

THE CURRICULUM OF THE COURSE OF ACCOUNTING SCIENCES IN BRAZIL AND PORTUGAL: APPROXIMATIONS AND DISTANCING*

O CURRÍCULO DO CURSO DE CIÊNCIAS CONTÁBEIS NO BRASIL E EM PORTUGAL: APROXIMAÇÕES E DISTANCIAMENTOS*

EL CURRÍCULO DEL CURSO DE CIENCIAS CONTABLES EN BRASIL Y PORTUGAL: APROXIMACIONES Y DISTANCIAMIENTOS

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Abstract: This study investigated the conceptions and trends related to the curriculum of the Accounting major in Brazil and Portugal. It is a comparative study inserted in the fields of History of Undergraduate Education and History of School Institutions, and focused on the curriculum category of accounting courses in two institutions, one Brazilian and the other Portuguese: the School of Economics, Business and Accounting of the University of São Paulo (FEA-USP) and the College Institute of Accounting and Business of Lisbon (ISCAL). In Brazil, the regulation and inclusion of accounting education, at the college level dates back to 1945, being the FEA-USP, the precursor of this teaching since 1946. In Portugal, ISCAL was the first institution to teach the baccalaureate in accounting back in 1975, when the accounting course was restructured at a college level. It was concluded that the written curriculum was the instrument for dissemination of content and also for professional training in the molds required by the current capitalist culture. In both institutions, the curriculum adopted in the early years reflects legal determinations and political and economic influences. From the 1970s, in both institutions, the conception of teaching – derived from the curriculum based on the North American School – presents the reproductive and technical trend that marks, in a world-wide level, the teaching of accounting.

Keywords: curriculum, higher education, accounting sciences, professional qualification.

Resumo: Investigou-se, neste estudo, as concepções e tendências relativas ao currículo do curso superior de Ciências Contábeis no Brasil e em Portugal. Trata-se de um estudo comparado que, inserindo-se nos campos da História do Ensino Superior e da História das Instituições Escolares, teve como foco a categoria currículo dos cursos de contabilidade em duas instituições, uma brasileira e uma portuguesa: a Faculdade de Economia, Administração e Contabilidade da Universidade de São Paulo (FEA-USP) e o Instituto Superior de Contabilidade e Administração de Lisboa (ISCAL). O recorte temporal abrange o período de 1940 a 1985. No Brasil, a regulamentação e a inclusão do ensino de contabilidade em nível superior datam de 1945, sendo a FEA-USP, a precursora desse ensino desde 1946. Em Portugal, o ISCAL foi a primeira instituição a ministrar, em 1975, o bacharelato em contabilidade, quando o curso de contabilista foi reestruturado em nível superior. Conclui-se que o currículo escrito era o instrumento para a disseminação do conteúdo e também para a formação profissional nos moldes exigidos pela cultura capitalista vigente. Em ambas as instituições, o currículo adotado nos anos iniciais reflete determinações legais e influências políticas e econômicas. A partir da década de 1970, em ambas as IES, a concepção de ensino – derivada do currículo baseado na escola norte-americana – apresenta a tendência reprodutivista e tecnicista que marca, em nível mundial, o ensino de contabilidade.

Palavras-chave: currículo, ensino superior, ciências contábeis, formação profissional.

Resumen: Fueron investigadas en este estudio las concepciones y tendencias relativas al currículo del curso superior de Ciencias Contables, en Brasil y en Portugal. Es un estudio comparado que se inserta en el campo de estudio de la Historia de la Enseñanza Superior e Instituciones Escolares con enfoque en la categoría currículum, cuyo recorte temporal abarca el período de 1940 a 1985. En Brasil, la reglamentación e inclusión de la enseñanza de contabilidad, a nivel superior, data de 1945, siendo la Facultad de Economía, Administración y Contabilidad de la Universidad de São Paulo (FEA-USP), institución brasileña investigada, la pionera de esa enseñanza desde 1946. En Portugal, el Instituto Superior de Contabilidad y Administración de Lisboa (ISCAL) fue la primera institución que ministró, en 1975, el bachillerato en contabilidad, cuando el curso de contable fue reestructurado a nivel superior. Se confirmó que el currículo escrito era el instrumento para diseminación del contenido y, también para la formación profesional en los modelos exigidos por la cultura capitalista vigente. En ambas instituciones el currículo adoptado en los años iniciales refleja determinaciones legales y presenta influencias políticas y económicas. A partir de la década de 1970, en ambas IES, la concepción de enseñanza - derivada del currículo basado en la escuela norteamericana - presenta una tendencia reproductivista y tecnicista, que marca a nivel mundial, la enseñanza de contabilidad.

Palabras clave: currículo, enseñanza superior, ciencias contables, formación profesional.

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INTRODUCTION

Looking history is like observing a picture. There is always a detail that awakens interest and to which the eyes run away; however, we need to open up the plan and understand it as a whole (Pinto, 2009). This means that in order to make any inference about accounting science in the current context, we must know its origin and therefore go back in time.

Inserted in the field of study of the History of Higher Education and School Institutions¹, the research that gave rise to this article was centered in the discussion of the curriculum in higher education in accounting. We investigated the historical context of the institutionalization process of this curriculum, having as locus two HEIs, one Brazilian and one Portuguese.

The time period considered comprises the years from 1945 to 1985, since in Brazil, higher education in accounting dates back to 1945 and in Portugal secondary accounting education was raised to higher education in 1975. The advancement of the discussion about the curriculum until 1985 is justified by the transition in the level of accounting education in the Portuguese HEI, which had repercussions on the curricular proposals.

In Brazil, the School of Economics, Business and Accounting of the University of São Paulo² (FEA-USP) was investigated because this was the first public HEI authorized in 1934 to offer a undergraduate course in Accounting Sciences. In Portugal, the College Institute of Accounting and Business of Lisbon (ISCAL) was elected as the research locus. In that country, accounting education, secondary level, taught at commercial institutes, was restructured at a college level only in 1975, due to the educational reforms articulated and implemented after the end of the Estado Novo.

In order to understand the historical context in which the process of institutionalization of curricula occurred and the conceptions and trends regarding the professional training, both in Brazil and in Portugal, two continentally distinct countries, but “[...] linked by a common historical and linguistic heritage” (Fernandes, 2012, p. 28), it was necessary to consider the concept of school culture to subsidize the definition of categories of analysis. The definition of categories of

1 The studies of school institutions, as Nosella and Buffa (2009, p. 17) explain, “[...] represent a significant research theme among educators, particularly within the history of education [...]” and “[...] privilege the school institution considered in its materiality and in its various aspects”. The term school culture is defined as a comprehensive category of these studies.

2 The creation of FEA-USP dates from 1934. Decree 6,283, dated January 25, 1934, sanctioned not only the creation of the University of São Paulo (USP), but regulated the conditions for the installation of the Institute of Economic and Commercial Sciences, genesis of the current FEA. However, the authorization for its implementation would take place in December 1945, its first courses being those of Economic Sciences and Accounting and Actuarial Sciences, offered as of 1946, one year after the regulation of higher education in accounting (Pinho, 1984).

analysis is discussed by Franco (2000, p. 198): “[...] in a comparative process, it is fundamental to know and assume the categories that allow this confrontation”.

Thus, to understand the facts related to higher education in accounting as a fundamental social and historical construction for understanding the construction of the curriculum, the categories of analysis are listed as: (i) legislation and/or curricular guidelines and (ii) knowledge - subjects.

