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**Accounting theory: perceptions on the characteristics of the discipline and the impact of resolution CNE/CES No. 1/2024 on higher education institutions (HEIs) in Pernambuco**

**Teoría de la contabilidad: percepciones sobre las características de la disciplina y las repercusiones de la Resolución CNE/CES n.º 1/2024 en las instituciones de educación superior (IES) de Pernambuco**

**Teoria da Contabilidade: percepções sobre as características da disciplina e os reflexos da Resolução CNE/CES nº 1/2024 nas instituições de ensino superior (IES) em Pernambuco**

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### Abstract

**Purpose:** To analyze the perception of coordinators and professors of undergraduate accounting courses at higher education institutions in Pernambuco regarding the characteristics of the Accounting Theory discipline and the effects of Resolution CNE/CES No. 1/2024.

**Methodology:** This study employed a descriptive research design with a quantitative approach and a survey-type outline. It was conducted with 96 public and private Higher Education

Institutions (HEIs) in Pernambuco that offer accounting programs. Data were collected through a questionnaire and analyzed using descriptive statistics. The research investigated the characteristics of the Accounting Theory course and the potential impacts of Resolution CNE/CES No. 1/2024.

**Results:** The survey of 17 HEIs in Pernambuco revealed that the majority offer the Accounting Theory course as a mandatory subject, with a predominant workload of 60 hours and no standardization regarding the semester in which it is offered. Most institutions do not require prerequisites, and the most widely used textbooks are those by Hendriksen & Van Breda and Iudícibus. The HEIs are aware of the new Resolution CNE/CES No. 001/2024 and have already begun making adjustments. Despite potential changes, all institutions consider the course to be important for accounting education.

**Contributions of the Study:** This study broadened the analysis of the Accounting Theory course to include all Higher Education Institutions in Pernambuco, encompassing both public and private HEIs. It presented updated data on the course's offering, workload, bibliography, and prerequisites. The research highlighted a significant divergence: most HEIs in Pernambuco do not require prerequisites for the course, unlike what has been identified in public universities in the Northeast region. Another relevant contribution is the analysis of the impact of the new Resolution CNE/CES No. 001/2024, showing that many institutions are already in the process of adapting to the new curricular guidelines and recognize the need to align the course with the competencies expected of graduates.

**Keywords:** Accounting Theory. Higher Education Institutions. Course Curriculum. CNE/CES Resolution No. 001/2024.

### Resumen

**Objetivo:** Investigar las características de la asignatura Teoría de la Contabilidad en los cursos de grado en Ciencias Contables de las Instituciones de Educación Superior en Pernambuco.

**Metodología:** Este estudio utilizó una investigación descriptiva, con un enfoque cuantitativo y un diseño del tipo encuesta. Se aplicó a 96 Instituciones de Educación Superior (IES), públicas y privadas, de Pernambuco que ofrecen el curso de Contabilidad. Los datos fueron recolectados mediante cuestionario y analizados con estadística descriptiva. La investigación examinó las características de la asignatura Teoría de la Contabilidad y los posibles impactos de la Resolución CNE/CES N° 1/2024.

**Resultados:** La investigación con 17 IES de Pernambuco mostró que la mayoría ofrece la asignatura Teoría de la Contabilidad como obligatoria, con una carga horaria predominante de 60 horas y sin estandarización respecto al período en que se imparte. La mayoría no exige prerequisites, y los libros más utilizados son los de Hendriksen & Van Breda y Iudícibus. Las IES están al tanto de la nueva Resolución CNE/CES N° 001/2024 y ya han comenzado procesos de adecuación. Apesar de los posibles cambios, todas consideran que la asignatura es importante para la formación contable.

**Contribuciones del Estudio:** Este estudio amplió el análisis de la asignatura Teoría de la Contabilidad a todas las Instituciones de Educación Superior de Pernambuco, abarcando tanto las públicas como las privadas. Reveló datos actualizados sobre su oferta, carga horaria,

bibliografía y prerrequisitos. La investigación destaca una divergencia importante: la mayoría de las IES de Pernambuco no exige prerrequisitos para la asignatura, a diferencia de lo identificado en universidades públicas del Nordeste. Otro avance relevante es el análisis del impacto de la nueva Resolución CNE/CES N° 001/2024, señalando que muchas instituciones ya se encuentran en proceso de adaptación a las nuevas directrices curriculares y reconocen la necesidad de alinear la asignatura con las competencias exigidas al egresado.

**Palabras clave:** Asignatura. Instituciones de Educación Superior. Teoría de la Contabilidad. Resolución CNE/CES n.º 001/2024.

### Resumo

**Objetivo:** Analisar a percepção de coordenadores e docentes de cursos de graduação em Ciências Contábeis das IES de Pernambuco sobre as características da disciplina Teoria da Contabilidade e os reflexos da Resolução CNE/CES n° 1/2024.

**Metodologia:** Este estudo utilizou uma pesquisa descritiva, com abordagem quantitativa e delineamento do tipo levantamento. Foi aplicada a 96 Instituições de Ensino Superior (IES) de Pernambuco, públicas e privadas, que oferecem o curso de Ciências Contábeis. Os dados foram coletados por meio de questionário e analisados com estatística descritiva. A pesquisa investigou as características da disciplina Teoria da Contabilidade e os possíveis impactos da Resolução CNE/CES n° 1/2024.

