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FISCAL EDUCATION, TEACHER TRAINING AND THE CURRICULUM AND PEDAGOGICAL PROPOSAL FOR ELEMENTARY EDUCATION OF THE STATE SECRETARY OF EDUCATION AND QUALITY OF EDUCATION OF AMAZONAS – SEDUC/ AM

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Abstract: This article stems from Silva's master's work (2021), developed at the Universidad de la Integración de las Américas – UNIDA, in Paraguay, which aimed to describe how teacher training addresses issues related to the theme of Fiscal Education, in addition to investigate how teachers develop this theme in classroom in Manaus/AM. It was found that the teachers had no contact with the subject during undergraduation, only in specific training courses. It was also found that it is a subject superficially addressed in some schools in Manaus. In view of this, the research pointed out that it would be a challenge to make this theme more present in the school routine. Considering the Amazonian context, it was recently approved the *Curriculum and Pedagogical Proposal for Elementary Education in Basic Education* (AMAZONAS, 2021), guiding document for work in schools in Amazonas. In this article, based on bibliographical and documentary research, we briefly analyze the ways in which the Amazonian educational document addresses the theme of Fiscal Education. After the analysis, we realized that it is a topic that is broadly addressed, not only in the area of Mathematics, including skills that are related to it based on transversality and with emphasis on the cultural and regional reality of Amazonas.

Keywords: Fiscal Education, Transversal Contemporary Themes, Teacher Training, Amazonian Curriculum Proposal, Elementary School.

INTRODUCTION

This paper is an excerpt from Silva's master's thesis (2021), developed in the Master's Program in Educational Sciences at the Universidad de la Integración de las Américas, in Paraguay. It is also based on the word presented in the VIII National Education Congress – CONEDU. The

mentioned master's research project aimed to investigate the presence of Fiscal Education in state public schools in Manaus/AM, as well as its presence in teacher training courses, with the intention of discovering the teachers' familiarity with this subject.

It also sought to verify how guiding documents of education such as the *National Common Curricular Base - BNCC* (BRAZIL, 2017) and the *Amazonian Curricular Reference - RCA* (AMAZONAS, 2019) contemplate the theme of Fiscal Education.

Some hypotheses raised assumed that this matter was perhaps not discussed in depth at school so that students could not appropriate the issues related to it.

The reasons for this assumption were related to a possible superficial approach to this theme by guiding documents for Education in Brazil and in Amazonas, and also due to the absence of the theme in Undergraduate courses, revealing a possible deficiency in initial teacher training.

Considering this issue, in this paper, our focus is on a guiding document for education in Amazonas, *The Curricular and Pedagogical Proposal for Elementary Education* (AMAZONAS, 2021) prepared by the State Secretary of Education and Quality of Education of Amazonas – SEDUC/AM.

In addition to this introductory section, we present two more sections that briefly analyze how the theme of Fiscal Education is present in guiding documents and in teacher training. Next, we present a section that analyzes the matter in the aforementioned Amazonian educational proposal. At the end, we make some conclusive considerations and then we present the References.

FISCAL EDUCATION AND GUIDING DOCUMENTS

According to an Economics Notebook released by the Ministry of Education

(BRAZIL, 2022), Fiscal Education

[...] aims at understanding about taxes, their collection, typology and destination, and, consequently, it teaches about tax rights and duties of citizens. In the aspect of tax collection and allocation, these resources, properly applied, generate improvements in the quality of life of the population and prospects for improvements for society in general. Questions such as: how are taxes collected? What taxes are there? How are they applied?, these are the themes that mobilize Fiscal Education. (BRAZIL, 2022, p. 25).¹

Regarding the guiding documents, the master's research that originated this work refuted the raised hypothesis and revealed that, in fact, both the *Base National Common Curriculum - BNCC* (BRAZIL, 2017) regarding the *Amazonian Curricular Reference - RCA* (AMAZONAS, 2019) address the theme and guide the transversality of Fiscal Education.

