

Trajectory and challenges of accounting professionals in higher education teaching



<https://doi.org/10.56238/ptoketheeducati-021>

Higor Rocinds da Silva Eler

Bachelor in Accounting Sciences

Institution: Federal University of Rondônia – UNIR

Andreia Duarte Aleixo

PhD in Administration

Institution: Federal University of Rondônia – UNIR

Rogério Simão

Master in Administration

Institution: Federal University of Rondônia – UNIR

ABSTRACT

This study aimed to analyze the trajectory of accounting professionals, since the conclusion of their graduations as bachelors, the practical performance in offices, the search for didactic improvement and the transition to the career of teacher. In addition, the study sought to identify and understand the challenges faced by these professionals along this path. The deductive method was used, which starts from general phenomena and comprehensive theories to contextualize a specific

reality, adopting a qualitative approach with bibliographic and field procedures. Data collection was performed through interviews and semi-structured questionnaires, allowing the analysis of the trajectories and challenges faced by accounting professors. The relevant results of this research highlight the following aspects: the challenges faced by accountants when entering teaching, such as the difficulty in obtaining respect in the classroom, the importance of continuous training in didactic issues and in specific content of the discipline, in addition to the need for recognition and professional and financial appreciation by institutions towards teachers. It was also concluded that, to become a professor in the accounting area, it is necessary to have specific skills and characteristics of teaching, as well as to seek a graduate program that provides the development of didactics in higher education. In addition, it is necessary to deal with the uncertainties related to the ways of transmitting knowledge and adapting to students with different personalities.

Keywords: Professional trajectory, Professor of accounting, Accountant, Challenges in teaching.

1 INTRODUCTION

The profession of accounting teacher is considered a branch of activity within accounting, although it is distinct from the profession of accountant. According to Laffin (2002), the bachelor's degree in Accounting Sciences does not have the necessary scope to train teachers. The accountant becomes a professor of accounting by experiencing everyday situations that lead him to enter teaching, either through the interpersonal relationships developed throughout his career, or as a career choice in search of greater stability or prestige.

Gradually, the accountant moves away from his professional identity and enters a new area, often realizing that he did not receive the appropriate training in the institution for this new profession (SILVA, 1997). Miranda (2010) points out that there is no specific academic preparation for the accountant, when entering teaching, to be qualified as a teacher.

This research aims to describe which paths the accounting professional should follow to



become a teacher. It was based on research conducted throughout Brazil that bring the professions sought by the future accountant. First, it presents how the teaching of accounting in Brazil is developed, according to the laws of national curricular guidelines, later which areas stand out the most in the performance of an accounting professional and, finally, shows how some authors described the arrival of the bachelor's degree in Accounting Sciences in the area of teaching.

To be a qualified professional accountant it is necessary, according to the Federal Accounting Council Resolution (CFC) no 1.486/2015, in addition to the bachelor's degree in Accounting, the approval in the sufficiency exam and the registration in the Regional Accounting Council (CRC).

According to Resolution CNE/CES 10, of December 16, 2004, of the National Council of Education, Chamber of Higher Education, educational institutions must provide students of the undergraduate course in Accounting Sciences with the training to understand scientific, technical, social, economic and financial issues in different models of organization, both nationally and internationally. In addition, it is necessary that the accountant has full command of functional responsibilities, such as calculations, audits, expertise, arbitrations, actuarial activities and quantification of financial, patrimonial and governmental information, making use of technological innovations.

In addition to these skills that are worked in the classroom by higher education institutions, Lousada and Martins (2005) suggest that there are also skills that must be achieved in their own experience, the involvement in the market is what will help in their full training. For Fleury (2013) it is the set of knowledge, skills and attitudes that justify a high performance, to the extent that there is also an assumption that the best performances are based on the intelligence and personality of people.

At the professional level, the task of the accountant is to manage and produce information that is useful to the users responsible for making decisions. Accounting provides several options of areas where you can act, among them the main ones: Financial accounting, management accounting, cost accounting, independent auditor, expert, analyst, accounting professor among others (IUDÍCIBUS; MARION; FARIA, 2018).

Tardif (2012) presents that to enter teaching the individual needs to embrace the knowledge, capacities, aptitudes and attitudes that teachers have and stimulate by nature in their daily work. The knowledge of each teacher is related to the personal core and identity of each one, with the life experience he brings with him, with his professional history and with his interpersonal relationships that he has with the students and with his colleagues of profession.

The hon. Gentleman *et al.* (2014) emphasize that those who do not like the profession are not motivated to work and do not feel happy to be in the classroom exchanging experiences with students, influencing both technical and human training of educators and students. Enjoying teaching and living with students is undoubtedly important for the exercise of teaching; However, just liking it is not



enough. It is necessary to work so that the classes are profitable and so that one can grow together, preferring that the taste for teaching and study be translated into actions that benefit the production of knowledge.

Presented the contexts of the accounting professional who does not receive training in the undergraduate course to act as a teacher and the accounting professor who learns to teach throughout his career, it is asked: What are the paths and challenges faced by the accounting professional until becoming a real teacher?

The overall objective of this research was to describe the trajectory as well as the challenges faced by accounting professionals until they became career teachers. To achieve this general objective, specific objectives were established, which consist of presenting the panorama of the accountant profession, contextualizing the role of the professional in the teaching of accounting and identifying the trajectory of the accountants who became teachers.

Methodologically, this is a deductive research with a qualitative approach, using interviews with career teachers as the main survey technique.

As for the results, it was possible to perceive the challenges faced by accountants when entering teaching, as well as the high rate of teachers who felt unprepared when starting their teaching careers, especially in relation to teaching practices.

To become a teacher in the accounting area, it is necessary to possess specific skills and characteristics of teaching. It is important to seek a graduate program that allows contact with the didactics of higher education, improving teaching skills and learning strategies to engage students. In addition, these teachers will still face challenges and uncertainties as to the best ways to impart knowledge and deal with students of different personalities. It is essential to be open to adaptations and to be up to date with changes in the accounting area to provide a quality teaching experience to students.

2 THEORETICAL BACKGROUND

In this chapter, the topics related to the teaching of accounting in Brazil, the areas of activity of the accountant, as well as an overview of the profession of the accounting teacher will be covered. These studies will be used as a basis for the elaboration of this research.

