

## Perception of Accounting teachers regarding formative spaces for teaching in Brazil

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### Abstract

The aim of this study was to analyze the perceptions of Accounting teachers, master's and PhD holders in Brazil, regarding the formative teaching spaces as proposed by Swain & Stout (2000): Graduate program, Higher Education Institution (HEI) and individual effort. A survey with data collected through online questionnaire developed, validated and authorized by Swain & Stout (2000) was used as research strategy. In total, 425 questionnaires were obtained, 328 of these being Master's and 97 PhD holders, where 378 of the total were teachers representing all states of Brazil. The main result of the study indicates that the responsibility for teacher education, both of the Graduate Program and of HEIs, is greater than the actual training provided by these formative spaces. Discussion on how graduate programs are forming their teachers is the contribution of this study.

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## 1. INTRODUCTION

The teaching environment is host to various transformations due to advances in technology and science, which directly influence the means of access to information and knowledge. Araujo and Mello (2014) observe that greater integration between transfer and consolidation of knowledge occurs in this environment, especially with regard to the professional, social and intellectual formation of the individual.

The performance of teachers in the formation process of the Accounting professional is an object of study of several researchers. Vendruscolo and Behar (2014) highlight that the role of the teacher in the formation of future professionals requires theoretical and pedagogical knowledge, aside from professional experience. Andere and Araujo (2008) point out that the Accounting teacher must have theoretical, structural, didactic and pedagogical knowledge, in addition to the knowledge and technical skills required for the Accounting profession. Education of professors in higher education has gained emphasis in a worldwide context, due to the importance of education in undergraduate courses and the consistent lack of preparation of professors to this activity (ALMEIDA, PIMENTA, 2014).

Some studies handle this issue in a national and an international level: Boyle, Carpenter, Hermanson, Mero, 2015; Nganga, Botinha, Miranda, Leal, 2014; Brightman and Nargundkar, 2013; Slomski, Lames, Megliorini, Lames, 2013; Andere, Araujo, 2008; Slomski, 2007; Swain, Stout, 2000, among others. The discussions are focused on: teaching professionalism; the genealogy of teaching practice knowledge; the importance of contact with practices carried out in the professional market; and the relevance of the didactic-pedagogical knowledge in the teaching-learning process (MIRANDA, CASA NOVA, CORNACCHIONE JR., 2014; SLOMSKI, LAMES, MEGLIORINI, LAMES, 2013; SLOMSKI, 2007).

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The sources – or formative spaces – of this knowledge are identified in the literature, in both areas of education and accounting (SHULMAN, 1987; SWAIN, STOUT, 2000; TARDIF, RAYMOND, 2000; SLOMSKI, 2009, MARSHALL, DOMBROWSKI, GARNER, SMITH, 2010, TARDIF, 2012, SLOMSKI, LAMES, MEGLIORINI, LAMES, 2013, BRIGHTMAN, NARGUNDKAR, 2013). The consensus that Graduate Programs and Higher Education Institutions (workplace of professors) are spaces of continuing education for the teaching practice exists; however, the methods used by these formative spaces, the responsibility, and the actual formation provided are not the focus of many studies in the field of Accounting, especially when analyzed together (LAFFIN, 2008, 2012; SLOMSKI, ET AL, 2013).

In Brazil, *stricto sensu* graduate studies are formative spaces for teacher education, as the preparation for the exercise of higher education teaching occurs mainly in this level of education, as determined by the Law of Guidelines and Bases of Higher Education (Lei de Diretrizes e Bases - LDB), Law No. 9,394/96. Thus, it is reasonable that graduate courses in Accounting provide curricular components that allow students to access pedagogical knowledge, vital in preparing them for their teaching career (NGANGA, BOTINHA, MIRANDA, LEAL, 2016).

Another formative space for teacher education in higher education is the Higher Education Institution (HEI), since it is considered a space of continuing formation to their faculty members, due to dialogue and reflection on the theory and practice necessary for the teaching profession. It is understood that the HEI is helpful for the qualification not only of those who study, but also of those who teach (RIVAS, CONTE, AGUILAR, 2007). Hence, this study aimed to analyze the perception of teachers, Master's and PhD holders of Accounting in Brazil, with regard to the methods used in the formative spaces as proposed by Swain and Stout (2000): Graduate Programs, HEI and individual interest in the pursuit of knowledge, for their teacher education.

