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The Pedagogical Training of Teachers in *stricto sensu* Programs in Accounting Sciences

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ABSTRACT

Background: This paper presents the results of the research on the Proposals of *stricto sensu* Postgraduate Programs in Accounting Sciences. **Objective:** The objective was to analyze the pedagogical training approach delineated in the Proposals available on Sucupira Platform of the Coordination of Improvement of Higher Education Personnel (CAPES). The technique of document analysis was used for the twenty programs aiming at identifying the discourses about the training of the accounting professor for higher education. The identified data refer to the period from 2010 to 2012 and were organized in categories education, teaching, training, projects, programs, curriculum, teacher, teaching-learning, instruction and methodology. In this text only two categories are discussed, with which, through discursive practice, was sought to understand the concept of education and teacher. **Results:** It is concluded that, besides the challenges of the *stricto sensu* postgraduate programs in Accounting for an interdisciplinary dialogue among the areas of knowledge, there are no projects of pedagogical training that take the teaching of Accounting as object of study and training for teaching in higher education. **Conclusion:** It is claimed that teaching does not conform in the tradition; it is made complex in the plurality of subjects and knowledge that it involves, and Accounting Science is just part of the pedagogical process and object to be known.

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INTRODUCTION

Studies of the historical course of postgraduate programs in Brazil show indicators of progress and setbacks in this privileged level of training. Particularly in the reflection of the history of postgraduate programs development, we fall back on the questions presented by Ramalho (2006, p. 183), emphasizing that "[...] When we reflect on this history, some issues that are part of our everyday of researchers reappear with greater intensity: whom do we research to? About what, under what conditions and with what resources do we research? What happens to our investigations? Are the processes and results of our research interfering in building a more egalitarian society? "

All of these issues permeate other contrasts always present in the dimensions of the teacher's work, in the understanding that research and extension are inextricably linked, as constitutive and integrative actions of the pedagogical practice committed with the training. In this perspective it is recovered the original precept of the postgraduation, conceived as space of qualified training for teaching and for the expansion of higher education, in order to better understand this space of training and knowledge production.

In spite of the differences within the many contributions of the postgraduation in the training of technical experts staff in different areas of the academic training, it is also unquestionable the scope of the training processes in the development of many activities in the country from the postgraduation.

It is necessary, however, to consider the objective conditions and the various moments in the history of Brazil in which the postgraduation is initiated and developed, and in which it is possible to identify the perspectives of its implementation, as well as its current reality. It is a fact that these perspectives include the possibility of scientific and technological development as well as teachers training (RIBEIRO, 1980).

Resulting from different analyzes of its implementation, it is noticed the influence of "international science", which characterizes the North-American model, whose interpretation of "cultural dependency" would add too many demands to the format of the course completion (SANTOS, 2003), as well as submission to the demands / impositions of the market and the implications of public funding ways (BITTAR, 2005).

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These historical elements assume different modes in the National Plans of Postgraduation - PNPg -, such as assessment of knowledge production of the postgraduate programs, and also delineate trends and indications of their possibilities in Brazil. Also, to extend such references of analyzes, Castro (2012) indicates several bibliographical sources to access and measure the relevance of the postgraduate programs in Brazil.

It is necessary to emphasize the contributions of Kuenzer and Morais (2005), who, in a coherent analysis, assume political and epistemological positioning emphasizing the advances in the postgraduate programs, and indicate the movement of "theory withdrawal", with serious implications in the educational priorities and training policies.

According to Borges and Sá (2012), the current PNPg, to be implemented in the period from 2011 to 2020, manifests the intention to train human resources and skilled manpower to the different sectors of society, especially in the area of innovation and strategies. There is also a special emphasis on thematic lines for basic education aiming at improving the quality of education.

Not having the objective of discussing the history and the paths taken by postgraduate programs in Brazil, the bias of in this paper refers to the need of identifying the pedagogical training of the accounting teacher for higher education. This discussion will be carried out based on the postgraduate programs in the area of Accounting Sciences, once this is the training scenario of the Accounting teachers for higher education. This bias does not clear the analysis of the kinds of assessment to which postgraduate programs are subjected; it is just not the centerpiece of the discussions, as is the teacher's didactic training for higher education, particularly in Accounting Sciences.

