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**Didactic-pedagogical training of *stricto sensu* graduate students in accounting sciences from a federal institution of higher education**

**Capacitación didáctico-pedagógica de estudiantes de posgrado en ciencias contables de una institución federal de educación superior**

**Formação didático-pedagógica dos egressos da pós-graduação *stricto sensu* em ciências contábeis de uma instituição federal de ensino superior**

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### Abstract

**Purpose:** The present study aimed to investigate the didactic-pedagogical graduation in the postgraduate course in Accounting Sciences of a Federal Institution of Higher Education.

**Methodology:** We sought students graduating from the current postgraduate course (*stricto sensu*) at the Federal Higher Education Institution (IES) under study and from the Multi Institutional and Interregional Postgraduate Program in Accounting Sciences that remained before the creation of the current IES graduate program, reaching the number of 65 (Sixty-five) graduates by March 2018, of which 42 (forty-two) returned the completed questionnaire. As for the objectives, it is a descriptive research and as for the approach to the problem, it has a qualitative character. Furthermore, at the methodological level, the option for the approach was documentary and field research.

**Results:** The results were analyzed through content analysis according to Bardin (2011) and descriptive statistics. They present themselves regarding the profile of the graduates, their reflection of their performance as a professor, having observed a gap in teaching methodology and didactic-pedagogical skills in the graduation of the graduates. As for the documentary analysis, it was found that the subjects that target didactic-pedagogical training subjects are treated as electives. In addition to it, the graduates realize that there was an academic training of excellence, with a good deepening of specific knowledge of the several areas not explored in the undergraduate course and with a contribution to the construction of knowledge in the study area. In this scenario, training is continuous, being necessary during all teaching practice, as learning is constant and essential in this profession.

**Contributions of the study:** The research contributes to the analysis of the academic training received by the graduates of Postgraduate *stricto sensu* in Accounting Sciences and to reflect on the professor training received by the subjects of the research.

**Keywords:** didactic-pedagogical training. Graduate student. Accounting Sciences.

### Resumen

**Objetivo:** El presente estudio tuvo como objetivo investigar la formación didáctico-pedagógica en el curso de posgrado en Ciencias Contables de una institución federal de educación superior.

**Metodología:** buscamos estudiantes que se gradúen del curso de posgrado actual (*stricto sensu*) en la Institución Federal de Educación Superior (IES) en estudio y del Programa de Postgrado Multinstitucional e Interregional en Ciencias Contables que permaneció antes de la creación del actual. Programa de posgrado del IES, que alcanzó el número de 65 (sesenta y cinco) graduados en marzo de 2018, de los cuales 42 (cuarenta y dos) devolvieron el cuestionario completado. En cuanto a los objetivos, es una investigación descriptiva y en cuanto al enfoque del problema, tiene un carácter cualitativo. Además, a nivel metodológico, la opción para el enfoque fue la investigación documental y de campo.

**Resultados:** los resultados se analizaron mediante análisis de contenido según Bardin (2011) y estadísticas descriptivas, estos se presentan en función del perfil de los graduados, su reflejo de su desempeño como docentes, hubo una brecha en la enseñanza y las habilidades de metodología didáctica. -Pedagógica en la formación de graduados y en vista del análisis documental se encontró que las asignaturas que apuntan a asignaturas didáctico-pedagógicas se tratan como asignaturas optativas. Además, los graduados perciben que hubo una formación académica de excelencia, con una buena profundización del conocimiento específico de las diversas áreas no exploradas en el curso de pregrado y con una contribución a la construcción del conocimiento en el área de estudio. En este escenario, la capacitación es continua, siendo necesaria durante toda la práctica docente, ya que el aprendizaje es constante y esencial en esta profesión.

**Contribuciones del Estudio:** La investigación contribuye al análisis de la formación académica recibida por los graduados del Postgrado *stricto sensu* en Ciencias Contables y a reflexionar sobre la formación docente recibida por los sujetos de la investigación.

**Palabras clave:** formación didáctico-pedagógica. Estudiante graduado. Ciencias Contables.

### Resumo

**Objetivo:** O presente estudo objetivou investigar a formação didático-pedagógica no curso de pós-graduação em Ciências Contábeis de uma Instituição Federal de Ensino Superior.

**Metodologia:** Buscou-se os alunos egressos da pós-graduação (*stricto sensu*) atual na Instituição Federal de Ensino Superior (IES) em estudo e do Programa Multiinstitucional e Inter-Regional de Pós- Graduação em Ciências Contábeis que permaneceu antes da criação do atual programa de pós-graduação da IES, chegando ao número de 65 (Sessenta e cinco) egressos até março de 2018, dos quais 42 (quarenta e dois) retornaram o questionário respondido. Quanto aos objetivos, trata-se de uma pesquisa descritiva e quanto à abordagem do problema, tem caráter qualitativo. Ademais, no plano metodológico, a opção pela abordagem foi a pesquisa documental e de campo.

