

The Knowledge of Model Professors in Teaching Accounting*

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ABSTRACT

This study aims to evaluate the knowledge prevalent in teachers perceived as model professors by students in an accounting course at a public Brazilian university. The study is justified by the recent significant changes in accounting in Brazil. To achieve this purpose, a qualitative study was structured in which the following research strategies and data collection techniques were used: (i) bibliographical research concerning relevant literature on the subject; (ii) documentary research examining teacher evaluations made by the institution; (iii) questionnaires completed by students in their last year; (iv) focus groups with a number of the students who responded to the questionnaires; and (v) semi-structured interviews with professors characterized by students as model professors. Supported by discussions concerning the knowledge, expertise, and skills needed for teaching (Shulman, 1986; Garcia, 1992; Freire, 2000; Pimenta, 1998; Pimenta & Anastasiou, 2002; Gauthier, Martineau, Desbiens, Malo, & Simard, 1998; Tardif, 2003; Cunha, 2004; Masetto, 1998; Braslavsky, 1999; Perrenoud, 2000; Zabalza, 2006) and those required for teaching accounting (Antonelli, Colauto, & Cunha, 2012; Miranda, 2011; Catapan, Colauto, & Sillas, 2011; Vasconcelos, 2010; Slomsky, 2009; Araujo & Santana, 2008; Celerino & Pereira, 2008; Andere & Araújo, 2008; Laffin, 2005), as well as research on exemplary teachers (Young & Shaw, 1999; Lowman, 2007), the following results were obtained: the subjects responsible for the most significant learning experiences during the program were those perceived as the basis of the program (Basic, Intermediate, and Advanced Accounting) and that had the greatest practical application. The main criteria for selecting model teachers were the teacher's teaching methodology, attitudes, and personal qualities. Furthermore, it was observed that the three types of teaching knowledge that supported these choices were, in order of importance, didactic knowledge, mastery of content, and experiential knowledge. These results demonstrate the need for systematic teacher preparation for teaching; the need for continuing education, especially to obtain more knowledge on the content being taught; and the importance of the teachers' being connected with market practices.

Keywords: Accounting. Teaching. Model Teachers. Knowledge.

1 INTRODUCTION

The context of the present study is marked by changes that affect the teaching of accounting in Brazil in several ways. The main factors constituting this scenario can be divided into three main groups: a) changes in higher education, notably the increase in enrollment in recent years; b) the expansion of graduate education strictly in accounting; and c) changes in accounting itself, which has undergone significant changes in both national and international processes. These changes occurred to align accounting with global standards that were established and consolidated at the beginning of this century (Miranda, 2011).

Concerning the expansion of higher education, there were 973 institutions of higher education in Brazil in 1998 according to data from the National Education Census (Brasil, 2008). The same census reported 2,252 institutions in 2008, representing a 131.4% increase in only a decade. Similarly, enrollment in higher education increased from 803,919 to 2,823,942 in the same period, totaling an increase of 271%. In addition to this change, distance education emerged, which provided 1,699,499 openings in 2008, and technological courses gained popularity, offering 464,108 spots in the same year.

This expansion is relevant and has many consequences. On one hand, there were increased opportunities for higher education in the population and all of the effects of obtaining a diploma in higher education, including increased personal income. Therefore, these changes were part of important political action in favor of inclusion. On the other hand, structural issues do not, in most cases, follow the expansion process at the same speed. According to Cunha and Pinto (2009), the changes that affected universities at that time involved the arrival of increasingly heterogeneous students, both in cognitive styles and previous schooling, motivations, and expectations. Furthermore, these students' ages were diversified because of the higher enrollment of working students, who were at university part-time, usually at night. Additionally, inclusion programs resulting from historical struggles, with their different nuances, also contributed to once marginalized populations having access to higher education.

Regarding graduate studies, among the master's and doctoral programs in accounting recognized by the Brazilian National Agency for the Support and Evaluation of Graduate Education (Coordenação de Pessoal de Nível Superior – Capes) in Brazil until 12/31/2011 (17 academic Master's, 4 professional Master's, and four doctoral degrees), only four programs existed before 1998 (with only one doctoral program before 2007). This growth is expected to change the teaching and learning dynamics of accounting in Brazil significantly.

Regarding the convergence with international ac-

counting standards, this process can be said to represent globalization in the accounting arena. In Brazil, a developing country, this process substantially alters the teaching and learning of accounting. The accountant who will act in the context of international standards will require, in addition to technical skills, the ability to interpret rules and principles and the capacity for critical analysis and judgment.

The aspects that characterize this context contribute to making classes more heterogeneous and require constant updates on the part of teachers, which makes the task of teaching in higher education more complex. The teaching profile in field of accounting required by the current context is not simple and should be researched, discussed, and analyzed. The teaching of accounting demands actions and policies from different actors involved in the process (e.g., teaching institutions, government agencies, organizations to support teaching, professional organizations, and teachers).

Many scholars have inventoried the requirements for teaching (Shulman, 1986; Garcia, 1992; Freire, 2000; Pimenta, 1998, Pimenta & Anastasiou, 2002; Gauthier et al., 1998; Tardif, 2003; Cunha, 2004; Masetto, 1998; Braslavsky, 1999; Perrenoud, 2000; Zabalza, 2006; Lowman, 2007). Other authors have been dedicated to scrutinizing the profiles of effective professors or the dimensions of exemplary teaching (Young & Shaw, 1999; Lowman, 2007). Studies on the attributes necessary to teach accounting have also been conducted, notably in Brazil (Antonelli, Colauto, & Cunha, 2012; Catapan, Colauto, & Sillas, 2011; Vasconcelos, 2010; Slomsky, 2009; Araujo & Santana, 2008; Celerino & Pereira, 2008; Andere & Araújo, 2008; Laffin, 2005). The interest of accounting scholars in this subject is relatively recent.

