

Higher Education Teaching in the Bachelor's degree in Accounting Sciences

ARTICLE

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Abstract

The article examines the results of the proficiency exams from 2020 to 2023 and analyzes the relevance of teaching in Accounting courses. The research, bibliographical and documentary in nature, highlights the high failure rates of students as an indication of the challenges in the teaching and learning process. One of the main challenges identified is the pedagogical training of Accounting teachers. The study argues that, in addition to solid theoretical training and professional practice, it is crucial that teachers receive adequate pedagogical training. This training should include didactic knowledge to ensure that future accountants acquire the necessary knowledge in a critical and integrated way. The conclusion of the article is that educational institutions should invest in the pedagogical training of teachers as a strategy for improving pass rates in proficiency exams.

Keywords: Proficiency Exam. Teaching in Higher Education. Accounting Sciences.

A docência do Ensino Superior no curso de bacharelado em Ciências Contábeis

Resumo

O artigo examina os resultados dos exames de proficiência de 2020 a 2023 e analisa a relevância da atuação docente nos cursos de Ciências Contábeis. A pesquisa, de natureza bibliográfica e documental, destaca os altos índices de reprovação dos acadêmicos como um indicativo dos desafios no processo de ensino e aprendizagem. Um dos principais desafios identificados é a formação pedagógica dos professores de Ciências Contábeis. O estudo argumenta que, além de uma sólida formação teórica e prática profissional, é crucial que os docentes recebam formação pedagógica adequada. Essa formação deve incluir conhecimentos didáticos para garantir que os futuros contadores adquiram os conhecimentos necessários de forma crítica e integrada. A conclusão do artigo é que as instituições de ensino devem investir na formação pedagógica dos professores como uma estratégia para melhorar os índices de aprovação nos exames de proficiência.

Palavras-chave: Exame de Proficiência. Docência no Ensino Superior. Ciências Contábeis.

1 Introduction

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The bachelor's degree in Accounting prepares professionals to work in the accounting field. On completing the course, the student should be qualified to work in management positions, as an accountant in an office, as well as in areas such as forensic accounting and auditing, among others. The professional profile of graduates from this course has kept pace with historical and cultural changes, especially those related to the productive sector. Accounting is an area that requires professionals to be constantly updated and to have in-depth knowledge of the workings and regulations of the sector in which they operate.

At the end of the course, it is necessary to take the sufficiency exam for practicing the profession, which is offered twice a year by the Federal Accounting Council (CFC) and consists of fifty objective questions. Graduates need to achieve twenty-five points to become qualified by their profession's council. In order to pass the exam, many specific conditions are decisive, among which is teaching in Accounting courses.

More than just passing the exam, there needs to be a teaching and learning process that boosts the psychological development of these professionals, guaranteeing knowledge that allows them to act critically and reflectively in the field. This gives rise to the problem of this work, since most of the teachers on the course are trained in the specific area or similar, without any pedagogical preparation to be teachers.

In view of the above, the following guiding question is posed: How can teaching in higher education in Accounting contribute to improving the results obtained by students from Rondônia in the CFC sufficiency exam?

It is based on the assumption that having a clear knowledge of pedagogical concepts and techniques means that teaching contributes to students' learning. The use of different methodologies in the classroom, duly grounded in theory, enables more effective teaching work, promoting the appropriation of the knowledge required for a bachelor's degree in Accounting.

The aim of this paper is to analyze the results of the sufficiency exams from 2020 to 2023 and relate them to the teaching of Accounting courses. To this end, the work is theoretically based on authors such as Libâneo (1994), Davídov (1988) and Saviani (2011).

This is a bibliographical and documentary study, with qualitative data analysis. Initially, a bibliographical survey was carried out on teaching based on the Historical-Cultural Approach (HCE), which advocates the development of students' theoretical thinking. This is a form of thinking capable of theoretically analyzing reality, understanding it in its multiple determinations.

To this end, teachers play an essential role in the teaching and learning process, guiding it and enabling students to appropriate the knowledge produced by humanity. In this process, the study tasks must mobilize mental actions such as analysing, reflecting and relating.

In addition to the theoretical discussion on teaching, a survey was carried out of the results of the 2020 to 2023 exams in Rondônia specifically, and in Brazil. As the course is also being offered in Distance Education (DE) mode, the results in Rondônia for both modalities were compared.