**Resultados:** Os resultados foram analisados através da análise de conteúdo conforme Bardin (2011) e estatística descritiva. Estes apresentam-se quanto ao perfil dos egressos, sua reflexão da atuação como docente, tendo sido observado uma lacuna em competências de metodologia de ensino e didático-pedagógicas na formação dos egressos. Quanto à análise documental, verificou-se que as disciplinas que objetivam assuntos de formação didático-pedagógica são tratadas como eletivas. Além disso, os egressos percebem que houve uma formação acadêmica de excelência, com um bom aprofundamento de conhecimentos específicos das diversas áreas não exploradas na graduação e com contribuição na construção de conhecimento na área de estudo. Ante esse cenário, a formação é contínua, sendo necessária durante toda a prática docente, pois o aprender é constante e essencial nessa profissão.

**Contribuições do Estudo:** A pesquisa contribui para analisar a formação acadêmica recebida pelos egressos da Pós-graduação *stricto sensu* em Ciências Contábeis e para refletir sobre a formação docente recebida pelos dos sujeitos da pesquisa.

**Palavras-chave:** Formação didático-pedagógica; Egresso da Pós-graduação; Ciências Contábeis.

## 1 Introduction

Pedagogy is the science that aims the education study, aiming to analyze the educational action, its process and the way of acting. Moreover, when studying teaching work, which is a type of pedagogical work associated with teaching, it also appropriates didactics. Therefore, didactics is a subject of pedagogy study, investigating the conditions and methodologies of teaching (Libâneo, 2013).

It is known that when it comes to pedagogical competence, the Accounting science professor needs complementary training, since his initial training as a Bachelor's degree does not contain development for this. Thus, this preparation can be obtained through specialization courses of long or short duration, individual searches and academic training offered by Master's and Doctoral programs. Nevertheless, *stricto sensu* programs in Accounting in Brazil do not graduate the professor, so, although this prerogative is foreseen in their objectives, in practice, does not always happen, since the focus ends up being the researcher's training (Araújo, 2017). The undergraduate course in Accounting Sciences is one of the highest demand and most finalists, as demonstrated by the data of the Census of Higher Education 2017. So, it was necessary new professors to teach in these courses, which in turn were not offered a training focused for teaching. In addition to the non-offer of specific training, mass hiring – among other factors – increased the professor's lack of professionalization in Accounting higher education and hindered the complete understanding of the activity and the complexity of teaching, reducing the mere transmission of information (Lima & Araújo, 2019).

About this, in the research conducted by Ferreira (2015), it was investigated the conception of being a professor who bases and gives meaning to professional practice. This author analyzed 12 interviews on trajectories and teaching practice at a Brazilian state university and the results indicate that accounting professors have a much greater sense of "being-accountant" than "being-professor". Thus, it is perceived accountants-professors who see teaching as an extension of their professional practice.

The need to reflect on fundamental teaching knowledge to legitimize the professor's performance has gathered efforts of researchers on the subject. The teaching practice needs adequate graduation, specific knowledge and planning of activities as a professor of higher education. Around 30% of the time of these professionals is spent on planning and preparing classes, longer time than in the classroom with the students. There is also a concern to find the best qualification to be excellent professors. In addition to it, satisfaction as a professor is associated with having a good relationship with students (Souza et al., 2020).

Several studies at national and international level address the relevance of pedagogical training for professors in higher education, both in their initial and continuing education. Thus, it is observed that the factors identified in this study can help to improve the area of teaching, since they are able to provide improvement actions related to factors that did not have much prominence. It is worth mentioning that, one of the attributes that stand out in teaching practice is didactics and posture, one of which is clearly presenting the content (Farias et al., 2018).

Regarding this, Cunha (2009, p. 84) reports that in higher education professor education, the professional highlight of the academic career "has not been the knowledge of teaching, but especially the competencies related to research, the field and in general, the pedagogical

dimension is not incorporated". In view of the above, the following research problem arises: **What is the didactic-pedagogical training of graduates of *stricto sensu* graduate studies in Accounting Sciences of a Federal Institution of Higher Education?**

Based on the research problem, this study aimed to investigate the didactic-pedagogical training of post-graduate students (*stricto sensu*) in the Accounting Sciences course of a Federal HEI. Therefore, first, we analyzed the subjects taken by graduates of *stricto sensu* Graduate Program offered by this institution, then the aspects that should be found in a didactic-pedagogical training were specified.

The present study is justified by the fact that the results obtained in the research will collaborate with the reflection on best pedagogical practices and the advancement of university teaching practice. In addition to it, it can contribute to the students' learning in universities, with a view to quality training of their professors. The research proposes the awareness of *stricto sensu* graduate programs, in accounting, for the need to implement or mandatory to attend didactic-pedagogical subjects.

## 2 Literature Review

### 2.1 Professor graduation

At first, it should be noted that, according to Lei de Diretrizes e Bases da Educação Nacional (LDBEN) nº. 9.394/96, Article 66, "Preparation for the exercise of higher education will be done at the postgraduate level, primarily in Master's and Doctoral programs (Brazil, 2005, p. 27).

According to Pimenta and Anastasiou (2010), LDBEN does not let the exclusivity of teaching with training in *stricto sensu* postgraduate training, but it has expanded to *lato sensu* postgraduate courses. Also according to these authors, graduates of the expansion of these *lato sensu* specialization courses are employed with lower remuneration in private higher education institutions. Therefore, didactics and undergraduate courses are acquired for basic, elementary and high school education professors, which recalls the greater need for this training in postgraduate courses at Master's and Doctor's.