2.1 ACCOUNTING EDUCATION IN BRAZIL

Accounting in Brazil is taught since the late nineteenth century, the School of Trade Practice of São Paulo was born in 1902 with the union of two friends: Professor Horácio Berlinck and Dr. João Pedro de Veiga Filho. Both sought public support to start this school, but to no avail. They then turned to the private sector, receiving financial support from industries and bankers. The first class of the



school had 216 students, who in 1905 had their diplomas of Accounting Technician recognized by the federal government by decree 1.399/1905. Later this institution came to be called Escola de Comércio Álvares Penteado (IUDÍCIBUS, 2006).

Martins (2006), in turn, points out that the precursor institution in the certification of technical accountants was the Polytechnic School of São Paulo, which had its regulation conceived in August 1893, with the name of School of Mathematics and Sciences Applied to the Arts and Industry. In its preliminary vocational course, lasting one year, the school already conferred the title of accountant according to a municipal decree. Its curriculum consisted of the following subjects:

I) Elementary mathematics (revision and complements); II) Rectilinear and spherical trigonometry and higher algebra; III) Rudiments of analytical geometry and descriptive geometry; IV) Commercial bookkeeping; V) Freehand drawing and elementary geometry (MARTINS, 2006).

According to Da Cunha (2008), higher education in accounting in Brazil only came to be established years later, after Decree-Law No. 7.988/1945, which conceived the Accounting and Actuarial Sciences at a higher level. It was only in 1946 that the first institution of higher education in accounting was created: the Faculty of Economic and Administrative Sciences (FCEA). Initially, it maintained the courses of Economic Sciences and Accounting and Actuarial Sciences, but in a structural reform that occurred in 1964, where the FCEA was renamed the University of São Paulo (USP), it chose to delink these courses into seven academic departments: Economics, Administration, Accounting and Actuary, Mathematics, Statistics, Law and Cultural Sciences.

One year after Decree-Law No. 7.988/1945, which made the course of Accounting Sciences, a higher course, was created the CFC, by law 9.295/1946, with the objective of supervising the exercise of the accounting profession, the professionals qualified as accountants and accounting technicians, regular about the accounting principles, the sufficiency examination, the register of technical qualification etc (CFC, 1946).

According to CFC Resolution No. 1,486/2015, future accountants must meet the basic requirements established by the Board before practicing the profession. These requirements include completing a bachelor's degree in Accounting recognized by the MEC, passing a sufficiency exam, and registering with the corresponding Regional Accounting Council (CFC, 2015).

In order for an individual to be able to obtain the bachelor's degree in Accounting, it is necessary to meet a number of requirements established by the MEC in the National Chamber of Education. According to the National Council of Education, universities that intend to form these bachelors must follow the National Curriculum Guidelines for the undergraduate course in Accounting, according to Resolution CNE / CES 10, of December 16, 2004. These guidelines make clear the need for institutions to develop a pedagogical project that aims to consolidate the following aspects:



I) Professional profile expected for the trainee, in terms of competencies and skills; II) Integral curricular components; III) Student and course evaluation systems; IV) Supervised curricular internship; V) Complementary activities; VI) Monograph, scientific initiation project or activity project – such as Course Conclusion Work (TCC) – as an optional component of the institution; VII) Academic offer regime; VIII) Other aspects that make this Project consistent (CNE/CES 10, 2004).

According to the deliberation of the National Council of Education, the undergraduate course in Accounting Sciences must provide the appropriate conditions for the future professional to be able to understand the scientific, technical, social, economic and financial issues, nationally and internationally and in the different models of organization; present full domain of functional responsibilities involving investigations, audits, expertise, arbitrations, notions of actuarial activities and quantification of financial, patrimonial and governmental information, with the full use of technological innovations; reveal critical-analytical capacity of evaluation, regarding the organizational implications with the advent of information technology (CNE/CES 10, 2004).

Upon completion of this academic training, with all these qualities acquired, according to the CFC (2015) in regulation 1786, those who wish to pursue a career as accountants must submit to the sufficiency examination. This exam is a test designed to prove the mastery of intermediate knowledge related to the relevant contents of the bachelor's degree in Accounting, with the aim of allowing registration in the accountant class.

This exam will be in a single test for candidates for class registration, who must prove the following areas of knowledge:

(i) general accounting; II) Cost Accounting; III) Accounting Applied to the Public Sector; IV) Management Accounting; V) Controllership; VI) Accounting Theory; VII) Legislation and Professional Ethics; VIII) Accounting Principles and Brazilian Accounting Standards; IX) Accounting Audit; X) Accounting Expertise; XI) Notions of Law; XII) Financial Mathematics and Statistics; XIII) Portuguese Language (CFC Resolution No. 1,486/2015).

Carneiro *et al.* (2017) also mention that the MEC requires from higher education institutions a number of masters and doctors that must be attended, but that the reality reflects the lack of teachers with master's and doctoral degrees in the area of accounting, which has been discussed in the class bodies and also by academic entities, such as the Coordination for the Improvement of Higher Education Personnel (CAPES), Association of Graduate Programs in Accounting Sciences (ANPCONT) and the MEC itself. Although the growth in master's and doctoral programs in the country is remarkable, this proportion is far from establishing an appropriate relationship between the number of Accounting courses and the number of professors with degrees in the area.



2.2 AREAS OF EXPERTISE OF THE ACCOUNTANT

Lousada and Martins (2005) suggest that, in addition to the competencies worked in the classroom by higher education institutions to train the future professional in the accounting area, there are also competencies that must be acquired through experience. Involvement in the market is what will contribute to its full formation. For Fleury (2013), it is the set of knowledge, skills and attitudes that justify a high performance, to the extent that there is also an assumption that the best performances are based on the intelligence and personality of people.

The Accounting Sciences course is one of the most popular in the area of social sciences, due to the wide scope of action it offers, as pointed out by Lopes and Vendruscolo (2017). Students tend to opt for this course due to the good opportunities in the job market. As mentioned by Nascimento (2020), the most desired areas for action are those of auditing, expertise and analysis. Being that most of the graduates of the course wish to follow these areas through public positions, being the decisive factors the stability and the remuneration so that the candidates aspire to these careers.

In addition, due to the curricular components related to disciplines such as law, administration and economics, and the set of information he supervises, the accounting professional plays a strategic role in the management process of organizations. Therefore, it is considered a key piece in any area in which it operates (SANTOS *et al.* 2011).