## 2. THEORETICAL BASIS

### 2.1 Formative spaces for teaching

For every profession to consolidate as such, formal and systematic knowledge is required. Tardif (2012) advocates that all knowledge implies a learning and formation process; and that the more developed, formalized and systematic a certain knowledge is, the longer and more complex becomes the learning process.

The initial and continuing formations can be regarded as two major stages of this process, the initial stage being that which occurs when preparing to enter the profession during teaching degree courses, and the stage of continuing formation throughout the professional career by means of periodic updates, graduate courses, and training courses promoted by Higher Education Institutions, for instance.

Initial formation, with regard to knowledge necessary to higher education professors whose base knowledge was acquired in bachelor courses, must be developed in *stricto sensu* graduate programs, as stipulated by the Law of Guidelines and Bases of Education (LDBEN), Law 9,394 of 1996. Capes (2015) corroborates with LDBEN when justifying the need for efficiently offering Master's and Doctorates of high quality, with three goals, the most interesting for this study stating: (i) the formation of competent teaching staff that is able to meet the demand on primary and higher education, ensuring, at the same time, the constant improvement of quality (...).

To this end, some training methodologies are required. Shulman (1987) argues that there are at least four main methods for the knowledge basis on education: (1) academic disciplines; (2) materials and institutionalized educational process settings (for example: curricula, textbooks, educational organizations, and teaching profession structure); (3) academic research on schooling, social organizations, human learning, education and development, and other social and cultural phenomena that affect what teachers can do; and (4) the wisdom of practice itself.

In a study by Lapini (2012), it was analyzed how *stricto sensu* graduate programs in Accounting form teachers. Based on 25 courses that offer doctoral, master's and professional master's degrees, the author states there are three methods used by teacher education courses: subject with pedagogical preparation, supervised teaching practice, and complementary activities; and that only six programs form teachers. The author concluded that, based on the data obtained and the analyses conducted, the process of continuing education for the Accounting teacher was not detected, indicating that Brazilian graduate courses in Accounting do not prepare the student for the teaching practice.

As for the subjects mentioned by Lapini (2012), only a few of them address issues related to the didactic-pedagogical aspects of teaching. In a study conducted by Nganga et al. (2016) with the objective of identifying which curriculum components for systematic pedagogical training are present in 18 *stricto sensu* graduate programs in Accounting in Brazil, the authors found a low amount of subjects concerning teacher education that are offered by master's and doctorates in Accounting: of the total number of subjects offered by the programs, only 14 are related to teacher education and, when such disciplines are offered, these are usually facultative (only two are obligatory) and have a course load equal to or less than 60 hours.

Another teacher training method used by graduate programs are internships, which were defined as obligatory only to CAPES/DS scholarship holders, and optional for others, according to the Ministry of Education, together with CAPES, through MEC/CAPES Ordinance No. 76/2010. According to the Ordinance, the teaching internship for the master's programs has a minimum of one semester and a maximum of two semesters. For doctorate programs, the minimum duration is of two semesters, with a maximum of three semesters and a maximum workload of 4 hours per week. Nevertheless, Nganga, et al. (2016) found great diversity in the way activities related to practical teacher education, especially the teaching internship, are being developed in *stricto sensu* graduate programs in Accounting.

As for the continuing education of higher education professors, it is assumed that it is the role of the HEI, since the HEI can be understood as an environment prone to effective collaborations and the qualification of not only those who study, but also those who teach (RIVAS, CONTE, AGUILAR, 2007). There are many authors who defend this need: Baqueiro (2007), Melo, Cordeiro (2008), Pimenta, Anastasiou (2011), Souza (2013), among others.

Some initiatives by university institutions were mentioned in the literature, such as the offer of *lato sensu* graduate courses of Higher Education Methodology And Didactics, with a course load of at least 360 hours, including subjects such as Psychology of Learning, Teaching Planning, Teaching Didactics and Methodologies (GIL, 2006).

Other proposals, like Specialization In University Pedagogy, although isolated, have been carried out with the objective of providing continuing education for institution professors, providing moments of reflection on the identities, models and teacher education mechanisms in the context of higher education, aside from enabling the professor to dialectically develop on epistemological, pedagogical and political levels, considering their professional experience in a particular area (BAQUEIRO, 2007).