On this issue, according to the BNCC (op. Cit),

[...] it is up to the education systems and networks, as well as to the schools, in their respective spheres of autonomy and competence, to incorporate into the curricula and pedagogical proposals the approach of contemporary themes that affect human life on a local, regional and global scale. preferably in a transversal and integrative way. Among these themes, the following ones stand out: rights of children and adolescents (Law n° 8.069/1990),

[...], education for consumption, financial and fiscal education, work, science and technology and cultural diversity (CNE/CEB Assumption Number: 11/2010 and CNE/CEB Resolution Number: 7/2010). At the BNCC, these themes are addressed in skills of the curricular components, and it is up to the education systems and schools, according to their particularities, to treat them in a contextualized way. (BRAZIL, 2017 p.19).²

The quote makes it clear that, according to the national document, the Contemporary Transversal Themes, including Fiscal Education, pervade different aspects of the student's life and, therefore, must preferably be addressed in an integrative manner.

It is inferred that these themes must compose didactic planning documents, such as lesson plans or teaching projects, so that students can participate in discussions on the subject.

In this sense, *in Temas Contemporâneos Transversais na BNCC: proposta de práticas de implementação* (BRAZIL, 2019) guidelines are presented on possibilities of approach “[...] in three increasing levels of complexity, in order to treat TCTs in an intradisciplinary interdisciplinary and transdisciplinary way. (BRAZIL, 2019, p. 9).³

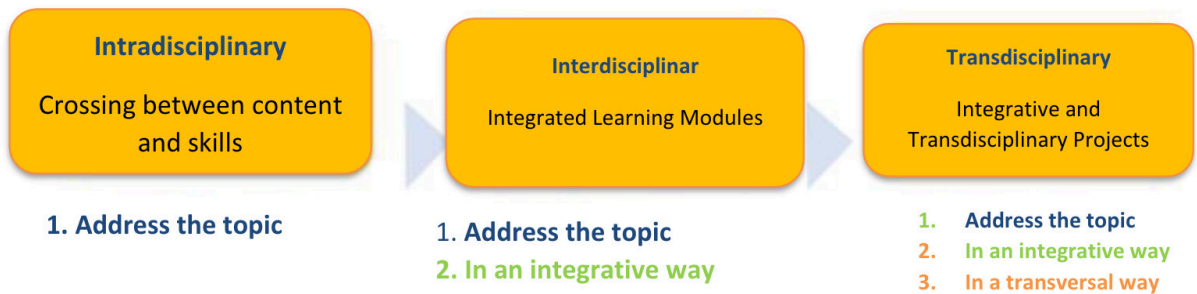
Silva (2021) understands that

[...] intradisciplinary is the approach to the theme crossing skills and abilities in a single subject; Interdisciplinary is

1. It was translated by the authors from the original: [...] visa à compreensão sobre os tributos, sua arrecadação, tipologia e destinação, e, conseqüentemente, ensina sobre direitos e deveres fiscais dos cidadãos. No aspecto da arrecadação e destinação dos tributos, esses recursos, aplicados adequadamente, geram melhorias na qualidade de vida da população e perspectivas de melhorias para a sociedade de maneira geral. Questões como: de que forma os tributos são arrecadados? Quais tributos existem? Como são aplicados? são as temáticas que mobilizam a Educação Fiscal. (BRASIL, 2022, p. 25).

2. It was translated by the authors from the original: [...] cabe aos sistemas e redes de ensino, assim como às escolas, em suas respectivas esferas de autonomia e competência, incorporar aos currículos e às propostas pedagógicas a abordagem de temas contemporâneos que afetam a vida humana em escala local, regional e global, preferencialmente de forma transversal e integradora. Entre esses temas, destacam-se: direitos da criança e do adolescente (Lei n° 8.069/1990), [...], educação para o consumo, educação financeira e fiscal, trabalho, ciência e tecnologia e diversidade cultural (Parecer CNE/CEB n° 11/2010 e Resolução CNE/CEB n° 7/2010). Na BNCC, essas temáticas são contempladas em habilidades dos componentes curriculares, cabendo aos sistemas de ensino e escolas, de acordo com suas especificidades, tratá-las de forma contextualizada. (BRASIL, 2017 p.19).

3. It was translated by the authors from the original: [...] em três níveis crescentes de complexidade, de forma a tratar os TCTs de maneira intradisciplinar, interdisciplinar e transdisciplinar. (BRAZIL, 2019, p. 9).



Levels of Approach to Contemporary Transversal Themes - TCT.

Adapted from Brazil (2019, p. 9).

about approaching the theme by crossing content and skills in more than one subject. Transdisciplinary contemplates a more integrative level, as it has an approach through projects that involve all curricular components. (SILVA, 2021, p. 66).⁴

The infographic above illustrates the above quote.