The authors Miranda, Veríssimo and Miranda (2007) report that the law declared higher education professors and their education "priority", emphasizing that there are rare Master's and Doctoral programs that emphasize the professor's graduation. However, the development of the researcher's spirit is more comprehensive to the training courses of Masters and Doctors, which are few graduate programs that involve didactic subjects, Higher Education methodology or any other pedagogical course in their curricular structure.

However, despite *stricto sensu* postgraduate courses have in their subjects the teaching internship discipline, required by CAPES in circular no. 028/99 / PR / CAPES, not all students do so. "The document seems to suggest that the teaching internship is just a moment of teaching classes, and not a formative process of reflection on the pedagogical practice itself" (Lourenço, Lima & Narciso, 2016, p. 696).

In the research by Laffin (2002), it is highlighted that the teaching profession is linked to an activity of pedagogical work that seeks for a link with the context of everyday life. So, the relationship with society - which needs to be analyzed in connection with professional activity - highlights the understanding of the final result of your professional objective, which is teaching. For Laffin (2002), the lack of approximation of pedagogical knowledge in the teacher education of the Accounting professor reduces the excellence in the teaching and

learning process.

In Gil's arguments (2015, p. 2), “pedagogy is traditionally recognized as the art and science of education, while didactics are defined as the science and art of teaching”. Most university professors do not have pedagogical preparation in their academic training, which brings less attention to didactics in their performance as a professor, which they receive systematically when they acquire pedagogical training. Thus, didactic-pedagogical training is a set in which didactics is a branch of pedagogy, which encompasses two terms (didactics and pedagogy) that keep on together (Gil, 2015).

Pimenta and Anastasiou (2010) state that universities are charged in the process of training, learning and citizenship. Then, they should not only look at technical preparation, but teaching methodology and didactics, which are also required in the university faculty evaluation processes in which students evaluate the professor's class.

## 2.2 Previous studies on professor education in Accounting

Leal, Ferreira & Farias (2020) brought as research data that the teaching internship can collaborate to the student's graduation by associating theoretical knowledge with teaching practice. This provides the development of the necessary skills in teaching, addressing the weaknesses in the pedagogical structure imposed to offer the teaching internship in graduate school.

Kettle & Schnetzler (2019) explained about the continuing education of professors in Accounting sciences, reflecting on the teaching and learning of the double-entry method. Through the case study method with qualitative analysis, the authors showed that, among the professors participating in the study, there is a content review, recognizing the teaching and learning difficulties. In addition to it, the findings indicated that continuing education is indispensable for the constant improvement of teaching. Thus, it is perceived how important the training to teaching in Master's and Doctorate courses becomes important in the teaching career.

The study of Walter, Silva & Romero (2019) brings in its results priority knowledge of teaching in Accounting of the taught discipline: experience of the profession, curricular and pedagogical knowledge. In addition to it, the research contributions aim to collaborate with the teaching and research of accounting, promoting the reflection of Higher Education Institutions, professors and academics to advance the Accounting area in the professor professionalization. Therefore, it is noted that studies in the area of Accounting professor education promote improvements in the performance of professors and graduation of future professionals in the Accounting area.

Barbosa, Leal & Nganga (2019) sought to check, in the teaching perception, what the teaching strategies applied in the *stricto sensu* graduate classes in Accounting were and what is the association of these strategies with the pedagogical objectives proposed by the literature. For the authors, the professors use teaching strategies with expository class, group work, discussions and debates with a high degree, so that the pedagogical objectives related to these strategies refer to understanding and analysis. As a result, the presence of significant differences between the professors is emphasized according to the time of experience in teaching and among those who presented a specific course for this purpose.

Araújo, Miranda & Pereira (2017) warn that there is a need to increase attention in the early years of the career in order to avoid the “reality shock” and also the importance of developing other studies that investigate how the Accounting professor's life cycle phases are



characterized. It is observed that a good training for the professor, aiming at the necessary didactic-pedagogical skills in the classroom, can help to reduce the difficulty of these professionals in the first years of performance.

### 2.3 Skills for teaching professionals

According to Fleury and Fleury (2001), some American authors associate the concept of competence / skills with certain positions assumed by individuals. The authors also argue about the connections between the unions of knowledge, skills and attitudes established in the execution of activities by individuals.

The skills needed to be a good professor are always changing, according to the social aspects that influence learning and the students generation. Therefore, one of the social impacts that require new skills is the introduction of technology. About this, Generation Y, who was born in the age of technology, meet at the university, with the contact with professor from another generation (Baby Boomers and Generation X). It is also noteworthy that, through technological advancement, the academic community has technological resources regarding teaching methodologies (Guelfi et al., 2018).

Laffin (2002, p. 151) highlights in his research, that the teaching of Accounting Sciences, “by making accounting practice the teaching practice, makes them devoid of theoretical and methodological assumptions capable of indicating the implications of the educational phenomenon”. So, it is observed that the didactic-pedagogical training is still a competence to be improved in the Accounting professor. The author reports that the practice has a greater emphasis on Accounting, which extends to teaching in which they associate knowing how to do with teaching.