The survey Profile of the Accounting Professional, conducted by the CFC in 2013, presents the following areas of activity for the accountant: I) Elaborator; II) Analyst and manager; III) Auditor and fiscal; IV) Others (business, educational or scientific environment). In addition, it is highlighted that there are three main sectors of activity: public, autonomous and private sector. This generates a multitude of possibilities for the future accountant to choose from among the various professions within these areas (CFC, 2013).

According to Iudícibus; Marion and Faria (2018), the accounting profession is to manage or produce information that is useful to the managers of the institutions. Among the areas of expertise for an accountant, we highlight management accounting, financial accounting, cost accounting, independent auditing, expertise, analysis, teaching in accounting, among others.

Management accounting aims to evaluate the economic performance of a company, using financial accounting, which is responsible for producing accurate and reliable statements. Based on these analyses, it is possible to identify areas of inefficiency and waste, develop action plans and allow strategic decision-making (PADOVEZE, 2010).

Cost accounting, according to Leone (2009) aims to understand the information related to the production and sale of products or services of a company or industry. With this approach, it is possible to identify both variable and fixed costs, in addition to analyzing the cost-benefit of different production and operation strategies, enabling more assertive decision-making, as well as identifying



possible opportunities for cost reduction.

Among the highlighted professions, the role of the accounting teacher is fundamental, because it provides the necessary training for future professionals to qualify and act in each of the areas highlighted by the CFC.

These teachers share their knowledge with other individuals through cognitive processes that involve specific information, knowledge, understandings, and concepts. In this way, they play a crucial role in the education of future accountants. (TARDIF and LESSARD, 2011).

However, the profession of accounting teacher is neglected during the bachelor's degree course and even in professional master's programs. Accountants interested in pursuing this area should take specific preparatory or graduate courses to obtain the necessary academic preparation. As evidenced by Miranda (2010) of the eighteen master's programs and three doctoral programs existing in Brazil at the time, only two master's programs required to attend didactic-pedagogical disciplines.

2.3 THE PROFESSOR OF HIGHER EDUCATION AND THE PROFESSOR OF ACCOUNTING

Education, in general terms, can be understood as one of the social areas whose activities underlie the performance in modern societies, having, to a large extent, predominance over other areas and activities. It is constituted as a social sphere that allows man to reflexively turn to himself to assume himself as an object of activities, projects of action and, finally, of transformations (TARDIF, LESSARD, 2011).

Mizukami (2006) evidenced the lack of a coherent and comprehensive theoretical reference that could be used as a basis to clearly understand the learning and professional development processes of higher education teachers in various areas of education.

Teaching in higher education is a territory that presents timid initiatives, there are no training programs for teachers of higher education and only a part of the teaching staff involved with teacher training courses has some kind of pedagogical preparation (MIZUKAMI, 2006).

In their research, Bouzada, Kilimnik and Oliveira (2012) questioned teachers from various areas of training, such as Psychology, Tourism, Administration, Physical Education, Law, Computer Science and Communication. In this study, the difficulties faced by these teachers at the beginning of their teaching activities were pointed out, such as the inexistence or precariousness of their training as teachers, the lack of monitoring of universities in relation to their didactic-pedagogical performance, the lack of stability in private colleges, the accidental way in which they entered higher education and, finally, the energies required to improve and master the content taught, as well as the relationship between students, colleagues and institutions.

In addition to the areas already mentioned, Costa (2010) conducted studies with medical professors, one of the most renowned and respected work careers in Brazil. In her research, she pointed



out that behind the scenes in healthcare, the career of a medical professor is not always considered a de facto profession by many doctors. In addition, she cites that if a medical professional wishes to act as a teacher, he is usually evaluated primarily on the basis of his efficiency and performance in his technical area when being hired as a preceptor in the courses, and not his ability to teach or teach practice.

However, teachers have begun to realize that teaching, like the research and practice of any profession, requires specific skills and training. In addition to the competencies necessary to exercise the profession, there are also competencies related specifically to university teaching (COSTA, 2010).

Colle (2019) points out that neglect in teacher education is not a problem unique to undergraduate accounting, but also occurs in graduate programs. The author mentions that this failure reflects the interest of the State and its representatives in satisfying their own ambitions, leaving the teaching profession abandoned and, consequently, devalued. In addition, it is pointed out the lack of a significant standardization of the performance as a teacher in the National Curricular Guidelines (DCN) and in the International Federation of Accountants (IFAC).

Although teaching is mentioned as one of the areas of activity of the accountant, for Silva (1997) and Laffin (2002), the activity of teacher is a different career, which requires specific characteristics. They claim that the teaching activity is inspired through the academic or professional history of the accountant, which gradually replaces the identity of "being an accountant" with a new professional responsibility.

However, there is often a lack of specific academic preparation for this activity, since the objective of the bachelor's degree in Accounting Sciences is to train accountants and not teachers. Thus, many accountants become teachers through interpersonal relationships, provisionally accepting some subject as a favor to some acquaintance in the department and, over time, developing interest in the teaching profession (SILVA, 1997; LAFFIN, 2002)

Miranda (2010) points out that the Accounting Sciences course does not have systemic preparation for the exercise of teaching. He also states that the first years of teaching are notably relevant, because educators seek to achieve the transition from student life to that of teacher and, at this moment, questions and tensions arise, requiring teachers to acquire science and professional competence.

As pointed out by Soares and Cunha (2010), there is no tradition of teacher training for the exercise of teaching at the university level. The criterion adopted for entry into the teaching career of higher education has been the professional experience and qualification of teachers in *stricto sensu* graduate programs, especially the doctorate.

Ferreira (2015) points out that having professional experience with accounting is relevant to the exercise of teaching. Career teachers value and attribute the importance of this experience to



teaching the practical aspects of accounting. These professionals emphasize that the teaching in accounting should privilege contents related to the professional practices of accounting, in order to enable the approximation of the student with the labor market.

Tardif (2014) argues that to follow in the career of teacher the accountant needs to embrace the knowledge, skills, aptitudes and attitudes that teachers have by nature in their daily work. The knowledge of teachers is related to the person and identity of each one, with their life experience, with their professional history, their relationships with students in the classroom and with their professional colleagues.

Having zeal for teaching and living with students is undoubtedly important for the exercise of teaching. However, it is necessary to work so that the classes are profitable and so that one can grow together, preferring that the taste for teaching and study be translated into actions that benefit the production of knowledge (CAVALHEIRO *et al.* 2014).

From the ethical point of view, teachers must observe aspects such as respect, justice, responsibility, commitment, understanding, acceptance and honesty. As for the behavioral aspects, the teacher must like to relate to people, be motivated and motivating, humble, updated, communicative, creative, questioning, leader and dynamic (FERREIRA, 2015).