MATERIALS AND METHODS

The discussions so far fall into the concerns of the conceptual field, which involves the production and the socialization of accounting knowledge within the process of teaching Accounting. The thematic focus refers to higher education in the particularity of pedagogical training of the Accounting teacher, which requires procedures of initial and continuing training that seek to contribute to the civic and professional training, while that may promote the development of the theoretical-practical field of this training. The training that aims at the emancipation through critical consciousness seeks to appropriate dimensions of the teachers' work and their autonomy. From this perspective, the classroom [as a field of appropriation of the accounting teacher work] has to turn itself into field of possibilities of knowledge within which choices have to be made. Students and teachers have choices, and their choices don't have to match and are not irreversible. The choices are not based solely on ideas as the ideas are no longer destabilizing in our time. They are based on emotions, feelings and passions that give to the curriculum content endless senses. (SANTOS, 2009, p. 19th).

Higher education in Accounting is the identification field of how teacher's training has been constituted and ways to produce the pedagogical practice in its correlation with the construction of the accounting knowledge. It is in the perspective of emancipatory training that this field of research, yet incipient in higher education of Accounting, seeks its intervention.

The theoretical-methodological principle of this study is guided by the understanding that the work of the Accounting teacher requires the fundamentals of teaching-learning process and didactical mediation for the activities of teaching in higher education. The dialogue that is intended in this principle is to understand the know-how of the accounting teacher in the dimension of pedagogical practice. In the words of Freire, 2009, the conceptions of the fundamentals of teaching-learning make sense when they occur in the practices and social relations. Thus, The critical educator, demanding, consistent in the exercise of his/her reflection on the educational practice, or in the exercise of practice itself, always understands it in its entirety. He/she doesn't center the educational practice, for example, in the student or in the teacher, the content or the methods, but understands it in the relations of its various components, in the consistent teacher's use of the materials, of the methods, of the techniques, (Freire, 2009, p. 110).

With the socio-cultural changes and the opening of new markets, with the economic instability and the needs of not succumbing to the exclusionary market, the training comes to reflect the needs of contextualized training spaces requiring a reconceptualization of the pedagogical practice in the higher education in Accounting.

Based on these guiding principles of the issue of Accounting teacher's training, the problem of the research is to identify *which approach of pedagogical training emerges in the stricto sensu programs in Accounting Sciences, specifically for working in higher education*. The goal is to examine the issue of teacher's training and its approach in *stricto sensu* postgraduation programs in Accounting.

A data survey was performed on the postgraduation programs in Accounting Sciences available on Capes website, where there were identified, currently, in Brazil, 20 *stricto sensu* postgraduation programs in Accounting. Of the 20 programs, 09 offer master (M) and (D) doctorate courses, and 11 offer only master course, as shown in Table 1:

Table 1: *Stricto sensu* Programs in Accounting in Brazil.

Institution of Higher Education	Course	Starting Year
UFES – Postgraduation Program in Accounting Sciences	M	2010
FUCAPE- Postgraduation Program in Accounting Sciences	P	2001
FUCAPE- Postgraduation Program in Accounting Sciences	M - D	2009/2009
UFMG- Postgraduation Program in Accounting Sciences	M	2007
UFU- Postgraduation Program in Accounting Sciences	M	2012
UFPE- Postgraduation Program in Accounting Sciences	M	2007
UEM- Postgraduation Program in Accounting Sciences	M	2014
UFRJ- Postgraduation Program in Accounting Sciences	M – D	1998/2014
UERJ- Postgraduation Program in Accounting Sciences	M	2006
UNISINOS- Postgraduation Program in Accounting Sciences	M - D	2000/2013
FURB- Postgraduation Program in Accounting Sciences	M - D	2005/2008
UPM- Postgraduation Program in Accounting Sciences	P	2008
UNIFECAP- Programa de Pós-Graduação em Ciências Contábeis	M	1999
PUC/SP- Postgraduation Program in Accounting Sciences	M	1978
UFBA- Postgraduation Program in Accounting	M	2007
UFPR- Postgraduation Program in Accounting	M - D	M-2005
UFSC- Postgraduation Program in Accounting	M - D	2004/2013
UNB- Postgraduation Program in Accounting Sciences	M - D	2007/2007
USP- Postgraduation Program in Controlling and Accounting	M - D	1970/1978
USP/RP- Postgraduation Program in Controlling and Accounting	M - D	2005/2013
UFAM- Professional Master Program in Accounting	P	2006

Source: CAPES.

With the purpose of identifying in the *stricto sensu* which is the space of the pedagogical training of the Accounting teacher for the higher education, an analytical reading of the proposals of the programs was carried out from an intentional selection of categories that could, initially, guide the identification of pedagogical training processes of the Accounting teacher for the higher education recurrent in these proposals.