**Resultados:** A pesquisa com 17 IES de Pernambuco mostrou que a maioria oferece a disciplina Teoria da Contabilidade de forma obrigatória, com carga horária predominante de 60h e sem padronização quanto ao período de oferta. A maior parte não exige pré-requisitos, e os livros mais utilizados são de Hendriksen & Van Breda e Iudícibus. As IES estão cientes da nova Resolução CNE/CES n° 001/2024 e já iniciaram adequações. Apesar de possíveis mudanças, todas consideram a disciplina importante para a formação contábil.

**Contribuições do Estudo:** Este estudo ampliou a análise da disciplina Teoria da Contabilidade para todas as Instituições de Ensino Superior de Pernambuco, abrangendo não só as IES públicas, mas também as privadas. Revelou dados atualizados sobre sua oferta, carga horária, bibliografia e pré-requisitos. A pesquisa destaca uma divergência importante: a maioria das IES de Pernambuco não exige pré-requisitos para a disciplina, ao contrário do que foi identificado em universidades públicas do Nordeste. Outro avanço significativo é a análise do impacto da nova Resolução CNE/CES n° 001/2024, apontando que muitas instituições já estão em processo de adequação às novas diretrizes curriculares e reconhecem a necessidade de alinhar a disciplina às competências exigidas para o egresso.

**Palavras-chave:** Disciplina. Instituições de Ensino Superior. Teoria da Contabilidade. Resolução CNE/CES n° 001/2024.

## 1. Introduction

Following the introduction of the subject "Accounting Theory," on a mandatory basis, by Resolution No. 003/1992 of the Federal Council of Education (CFE), a major discussion began regarding the offering of this subject, which came to be recognized as the main tool to

reduce pragmatism, develop critical thinking, and promote the student's approach to science and research (Madeira, Mendonça, & Abreu, 2003). This resolution stated that, among other subjects, the inclusion of the subject Accounting Theory in undergraduate accounting programs aimed to stimulate the relationship between theory and practice (Sacramento, 1998).

Brazilian educational legislation has evolved over the years, culminating in Resolution CNE/CES No. 001/2024, which revoked the previous one from 2004 and established new guidelines for undergraduate courses in Accounting Sciences. Although it does not explicitly mention the discipline, the new regulation emphasizes the importance of the theoretical-scientific foundation and critical training of graduates, which implies the maintenance and strengthening of disciplines such as Accounting Theory (National Education Council, 2024).

In addition, the new resolution presented guidelines that highlighted the importance of the continuity of the Accounting Theory discipline, even if they were not explicitly mentioned through a specific term. In Article 2, the resolution stipulated that the undergraduate course in Accounting Sciences should provide the necessary conditions for the graduate to understand the scientific, technical, social, environmental, and political issues in the context of Accounting, using information and communication technology. Furthermore, Paragraph I of the same article highlighted the importance of graduates applying scientific thinking in their activities, emphasizing the need for a theoretical and scientific foundation in the training of accounting professionals (National Education Council, 2024).

In the literature, there have been several studies regarding Accounting Theory as a discipline since its mandatory inclusion in 1992. Several authors have highlighted the importance of the discipline for accounting, such as Marion (1997); Sacramento (1998); Theóphilo, Sacramento, Neves and Souza, (2000); Madeira, Mendonça and Abreu (2003); Soares, Silva and Pfitscher (2011); Borba, Poeta and Vicente (2011); Cunha, Guidini and Klann (2017); Marassi, Fasolin and Klann (2018) and Cavalcante Jr., Leitão and Neto (2020).

Thus, given the continued presence of the Accounting Theory discipline in Brazilian regulations over time, along with the various studies in the literature on the subject, the question arises: What is the perception of coordinators and professors of undergraduate accounting courses at HEIs in Pernambuco regarding the characteristics of the Accounting Theory discipline and the repercussions of CNE/CES Resolution No. 1/2024? Starting from this question, the main objective of this research is to analyze the perception of coordinators and professors of undergraduate accounting courses at HEIs in Pernambuco regarding the characteristics of the Accounting Theory discipline and the repercussions of CNE/CES Resolution No. 1/2024.

The research by Cavalcanti Jr., Leitão and Neto (2020) studied the characteristics of the Accounting Theory discipline and focused on public universities in the Northeast. This scenario motivated this study to broaden the investigative scope to all higher education institutions (HEIs) in Pernambuco, including private institutions. This geographical delimitation allowed for the analysis of local specificities, such as the predominance of private for-profit institutions (82% of the total), whose pedagogical and structural dynamics may differ from those of public institutions, especially in aspects such as pressure for immediate results and student profile.

The relevance of the research lies in the identification of possible gaps in the structure of the discipline, which may help to identify challenges and opportunities in the teaching of Accounting Theory and contribute to the educational practice of accounting. For Lima Filho and Bruni (2012), the study of Accounting Theory becomes important for all those who are linked to accounting, whether academics or accounting professionals. The reason for its importance lies in the fact that the basis of accounting practices is found precisely in Accounting Theory (Iudícibus, S. de, Silva, J. P. Niyama, J. K., & Beuren, I. M., 2022).

Regarding the originality of the study, through access to the Google and Capes Periodicals databases, it was found that there are still no studies addressing the influence of CNE/CES Resolution No. 001/2024, relating it to the discipline of Accounting Theory and to undergraduate accounting programs in Pernambuco, since the regulation was launched in March 2024. Therefore, it is considered that the study offers a reflection on the evolution and relevance of Accounting Theory in this scenario.

