

The teaching of accounting: From origin as a science to higher education in the face of new technologies



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ABSTRACT

The accounting sciences have experienced great transformations in recent times, forcing the

accounting professional to meet new demands that go from a purely bureaucratic performance to the understanding of a managerial formation. Among these demands are the internet of things and artificial intelligence. In this context, this research has as general objective to verify the evolution of the teaching of accounting, from its origin as a science to higher education, in the face of new technologies. With regard to the methodological aspects, as to its nature, this research has a qualitative approach and, as for the objectives, brings the bibliographic research, through a survey of articles, theses and dissertations related to the theme.

Keywords: Accounting, evolution of accounting, national curriculum guidelines.

1 INTRODUCTION

Accounting is a social science that has as its object the study and control of patrimony, composed of assets, rights and obligations of a person, an organization, a federative state and a country.

Since the dawn of civilization, accounting has been used for management and control, always following the evolution of the times.

According to Iudícibus (2021), writings and drawings since the primitive era led us to believe that man already controlled his hunting, fishing and herding objects. From the rudimentary form of control of the primitive era to the beginning of the third millennium BC, in the civilization of Sumer and Babylon and Mesopotamia, when the first accounting books appeared, much has been experienced by accounting.

But it was through the friar Luca Pacioli, in the fifteenth century, with the method of double-entry matches, that accounting was consolidated as an instrument of control and management.

The double-entry method is based on the debit/credit relationship, having been first disclosed by the Franciscan friar Luca Pacioli in his book on geometry and arithmetic, launched in 1494 in the city of Venice in Italy. This fantastic accounting mechanism has come to be used universally, reaching our days as an efficient instrument of control that can be applied both in



the assets of individuals and to the assets of legal entities, whether they have a profitable purpose or not (RIBEIRO, 2013, p. 3).

Over the years and the emergence of machines, as Marion (2018) points out, the accounting process ceased to be manual and began to be mechanized. Later, with the arrival of computers to the market, accounting ceased to be mechanized and began to be computerized, that is, accounting controls are integrated into an ERP (*Enterprise Resource Planning*) software.

Currently, artificial intelligence is being used for inspection by public agencies and accounting has a fundamental role in management and control in organizations, which requires accounting professionals who, in addition to knowledge in the area, are able to develop their profession using information technology tools with the use of artificial intelligence and robotization.

Thus, it is also necessary that there be significant changes in the higher education obtained in Higher Education Institutions, an essential requirement in Brazil currently for the exercise of the accounting profession.

In this context, it is worth mentioning that Higher Education Institutions have a very important role in the formation of students, not only in the construction of knowledge focused on the area of study, but also as citizens aware of their role in the world. This is also the purpose of higher education advocated in the Law of Guidelines and Bases of National Education (BRASIL, 1996).

Based on the above, this research has as general objective to present the evolution of accounting through time and as a specific objective to verify how the teaching of accounting was adapting to the changes of each custom and era.

2 THE EVOLUTION OF ACCOUNTING AS A SCIENCE

Accounting is a social science that has existed since when man felt the need to control his assets and his patrimony.

The indoctrinators use various ways of conceptualizing accounting as a science that uses its own techniques to control wealth. Let's look at some definitions, the first of which is Ribeiro's:

Accounting, therefore, is a social science that has as its object the patrimony of the economic-administrative entities. Its main objective is to control the assets of the entities as a result of their variations (RIBEIRO, 2013, p. 2).

In Marion's concept:

Accounting is the instrument that provides the most useful information for decision-making inside and outside the company. It is very old and has always existed to help people make decisions. Over time, the government begins to use it to collect taxes and makes it mandatory for most companies (MARION, 2018, p. 30).

According to Iudícibus:



Accounting is the great instrument that helps management to make decisions. In fact, it collects all economic data, measuring them monetarily, recording them and summarizing them in the form of reports or communiqués, which contribute greatly to decision-making (IUDÍCIBUS, 2011, p. 1).

In historical terms, at the first Brazilian Congress of Accountants, held in Rio de Janeiro, from August 17 to 27, 1924, the official concept of accounting was formulated as follows: "Accounting is the science that studies and practices the functions of guidance, control and registration related to economic administration" (RIBEIRO, 2018, p. 2).