Therefore, the present study aims to evaluate the following question: what is the prevailing knowledge of teachers perceived as model professors in an undergraduate accounting program in a public Brazilian university? The goal of this study is to identify the model professors and to investigate the knowledge of these teachers. The term 'model' indicates teachers who stood out positively to the students according to Volpato (2009) and Bordieu (1983, 1989). The context described above for higher education in accounting in Brazil, considering the major recent changes, strongly justifies investing in this research.

To achieve this purpose, the following research strategies and data collection techniques were used: bibliographical research, documentary research at the institution researched, questionnaires completed by students in their last year (ninth and tenth semesters), a focus group with some of the students who responded

to the questionnaires, and a semi-structured interview with professors labeled by the students as models in the program.

It is estimated that the study will contribute to the institution researched by establishing reflection by the students and professors regarding the knowledge needed for teaching. This study also contributes to producing knowledge in an area that is still developing (the teaching of accounting). The study promotes a relevant discussion in a context of growing complexity because of changes in higher education, the expansion of graduate studies in accounting, and changes in accounting itself, both nationally and internationally. Understanding the attributes of model professors based on student opinions also helps in examining teacher training with the effects of improving higher education and therefore resulting in better training of accounting professionals. According to Pimenta and Lima (2004, p. 43),

(...) the role of theories is to elucidate and offer tools and

outlines for the analysis and research that helps examine the institutionalized practices and actions of individuals. At the same time, it puts the theories themselves in question, given that the theories are always provisional explanations of reality.

In this sense, we intend to use what has been discussed in terms of the knowledge and skills required for teaching in the education literature to discuss the attributes of teachers who were characterized as models by the students in the study.

The present study is divided into four sections in addition to this introduction. The theoretical platform first discusses the knowledge and skills necessary for teaching based on studies from the education field. Next, several studies are described on this subject from the perspective of accounting along with the method used for this study. This section is followed by the results and discussion regarding the theoretical framework. Finally, final considerations are woven into the study.

2 THEORETICAL PLATFORM

To better express accounting knowledge in a classroom, it is necessary to overcome the technical rationality that permeates the construction of knowledge in accounting (Laffin, 2005). The training of accountants in the current context in which the actions of organizations have become more significant requires overcoming the conceptual and disciplinary boundaries to envision solutions to more complex situations. In this sense, the challenges are still enormous. To overcome these challenges, it is important to learn about the professors who are teaching accounting, their professional training, conceptions of the teaching-learning process, and the knowledge needed for teaching, which permeate their practices in the classroom. In this sense, the focus is on the knowledge, expertise, and skills necessary for teaching accounting in higher education.

2.1 Knowledge and Skills Necessary for Teaching.

Pimenta and Anastasiou (2002) assert that when they begin teaching at a university, professors bring many different experiences of what it means to be a teacher. Such experiences enable them to say what makes good professionals. In general, these researchers reflect on the professors who were significant in their lives or who contributed to their personal and professional training. The authors claim that in most cases, these teachers do not identify themselves as professors because they look at professors and universities from the student's point of view. The challenge that is thus faced is facilitating the transition of teachers who see themselves as ex-students

at universities such that they see themselves as teachers at this institution.

According to Tardif (2003), the transition from student to professor at a university occurs through several specific limits that are not predictable or clearly defined. The teacher develops personal skills, such as improvisation, gimmicks, gestures, attitudes, and styles that make it possible to overcome boundaries and develop one's own style of teaching. Specifically regarding vocational programs (bachelor's), Shulman (2005, p. 53) believes that teaching is complex because it must be able to bridge the gap between theory and practice in knowledge. Vocational teaching should also prepare the student with knowledge and responsibility for future work in the labor market.

In this sense, the question of knowledge and skills that underlie teaching has been substantially discussed. According to Puentes, Aquino, and Quillici Neto (2009), introducing the theme of teachers' knowledge initially occurred in Brazil in the works by Tardif (2003), Shulman (1987), and Gauthier et al. (1998) and, later, by the dissemination of studies by Brazilian authors (Freire, 2000; Masetto, 1998; Pimenta, 1998, 2002; Cunha, 2004) and European authors (Perrenoud, 2000; Garcia, 1992).

In an attempt to better understand the studies conducted, Puentes, Aquino, and Quillici Neto (2009) classified the studies described above into three groups: expertise, knowledge, and skills required for teaching (Table 1).