## 2. Theoretical Framework

### 2.1 Accounting Theory

The study of Accounting Theory stems from the evolution of accounting and its existence as a science. Thus, to understand its theory, it is necessary to understand how Accounting emerged. Accounting arises from the relationship between the unfolding of economic and financial events and their capture and processing, according to the paradigms of its own methodology, enhanced by scientific rationality (Iudícibus, Martins, & Carvalho, 2005).

There are several concepts for Accounting Theory. For Marion (1997), the theory supports Accounting in the performance of its function as an information and evaluation system, whose purpose is to provide users with statements and analyses. According to Pinheiro (1997, p. 5), "Accounting theory should be recognized as a means of increasingly enhancing the capacity of Accounting to be useful to its users." According to Hendriksen and Van Breda (2009, p. 32), Accounting Theory "can be defined as a coherent set of hypothetical, conceptual, and pragmatic principles that form a general framework of references for investigating the nature of Accounting."

Accounting does not yet have a widely accepted unified theory, due to the diversity of research approaches, and its evolution as an academic discipline is more recent compared to economics (Iudícibus, 2012). Hendriksen and Van Breda (2009) highlight the importance of classifying accounting theories into normative, positive, and critical approaches. For Iudícibus, Niyama, and Beuren (2020), it can be studied from various approaches: ethical, behavioral, and sociological.

The normative approach gained more strength from the 20th century onwards, with the greatest impetus occurring in the United States after the New York Stock Exchange crash in 1929. Paton (1922), Canning (1929), MacNeal (1939), Edwards and Bell (1961), Chambers (1966), and Ijiri (1975) are some of the main exponents of Normative Theory during its development (Barroso, 2018).

The positive approach, with a more predictive and descriptive perspective, seeks to explain and predict phenomena through empirical observations (Coetsee, 2010). In a critical review of their own work published in 1978 and 1979 on the positive approach, Watts and Zimmerman (1990) highlighted the importance of their work. Furthermore, "accounting theory has concepts about postulates, principles, and conventions that are not uniform, often of a non-normative nature, based on concepts typical of the natural sciences" (Dower, 2022, p. 7).

The principles are also not uniform and are evidenced in the conceptual structures and norms of countries according to their culture, customs, ethical values, and legal systems. They are, therefore, a general law or rule, considered as a guideline for action, an accepted basis of conduct or practice (Iudícibus et al., 2020). Thus, the evolution of accounting has been driven by changes and improvements, facing challenges such as cultural, political, and ideological differences, as well as language and currency barriers (Unegbu, 2014).

Gornik-Tomaszewski and Choi (2018) highlight in their study the importance of a consistent and logical conceptual structure for accounting. They emphasize that "the teaching

of US GAAP and IFRS should be based on the conceptual framework, with an explicit delineation of how the concepts of the framework are related to the individual standards being taught," giving students a lasting basis for judgments related to financial reporting.

Iudícibus et al. (2022) highlighted the importance of accounting theory in defining the users of these reports, such as investors and creditors, and in the emphasis given to characteristics such as relevance, reliability, and comprehensibility of accounting information, ensuring the transparency and quality of the information presented to users. For Gaffikin (2006), accounting pronouncements have evolved from recommendations of best practices among accounting professionals to a complex international system of required practices, based on theories and methods of economics.

In Brazil, the adoption of International Financial Reporting Standards (IFRS) and the Accounting Pronouncements of the CPC, aligned with the International Accounting Standards Board (IASB), marked the transition to a new accounting standard. This change brought innovations in the interpretation of standards, emphasizing a principle-based approach in Brazilian accounting. This transition highlights the importance of a clear understanding of accounting principles, although the literature reveals a lack of clarity in this aspect within the field of Accounting Theory (Dower, 2022).

Recent literature reviews demonstrate that Accounting Theory is widely present in accounting research. Broietti, Ferreira, Santos, and Oliveira (2022) state that there has been an evolution in the topics researched within the Brazilian accounting field, mainly due to the number of theories used. Alberti, Silva, Nascimento, and Souza (2024) analyzed the accounting theories addressed in research in the Midwest of Brazil and found that accounting theories are widely applied in corporate, financial, managerial, and controllership accounting.

When discussing teaching for the Accounting Theory discipline, James (2008) recommends the use of a Critical and Postmodernist Theory approach, blending the study of Theory with research results from various disciplines, through a dialogical approach, and bringing an indirect contact of accounting with materials external to the discipline, which he considers to motivate students and make them more prepared to study and evaluate accounting theories.

## **2.2 Accounting theory as a discipline in the Brazilian context.**

In Brazil, the origin of accounting dates back to the colonial period, marked by the arrival of the Portuguese and the establishment of trade. The landmark of this development was the Commercial Code of 1850, and in the educational field, the founding of the Practical School of Commerce in 1902 and the Álvares Penteado School of Commerce in São Paulo stand out. In 1945, accounting began to be taught at the university level in Brazil (Paula, Mendes, & Carvalho, 2022).

Brazilian accounting was influenced by Italian and American philosophies, with professors from FEA/USP being pioneers in teaching Accounting Theory (Sacramento, 1998). When optional, the discipline was present in postgraduate courses, later also being studied in undergraduate programs. Marion (1997) highlighted the importance of the gradual introduction of the discipline in undergraduate studies, with a structured presentation of its historical evolution, highlighting the influence of various other cultures.