There are historical records of the stone age, of drawings and engravings, which show that primitive man, although in a rudimentary way, controlled his goods, such as objects of hunting, fishing and livestock. And after hunting and fishing, man began to dedicate himself also to agriculture and grazing, creating individual wealth and improving his accounting control. Through barter, individuals exchanged their commodities in order to supply their needs, but with the invention of money, values were created, businesses were expanded, and the activity of commerce arose. The beginning of accounting is associated with writing, counting and money (NIYAMA; Smith, 2021).

Thus, it is no exaggeration to say that accounting is as old as man and it has evolved to the same extent that man has also evolved. According to Iudícibus: (2021, p. 13)

It is not unreasonable to assert that the intuitive notion of accounting, and therefore of accounting, is perhaps quite ancient. Some historians trace the first objective signs of the existence of accounts to approximately 2,000 years B.C. However, before this, primitive man, in inventorying the number of hunting and fishing instruments available, in counting his flocks, in enumerating his amphorae of liquor, was already practicing a rudimentary form of accounting.

With the beginning of commercial activity, the man felt a greater need to record and document the transactions, his assets, rights and obligations in an organized and presentable way, since the taxes on his patrimony were already collected by the local authority. It is possible to locate the first complete examples of accounting, therefore, safely in the third millennium BC, in the civilization of Sumer and Babylon and Mesopotamia (today Iraq), in Egypt and China (IUDICIBUS, 2021).

Each civilization kept its records through its own pictography¹. Pictography was the writing system in which ideas were expressed through figurative or symbolic scenes. With all the technological collection that has accumulated until today, it is not difficult to imagine how precarious the system of records was, without the use of the alphabet (DURÃES, 2003).

With the emergence of papyrus (paper) and calamus (pen of writing) in Egypt, writing developed and the first accounting books appeared, which were later perfected by the Greeks.

In 1202, the Italian mathematician of the city of Pisa, Leonardo Fibonacci (also known as Leonardo of Pisa, Leonardo Pisano or Leonardo Bigollo), was the one who instituted the use of the

¹ Primitive ideographic writing, in which ideas are expressed through scenes or drawn objects.



abacus and proposed the replacement of Roman numerals by Indo-Arabic numerals to perform calculations. He wrote a book called *Liber Abaci* (book of the abacus) that dealt with arithmetic, commercial calculations and algebra (MOURA, 2020).

In this book, Leonardo Fibonacci studies the numbers that he recommends its application to the demonstration of debts and losses in commercial calculations. According to Moura (2020), Fibonacci's work was the first milestone for the systematization of accounting, but after it, others appeared.

In 1494, Friar Luca Pacioli wrote a book containing a chapter for accounting, called "*Tractatus de Computis et Scripturis*" (Double-entry Accounting), introducing a method of standardization of accounting records, which was called the "double-entry method". Luca Pacioli is called "The Father of Accounting".(MOURA, 2020)

According to Moura:(2020, p. 13)

With the publication of Pacioli's book, the double-entry method became known throughout Europe, and, with the expansion of maritime trade, came to be known also on other continents, being adopted by merchants from practically all over the world.

From the book of Luca Pacioli, other works emerged and the method of double matches was perfected.

In 1840, Francisco Villa published the book "*La contabilità applicata alle amministrazioni private e pubbliche*" (The Accounting Applied to Private and Public Administration), in which he explained that accounting should be used not only for bookkeeping, but also for decision making (MOURA, 2020). This was an important contribution to accounting.

After the book of Francisco Villa and with the advances in studies and accounting techniques for the registration, control and study of heritage, the first accounting courses appeared in Italy, which became the cradle of accounting. Families that owned many assets, in addition to commerce in general, needed professionals qualified with the new bookkeeping technique (MOURA, 2020).

Then, in 1840, with the beginning of scientific accounting, the first Italian school of accounting or "European School" emerged, where the accounting of the control of the patrimony predominated (MOURA, 2020).

The "European School" dominated the accounting scene until the early twentieth century, when it started the "American School", in which accounting predominated aimed at presenting information for decision making and not just to control the patrimony. The United States, faced with the growth of large business organizations, used controllership and auditing, relying on accurate accounting information for decision making. According to Iudícibus (2021, p. 15):

The emergence of the gigantic *corporations*, especially in the early twentieth century, in addition to the formidable development of the capital market and the extraordinary pace of development that that country experienced and still experiences, constitutes a fertile field for the advancement of North American accounting theories and practices. We must not forget,



either, that the United States inherited from England an excellent tradition in the field of auditing, creating solid roots there.