We understand that the construction of a curriculum reflects the school culture, defined as “[...] a set of ‘norms’ that define knowledge to teach and behaviors to be introduced, and a set of ‘practices’ that allow the transmission of this knowledge and the incorporation of these behaviors” (Julia, 2001, p. 10, author’s emphasis). These norms and practices, according to Nosella and Buffa (2009, p. 18), “[...] vary in space and time [...]” and may even “[...] coexist keeping their differences”.

Based on the school culture of both HEI, we were able to identify elements to develop the guiding question of this investigation. What conceptions and trends regarding the professional training were prioritized at the moment of the institutionalization of the curricula of the undergraduate courses of Accounting Sciences, both in Brazil and in Portugal? From this central issue derives a set of secondary questions. Did the curriculum reflect external influences? Was it elitist or utilitarian, or both? What was the expected profile of the egress from the proposed curriculum? Did the curriculum structure reflect convergences or divergences?

Considering the above, we analyzed the curricula adopted by both institutions - FEA-USP and ISCAL - and sought to identify the changes in their pedagogical structures, draw discussions about similarities and differences, and understand the context of their construction.

SOME CONCEPTIONS OF CURRICULUM

Etymologically, the noun curriculum has been evolved from Latin word *scurrere*, which is related to the verb run or from the noun course. Then its real translation would be a course to be followed along the school path, in the case of education (Goodson, 2008). In a classical way, the curriculum can be understood as “[...] a set of knowledge or subjects to be surpassed by the student within an educational cycle-level or modality of education” (Sacristán, 1998, p. 14).

More than concepts or definitions, the term curriculum has several meanings, especially when considering the diverse contexts in which they emerge, whether political, scientific, philosophical or cultural. For Goodson (2008), the curriculum was basically invented as a concept to direct and control the autonomy and potential freedom of the teacher in the classroom. Over the years, the alliance

between prescription and power was nurtured so that the curriculum became an artifice that systematically reproduced the existing power relations in society.

Silva (2009) questions the meaning of the word curriculum and asserts that, at present, there is an influence of American educational literature based on which the term is used to designate a specialized professional field. In this way, education is established as a proper object of scientific study, which results, to a certain extent, in the institutionalization of mass education³. The central question that serves as a background for any curriculum theory, according to Silva (2009), is to know what knowledge must be taught or what knowledge is considered important, valid or essential, to deserve to become part of a particular curriculum.

The curriculum can be used as the accomplishment of the reproductive plan of the school of a given society, containing knowledge, values and attitudes, tasks and skills to be mastered - such as professional training (Schubert, 1986). It becomes, therefore, the mechanism through which knowledge is socially distributed, and thus becomes an invention that reflects conscious and unconscious social choices, according to the values and beliefs of dominant groups in society (Young, 1989; Whitty, 1985; Sacristán, 1988) regarding the schooling of the masses.

Walker (1973 apud Sacristan, 1988, p. 21), asserts that “[...] curricular phenomena include all those activities and initiatives through which the curriculum is planned, created, adopted, presented, experienced, criticized, attacked, defended and evaluated [...]”, and it is therefore possible to perceive the coexistence of several curricula in the classroom. Fávero Sobrinho (1998) discusses the coexistence of these various curricula. Considering their different perceptions and applications in a same period and place, the author classifies them in formal or prescribed curriculum, perceived or narrative curriculum, experienced curriculum and, also, operational or active curriculum, according to Box 1.

3 In discussing traditional theories about the issues surrounding the emergence of curriculum studies, Silva (2009) argues that the conditions associated with the institutionalization of mass education led to curriculum studies in the United States and presents the context in which Bobitt wrote, in 1918, the book considered the landmark in establishing the curriculum as a specialized field of studies: *The Curriculum*. It is at this point that we must seek to answer the crucial questions about the purposes and the contours of mass schooling. What are the objectives of school education: to train the skilled worker or to provide general, academic education to the population? What to teach: the basic skills of writing, reading, and counting; the humanistic academic subjects; scientific disciplines; the practical skills required for occupations? What are the main sources of knowledge to be taught: academic knowledge; scientific subjects; the professional knowledge of the adult occupational world? What should be at the center of teaching: the ‘objective’ knowledge of organized knowledge or the ‘subjective’ perceptions and experiences of children and young people? In social terms, what should be the aims of education: to adjust children and young people to society as it exists or to prepare them to transform it; prepare for the economy or for democracy?

Formal (prescribed)	Percebido (narrative)	Experienced	Operational (active)
What is prescribed as desirable by some normative organization.	What the teacher says he is doing, and why this action.	What students perceive and how they react to what is being taught.	What happens, in fact, in the classroom through the look of the observer/researcher present in the environment.

Box 1 - Classification of curricula.

Source: Adapted from Fávero Sobrinho (1998).

In Brazil, discussions about curricular guidelines for all levels of education acquired centrality, especially since the 1990s, and resulted in the National Education Guidelines and Framework Law (LDBEN) 9.394 (Brasil, 1996). Cury (1997) asserts that in the reform of higher education since 1995, the question of curricula has gained importance in undergraduate courses, emphasizing aspects related to flexibility and evaluation as axes that articulate the reconfiguration of this level of education. In 1997, Opinion 776 eliminated the figure of minimum curricula, which would have produced excessive rigidity and detailed fixation to minimum curricula, especially in relation to the number of compulsory subjects and the lengthening of the duration of courses (Brasil, 1997).

Catani, Oliveira and Dourado (2001) emphasize that, since 1997, replacing the 'minimum curricula', a greater flexibility was proposed in the organization of courses and professional careers, favoring principles such as the broad freedom in the composition of the workload and the units of studies to be taught, solid general training, independent study practices, recognition of acquired skills and competences, theory-practice articulation and periodic assessments with varied instruments.

Curricular changes, says Taffarel (2001), have adapted to the mercantilist logic, since they include the goal of training professionals according to the constant transformations of the market. In higher education, the curricular guidelines come to glimpse the areas of knowledge and/or training that educational institutions should contain in their pedagogical projects, instead of indicating which subjects should compose the curricular structures of undergraduate courses.

In the courses of Accounting Sciences, considering the legal curricular guidelines, the curricula are constructed based on contents that embrace specific areas of knowledge, and should also present a curricular structure that is flexible enough to fit the desired profile of the egress, who is supposed to meet, among its objectives, the market demands, both in Brazil and in Portugal.

THE CURRICULUM IN UNDERGRADUATE COURSES IN ACCOUNTING SCIENCES IN BRAZIL

In the case of undergraduate courses, the curricula are defined according to the professional profile desired that change according to the historical periods and with different societies, whose expectations correspond to the political, economic and cultural context of the respective periods. Thus, it is relevant to observe the constant curricular changes resulting from the attempts to comply with the legislation that recommends obligatory subjects and activities in the course development (Pires & Ott, 2008).

In the curriculum proposed in Decree Law nº 7.988 (Brasil, 1945) that instituted the course of Accounting and Actuarial Sciences, there is a lack of humanistic and philosophical training subjects, as shown in Box 2. Also, institutions could not promote changes in the planning of these subjects. Favarin (1994) argues that with this curriculum, the top-level accountant was seen as an improved accounting technician. Laffin (2001a, 2001b) similarly states that this first proposed curriculum, in addition to the rigidity imposed by the workload, was eminently technical and did not harbor a broad training concern, being more concerned with the recording and control technique separately.