Silva (2020) emphasizes that, being a professional only graduated, no longer meets the expectations of the entities. The accounting professional must specialize, understand the regulations, understand the functioning of the market and the variables of the economy directly influencing the development of quality content even within the classroom. It is observed that the accounting professional must always seek to improve himself as an accountant and as a teacher, to have a dynamic and comprehensive profile of his technical skills.

To improve teaching practices, Carvalho (2011) studies and recommends professional self-assessment. Through this practice, it is possible to identify positive and negative points in the teacher's performance, allowing a continuous improvement in his teaching practice. Some of the most common forms of self-assessment include watching one's own videos, getting *feedback* from students, evaluating assessment results, and creating journals to record and critically analyze one's own performance. It is essential to emphasize that self-assessment should be a constant and systematic process, always aiming to improve the quality of education offered to students.

In addition to the previously mentioned challenges that teachers face when entering the classroom, the COVID-19 pandemic has brought the need for a new adaptation: the use of digital tools. However, it was evident during this period the lack of adequate instruction and training of teachers to deal with these tools, especially when it was necessary to teach classes in a non-face-to-face manner. This lack of preparation not only hinders the use of these tools, but also affects the elaboration and pedagogical planning for distance learning. Unfortunately, teacher training often does not address this



demand, which can negatively impact the quality of teaching, the application of the usual methods of evaluation and the motivation of students (PALUDO, 2020).

In a study conducted with teachers during the pandemic period, Santos *et al.* (2022) showed that 55% of teachers reported impasses in interactions with students, while only 12% of them claimed to have a satisfactory interaction with their students during remote teaching. The research also identified that 74% of the faculty analyzed faced complications in the transition to emergency remote teaching, which were mainly related to the process of migration to the virtual environment, the use of new technologies and, mainly, psychological difficulties.

In the work carried out within the course of Accounting Sciences at the Faculdade da Amazônia – FAAM, only 35.7% of the interviewed professionals, graduated in Accounting, felt prepared to work within the classroom as teachers. The course of Accounting Sciences aims to prepare the academic to act in the labor market and not to act in the classroom as a teacher. The possibility that teachers are fully prepared to act at the beginning of their journey is real, however, it is necessary to realign their capabilities at the beginning of their careers as teachers because to act as a teacher involves research, patience, dedication and requires vocation (SILVA, 2020).

3 METHODOLOGY

Regarding the method, it was a deductive research, which, according to Benedicto *et al.* (2012), starts from general phenomena and comprehensive theories to contextualize a particular and specific reality. This research addressed the traditional path of an accounting professional in Brazil to become a teacher, and applied this general rule to a cadre of professors from specific universities.

Regarding the objectives, the research was descriptive, of an applied nature, with a qualitative approach. According to Silva and Menezes (2001), qualitative research aims at the specific understanding of a group, with the interpretation of phenomena and the attribution of meanings, being fundamental in the interpretative process.

As for the procedures, the research was bibliographic and field, interviewing professors of the faculties of Accounting Sciences located in the municipality of Cacoal-RO, highlighted in Figure 01.

Figure 01 – Interviewed teaching population

Institution	JOIN	UNESC/SER	FANORTE
Teaching population	11	2	2
Interviewed	10	2	1

Source: survey data, 2023

Thus, the research population was composed of accounting professors from the aforementioned faculties, totaling 15 professors. The sample was formed by the professionals who agreed to participate



in the research, thus adding 13 participants, thus characterizing a convenience sampling.

The data collection technique adopted in the research was the semi-structured interview and the application of a structured questionnaire. The questionnaire addressed the following variables: professional training, motivation to become a teacher and the challenges faced throughout the teaching career. The interviews took place from February 13, 2023 to March 25, 2023.

Six interviews were conducted in person, conducting a survey of semi-structured questions. Seven teachers refused to participate in person due to lack of time in their schedules or because they felt more comfortable answering the questionnaire, thus choosing to answer the form sent via *Google Forms*.

For data analysis, content analysis and discourse analysis techniques were used, with the creation of tables and graphs to synthesize the information. The focus of the analysis was centered on the message and it was possible to create categories for the answers obtained in a more general way, following the guidelines of (BARDIN, 2011).

4 RESULTS

In this chapter, the results obtained in this research on the performance of the accounting professional in Brazil, the contextualization of the accounting professor and the trajectory of these accountants until they become career teachers will be presented.

4.1 THE ACCOUNTING PROFESSION

The course of Accounting Sciences is one of the most sought after in the area of social sciences, has a large sphere of professional opportunities, essential for the financial management of companies and organizations around the world. Most academics usually follow this course due to the good opportunities in the job market. According to Nascimento (2020), the most desired areas to act are that of auditor, expert and analyst.

Iudicibus, Marion and Faria (2018) point out that the task of the accountant is to manage or produce information that is useful to users for decision making. This information may include financial reports, cost and profit assessments, future investment planning, and tax issues, among others.

Your knowledge of tax laws and financial regulations, as well as your ability to manage complex data, are essential skills to ensure that users understand accounting information and can use it effectively to make informed decisions.

In addition, it is critical that the accountant possesses communication and collaboration skills, allowing him to work as a team and communicate clearly and effectively with other professionals and users of accounting information. These skills are vital to ensure that accounting information is transmitted accurately and effectively, providing insights of great value to the management of the



entity.

Figure 02 shows the possible areas of action of the accountant brought by Silva *et al.* (2019), in which it evidenced that the professional preference of future accountants in the state of Rio Grande do Sul are focused on the areas of general, public and internal auditing. In their results, only one student opted for the profession of teacher.

Figure 02 – Description of the possible areas of action of the accountant

AUTONOMOUS	BUSINESS	PUBLIC SECTOR	TEACHING
Independent Auditor	Internal Counter	Public Accountant	Teacher
Consultant	Internal Auditor	Tax Inspector	Researcher
Accounting Office Owner	Tax Accountant	Collection Controller	Writer
Accounting Expert		Court of Auditors	Speaker

Source: adapted from Silva *et al.* 2019

Among the areas of activity highlighted, Lopes and Vendruscolo (2017) identified in their research that no academic of the eighth period of the Accounting Sciences course mentioned that their intended profession was that of teacher.