The "American School" dominates the current accounting landscape, but globalization has required international, standardized accounting and many efforts are being made so that users of accounting, especially investors, can use accounting information for decision making in a standardized way.

Thus, through this reasoning, it can be verified that the accounting of the primitive era was transformed into science through the studies and publications of works that showed the importance of controlling the patrimony through numbers and in an orderly way, abandoning the accounting of the ancient world, in which the records were made in a rudimentary way and became the accounting of the medieval world, bringing to human knowledge theories and more effective accounting methods for the control of wealth.

Becoming a science, accounting came to be required as professional training, starting the first courses in Italy. The Italian school, also called the European School of Accounting, focused on this science as wealth control, but with the growth of business organizations in the United States, the accounting sciences became an instrument for business management and decision-making, in addition to assert control. Globalization has caused the American school of accounting to be used as a universal teaching method of the accounting sciences.

Since 1840, accounting as a social science is the object of study, analysis, scientific research, seeking to standardize its financial statements in order to facilitate the analysis of capital market investors, directing the profession and higher education of accounting. This is the fourth phase of accounting, which we call the accounting of the scientific world.

3 THE EVOLUTION OF ACCOUNTING EDUCATION IN BRAZIL

"Education is the open relational process of shaping the conduct of our living. To educate is not to domesticate, nor to format; to educate is to educate: to develop and form our aptitude of lordship and guidance of living" (BARATA-MOURA, 2004, p. 31).

With this quote from the researcher José Barata-Moura on education, we begin the section on the historical evolution of higher education in Brazil, with emphasis on the teaching of accounting.

The educational process in Brazil has been very slow since its colonization (GHIRALDELLI JUNIOR, 2009). The discovery of the country occurred in 1500, with the maritime expansion and the need of the Portuguese to find precious metals and an alternative route to reach the Indies. But only in 1549, with the arrival of the Jesuits on Brazilian soil, began the educational process in the country (VEIGA; LIMA, 2007).



The Society of Jesus stayed 210 years in Brazil, developing school education with a strong Catholic formation, but in 1759 they were expelled by the Portuguese Crown, because the teaching of the Jesuits was alien to the interests of the Crown, which wanted to put the schools at the service of the State and not of the faith. According to Ghiraldelli Junior (2009, p. 3), when the Jesuits were expelled in 1759, they had here in Brazil more than one hundred educational establishments, considering the colleges, residences, missions, seminaries and schools of reading and writing.

After the departure of the Jesuits, the State took control of school education, which was stagnant and only grew again with the arrival of the Portuguese Royal Family in 1807 and the noble families that accompanied it.

The country needed skilled labor to serve the Court and the noble families. According to Ghiraldelli Junior (2009, p. 5):

[...] numerous courses, both vocational at the middle and higher levels, as well as military, were created to make the place something really like a Court. The ports were opened, the Royal Press was born and the Botanical Garden of Rio de Janeiro was created. In 1808, the Course of Surgery in Bahia and the Course of Surgery and Anatomy in Rio de Janeiro appeared. Subsequently, the Medical Course was created in Rio de Janeiro and then, in 1910, the Royal Military Academy (which later became the National School of Engineering).

The discovery of Brazil and colonization occurred at times of economic and political expansion, with an emphasis on capitalism. Therefore, it is difficult to imagine colonial Brazil without an accounting control, mainly because the Portuguese Crown already demanded the payment of taxes on wealth. Thus, there are historical data that, in 1551, Brazil had its first accountant appointed by the king, according to Rodrigues (2022):

On June 23, 1551, at the time when Brazil was still a Colony of Portugal, he was appointed the first Accountant. On that date, Brás Cubas, founder of the city of Santos-SP, was appointed by King D. João III, in Almerim, to the position of Ombudsman of the Royal Treasury and Accountant of the Income and Rights of the Captaincy. In this lifetime position he was confirmed by King D. Sebastião, in a Letter of Confirmation passed in Lisbon, on May 8, 1563. [...] The professional training of the accountant has its embryonic origin in 1754, with the proposal of Governor Francisco Xavier de Mendonça Furtado, brother of the future Marquis of Pombal.

We have 31 bibliographies of the works published in Brazil from 1836 to 1905, which demonstrate the continuous movement for the improvement of accounting in the country and the installation of accounting courses.