Thus, didactic-pedagogical continuing formations become one of the paths available for higher education professors to build their professional identities and, therefore, reflect on the purpose of university teaching; it is within these formations that theories, discussions and summaries (referring to the daily reality faced in classrooms) are confronted and subjected to collective reflection (SOUZA, 2013).

## 2.2 Previous studies about Accounting

After discussing the formative spaces that form the higher education professor, this section will expose some empirical studies about this formation, from the point of view of graduate students, professors and coordinators of graduate programs in Accounting, based on various perspectives.

Miranda (2010) investigated the pedagogical training offered by *stricto sensu* graduate programs in Accounting, based on subjects related to education. The author found that, among the eighteen master's and three doctoral degrees existing in Brazil in 2008, only two (master's) had the obligation of attending didactic-pedagogical subjects, while presenting course loads with lowest duration.

Andere and Araujo (2008) analyzed teacher education from the perception of 12 graduate program coordinators (*stricto sensu*) in Accounting, as well as of 208 students. The results showed that graduate programs, in the perception of the students, are directed towards the formation of future teachers, but in the perception of graduate coordinators, they are directed towards the formation of researchers.

Slomski (2009) demonstrated in a study conducted with 184 professors of several HEIs in Brazil that, according to their perceptions, in view of the limitations as to professional formation of professors, it was the actual experience with the profession itself, in the classroom, at the University, and with peers, that structured and gave meaning to the professors' pedagogical practice in Accounting.

Swain and Stout (2000) conducted a study with recently graduated PhDs in Accounting in the USA and concluded that, in general, most teachers are not adequately prepared to teach, and that most of the skills that develop didactic-pedagogical competences studied by the authors originated from individual efforts, instead of the doctorate programs and educational institutions where they work as teachers.

Brightman and Nargundkar (2013) suggest that teacher education should: (1) be demanded of all PhD students (with exceptions if someone has a proven track record of excellence in teaching); (2) include the study of pedagogical literature; (3) cover classroom management, presentation skills, student motivation, course organization, active learning strategies, technology, assessment of students; (4) require observation of teaching by peers or teachers with constructive feedback; and (5) help students to develop an education philosophy. This way, according to the authors, PhD students and educational institutions would benefit from it, since, once educated on teaching, teachers (1) would be a better asset; (2) would avoid the frustrations of common education; (3) would have more time to research; and (4) would benefit from the classroom experience together with their students.

In summary, the studies discussed presented thoughts on the formation of professors for higher education. Through them, the consensus that graduate programs and higher education institutions are spaces of continuing formation for teaching is evident. However, the methods used by these formative spaces, responsibility, and real training provided, are not the focus of many studies, especially when analyzed together; therefore, this study aims to explore these aspects.

### 3. METHODS

The aim of this study was to analyze the perceptions of Accounting teachers, master's and PhD holders in Brazil, regarding the formative teaching spaces as proposed by Swain, Stout (2000): Graduate Program, Higher Education Institution (HEI) and individual effort.

The target audience of this research were active teachers, master's and PhD holders in Brazil. A total of 21 graduate programs in Accounting was identified, of which, until August 2015, 16 provided the title of master's holder, and of the 10 doctorate courses, 4 provided the title of PhD, totaling 324 PhD and 3,061 master's holders. The timeframe adopted for the sample starts in 2004, which is the date of the review of the curriculum project for Accounting courses proposed by the International Standards of Accounting and Reporting (ISAR). Master's and PhD holders from 2004 to 2015 were selected, corresponding to 2,301 master's and 185 PhD holders.

The data collection instrument used was part of a questionnaire developed, validated and authorized by Swain and Stout (2000), composed of two parts: in the first, graduates answered with personal information, and in the second, they provided information regarding presence of some training methods associated with the development of teaching skills. These questions were grouped by source: Graduate program, HEI in which they work, and pursued from personal interest. The methods used by the graduate program and the HEI were classified as direct, indirect and in practice, as suggested by Swain and Stout (2000) in their study.