Grades	Subjects
First	Mathematical Analysis, General and Applied Statistics, General Accounting, Administration Science, Political Economy.
Second	Financial Mathematics, Finance Science, Mathematical and Demographic Statistics, Industrial and Agricultural Organization and Accounting, Public Law Institutions.
Third	Actuarial Mathematics, Organization and Banking Accounting, Business Finance, Commercial Techniques, Institutions of Civil and Commercial Law.
Fourth	Organization and Accounting of Insurance, Public Accounting, Revisions and Accounting Inspection, Social Law Institutions, Taxes and Fiscal Accounting, Civil and Commercial Practice and Procedure.

Box 2 - Curriculum – Course of Accounting and Actuarial Sciences (1945)
Fonte: Brasil (1945).

In turn, the perception of Laffin (2001a) echoes in Leite (2005), who understands that the curricular matrix of the course of Accounting and Actuarial Sciences had as objective to form a strictly technical professional, according to the perspectives of the time, and not a researcher, questioner and creative professional. In addition, it emphasizes the rigidity of the course, since a single curriculum was instituted to be used in all HEIs, disregarding the peculiarities of each region.

From 1945 to 1962, there were no significant curricular changes, despite the creation of the course of Accounting and Actuarial Sciences occurred during this period. Law n° 1.401, of July 31, 1951, created courses in Accounting and Actuarial Sciences (Brasil, 1951). However, from 1962, through Opinion n° 397, the Federal Council of Education (CFE) approved the work prepared by a group of specialists, whose mission was to reformulate the undergraduate courses of Economics, Actuarial Sciences and Accounting Sciences (Brasil, 1963).

A minimum curriculum for the three areas of knowledge - Economics, Actuarial Sciences and Accounting Sciences - was presented in Opinion n° 397/1962, whose content was intended “[...] to enable the student’s first contact with the profession, to teach the relevant theory and techniques and allow students to make the most use of the knowledge that in-service learning entails” (Leite, 2005, p. 135).

The curricular proposal for the courses in Accounting Sciences was simplified and reduced to two training cycles - the basic cycle and the professional training cycle, according to Box 3. The student’s contact with the profession and the techniques pertinent to the professional exercise is valued, visualizing technical conceptions to attend the world of work. It is understood that this curricular proposal, in defining two cycles, already introduced the guidelines on flexibilization of curricula that would be the focus of discussions in the 1990s.

Cycles	Subjects
Basic	Economics, Statistics, Law, Mathematics.
Professional	Administration, Audit and Balance Sheet Analysis, Commercial Accounting, Cost Accounting, General Accounting, Tax Law, Commercial Technique.

Box 3 - Minimum curriculum – Accounting Sciences (1963).
Source: Brasil (1979).

In 1963, there were a variety of denominations of subjects; therefore, the guidelines defined by the above-mentioned resolution aimed, among other measures, to guarantee the minimum uniformity of the courses of different institutions, regardless of the nomenclatures used. The most striking feature of this curricular reformulation is the end of the rigidity to which HEIs have been subjected, under the aegis of Decree-Law n° 7.988/1945. In this reformulation, subjects took the form of cycles and institutions would have the responsibility for their sequential organization workload. However, there is still a lack of subjects in the area of humanistic and philosophical training.

Regarding this proposal of minimum curriculum, Ricardino Filho (2002, p. 24) states that “[...] the Federal Council of Education sets only a minimum, which will be the nucleus. It is up to the schools to integrate it with the subjects that we deem necessary, in a compulsory or elective nature”. It is understood that this curricular

proposal established the first attempts to harmonize the curriculum of the course of Accounting Sciences, in order to define the professional profile of the accountant according to the demands of the market and the process of industrialization that led to the creation of new public and private partnerships and the opening of borders for multinational companies.

In 1983, due to the lack of subjects in the area of humanistic and philosophical formation, Sérgio de Iudícibus, Eliseu Martins and Hilário Franco promoted a discussion, highlighting the need to include in the curriculum of the undergraduate course in Accounting Sciences the subjects that “[...] teach to think, to discipline our thinking and to methodize our research and scientific and practical investigations” (Iudícibus, Martins & Franco, 1984, p. 12). This inclusion was justified by the researchers in the following terms:

While the Accountant must be highly versed and vocationally directed to work with numbers and values in a relative way, without ever losing the sense of materiality, he also acts in an economic environment which, in its broadest aspect, is social and institutional, and in which the ability to deal with individuals and groups, the fluency and ease in transmitting, in writing and orally, ideas and facts, leadership to influence individuals and groups, and even general and humanistic culture, are fundamental aspects for the success of his/her attention (Iudícibus, Martins & Franco, 1984, p. 13).

Importantly, however, that this discussion would not bring immediate impact to the curriculum. Only in the 1990s, the educational field, which reflected the historical transformations in Brazilian society from the military regime, would undergo an intense process of revision in several of its institutional aspects. In this context, the Brazilian universities have committed themselves to promote reformulations in their curricular conceptions.

In 1992, Resolution 03 established for the area of Accounting Sciences a new curricular proposal that broke with the strictly limited and reduced conception of the minimum curriculum of 1962. The proposal presented a new structure of a formative nature, providing, in addition to general training, specific vocational training and further training, which are distributed in compulsory and elective subjects. It also established a minimum duration of 2,700 hours for undergraduate courses in Accounting Sciences, to be paid in a maximum of seven years and at least four years; for night courses, the minimum term would be five years (Brasil, 1992).

According to Fávero Sobrinho (1998), in this proposal, two curricular conceptions appear: the modern humanist and the technicist. The modern humanist influence is evidenced by the fact that the minimum curriculum provides, for professional training, the inclusion of a set of knowledge of a humanistic and social nature. The technicist influence is predominant, since the minimum

curriculum points to the need to include a large dosage of basic and specific professional knowledge, as well as a set of knowledge of an instrumental and practical nature.

In the new orientation for the curricular guidelines of undergraduate courses, approved by the CNE in 1997, according to Opinion 776, there is greater flexibility in the organization of courses and professional careers, including, among others, the following principles: broad freedom in the composition of the workload and the units of studies to be taught; reduction of course duration; solid general education; independent study practices; recognition of acquired skills and competences; theory-practice articulation; and periodical evaluations with various instruments (Catani, Oliveira & Dourado, 2001). In the case of undergraduate courses in Accounting Sciences, courses are planned with a focus on professional training, according to the desired profile of each course, which results in a diversity of curricula among HEIs (Capachi, Moretto, Vancin & Padilha, 2007).

In 1999, the Commission of Experts in Teaching Accounting Sciences, made up of professors from the Department of Higher Education Policies, a body of SESu, presented a new proposal for curricular guidelines, providing for compulsory contents of basic and professional training (subjects were not nominated, but only the areas of knowledge) in a proportion of 50% of the full curriculum. The other 50% referred to the optional contents, whose subjects the HEIs would be free to define. It was therefore sought to institute, through this proposal, and in an effective way, the curriculum flexibilization.

This proposal would be the kick-off for the definitive formalization of the National Curricular Guidelines (DCNs) for the undergraduate course in Accounting Sciences. CNE/CES Resolution n° 10 of December 16, 2004, which is in force, determines, in its Article 5, that undergraduate courses in Accounting Sciences, in the baccalaureate modality, include, in their pedagogical projects and in its curricular organization, contents that reveal knowledge of the economic and financial scenario, national and international (Brasil, 2004).