Table 1 Expertise, knowledge, and skills required for teaching

TYPE	AUTHORS	KNOWLEDGE/EXPERTISE/SKILLS
Expertise required for teaching	Shulman (1986, 1987, 2005)	1) knowledge of content, 2) pedagogical knowledge (general teaching knowledge), 3) knowledge of curriculum, 4) knowledge of students and learning, 5) knowledge of educational contexts, 6) teaching knowledge of content, 7) knowledge of the objectives, learning outcomes, and philosophical and historical foundations.
	Garcia (1992)	1) general pedagogical knowledge, 2) knowledge of content, 3) knowledge of the context, which refers to the location where one teaches as well as who one teaches, 4) teaching knowledge of content.
Knowledge required for teaching	Freire (2000)	1) teaching is not transferring knowledge, 2) teaching requires methodical rigor, 3) teaching requires research, 4) teaching requires respecting the students' knowledge, 5) teaching requires critical thinking, 6) teaching requires aesthetics and ethics, 7) teaching requires embodying words by example, 8) teaching requires risk, acceptance of new things, and the rejection of any form of discrimination, 9) teaching requires critical reflection of practice, 10) teaching requires recognizing and assuming cultural identity.
	Pimenta (1998), Pimenta & Anastasiou (2002)	1) knowledge from experience, 2) knowledge in the area of expertise, 3) pedagogical knowledge, and 4) teaching knowledge.
	Gauthier et al. (1998)	1) disciplinary knowledge, 2) curricular knowledge, 3) knowledge of education science, 4) knowledge of educational tradition, 5) experiential knowledge, 6) knowledge of pedagogical action.
	Tardif (2000, 2003)	1) knowledge of vocational training, 2) disciplinary knowledge, 3) curricular knowledge, 4) experiential knowledge.
	Cunha (2004)	1) knowledge related to teaching practice, 2) knowledge related to the learning environment, 3) knowledge related to the students' socio-historical context, 4) knowledge related to planning teaching activities, 5) knowledge related to conducting a class, 6) knowledge related to learning assessment.
Skills required for teaching	Masetto (1998)	1) skills in a specific area (in a particular area of knowledge), 2) teaching skills, 3) skills in politics.
	Braslavsky (1999)	1) pedagogical-didactic skills, 2) institutional competence, 3) productive skills, 4) interactive skills, 5) specific skills.
	Perrenoud (2000)	1) organize and direct learning situations, 2) manage learning progression, 3) design and develop differentiation devices, 4) involve students in their learning and work, 5) teamwork, 6) participate in the school's administration, 7) inform and involve parents, 8) use new technologies, 9) confront the duties and ethical dilemmas of teaching, 10) manage their own continuing education.
	Zabalza (2006)	1) plan the teaching-learning process, 2) select and prepare course content, 3) provide understandable and well-organized information and explanations (communication skills), 4) manage new technologies, 5) design methodology, 6) communicate with and relate to students, 7) mentoring, 8) evaluate, 9) reflect about and research teaching, 10) identify with the institution and teamwork.

Source: Elaborated by the authors based on Puentes, Aquino, and Quillici Neto (2009)

According to Puentes, Aquino, and Quillici Neto (2009, p. 182), the typologies used are not significantly different because “for all of them [authors cited in Table 1], the professionalization of teaching consists of three basic but insufficient ingredients: to know, to know how and to know how to be, presented in the form of knowledge, expertise, and skills.”

The various authors surveyed use the terms interchangeably. For example, what Pimenta (1998) and Pimenta and Anastasiou (2002) treat as knowledge in the specific area of expertise can be aligned with what Shulman (1986, 1987, 2005) calls content knowledge or what Masetto (1998) describes as skills in a specific area. We will not discuss in the present study the distinction between the terms but rather their relationship with attributes that students identify in their model professors. Therefore, the use of the term knowledge could mean the knowledge, skills, or expertise needed for teaching.

In summary, the professor plays a crucial role in the teaching and learning process, given that a professor mobilizes and produces knowledge as part of the pro-

feccion. For this reason, this professional should know how to adapt methodologically and see teaching as not merely a technical process but as knowledge under construction. Because each teacher has a background of knowledge from an individual process of creation, training, and professional development, this background influences their pedagogical actions and is presented in different ways in their teaching.

For Machado (2010), the professor's role has several invariants. According to the author, in all circumstances, the professor is and always will be a mediator of conflicts of interest, a connection between students and the school; a weaver of meaning, combining content and contexts; a cartographer of relevance, pondering content and inspiring maps to guide journeys; and a creator of fabulous narratives, revealing treasures that nourish personal projects.

2.2 Previous Studies in the Area of Accounting.

In the contemporary world, the professional training of an accounting professor is urgent because the accountant's functions extend beyond the processes of

bookkeeping and reporting on past data. The accounting professional must use skills to think about the entire organization and provide useful information to fulfill its mission most effectively (Laffin, 2005).

However, some studies indicate that educational preparation is much lower than necessary. A study conducted on the initial training of accounting professors (Miranda, 2010) observed that out of the 18 master's programs (academic and professional) and the 3 existing Ph.D. programs in Brazil, only 2 had mandatory didactic-pedagogical courses until 2008, and these 2 had notably reduced workloads. In 14 institutions, there were optional or elective courses that addressed didactic-pedagogical content. Also, in 2 programs, neither mandatory nor optional courses were available that addressed pedagogical training for higher education.

Several studies have been conducted with the goal of identifying the factors that characterize professors who excel in teaching without any appropriate training. Lowman (2007) developed an empirical study, the result of observations of a group of 25 important professors in institutions where they worked and who were considered exemplary professors in different universities in North Carolina and England in the 1980s. From these results, Lowman (2007) created a model that encompasses two dimensions of education: (1) the professor's ability to create intellectual stimulation, which includes the clarity with which the professor teaches and his emotional effect on the students and (2) the professor's ability to empathize with students on an interpersonal level, which concerns the professor's awareness of interpersonal phenomena and the ability to interact with students to increase their motivation, happiness, and learning. The study's results reported the following necessary characteristics for professors: enthusiastic, knowledgeable, and inspiring in the intellectual dimension and interested, attentive, available, helpful, and encouraging in the interpersonal dimension.

Based on the model from Lowman (2007), several studies were conducted for accounting programs in Brazil. Catapan, Colauto, and Sillas (2011) argue in their study that the main characteristics of an exemplary professor are mastery of content, clarity, motivation, willingness to answer questions, and ability to communicate. Celerino and Pereira (2008) indicate that the reasons why a good professor is selected are based on the professor's pedagogical practices and not mastery of content.