The next topic presents the theoretical basis based on the authors and their defenses of teaching and its important role in the process of training qualified professionals with technical and critical knowledge of the profession and its work. The results of the evaluations and the challenges that emerge from them will then be presented.

2 Prospects for teaching in the Accounting course

The National Education Guidelines and Bases Law - LDB (Brasil, 1996) establishes, in art. 43, the aims of higher education. These include stimulating "cultural creation and the development of the scientific spirit"; training in the area of knowledge that makes graduates "suitable for insertion into professional sectors and for participation in the development of Brazilian society, and collaborating in their ongoing training"; and training that involves teaching, research and extension.

In this sense, as well as needing theoretical and technical knowledge related to the accounting profession, the lecturer on the bachelor's degree in Accounting also needs didactic knowledge related to teaching in Higher Education in order to involve students in teaching, research and extension activities, so as to provide the appropriation of knowledge.

In order to achieve the aims of higher education, the LDB (Brasil, 1996) stipulates, in art. 52, that at least one third of the teaching staff at higher education institutions (HEIs) must have a master's degree or doctorate and that at least one third must be employed on a full-time basis. As a result, teachers and students are involved in teaching, research and extension, providing different ways of appropriating knowledge.

Training at master's and doctoral level provides in-depth knowledge in the area of scientific research, but does not always include didactic knowledge when it comes to accounting. There is therefore a major challenge for accounting teachers, as they also need didactic training for their teaching work.

It is important that professionals who teach in higher education complete their training so that they can qualify and acquire the necessary knowledge to achieve better results with their students. It is not enough for teachers to master accounting practice; they also need to know methods and techniques for organizing the teaching and learning process, in order to boost the development of students' theoretical thinking.

Davídov (1988, p. 125) explains that this form of thinking enables the subject to interpret reality in its most varied connections with the various determinants that make it up. In his words:

The content of theoretical thought is mediated, reflected, essential existence. Theoretical thought is the process of idealizing one of the aspects of object-practical activity, the reproduction in it of the universal forms of things. This reproduction takes place in the labor activity of people with a particular sensory object experience. This experience then increasingly acquires a cognitive character, allowing people to move on over time to mentally realized experiences.

The development of thought is provided by systematized teaching, which promotes conditions of access to knowledge and mobilizes mental actions on it, thinking, analysing,

reflecting, interpreting and relating. It's about understanding the multiple determinations that surround the profession of a bachelor in accounting.

As Marsiglia and Saccomani (2016, p. 347) add, it is up to the teacher to understand the "laws that govern human development in order to think of efficient pedagogical practices to infer it. Using the content to be worked on, they must also plan the appropriate ways to achieve this goal".

Saviani (2011, p. 31), when discussing the object of education, explains that it is, on the one hand, content and, on the other, forms. In his words, the contents are "the cultural elements that need to be assimilated by the individuals of the human species in order for them to become human", and for this to happen, it is necessary to "discover the most appropriate forms to achieve this goal".

Beyond the mechanical understanding of words like 'debit', 'credit', 'balance sheet' and 'ledger', it is necessary to understand their meanings in the context of social reality and that there are different meanings for these words depending on the social class and the historical moment.

For EHC, teaching in Higher Education needs to take into account the public it serves, make a diagnosis of the level of knowledge already appropriated by the students in order to act in their zone of possibilities (Vygotsky, 2001). In other words, a pedagogical activity is needed, directed by the teacher who has greater mastery of the content, providing students with possibilities for appropriating new knowledge, in addition to that already mastered.

Libâneo (2000, p. 08) explains about learning and teaching in higher education:

University learning is linked to learning to think and learning to learn. University teaching today needs to help students develop thinking skills and identify the procedures needed to learn. Teaching methodology is not actually teaching techniques, the use of videos, group work or lectures. Methodology is how you help your student to think with the conceptual tools and processes of investigation of the science you teach.

According to Libâneo (1994), teaching is an integral part of the more global educational process, through which members of society are prepared to participate in social life. With these words, Libâneo explains the important and essential role of the

teacher in the insertion and social construction of each individual in training. The teacher's main and fundamental commitment to society must be to enable the formation of active, critical, reflective citizens who see themselves as participants and creators of change in society.

The content and forms of teaching need to address the area of training in all its complexity. To do this, it is necessary to study the history of the construction of this profession. Since the dawn of civilization, the purpose of accounting has been to control acquired assets. Its emergence was due to man's need to calculate his wealth and declare his achievements.