CURRICULUM IN THE UNDERGRADUATE COURSE OF ACCOUNTING SCIENCES AT FEA-USP

Any theory about curriculum, Silva (2009) explains, should consider information about the knowledge that must be taught or what knowledge is important, valid or essential to merit becoming part of a particular curriculum. In the case of professional training, the curricula prioritize the skills and abilities required by the desired professional profile, as is shown in the courses in Accounting Sciences.

In Brazil, as soon as the Accounting and Actuarial Sciences course was approved, according to Decree-Law n° 7.988/1945, the formal curriculum to be taught was also prescribed. This curriculum was used in its entirety at FCEA, when it was installed at USP through Decree-Law n° 15.601/1946, with a single change: the subject of Administration Science was divided and was also offered in the second grade. In Box 4, the curricular structures prescribed in both decree-laws are presented side by side.

There is no formal explanation for the division of the subject of Administration Sciences into I and II in the curriculum of the Accounting Sciences course, but historically, when the FCEA was created, the Business Administration course was authorized, it was not instituted at the time. Then, by expanding the offer of the subject, the Chair of Administration Science was instituted to justify and maintain the hiring of a professor of this specialty for the operation of the Institute of Administration.

Grades	Subjects	
	Decree-Law n° 7.988/1945	Decree-Law n° 15.601/1946
First	1. Mathematical Analysis 2. General and applied statistics 3. General Accounting 4. Administration science 5. Political Economy	1. Mathematical Analysis 2. General and applied statistics 3. General Accounting 4. Administration science (I) 5. Political Economy
	1. Financial Mathematics 2. Finance science 3. Mathematical and demographic statistics 4. Industrial and agricultural organization and accounting 5. Institution of public law	1. Financial Mathematics 2. Finance science 3. Mathematical and demographic statistics 4. Industrial and agricultural organization and accounting 5. Institution of public law 6. Administration science (II)
Third	1. Actuarial Mathematics 2. Organization and banking accounting 3. Business Finance 4. Commercial technique 5. Civil and commercial law institutions	1. Matemática atuarial 2. Organization and banking accounting 3. Business Finance 4. Commercial technique 5. Civil and commercial law institutions
	1. Organization and accounting of insurance 2. Public accounting 3. Reviews and Accounting Inspections 4. Institutions of social law 5. Taxes and fiscal accounting 6. Practice of civil, commercial and fiscal proceedings	1. Organization and accounting of insurance 2. Public accounting 3. Reviews and Accounting Inspections 4. Institutions of social law (including labor laws) 5. Tax legislation 6. Practice of civil, commercial and fiscal proceedings

Box 4 - Curricular structures recommended and adopted in the genesis of the course of Accounting and Actuarial Sciences at FCEA.

Source: Brasil (1945) and São Paulo (1946).

In 1947, through Decree-Law nº 17.344, this curricular structure was changed, being the subjects related to the chair to which they belonged. Twenty-two (22) chairs were created for teachers to attend courses in Economics and Accounting and Actuarial Sciences. It was also defined that, for each chair, besides the professor, there would be an assistant professor and, for the chairs taught in more than one grade, one more assistant could be available (São Paulo, 1947). All the chairs would work full time, presuming in this way the full dedication of the teachers, except for those whose curricular content were related to contents related to the Law. Box 5 summarizes the subjects and respective chairs.

Grades	Subjects
First	<ol style="list-style-type: none"> 1. Mathematical Analysis (Chair I) 2. Statistics I (Chair III) 3. Commercial and Business Technology (Chair XXII) 4. General Accounting (Chair V) 5. Public Law Institutions (Chair XII) 6. Political Economy (Chair XIX)
Second	<ol style="list-style-type: none"> 1. Private Law Institutions (Chair XIII) 2. Mathematical Analysis (Chair I) 3. Statistics II (Cadeira IV) 4. Financial Mathematics (Chair II) 5. Industrial and Agricultural Accounting (Chair VI) 6. Finance Science (Chair XVIII)
Third	<ol style="list-style-type: none"> 1. Statistics II (Cadeira IV) 2. Actuarial Mathematics (Chair II) 3. Public Accounting (Chair V) 4. Institutions of Social Law (Cadeira XVIII) 5. Business Finance (Chair XVIII) 6. Banking Accounting (Chair VIII)
Fourth	<ol style="list-style-type: none"> 1. Actuarial Mathematics (Chair II) 2. Organization and Accounting of Insurance (Chair VIII – 2nd part) 3. Reviews and Accounting Inspections (Chair VII – 2nd part) 4. Tax Legislation (Chair XV) 5. Administration Science (Chair XVII) 6. Practice of Civil, Commercial and Fiscal Proceedings (Chair XVI)

Box 5 - Curricular structures of the course of Accounting and Actuarial Sciences in 1947.

Source: São Paulo (1947).

Maintaining the courses distribution, one can see the reallocation of the subject related to Administration Science for the last one, besides the insertion of subjects related to banking accounting and, also, the extension of subjects of actuarial mathematics and statistics for more than one grades over of course. This curricular structure made it possible for the FCEA student to obtain two qualifications: accountant and actuary.

From 1947 to 1960, there were substantial changes in the structure of the FCEA, which contributed to a new curricular change. In the 1950s, night courses were created and, in 1957, the course in Accounting and Actuarial Sciences was split into two (Canabrava, 1984a, 1984b). This because Accounting and Mathematics constituted the master beams of each course, respectively, both vast and complex. Because of its breadth and depth, the training of the accounting specialist is clearly distinguished from the training of the actuary (Canabrava, 1984c).

Studies by the Teaching Commission of the Faculty, instituted by Decree n° 27.056/1956, recommended this restructuring. USP, at the time of FCEA's implementation in 1946, took care "[...] of giving it a structure of courses with the present federal legislation that supposed to pick up the claims of the Brazilian reality [...]", because it seemed "[...] to have is a strong maladjustment between the structure of the courses provided by the legislation and the type of training that the labor market was demanding of the professionals who completed their courses" (Canabrava, 1984b, p. 404).

In this restructuring, the commission analyzed a "[...] copious and extensive collection of programs and curricula, as well as almost all projects already elaborated on the subject, both from the country and abroad, aiming, therefore, to provide indispensable subsidies to the execution of such task" (Canabrava, 1984c, p. 405). In 1960, it was decided that the Faculty would maintain three types of courses: (i) basic course; (ii) professional courses; (iii) specialization courses. In the basic course, the 1st and 2nd grades will be the same for all FCEA courses. From then on, the subjects would be different for the courses of Economics, Accounting, Actuarial and Administration.

The justification for such a curriculum was the opportunity to provide students with a uniform cultural base, which normally for various reasons, they did not have, and also offer them vocational guidance, so that they could make a conscious choice, finalized the two years of the course (Canabrava, 1984c). In relation to the professional courses, it was considered convenient to split them in four modalities: Economics, Accounting, Actuarial and Administration. The curricular structure of the basic course and the professional courses in Accounting and Actuarial Sciences, after the structural reform of the FCEA in 1964, is shown in Box 6.