The selection of the categories used in this study was done due to its wide use in the epistemological fundamentals of the Science of Education, whose axis of study is the teacher's pedagogical training. It was identified that the inclusion of categories in these programs characterizes an articulated construction of actions aimed at meeting resolving criteria of evaluation and development of these actions according to the objectives of the programs.

Regarding the research objective, it is characterized as exploratory and was used in the perspective of deepening the relations of knowledge on the pedagogical training of the Accounting teacher for higher education. According to GIL (2010), exploratory research has the [...] Objective of providing greater familiarity with the problem, in order to make it more explicit or make up hypotheses. One could say that these researches have as main objective the improvement of ideas or the detection of intuitions. (GIL, 2010, p.41)

Documentary research was used as to understand and expand the knowledge related to the pedagogical training, based on the exploration of the theme in the programs. The use of documentary research, which, according to Martins and Theóphilo (2007, p. 55), "[...] uses primary sources, as considered the materials compiled by the author himself which still were not analyzed," served to reading and collecting data on the categories of this study of the twenty (20) Proposals of *stricto sensu* Programs in Accounting, available on the website www.capes.gov.br in the period from August to October 2014.

Data collected with this methodological resource concern the set of expressions referenced in the discursive propositions of the categories that are generally used to constitute the processes of pedagogical training. The categories selected in the documents are: education - teaching - training - projects - programs - curriculum - teacher – teaching-learning - instruction - methodology. The selection of these categories in the documents is the object of analysis of this study.

Also, according to Lakatos and Marconi (2010 p 143), documentary approach is a preliminary investigation through which is collected information that could build an analysis. Thus, after the identification of the data and its reorganization into categories of discursive analysis, literature review was carried out.

This conception is shared since the unrelenting question requires listening and understanding the already existing productions about the object that it intends to unveil, in order to formulate constructs and knowledge that best depict the phenomena one wants to seize on the pedagogical training of the Accounting teacher.

In this context, the dialogue with different authors help to confront the conceptions and historical transience of knowledge and perceptions contained in the PPGCC Proposals. Also, according to Severino (2002), the literature review aims at conceptual and argumentative description based on the works chosen. Careful selection is the formulation of the thematic axis that is articulated with the perspective of the researcher on the problem researched. Therefore, the literature review, besides equipping the researcher, subsidizes a collection consisting of different topics, authors and concepts about objects of interest and research.

In order to compose the content analysis, it was rebuilt, based on terms and categories, an analytical framework that seeks a discursive unit in the content of the proposals of the postgraduation programs in

Accounting Sciences. The search for unity does not mean to simplify the organicity of a constructed reality, but rather to interpret the complex context of the categories and their formulations. According to Deleuze (1991);

We are, then, able to extract from the words, sentences and propositions the utterances, which do not mix with them. The utterances are not the words, sentences or propositions, but formations that only stand out from their corpus when the subject of the sentence, the object of the proposition, the meanings of words change of nature, taking place in the it is said, distributing, dispersing in the thickness of the language. (Deleuze, 1991, p.29)

Thus, seeking to understand the utterances based on the documentary research do not end in the resource itself, it becomes more complex in its condition of primary data, which requires an unveiling of the conceptual webs also in the new propositions. Seeking to understand does not suggest an absolute explanation, but a possibility of seeking in the context of the categories of this study an attempt to understand their existence as an emitter of a time and of clippings of a knowledge, that is involved in social structures in the conceptions of the knowledge and of the individuals who seek to know.

Table 2 presents the connotation of the research categories in its placement as a language used in all the postgraduation programs in Accounting analyzed, as well as making an inference in the context of the documentary study. After the initial identification of the different topics of the programs, the categories were rearranged by a compilation of the representative extracts of its use, guaranteeing faithful identification in the propositions analyzed. The content analysis performed seeks to corroborate the category idea in the discursive and explanatory text of the programs.