For the collection of questionnaire answers, we used the Total Design Method (TDM), with the objective of increasing the response rate (DILLMAN, 2007). The instrument was made available in Google Drive, a cloud platform for file storage and synchronization, in the period from 17 March to 05 May of 2016. In total, 425 questionnaires were obtained, 328 of these being Master's and 97 PhD holders, where 378 of the total were teachers. Data were analyzed with use of descriptive analysis, central tendency position and mode, in order to identify where the highest variable frequency between values was observed, a technique recommended for data in ordinal scale measure, in discrete categories, such as data in Likert scale; and also the Wilcoxon test, used to compare the perceptions of respondents on the responsibility of each formative training space for teacher education and the actual effect of these spaces in their formation.

## 4. ANALYSIS OF THE RESULTS

### 4.1 Characterization of respondents

The study sample was composed mostly by people of female gender (62.59%); aged between 31 and 50 years (69.88%); working with teaching for more than seven years (61.90%) in public HEI (46.12%). It is worth noting that 47 (11.06%) respondents did not work as teachers and, therefore, were not considered in some analyses. As to the participation of graduate programs, 20.71% received their titles at the University of São Paulo, but all other programs are represented in the sample.

In terms of teaching time, 59.79% has between 7 and 25 years of teaching experience, a period that Huberman (2000) remarks as being of “diversification” or “questioning”, considered a “critical” stage by the author, since the teacher starts to analyze all the possibilities for their career, that is, they question their own choices.

### 4.2 Descriptive analysis

The objective of this section was to identify if teacher education occurred, based on the analysis of the potential teaching methods used in graduate programs, HEIs and in search of training from individual interest. The first two formative spaces were examined under three formation aspects: direct, indirect and practical.

#### 4.2.1 Formation by graduate program

Respondents were requested to mark which methods were used in their formation, whether master’s or doctorate courses, and the order of importance in their perceptions, as presented in Table 1.

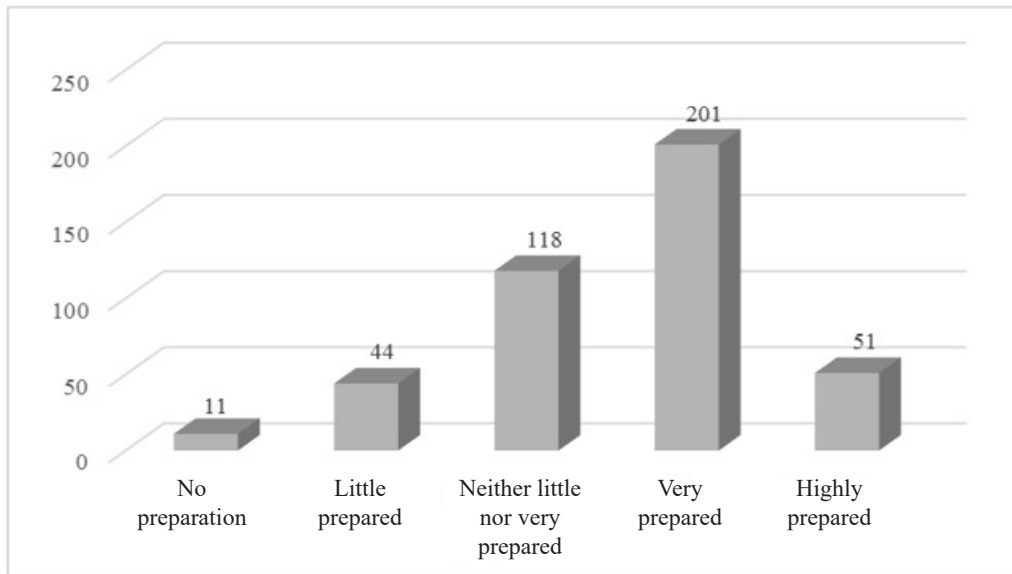
**Table 1.** Direct teaching methods provided by graduate program

	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>Not used</b>
Subject	245	43	30	27	27	42	11
Workshop	28	56	63	64	59	49	106
Symposium	34	54	61	54	76	52	94
Readings	129	127	48	26	33	54	08
Discussion groups	87	71	89	55	41	38	44
Projects	53	64	64	79	45	56	64

Source: research data

With the analysis of response frequency, “subject” and “readings” focused on teacher education, were the most widely used, and cited as most important. Every method was marked at least once as being employed, however, it should be noted that not all graduate programs used all methods analyzed.