The study by Vasconcelos (2010) sought to identify which factors influenced skill development in accounting teachers. The results indicated that teachers with doctoral titles exhibited a statistically significant difference compared with other professors in relation to didactic-pedagogical, commitment, and planning variables. Furthermore, the author also observed evidence of the influence of time and experience in the profession in creating the most competent teachers.

A study by Slomski (2009) also provided the perception of 184 professors who participated in the USP Congress of Accounting and Controllorship in 2007 and worked in various institutions of higher education in Brazil. According to these professors, because of the limitations of professional training for teaching, experience in the profession, classroom, and university, as well as experience from peers, structured and produced meaning in the pedagogical practices of accounting professors.

Marshall, Dombrowski, Garner & Smith (2010, p. 9-10) conducted a survey with 95 American accounting professors who had a Ph.D. and CPA to evaluate the following skills: 1) ability to teach accounting topics, 2) ability to teach various subjects with various teaching styles, 3) research and publication skills, 4) ability to advise students and participate in curricular development, 5) skills associated with transferring critical thinking, communication, writing, teamwork, and other non-technical accounting skills, and 6) participation in continuing professional education. The results identified that teaching experience was the most influential item in acquiring the skills evaluated, second only to the ability to conduct research, where preparation from a doctoral program was the most influential item.

The studies mentioned in the previous paragraphs suggest some common characteristics of professors who excel as teaching professionals: mastery of content (Lowman, 2007; Catapan, Colauto & Sillas, 2011; Celerino & Pereira, 2008), pedagogical practice (Lowman, 2007; Catapan, Colauto & Sillas, 2011; Celerino & Pereira, 2008), and experience, whether as a teacher or professional in the labor market (Vasconcelos, 2010; Slomski, 2009; Marshall et al., 2010).

Most of the studies mentioned highlight the importance of experiential knowledge in teaching accounting. According to the literature cited, this knowledge plays an important role in constructing knowledge. However, other authors note that such knowledge is insufficient by itself. It is necessary for this knowledge to be supplemented by a body of knowledge that enables the teacher to understand reality and confront it:

(...) to base learning of a skill solely on experience continues to be a practice with a high cost, as it means leaving each teacher to rediscover by himself the efficient strategies, with the danger of accumulating negative effects on the students over a certain time. (Gauthier et al., 1998, p. 24).

Nevertheless, a few studies explore more deeply the needs for consistent didactic-pedagogical training in terms of the role that institutions could play in teacher training. It has already been demonstrated that education, in terms of master's and Ph.D. degrees, has an effect on teaching quality (Miranda, 2011; Vasconcelos, 2010). However, studies have shown that graduate programs have not been offering courses or training activi-

ties dedicated to teaching (Miranda, 2010). Therefore, one research possibility would be to investigate accounting graduate programs abroad to determine whi-

ch actions, courses, activities, and training are planned and implemented in view of consistent didactic-pedagogical training.

3 METHODOLOGICAL PROCEDURES

This study aims to identify the knowledge prevalent in teachers who are perceived as model professors in an accounting program at a public Brazilian university. This study is an exploratory one using a qualitative approach. According to Martins and Theóphilo (2007), the main characteristics of this type of study are describing people, situations, events, reactions, and stories. The question encompasses the entire process; it does not only reside in the result or product. The data are analyzed inductively as they are collected such that when considering different points of view, the researcher will be able to understand better the dynamism between the elements that interact with the object of study.

For Gall, Gall, and Borg (2007, p. 31), qualitative research is a multi-method in focus, involving an interpretive and naturalist approach to the object of study. Martins and Theóphilo (2007, p. 138) state that “it is common to use triangulation, i.e., employ different methods of data collection and compare the results” because it is an approach that emphasizes the depth of analysis rather than the amplitude. In the present study, the research strategies and data collection techniques used were

1) bibliographical research: a screening was conducted of the main studies on the expertise, knowledge, and skills needed for teaching, as well as those that concern the teaching of accounting;

2) documentary research: systematic evaluations of the teachers by the Institution of Higher Education were obtained (with the program’s coordination) and analyzed. The graduation plaques in the lobby of the institution and the number of awards received by model-teachers were also recorded.

3) survey: first, students completing their ninth or tenth semesters, who were present in class on 12/1/2010 and 12/3/2010, respectively, were invited to participate in the study. Seven students declined the invitation. The others, totaling 53 students, participated by filling out a questionnaire. Thus, consent to participate in the study was implicit in accepting the invitation. The questions on the questionnaire were open-ended, having been adapted from Volpato (2009). Because they were questions acquired from a previously used questionnaire that was applied in a similar context (Medicine, Law, and Engineering programs), the authors saw no reason for a pre-test. The objective of the questionnaire was to identify the courses responsible for the most significant learning experiences, the model professors, and the reasons for selecting these teachers as models. Thus, the

issues addressed were which courses are responsible for the most significant learning experiences; what are the reasons for selecting these courses; out of the accounting professors, who were responsible for the best classes; what are the causes and reasons for this selection; and last, whether the selected professor(s) would be considered a good professor(s) and why. The data were compiled and compared with those obtained using the other data collection techniques. Where necessary, the results from the questionnaire are represented in the analysis as Q1, Q2, Q3, etc.;

4) focus group: while applying the questionnaire, the students were asked about their interest in participating in a focus group, and the best date and time for that step was also determined. Of the respondents, 15 students expressed interest in participating; however, after checking availability, only 4 were able to be part of the focus group. These four students had had indicated three professors as model professors in the program. The authors decided not to insist on the invitation because participation must be voluntary. Furthermore, given that the purpose of the focus group was to detail the findings of the survey, there was no concern about the number of participants. Thus, on 12/7/2010, the focus group was conducted. The questions discussed were intended to deepen the information collected on the questionnaire and understand what meanings the responses from the questionnaire had for the students, such as the phrases “good teaching”, “links theory and practice”, and “mastery of subject.” The reasons for selecting teachers as a model were also the subject of discussion. The script of questions that guided the focus group discussion was adapted from Volpato (2009). The meeting was audio recorded and then transcribed, lasting approximately one hour. The transcript was analyzed, and the excerpts are labeled in the results as Focus Group (FG) followed by a number that indicates the student participating in the focus group.