About it, Araújo, Lima & Cavalcante (2017, p. 7) point out that “one factor that contributes to this lack of pedagogical training for professors is that Brazilian legislation is silent on the university professor”. This omission is one of the factors that contributes to the poor development of pedagogical competence in higher education teaching.

Zabalza (2007) analyzes some competencies for professors, among which the following stand out: programming the teaching and learning process, adopting technological practices, quality of communication, practicing methodologies, content transmission, good relationships, reflecting on teaching, harmonization with the team and institution, evaluate and tutor. About this, Perrenoud (2000) mentions the skills perceived during his study of professor training associated with school work, they are: organizing and directing learning situations, managing the progression of learning, relating students in their learning, working as a team, assume duties and ethical dilemmas of the profession, manage their own continuous training and among others.

### 2.4 Didactics and methodology of higher education in the business area

The prestige in the academic career of professors at public universities is measured by the levels of postgraduate courses and the research that is promoted. The professor is valued for his scientific research and his title. However, the merit for their pedagogical preparation and their applied teaching methodologies are not generally evaluated (Gil, 2011).

According to Libâneo (2013, p. 25), “didactics is closely linked to the Theory of Education and the Theory of School Organization and, in a very special way it is linked to the Theory of Knowledge and Educational Psychology”. Then, the relationship between didactics

and specific methodologies stands out, thus contributing to the teaching and student's qualified learning.

According to the authors Marion and Marion (2006), the following teaching methods in the business area are presented: lecture, exhibitions and visits, dissertation, projection of tapes, seminar, lectures and interviews, discussion and debate, resolution of exercise, directed studies, case study, company games and laboratories and workshops.

According to Miranda and Miranda (2006), the evolution of Accounting, which moves from the sense of a professional "book keeper" to decision making based on financial statements, also brought about the evolution in teaching and research. Thus, professors felt the need to incorporate in their teaching practices, the idea that the student is an active agent.

Leal, Miranda and Nova (2017) emphasize the relevance of active methodologies, which were summarized in Table 1, which has the professor and students as active agents in this process. The arguments highlighted about the revolution in the classroom in everyday life aim to demonstrate that through society change, bringing innovation with methodologies in the classroom is essential.

**Table 1**

*Active methodologies*

Expository class dialogued in a Freirean perspective	This practice consists of the participation of both subjects, both the teacher and the student. The student problematizes, discusses, analyzes and argues.
Teaching research, the two sides of the same coin	This methodology consists of the approximation between theory and practice, creating a critical and reflective thinking in the student as an active subject of Learning
Verbalization group / observation group (VG-OG)	Allows students to work as a team under the direction of the teacher through a group dynamics relationship, in which students are divided in two groups: one of verbalization (VG) and another of observation (OG).
Problem-based learning (PBL)	Using the problem as a learning method, PBL is a self-taught process, which allows the teaching of discipline through the use of a problem, arousing curiosity as well as the interaction of the student with the solution of the problematization..
Staging the business environment	Through theater technique, students work collectively, defining the problem, analyzing the knowledge of the problem for acting, evaluation and reflection on the subject
Integrated panel	This technique acts through the interaction between students, deepening the subject and providing critical skills on certain content with the integration of ideas.



Storytelling	The English term means “storytelling”, in which this form of learning is key the classroom debate.

Source: Adapted from Leal et al. (2017).

Table 1 shows types of active methodologies, which according to Vargas, Scherer & Garcia (2020), provide, according to the students' perception, a better understanding of the content developed in the classroom, bringing theory of practice closer to the job market. In the professors' opinion, the positive assessment in terms of learning and interpersonal relationships reinforce that the use of active methodologies should be adopted in the Accounting Sciences Course.

### 3. Methodological Procedures

In order to carry out this research regarding the characterization and several taxonomies, it was based on its constitution in relation to means and ends (Vergara, 2016). As for the purposes, it is characterized as descriptive, due to the investigation of the didactic-pedagogical training of the graduates of the Accounting Sciences course at the HEI at *stricto sensu* graduate level.

As for the means, this investigation was carried out through documentary and field research, due to the performance specified with the graduates of the Postgraduate Program in Accounting Sciences of a Federal Institution - which has a new program created in 2014 and the Multi institutional Program and Interregional Graduate Studies in Accounting Sciences that remained in the same HEI before the creation of the current Accounting Sciences Graduate Program. Also, documents, resolutions and the academic structure of the analyzed *stricto sensu* programs were used.

In its approach, it was a qualitative investigation, as it sought to explain human social behavior, the perspective, aspects and conception of people in the face of the environment in which they live daily (Yin, 2016). The research instrument used in the documentary analysis were the Resolutions for the creation of Accounting Sciences courses, at academic Master's and Doctor's levels, and the Regulation of the Multi-institutional and Interregional Graduate Program in Accounting Sciences.

For data collection, a semi-open questionnaire prepared by the authors was used after the bibliographical survey on the investigated issue, which was applied through the *Google.docs* platform. This questionnaire was sent to the graduates' e-mail, which in turn was provided by the Coordination of the Graduate Program in Accounting at HEI. In it, two sections were approached, the first on the descriptive profile of the post-graduate, and the second on the didactic-pedagogical training of the post-graduate - in which the answers obtained represented 65% of the population. As it is a research with human beings, the research project with the questionnaire was submitted to the Ethics Committee of the Social Sciences Center of HEI. The treatment of the information obtained was based on Bardin's content analysis (2011), which analyzes the results in procedures and objectives of content description, floating reading, exploration of the content, identification of categories and subcategories of the analyzed content. Also, it allied itself with descriptive statistics to expose the research results.