This profession suffers neglect during the bachelor's degree course and even in professional master's programs. Miranda (2010) in his work carried out in 2008 evidenced that of the eighteen Master's and three PhD programs existing in Brazil until then, in only two (Master's degree) brought the obligation to attend didactic-pedagogical disciplines.

4.2 PROFESSIONAL PROFILE INTERVIEWED

The profile of the interviewed professionals was identified based on information such as gender, time since graduation in accounting and time working as a teacher. This profile is represented in the figure below.

Figure 03 – Profile of the interviewees

SEX		Accountant Training		Teaching	
Male	53,80%	01 - 09 Years	23,08%	01 - 09 Years	46,15%
Female	46,20%	10 - 19 years	46,15%	10 - 19 years	23,08%
		20 - 30 Years	30,77%	20 - 30 Years	30,77%

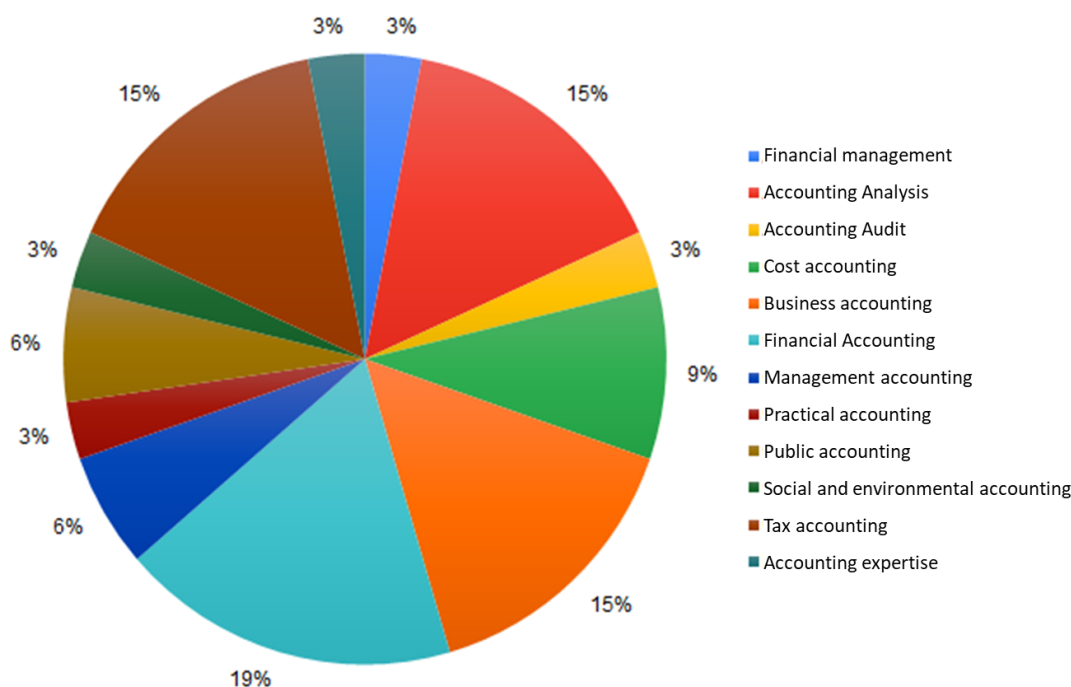
Source: survey data, 2023.

Regarding the degree of the interviewees, 69% have the title of doctor, while 23% have the title



of specialist. As for the area of expertise, 19% have a specialization in financial accounting, while business accounting, tax accounting and accounting analysis tie with 15% each.

Figure 04 - Area of specialties of the teachers



Source: Survey data, 2023.

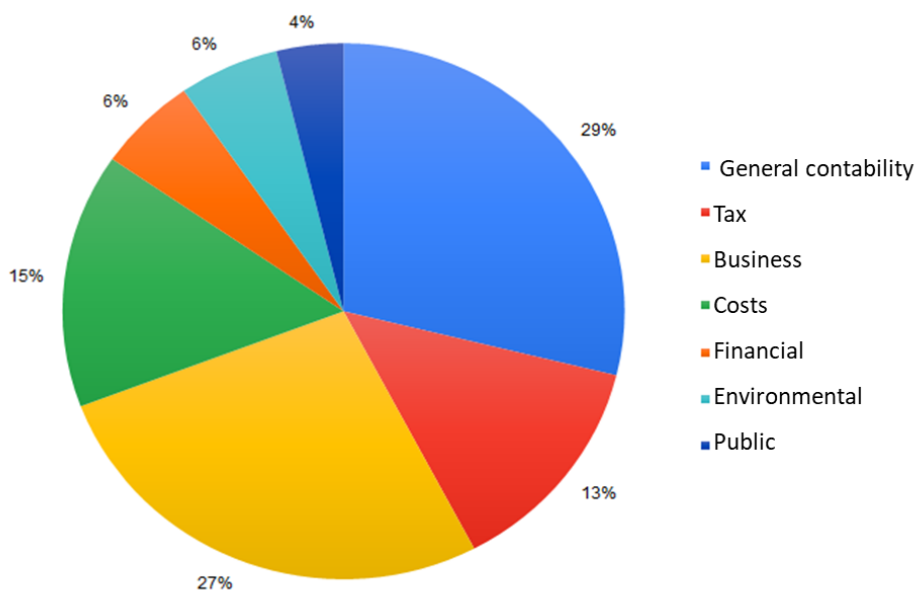
In relation to academic courses, 53.8% of the interviewees have a specific postgraduate degree in teaching in higher education, while 46.2% of the professors had access to qualification in preparatory courses or in subjects of the master's and doctoral program.

Silva (2020) points out that being a professional only graduated, no longer meets the expectations of the entities. The accounting professional must specialize, understand the norms, understand the functioning of the market and the variables of the economy, which directly influences the development of quality content in the accounting profession and even within the classroom.

Regarding the subjects taught by accounting professors, 53 subjects taught during the semester were mentioned. These subjects were grouped into seven disciplinary areas, with the most cited being general accounting (29%), followed by business accounting (27%) and cost accounting (15%), as shown in Figure 05.



Figure 05- Main disciplines taught.



Source: Survey data, 2023.

When asked about their preferences in relation to the main disciplines taught, 92.3% of the interviewees stated that they were working with the subjects in which they have the greatest affinity. However, one of the interviewees pointed out that it is not always possible to teach exactly in the desired disciplines and that, when they have the opportunity to teach a discipline in which they have specialization, the result of the classes tends to be significantly better.