For Theóphilo et al. (2000) The inclusion of the subject "Accounting Theory" in undergraduate curricula in Accounting Sciences came as an essential measure to improve teaching in this area. However, the lack of clear guidelines resulted in significant diversity in the way the subject began to be taught, with variations in the periods of offering and different

approaches. It criticizes, mainly, the inadequacy of teaching the subject in the initial cycles of the course, where students may not be prepared to fully absorb the content.

Cunha, Guidini and Klann (2017) observed changes in the content and methodology of the subject, highlighting the need for greater critical sense and interpretive capacity on the part of professionals. Similarly, Marassi, Fasolin and Klann (2018) found that convergence to International Accounting Standards impacted the teaching of Accounting Theory. In a bibliometric review study, Rosa, Mendes and Oliveira (2012) identified that in Brazil, Accounting Theory has sociopolitical legitimacy through organizations and standards. They also highlighted that the discipline is well integrated into the curricula of higher education institutions, in undergraduate courses, as well as in postgraduate programs, with approximately 10% of articles on the discipline's topics in Brazilian accounting journals representing it.

Twenty years after CNE/CES Resolution No. 006/2004, May 2, 2024, will remain the regulatory milestone for the institution of CNE/CES Resolution No. 001/2024. Although the new resolution requires more detailed investigations in future perspectives, and should still be the subject of many subsequent analyses, its approach reiterates the importance of Accounting Theory in the training process of future accounting professionals, and expands the basis for carrying out this study.

### 3. Methodological Procedures

This study conducted descriptive research with a quantitative approach. In terms of its design, this research is a survey. The universe of this research consisted of 96 HEIs located in the State of Pernambuco, and it was based on the study by Cavalcante Júnior, Leitão, and Queiroz Neto (2020), who investigated the characteristics of the Accounting Theory discipline in federal and state universities in the Northeast region. Given the finding that, in the study by these authors, only one university was analyzed in the State of Pernambuco, it was decided to concentrate the research in that location.

The choice of the State of Pernambuco was due to the existence of a varied number of HEIs that offer undergraduate courses in Accounting Sciences in the State. Furthermore, it is accessible, as it is the state where the researchers reside. Thus, it was decided to investigate all Higher Education Institutions in Pernambuco, public or private, that offer the undergraduate course in accounting sciences.

In April 2024, the e-MEC database, a system of the Ministry of Education (MEC) and the official database of courses and Higher Education Institutions (HEIs) in Brazil, was accessed, identifying 126 HEIs with active registration to operate in the State of Pernambuco. However, during the survey of the electronic addresses of the HEIs, it was detected that 30 of them did not offer the course or were not fully operational at the time the research was conducted, reducing the research universe to 96 HEIs considered for this study.

The research is characterized as a census study, since all 96 HEIs were contacted. Gil (2002, p. 51) points out that "when the survey collects information from all members of the researched universe, it is a census". Given this, after contacting the 96 HEIs, 22 responses were obtained; however, 5 HEIs that operate in the distance learning modality directed the questionnaires to undergraduate programs in other states and could not be the subject of study, thus totaling a sample of 17 HEIs studied in this research. It is noteworthy that most of the Institutions (14 HEIs) participating in the research are private for-profit institutions, representing 82% of them.

Data collection was carried out through the application of a semi-structured questionnaire, developed on the Google Forms platform, with open and closed questions.

Martins and Lintz (2011, p. 38) define the questionnaire as "an ordered and consistent set of questions about variables and situations that one wishes to measure or describe." Prior to its application, the instrument was submitted to content analysis by a professor specializing in the field of Accounting Sciences, in order to ensure the clarity and technical adequacy of the questions. Additionally, a pre-test was conducted at a Higher Education Institution (HEI), which allowed for the refinement of the form before the final data collection.

The questionnaire was developed in a consistent and orderly manner, with the objective of collecting information regarding the workload, the period in which the subject is offered, the required prerequisites, and the basic and supplementary bibliography of the subject. The questionnaire also sought to investigate whether these HEIs had information about CNE/CES Resolution No. 1 of March 27, 2024, and how this regulation could impact the Accounting Theory subject.

Regarding data analysis, descriptive statistics were used, with the tabulation of the collected information and presentation through frequency and percentages. The use of descriptive statistics was fundamental to summarize and organize the collected data, allowing for a more detailed analysis of the characteristics of the subject studied. The variables analyzed in the research included the characteristics of the Accounting Theory subject and the influence of CNE/CES Resolution No. 1. 1/2024 in relation to the subject, addressed by the applied questionnaire. The results were interpreted and compared with previous studies, to contextualize the findings and present the study's conclusions.

#### 4. Analysis of the Results

In line with the objective of this study, the research was directed to the Coordinations of Undergraduate Accounting Programs at Higher Education Institutions (HEIs) in Pernambuco. Of the 17 responses received, 76.47% were answered by the course coordinators, 17.64% by the professor of the discipline, and 5.88% by the director of the HEI.

Regarding the mandatory nature of the discipline, one of the HEIs surveyed stated that the course did not have any discipline that addressed Accounting Theory, and the other 16 HEIs stated that the discipline was present in the curriculum, while 94.12% of the 17 HEIs reported that Accounting Theory was a mandatory discipline in the course curriculum.