Table 2: Categories of the pedagogical training

Categories	Extracts of the concepts used in the Programs Proposals
Education	Teaching is not the object of study. Teaching as ongoing activity Activities to improve teaching
Teaching	Elective activity in training Teaching internship and research groups
Training	Solid accounting knowledge to work in different sectors Training of researchers Cooperation among institutions Training of human resources
Projects	Research projects / Academic / Scientific Initiation Projects of accounting development and improvement of public management Projects in laboratories Projects for groups of publication
Curriculum	Set of mandatory subjects
Teacher	Training of the researcher teacher Teaching internship Lectures / Accounting Events / Training Partnerships / exchanges / Visitors / foreign Coordinator / Decisions / Collaborative
Teaching-learning	Improvement in the construction of accounting knowledge Methodologies of incentive in virtual environments
Instruction	Training of researchers to work in higher education Integration with MEC / CNPQ / CAPES / funding agencies for graduation Accounting education and education technology
Methodology	Participation in the steps of the class / planning / materials / Definition of teaching methodology Methodology of higher education Research Methodology

Source: Proposals of the Programs Research data, developed by the authors.

Results:

Strictu sensu postgraduation in accounting sciences:

The *strictu sensu* postgraduation in Accounting Sciences is recent in the history of Brazil, and its consolidation is expressed in programs currently recognized and in implementation. With an academic concept, the programs seek professional qualification for entering the labour market and to act in higher education. Public policies for promotion and funding of postgraduate programs, as well as the socioeconomic context, interact with the demands of qualified training requiring a dialogue between different sectors of Brazilian society, graduation and postgraduation, aiming at the development and sustainability through the areas of knowledge.

Peleias *et al* (2007) identify political, economic and social events as restrictive in the development of teaching and accounting research indicating that these events contributed to the lethargy in proposing *stricto sensu* programs in the area of Accounting. In the study conducted, these researchers indicate that accounting has been following the development of man in society, especially in economic aspects. However, they identify that the formulations of knowledge in the technical-instrumental conception fit the legal requirements and the standardization of practices and procedures of formal accounting area. According to these authors, it was from

LDB No. 9394/96, and with the advent of the national curriculum guidelines for undergraduate courses in Accounting, that the discussions on accounting research become important and seek its organicity through *stricto sensu* postgraduate programs. They indicate that the creation of the National Association of Postgraduate Programs in Accounting (ANPCONT) is an important event in the design of the organization and discussion of the accounting knowledge production. They emphasize that another important fact was the change, in 2007, in conjunction with CAPES, of the understanding that Accounting Sciences, as an area of knowledge, is no longer subjected to the administration area, and state that these facts will demand continuity and responsibility in the scientific development of the accounting area.

Unlike the expansion occurred in the undergraduate courses in Accounting, which, from the 1990s, show an exponential growth in its offer, and also of new institutions of higher education, the training process in the *stricto sensu* postgraduation in Accounting is quite recent and still limited.

Cunha, Cornachione jr, Martins (2007) discussing an overview of postgraduation in Accounting in Brazil, based on the history of the Controllershship and Accounting program of the Faculty of Economics and Administration of the University of São Paulo -FEA / USP, point to the incipient development of programs of this nature in the area. The master degree in Controllershship and Accounting of FEA / USP began in 1970, while the doctorate began in 1978, being this program the embryonic model of the few which began to be offered from the year 1998. The authors conclude by emphasizing that the *stricto sensu* postgraduation in Accounting of FEA / USP prospered due to the efforts and perseverance of the teachers; and at that time the other areas of knowledge had a strengthening and increase of programs, which did not occur with the Accounting Sciences area. These authors express certain concern about possible endogeneity in FEA / USP, while indicating the absence of "competitors" in the production of research in the area.

Andere and Araújo (2008), in a research on training of the Accounting Sciences teacher, identified the practical, technical-scientific, pedagogical and social and political dimensions of the training of the Accounting teacher through the perception of the coordinators of the *stricto sensu* programs. The data of the study indicate a structure focused on the training of researcher with theoretical knowledge specific of the accounting area. These authors, through the data, point to a quantitative indicator that characterizes as relevant the perception of the people interviewed about the pedagogical training of the teacher. This indicator, however, allows us to infer that the training through supervised practice in the field of Accounting Sciences is an activity that favors the approach to teaching, as occurs in the perspective of the internship, through activities in which the student watches classes, focusing on the accounting knowledge and not on the pedagogical relationships. The authors conclude the study indicating that the *stricto sensu* programs are directed to the technical and scientific training in accounting area, and that it has a gap in the social and political training of the professional of the accounting area. Also from this study it can be inferred that, despite the contribution of the activity of supervised internship, in the lines of its occurrence, as an approximation to the reality of the classroom, does not constitute in organic project of training that has the teaching of Accounting as object of analysis and teacher's training in this area for higher education.