5) interviews: the interviews were conducted in the first half of December 2010 with teachers labeled as model professors. The questions concerned their lifestyles, the importance of teaching as a profession, their preparation for teaching, practical experience, and the meaning of being a model in the program. After being transcribed, the interviews were resubmitted to the professors for them to assess whether the interviews did, in fact, portray their opinions. The professors received code names inspired by Greek mythology to ensure that they could not be identified.

The selection of students in their final year for the

questionnaire was justified by their likelihood of greater exposure to more teachers in the program, as well as having contact with more subjects and a greater likelihood of having professional experience. Similarly, data collection at the end of the semester had the purpose of capturing the perception of students regarding teachers who also taught classes that semester.

4 RESULTS AND DISCUSSION

Initially, an overview is made of the information concerning the respondents' profile and the definition of model professors. Later, the analyses will go into depth on the knowledge of model teachers.

Students responding to the questionnaire were students in the ninth (55%) and tenth semesters (45%). On the occasion specified above, 60 students were present; however, only 53 completed the questionnaires. Of these, 64% were women, and 36% were men. It was also observed that 70% of the respondents had already worked in accounting.

When asked about the classes responsible for the most significant learning experience during the program, 79% of students indicated that the subjects General Accounting I, II, III, and IV, which involve content related to Basic, Intermediate, and Advanced Accounting and consist of professional knowledge. The reasons for this selection lie in the fact that these classes "lay the foundation for the program," "have the greatest practical application," given that most of them work directly with accounting (70%), and also provide "a practical view," making it easier to study the significance of the knowledge.

The definition of the model professors in the program was made using the students' votes: the first, referred to by the pseudonym Hera, received 85% of the votes; the second, called Zeus, received 26% of the votes; and the third, called Apollo, received 25% of the votes. Many students indicated more than one professor. The main reasons for selecting these professors were as follows: (a) didactics or teaching methodology (92%); (b) the professor's attitude and personal qualities, such as commitment, responsibility, and dedication (53%); (c) mastery of content (53%); and (d) experience as a professional accountant (15%). Other reasons also emerged; however, these variables are the ones that stood out. The students indicated more than one reason for selecting the professors.

To assess whether the selection of these professors could somehow be restricted to the groups investigated, two more parameters were used: a semester evaluation conducted at the institution and the honors received by the professors from the graduating classes. In the first case, it can be noted that in recent evaluations, Professors Zeus and Hera have been receiving the highest scores out of the professors that teach classes in their

The data collected were compiled in a spreadsheet. For each question, the responses from the questionnaires, interviews, and focus group were compared. The data were triangulated based on the different data collection techniques used. It is understood that with this approach, the respondents' meaning was preserved.

respective periods in the last four evaluations, while Professor Apollo had an average performance. Concerning awards from classes, it appears that Professor Zeus has been honored on a recurring basis for almost two decades, while Professors Hera and Apollo began to receive such honors in the last three years. Based on these three sources of data, one can say that they are in fact model professors in the undergraduate program at the institution of higher education in question based on the various approaches used.

The knowledge obtained from the students' and professors' communications with the instruments used are described below. The students participating in the focus group are labeled GF01, GF02, GF03, and GF04. The participants in the questionnaire are labeled, for instance, Q1, Q2, Q3.

4.1 Didactic Knowledge.

As for the knowledge indicated in Table 1, the only consensus among all of the scholars mentioned, either directly or indirectly, is the knowledge related to teaching. In fact, the results of this study corroborate the importance of teaching in congruence with the results of previous studies in accounting (Antonelli, Colauto, & Cunha, 2012; Catapan, Colauto, & Sillas, 2011; Vasconcelos, 2010; Araujo & Santana, 2008; Celerino & Pereira, 2008). In total, 92% of the respondents to the questionnaires indicated didactic knowledge as the reason for selecting model professors.

A curious but expected fact, according to Slomski (2009), is that these professors have not undergone a systematic didactic preparation for teaching. These professors were trained mainly from previous contact with "good teachers," as indicated by their own words: "when I entered the master's program, some teachers inspired me, such as Professors Dionysus and Cronus," said Hera. The other two model professors always cited model teachers for their practices. Although they have not gone through formal, systematic preparation for teaching, these professors developed didactic and pedagogical knowledge that made them admired by their students. To better understand how this process occurred, it is necessary to elaborate on what teaching means conceptually.

For Candau (1995), teaching is defined as a process of reflection on the teaching practice, which considers

all the aspects that are part of human life and can be understood in three dimensions: technical, human, and social-political.