According to Oliveira and Nagatsuka (2000), historical records relating to the measurement and control of assets date back to 10,000 years BC. In order to obtain this accounting of assets at the time, kings, pharaohs, farmers and merchants used recording techniques, which is considered to be the beginning of accounting.

According to Ludícibus and Marion (2008), at a time when there was no writing, accounting already existed as an inventory, being recorded by figures, drawings and artistic forms. It had been used to measure, control and preserve family belongings since the dawn of civilization.

The development of the profession has also accompanied social development, especially in the economic sector. Not knowing the historical and cultural context of the profession makes it difficult to critically understand the world and one's own role in society, understanding oneself as an active subject belonging to a certain social class.

Currently, accountants can work in companies in various market segments, mostly in the tax, accounting, auditing, forensic and financial areas. The job market for accountants is very broad, and professionals have a great chance of employment in this field. It's important to note that accountants have a professional responsibility to guide a company's financial decision-making, which is why it's so necessary for them to have the knowledge to do so. After all, they are responsible for the financial health of the business sector in particular.

The curriculum of the Accountancy course involves many subjects, including: general accounting, accounting applied to the public sector, controllership, legislation and professional ethics, economics, cost accounting, public accounting, actuarial science, statistics, financial administration, financial mathematics and controllership.

At the end of the course, graduates need to take the sufficiency exam. The purpose of this exam is to prove the appropriation of average knowledge, in line with the syllabus developed in the Bachelor of Accounting course. It is taken twice a year and contains fifty objective questions on thirteen subjects from the course curriculum. Graduates are considered to have passed if they get at least 50% of the total number of questions right, i.e. 25 points. When passed, the student will be qualified by the Federal Accounting Council (CFC) to practice their profession.

3 The results of the Accounting sufficiency test

This topic will present statistical data taken from the website of the Federal Accounting Council (CFC), relating to performance in the exams applied to candidates with a bachelor's degree in Accounting. Based on the data from the 01/2023 exam, shown in Table 1, there is a high failure rate in all Brazilian states, with some states showing rates of over 70%, which is alarming.

The highest pass rate was recorded in the state of Santa Catarina, with a pass rate of 22.43%, while the state with the highest fail rate was Amapá, with 95.63%, and it was also the state with the highest number of absent applicants. This data shows a lack of mastery of the content required by the exam. The data extracted aims to demonstrate the performance of those enrolled and the results achieved during the period.

Table 1. Statistical result by state of performance in the sufficiency exam of edition No. 01/2023, highlighting the state of Rondônia.

CFC CONSELHO FEDERAL DE CONTABILIDADE		RESULTADO ESTATÍSTICO POR EXAME E UF EXAME DE SUFICIÊNCIA 01/2023					Consulplan	
Uf	Total Inscritos	Presentes	Total Aprovados	(%) Aprovados	Total Reprovados	(%) Reprovados	Total Ausentes	(%) Ausentes
AC	227	175	11	6,29%	164	93,71%	52	22,91%
AL	627	503	71	14,12%	432	85,88%	124	19,78%
AM	1.202	945	74	7,83%	871	92,17%	257	21,38%
AP	227	160	7	4,38%	153	95,63%	67	29,52%
BA	2.133	1609	249	15,48%	1.360	84,52%	524	24,57%
CE	1.251	970	195	20,10%	775	79,90%	281	22,46%
DF	1.466	1154	234	20,28%	920	79,72%	312	21,28%
ES	1.189	951	203	21,35%	748	78,65%	238	20,02%
GO	1.599	1253	192	15,32%	1.061	84,68%	346	21,64%
MA	1.144	894	88	9,84%	806	90,16%	250	21,85%
MG	4.781	3852	785	20,38%	3.067	79,62%	929	19,43%
MS	834	630	79	12,54%	551	87,46%	204	24,46%
MT	1.513	1112	108	9,71%	1.004	90,29%	401	26,50%
PA	2.388	1788	152	8,50%	1.636	91,50%	600	25,13%
PB	650	529	80	15,12%	449	84,88%	121	18,62%
PE	1.912	1561	246	15,76%	1.315	84,24%	351	18,36%
PI	1.066	839	133	15,85%	706	84,15%	227	21,29%
PR	3.175	2661	560	21,04%	2.101	78,96%	514	16,19%
RJ	3.848	3147	631	20,05%	2.516	79,95%	701	18,22%
RN	784	618	102	16,50%	516	83,50%	166	21,17%
RO	941	684	84	12,28%	600	87,72%	257	27,31%
RR	207	160	17	10,63%	143	89,38%	47	22,71%
RS	2.288	1783	397	22,27%	1.386	77,73%	505	22,07%
SC	1.853	1534	344	22,43%	1.190	77,57%	319	17,22%
SE	392	306	45	14,71%	261	85,29%	86	21,94%
SP	10.581	8470	1.610	19,01%	6.860	80,99%	2.111	19,95%
TO	716	567	46	8,11%	521	91,89%	149	20,81%