For Bardin (2011), the categories were grouped taking into account the main themes addressed in the questionnaire. In the subcategory part, the question that was addressed within each axis theme was asked. In addition, the categorization was highlighted through descriptive statistics by means of simple frequency counting, which was carried out through cut outs based on the themes covered in the questionnaire. Finally, it is highlighted that in order to choose the registration unit in the study, a theoretical and reflective look from the researcher was necessary.

### 3.1 Definition of population and sample in the research

Because the Science program is a recent program, the sample and population of the research was also characterized by working with some graduates of the Multi-institutional and Interregional Graduate Program in Accounting Sciences originated in the past of the HEI under study and the current Accounting Sciences Graduate Program at the same HEI. Thus, the population was 49 students, who defended their Master's dissertation from 2013 and March 2018, and 16 students who defended their Doctor's thesis from 2013 and March 2018. Thus, according to Table 2, the total sample was made up of a population of 65 students.

**Table 2**

Research population

YEAR	MASTER'S	DOCTOR'S	TOTAL
2013	7 Multi UFPB Program	1 Multi UFPB Program	8
2014	6 Multi UFPB Program	1 Multi UFPB Program	7
2015	2 Multi UFPB Program	2 Multi UFPB Program	4
2016	6 Multi UFPB Program 2 PPGCC UFPB	6 Multi UFPB Program	14
2017	16 PPGCC UFPB	2 Multi UFPB Program	18
2018	10 PPGCC UFPB	4 PPGCC UFPB	14
<b>TOTAL</b>	<b>49</b>	<b>16</b>	<b>65</b>

**Source:** *Elaboration based on data provided by PPGCC coordination and PPGCC website (2018).*

At the beginning of the research, it was planned to work with a small sample to carry out the face-to-face interview through intentional sampling - which makes qualitative research more relevant -, selecting by criteria of characteristics and intentionality (Gil, 2002). However, due to the limited research time, it became more feasible to send the questionnaire to the entire research population, obtaining a sample of respondents from 42 subjects (65% of the population).

## 4. Result Analysis

### 4.1. Documentary resolution analysis of the academic structure of the New Graduate Program of the HEI under study

Table 3 shows the subjects existing in the academic structure of the Master's and Doctor's course of the new Graduate Program, defined by Resolution No. 24/2014 of the Higher Council for Education, Research and Extension (CONSEPE). In addition to it, the subjects of the academic structure are present, according to Resolution No. 19/2017 of CONSEPE, which changed No. 24/2014.

**Table 3***Activities and subjects that contribute to didactic-pedagogical training*

Subjects	Demand	Course	Source
<b>Search Methodology</b>	Mandatory	Master's/ Doctor's	Resolution No. 24/2014 and No. 19/2017 CONSEPE
<b>Higher Education Methodology</b>	Elective	Master's	Resolution No. 24/2014 and No. 19/2017 CONSEPE
<b>Accounting Teaching Practices</b>	Elective	Doctor's	Resolution No. 19/2017
Activities	Mandatory	Course	Source
<b>Teaching Internship I</b>	Mandatory	Doctor's	Resolution No. 24/2014 and No. 19/2017 CONSEPE
<b>Teaching Internship II</b>	Mandatory	Doctor's	Resolution No. 24/2014 and No. 19/2017 CONSEPE

**Source:** Research data based on CONSEPE Res. No. 19/2017 and 24/2014.

In the Post-Graduate Program in Accounting Sciences, especially in the academic structure of the Master's Degree, two subjects were identified (Research Methodology and Higher Education Methodology) and one activity (Teaching Internship I) present in resolutions No. 24/2014 and No. 19/2017 of CONSEPE. Thus, Leal, Ferreira & Farias (2020) states in his research that the presence of a teaching internship contributes to didactic-pedagogical training.

The subjects that contribute to didactic-pedagogical training, present in Resolution No. 24/2014 and No. 19/2017 of the masters graduating from the new postgraduate program at IES, only Teaching Internship I and Research Methodology are mandatory. The discipline whose menu is more complete and closer to didactic-pedagogical training is that of Higher Education Methodology. However, it is an optional subject, however it does not guarantee that everyone attended its training. Thus, the results brought by Araújo, Miranda & Pereira (2017) state that subjects and activities associated with didactic-pedagogical training in the Master's and Doctor's in Accounting facilitate the performance of the graduate as a professor.

According to Resolution No. 24/2014, the menu of the discipline Higher Education Methodology provides on: the teaching-learning relationship; teaching planning; pedagogical strategies and practices; learning assessment; the use of information and communication technologies in the teaching-learning processes; teaching management, which includes pedagogical projects, curricular matrices, extra-curricular and curricular activities, multidisciplinary, interdisciplinary and / or transdisciplinary integration activities.