Grades		Basic Course - Subjects	
First		<ol style="list-style-type: none"> 1. Complements of Mathematics 2. General and Commercial Accounting 3. Public Law Institutions 4. Commercial and Business Technology 5. Economic Geography 6. Economic Sociology 7. Private Law Institutions 	
	Second	<ol style="list-style-type: none"> 1. General and Brazilian economic history 2. General Statistics 3. Political Economy (Introduction to Economic Science) 4. Financial Mathematics Problems 5. Structure and Analysis of Balance Sheets 6. Introduction to Administration Science 7. Institutions of Social Law 	
		Professional courses - Subjects	
		Accounting Course	Actuarial Course
Third		<ol style="list-style-type: none"> 1. Business Statistics 2. Industrial and Agricultural Organization and Accounting 3. Price Formation 4. Finance Science 5. Tax and Fiscal Legislation 6. Practice of Civil, Commercial and Fiscal Proceedings 7. Organization and Accounting of Various Companies 	<ol style="list-style-type: none"> 1. Mathematical Analysis I 2. Financial Mathematics 3. Actuarial Mathematics I 4. Mathematical Statistics 5. Organization and Accounting of Insurance 6. Insurance Market and Technique
	Fourth	<ol style="list-style-type: none"> 1. Organization and Banking Accounting 2. Industrial Costs 3. Business Finance 4. Organization and Accounting of Insurance 5. Reviews and Accounting Inspections 6. Organization and Public Accounting 7. Interpretation of Economic and Financial Studies 	<ol style="list-style-type: none"> 1. Mathematical Analysis II 2. Actuarial Mathematics II 3. Demographic Statistics 4. Insurance Legislation 5. Social Security Legislation

* This curriculum structure met the minimum curriculum recommended by MEC in 1963.

Box 6 - Curricular structure - course in Accounting and Actuarial Sciences after the structural reform of the FCEA in 1964*.

Source: Adapted from Canabrava (1984c).

Although the Federal Government, by Law nº 1.401 (Brasil, 1951), had already split the Accounting and Actuarial Sciences course in two: the Accounting course and Actuarial Science course, the FCEA maintained the previous curricular structure adopted until 1956. Thus, the proposal would not only comply with the legislation in force at the time, but would also provide for the development of the accounting sector, without prejudice to the specialization of the Actuarial Sciences (Canabrava, 1984c). As a result of this reorganization, new chairs were instituted, such as the

Accounting of Costs chair, considered essential for the knowledge of industrial cost structures.

Again, it is observed that the curriculum is a reproduction of the environment where the HEIs are inserted and of the needs imposed by the market, since the knowledge taught in this subject would be necessary to the students that would be used in the industries that were being created in Brazil at that time.

In 1969, with the university reform instituted in USP, the chairs were extinguished and the departments were established. The distributed courses were eliminated, and instead the fragmented system was implemented, in which the curriculum is measured by credits. Alves (1984) explains that, in the context of the 1969 reform, the fragmented course that formalized the integration of the different areas of knowledge, meant an economic rationalization that brought costs to university life. As a result of the university reform, the FCEA became the School of Economics and Administration (the term Accounting would only be included in the name of the faculty from 1990), being divided into three departments: Economics, Administration and Accounting. Each of these departments brought together several chairs, each one being responsible for an undergraduate course and their respective subjects.

The Accounting and Actuarial Department was responsible for the following subjects deriving from the former chairs: General Accounting; Public Accounting; Industrial and Agricultural Organization and Accounting; Commercial Accounting; Balance Analysis; Actuarial Mathematics I and II; Financial math; Audit; Organization and Banking Accounting; Organization and Accounting of Insurance; Cost Accounting and Standards; Accounting Methods and Systems; and Applied Accounting.

In 1981, the curricular structure of the Accounting Sciences course, shown in Box 7, shows the inclusion of humanistic subjects, but it is not clear in this structure which subjects are compulsory or elective. It is believed that such inclusion in this curricular matrix was an option of the Accounting and Actuarial Department. The inclusion of elective subjects is an advance, since subjects of this nature would have been inserted legally in Brazilian curricula only in 1992. In Resolution 3, in Category I, subjects covering general knowledge of humanistic and social nature: Notions of Psychology, Philosophy of Science, Brazilian Culture and others at the institution's discretion.

Periods	Subjects
1st semester	Complements of Mathematics I; Introduction to Economics; Introduction to Accounting I; Law Institutions I; Fundamentals of Administration I; Introduction to Computing for Human Sciences.
2nd semester	Complements of Mathematics II; Introduction to Economics II; Introduction to Accounting II; Fundamentals of Administration II; Sociology; General Psychology and Applied to Administration; Law Institutions II.
3rd semester	Cost Accounting I; Introduction to Probability and Statistics I; Data processing; Economic Theory I (Microeconomics); General Theory of Administration I; Tax Legislation.
4th semester	Cost Accounting II; Introduction to Probability and Statistics II; Intermediate Accounting; Social legislation; Financial Administration I; Commercial and Business Technique Applied to Accounting.
5th semester	Advanced Accounting; Financial Mathematics I; Financial Administration II; Tax Accounting; Balance Sheet Analysis; Budgetary and Financial Control in the Public Sector.
6th semester	Accounting and Auditing in the Public Sector; Management accounting; Production Administration I; Financial Mathematics II; Operational Research Applied to Accounting; Structure and Technical Analysis of Capital Markets.
7th semester	Business Policy I; Audit I; Analysis of Accounting Systems I; Controllership; Mechanism of Financial Institutions I; Study of Brazilian Problems I.
8th semester	Business Policy II; Audit II; Project development; Mechanism of Financial Institutions II; Analysis of Accounting Systems II; Study of Brazilian Problems II; Physical Education.

Box 7 - Curricular structure - course in Accounting Sciences at FCEA, in 1981.

Source: Adapted from Canabrava (1984c).

In the curriculum adopted by FCEA in 1981, it is observed that in the seventh and eighth periods, the subjects of the 'Study of Brazilian Problems'⁴ and 'Physical Education'⁵ were included. It was the era of the Brazilian dictatorship and education, particularly, higher education, would serve clear objectives of social reproduction, in the sense expressed by authors such as Bourdieu and Passeron

4 The subject 'Study of Brazilian Problems' was regulated as a subject in higher education, by Decree 68065, of 1971, in an attempt to "[...] familiarize the young person with the national reality and with the fundamental principles that provide him/her with an attitude of the conjunctural constraints, in the search for an awareness of participation, making him/her a useful citizen and not merely a theoretician of things that he/she does not know or knows in a distorted way, which is worse" (Thiago, Borges Filho & Martorano, 1981, p. 96).

5 Physical Education was presented to higher education as compulsory from Decree nº 69.450/71, dated November 1, 1971, during which Brazil lived under the Military Dictatorship (1964-1984) (Brasil, 1971).

(1970), and expansion and ideological placement, in the sense attributed by Althusser (1987). Thus, in the FCEA, the curriculum of 1981 evidences the attempt to indoctrinate the student's body and spirit. Again, it is understood that the education route is extremely used when the government, whatever the installed regime, decides to implement its reforms.

No information was obtained about when these subjects were taken from the curricular structure of the Accounting Sciences course, but this is believed to have occurred as soon as the military regime has ceased to exist and the minimum curriculum has been instituted, in 1992.

CURRICULUM IN THE UNDERGRADUATE COURSE OF ACCOUNTING SCIENCES AT ISCAL

In 1974, when political Revolution reinstalled the Republic in Portugal, in the educational scope it was the school year of 1973-1974. In this way, such political change did not result in specific educational adjustments for the completion of that school year.

However, in the context of a latent educational reform process, a group of teachers, students, and accountants had been appointed by commercial institutes (Estevens, 2001) to promote a curricular reform of the accounting course to be in force in the school year 1974/1975.