Source: <https://cfc.org.br/exame-de-suficiencia-antiores/2o-exame-de-suficiencia>

Table 1 shows the number of applicants per state, as well as the number of passers, failers and absentees, and the respective performance rates. The state of Rondônia stands out negatively due to its high failure rate of 87.72%.

This exam reveals significant disparities in performance between the states, showing that while Rondônia has a high failure rate, other states have considerably lower rates. This disparity raises questions about the factors that contribute to such differences and points to the need for further investigation.

Among the factors that generate such results, one to be considered is that related to teachers' pedagogical training. The lack of such training contributes to difficulties in appropriating specific accounting knowledge and in forming theoretical thinking.

The performance in this edition of the exam is worrying and highlights a warning about the low level of learning of the participating students. The data indicates deficiencies in the teaching and learning process throughout the course. In the context of the Accounting course, passing the exam is an essential requirement for qualification as an accountant, and the results reflect a gap in the training of accounting professionals.

Table 2 below shows a comparison of the periods from 2020 to 2023 when the sufficiency exams were taken in the state of Rondônia.

Table 2. Comparison of the sufficiency exams versus the year in which they were taken, highlighting the performance percentages.

RESULTADO ESTATÍSTICO POR EXAME E UF									
ANO EXAME	UF	Total Inscritos	Presentes	Total Aprovados	(%) Aprovados	Total Reprovados	(%) Reprovados	Total Ausentes	(%) Ausentes
EXAME DE SUFICIÊNCIA 01/2023	RO	941	684	84	12,28%	600	87,72%	257	27,31%
EXAME DE SUFICIÊNCIA 02/2022	RO	806	630	64	10,16%	566	89,84%	176	21,84%
EXAME DE SUFICIÊNCIA 01/2022	RO	760	600	76	12,67%	524	87,33%	160	21,05%
EXAME DE SUFICIÊNCIA 02/2021	RO	741	612	74	12,09%	538	87,91%	129	17,41%
EXAME DE SUFICIÊNCIA 01/2021	RO	735	556	52	9,35%	504	90,65%	179	24,35%
EXAME DE SUFICIÊNCIA 02/2020	RO	1436	829	105	12,67%	724	87,33%	607	42,27%
EXAME DE SUFICIÊNCIA 01/2020	RO	940	839	268	31,94%	571	68,06%	101	10,74%

Source: <https://cfc.org.br/exame-de-suficiencia-anteriores/2o-exame-de-suficiencia>



The table shows the total number of people enrolled in the exam in the state of Rondônia, along with the numbers who passed, failed and were absent for each year of the exam. Analysis of the data shows that, since 2020, the failure rate has remained high, with an average failure rate of around 88%.

This pattern reflects the continuity and stability of the high failure rate over the years. In addition, in the second exam of 2020, the absence rate reached 42%, showing a significant peak in this context. This number of absences could mean a difficulty in

preparing, i.e. the person doesn't feel prepared to take the exam and chooses not to go on the date. If students feel unprepared for the exam, they may choose not to attend, fearing poor performance.

The following table shows a comparison of performance by type of education. Table 3 shows the number of applicants for the 1st edition of the exam, comparing face-to-face and distance learning. The data relating to the total number of applicants, those present, those who passed, those who failed and those who were absent are shown, along with their specific indices for the state of Rondônia.

Table 3. Comparison of performance by type of teaching: face-to-face versus distance learning.