With regard to whether these methods were sufficient for the didactic-pedagogical formation of master’s and PhD holders, it was questioned how prepared to their teaching activities they feel, based on the direct formation methods (Table 1) used in graduate programs. Graph 1 illustrates the results.



**Graph 1.** Preparation for teaching in graduate program  
Source: research data

As for the subjects, Lapini (2012) states that only a few of them address issues related to the didactic-pedagogical aspects of teaching. In a study conducted by Nganga et al. (2016) with the objective of identifying which curriculum components for pedagogical training are present in 18 stricto sensu graduate programs in Accounting in Brazil, the authors found a low amount of subjects concerning teacher education that are offered by these courses, since of the total number of subjects offered by the programs, only 14 are related to teacher education and, when such disciplines are offered, these are usually facultative (only two are obligatory) and have a course load equal to or less than 60 hours.

For the practical formation provided by graduate programs, this study considered teaching internships, which were defined as obligatory only to CAPES/DS scholarship holders, and optional for others, according to the Ministry of Education, together with CAPES, through MEC/CAPES Ordinance No. 76/2010. Related to this formation, respondents were asked if they: (1) ministered subjects; (2) assisted a professor; (3) hosted any workshop throughout their master's and doctoral studies; feel more prepared for teaching activities due to the aforementioned contact with teaching (Table 2).

**Table 2.** Practical training methods

	0	1	2	3	4	5	+6
Number of subjects taught during graduate program	160	122	41	29	12	28	33
Number of professors assisted	148	129	53	26	19	27	23
Number of workshops hosted	159	90	37	30	18	35	56

Source: research data

Most respondents did not teach any subject during their graduate program, nor assisted a professor in teaching activities, nor did they host any workshop. Such a result can be corroborated with the next question on how prepared they feel for the teaching activities, based on the practical training received in their graduate program, since most of the respondents felt neither little nor very prepared (48.71%).

This result may serve as a warning to graduate programs on the effectiveness of the teaching internship efficiency, as it is mandatory to CAPES/DS scholarship holders. Nganga, et al. (2016) found great diversity in the way activities related to practical teacher education, especially the teaching internship, are being developed in stricto sensu graduate programs in Accounting, since there are several nomenclatures, amounts of course load dedicated to practice, and different levels of obligation.

As for the indirect formation provided by the graduate programs, it is understood that some teachers feel that part of teacher education happens through observation and discussions with other teachers. Hence, respondents were requested to answer (1) how much did it contribute to observe professors in their formation; and (2) how much did it contribute to be oriented by and discuss with graduate professors in their formation.

To both questions, the majority of responses obtained indicate great contribution to teacher education, 39.53% of the answers regarding observation of professors and 38.12% regarding orientation and discussion with professors.

In the study by Swain and Stout (2000), the results found indicated that most of teacher education is obtained through practice, rather than direct and indirect training, seeing that the most common method in teacher education was hosting workshops, as evidenced by the participation and involvement of more than one-third of respondents in two or three workshops during their course. These results do not corroborate with that found in this study, since in practical training, a significant number of respondents did not participate in the methods studied.

#### 4.2.2 Formation by Higher Education Institution

In order to identify whether there is teacher education in HEIs, respondents were requested to mark which methods were used in their formation, if they participated in any activity oriented towards teaching as developed by the HEI wherein they teach. The respondents should point the methods used in order of importance in their perceptions (Table 3).