According to Ferreira, Silva, Souza and Almeida (2013), foreign universities do not follow this trend, preferring to address the content integrated with other disciplines, without making Accounting Theory a specific and mandatory discipline, which is a Brazilian characteristic.

It should be clarified that some questionnaires were answered by only 16 HEIs because one of them stated that it did not offer the subject. Of the HEIs that participated in the research, considering their type of teaching modality, 13 HEIs operate with the face-to-face modality, 3 with the distance learning modality, and 1 of the Institutions operates with the face-to-face, blended, and distance learning modalities.

In the e-MEC database, which this study used, it was observed that some HEIs had registrations to operate as both face-to-face and distance learning institutions, with distinct registrations and codes, resulting in the repetition of the Institution. The study considered them as distinct Institutions, since they have different coordinators and diverse particularities.

It was observed that most of the Institutions (14 HEIs) that participated in the research are private for-profit institutions, representing 82% of them. Only 18% of the HEIs surveyed are public. When investigating the name given to the discipline, it was found that 71% of HEIs use the nomenclature Accounting Theory, while the other 29% were divided between

Theoretical Accounting, International Accounting Standards, Introductory Accounting, and General Accounting Theory.

Regarding the analysis of the workload, it was observed that most HEIs operate with a workload of 60 hours for the discipline studied, representing 64.70% of the HEIs. However, 2 HEIs stood out by offering the discipline with a workload of 80 hours, which represents a significant variation of 22.5 hours more, in relation to the average hours of the discipline of the HEIs surveyed, which is 57 hours. This difference in workload may influence the approach, quantity and/or depth of the content applied in these Institutions, as well as impact the academic and professional results of the students being trained.

Madeira, Mendonça and Abreu (2003) found a greater presence of 72-hour course loads for the subject when analyzing 24 colleges in the State of Minas Gerais, which the authors justify as being due to the requirement to fulfill 200 days of academic activity, as required at the time of the study by the LDB (Brazilian Law of Directives and Bases of National Education). However, Soares, Silva and Pfitscher (2011), Rosa et al. (2012) and Cavalcanti Jr., Leitão and Neto (2020) also found a majority of HEIs that offer the subject with a 60-hour course load, corroborating the findings of this study.

Regarding the timing of the offering of the subject, it is clear from the data analyzed that there is a great variation among the HEIs. The 3rd semester stands out with the course being offered by 5 HEIs, and the 6th and 7th semesters are offered by 3 HEIs each, which suggests that the majority of the Higher Education Institutions analyzed, totaling 11 HEIs (64.69%), concentrate the offering of the subject in the 3rd, 6th, and 7th semesters. Only 1 HEI offers the subject in the 1st semester, 2 HEIs in the 2nd semester, 1 HEI in the 5th semester, and none of them offer it in the 4th and 8th semesters.

It is relevant to highlight that one of the Higher Education Institutions does not organize the curriculum into semesters, but rather under the nomenclature of Modular Matrix. However, the respondent highlighted in their response that the timing of the course offering corresponds to the same time frame that occurs between the 3rd and 6th semesters.

Madeira, Mendonça and Abreu (2003) observed a strong trend of offering the subject in the 3rd year of the course in Minas Gerais colleges, that is, in the intermediate period of the course. The authors cite Iudícibus's (1999) opinion that the ideal time to offer the subject is at the end of the course, when the student would already have greater maturity regarding the practice. They state that the lack of consensus on when the subject should be offered transfers to the teacher the responsibility of teaching the content with a greater or lesser level of depth, depending on when the subject is offered.

Soares, Silva and Pfitscher (2011, p. 52), when analyzing accounting science courses at Brazilian Federal Universities, agree that there is no indication of an ideal semester in which HEIs include the subject, and corroborate the findings of this research by stating that "few universities converge with Iudícibus and Marion (1999), Theóphilo et al (2000) and Madeira, Mendonça and Abreu (2003), regarding the fact that the subject is allocated in the final phases of the course, with only four universities doing so".

In the findings of this research, only 3 HEIs concentrate the subject at the beginning of the last year of the course. The studies by Cavalcanti Jr., Leitão and Neto (2020) also corroborate these findings, highlighting that most Federal and State Universities in the Northeast concentrate the offering of the subject between the 4th and 5th semesters, also at an intermediate point in the course. The authors justify that the fact that the subject is not offered in the initial semesters by most of the institutions they researched is due to the need for a more in-depth knowledge in other subjects such as Intermediate, Advanced, Corporate and Commercial Accounting.

In this way, it is clear that there is no emphasis on offering the course in a specific period, with the course being offered in various semesters, indicating that the distribution of the course throughout the undergraduate accounting programs at HEIs in Pernambuco does not have a standardization, having a diversified approach in relation to the inclusion of the Accounting Theory course in the curriculum.

Regarding the data found on the prerequisites required to take the Accounting Theory course, Table 1 shows that 10 of the Higher Education Institutions surveyed (58.82%) do not require other courses as prerequisites, and that 6 of them require that the student has taken a course prior to Accounting Theory, meaning that 35.3% of the HEIs require a prerequisite for the course. Among the required courses, General Accounting, Corporate Accounting, and Introduction to Accounting were mentioned as prerequisites..