The technical dimension refers to effective ways to develop the content with the students. This undertaking is an intentional process, driven by goals, strategies, content, techniques, teaching resources, evaluative techniques, and planning the course and classes. This dimension was substantially emphasized in this study. According to the students: “all the professors cited above master the subject, have good teaching techniques, and a good lesson plan” (Q24); “His classes have a beginning, middle, and end. Exercises are aligned with theory” (Q47); “she gives a good lesson, explains very well, has good teaching materials, and her evaluations are consistent with what is explained in the classroom” (Q35). In addition, in the focus group, the students expressed respect about the technical dimension of teaching:

On the first day of class, he (Zeus) already gives you a schedule and he follows this schedule exactly. If there is any change, it is minimal. His focus on the material, as well as with Hera and Apollo, helps so that we have direction. For example, there are other professors that arrive in the classroom and say: Oh, the test is on the 3rd, and later you find out that it is on the 30th... Then, the question also (...) is... they are also very prompt in grading the test and giving the results quickly. Because there are some who take the tests and disappear with them until the end of the semester, and you don't know how you did on the subject... (GF02)

Another important point is the teacher's pedagogical proposal, or the way in which the teacher sees the teaching process. According to Zeus, his “pedagogical proposal is to encourage students to deeply question the concepts,” to attempt to understand the essence of accounting phenomena, while Apollo says his technique consists of taking

(...) the subject and detailing it, making deductions. You make deductions and force them to make deductions along with you. You work by showing the student. Look, come on! Why is the debit there, why is the credit there? Why do you have to account for depreciation? Why is the asset that way? Why is the liability that way?

Concerning the human dimension of teaching, Candau (1995) highlights the interpersonal relationship that occurs in the teaching-learning process among the subjects involved. The author emphasizes fundamental aspects such as the manner in which the professor relates to students; how he sees teaching; the care that he dispenses to the student who has a higher degree of difficulty; ethical values, emotionality, affection.

This dimension, which represents the professor's attitudes and personal qualities, accounted for 53% of the reasons given for selecting model professors. This dimension also appeared in the students' reports “because she (Hera) shows commitment, responsibility, and dedication to the class and the subject taught” (Q8); “they encourage students to always seek knowledge and

support professional growth” (Q22); “because of the brilliance they give to the subject: they show that they like what they do, they attempt to impart a little of the vast knowledge they have, they have a wise approach. This creates greater understanding and willingness to study and be interested in the material” (Q38); “prepared to teach and, above all, understand the limitations of teaching and the difficulties of students who study and work” (Q40). In addition, important statements emerged in the focus group:

Many professors do not show us how to do it, they put it up on the board and say to do the work by this date and read this book. We often, because of lack of time or knowledge, cannot interpret a certain statement or standard. The three who were appointed, they explained how they were doing the exercise, gave the exercise; if there were any questions, they helped you (GF02).

There is a characteristic that can be observed in these three that the material they are teaching is important to them. They are demanding, they challenge us, because they are interested in us learning. (GF01)

I admire the combination of demand with common sense because it is not good to be intransigent. That the teacher relates what we are learning with reality, is confident and concerned with staying up to date. (GF01)

These students' perceptions about rigor and common sense are in tune with the professors' statements, who see teaching as an important responsibility that involves demand, motivation, and a constant search for improvement, as follows:

Teaching is one of the most important activities in my life because I like what I do and try to improve every day, but I know I still have many shortcomings. I try to answer the students' questions until they are properly informed. (...) Some students think that I am strict, but on the other hand, they are ensured in knowing that everything asked for on the evaluations was properly studied in class. (Hera)

I always try to motivate. And one of the ways I think of motivating is by demanding. So (...) I answer questions, I talk, I exchange e-mails with them, I discuss in the classroom, I say what is wrong. (...) I try to teach them without making it easy. You have to work, you have to engage, you have to try to discover, but I am here to help you. However, if you do not want to learn, then there is nothing I can do, I can die here, I can take my clothes off here in front of the class and it will not change anything. (Apollo)

When working in the subjects, I am always concerned that I do not want to give them the cake recipe of knowledge that I'm focusing on but want to try to capture and transmit the essence of the phenomenon. I do not know if it is because of experience, but my own way of seeing economic and administrative phenomena made me want to search for it. (...) this concern of mine concerns my love for the subject, for knowledge, the essence of the phenomena, some students see in me a person who is actually involved. I am not here just because I'm going to earn my paycheck at the end of the month. (Zeus)

Nevertheless, they emphasize that there is an ide-

al proximity between the professor and student, which involves commitment but not intimacy, achieving an ideal point of respectful proximity. Thus:

I see that many professors have a relationship with students, one that is very close, very intimate, or one of total detachment. I guess I do not do one thing or the other. I am not fully distant and not at the point of being intimate with the students. I maintain a position of availability, I think I was never averse to receiving students. Students do not have trouble reaching me. But, on the other hand, I am not the type to joke to the point of losing respect. (Zeus)

Lastly, a very important aspect of the human dimension refers to humility regarding knowledge, which enables questioning by the student and the joint development of knowledge. In the professors' words:

Therefore, I also think this attitude highlights a certain professionalism in the student, but a professionalism without exaggeration because while I seek, I may not have always succeeded, but I try not to give an impression that I am there in a privileged position. On the contrary, I always give the student the feeling that there is knowledge in our field that we are never going to achieve. So, I do not want to give the student the idea that I already reached a plateau and now I have no more questions and the student cannot contradict me. On the contrary, I already experienced many situations where I had to agree with the student, and the student opened my eyes to something I had not noticed. Thus, I also think that this behavior in the classroom gives attention to the student and they see you in a different way. I think that some professors are highly trained, but they end up creating a barrier with their attitude. (Zeus)

This attitude is quite consistent with the ideas of Paulo Freire. For this author, teaching requires awareness of man's incompleteness, that is, "in fact, the only one who thinks right, even if sometimes thinking wrong, is the one who can teach to think right. And one of the necessary conditions to think right is not be too certain of our certainties" (Freire, 2000, p. 30). Thus, "the trainer is trained and retrained by being trained. (...) The teacher learns when teaching and the learner teaches when learning" (Freire, 2000, p. 25).