4.3 TRAJECTORY OF THE ACCOUNTANT-TEACHER

Regarding their professional experience as accountants before becoming teachers, 84.6% of the interviewees had practical experience in the profession, such as office owners, accountants, service providers, managers who dealt with general accounting aspects or liberal professionals. The majority of these respondents (39%) worked in accounting for a period of 4 to 6 years. Only 7% still work in accounting offices, even as teachers.

All interviewees have positive opinions about their practical experience in accounting before joining teaching, including those who did not have this experience. This is because this practice is considered effective for the actual teaching of accounting. According to them, only the experience in accounting practice allows relevant contents to be brought to academic teaching, since during graduation teaching remains in the abstract field.

It is through the experience in the professional environment, in the day to day of the accounting office, that one understands the demand necessary to adequately prepare the student. This perspective is in accordance with the argument of Ferreira (2015) that professional practices in the field of accounting enable an approximation of the student with the labor market.



As for the reasons that led them to choose the teaching activity, it is possible to notice the most varied answers, from statements that they have always dreamed of being teachers, to unusual invitations to be substitute teachers.

The survey results revealed that 53% of respondents were motivated to enter the teaching career due to the connections and influences of other people who already worked as teachers. These influences included family figures, such as mothers or husbands who worked in the field, as well as college classmates who had already chosen teaching as a profession. In addition, some interviewees were inspired by their own professors and colleagues during the undergraduate course in Accounting, identifying an affinity with teaching practice.

Only 15% reported that it was a dream to practice the profession of accountant teacher. Other reasons cited for entering the teaching career were to carry out their own scientific research (7%) or to encourage young minds to enter the profession (7%) and even a way to get an extra income (7%).

Laffin (2002) points out that the accountant can become a teacher through interpersonal relationships. Silva (1997) observes that the teaching activity requires specific characteristics, which are often awakened during the coexistence with study or work colleagues.

Another point verified with the respondents was in relation to the challenges faced by accounting professors at the beginning of their careers. During the questionnaire, one of the obstacles pointed out was the transition from a practical profession to an intellectual and abstract profession. Some teachers, who started their careers soon after finishing their studies, reported the difficulty in obtaining the respect of older students. In addition, some teachers reported having suffered moral and sexual harassment by some students.

Figure 06- Keywords: challenges of the teaching career.



Source: survey data, 2023



The need to keep up to date with changes in accounting legislation, the need to deal with different personalities within the classroom and the difficulty in arousing students' interest also proved to be complex challenges.

The teachers also mentioned some difficulties faced during their careers, such as: adapting to the technologies used in remote learning during the pandemic, the need to deal with the new generation of Generation Z students, in addition to expressing concern about the weakening of traditional education and the devaluation of the accounting profession, leading some teachers to seek other professional careers. Among the interviewees, 23% chose to perform other activities due to the lack of recognition and support from the institutions in relation to teaching.

The course of Accounting Sciences does not have any type of systemic preparation for the exercise of teaching. The initial years of teaching are the most complex, because educators seek to achieve the transition of student life to form a teacher identity (MIRANDA, 2010).

During the interviews, it was found that 93% of the teachers stated that they did not feel fully prepared when they started their careers in higher education. Although these teachers felt confident about mastering the content, many reported that their practice in didactics was only improved with classroom experience or through courses over time.

Regarding continuing education, the teachers interviewed highlighted the importance of seeking this professional improvement. In addition to reading magazines and periodicals with specific subjects, they also mentioned the use of short videos, courses in related areas and even conversations with accountants who are still working in offices to improve their didactics. Periodic self-assessment was also mentioned as a strategy to identify points of improvement in teaching practice.

During the interviews, asked about the search for qualification as a teacher, all respondents stated that they sought specific readings on didactics in higher education. Of these, 62% said they sought 1 to 3 copies on the subject during the year. Teachers with newly started careers sought more of this content, citing between 7 and 10 books or other types of readings. Teachers with more than 4 years of experience show a lower demand, and only 1 interviewee with more than 5 years of career stated that he seeks more than 10 books per year.

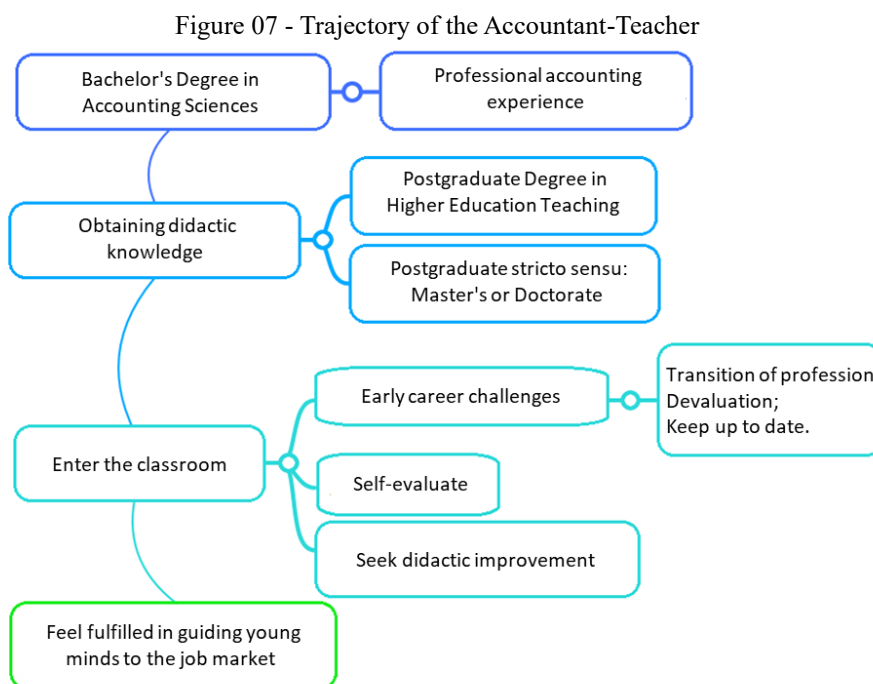
Teaching in higher education faces significant challenges, with initiatives still timid and the absence of specific training programs for teachers in this area. It is then up to the teacher to seek their professional evolution, using self-assessment as a tool to develop self-criticism. Unfortunately, neglect in teacher education has contributed to devaluing the identity and role of teachers (MIZUKAMI, 2006; OAK, 2011; COLLE, 2019).