		RESULTADO ESTATÍSTICO POR EXAME E UF EXAME DE SUFICIÊNCIA 01/2023						
Tipo	Inscritos	Presentes	Total Aprovados	(%) Aprovados	Total Reprovados	(%) Reprovados	Total Ausentes	(%) Ausentes
Ensino à distância	352	258	29	8,24%	229	65,06%	94	26,70%
Presencial	584	420	52	8,90%	368	63,01%	164	28,08%
Total Geral	936	678	81	8,65%	597	63,78%	258	27,56%

Source: <https://cfc.org.br/exame-de-suficiencia-anteriores/2o-exame-de-suficiencia>

It is noteworthy that the percentages of students taking and passing the exam are similar between face-to-face and distance learning. This phenomenon shows that, regardless of the teaching method, the knowledge base acquired is equivalent, and that the variations in the exam results may be more related to the students' personal commitment than to the characteristics of the teaching methods. In both cases, the percentage of successful candidates is less than 9%, far below the minimum required.

Table 4. Demonstration of the distance learning institutions that will take part in the 1st edition of the 2023 sufficiency exam in the state of Rondônia.

 	
RESULTADO ESTATÍSTICO POR EXAME E UF EXAME DE SUFICIÊNCIA 01/2023	
ENSINO Á DISTÂNCIA - TOTAL 26	
INSTITUIÇÃO	SIGLA
RO - Centro Universitário Internacional de Porto Velho - RO	UNINTER
RO - Faculdade de Educação e Meio Ambiente de Ariquemes - RO	FAEMA
RO - CENTRO DE ENSINO SUPERIOR DE MARINGÁ	UNICESUMAR
RO - CENTRO UNIVERSITÁRIO CLARETIANO	CEUCLAR
RO - CENTRO UNIVERSITÁRIO CLARETIANO - POLO SÃO FRANCISCO	CLARETIANO
RO - CENTRO UNIVERSITÁRIO DE MARINGÁ - UNICESUMAR	UNICESUMAR
RO - CENTRO UNIVERSITÁRIO FAEL	UNIFAEL
RO - CENTRO UNIVERSITÁRIO LEONARDO DA VINCI	UNIASSELVI
RO - Centro Universitario Rio Madeira - Ceurma	UNIRIO
RO - CENTRO UNIVERSITÁRIO SÃO LUCAS	UNISL
RO - CLARETIANO - FACULDADE - CLARETIANORC	CLARETIANORC
RO - ESCOLA SUPERIOR ABERTA DO BRASIL - ESAB	ESAB
RO - FACULDADE DA AMAZÔNIA	UNAMA
RO - FACULDADE EDUCACIONAL DA LAPA	FAEL
RO - FACULDADE INTERAMERICANA DE PORTO VELHO	UNIRON
RO - FACULDADE PITÁGORAS	FACULDADE PITÁGORAS
RO - FACULDADE PITÁGORAS DE LONDRINA	FACULDADE PITÁGORAS DE LONDRINA
RO - FACULDADES INTEGRADAS DE ARIQUEMES	FIAR
RO - FACULDADES INTEGRADAS DE ARIQUEMES -NOVA FIAR	NOVA FIAR
RO - FUNDAÇÃO UNIVERSIDADE FEDERAL DE RONDÔNIA	UNIR
RO - UNIVERSIDADE CRUZEIRO DO SUL	UNICSUL
RO - UNIVERSIDADE DO TOCANTINS	UNITINS
RO - UNIVERSIDADE ESTÁCIO DE SÁ	UNESA
RO - UNIVERSIDADE NORTE DO PARANÁ	UNOPAR
RO - UNIVERSIDADE PAULISTA	UNIP
RO - Outros	OTR

Source: <https://cfc.org.br/exame-de-suficiencia-antiores/2o-exame-de-suficiencia>

Table 4 shows the list of institutions taking part in the first edition of the 2023 exam in the distance learning sector in the state of Rondônia. The vast majority of them are private institutions.