Considering the three levels of TCT approaches proposed, it is expected that the contents intercross, interact and integrate, thus reducing fragmentations in the teaching-learning process.

This time, we realized that Fiscal Education is a theme that must be present in the classroom, in an integrated way, given its importance to the formation of citizens, aiming at understanding about taxes, collection, public policies, citizenship. Thus, it can help in the integration of students as part of the development process of the environment in which they live. It can also arise their interest in accompanying the movement of public power in their daily lives through services such as school renovations, creation and/or maintenance of leisure areas, vaccination campaigns, patrolling/safety on the streets, for example.

In the same way, they can also monitor when there are no effective actions, noticing

streets and schools without maintenance, absence of garbage collection, squares and degraded leisure areas, etc. These issues can be worked on in the classroom, related to basic knowledge of tax systems, for example, so that students understand that public services are possible due to the social function of taxes, and that taxpayers are responsible for the resources that enter the public coffers, having to do everything possible to supervise its application.

With regard to the RCA (AMAZONAS, 2019), a guiding document for education in Amazonas, it was noticed that the theme Fiscal Education was not mentioned explicitly. However, the Contemporary Transversal Themes were contemplated in skills in the curricular components proposed in the document, including Fiscal Education. Next, we briefly analyze the relationship between this matter and teacher education.

FISCAL EDUCATION AND TEACHER TRAINING

According to the *National Education Plan*, under the terms of Law Number: 13,005/2014 (BRAZIL, 2014), for BNCC (op. Cit) to achieve its full objectives, in a cooperative regime, Brazilian federative entities must contribute

4. It was translated by the authors from the original: [...] *intradisciplinar é a abordagem do tema cruzando competências e habilidades em uma única disciplina; interdisciplinar trata-se da abordagem do tema fazendo o cruzamento entre conteúdo e habilidade em mais de uma disciplina. Transdisciplinar contempla um nível mais integrador, pois tem uma abordagem por meio de projetos que envolvem todos os componentes curriculares.* (SILVA, 2021, p. 66).

to advances in the quality of education and to achieve positive results.

The first task that is a direct responsibility of the Union will be the revision of the initial and continued teacher training courses in order to align them with the BNCC. Federal action will be crucial in this initiative, once it is the sphere that is responsible for regulating Higher Education, the level of education that prepares most of these professionals. Given the evidence on the relevance of teachers and other members of the school team for the success of students, this is a fundamental action for the effective implementation of the BNCC. (BRAZIL, 2017, p. 21).⁵

With the change in national educational legislation, it was expected that teachers would have their training course adjusted, considering what was proposed in the BNCC (op. Cit) and the provisions of the legal framework that sustains this educational guiding document, considering it as up to the Union, through the Ministry da Educação – MEC together with the universities, to promote changes in teacher training curricula.

In this sense, National Curriculum Guidelines for the Initial Training of Teachers for Basic Education were instituted through *Resolution CNE/CP Number: 2* (BRAZIL, 2019), on December 20th, 2019. In its considerations, the document reaffirms that

the § 8th of the article 62 of the LDB establishes that the curricula of teacher training courses will be based on the National Common Curricular Base (BNCC-Basic Education); Law Number:

13,415, established on February 16th, 2017, in its article 11, establishes a period of 2 (two) years, counted from the date of approval by the BNCC-Basic Education, for the aforementioned curricular adequacy of teacher training to be implemented. (BRAZIL, 2019, p. 1).⁶

It is therefore expected that teachers find adequate qualification by universities in line with the changes resulting from the enactment of Law Number: 13,415/17 (BRAZIL, 2017).

Despite the controversy surrounding the political process that culminated in the enactment of this law – which, in turn, ratified the *notorious Provisional Measure Number: 746/16* (BRAZIL, 2016, an imposing political act that unilaterally changed national education, despite the numerous dissenting voices (TEIXEIRA, 2020; TEIXEIRA & CASTRO-HEUFEMANN, 2020; TEIXEIRA, 2022; TEIXEIRA & GUERREIRO, 2022) – it is a rule that has also transformed teacher training process in Brazil.

In this sense, *CNE/CP Resolution Number: 2* (op. Cit) provides:

Article 2nd: Teacher training presupposes the development, by the student, of the general skills provided for in the BNCC-Basic Education, as well as the essential learning to be guaranteed to students, regarding the intellectual, physical, cultural, social and emotional aspects of their training, looking for the full development of people, aiming at Integral Education.