**Table 1**

*Prerequisites for taking the Accounting Theory course at Higher Education Institutions in Pernambuco.*

Prerequisites	Frequency	Percentage
Non existent	10	58,82%
General Accounting	2	11,77%
Corporate Accounting	1	5,88%
Introduction to Accounting	3	17,65%
Does not offer the course	1	5,88%
Total	17	100%

Source: Research data (2024).

A divergence is identified in these findings in relation to the study by Cavalcanti Jr., Leitão and Neto (2020), regarding the prerequisites required for the discipline. The authors found that only 30% of Federal and State Universities do not require prerequisites for the Accounting Theory course and 70% of them consider it necessary to use previously acquired knowledge to take it. While, in this study we found a contrary trend, that 58.82% of those surveyed consider that previously acquired knowledge is not necessary, that is, they do not require prerequisites for the course of the discipline.

It should be noted that the population of this research differed from the population of the research by Cavalcanti Jr., Leitão and Neto (2020), since the authors studied Public Universities in the Northeast of Brazil, while this study covered not only public HEIs, but all HEIs in Pernambuco. In this research, a total of 82% is represented by private, for-profit Higher Education Institutions. Thus, this differentiation can be found between the viewpoints of these HEIs surveyed in relation to this specific characteristic, related to the importance of the need for prior knowledge to take the Accounting Theory course.

Soares, Silva and Pfitscher (2011) suggest that it would be interesting to include an Accounting Theory I course in the first semester of the program, aiming for a stronger foundation for the semesters that follow, and an Accounting Theory II course, taught at the end of the program, in order to bring solidity to concepts not understood and depth to the relationship between theory and practice.

Table 2 presents an analysis of the bibliographies most used by the HEIs surveyed, defined from the questions of which basic and supplementary bibliography was used by the HEIs surveyed. It should be noted that there was no access to the works of 2 HEIs, one that does not offer the subject, and another that did not provide the answer, leaving the bibliographic analysis based on 15 HEIs. However, a total of 17 HEIs were used for the percentage calculation, considering that 2 did not respond to the survey.

The consolidated data in Table 2 present the list of books and authors identified, segmented by their frequency of adoption and percentage representativeness over the total of 17 HEIs that make up the scope of this research.

**Table 2**

*Most frequently used bibliography in the Accounting Theory course at Higher Education Institutions in Pernambuco.*

Authors	Books	Frequency	Percentage
ALMEIDA, M. C.	Accounting Theory in IFRS and CPC - Simplified and Systematized	2	11,77%
ALMEIDA, M. C.	Basic Accounting Course	1	5,88%
ALONSO, A. Z.	Accounting Pronouncements Applied to Business	1	5,88%
ALVES, A.	Accounting Theory	1	5,88%
ARAI, C.	Accounting Theories	1	5,88%
BROADEL, A.	Accounting Theory	2	11,77%
CAHAER, D.	Critical Thinking. The Daily Life of Human Sciences	2	11,77%
CONSELHO FEDERAL DE CONTABILIDADE (CFC)	Brazilian Accounting Standards	1	5,88%
CONSELHO FEDERAL DE CONTABILIDADE (CFC)	Technical Accounting Pronouncements	1	5,88%
EQUIPE de professores da FEA/USP.	Introductory Accounting	1	5,88%
FLORES, E.; BRAUNBECK, G.; CARVALHO, N.	Theory of Financial Accounting - Fundamentals and Applications	1	5,88%
GOUVEIA, N.	Basic Accounting	1	5,88%
GRECO, A.	Introduction to Accounting Theory	1	5,88%
HENDRIKSEN, E. S.; VAN BREDA, M. F.	Accounting Theory	9	52,94%
HENRIQUE, M. de A.	Accounting Books and Bookkeeping in the Current Tax Scenario	1	5,88%
HURT, R. L.	Accounting Information Systems	1	5,88%
IUDÍCIBUS, S. de.	Accounting Theory	8	47,06%
IUDÍCIBUS, S. de; MARION, J. C.	Introduction to Accounting Theory	5	29,41%
IUDÍCIBUS, S. de; MARION, J. C.; FARIA, A. C. de.	Introduction to Accounting Theory: for undergraduate level	2	11,77%
IUDÍCIBUS, S. de; MARTINS, E.; GELBCKE, E. R.; SANTOS, A.	Corporate Accounting Manual (FIPECAFI)	3	17,65%
LOPES, A. B.; MARTINS, E.	Accounting Theory - A New Approach	3	17,65%
LOPES, A. B.; MARTINS, E.	Accounting Theory	1	5,88%
LUZ, É. E.	Accounting Theory	1	5,88%
MARION, J. C.	Analysis of Financial Statements	2	11,77%
MÜLLER, A. N.	Basic Accounting: Essential Fundamentals.	1	5,88%
NIYAMA, J. K.	Accounting Theory	5	29,41%
NIYAMA, J. K.; SILVA, C. A. T.	Accounting Theory	1	5,88%
NOBRE, M.	Critical Theory	2	11,77%
OLIVEIRA, A. F. M. de	IFRS in Practice	1	5,88%
PADOVEZE, Clovis L.	Basic Accounting Manual	1	5,88%
PEREIRA, V.	Fundamentals of Accounting Auditing	1	5,88%
RIBEIRO FILHO, J. F.; LOPES, J.; PEDERNEIRAS, M.	Studying Accounting Theory	1	5,88%