Studies carried out by Smith and Pfitscher (2011), indicate that it is from 2005 on that a process of expansion of the master degree began, and, in 2007, the doctorate degree in Accounting. When considering whether there is space for expanding the offer of master and doctorate degrees in Accounting in Brazil, the authors show the significant increase in the offer of graduation with no equivalency with the postgraduation programs, which in a way allows us to infer that there is a restricted elite in training, which helps to maintain preponderance in the conception of accounting as instrumental rationality. The authors present a quantitative comparison between the title granted by the *stricto sensu* programs in accounting, stating that in the USA, in the period from 1922 to 2010, 7,384 received a doctorate degree, and in Brazil only 219 doctors received this title in the period from 1962 to 2010. Also, these researchers, from the exhibition of different data, indicate alternatives for expanding the *stricto sensu* programs in Accounting, highlighting, however, the need for critical thinking on these propositions, in order to produce advances in the accounting research and the knowledge for its integration and socialization within the training processes.

Miranda (2010) researched the existing components of pedagogical training in postgraduation programs in Accounting Sciences and, after placing the constitutive elements of the disciplines of pedagogical dimension, offered in the 18 programs analyzed, presented effective considerations regarding the specificity of teaching and of the pedagogical training. From the analysis of Miranda (2010), it is possible to notice that the domain that the accounting teacher has, with regard to the specific content of the area that he/she teaches, is not sufficient for the pedagogical relationship in the teaching-learning process, especially when the objective is a critical and emancipatory training, once a mere formalization of titles and technical-specialist training are insufficient to integrate the professional training and, at the same time, the citizenship. According to Miranda, the study highlights the [...] need for initial and continuing pedagogical training for teachers of Accounting. It is necessary to prepare them for the profession of teacher, because the experience is just not enough to form. It is through the training for teaching that will be possible to draw on its own experience in teaching to think about the experienced pedagogical practice. It is necessary to show the importance of practice, but the practice grounded

in social relations, not only simulations or exercises. One should meet the accounting practices, revealing all the complexity that permeates the real world. The teacher needs to be aware of the importance of these actions in order to develop their own practice. It is necessary to bring up discussion on social problems in contemporary society because teaching is conditioned by the historical time that characterizes the society; the development of the profession itself imposes this necessity. (MIRANDA, 2010, p. 96)

A study conducted by Laffin (2005), discussing the need for pedagogical training of the Accounting teacher, indicates that it is through networks of relationships and the professional expertise of the accountant that this will assume the teaching activity. Thus, the work is not perceived by the teacher as his/her production, but as an unalterable prescription that he/she executes. In this understanding, not only the process of his/her work disappears, but also its product. This understanding of work as an end in itself, utilitarian work, also carries an understanding of naturalization of the human being, different, thus, from the understanding of the human and historical condition and the possibility of multidimensionality.

Laffin (2005) also emphasizes that the question to be better understood by teachers is the kind of work they do: the pedagogical work is different from the work of the other professionals in accounting. The format of the activity of being an Accounting teacher is different from that held by the accountant. The accountant has a routine of standards and legal aspects, of procedures for registration and control of assets, of an objectified result arising from economic acts and facts of the specific context of the organizations. For the Accounting teacher, beyond all this work format, there is also the fact that, in dealing with the training of the other people, he/she is performing a social practice permeated by their conceptions of subject and society, in which he/she needs to deal with ways of thinking the class, with its organization, with the selection of knowledge and constant reflection of this process. It is understood, thus, that the pedagogical knowledge, being appropriate by the teacher as critical knowledge, indicates pedagogical practices outlined by the autonomy of teaching and, from that appropriate work, expresses the concepts of subject, of knowledge and of the dimensions of life in society. Thus, an emancipatory pedagogical practice, one that contributes to the freedom of plural subjects, dimensions the relationship of world with the universe of the accounting knowledge, for the social participation.