Even in the face of all these challenges, both professionals with early careers and those with long experience stated that they would choose teaching again. In addition to the dream of becoming a teacher, they also feel fulfilled by awakening in the students the same passion for the profession that



they have until today. Discussing different opinions about politics, technique, teaching and learning with colleagues and students is an activity that favors development. It is pleasing to see the students evolving and to know that it was the teacher's contribution that helped in this progress.

From the information presented, the trajectory followed by the interviewed teachers was traced, which can be observed in the figure below.



Source: survey data, 2023

This trajectory highlights the steps necessary for the development of a career as an accountant until his consolidation in teaching. After the completion of the bachelor's degree in accounting, it is essential that the professional seeks to start his teaching practice through postgraduate courses, both *lato sensu* and *stricto sensu*. Upon entering the classroom, he will face the initial challenges common to the beginning of the teaching career. However, if you persist and accept this new professional challenge, you can reap rewarding results.

5 FINAL CONSIDERATIONS

The figure of the teacher is essential for the academic and professional formation of students, and the teaching career is an admirable choice for those who wish to contribute to the education and training of future generations. However, for those making the transition from a technical career to a teaching career in higher education, the complications tend to be significant. This is the case with accounting teachers, who often feel that they are not properly prepared for the task of teaching.

Thus were presented the traditional paths to be followed by accountants who decided to become teachers. After completing the bachelor's degree in accounting, these professionals sought knowledge



in teaching practices through postgraduate courses, both *lato sensu*, focusing on education and didactics, and in *the stricto sensu* modality. Upon entering the classroom, they faced challenges, such as adapting to the teaching environment and developing teaching skills to deal with different student profiles. It was fundamental for these professionals to seek continuous training and participate in courses related to pedagogy and teaching methodologies, aiming to improve their educational practices.

In this way, the overall objective of describing the trajectory as well as the challenges faced by accounting professionals until they become career teachers was achieved. It is noteworthy that, to become a teacher in the accounting area, it is necessary to have specific skills and characteristics of teaching. After entering the teaching career, the accountant will still deal with fear and uncertainty about the ways to transmit his knowledge, as well as possible disrespect when dealing with students of different personalities. It should always seek adequacy regarding content and new practices and face the imminent devaluation to which the teaching class has been subjected.

The bachelor in accounting, upon completing the course, may be faced with the question: "What to do now that I am graduated?". At the beginning of graduation some aspire to be a tax auditor, others aspire to be experts or even office owners. However, throughout the course, it is rare for the academic who wishes to become a teacher, in fact, as noted, teachers do not even present this professional perspective during graduation. Thus, how can a student be inspired to pursue this career if it is not addressed in the very course that should prepare him? This behavior can result in the devaluation of the profession of higher education teacher.

It was also observed that the population of teachers is decreasing. During the interviews, it can be observed that, of the four institutions scheduled to be interviewed, one of them abandoned the face-to-face course and opted for distance learning. It is more economical to offer recorded video lessons instead of hiring a local teacher. In addition, when analyzing the teaching staff of another institution, it was found that only two professors from the Department of Accounting Sciences had a degree in accounting. These data highlight the shortage of qualified teachers in the area and the trend of replacing face-to-face teaching by distance learning, raising questions about the quality and training of future accounting professionals.

Finally, we highlight the effort and dedication of each accountant who chose to be an accounting teacher to contribute to the development of young people with promising careers, who will start a new journey thanks to the commitment of these teachers. It is through this conscious decision and the commitment of accounting professionals that the field of accounting will continue to train future talents and contribute to the progress of society.



REFERENCES

BARDIN, L. Análise de conteúdo. edições 70. São Paulo: Fontes, 2011

BENEDICTO, S. C. et al. Postura metodológica indutiva e dedutiva na produção científica dos estudos em administração e organizações: uma análise de suas limitações e possibilidades. *Revista Economia e Gestão*. v. 12, n. 30, p. 4-19. set/dez 2012.

BOUZADA, V. C. P. C.; KILIMNIK, Z. M.; OLIVEIRA, L. C. V. O. Professor iniciante: desafios e competências da carreira docente de nível superior e inserção no mercado de trabalho. *Revista Carreiras e Pessoas*. v. 02, n. 01. jan/abr 2012. doi.org/10.20503/recape.v2i1.9336

BREDA, Zulmir Ivânio. Uma reflexão sobre os impactos da tecnologia na Contabilidade. Conselho Federal de Contabilidade. 8 fev. 2019. Disponível em: <<https://cfc.org.br/destaque/uma-reflexao-sobre-os-impactos-da-tecnologia-na-contabilidade/>> Acesso em 18 de abr. de 2023.

CÂMARA DE EDUCAÇÃO SUPERIOR. Conselho Nacional De Educação. Resolução cne/ces 10, de 16 de dezembro de 2004. Institui as Diretrizes Curriculares Nacionais para o Curso de Graduação em Ciências Contábeis, bacharelado, e dá outras providências. Disponível em: http://portal.mec.gov.br/cne/arquivos/pdf/rces10_04.pdf. Acesso em: 11 dez. 2022.

CAPELLE, M. C. A.; MELO M. C. O. L.; GONÇALVES, C. A. Análise de conteúdo e análise de discurso nas ciências sociais. *Revista de administração da UFLA*, v. 5, n.1. jan/jun 2003.

CAVALHEIRO, L. W. et al. Ser professor: significações e motivações. In: SEMINÁRIO INTERNACIONAL DE EDUCAÇÃO NO MERCOSUL XVI, 2014, Cruz Alta, RS. Anais[...] Cruz Alta: UNICRUZ, 2014.

CARNEIRO, J. D. et al. Matriz Curricular para Cursos de Ciências Contábeis. 1. Ed. Brasília: Qualidade, 2017

COLLE, F. E. S.; SILVA, S. C. Liberdade aos cativos de uma identidade neoliberalmente arbitrada! Munindo a luta simbólica para reapropriação do poder de constituição das identidades do docente e do (futuro) contador: caminhos para formação continuada dos professores de ciências contábeis. In: USP INTERNATIONAL CONFERENCE IN ACCOUNTING XIX, 2019, São Paulo, SP. Anais[...] São Paulo: USP, 2019.

CONSELHO FEDERAL DE CONTABILIDADE. CFC Resolução nº 1486/2015, 15 de maio de 2015. Regulamenta o Exame de Suficiência como requisito para obtenção de Registro Profissional em Conselho Regional de Contabilidade (CRC). Disponível em: https://www2.cfc.org.br/sisweb/sre/detalhes_sre.aspx?Codigo=2015/001486. Acesso em: 11 dez. 2022.