Based on the same principles as the general competences established by the BNCC, the student is required to develop the corresponding general teaching competences.

5. It was translated by the authors from the original: *A primeira tarefa de responsabilidade direta da União será a revisão da formação inicial e continuada dos professores para alinhá-las à BNCC. A ação nacional será crucial nessa iniciativa, já que se trata da esfera que responde pela regulação do ensino superior, nível no qual se prepara grande parte desses profissionais. Diante das evidências sobre a relevância dos professores e demais membros da equipe escolar para o sucesso dos alunos, essa é uma ação fundamental para a implementação eficaz da BNCC.* (BRASIL, 2017, p. 21).

6. It was translated by the authors from the original: *O § 8º do art. 62 da LDB estabelece que os currículos dos cursos da formação de docentes terão por referência a Base Nacional Comum Curricular (BNCC-Educação Básica); A Lei nº 13.415, de 16 de fevereiro de 2017, em seu art. 11, estabelece o prazo de 2 (dois) anos, contados da data de homologação da BNCC-Educação Básica, para que seja implementada a referida adequação curricular da formação docente.* (BRASIL, 2019, p. 1).

Single paragraph: The general teaching competences, as well as the specific competences and skills corresponding to them, indicated in the Annex that integrates this Resolution, make up the BNC-Training. (BRAZIL, 2019, p. 2).⁷

Considering that, according to the provisions of current legislation, teacher training needs to be aligned with the guidelines set out in the BNCC (op. Cit), we understand that it is necessary to approach the Transversal Contemporary Themes – TCT during the initial teacher training process.

However, according to the Master's research that originated this work, the hypothesis focused on teacher training suggested that most of the participating teachers did not have access to the theme of Fiscal Education in their initial training course, making it, probably, something distant and difficult to approach in the classroom.

This hypothesis was confirmed, through the application and analysis of questionnaires, since most of the teachers participating in the research claimed that, in their initial training, there were no disciplines focused on Fiscal Education, one of the TCT, thus hindering their pedagogical practice in the classroom.

Then, considering the relationship between teacher training and teaching activities, we briefly analyze the curricular document that guides teaching activities in the Amazon.

FISCAL EDUCATION AND THE SEDUC/AM CURRICULUM PROPOSAL

According to the curriculum document (AMAZONAS, 2021, p. 8), it

[...] represents the congregation of all fundamentals and assumptions that permeate the context of curriculum reform in Brazilian education since the homologation of the National Common Curricular Base (BNCC) and the approval of the Curricular Reference of Amazonas (RCA). [...] a proposal that could not only serve as a tool capable of helping education professionals in their daily pedagogical work, but also in the construction of a new curriculum capable of dialoguing with the real challenges of contemporary school.⁸

The quote clearly shows that the curricular document is based on guiding documents at national and state levels, presenting itself as a teaching support tool with regard to the curriculum.

Since it is based on the BNCC (op. Cit), it is expected, then, that it addresses, among other issues, Transversal Contemporary Themes, including Fiscal Education.

When analyzing the document, we noticed that this theme gained more space, with the indication that it may be present in the planning and that it may be worked transversally.

In addition, the document also presents proposals for activities related to the topic

7. It was translated by the authors from the original: *Art. 2º A formação docente pressupõe o desenvolvimento, pelo licenciando, das competências gerais previstas na BNCC-Educação Básica, bem como das aprendizagens essenciais a serem garantidas aos estudantes, quanto aos aspectos intelectual, físico, cultural, social e emocional de sua formação, tendo como perspectiva o desenvolvimento pleno das pessoas, visando à Educação Integral.*

Com base nos mesmos princípios das competências gerais estabelecidas pela BNCC, é requerido do licenciando o desenvolvimento das correspondentes competências gerais docentes.

Parágrafo único. As competências gerais docentes, bem como as competências específicas e as habilidades correspondentes a elas, indicadas no Anexo que integra esta Resolução, compõem a BNC-Formação. (BRASIL, 2019, p. 2).