Thus, Miranda et al. (2008) highlights that the profile of the didactic-pedagogical training subjects in *stricto sensu* graduate course in Accounting depends on the student's interest. When researching pedagogical subjects and menus offered in the courses of Master's and Doctor's programs in Accounting, only mandatory didactic-pedagogical subjects in the UnB and UFRJ programs stood out. In the survey, the aforementioned states that most *stricto sensu* programs do not guarantee access to the didactic-pedagogical subjects of the graduates, since the subjects are mostly elective.

According to the resolution of the New Graduate Program, the subjects and academic activities that can contribute to the didactic-pedagogical training of its graduates, according to the documentary analysis of resolution No. 24/2014 and No. 19/2017, in both resolutions were:

Teaching Internship I, Teaching Internship II - as an academic activity - and Research Methodology. However, as Resolution No. 19/2017 changed Resolution No. 24/2014, the elective discipline Teaching Practices in Accounting was added to the current resolution.

Article 41 of Resolution No. 19/2017 states that “the program comprises a set of subjects that aims to promote the improvement of students and prepare them for teaching activities [...]”. Then, the program expresses in its didactic-scientific methodology, a graduation that contributes to the egress to exercise teaching.

Thus, according to the skills for the teaching professional studied by Zabalza (2007) and Perrenoud (2000), the subjects of Teaching Practices in Accounting and Higher Education Methodology should not be less important as they are of an elective requirement, since contributes to the development of important teaching-related skills. Lourenço et al. (2016) also argue, the necessity for a graduation of specific and pedagogical knowledge interspersed.

#### 4.2 Documentary analysis of the Multi-institutional Graduate Program in Accounting Sciences - of the HEI under study

Table 4 presents the analysis of the Regulation of the Multi-institutional Postgraduate Program in Accounting Sciences, valid from the first semester of 2012. Only two subjects of the mandatory Master's course were highlighted, Research Methodology Applied to Accounting 1 and Accounting Teaching Practice.

The discipline of Teaching Practice in Accounting is described, in its ideologies and along the lines of CONSEPE Resolution No. 008/1990, as a relationship between the Master's student and the undergraduate, acting as the monitor of a professor who teaches class at the undergraduate level. Therefore, it is clear that the discipline works as a kind of teaching internship. However, the discipline does not express a reflective theoretical character of didactic-pedagogical subjects, but as something that the student is exposed to teaching practice.

Thus, the analyzed subjects that contribute to the didactic-pedagogical training of future professors are found only in the Master's course, not being explored in the academic structure of the Doctor's. Thus, it is realized that it is essential to reflect on the teaching knowledge necessary to legitimize the professor's performance in Accounting, corroborating with Souza et al. (2020).

**Table 4**

*Subjects that contribute to didactic-pedagogical training in the Multi-Graduate Program in Accounting Sciences - of the HEI under study*

Subjects	Demand	Course	Source
<b>Research Methodology Applied to Accounting 1</b>	Mandatory	Master's	Multi institutional Program Regulation and Pos-graduation in Accounting Science
<b>Accounting Teaching Practice</b>	Mandatory	Master's	Regulation of the Multi-institutional and Inter- Regional Pos-Graduation in Accounting

**Source:** Research data based on the Regulation of the Multi-institutional Graduate Program in Accounting Sciences - valid from the first semester of 2012.

### 4.3 Profile of the graduate student

The 42 respondents to the interview, through the semi-open questionnaire and respecting the confidentiality of identification, will be mentioned by graduates. Respondents, through the semi-open questionnaire, affirmed to exercise their teaching skills - about 98%. Regarding the degree, 76% of respondents have a Master's degree and 24% a Doctor's. Regarding the program, 50% are graduates of the New Graduate Program of the HEI under study and 50% of the Multi-Institutional Graduate Program in Sciences. In addition to it, regarding the gender of graduates, most are represented by females, with 59.5% and 40.5% remaining males.

According to Table 5, the profile of the surveyed graduate is formed by 43% of the age group between 31 and 40 years old. In professional identification, 83.3% identified themselves as a professor, 9.5% as an accountant, 2.4% as another professional in the Accounting area and 5% chose to select identification as a Professor and accountant.

**Table 5**

*Age range and professional identification of the graduate*

Age	Frequency	%	Professional Identification	Frequency	%
Up to 30 years	17	41%	Professor	35	83,3%
From 31 to 40 years	18	43%	Accountant	4	9,5%
From 41 to 50 years	6	14%	Other professional	Accounting 1	2,4%
Older than 50 years	1	2,4%	As a professor and accountant	and 2	5%
<b>TOTAL</b>	<b>42</b>	<b>100%</b>		<b>42</b>	<b>100%</b>

**Source:** Research data (2018).

According to Pimenta and Anastasiou (2010), in the professor's professional identification, it is possible to realize different professional reflections of how each one sees himself, in which the interviewees in this research, stated that they exercise the profession of higher education. However, when asked about their professional identification, some declared themselves as another professional in the accounting area, accountant and even, recognizing themselves as a mystical identity: "Professor and Accountant". In addition to it, although all exercise the profession of higher education professor, not all identify themselves professionally as a professor.