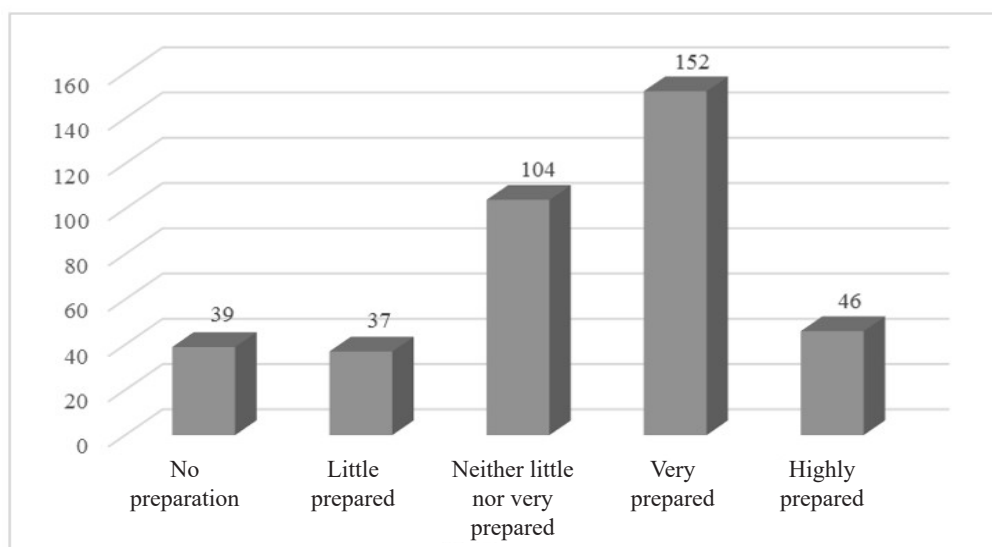
**Table 3.** Training methods by HEI

	1	2	3	4	5	Not used
Internal workshop	85	57	31	29	17	106
External workshop	26	25	33	28	29	184
Internal Symposium	49	64	47	33	20	112
External Symposium	23	25	29	34	37	177
Discussion groups	99	47	42	17	36	84

Source: research data

Most respondents pointed out that the HEI did not use the methods suggested in this study in teacher education, aside from discussion groups. In the study by Swain and Stout (2000), the results showed that internal workshop is the most used method by HEIs in the USA, in order to assist in the formation of newly hired professors. Hence, the importance of HEIs in continuing education of higher education professors is evident, since, according to Rivas, Conte and Aguilar (2007), it is the role of the HEI to provide it, for being considered an environment prone for the qualification not only of those who study (students), but also for those who teach (teachers).

As for the effectiveness of the training provided by the HEI where they teach, respondents were requested to answer if they felt ready for their teaching activities based on the training methods used by their HEI. Graph 2 illustrates the results.



**Graph 2.** Level of preparation for teaching in HEI

Source: research data

Regarding practical training provided by the HEI, respondents were asked about the number of: (1) subjects currently taught; (2) workshops or other presentations held annually; and (3) activities provided by their HEI with focus on teaching training (Table 4).

**Table 4.** Practical training methods provided by HEI

	0	1	2	3	4	5	+6
Number of disciplines taught, annually	3	22	77	108	80	30	105
Number of workshops and other presentations performed annually	101	68	103	28	29	22	74
Number of activities provided by HEI	142	84	44	25	25	32	73

Source: research data

Most respondents teach three or more subjects throughout the year, a finding that contrasts with the significant number of teachers that do not host workshops or other presentations throughout the year. When questioned on how prepared they feel for the teaching activities based on the practical training received in the HEI, 63.9% answered feeling very prepared. It is concluded that there are moments of training, but from other methods.

With regards to indirect training provided by the HEI, some teachers feel that much of teacher education happens within the HEI through observation (watching other professors' class, for instance) or through orientation on the topic. Respondents were requested to answer (1) how much did it contribute to observe professors in the HEI they work (if observed) in their formation; and (2) how much did it contribute to be oriented by and discuss with graduate professors in their formation. For both questions, the majority of responses obtained indicate great contribution to teacher education, 31.21% of the answers regarding observation of professors and 37.04% regarding orientation and discussion with professors.

The result corroborates with Slomski (2009), which showed that the experience of peers structures and gives meaning to the teaching practice of Accounting teachers in Brazil. However, it diverges from the study by Swain and Stout (2000) with recently graduated PhDs in the USA, which reported that approximately 60% of the total training received in HEIs is the result of practical experience, and not indirect training.

#### 4.2.3 Formation by individual interest

In order to identify if teachers are seeking training for their teaching activities due to their own interest, they were requested to mark which methods they used to this end. In addition, respondents should mark the methods used in order of importance in their perceptions (Table 5).