8. It was translated by the authors from the original: *[...] representa a congregação de todos os fundamentos e pressupostos que permeiam o contexto de reforma curricular da educação brasileira a partir da homologação da Base Nacional Comum Curricular (BNCC) e da aprovação do Referencial Curricular Amazonense (RCA). [...] uma proposta que pudesse não só servir de ferramenta capaz de auxiliar os profissionais da educação em seus trabalhos pedagógicos diários, mas também na construção de um novo currículo capaz de dialogar com os reais desafios da escola contemporânea.*

of Fiscal Education, which can be used by teachers in their classes, as it follows.

When considering the topic of Fiscal Education, traditionally one would expect to seek examples from the area of Exact Sciences, materialized in the curriculum mainly in the area of Mathematics. However, as a way of

highlighting the transversal approach to this theme, we chose to analyze in this article a section of the Portuguese Language area.

Thus, according to the fragment of *Curriculum and Pedagogical Proposal for Elementary School* (AMAZONAS, 2021), Fiscal Education can be developed in the

1 st BIMESTER					
COMPETENCIES					
To understand language as a cultural, historical, social, variable, heterogeneous and sensitive phenomenon to the contexts of use, recognizing it as a way of building the identities of its users and the community to which they belong.					
To use written language, recognizing it as a form of interaction in the different fields of social life, in order to expand possibilities to participate in literate culture, to build knowledge (including school knowledge) and to get involved with greater autonomy and role in social life.					
To read, to listen and to produce oral, written and multisemiotic texts that circulate in different fields and media, with understanding, autonomy, fluency and criticality in order to express oneself, to share information, experiences, ideas and feelings, and to continue learning.					
To understand the phenomenon of linguistic variation by demonstrating a respectful attitude towards linguistic varieties and by rejecting linguistic prejudices.					
To employ, in social interactions, the variety and style of language appropriate to the communicative situation, to the interlocutor(s) and to the speech/text genre.					
To analyze information, arguments and opinions expressed in social interactions and in the media, taking an ethical and critical position in relation to discriminatory content that violates human and environmental rights.					
To recognize the text as a place of manifestation and negotiation of meanings, values and ideologies.					
To select texts and books for full reading, according to objectives, interests and personal projects (study, personal training, entertainment, research, work, among others).					
To engage in literary reading practices that enable the development of the aesthetic sense for fruition, valuing literature and other artistic-cultural manifestations as ways of accessing the playful dimensions of the imaginary and of the enchantment, recognizing the transforming and humanizing potential of the experience with literature.					
To use practices of digital culture, different languages, media and digital tools to expand the ways of producing meanings (in the processes of understanding and of production), learning and reflecting on the world and carrying out different authorial projects.					
LANGUAGE PRACTICES	ABILITIES	OBJECTS OF KNOWLEDGE	INTERDISCIPLINAR POSSIBILITIES/ TRANSVERSAL CONTEMPORARY THEMES	4 TH GRADE	5 TH GRADE
Reading/ Listening (shared and autonomous)	(EF04LP09-CVC) To read and to understand, in an autonomously way, slips, invoices and booklets, among other genres from the everyday life field, in accordance with the conventions of the genre (fields, listed items, consumption measures; barcode) and considering the communicative situation and the purpose of the text.	Reading Comprehension: - Fluent reading of everyday life field genres such as slips, invoices and booklets, - Reading strategies - anticipations and predictions based on the constituent elements of the genre (fields, listed items, consumption measures, bar codes, expiration and issue dates) and on the characteristics of each of the everyday life field genres (internal organization, linguistic marks and thematic content) and the specific texts to be read.	Mathematic (EF04MA01) TCT: Family and Social Life; Financial Education; Fiscal Education; Education for Consumption.	I/A/C	-

Translated by the authors from: AMAZONAS (2021, p. 112).

Reading/Writing axis, especially through the development of the ability to

(EF04LP09 – CVC) Read and to understand, autonomously, slips, invoices and booklets, among other genres in the field of everyday life, in accordance with the conventions of the genre (fields, listed items, consumption measures, bar codes) and considering the communicative situation and the purpose of the text. (AMAZONAS, 2021, p. 112).⁹

To develop the skill, the teacher must approach characteristics of genres that are related to the theme of Fiscal Education: slips, invoices and booklets, circulating in everyday life and in the financial and fiscal fields.

In addition, the teacher must also devise pedagogical strategies so that the student can use the genres when considering their social function and communicative situations related to them. In this way, it can be developed interdisciplinary work with other areas of knowledge through a generative theme, such as Fiscal Education. Among the possibilities, the document suggests the area of Mathematics and lists a specific skill in this area: “EF04MA01”. (AMAZONAS, 2021, p. 112).