It can be seen in the transitional curriculum defined by the group of experts, shown in Box 8, that it was promoted the elimination of chairs, disregarded from the needs of an updated course of Accountancy, as expressed by Costa and Alves (2008), among which Chemistry, and that others were introduced, such as Financial Management and Accounting Revision (Audit). Thus, the future orientation of accounting education was outlined, whose conversion into higher education was already articulated.

Years	Subjects
First	Mathematics, Economic and Human Geography, Philosophy and Introduction to the Study of Economics.
Second	Applied Mathematics I, Commercial Law, General and Financial Accounting I, Introduction to Social Sciences.
Third	Applied Mathematics II, Tax Law, Cost Accounting and Management, Financial Management, Accounting Review.

Box 8 - Curriculum of the Accountant Course - transition from secondary to higher education (1975)
Source: ISCAL(1975).

Although most educational reforms were not consolidated, the foundations were laid for the reform of accounting education to take place in 1976 when, after

the conversion of trade institutes into higher institutes in 1975, a bachelor's degree was begun. In 1971, in anticipation of this reform, entities representing the accounting class, such as the National Accountants Union (SNC), had prepared, at the request of the Ministry of Education and Scientific Research, a widely circulated document titled *Subsidy for the reform of accounting education: bachelor's and licentiate degrees*, Figure 1. It was intended that this document should become the formal curriculum to be adopted by the baccalaureate in accounting (Estevens, 2001; Costa & Alves, 2008).

In the preamble to the document, the commission presented justifications for its elaboration and, from its reading, the value and, similarly, the discredit attributed to the Course of Accountant taught in the commercial institutes is realized. High school diplomas did not enable students to gain access to the higher tasks of the profession. It was therefore reaffirmed the need to shape the curriculum according to those practiced internationally and, in a textual way, the curriculum practiced in the United States (SNC, 1971). The curricular proposal for bachelors in accounting (Figure 1) was partially adopted in 1977.

The accurate analysis of the curriculum of the Accountant undergraduate course already presented in Box 8 and the proposed curriculum for the bachelors, Figure 1, suggests that compulsory subjects and options were included, understood as optional subjects. In this curricular structure, with regard to specific accounting studies, there are similarities with the 'knowledge of professional training', especially with the compulsory knowledge of specific training indicated in the curriculum composition of the Accounting Sciences course in Brazil.

CURRICULUM DO CURSO DE CONTABILISTA MAPA N.º 1

Bacharelato em Contabilidade

ANOS			DISCIPLINAS				OPÇÕES	ESTÁGIOS
1.º ANO	1.º SEMESTRE	NOÇÕES FUNDAMENTAIS DE DIREITO	MATEMÁTICA	CONTABILIDADE GERAL E FINANCEIRA I	ECONOMIA	ORGANIZAÇÃO E ADMINISTRAÇÃO DE EMPRESAS	OPÇÕES	ESTAGIO FINAL DE ANO
	2.º SEMESTRE	DIREITO COMERCIAL	APLICADA I					
2.º ANO		DIREITO FISCAL APLICADO	MATEMÁTICA APLICADA II	CONTABILIDADE GERAL E FINANCEIRA II	CONTABILIDADE DE CUSTOS I	MÉTODOS E TEORIAS DE SISTEMAS CONTABILÍSTICOS	OPÇÕES	ESTAGIO FINAL DE ANO
3.º ANO	1.º SEMESTRE	ANÁLISE DE BALANÇOS	ESTATÍSTICA	CONTABILIDADE ORÇAMENTAL	CONTABILIDADE DE CUSTOS II	GESTÃO FINANCEIRA	OPÇÕES	ESTAGIO FINAL DE CURSO
	2.º SEMESTRE	REVISÃO DE CONTABILIDADES	APLICADA					

Figure 1 - Scheme of the Course of Accountant - Bachelor of Accounting at ISCAL

Source: Subsídio para a reforma do Ensino de Contabilidade: bacharelato e licenciatura (SNC, 1971).

What was indicative in the curriculum proposed in the CNS study was used to compose the (final) bachelor's course plan shown in Figure 2. This curriculum, which was adopted by all the higher institutes of accounting and administration (ISCAs), was published for the first time in 1977 for application during the school year 1977/1978.

The motivations for the configuration of the curriculum, Figure 2, are set out in Decree-Law n° 327 (Portugal, 1976), whose Article 6 established that the ISCAs would immediately organize the teaching of the baccalaureate, by specialty, with a minimum duration of three years, in semiannual regime. It is noteworthy, however, that accounting education had been elevated to higher education in 1975; however, there was a transition period in which the curriculum of the Accounting Course (Box 8) was practiced, as can be seen from the preamble of the course plan for the ISCAL bachelorship, dated 1977 and whose programs were organized by the Governing Board of HEI.

1.º ANO	
	Horas/semana
Matemática I	6
Noções Fundamentais de Direito	3
Economia I	4
Organização e Gestão de Empresas	3
Teoria dos Sistemas de Informação	3
Contabilidade Geral e Financeira I	6
	<hr/> 25
2.º ANO	
Cálculo Financeiro	3
Elementos de Análise Quantitativa	3
Direito Comercial	3
Economia II	4
Contabilidade Geral e Financeira II	6
Contabilidade de Custos e Gestão I	6
	<hr/> 25
3.º ANO	
Estatística Aplicada	4
Direito Fiscal	3
Gestão Financeira — Análise de Balanços	4
Contabilidade de Custos e Gestão II	6
Planeamento de Resultados e Técnicas de Controlo Orçamental	4
Revisão Contabilística	4
	<hr/> 25

Figure 2 - Bachelor's Degree Curriculum in Accounting at ISCAL - School Year 1977/1978.

Source: ISCAL (1977).

Comparing the curricular structure of the accounting courses practiced in commercial institutes with that organized for ISCAL (Box 9), it is verified that the duration of three years was maintained for the completion of the course. Some subjects, such as Commercial Law, General and Financial Accounting I, Cost Accounting and Management and Accounting Revision, were kept in the curriculum structure published for 1977/1978 with the same name, while Economics, for example, had its workload increased to offer for another year in the Bachelor's degree curriculum.

It is also observed the inclusion of the subjects Statistics and Theory of Information Systems. The inclusion of the former is justified by the need for quantification presented by the accounting subject, due to its positivist nature and the North-American influence in the composition of its study plan. As for the second, it is considered an advance its inclusion in this curricular plan, since computerization in companies, as of the 1970s, has resulted in this curricular requirement.

Years	Subjects	
	Course of Accountant (IC)	Bachelor of Accountancy
1st	Mathematics, Economic and Human Geography, Philosophy and Introduction to the Study of Economics.	Mathematics I; Basic notions of law; Economics I; Organization and Management of Companies; Theory of Information Systems; General and Financial Accounting I.
2nd	Applied Mathematics I, Commercial Law, General and Financial Accounting I, Introduction to Social Sciences.	Financial Calculation; Elements of Quantitative Analysis; Commercial law; Economics II; General and Financial Accounting II; Cost Accounting and Management I.
3rd	Applied Mathematics II, Tax Law, Cost Accounting and Management, Financial Management, Accounting Revision.	Applied statistics; Tax Law; Financial Management - Balance Sheet Analysis; Cost Accounting and Management II; Planning of Results and Techniques of Budgetary Control; Accounting Revision.

Box 9 - Curricular Structures - Course of Accountant and Bachelor of Accountancy.