Discussion:

Analysis of categories: approaches to teacher training:

Through the reading and analysis of the Programs Proposals was identified that approaches to pedagogical training are not organically formulated in theoretical and methodological concepts in the perspective of teacher's training. The categories shown in Table 02 were only possible to be identified due to the connotation of the term, in the circumstantial sense of the phrasal context of the documents analyzed. According to Foucault (1986), the discursive practices make sense in different times and historical contexts, and transit in different areas of knowledge seeking regularity amid dispersion. Based on Foucault (1986), it is possible to correlate a conceptual set through discursive practice considering the regularity of this practice. It doesn't mean to reduce or simplify a conceptual category, but "excavate" in the multiple possibilities its social reconstruction. There is, therefore, ... a complex group of relations that function as a rule: it lays down what must be related, in a particular discursive practice, for such and such an enunciation to be made, for such and such a concept to be used, for such and such a strategy to be organized. To define a system of formation in its specific individuality is therefore to characterize a discourse or a group of statements by the regularity of a practice. (Foucault, 1986, p.82)

The aspects of the analysis of this research are from the perspective of those who express a discursive practice, the programs proposals in this case, which show a contextual intentionality in the training of the accounting teacher for higher education which were identified and organized in the set of categories, hereby defined as pedagogical training and their expressions of events in a certain place, in the proposals of the *stricto sensu* programs in Accounting Sciences.

The categories with the largest discursive presence were *education* and *teacher* and the least cited were *curriculum* and *teaching*. The highlight identified in the teacher category is due to its greater emphasis on the "training of the researcher teacher" approach.

In the following analysis approaches related to the categories of training are identified, which express the regularity of the discourse in the documents analyzed. This paper only discusses the categories *education* and *teacher*. The other categories identified in the survey and described in Table 2, will be the object of discussion of another paper.

The category "teaching", when referenced, assumes the connotation of activity to be developed with the aim of spreading the accounting knowledge and, also, aims at improving professional training. To this understanding of teaching are assigned certain skills and competencies that can be acquired in the activities of teaching internship and in the subjects of training, mostly as electives.

The teaching activity is also linked to the goal of training teachers to teach Accounting, and therein apply new teaching techniques and technologies in order to develop materials to support the graduation. This

perception is proposed to achieve a high-level training to work in education and thus helps to constitute groups of researchers.

Education is, in the dimensions of the PPGCC Proposals, a stage for national and international exchanges, and seeks to strengthen partnerships with others. Education as interdisciplinary action entails the improvement in the teaching area and stimulates the development of other academic activities in the presential and distance modalities.

Education is configured as training activity aimed at the domain of the accounting knowledge in the course of the programs and the set of activities of academic life, as ongoing activity.

In the approaches identified, education is not represented as an object of study in the *stricto sensu* training, and is generally mistaken with the other dimension of the training process, which is learning. Actions and spaces are understood as means to equip the activity and not to understand and establish the dialogical relations of this process as a product of the teacher's work which is the education and requires pedagogical contents of training.

The sense of education as perceived in the discursive text reinforces the idea that the knowledge of the specific area of accounting is sufficient to promote the activity of educating. This failure to differentiate the pedagogical knowledge that are required to implement the education and the instrumental knowledge in accounting exposes a relation of the historical journey of teacher training which supposedly reinforces what Kuenzer and Moraes (2005) call "theory withdrawal" based on the practice, arising from historical forms of their learning, which lays on educating based on the experiences of the accounting profession. Gómez (1998, p. 41) argues that The historical achievements of humanity that communicate from generation to generation not only involve content, knowledge of the temporal or cultural space reality, but also assume formats, strategies, models of knowledge, research, relationship ... which the individual captures, understands, assimilates and practices.

These historic achievements require a conception of education as intentional work, which assumes contextualized discursive practices and promotes emancipatory processes seeking to reassemble the subtle fragments of the casualization of the multiple relationships with knowledge, having influence on the power discursive game set between the networks.

The category "teacher" emphasizes the internship with teachers to acquire teaching experience. The teacher is the central piece in strengthening the programs due to the collaboration of other areas of knowledge, as well as the exchange of experiences with other qualified researchers to perform the activities of the higher education in Accounting Sciences; is the link in the relationships to establish partnerships with visiting teachers, strengthen research and publications.

The teacher is in charge of performing the activities of communicating his/her extension projects and funding for research and laboratories, as well as organizing, participating and implementing scientific events, lectures in accounting, promoted in different places and spaces. He/she assumes the centrality of training researcher teachers with a Ph.D. in Accounting and seeking teachers with renowned experiences.

It is emphasized the need of titles for the teachers in the area of Accounting, especially for hiring teachers for programs with emphasis on publication. Encouraging the exchange to form research networks, encouraging joint production with visitor and foreign teachers in the program, seeking collaboration between students and specialists in the areas for research internship abroad and exchange of teachers, - these are identified activities of the teacher training as researcher.