RIBEIRO, O. M.	Introduction to Financial Statement Analysis	1	5,88%
SÁ, A. L. de	Accounting Theory	1	5,88%
SANTOS, J. L.dos; SCHIMIDT, P.; MACHADO, N. P.	Fundamentals of Accounting Theory	3	17,65%
SCHERRER, A. M.	Manual for the Federal Accounting Council's Proficiency Exam	1	5,88%
SCHMIDT, P.; SANTOS, J. L. dos.	Valuation of Intangible Assets	1	5,88%
SILVA, A. A.	Structure, Analysis, and Interpretation of Financial Statements	1	5,88%
SILVA, C. A. T.; NIYAMA, J. K.	Accounting Theory	1	5,88%
SILVA, C. A. T.; TRISTÃO, G.	Basic Accounting	1	5,88%
SUNDER, S.	Accounting and Control Theory	2	11,77%
	Did not reply	2	11,77%
	Total	17	100%

Source: Research data (2024).

In a more in-depth analysis of what is taught in the Accounting Theory discipline at Brazilian Universities, Soares, Silva and Pfitscher (2011) show that the normative and economic character predominates in the discipline, to the detriment of the administrative and mathematical perspective, in which they did not identify consistency in these approaches. Madeira, Mendonça and Abreu (2003, p. 116), 21 years ago, detected that “the most used literature is “Accounting Theory” - Sérgio Iudícibus, which seems to be serving as the foundation for the teaching of “Accounting Theory”, regardless of when it is offered”.

Through the results of this research, the continued preference for classic works is evident. According to Table 2, Sérgio de Iudícibus's book occupied second place in usage, close to a tie with the work of Hendriksen and Van Breda, which stood out in first place with 52.94% adoption. These data confirm that such literature continues to serve as a foundation for teaching the subject, regardless of when it is offered.

Cavalcanti Jr., Leitão and Neto (2020) highlight the leading role of Iudícibus's book, since the study presented by Théophilo et al. (2000), which was also identified in other previous studies, such as Madeira et al. (2003), Araújo, Silva and Rech (2015), Rosa et al. (2012), Teotônio et al. (2021), among others, also corroborating the data found in this study.

Still in Table 2, the authors Sérgio de Iudícibus and José Carlos Marion, followed by Jorge Katsumi Niyama, with their books Introduction to Accounting Theory and Accounting Theory, respectively, occupied the third place of choice by the HEIs surveyed, with 29.41%, corroborating the findings of Cavalcanti Jr., Leitão and Neto (2020), who found Silva and Niyama 29%; Iudícibus and Marion 24%, as second and third placed in their research. Despite being another book in partnership with Silva, the presence of the authors Niyama and Marion remains, also as one of the bibliographic references for teaching the discipline, as well as the continued prominence of the teachings of the author Sérgio de Iudícibus through other works.

In the studies by Madeira et al. (2003) and Cavalcanti Jr., Leitão and Neto (2020), the author António Lopes de Sá appears with good incidence, which is not repeated in this study. There is also a decline in the adoption of the FIPECAFI work, highlighted as a preference in the research by Cunha et al. (2017). This fact corroborates the findings of Cavalcanti Jr., Leitão and Neto (2020, p. 71) who state that "what is most striking is the decline in preference for the FIPECAFI work, where only one institution included it in its basic bibliography".

When investigating whether HEIs in Pernambuco were already aware of CNE/CES Resolution No. 001/2024, it was found that 15 of them (88.24%) were already aware of the resolution, with 1 HEI (5.88%) stating that they were not aware of the new curricular guidelines

for undergraduate degrees in Accounting Sciences. The questions that followed were answered by 15 HEIs, since one of them responded that it had not yet become aware of the Resolution until participating in this research.

Next, the question was asked how the Institution became aware of the Resolution, to which a considerable portion of the HEIs (47.06%) stated that they obtained the information through an official statement from the MEC and/or through educational associations or entities (41.17%), followed by "through publications in the Official Gazette of the Union" (29.42%), "by indication of other professionals" (17.65%) and "through training courses or academic events" (5.88%), with more than one answer allowed.

The study also verified how the HEIs in Pernambuco surveyed are preparing to adapt to the new curricular guidelines for undergraduate courses in accounting sciences, since the regulation came into effect on May 2, 2024, and the HEIs have 2 years to implement the guidelines for incoming students. Most institutions (64.70%) state that they have already started the process of adapting to and implementing the new guidelines, while 17.65% report that, "partially, some measures have been taken, but the adaptation process is still ongoing," and only 1 of the HEIs (5.88%) responded that "I have no information about the institution's actions regarding the new guidelines."

Continuing the study, the participants' perception of the impact of the new guidelines on the structure and content of the Accounting theory discipline in the undergraduate programs studied was investigated. When asked if the regulation will impact the structure and content of the discipline, some closed answers were presented, indicating that respondents could choose more than one option, and an open answer "other," in which the respondent could write in their own words.

The closed answers obtained the majority of the choices, with "alignment of the discipline with the competencies and skills defined by the new guidelines" being the answer with the highest choice rates, at 58.82%. Subsequently, respondents indicated that "adjustments to the bibliography and teaching materials were necessary," representing 23.53% of the responses, and "possible changes to the syllabus and workload or prerequisites of the discipline," also with 23.53% representation in the responses among the HEIs surveyed in Pernambuco.