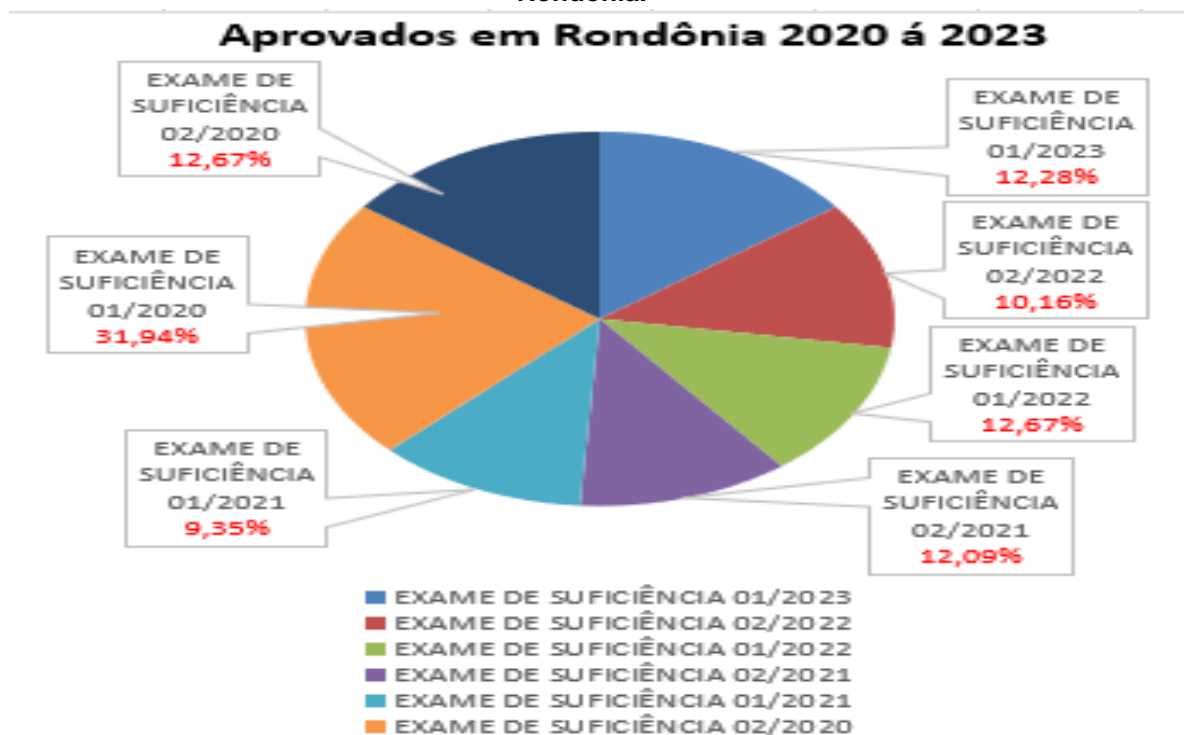
Table 5. Statement of the face-to-face teaching institutions that took part in the 1st edition of the 2023 sufficiency exam in the state of Rondônia.

 	
RESULTADO ESTATÍSTICO POR EXAME E UF EXAME DE SUFICIÊNCIA 01/2023	
ENSINO PRESENCIAL - TOTAL 36	
INSTITUIÇÃO	SIGLA
RO - Faculdade de Educação e Meio Ambiente de Ariquemes - RO	FAEMA
RO - CENTRO UNIVERSITÁRIO APARÍCIO CARVALHO	FIMCA
RO - CENTRO UNIVERSITÁRIO DO ESPÍRITO SANTO	UNESC
RO - Centro Universitário FAEMA	UNIFAEMA
RO - CENTRO UNIVERSITÁRIO LUTERANO DE JI-PARANÁ	CEULJ/ULBRA
RO - CENTRO UNIVERSITÁRIO MAURÍCIO DE NASSAU	UNINASSAU
RO - Centro Universitario Rio Madeira - Ceurma	UNIRIO
RO - CENTRO UNIVERSITÁRIO SÃO LUCAS	UNISL
RO - CENTRO UNIVERSITÁRIO UNIFACIMED	UNIFACIMED
RO - ESCOLA UNIDAS DE OURO PRETO DO OESTE - RO	UNEOURO
RO - FACULDADE AVEC DE VILHENA	AVEC
RO - FACULDADE DA AMAZÔNIA	UNAMA
RO - FACULDADE DE CIÊNCIAS ADMINISTRATIVAS E DE TECNOLOGIA	FATEC
RO - FACULDADE DE CIÊNCIAS BIOMÉDICAS DE CACOAL	FACIMED
RO - FACULDADE DE EDUCAÇÃO DE JARU	UNICENTRO
RO - FACULDADE DE EDUCAÇÃO DE PORTO VELHO	UNIRON
RO - FACULDADE DE EDUCAÇÃO E CULTURA DE VILHENA	FAEV
RO - FACULDADE DE OURO PRETO DO OESTE	UNEOURO
RO - FACULDADE DE PIMENTA BUENO	FAP
RO - FACULDADE DE ROLIM DE MOURA	FAROL
RO - FACULDADE DE RONDÔNIA	FARO
RO - FACULDADE DE SÃO PAULO	FASP
RO - FACULDADE INTERAMERICANA DE PORTO VELHO	UNIRON
RO - FACULDADE PADRÃO	FACULDADE PADRÃO
RO - FACULDADE PANAMERICANA DE JI-PARANÁ	UNIJIPA
RO - FACULDADE SÃO PAULO	FSP
RO - FACULDADE SAPIENS	SAPIENS
RO - FACULDADES ASSOCIADAS DE ARIQUEMES	FAAR
RO - FACULDADES INTEGRADAS DE ARIQUEMES	FIAR
RO - FACULDADES INTEGRADAS DE CACOAL	UNESC
RO - FUNDAÇÃO UNIVERSIDADE FEDERAL DE RONDÔNIA	UNIR
RO - INSTITUIÇÃO DE ENSINO SUPERIOR DE CACOAL	FANORTE CACOAL
RO - UNIVERSIDADE ESTACIO DE SA RIO DE JANEIRO-RJ	ESTACIO
RO - UNIVERSIDADE ESTADUAL DO CENTRO OESTE	UNICENTRO
RO - UNIVERSIDADE NORTE DO PARANÁ	UNOPAR
RO - UNIVERSIDADE PAULISTA	UNIP