**Table 5.** Individual training methods

	1	2	3	4	5	Not used
Reading of articles	228	83	29	31	54	0
Reading of books	145	119	83	29	46	3
Writing articles	96	99	128	45	37	20
Writing books	38	37	33	72	45	200
Others	58	31	27	70	68	171

Source: research data

All the methods suggested as having the potential of assisting in teacher education were used, the readings of articles and books being the most commonly used, and pointed as more important to the formation process. This finding corroborates with what was found by Swain and Stout (2000), since, in general, the American recently graduated PhDs wrote they spent about 60% of their total effort on reading articles and books focused on education. The results indicate that approximately 19% of respondents wrote articles or, in some cases, wrote books related to education as a form of personal improvement, as well as using other methods, such as reflecting on their own performance and accessing materials on the internet.



Other methods were cited by respondents in this study, such as: videos watched on the internet of subject topics and of teaching didactics; reading technical materials; subjects and specialization course on education; review of articles; participation in events; discussion and exchange of experiences with colleagues of the institution; preparation of teaching materials; observation; practical cases; movies; dialogue with professionals in the field of education; study groups; preparation of thesis and dissertation on subjects directly related to the formation and performance of the higher education professor, didactic modalities, Program sheets, and training process of students; seminars, and extension projects.

### 4.3 Wilcoxon test

In order to compare the respondents' perception on the responsibility of each formative space for teacher education and the actual effect of these spaces in the teachers' formation, it was used the Wilcoxon test, which compares two population means based on paired samples and considers the magnitude of the difference among pairs (FÁVERO, BELFIORE, SILVA, CHAN, 2009).

The use of the Kruskal-Wallis test and the Friedman test were discarded, because these compare three means instead of two, as proposed in this study (responsibility and actual training) for each of the sources: HEI, graduate program and individual interest, separately. Based on the significance level of 5%, the following hypotheses were formulated:

$H_0$ : There is no significant difference between the responsibility of the source (graduate program, HEI and individual interest) and the contribution of this in teacher education.

$H_1$ : There is significant difference between the responsibility of the source (graduate program, HEI and individual interest) and the contribution of this in teacher education.

The responsibility for teacher education, both of the Graduate Program and of HEIs, is greater than the actual training provided by these sources. And that formation by individual interest (IP) aggregates to formation not adequately provided by the other two formation sources (Table 6).

**Table 6.** Ranks attributed to each teacher education source

Responsibility - effect	N			Mean			Rank sum		
	PG	IES	IP	PG	IES	IP	PG	IES	IP
Negative ranks	107 <sup>a</sup>	53 <sup>a</sup>	196 <sup>a</sup>	111.60	97.35	138.14	11941.50	5159.50	27076.00
Positive ranks	140 <sup>b</sup>	195 <sup>b</sup>	55 <sup>b</sup>	133.48	131.88	82.73	18686.50	25716.50	4550.00
Draws	124 <sup>c</sup>	123 <sup>c</sup>	120 <sup>c</sup>						
Total	371	371	371						

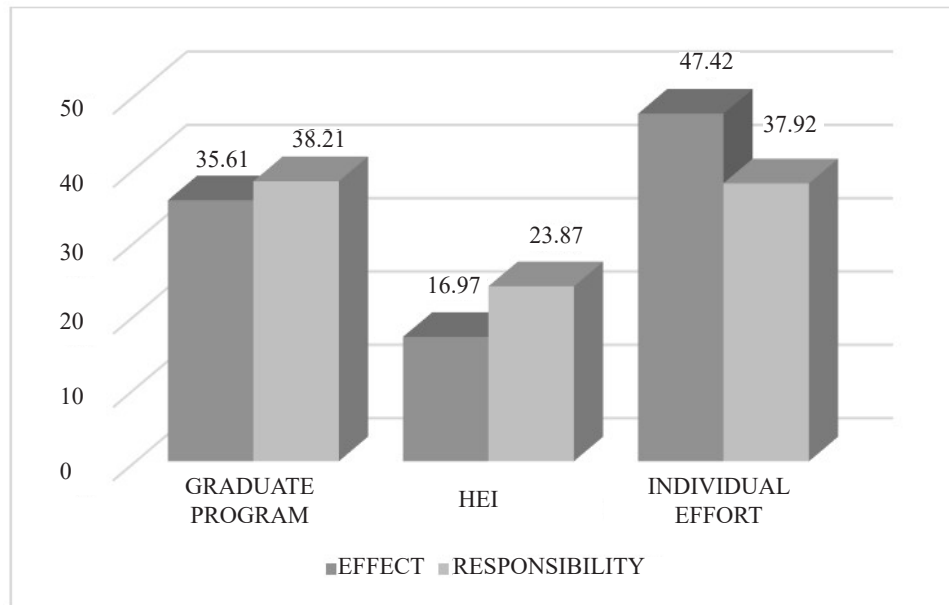
Source: research data

Note: a. Responsibility < effect /; b. Responsibility > effect; c. Responsibility = effect