### 4.4 Aspects related to didactic-pedagogical training

The results resulting from the responses obtained from the students graduating from the UFPB graduate course in the Master's and Doctor's programs of the new Graduate Program of the HEIS under study and the Multi-institutional and Inter- regional postgraduate course in



Accounting. The results describe the aspects and perception of the graduates regarding didactic-pedagogical training and the skills that make up a teaching professional.

The graduates were asked if the academic programs influenced them to attend graduate school or if there was a contribution to professor education. For 31 (74%) of the survey respondents, based on participation in these programs, interest was aroused to enter the academic career.

Regarding the perception of the received professor's education and the contribution of *stricto sensu* graduate program in the teaching profession, the respondents realize that there was an academic training of excellence, with a good deepening of specific knowledge of the several areas not explored in the undergraduate course and with contribution in the knowledge buildup in the study area. On the other hand, in didactic-pedagogical training, a gap in the professor's preparation for the classroom was indicated by the research participants, as it can be seen in some graduates' statements below:

"Strong in the sense of learning content and developing research, but a little weak in terms of didactics and professor training";

"Postgraduate training is oriented towards research in the financial market, only. It does not prepare the teacher for the classroom or improve [...]";

"I do not consider that there was a teacher training in terms of didactic-pedagogical knowledge [...]".

The graduates's responses confirm Gil's arguments (2011), who states that the training of the *stricto sensu* graduate program is focused on research and publications, leaving a gap in professor training with the lack of mandatory subjects in the curriculum that address this subject. Soon, the graduates answer they had an excellent training received in the development of researches, however when reflecting on the training received in these programs, they realize the lack of didactic-pedagogical knowledge.

On the other hand, it is identified in some graduates' testimony, that even the course does not explore subjects focused on teaching or didactic-pedagogical training, due to the way the classes were conducted, it leads to reflection on how they can proceed while teachers in the classroom, in the example of the graduate's statement: "The academic Master's degree seeks to prepare the student to be a future professor. Classes encourage us to do this, with guidance from graduate professors."

These results are in line with LDBEN nº. 9.394 / 96, which in its Art. 66, addresses that the professor education of the Higher Education professor takes place in *stricto sensu* postgraduate programs at Master's and Doctor's level. Corroborating the above, the graduates were asked about their perception in didactic pedagogical training in their postgraduate course, as described in Table 6.

Lapini (2012) argues that more than 70% of *stricto sensu* graduate programs in Accounting Sciences in Brazil have the idea of training professors, but given the results of the research, the reality is approaching in order to train more qualified professionals for the job market and researchers.

In the opinion of the respondents about the Teaching Internship and its benefit to understand didactics and learning methodology in the classroom, it can be observed in the graduates' statements that: [...] "Yes, it benefits to understand the didactics and classroom learning methodology"; "Yes. But not enough, there is a need for further discussions on didactics and teaching methodology that are taught to postgraduate students"; and "The teaching internship is very contributory. However, it needs to be complemented with didactic subjects".



It can be seen in the data in Table 6, that in total, the graduates demonstrated in the responses of subcategories, that they are dissatisfied with the didactic-pedagogical training received in *stricto sensu* graduate program. In this context, Pimenta and Anastasiou (2010) argue that the didactic-pedagogical practices are often questioned to university students, that is, the questions can be realized by students as well as by the professor. In addition to it, Araújo (2017), in his research, states that training in Master's and Doctor's courses is linked to the purpose of training researchers.

**Table 6**

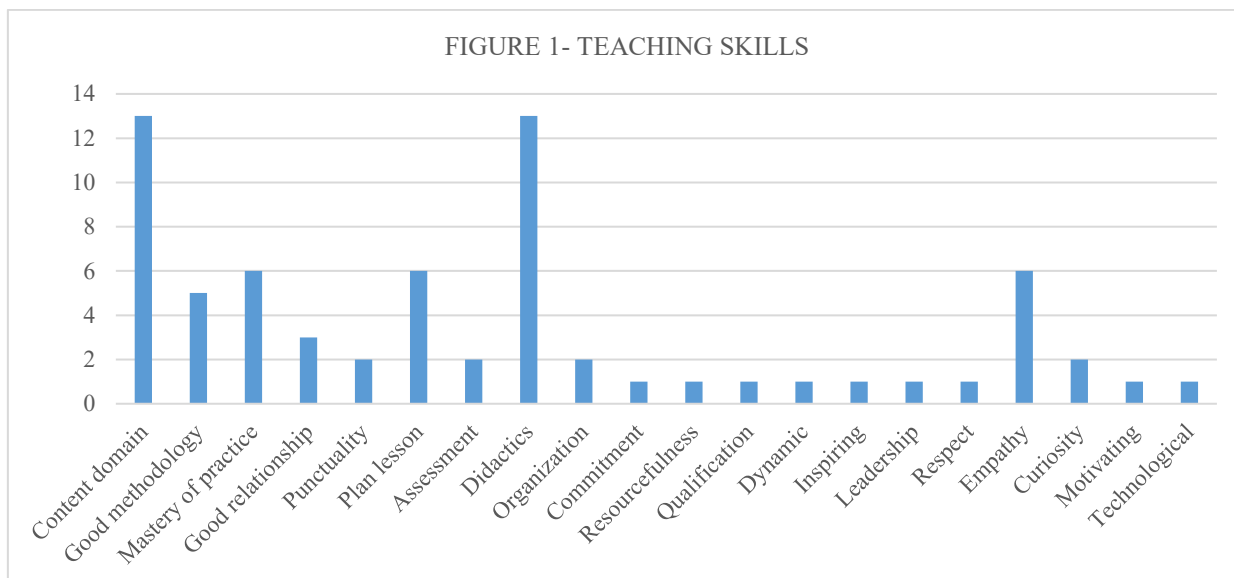
*Egress perception on didactic-pedagogical training*