The approach that characterizes the category "teacher" is the training to be a researcher. Despite this training, it outlines a qualification to work in higher education, basing on the conception of the researcher teacher. According to Marques (1995, p.118), being a teacher requires autonomy of the work process, i.e., being a teacher means to exercise the mastery of his/her specific field and work process, step by step and at any time, which means working with scientific rigor of the knowledge that owns and the material and instrumental means that appropriates in the ability to elaborate or rebuild them according to the demands of his pedagogical proposal.

Cunha (1996, p. 32) discusses the issue of training for research arguing that it is "difficult to place the teacher as the main agent of the inseparability of education, research and extension", when the understanding of inseparability is reduced to the idea that teaching and having research projects are synonyms of inseparability of academic activities. The reality of the graduation, particularly in Accounting Sciences, is not constituted of education as research. No one questions the importance of these activities as constitutive of the ways to improve the quality of education; however, the teachers' research projects must be coordinated with and within the activity of teaching. Training for research emphasized in the *stricto sensu* is in conflict with a concept of inseparability, which occurs in this condition is a breakdown of activities.

Training teachers requires an understanding of the importance and specificities of teaching, as well as of the knowledge needed to do this work. With this understanding, the *stricto sensu* programs can structure training projects that ensure, simultaneously, qualification for the title concerning the specific field and the mastery of the pedagogical knowledge to work in higher education.

We argue that the training can not contradict the theory and practice unit expressing a qualification of specific area of practice, but simultaneously articulated with the challenges and demands of the everyday life in the classroom, which also requires the qualified mastery of the pedagogical relationships.

We understand that the initial training in the undergraduate course and the vision of the science nature, and in it the Accounting Science as a scientific activity, has given fragility to the interventions of the specific knowledge in the development and socio-political participation of the accounting professionals.

It is necessary to dimension the pedagogical training projects of the Accounting teacher aiming at overcoming and appropriating new approaches so as to understand the relationships between the knowledge of the specific content and the knowledge of the pedagogical content.

The 'knowledge of specific content' refers to the set of knowledge of the area or subject that will be taught, which includes knowing how the historical development of the area happened, its current unfolding and the scientific theories that support it. On the other hand, the 'knowledge of the pedagogical content' refers to a kind of amalgam of specific contents to be taught with strategies on how to teach them. It happens at the moment of the action, which is when the teacher does the merger between the two elements mentioned above, in order to make the subject teachable to the students. This type of knowledge is the 'exclusive property' of the teacher, since he is responsible for its preparation at the time of practice. (LONGHINI, 2008, p. 244)

The little attention given to the relationship between the specific knowledge and the contents of the pedagogical training in the relations with its theories and principles, as well as the processes of cognitive development of students, ends up reducing the intervention of the teacher's work by not recognizing the place of education as a social practice and of mediation resulting from his/her training.

Despite extensive theoretical resulting from the research and studies that corroborate the need of pedagogical training for teaching, few actions have been implemented to conduct the teacher training for critical and reflexive activity of the praxis in courses of Accounting Sciences.

Conclusion:

The findings of this study show that, even when having as one of the objectives the education of teachers for higher education, the analyzed Proposals of the *stricto sensu* Programs in Accounting do not present an organic program for the pedagogical training of teachers. It is understood in the discursive formulations that the training for education is the training path of getting titles achieved by master and doctorate specializations in the accounting area.

Currently, most public institutions require a master degree and others only doctorate degree to form the faculty of the undergraduate course in Accounting. The graduation for the area of practice is the requirement for initial training, and training in master and doctorate levels, usually in the same area of training, grant legal device to be a teacher in higher education.

If on one hand this training offers the attributes of the specific area, on the other hand it weakens the role work of the teacher. Dealing with Accounting in work routines in different entities requires a profile of technical training and expert in accounting. However, teaching is made of other complexities that require from the teacher intervention processes beyond the accounting specificity.

The Accounting teacher, through teaching, mediates learning between the object of accounting knowledge and the student. To teach it is necessary to master the content and simultaneously know the subjects of the teaching-learning process. In this dimension, the content to be taught requires relations with the historical and social production of knowledge and of the subjects in its human condition.

The matter of Accounting teacher training for higher education, with constitutive space of the profession, is structured, especially, with the lack of investment in public policies of training. The prospects of productivity in the government projects take different conceptions, often at odds with the autonomy of the institutions, thereby inducing the weakening of training spaces.