The teaching of accounting in Brazil dates back to 1891, as cited by Niyama and Silva (2021, p.75), who point out that "the pioneering fell to the Academia de Commercio, in the city of Juiz de Fora, in 1891, under the patronage of the patron Francisco Batista de Oliveira".

In 1899, the Escola Prática do Commercio, in Pará, and the Instituto Commercial, in Rio de Janeiro, were created.



The donation of a plot of land by Antonio Álvares Penteadó, honorary president of the institution (which today bears his name) and who also financed the construction of the building, can count on the incentive of the São Paulo government, such as exemption from payment of water and sewage and the transmission tax, in addition to allowing students to appoint, without public tender, for office in the area in that state. Then, in 1902, the technical school appeared in the city of São Paulo, directed by Senator Lacerda Franco (NIYAMA; Smith, 2021).

The title "bookkeeper" was awarded to students who completed one year of study and "accountant" to those who completed two years. As Niyama and Silva (2021, p.83) quote: "Law No. 2,024 of 1908 itself recognizes this term in its article 65."

In January 1905, Federal Decree No. 1,339 officially recognized the diplomas issued by the 'Practical School of Commerce' and provided for the organization of the courses, dividing them into two: general and superior. As many subjects of higher education used to be treated normally in the programs of the school, the 'Higher Course of Commercial Sciences' (MARION; ROBLES JUNIOR, 1998).

The "Escola Prática de Comercio", a pioneer in the teaching of commerce in Brazil, presented in its three-year course, subjects of Accounting, Economics and Administration.

In 1931, through Decree No. 20,158, of June 30, the Technical Course in Accounting was instituted, lasting two years, to train bookkeepers, and three years, to train Expert Accountants. This same Decree created the Higher Course of Administration and Finance of the Faculty of Economic Sciences, with a duration of 3 years (MARION; ROBLES JUNIOR, 1998).

Only in 1945, through Law No. 7,988, of September 22 of that year, was instituted the course of Accounting and Actuarial Sciences, with four years of duration, but the first class of this course began only in 1949, at the Álvares Penteadó Foundation.

Thus, by means of the above, the teaching of commercial and accounting practices began around 1891, but before that, there were already vocational courses with the purpose of training technical professionals in commercial practices and meeting the need for qualified labor for the country, after the arrival of the Portuguese court.

From 1908 to 1945, there were 37 years of achievements and advances in the teaching of accounting in Brazil.

According to Peleias and Bacci (2004), some personalities were important in the recognition of the accounting profession, among them Senator João Lyra, Francisco D'Auria, Raul Vaz and Frederico Hermann Junior, whose struggle was recorded in demonstrations through speeches and pronouncements. The profession of accountant was consolidated and the accounting class was organized. In 1946, the Federal Accounting Council (CFC) and the School of Economics and Administration of the University of São Paulo (FEA/USP) emerged, which will contribute to the



quality of higher education in accounting, focused on accounting research in the North American molds (MARION; ROBLES JUNIOR, 1998).

From 1951, with the advent of Law No. 1,401, of July 31 of that year, the courses of Accounting and Actuarial Sciences were dismembered and the graduates of the course of Accounting Sciences could receive the title of Bachelor in Accounting.

Major changes occurred in higher education in the 1960s, with reflections in the courses of Accounting Sciences. These changes were motivated by Law No. 4,024, of December 20, 1961, which establishes the Guidelines and Bases of National Education and created the Federal Council of Education (CFE), fixing the minimum curricula and the duration of higher education courses aimed at the formation of regulated professions (PELEIAS *et al.*, 2007).

The CFE Opinion No. 397/62 instilled in the courses of Accounting Sciences a curricular structure based on content of basic and professional training. In the basic training cycle, the subjects were Mathematics, Statistics, Law and Economics. In the professional training cycle, the disciplines covered were General Accounting, Commercial Accounting, Cost Accounting, Auditing and Analysis of Balance Sheets, Commercial Techniques, Administration and Tax Law. The next significant change occurred thirty years later, according to Marion and Robles Junior (1998, p. 15):

Finally, thirty years later, a new resolution sets the minimum contents and duration of undergraduate courses in accounting. This Resolution of 1992 also establishes standards for all higher education institutions to elaborate the curricula for Accounting courses, defining the profile of the professional they wish to train.

