Alex Abelardo Pacheco Pumaleque	0000-0001-9721-0730	25	6
Africa Del Valle Calanchez Urribarri	0000-0002-9246-9927	24	5
Ada Lucia Gallegos Ruiz Conejo	0000-0002-8264-711X	24	1
Victor Hugo Puican Rodriguez	0000-0001-7402-9576	19	5
Jose Antonio Ogosi Auqui	0000-0002-4708-610X	18	3
Herbert Victor Huaranga Rivera	0000-0002-8054-4213	16	11
Carola Rosana Salazar Rebaza	0000-0003-2143-0109	13	2
Letty Angelica Huacchillo Pardo	0000-0002-6862-7219	10	5
Jose Luis Nolazco Cama	0000-0002-1727-8864	10	2
Maria Ludgarda Apaza Tapia	0000-0001-8894-3879	10	3

Source: Prepared by the Autor.

It has been observed that thesis advisors do not necessarily belong to accounting careers, but advise in accounting faculties. For example, the first advisor in Table 4 has a doctorate in biology; the second has a doctorate in pharmacy and biochemistry. However, it should be emphasized that the accounting career being a social science is interdisciplinary in nature, so it is enriched by interactions with other sciences.

The number of citations alone does not indicate high impact scientific production, but rather the h-index calculated by Scopus. Table 5 shows that of the 733 thesis advisors, only 25 advisors (3.4%) have an h-index greater than 2 and they have only covered 88 theses (5%).

Table 1. h-index of Advisors.

Advisor	ORCID	H-Index	Thesis
Alfredo Ricardo Fuentes Black	0000-0003-4848-4182	34	2
Aldo Rodrigo Alvarez Risco	0000-0003-0786-6555	26	3
Jose Carlos Orihuela Paredes	0000-0002-2999-5561	10	3
Alejandro Flores Castro	0000-0002-7397-1970	7	8

Doris Elida Fuster Guillen	0000-0003-1319-4257	6	2
Mario Chong	0000-0002-1231-0992	6	2
Americo Hurtado Palomino	0000-0003-2293-9927	4	2
Ricardo Fernando Cosio Borda	0000-0002-1765-097X	4	2
Alex Abelardo Pacheco Pumaleque	0000-0001-9721-0730	4	6
Martin Fidel Collao Diaz	0000-0001-6874-4629	4	3
Kerwin Jose Chavez Vera	0000-0003-2842-2099	3	7
Alberto Enrique Flores Perez	0000-0003-0813-0662	3	6
Yuri Jesus Landa Arroyo	0000-0003-0221-227X	3	2
Africa Del Valle Calanchez Urribarri	0000-0002-9246-9927	3	5
Ada Lucia Gallegos Ruiz Conejo	0000-0002-8264-711X	3	1
Jose Antonio Ogosi Auqui	0000-0002-4708-610X	3	3
Carola Rosana Salazar Rebaza	0000-0003-2143-0109	2	2
Oscar Jhan Marcos Pena Caceres	0000-0002-8159-7560	2	2
Milner David Liendo Arevalo	0000-0002-7665-361X	2	4
Letty Angelica Huacchillo Pardo	0000-0002-6862-7219	2	5
David Victor Velasquez Silva	0000-0002-4242-953X	2	2
Abel Alejandro Tasayco Jala	0000-0002-3993-1713	2	2
Jose Luis Nolazco Cama	0000-0002-1727-8864	2	2
Rosario Violeta Grijalva Salazar	0000-0001-9329-907X	2	7
Victor Hugo Puican Rodriguez	0000-0001-7402-9576	2	5
Total thesis advised			88

Source: Prepared by the autor

The Renacyt rating for the most cited thesis advisors for articles in journals indexed in Scopus and who in turn have at least two theses advised in 2023, are presented in Table 6.

The results present only 52 advisors (7.1%) of the 733 who have been rated in Renacyt (from D to level VII).

Table 2. Rating Renacyt

Level Renacyt	Advisors	Porc.% Advisors	Total de thesis Advised	Porc.% thesis
D	1	0.3%	3	0.2%
3	4	1.4%	12	0.9%
4	6	2.1%	27	2.1%
5	9	3.1%	36	2.8%
6	16	5.5%	152	11.7%
7	17	5.8%	97	7.4%
No level	239	81.8%	977	74.9%
Total	292		1,304	

Note: D = Distinguished

Source: Prepared by the autor

From the union of tables 5 and 6, we obtain that only 21 advisors (2.9%) who have advised more than one thesis in 2023, show an h-index greater than or equal to 2 and at the same time, have been qualified in Renacyt. These indicators demonstrate the scarce commitment of advisors to scientific research in Peru and, therefore, constitute a wake-up call to the different actors of accounting education in Peru.

CONCLUSIONS

The results show that, at the undergraduate level, only 2.9% of thesis advisors in Peruvian accounting faculties have produced high impact scientific output and have been qualified as Renacyt teachers. With these indicators, the discussion is open to propose solutions based on the characteristics of the teachers to be hired in the thesis courses, as well as on the continuous training that the researcher should carry out so that his scientific production is relevant. The creation of accounting or multidisciplinary research networks can be of great help in the incorporation of teachers in the research quadrant.

Future research can solve questions such as: What are the requirements in universities to hire teachers for thesis advisor courses? What are the reasons why undergraduate accounting students opt for a thesis advisor? What should be the appropriate characteristics of a thesis advisor in Peru? What kind of incentives do teachers and students need to increase scientific production? Why do countries in other regions lead in scientific production?

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