Source: ISCAL (1975) e ISCAL (1977).

At ISCAL, the curriculum for the 1977/78 academic year confirms the existence of prerequisites for attending the courses, as the precedence relation was inserted as a document in the Plan of Course (Baccalaureate) presented in Figure 3.

In Figure 3, it is noted that, for the student to study, for example, General and Financial Accounting II, he/she should have previously studied General and Financial Accounting I.

Such a prerequisite does not appear in the Brazilian HEI curriculum. There are also several elective subjects offered in the Baccalaureate in Accounting.

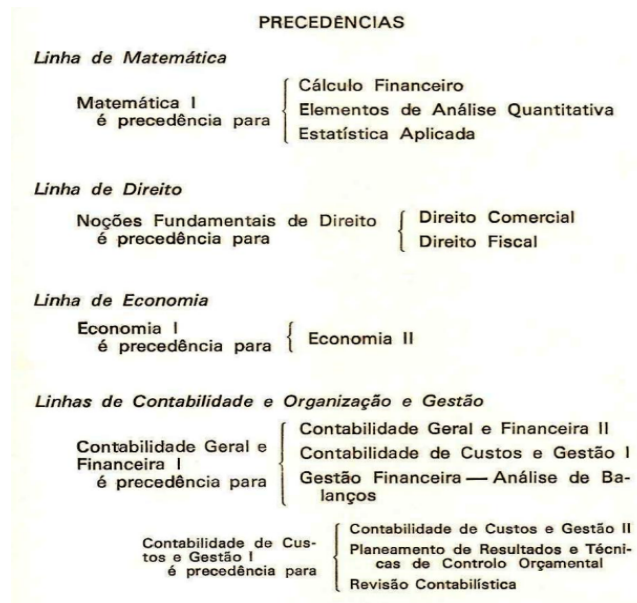


Figure 3 - Pre-requisites of subjects in the Baccalaureate in Accounting of ISCAL.
 Source: ISCAL (1977, p. 9).

INSTITUTO SUPERIOR DE CONTABILIDADE E ADMINISTRAÇÃO DE LISBOA

1.º. A N O

<p><u>CADEIRAS EFECTIVAS:</u></p> <p>Matemática I..... 6 horas Noç. Fund. de Direito 3 " Economia I 4 " Org. Gestão de Empresas 3 " Teor. Sist. Informação 3 " Cont. Geral Financeira I 6 "</p>	<p><u>CADEIRAS FACULTATIVAS:</u></p> <p>Intr. Ciências Sociais 3 horas Hist. Ec. Social 2 " Int. Adm. Pública 2 " Inglês I 3 " Alemão I 3 " Francês I 3 " Português I 3 "</p>
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2.º. A N O

<p>Cálculo Financeiro 3 horas Elem. Análise Quant. 3 " Direito Comercial 3 " Economia II 4 " Contab. Geral e Finan. II ... 6 " Contab. Custos Gestão I 6 "</p>	<p>Psicossociologia Emp. 2 " Contab. Fin. Públicas 3 " Ciências Ambiente ... 2 " Inglês II 3 " Alemão II 3 " Francês II 3 " Português II 3 "</p>
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3.º. A N O

<p>estatística Aplicada 4 horas Direito Fiscal 3 " Gestão Financeira 4 " Cont. Custos Gestão II 6 " Planeamento 4 " Revisão Contabilística 4 "</p>	<p>Op. Prev. s/Contab.... 3 horas Op. Banc. s/Contab. .. 3 " Gestão Comercial 3 "</p>
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In Figure 4, a document is presented in primary documentary sources obtained in the ISCAL archives, which illustrates the curricular matrix used. Note the diversity of optional (elective) subjects over the course of three years.

Figure 4 - Compulsory and elective courses - Baccalaureate in Accounting at ISCAL.
 Source: ISCAL (2013).

At ISCAL, unlike the one observed at FCEA-USP, from the curriculum of 1977/1978, there was a single restructuring of the curricular program. In 1984, a new committee met to readjust this curricular plan, but no elements were obtained that allowed to discuss such changes. It is believed that they came to fruition in 1985, when Decree-Law n° 443 (Portugal, 1985) put an end to the lack of institutional definition of ISCAAs, authorizing them to teach specialization courses (equivalent to a licentiate degree). Until that time, ISCAL offered only a Bachelor's Degree in Accounting and Administration, since the law was never enforced with regard to the degree of licentiate and doctorate (Costa, 1980; Costa & Alves, 2008).

The analysis of the curricula adopted during the genesis of higher education in accounting in both HEIs allows some inferences. If we disregard the 30-year time gap between the institution of the Accounting Science course of FEA-USP and that of ISCAL (Decree-Law n° 15.601/1946 - FEA and *Plano do curso (Bacharelato)* of the ISCAL Board of Directors (ISCAL, 1977), the difference refers to the period for completing the course, which at ISCAL was 3 (three) years, and at FEA, it was 4 (four) years, as will be discussed.

THE CURRICULUM AT FEA AND ISCAL: COMPARATIVE SYNTHESIS

In order to investigate whether approximations and distances persist over the years, the Bachelor of Accounting at ISCAL in 1977/1978 and the course in Accounting Sciences at FEA in 1981 were compared. Analyzing Box 10, the first distancing: the time for the completion of the courses, three and four years at ISCAL and FEA, respectively. Although no conclusive data has been obtained, at ISCAL, the content of the curricular content is annual. In Brazil, the entrance is annual, but the payment of the contents is semiannual.

ISCAL		Accounting department – FEA-USP	
Year	Subjects	Year	Subjects
1st and 2nd semesters	Complements of Mathematics I; Introduction to Economics; Introduction to Accounting I; Law Institutions I; Fundamentals of Administration I; Introduction to Computing for Human Sciences	1º	Mathematics I; Basic notions of law; Economics I; Organization and Management of Companies; Theory of Information Systems; General and Financial Accounting I.
	Complements of Mathematics II; Introduction to Economics II; Introduction to Accounting II; Fundamentals of Administration II; Sociology; General Psychology and Applied to Administration; Law Institutions II		
3rd and 4th semesters	Cost Accounting I; Introduction to Probability and Statistics I; Data processing; Economic Theory I (Microeconomics); General Theory of Administration I; Tax Legislation	2º	Financial Calculation; Elements of Quantitative Analysis; Commercial law; Economics II; General and Financial Accounting II; Cost Accounting and Management I.
	Cost Accounting II; Introduction to Probability and Statistics II; Intermediate Accounting; Social legislation; Financial Management I; Commercial and Business Technique Applied to Accounting.		
5th and 6th semesters	Advanced Accounting; Financial Mathematics I; Financial Administration II; Tax Accounting; Balance Sheet Analysis; Budgetary and Financial Control in the Public Sector.	3º	Applied statistics; Tax law; Financial Management - Balance Sheet Analysis; Cost Accounting and Management II; Planning of Results and Techniques of Budgetary Control; Accounting Revision.
	Accounting and Auditing in the Public Sector; Management accounting; Production Administration I; Financial Mathematics II; Operational Research Applied to Accounting; Structure and Technical Analysis of Capital Markets		
7th and 8th semesters	Business Policy I; Audit I; Analysis of Accounting Systems I; Controllership; Mechanism of Financial Institutions I; Study of Brazilian Problems I		
	Business Policy II; Audit II; Project development; Mechanism of Financial Institutions II; Analysis of Accounting Systems II; Study of Brazilian Problems II; Physical education.		