Another aspect worth mentioning is the fact that the document from Amazonas explicitly mentions the themes Family and Social Life, Financial Education, Fiscal Education and Education for Consumption as Transversal Contemporary Themes that accompany the development of the skill in question, highlighting its importance.

9. It was translated by the authors from the original: (EF04LP09 – CVC) *Ler e compreender, com autonomia, boletos, faturas e carnês, dentre outros gêneros do campo da vida cotidiana, de acordo com as convenções do gênero (campos, itens elencados, medidas de consumo, código de barras) e considerando a situação comunicativa e a finalidade do texto.* (AMAZONAS, 2021, p. 112).

10. It was translated by the authors from the original: [...] *a Educação Fiscal pode conscientizar toda a comunidade escolar para a importância de se acompanhar os gastos públicos e entender a importância dos impostos na condução e construção da Administração Pública, mas também, estimular a formação da consciência tributária do aluno e promover situações de aprendizagem que possibilitem a consciência de seus direitos e deveres como cidadão.*

A escola pode assim contribuir para o entendimento sobre a aplicação dos recursos públicos e investimentos no próprio sistema educacional, incentivando o conhecimento sobre os investimentos nos demais espaços públicos, que exigem controle social do Estado, a relação com as notas fiscais como instrumento de controle social desses recursos, dentre outras abordagens que estão mencionadas nas habilidades e competências da Base Nacional Comum Curricular (BNCC). (BRASIL, 2022, p. 27).

More than that, by suggesting an approach to the topic of Fiscal Education through activities that allow the development of the aforementioned skills, whether it is the Portuguese language skill briefly analyzed here or the Mathematics skill related to it, the document makes it possible to the teacher to promote citizenship training, impacting not only students, but other members of the school community, which is in line with educational guidelines, given that

[...] Fiscal Education can make the entire school community aware of the importance of monitoring public spending and understanding the importance of taxes in the conduction and construction of Public Administration, but also, it can stimulate the formation of tax awareness of the student and to promote learning situations that enable awareness of their rights and duties as citizens.

The school can thus contribute to the understanding of the application of public resources and investments in the educational system itself, encouraging knowledge about investments in other public spaces, which require social control by the State, the relationship with invoices as an instrument of social control of these resources, among other approaches that are mentioned in the skills and competences of the National Common Curricular Base (BNCC). (BRASIL, 2022, p. 27).¹⁰

Below, we present some more considerations.

POSSIBLE NEW QUESTIONS...

When analyzing the theme of Fiscal Education, in this article, our selection addressed aspects related to teacher training process and to official educational guidance documents.

Regarding the first aspect, it was evident that the theme is not common in teacher training courses in Amazonas, which makes us think about the need for adjustments to be made, especially when considering the legislative changes in the educational field that clearly bring the proposal of Transversal Contemporary Themes, and, among them, Fiscal Education.

Thus, we propose some questions: in what ways can curricular adaptations be promoted so that initial teacher training courses are able to address TCT and, even more, to prepare teachers so that they can develop the themes during their work? How have these changes been implemented in the curricula of teacher training courses in Amazonas and, more broadly, in Brazil?

Regarding the issue of educational guiding documents, we noticed that the TCT are addressed both in the BNCC (op. Cit), at the national level, and in the RCA (op. Cit), at the regional level in Amazonas and, in a special way, materialized in the Curriculum and Pedagogical Proposal for Elementary Education (AMAZONAS, 2021), enabling teachers to address the topic of Fiscal Education in their classrooms in a transversal and inclusive way. However, we understand that what is proposed in the form of a document does not always materialize in practice. Thus, we propose a few more questions: how has the topic of Fiscal Education been addressed in schools of Amazonas based on the Curriculum and Pedagogical Proposal for Elementary Education (op. Cit)? In what ways has the teacher who already works in the education

system in the state been prepared to deal with the educational changes that bring new challenges? How have political actions aimed at continuing teacher training process considered these new challenges?

Aware that the debate is on and far from being ended in these pages, we finish this paper in the hope that these questions may raise new research, may provide further discussion on the theme developed and, above all, may contribute to plan teacher training policies that are more plural, contemplating the theme of Fiscal Education and many others of equal relevance for citizenship education.

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