The third dimension of teaching mentioned by Candau (1995), social-political, stresses that the context in which professors and students live is guided by health, economic, and educational policies, which are factors that greatly influence their lives. This dimension also emerged in Professor Zeus's statements,

If some students see us as a model, this increases our responsibility to convey that image because we believe that this transforms the world (...) our accounting students have a commitment to society, to the world, and I believe that our attitude, our way of addressing these issues, will influence people who are out there, even political and business representatives, and they are going to be making a difference. Therefore, I am aware that our role here is going to cause either good or bad behavior, so it increases

our responsibility.

While important, this dimension does not seem to be one of the program's strong points because it does not appear in statements from other professors and is only found in one student's statement: "the professor is a good example of a professional: ethical, responsible, studious," (Q47) referring to Professor Zeus.

4.2 Mastery of the Content the Professor Teaches.

Among the students surveyed, mastery of content also appeared to be one of the types of knowledge that characterize model professors in accounting, having been cited by 53% of students. According to them, these professors "demonstrate mastery of the content given and preparation to answer questions in class, as well as in the discussions and reflections they encourage" (Q46). These professors are models "because they demonstrated accurate knowledge in the subject and knew how to clearly pass on their knowledge to the students" (Q31).

The teachers' position regarding what they did not know was also highlighted: "if they did not know how to respond, they said: I will respond in the next class. And they always brought their responses to us. Now there are some who...ah, I will respond in the next class, but that next class never came, you know... They (model professors) are well prepared in terms of content" (GF04).

It is also evident in the students' statements that the professors' mastery of content makes the lessons more enjoyable, given that for them, Professor Zeus "(...) is brilliant in their classes" (Q38), while Professor Hera "(...) thoroughly understands national and international accounting" (Q01).

Although the classifications are different, there appears to be a consensus among scholars about the importance of mastering the content of the specific subject that the professor teaches because "no one teaches what they do not know" (Puentes, Aquino, & Quillici Neto, 2009, p. 175). Vasconcelos (2009, p. 58) observed in his study "a clear emphasis given to mastering specific knowledge as a condition for teaching" in higher education. Similarly, several authors emphasize the importance of knowledge (Shulman, 1986, 1987, 2005; Garcia, 1992; Pimenta, 1998; Pimenta & Anastasiou, 2002; Gauthier et al. 1998; Tardif, 2000, 2003; Masetto, 1998).

The students' perceptions about the importance of mastering content appears to be founded on continuous updates and qualifications according to statements in both the questionnaire and focus group: "because of his qualifications and enthusiasm in passing his knowledge onto students" (Q17); "level of knowledge, intellectual ability, teacher's education" (Q20); "is dynamic, always up to date on the subject, knows how to transmit the material and is friendly with the students" (Q33); "his concern is to be up to date. With the number of chan-

ges occurring, at least in the period that I was in the course, many things happened...” (GF01).

The statement below deals specifically with titles:

I think the fact that Hera and Zeus are doctors also counts for a lot. They spent more time studying, theoretically more than others, and also have more ability. Especially because they were willing to go there to get their doctorate, because it is not easy you know, many teachers have been here for 20, 30 years and have not been willing to do that. Therefore, in a way, they deserve to be recognized as model professors. (GF02)

This statement is important because it demonstrates the student’s view: for him, the more degrees teachers have, the more they are qualified to teach, thereby making them good professors. This fact is important and finds support in recent studies (Chetty, Friedman, & Rockoff, 2011; Miranda, 2011), as well as in evaluations conducted by such institutions as Capes and The Association to Advance Collegiate Schools of Business (AACSB). However, it is recognized that the graduate programs in accounting are only beginning to be improved in Brazil.

4.3 Experiential Knowledge.

Closely linked to mastery of content is experiential knowledge, which is the knowledge born from and validated by practice according to many authors (Pimenta, 1998; Pimenta & Anastasiou, 2002; Gauthier et al., 1998; Tardif, 2000, 2003). Experiential knowledge associates experience with the activity developed in the classroom, i.e., with teaching. However, what was observed in this study is that the knowledge mentioned refers to professional experience (with practicing accounting), cited by 15% of respondents in the questionnaires.

In the students’ statements, one can see that they attach great importance to the professor’s practical experience: “I think it is very important to relate to practice, otherwise the course is very theoretical, (...) one has to connect it with practice so we don’t get lost” (GF01); “I learned a lot during the program in their subjects, it is applied daily in my role at the company where I work, so it has a great contribution to my work” (Q11); “they are professors who are didactic, objective, and respected, they are sure of the proposed topics and have market experience” (Q14); “they are qualified professors/professionals and show that they like the area they work in” (Q 18); “the way of teaching is focused on concepts and practical examples” (Q16).

More theoretical knowledge is better received when it is related to practice: “For example, with GECON, I personally find it very interesting when you start seeing

a way to apply it, even if not literally. When you begin to see the applicability of it, it is a more interesting lesson” (GF01), that is, “you can make the link between his class (Professor Zeus) and business reality” (GF03).