However, it is worth highlighting that three responses emerged in the survey through the open-ended question, each representing 5.88%. The first stated that "it was already compliant with the guidelines when addressing Accounting Theory within the International Accounting Standards in the specific item that is CPC 00 (R2)," the second responded that initially it did not foresee any changes to the discipline, and the third HEI foresaw the possibility of the discipline being discontinued, which emerges as a paradox, since in the study of perceived importance of the discipline, all HEIs consider the discipline to be important or very important.

Finally, for this investigation of respondents' perception of the importance attributed to the Accounting Theory discipline, response options were provided using an intensity level (Likert-type scale) from 1 to 5, where 1 represents no importance and 5 very important. The results showed that 14 HEIs (87.5%) consider the discipline very important, assigning a level of 5, and 2 HEIs (12.5%) consider it important, assigning a level of 4, with no responses for indices 1, 2, and 3.

## 5. Final Considerations

This research aimed to analyze the perception of coordinators and teachers regarding the characteristics of the Accounting Theory discipline and the repercussions of CNE/CES Resolution No. 1/2024 in the state of Pernambuco. By expanding the scope to public and private institutions in a specific location, the study allowed for the identification of new findings that complement the previous literature on the subject. Data collection via survey made it possible to solve the research problem by identifying the landscape of the discipline's offering and the level of institutional maturity in the face of recent regulatory requirements.

Regarding the scientific findings, the results demonstrate that the discipline still lacks national standardization, maintaining historical gaps regarding the lack of clear guidelines, which results in a high degree of diversity in the form of application, periods of offering, and pedagogical approaches. It is observed that the classic criticisms in the literature about the fragility of the discipline's importance due to the lack of uniform guidelines remain current in the investigated scenario. A relevant and divergent finding from previous research in regional contexts is that most of the Pernambuco institutions analyzed do not require prerequisites for the subject. This data contrasts significantly with the trend of requiring prior knowledge observed in studies focused exclusively on public universities, suggesting greater flexibility or a different approach in the institutions analyzed, most of which are private.

Regarding the impact of the new curricular guidelines, the results indicate that most institutions have already begun the process of pedagogical adaptation. It was identified that aligning the subject with the skills and abilities required for graduates is seen as a necessity by most coordinators and teachers, reinforcing the integration between theory and the professional profile expected by the market.

Despite the high importance attributed to Accounting Theory for the formation of critical and scientific thinking, an isolated perception of the risk of extinction of the subject in the curriculum in the face of regulatory changes was identified. However, the prevailing trend points to the maintenance of its relevance, provided that adjustments are made to syllabi, workloads, and teaching materials to meet contemporary demands. One point of concern raised by the data, and which deserves careful reflection, is the paradox identified between the subjective valuation and the structural permanence of the discipline. Although all respondents attributed a high degree of relevance to Accounting Theory for the graduate's training, insecurity was identified regarding its maintenance in light of CNE/CES Resolution No. 1/2024.

The fact that the new regulation does not explicitly mention the discipline's nomenclature seems to generate interpretative ambiguity: while a professional with greater scientific-theoretical depth is required, space is opened for a possible reduction of its space in the curriculum in favor of components of a more pragmatic or technological nature. Therefore, the risk of extinction mentioned by the subjects does not reflect academic discredit, but rather a concern about the loss of theoretical depth and the sustainability of the discipline in a scenario of flexibility in the National Curriculum Guidelines.

In contrast to this concern, the results indicate a high appreciation for the discipline, with the vast majority of respondents classifying it as very important. This evidence suggests that, although the literature and data from this study point to a historical lack of standardization in the provision of Accounting Theory in Brazil, the discipline retains its centrality in teaching. Its relevance lies in its ability to provide the necessary theoretical and scientific foundation for the development of critical thinking, integrating conceptual fundamentals with professional practice.

In addition, the perceptions gathered about the impacts of CNE/CES Resolution No. 1/2024 signal the emergence of a new perspective for the provision of the discipline in the future. The current guideline tends to influence the pedagogical approach, reinforcing the need to adapt content and methodologies so that the training of accounting professionals meets the contemporary demands for skills and abilities.

Theoretically, the research contributes by mapping the characteristics of the discipline and the reflections of the new guidelines, confronting academic perceptions with the regulation in Pernambuco. This analysis expands the literature on the normative transition in regional accounting education. In practice, the findings provide support for updating Course Pedagogical Projects (CPPs). The data on bibliography and workload guide the maintenance of teaching quality in the face of current curricular flexibility.

The limitations of this research lie primarily in the fact that the planned census was not fully achieved, since, out of the universe of 96 institutions contacted, only 17 units responded. Although this volume represents a relevant sample of active HEIs in the state of Pernambuco, the absence of complete data prevents the absolute generalization of the results to the entire state territory.

In addition, the exclusive use of electronic questionnaires may have restricted the depth of the perceptions captured. The inclusion of qualitative methods in future studies, such as interviews or focus groups, could provide a richer and more detailed understanding of the dilemmas faced by coordinators in managing the discipline.

As a suggestion for future studies, it is recommended to expand this analysis geographically to other Brazilian states in order to identify whether the perception patterns observed here are repeated in different regional contexts. It is further proposed that subsequent research transcend the isolated impact on the discipline of Accounting Theory, investigating how CNE/CES Resolution No. 1/2024 influences the overall restructuring of Course Pedagogical Projects (PPCs).

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