These results are ratified by the values found in the p-value of each test, since for the three tests, a p-value of  $p < 0.05$  was adopted, which makes null hypothesis to be rejected, i.e. there is significant difference in the responsibility the graduate program ( $p < 0.002$ ), the HEI ( $p < 0.000$ ) and the pursuit due to individual interest ( $p < 0.000$ ) should have in teacher education and the effect of each formation source obtained by the respondent.

The conclusions by Swain and Stout (2000) corroborate with the results above, in that they claim that most of the efforts to develop didactic-pedagogical skills in the training of recently graduated Accounting PhDs in the US is based on the effort provided by individual interest.

Such a statement can be proven with the analysis of the mean of the responses attributed by respondents to the three formative spaces in both aspects analyzed in this section: (1) the effect of each formative space for teacher education; and (2) the responsibility that each of the three areas should have in teacher education, as demonstrated in Graph 3.



**Graph 3.** Mean of answers  
Source: research data

According to the first question, the training obtained by individual effort is more effective, corresponding to 47.42%, followed by graduate program (35.61%), and the HEI with 16.97%. In the second question, the graduate program was attributed to be the most responsible for teacher education (38.21%), followed by individual effort (37.92%), and the HEI (23.87%).

Thus, it is concluded that the graduate program and the HEIs should engage more with the continuous formation of current and future Accounting teachers, since the HEI, according to Rivas, Conte and Aguilar (2007) is considered a prone environment for the qualification of teachers, and since as determined by the LDB, preparation for the exercise of the higher education teaching will occur mainly in graduate courses.

## 5. FINAL CONSIDERATIONS

The aim of this study was to analyze the perceptions of Accounting teachers, master's and PhD. holders in Brazil, regarding their formation based on the potential methods used by three formative spaces: Graduate program, HEI where the teacher works, and the pursuit of training out of individual interest. The main results show that teacher education provided by the graduate program occurs most times from subjects, corroborating with the methods identified by Lapini (2012).

Regarding the responsibility for formation and the training provided, it was found that the responsibility of the postgraduate program is greater than the actual training provided. The result is consistent with other studies that indicate that the graduate programs in Accounting still focus on researcher training, with teacher education not sufficiently offered in master's and PhD courses in the area (ANDERE, ARAUJO, 2008; LAPINI, 2012; MIRANDA, 2010; NGANGA, BOTINHA, MIRANDA, LEAL, 2016). Thus, it is inferred that the participation of graduate education in Accounting teacher education is still incipient.

As to the participation of the HEI in teacher education, it is inferred that this formation occurs very discreetly, since no method pointed out in this study is used in the training of higher education professors, with the exception of discussion groups, which concern the exchange of experiences in informal discussions with peers, and not from formalized and systematic training courses provided by the HEI as a training policy. This inference is based on the specific actions undertaken by some HEIs with the objective of assisting in the training of their faculty members.

In terms of training due to individual interest, it was found that all the methods suggested were used, and that the formation by individual interest has supplied the training not adequately provided by the other two training sources.

As a contribution for future studies, critical thinking and further discussion towards the current formation of Accounting teachers is encouraged, since the results make it evident that both graduate programs and HEIs have more responsibility on teacher education than the training they actually provide. Another point of consideration is how much graduate programs are preparing their teachers for the exercise of their profession.

The study considered the perception of Accounting teachers, master's and PhD holders in Brazil, disregarding other agents in their formative process, such as graduate program coordinators and leaders of HEIs, whose perceptions may provide relevant information for triangulations. Future research addressing these other agents may be promising for new discussions. Qualitative studies addressing this topic from a behavioral point of view are possible, that is, the teacher considered highly trained to carry out their teaching activities so that they develop their teaching-learning process with quality.

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