Teachers also understand that the practical aspect is essential. Professor Apollo says that, “every time I talk about advanced accounting, I talk about it in practice. (...) I show that if a guy restructures his company, if he creates a merger, this is going to happen in taxation. I always look for practical examples, always look for something that he (the student) can apply.” Professor Zeus also understands that practicality is important because, for him:

(...) even working in a small office, where accounting does not portray the reality of the company, I still think that it is a great learning opportunity because the way of intervening in reality, whether it is far from the company’s actual economic situation, the way of intervening is a learning experience. I remember, for example, the Karate Kid movie, where the master teaches his student, he makes the student work, and he is disappointed because he is doing activities that have nothing to do with learning martial arts. Afterwards, he realizes that, while waxing the car, he was practicing a movement that he would later use in martial arts. So, the accounting office, even though you do not account for the company’s economic essence because it is very superficial, you are performing the movements that will later enable you to have the skills to contemplate it. (Zeus)

It is important to mention that according to data gathered during the interviews, these professors had certain specific characteristics: they had extensive practical experience from before and even during their roles as teachers, which fueled their opinions portrayed above; titles; administrative positions in institutions they belonged to and important scientific production, notably books and publications in scientific journals.

These findings are in line with the results of the investigation by Volpato (2009), who, when assessing pedagogical practices in medicine, law, and engineering programs, stated that it was “evident that there is a convergence in understanding that a professor with ‘good teaching skills’ is able to ‘relate theory and practice’ with the ability to bring concrete facts from the professional area to be contemplated and analyzed in class.” Also, according to the students, “a professor who is active in the professional field is in better condition to present and share the subject because he is able to make a more concrete relationship based on his experiences, making the content easier to understand” (Volpato, 2009, p. 339).

5 FINAL CONSIDERATIONS

The performance of faculty members in higher education is very heterogeneous, even when dealing with

a specific program such as accounting. Evaluating this performance is a task that can be conducted from va-

rious points of view. However, finding the best form of expressing teaching effectiveness continues to be a subject that is not yet fully understood because of the diverse factors that make up teaching (Mellouki & Gauthier, 2004, p. 543).

Several scholars indicate that the protagonists of the teaching and learning process are the student and professor (Vasconcelos, 2009; Libâneo, 1994). In this sense, it is assumed that the points of view from these two actors are relevant regarding perceptions of what attributes characterize teachers who excel. Few studies focus on this subject in the teaching of accounting. Most of the studies highlight the importance of experiential knowledge in teaching accounting. According to the literature cited, this knowledge plays an important role in constructing knowledge. However, other authors note that, by itself, this knowledge is not sufficient. Nevertheless, few studies explore more deeply the requirements for consistent pedagogical-didactic training in terms of the role that teaching institutions could play in teacher training.

This study's main goal was to understand the knowledge prevalent in teachers perceived as model professors by students in an accounting program at a public Brazilian university. This report describes an exploratory study using a qualitative approach. The research strategies and data collection techniques used were bibliographical research, documentary analysis, survey, focus group, and interview. When analyzing the data, it was observed that the classes responsible for the most significant learning experiences during the program were the classes perceived as the basis for the program and those with the greatest practical application.

The main reasons given by the students for selecting model professors were didactic or teaching methodology; the professor's attitude and personal qualities, such as commitment, responsibility, dedication; and mastery of content that the professor teaches and their experience as a professional accountant. The three types of knowledge resulting from these choices, according to the literature, could be identified at various times in both the statements from the students and the teachers. These types of knowledge were, in order of importance, teaching knowledge, mastery of content, and experiential knowledge.

These results are related to the model developed by Lowman (2007), which includes two dimensions of teaching: (1) the professor's ability to create intellectual stimulation, which includes the professor's clarity in lessons and emotional effect on students and (2) the professor's ability to empathize with students, which concerns the professor's awareness of interpersonal phenomena and ability to interact with students to increase motivation, happiness, and learning. The research based on the study by Lowman (2007) in Brazil resulted in the following main characteristics of an exemplary professor: mastery of content, clarity, moti-

vation, willingness to answer questions and be communicative (Catapan, Colauto & Sillas, 2011), and the quality of the teacher's pedagogical practice and mastery of content (Celerino & Pereira, 2008). The only difference in the results from this study is that they emphasize mastery of content and experiential knowledge in addition to didactic knowledge but not the professor's personal characteristics.

These results are therefore aligned with the theory discussed. These findings reinforce the need for systematic didactic preparation for teaching and the need for continuing education, notably to improve mastery of the content they teach, as well as emphasizing that the accountant be connected with market practices, whether by consulting, extension projects, junior companies, or applied research.

The types of knowledge identified partially reveal "the secrets" of the program's model professors. This knowledge was attuned to the evaluation mechanisms used by the AACSB, which have focused on academic qualifications (AQ) and professional qualifications (PQ). The didactic knowledge derived from titles and research on the content, as well as the best methods of teaching the content, are part of the academic qualifications (AACSB, 2010, p. 21). The knowledge related to mastery of the specific content is enhanced by both research and titles (AQ) and practical experience (PQ), while experiential knowledge reflects experience as a teacher and, especially, experience in the market (PQ).

Because this study was qualitative, where the insights are consolidated by replicating similar studies, it is suggested that this study be replicated in other contexts, especially in institutions that have faculty with a higher level of specialized qualification such that the results can be compared. It is understood that if the lens is changed, the opinions may also be different. Hence, research using other subjects, such as graduate students, accounting professionals, and specialists, is important. Another possibility would be to investigate graduate accounting programs abroad to determine which actions, subjects, activities, and training are planned and implemented in view of a consistent didactic-pedagogical education.

The limitations and boundaries of this study are aligned with the methodological decisions employed. The study was qualitative; therefore, the results should not be generalized. The study site was the accounting program in a public Brazilian university; therefore, studies conducted in other contexts are expected to have slightly different results and to offer new insights. In all stages of the study, the participation of the stakeholders (teachers and students) was voluntary. We were concerned with the quality and depth of participation, rather than the number of participants. Therefore, the study's results should be considered while remaining mindful of these boundaries and limitations.

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