Box 10 - Curricular programs: FEA-USP and ISCAL.

Source: The authors (2015).

The denominations of the subjects in both curricula are similar, which can be explained by the understanding that accounting education has always had a technical and utilitarian character accompanying the political and economic movements, even present in the justifications contained in the preambles of the legislations which, over the years, have promoted educational change. The curriculum is considered to be a mechanism through which knowledge is distributed socially over time and, as Sacristán (1988) affirms, the pedagogical practice of the courses reflects its adaptation to the mercantilist logic guiding the knowledge that was necessary in every historical moment.

The definition of curricula in both countries was influenced by internalities and externalities. In Portugal, the institution of the Baccalaureate in Accountancy had, in its ideals, the elevation of the school of the accountant to a higher degree, as it was already reality in other European and American countries, and for that reason, subjects and contents that were ministered mainly in the North American schools were incorporated. In Brazil, since 1962, the Anglo-Saxon model of education, understood by Ribeiro (2009) as more practical and interesting for students, has been adopted at FEA-USP since the dictatorship imposed by the military regime (1964-1984), the industrialization movement and the MEC-USAID agreements. That is, these were the influences of the curriculum adopted in higher education.

As the curriculum of the Brazilian HEI comprises a four-year period for completion, which is longer than at ISCAL, it is possible to understand both the diversity of subjects and the greater detailing in some subjects with a specific focus, such as Intermediate Accounting, Advanced Accounting and Tax Accounting.

Both in the course of Accounting Sciences at FEA and in the Baccalaureate in Accounting at ISCAL, humanistic disciplines such as Sociology and General Psychology, at FEA, and Corporate Psychosociology, at ISCAL, can be found. It is not possible to observe if in the Brazilian curriculum these disciplines were compulsory or elective (optional), unlike ISCAL curricular plan, which highlights the subject of Psicossociology as optional. An observed distance refers to the emphasis given to elective subjects involving foreign languages, such as English, French and German, in addition to the Portuguese language, at ISCAL. In the Brazilian HEI, there is no reference to contents that involve such knowledge.

It is interesting to note that the political moment, in fact, influences education. If the Portuguese HEI confirms a clearly technical curriculum, with compulsory subjects focused on the area of accounting knowledge required in the professional accountant's profile, the same is not true for the Brazilian HEI. In the 1980s, unlike Brazil, Portugal was no longer under a political (and educational) dictatorship. Therefore, in the Brazilian curriculum, stand out the subjects Study of Brazilian Problems and Physical Education, which, in our understanding, sought

only the indoctrination of the spirit and the body of the future bachelor in accounting.

FINAL CONSIDERATIONS

The research led to the understanding that the two institutions studied contributed to the development of significant studies in the area of accounting. Both institutions acquired, throughout their trajectory, a significant social engagement and projection to the point of being indicated as the references in higher education of accounting in their respective countries. The HEIs studied, spatially distant but contiguous in relation to the temporality of accounting education, and also in relation to the nationalist political regime established by the Estado Novo, have as unquestionable similarity the curriculum which, in our opinion, maintains the similarity of the profile of the accountant at an international level.

In the post-war period, in both countries, discourses reinforced the need for industrialization and, as a consequence, education was presented as a means of developing the workforce to occupy technical and administrative functions. The perception of the need for an accounting professional qualified to meet the demands imposed by capitalism resulted in the institutionalization of higher education, whose subjects are closer (in relation to contents) in Portuguese and Brazilian curricula.

At FEA, a discussion took place about the need to incorporate into the curriculum humanistic subjects, which, in a given period, were present in the curricular matrices. These subjects, however, have been suppressed, and their supply occurs only in the form of elective disciplines. Since the 1980s, this was a concern of teachers, who perceived an excess of purely technical accounting disciplines, taught without creativity, leading the student to master only tax, fiscal and corporate codes. At ISCAL, we do not perceive this concern, since, as we have already said, the curriculum of this HEI, since its establishment in 1975, consisted of subjects exclusively related to accounting contents.

So what are the conceptions and trends that clearly characterize teaching at these HEIs and the professional training profile of their graduates? The objective of the course in Accounting at FEA, as Ribeiro (2009) states, was to prepare the professional for the labor market, and for that, the emphasis, since 1980, also incorporates the aspect of controllership and management accounting, with the purpose of serving large companies.

At ISCAL, the course design and trend evidences the concern to professionally enable the student to work in Portuguese companies and to assist the supervisory bodies, especially the government. Costa (2011) also states that

Accounting will not be detached from Taxation, since most of those responsible of accounting information strictly follow the provisions of the Tax Code on Corporate Income Tax. In Portugal, higher education seeks to meet what Sousa and Machado (2008) classify as the pressing need of companies for young graduates already with high executive qualification and able to act immediately in scenarios of accelerated and permanent change.

In both countries, the course has always been subjected to regulations determined by legal acts, which sought and seek to give guidance on various aspects of its offer, through the construction of curricula - which, among other aspects, embrace specific and general contents, professional profile desired and skills and competencies. It is confirmed that, in the context in which both HEIs were created, the curriculum was the instrument for dissemination of content and also for professional training in the molds required by the current capitalist culture.

In both HEIs, the teaching conception - derived from the curriculum - was technician and practical, influenced by the Italian school, with emphasis on double entry method⁶, and the 'teaching to do' that characterized the genesis of accounting education in both countries. This influence was altered in the 1960s and 1970s, when, in Brazil, and at FEA, the university reform and the consequent extinction of the chairs and creation of the departments took place, and in Portugal, the study plans were defined to be adopted by ISCAs. At the time when the HEIs built their curricula, the influence of the American school emerges, which, with its reproductive and technician trends, marked the teaching of accounting worldwide.

The adoption of the American methodology, which seeks to understand *why to do*, tends to create a critical posture on the part of the accountant: from then on, he/she should be able to analyze and interpret for business decision-making. However, this is a contradictory process that today has repercussions on an almost imperceptible but extremely conflicting concern for accounting education, marked by a positive trend since 1953 and whose purpose is to explain the actions taken in the accounting field, without discussing 'how to do it', so characteristic of normative theory with a focus on prescriptions.

The curricula, as defined in both HEIs, seek to develop skills and abilities that lead the student to interpret accounting reports, to understand the process of generating information for decision-making and also to understanding the questions of Accounting, without, however, provide a practical basis of support for 'how to do' and thus without assisting this professional in the process. These

6 Means by which we proceed to the recording of accounting events. This method consists in the understanding that for each debtor there is a respective creditor. Thus, each debt corresponds to a credit of equal value (Padoveze, 2015). Through the records, through double entry method, we record changes in a given equity, allowing it to remain in balance and to better understand the dynamics of the financial accounts.

aspects reflect and reinforce a utilitarian conception of formation to be provided to the accountant (in Brazil or in Portugal).

Finally, it should be noted that this article expresses only an introductory study. The topic deserves further investigations, especially to contemplate periods after 1985, or to present new discussions about graduate studies, also in the form of a comparative study, because Portugal, as we know, adhered to the Bologna Process as a way to accelerate time to higher education formation and facilitate the recognition of qualifications and periods of study in European Community countries. In Brazil, the opening of graduate programs by HEIs has also been encouraged as a form of opportunizing the study in this level to a greater number of stakeholders. Studies in this direction would be interesting to identify other conceptions and tendencies of accounting education or confirm the results of this investigation.

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