From 1992, through CFE Resolution No. 03/92, the Higher Education course in accounting began to last five years and the Technical Course in Accounting three years, which made many students choose the technical course instead of the higher course. The technical course enabled the student to exercise the accounting profession, but the main purpose of the course was high school, which made the professional disciplines much less required compared to higher education.

Each Educational Institution could define the profile of the professional to be formed by it according to the attributions that will be conferred and the peculiarities and needs of each region and the interests of the student clientele (MARION & ROBLES JUNIOR, 1998).

The minimum workload of the accounting course at the higher level was 2,700 class hours, according to CFE Resolution No. 03/92, and must be paid in a maximum of seven years and a minimum of four years in the day course and five years in the night course.

The difference between a professional trained as an accounting technician and a bachelor's degree in accounting sciences is described in the Resolution of the Federal Accounting Council (CFC) No. 560/83, which emphasizes that there are no restrictions for technicians regarding the signing of



balance sheets, but rather regarding the performance of Audit, Expertise and Analysis of Balance Sheets.

Law No. 12,249, of June 11, 2010, brought changes in relation to the Technical Education of Accounting, privileging the higher education of Bachelor of Accounting Sciences, since it determined that, from 2015, only those who had higher education could have the professional registration of accounting. This law maintains the prerogatives of those who are already graduated in the technical course in accounting or were enrolled in the course at the time of the amendment of Decree-Law No. 9,295, of May 27, 1946, which regulates the accounting profession.

With the extinction of the professional qualification of the graduates of Technical Accounting courses, the intention was to increase the degree of knowledge of accounting professionals in the exercise of the profession at a higher level.

In this context, it is important to highlight that higher education, in addition to fulfilling its role of building knowledge to students, has an important mission of training professionals able to develop their activities in an ethical, responsible and multidisciplinary way.

Taking into account the norms related to the courses of Accounting Sciences, as well as the conception of higher education established above, it is worth noting that the minimum curricula of undergraduate courses were instituted in times of military regime and were in force until the beginning of the year 2000. These curricula, for all courses related to the professions that were mostly regulated, brought the disciplines and workloads established by the Ministry of Education (MEC) for each undergraduate course in Brazil. In 1995, through Law No. 9,131/95, the National Council of Education (CNE) was established in the country, replacing the Federal Council of Education, which through its specific chambers, would promote changes in Brazilian education. In higher education, decisions on this level of education were within the competence of the Higher Education Chamber (CES) (TEIXEIRA JUNIOR, 2020, p. 3).

This was corroborated with the implementation of the new Law of Guidelines and Bases of National Education, through Law No. 9,394, of December 20, 1996, in which the minimum curricula of undergraduate courses begin to be extinguished and, in its place, there is the implementation of the National Curriculum Guidelines. According to Teixeira Junior (2020, p.3):

In 1997, through Opinion 776, the National Council of Education (CNE) assigned to the Chamber of Higher Education (CES) the role of 'deliberating on the curricular guidelines proposed by the Ministry of Education and Sports for undergraduate courses' (MEC/CNE, 1997). Therefore, the process of replacing the minimum curricula with national curricular guidelines begins.

According to Teixeira Junior (2020) with the National Curriculum Guidelines (DCN) in Brazilian higher education, minimum curricula are no longer required, providing higher education institutions with autonomy to decide what to teach, how and when.



In this context, the National Council of Education, through Resolution CNE / CES No. 10, of December 16, 2004, instituted the National Curriculum Guidelines for the Undergraduate Course in Accounting, bachelor's degree, to be observed by Higher Education Institutions (HEI).

With the advent of this Resolution, the HEIs had greater flexibility for the construction of their curricula and Pedagogical Projects of Accounting Sciences Courses, taking into account, including their institutional, political, geographical and social insertions.

These were the only National Curriculum Guidelines implemented for the courses of Accounting Sciences so far, after a long period of minimum curricula, not presenting any change over time, after almost 18 years.

The Federal Accounting Council (CFC), the body responsible for the registration and supervision of the professional practice of accountants in Brazil, prepared a National Content Proposal for the Undergraduate Course in Accounting, in 2008, with the support of the Brazilian Accounting Foundation (FBC), inspired by the context of accounting education at the time. This Proposal was discussed among coordinators and teachers of the bachelor's degree in Accounting Sciences in the country, to serve as support to the HEIs, since it brought a proposal for a workload by content of basic training, professional training, theoretical-practical training and elective disciplines. However, this proposal was never implemented in terms of National Curriculum Guidelines, by the Ministry of Education, being in force and mandatory, in terms of compliance, Resolution CNE / CES No. 10/2004.