We emphasize the *stricto sensu* post-graduation in Accounting Sciences by recognizing that it is a privileged space for training, which constitutes time and organization, even in its restricted conditions, but they can insert and problematize the matter of teacher training for Accounting in higher education. According to Marafon (2001),

The post-graduation needs to add to its basic mission of training the researcher the responsibility for training the graduation teacher, integrating, expressly, pedagogical questions concerning the accuracy of the specific methods of knowledge production, in epistemic perspective. (Marafon, p. 72nd, 2001).

Based on this understanding, we assume that the education as training process, which simultaneously aims at the accounting and individuals training with autonomy and freedom in the human emancipatory sense, need to encourage and help build a political character of the accounting teacher pedagogical practice. This understanding of political practice must be committed to the contents with which it works and the articulation of the methods with which socializes knowledge, while it socializes itself. We understand that this dimension of the training must be simultaneous with the inseparable political commitment of the pedagogical practice.

The training of the Accounting teacher to act in higher education aims at contextualizing the complexity that surrounds the subject and the importance in developing the conceptual field once, with the exception of undergraduate courses, there is no official training pathway to be a teacher of Accounting for higher education.

Teaching accounting to students requires mastery of the theoretical and methodological conceptions involving the teacher's work in conjunction with their actual practice. In this context, teaching requires skills that are acquired beyond the initial training, requiring the teacher to have [...] Teaching experience, rigorous scientific and didactic training, know the main lines of learning that support them, be able to work with adults and, finally, be prepared to help teachers to perform the behavioral, conceptual and methodological changes required by the educational system nowadays (VAILLANT, 2003, p. 12th).

Teaching requires the appropriation of the complexity of the cognitive processes of individuals and, through this, understanding the fundamentals that structure the teacher's activities. Thus, a training based on the reflection about the experience of the work from the field of education not only allows to extend the personal and professional experiences of the Accounting teacher as a historical subject, but also contributes to the development of new autonomies.

This reflection, which is assumed to be critical of the action itself, can lead to the autonomy of the work of the Accounting teacher and enable him/her to distinguish between the prescribed and the construction of the teaching process, expressing his/her view on the option of the transforming action and as such also transient.

The analyzes performed in this study sought to approximate the discursive practice of the condition of the categories "education" and "teacher" identified in their approaches in the Proposals of the Programs. Our contribution also intends to point to other reflections on the accounting epistemic field and its relation to the construction of the knowledge based on our observation in this study.

Nowadays, with the dynamics of the science, the technology and media, there is no way to work isolated in an area. This is because the knowledge of the accounting area requires a set of other knowledge to be qualified as a field of study and contribute to the demands of the present time while consolidating influence to new questions in the scientific field.

No overlap of knowledge and expertise from one area or another is implied, but it is stated the need to recognize the knowledge of the areas that contributed to the advancement of social and professional practices and even of specific knowledge that today still dialogue with the Accounting Science. What we have today as the possibility of certainty in the conceptual and practical field are just possibilities for questioning tomorrow and this questioning does not occur only in isolation but with other logics in knowledge production.

It's the critical appropriation of the contribution of interdisciplinary areas that will facilitate the development of the accounting thought in the field of *stricto sensu* post-graduation, which has as one of its goals training teachers to socialize the accounting knowledge. In this context, it is necessary to master the pedagogical relationships, especially in the concepts of the subject, society and knowledge, without which there will be no historical perspective of knowledge construction.

Certainly there are contributions of the *stricto sensu* post-graduation programs in Accounting Sciences in developing their specializations, but what surrounds the limits of these contributions is the epistemological nature of the research that constituted them and the ways they are socialized as product of the knowledge, and the education, as a social practice, is a space of socialization.

By admitting a break with the concepts of scientific truth generally prevalent as a possibility, and put ourselves in the condition of distrust of the theoretical hegemony, we will be entering in the condition of philosophical questioning of the doubt. This will require a reflection on methods and contents of the teachers work production and, in it, the real need for intervention. This perspective finds resonance in the words of Brandão who states that the permanent return to the tradition is never a return to the same place, but has the sense of a spiral that allows to return to themes, references ... at a new level that, at the same time, incorporates and tends to overcome the moments that preceded it. (Brandão, 1992, p.5)

Teacher's training for higher education in Accounting requires, in an imperative way, to take the teaching of Accounting as object of study, and this object requires open, critical and appropriate dialogue on its different conceptions. The teaching does not conform in the tradition; it is complex in the plurality of subjects and knowledge that involves, and the Accounting Science is only part of the pedagogical process and object to be known.

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