Source: <https://cfc.org.br/exame-de-suficiencia-anteriores/2o-exame-de-suficiencia>

O Quadro 5 apresenta a relação das instituições participantes da 1ª edição do exame de 2023, pertencente a modalidade de ensino Presencial do estado de Rondônia.

Graph 1. Analysis of the approval of Accounting students from 2020 to 2023 in the state of Rondônia.



Source: <https://cfc.org.br/exame-de-suficiencia-anteriores/2o-exame-de-suficiencia>

Graph 1 presents a summary of the pass rates in the sufficiency exams for the periods from 2020 to 2023, showing a low pass rate throughout these years. The data shows that pass rates were consistently much lower than expected, with an average of just 12%. Analysis of the graph shows a worrying persistence of this low pass rate over the four years, which indicates a continuing trend of low candidate performance.

The sufficiency exam serves as a filter that assesses basic knowledge for professional practice in various spheres, including companies, public bodies, entrepreneurial activities and the provision of accounting services. The results reflect the need for greater investment and research in these courses so that they achieve their objectives in the teaching and learning process.

4 Conclusions

The purpose of this study was to analyze the results of the sufficiency exams from 2020 to 2023 and relate them to teaching in Accounting courses. The work was theoretically based on authors from the Historical-Cultural Approach. The Sufficiency Exam for Accounting professionals is an assessment that authorizes work as an accountant and makes it possible to ascertain the appropriation of knowledge in the bachelor's degree course in Accounting.

There was a steady increase in the failure rate in the sufficiency exams taken between 2020 and 2023. This phenomenon reveals a significant concern about the “low performance” of candidates, which has persisted over the years. The tables presented show not only a high rate of absences among those enrolled, but also a low approval rate, which has remained consistently in the 12% range throughout the period analyzed.

An analysis of the results of the editions of the sufficiency exams shows that the candidates' performance shows a stagnant and unsatisfactory average pass rate. The persistence of this low pass rate suggests a continuous deficiency in students' learning, showing that the knowledge required to pass the exam is not being adequately appropriated throughout the course.

The sufficiency exam is an essential requirement for obtaining a professional license to practice as an accountant. It is a filter that assesses whether the bachelor in Accounting Sciences has the necessary skills and knowledge to work professionally in the accounting field. Failure to pass this exam prevents the professional from legally practicing as an accountant.

The low pass rate observed in the sufficiency exams highlights a significant gap in the academic training of Accounting students, a result of the low quality of the education offered. This situation calls for reflection on the content and forms of teaching made available to students and warns of the need to improve the quality of the courses on offer, in order to also improve the preparation of students to obtain the necessary qualifications to practice the accounting profession.

It should be noted that the country has been through a COVID-19 pandemic since mid-2020, which may justify the drop in the pass rate and its continuity in the following

years due to the results caused by access to the knowledge necessary for training. In addition to the high failure rate, there is also a high rate of absentee registrants.

The data shows the importance of acquiring knowledge about the profession in order to take the sufficiency exam. Failure to pass has an impact on the professional performance and qualification of graduates, affecting the exercise of higher education in the job market.

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