Category	Subcategory	Frequency	%
Didactic-pedagogical training received in <i>stricto sensu</i> graduate program	Does not exist	4	9,5%
	Little discussed	5	12%
	Regular	3	7%
	Need to improve	2	5%
	Focused on research	14	34%
	Great	2	5%
	Reasonable	3	7%
	Teaching internship	1	2%
	Essential	3	7%
	In the practice of seminars	1	2%
	Satisfactory	4	9,5%
<b>TOTAL</b>		<b>42</b>	<b>100%</b>

Source: Research data (2018).

According to Marion and Marion (2006), it is important to apply teaching methods that know the student's profile and observe the learning difficulties and their target audience (students). So, it is possible to visualize several methods of preference when attending *stricto sensu* postgraduate course and the applicability by the graduates when exercising teaching.

In Figure 1, the graduates' perception of the skills to be a good Accounting professor is demonstrated.



**Figure 1** Teaching skills.

**Source:** Research data (2018).

When verifying the students' perception when asked about the skills for the teaching professional, all mentioned more than one, corroborating the studies by Perrenoud (2000), Zabalza (2007), Walter, Silva & Romero (2019) and Guelfi et al. (2018). Figure 1 shows the frequency of repetition of the times that the competence cited by the graduates appears. In the most frequent competence, domain of content, didactics, domain of practice, lesson planning, empathy and good methodology stood out. Then, the Master's and Doctor's courses are alerted to the skills to be developed in their students who will be future professors of higher education. When asking how they analyze their first professional activities in the classroom as a professor in higher education, some graduates of the New Graduate Program of the HEI under study and the Multi-Institutional Graduate Program in Accounting Sciences answered the following:

"Good. However, I had to learn a lot in the act, so that sometimes I have to redesign some forms of teaching or lesson planning when I realize that I get efficiency in that sense";

"I think I have had a good performance, I have always received good feedback from students. However, I have another training in which I had subjects focused on didactics";

It can be seen that the aforementioned statements are associated with Laffin's (2002) statements, which exposes that didactic-pedagogical training for the Accounting professor is still something to be constructed. The author reports that professional accounting practice is worthy as the essence of being a good professor, thus devaluing the educational phenomenon.

To Ferreira (2015), on the other hand, professionals contain more a sense of affirmation of "being an Accountant" than "being a professor of Accounting". Thus, we can observe in the following statements that the graduates associate the moment of *stricto sensu* training only with knowledge related to the theory associated with Accounting practice and not in a training to acquire teaching skills, according to the statements:

"I believe the issue of theoretical knowledge has improved more, not the pedagogical part itself";

"Demanding professional, but with few skills regarding methodological options for teaching";

## 5. Final Considerations

This research aimed to investigate the didactic-pedagogical training of *stricto sensu* graduate students in Accounting from a Federal Higher Education HEI.

The results obtained reveal different conceptions of *stricto sensu* graduate studies in Accounting Sciences, as well as for training, in general, which are associated: the need for a pedagogical update; an improvement; or even, to the reflective processes. From this scenario, it was possible to identify that this training is continuous, necessary during all teaching practice, as learning is constant and essential in this profession. The results are relevant to Master's and Doctor's courses to introduce activities and subjects related to didactic-pedagogical training, since their graduates will be future professors and most *stricto sensu* courses in Accounting are still recent.

Given the result of this research, there is a need to make *stricto sensu* graduate programs in Accounting aware of the mandatory didactic-pedagogical subjects in their academic structure to improve the graduates' training. It is also evident that it is not only necessary for the professor to have recognition of the advances and resources that training brings to the teaching profession, but to have adequate conditions to develop it, taking into account these characteristics. Thus, it is incumbent on governmental agencies and Higher Education Institutions to develop educational projects that meet the professor's basic needs.

The results of this study can contribute so that universities can look at didactic-pedagogical training as a study moment, which is extremely important for the component subjects. So, it is essential to work with the reality experienced by the professor, listening to their desires, anxieties, concerns and dialoguing so that training is a way without gaps, an alternative, a bridge capable of connecting professors to the construction of meaningful knowledge, both for their practice as a professor and also for knowledge, the result of a teaching and learning process for their students.

In this research, time was a limiting factor in the study, since it was intended to collect data through a face-to-face interview, but the data collection occurred through a semi-open questionnaire sent to the graduates' e-mail. Therefore, it is expected that the next surveys will obtain a larger number of samples, covering more graduates from Postgraduate Accounting Programs. In addition to it, it is important to carry out a documentary analysis of the academic structure of other *stricto sensu* graduate programs in Accounting Sciences, as well as the participation of graduates from other *stricto sensu* graduate programs in Accounting Sciences to compare results.

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