Since 2008, the regulatory bodies of the accounting profession have been striving to align Brazil's accounting with international standards. To this end, Laws No. 11,638, of December 28, 2007, and No. 11,941, of May 27, 2009, were enacted, which brought significant changes in the exercise of the profession, updating accounting techniques in accordance with international accounting.

According to Niyama and Silva (2021), the International Accounting Standards have been published since 1975. The main purpose of these standards is to reduce the differences between the procedures and accounting standards adopted in different countries.

With the purpose of international convergence of accounting standards, centralization in the issuance of these standards, representation and democratic processes in the production of this information, the CFC created in 2005, the Accounting Pronouncement Committee (CPC), formed by 7 entities, namely: Brazilian Association of Publicly-Held Companies (ABRASCA); Association of Investment Analysts and Professionals of the Brazilian Capital Market (APIMEC Brasil); B3 S/A – Brazil, Stock Exchange, Counter; Federal Accounting Council (CFC); Institute of Independent Auditors of Brazil (IBRACON); Foundation Institute for Accounting, Actuarial and Financial Research (FIPECAFI); Entities representing capital market investors.



The CPC, since its creation in 2005, was already studying the standardization of international accounting standards and, when Law No. 11,638/2007 entered into force, the CFC was already prepared for the conversion and adaptation to these standards.

The main changes arising from Law No. 11,638/2007 and Law No. 11,941/2009 were: alteration of the structure of the Balance Sheet - balance sheets; replacement of the Statement of Sources and Applications of Resources (DOAR) by the Statement of Cash Flow (DFC); Obligation of Independent Audit for large companies (total assets exceeding R\$ 240 million or annual gross revenue exceeding R\$ 300 million).

Even with all these changes, there has been no change in the Curriculum Guidelines of the bachelor's degree courses in accounting in the last almost 18 years, as already pointed out.

Because it is a social science, Accounting is strongly influenced by the environment in which it operates. Thus, the historical differences, cultural values and political, legal and economic structures of each country end up being reflected in the accounting practices in force. Currently, accounting is strongly influenced by the digital age, computerized and robotic systems. The concern to offer a quality higher education that allows bachelors to act in the labor market in an efficient and safe way is constant.

Gone are the days and the world in which one first learned, took one's diploma and went out to work. Just. Now, it's continuous work, continuous learning. Such quality education is basically one that enables a person to think. This is a great challenge in Brazil (PASTORE, 2019).

4 FINAL CONSIDERATIONS

The social right to a quality education is essential for the population and for the construction of a cultural and socioeconomic society. In history, we perceive how the teaching-learning process is affected by changes in society, be they political, social, cultural or technological.

Education has been transformed every day with the use of information technology and directly impacting society, generating demands for change, including within Higher Education Institutions. These transformations in HEIs not only impact on their infrastructure (physical and technological), but also on the teaching-learning process and the very notion of spaces and times, which are also transformed through methodological resources and technological resources of communication and information.

This has intensified even more in recent years with technological advancement, which is producing great effects not only in people's lives, but also in the professions, causing Educational Institutions to find new ways to develop their teaching-learning process, to satisfy an increasingly plural society and an increasingly demanding market of professionals with knowledge not only of their specific area of training, but also multidisciplinary, which permeates, among other aspects, the use of new technologies.



The National Curriculum Guidelines of the country that deal with higher education in Accounting Sciences are old, being instituted by the National Council of Education through Resolution CNE / CES No. 10, of December 16, 2004. The Federal Accounting Council (CFC), the body responsible for the registration and supervision of accounting professionals, made a proposal to amend the Curricular Guidelines of Accounting Sciences Courses in 2008, which did not enter into force, being also outdated in relation to technological innovations (MARION, 2018).

In 2021, the CFC began new studies, which are in progress, to forward a proposal to update the National Curriculum Guidelines, because the course of Accounting Sciences forms accountants who have a fundamental role in Brazilian business and economic life, and need to be formed from a knowledge aligned with reality, given that they will act in the market, with all its technological challenges, and these issues need to be imbued in its formation.



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