COSTA, N. M. D. S. Formação pedagógica de professores de medicina. *Revista Latino-Americana de Enfermagem*, v. 18, p. 102-108. jan/fev 2010. doi.org/10.1590/S0104-11692010000100016

DA CUNHA, J. V. A.; CORNACHIONE JR, E. B.; MARTINS, G. A. Pós-graduação: o curso de doutorado em Ciências Contábeis da fea/usp. *Revista Contabilidade & Finanças*, v. 19, n. 48, p. 6-26. set/dez 2008. doi.org/10.1590/S1519-70772008000300002

FERREIRA, M. M. Docência no ensino superior: aprendendo a ser professor de contabilidade. 2015. Tese (Pós-Graduação no Programa de pós-graduação em Educação) Universidade Federal de São



Carlos, 2015.

FLEURY, A.; FLEURY, M. T. L. Estratégias empresariais e formação de competências: um quebra-cabeça caleidoscópico da indústria brasileira. . 3. Ed. São Paulo: Atlas, 2013.

IUDÍCIBUS, S.; MARION, J. C.; FARIA, A. C. D. Introdução à teoria da contabilidade: para o nível de graduação. 6. ed. Brasil: Atlas, 2018.

Teoria da Contabilidade. 8. ed. São Paulo: Atlas, 2006

LAFFIN, M. De Contador a Professor: A trajetória da docência no ensino superior de contabilidade. 2002. Tese (Doutorado em Engenharia de Produção) - Universidade Federal de Santa Catarina, Florianópolis, 2002.

LEONE, G. S. G. Curso de contabilidade de custos. 3. ed. Brasil: Atlas, 2009.

LIBÂNEO, José Carlos. Adeus professor, adeus professora: novas exigências educacionais e profissão docente. 1. Ed. São Paulo: Cortez, 1998.

LIMA, F. D. C., et al. O choque com a realidade: Dormi contador e acordei professor. Revista Eletronica Iberoamericana Sobre Calidad, Eficacia y Cambio en Educación, Madrid, Espanha, n.13, p.49-67

LOPES, B. D.; VENDRUSCOLO, M. I. Futuro profissional na perspectiva dos alunos de Ciências Contábeis da Universidade Federal do Rio Grande do Sul. 2017. 34 f. Trabalho de Conclusão de Curso (Bacharelado em Ciências Contábeis) - Faculdade de Ciências Econômicas da Universidade Federal do Rio Grande do Sul (UFRGS), 2017.

LOUSADA, A. C. Z.; MARTINS, G. A. Egressos como fonte de informação à gestão dos cursos de Ciências Contábeis. Revista Contabilidade & Finanças, n.37 p. 73-84. Jan./Abr. 2005.doi.org/10.1590/S1519-70772005000100006

MARTINS, Eliseu; DA SILVA, Amado Francisco; RICARDINO, Alvaro. Escola politécnica: possivelmente o primeiro curso formal de contabilidade do estado de São Paulo. Revista Contabilidade & Finanças, v. 2, n. 41, p. 113-122. set/dez 2006. doi.org/10.1590/S1519-70772006000300010

MIRANDA, Gilberto José. Docência Universitária: uma análise das disciplinas na área da formação pedagógica oferecidas pelos programas de pós-graduação stricto sensu em Ciências Contábeis. Revista de Educação e Pesquisa em Contabilidade, v.4, n. 2, p. 81-98. mai/ago. 2010.doi.org/10.17524/repec.v4i2.202

MIZUKAMI, M. G. N. Aprendizagem da docência: professores formadores. Revista e-Curriculum, v. 1, n.1, p. 1-18. dez 2005- jun.2006.

NASCIMENTO, I. F. L. Perspectiva do profissional contábil: a percepção dos acadêmicos do curso de Ciências Contábeis da Faculdade de Educação e Meio Ambiente – FAEMA sobre o futuro profissional do contador. 2020. Trabalho de Conclusão de Curso (Bacharelado em Ciências Contábeis) - Faculdade de Educação e Meio Ambiente – (FAEMA) Ariquemes, 2020

PADOVEZE, C. L. Contabilidade gerencial: um enfoque em sistema de informação contábil. 7. ed. São Paulo: Atlas, 2010.

PALUDO, E. F. Os desafios da docência em tempos de pandemia. Revista Em Tese, v. 17, n.2, p. 44-



53. jul/dez 2020.doi.org/10.5007/1806-5023.2020v17n2p44

PELEIAS, I. R. Evolução do ensino da contabilidade no brasil: uma análise histórica. Revista Contabilidade & Finanças, v. 2 , n.X, p. 19-32. junho 2007. doi.org/10.1590/S1519-70772007000300003

SANTOS, D. F. et al. Perfil do profissional contábil: estudo comparativo entre as exigências do mercado de trabalho e a formação oferecida pelas instituições de ensino superior de Curitiba. Revista Contemporânea de Contabilidade, v. 8, n.16, p. 137-152. jul/dez 2011.doi.org/10.5007/2175-8069.2011v8n16p137

SANTOS, J. T. T. S.; et al.. Dificuldades enfrentadas por docentes do ensino superior frente ao contexto da pandemia de COVID-19. Revista Iberoamericana de Educación, v. 88, n.1, p. 111-126. nov 2021/ fev 2022.doi.org/10.35362/rie8814819

SILVA, E. L.; MENEZES, E. M. Metodologia da pesquisa e elaboração de dissertação. 3. ed. Laboratório de Ensino a Distância da UFSC: Florianópolis, 2001.

SILVA, F. A. Ser professor-contador: a competência para atuar no espaço-tempo de sala de aula no ensino superior na formação de contadores. 2020. Tese (Mestrado em Ciências Educação) Universidad Autónoma De Asunción, Paraguai, 2020.

SILVA, M. C. M. O primeiro ano de docência: o choque com a realidade. Porto: Porto Editora, 1997.

SOARES, S. R.; CUNHA, M. I. Programas de pós-graduação em Educação: lugar de formação da docência universitária?. Revista Brasileira de Pós-Graduação, v. 7, n. 14, 31 dez. 2010. doi.org/10.21713/2358-2332.2010.v7.18

TARDIF, M. Saberes docentes e formação profissional. Edição digital. Petrópolis, RJ : Vozes 2014.

VERGARA, S. C. Projetos e relatórios de pesquisa em administração. 2. ed. São Paulo: Atlas, 1998.