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**COMPARATIVE  
ANALYSIS OF TEACHING  
METHODOLOGIES  
ADOPTED BY  
ACCOUNTING  
TEACHERS AT A  
HIGHER EDUCATION  
INSTITUTION IN BRAZIL  
AND ANGOLA**

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**Abstract:** The present study aimed to analyze and compare the teaching methodologies adopted by Accounting teachers at a public Higher Education Institution (HEI) in Brazil and Angola. Empirical research was carried out in the municipality of Salvador/Bahia-Brazil at the Faculty of Accounting Sciences (FCC) of the ``Universidade Federal da Bahia`` and in the municipality of Sumbe/Cuanza Sul-Angola at the Instituto Superior Politécnico do Kuanza Sul (ISPKS). The chosen approach was qualitative, with the instrument for data collection being the application of a questionnaire to teachers from the two HEIs researched, and descriptive statistics techniques were used to analyze the data. The results of the investigation point out, among other findings, that the profile of both Brazilian and Angolan teachers in the HEIs researched has a predominance of males. Concern was also noted regarding the didactic-pedagogical training that Accounting teachers must have to teach, however, the significant participation in scientific events denotes a search for qualification and teaching training on the part of the professionals investigated. From the objectives of this research, it was found that the methodology used most frequently by teachers in both institutions is the expository class, being mentioned by approximately 45% of these teachers and corroborating the findings of previous research. The research revealed that in addition to lectures, Brazilian teachers also use active methodologies such as simulation in relation to Angolan teachers. Regarding the types of assessments, it was found that written and oral tests were preferentially used, in addition to these, the teachers investigated also used student participation as a different, unusual, but effective way to assess their students. In general, this study revealed a paradigm shift that was still embryonic in terms of the teaching methodologies adopted

by the teachers investigated.

**Keywords:** Teaching methodologies. Teaching and learning process. Teacher.

## INTRODUCTION

Education has contributed to the development of individuals and consequently of a nation. In view of the transformation that has occurred in society over time, it is clear that the educational process is a determining factor in improving people's level, therefore, the quality of education permeates the improvement of the teaching staff and the teaching methodologies used by Teachers affect the teaching and learning relationship.

This way, the teaching and learning process for higher education in Accounting has been marked by a factor pointed out by its students as one of the main influencers of academic performance, which is didactics (CORNACHIONE JR. et al. 2010; PLETSCHE, SILVA; BIAVATTI, 2014). This factor is also commented by Libanêo (2009), that the didactic issue results in learning something, that is, the teacher's objective is not just to present the subject, but to make his knowledge become the student's knowledge., be it a transmitter, a facilitator, a mediator. For the author, didactics is configured as the study of teaching and learning processes referring to the teaching of specific content processes in concrete social situations.

In conjunction with didactics, there are some factors that must be observed by the teacher when teaching Accounting, when planning the lesson, among which the following can be highlighted: educational objectives, structure of the subject, type of learning, available time, physical conditions and types of students. Miranda, Leal and Casa Nova (2012) highlight that the teacher's didactic experience in teaching Accounting constitutes a relevant element in the construction of knowledge mobilized in the teaching and learning process.

For the authors, the activities carried out in classrooms provide knowledge and also validate such knowledge, resulting in what they call experiential knowledge.

With knowledge from their teaching career, teachers develop the ability to understand when a teaching methodology or strategy does not work, and consequently demonstrate flexibility to change. Corroborating previous ideas, Comunelo (2011) and Miranda (2013) state that the main criticisms of teachers in the Accounting area are the technical and mechanistic teaching obtained during graduation and the lack of pedagogical preparation that they do not receive during training. It is worth remembering that this criticism has not only been carried out by Accounting teachers, but also by teaching professionals in other areas, mainly technical education.

In addition to the criticisms made of Accounting teaching, as mentioned previously, discussions in this area of teaching can be verified through studies by (ALBRETH; SACK, 2000; BOYCE, 2003; MARION; MARION, 2006; LAFFIN 2009; COMUNELO, 2011; BIGGS, 2011; STANLEY; MARSDEN, 2012; MIRANDA, 2013; BOTES; LOW; CHAPMAN, 2014; KOULOUKOU, *et al.* 2015). The discussions range from the training of the bachelor's degree in accounting, teaching skills, the profile and skills of students, the teaching curriculum in Accounting, the learning styles of students and even teaching methodologies in Accounting.

Based on these discussions, emerging and developing countries have demonstrated concerns regarding the ways in which their Accounting education professionals work. In this regard, Brazil and Angola stand out, Portuguese-speaking and developing countries, marked by Portuguese colonization, and in which they have sought to train their Accounting professionals who teach, taking

into consideration, the current demands of the market in terms of refers to the training of future graduates in Accounting. In Brazil, this effort has been verified through postgraduate courses *Stricto Sensu* even *Lato sensu*, where the curricular matrices of some Academic Master's and Doctorate programs include the discipline of Higher Education Methodology as a mandatory subject and in others as an optional activity, and also offer teaching training as a mandatory activity, for trainees who have never worked as a teacher (COMUNELLO, 2011; MIRANDA, 2013). The offer of this subject and the teaching internship activity is intended to provide professionals in the Accounting area and beyond, who resort to postgraduate training, with preparation prior to teaching.

While in Angola, the Angolan Government is concerned about improving the quality of higher education and, mainly, the awareness of how much the lack of pedagogical training of university teachers contributes to the lack of quality education in this country from of the main lines of higher education subsystem management (NASCIMENTO, 2005). Therefore, Angolan teaching professionals resort to postgraduate training in foreign countries as a form of training or even pedagogical aggregation, and one of the countries selected to achieve this objective has been Brazil, through cooperation agreements established through of Former President Luís Inácio Lula da Silva (2003-2010) and currently reinforced by the Brazilian Minister of Foreign Affairs through the PEC-G and PEC-PG undergraduate and postgraduate student agreement programs (LIBERATO, 2014).

However, despite Brazilian and Angolan teachers seeking training alternatives in order to equip themselves with the necessary skills for their work, it is believed that the political aspects that differentiate these two countries, citing as an example the civil war experienced

by Angola from 1975 to 2002, place Brazilian Accounting teachers in an advanced position in relation to aspects related to both entry policies into teaching, the evaluation system and teaching methodologies in public and private higher education institutions. From this perspective, the question is: **What teaching methodologies are adopted by Accounting teachers at a public Higher Education Institution in Brazil and Angola?**

In this context, the main objective of this research is to analyze and compare the teaching methodologies adopted by Accounting teachers at a public Higher Education Institution (HEI) in Brazil and Angola. Among the studies in the Accounting area in the literature, none were found to have made a comparison between methodologies adopted by professors from public institutions in countries other than the Accounting Sciences course. For this reason, this investigation is justified, and gains relevance, not only because it covers the lack of comparative studies in this area of teaching, filling an important gap in Accounting teaching, but also because it allows us to verify divergences and convergences ranging from the profile of the teachers investigated to the teaching methodologies and which can facilitate a more comprehensive understanding of the phenomenon studied from different perspectives, taking into account the advancement in terms of technology and higher education policies that Brazil has in relation to Angola. It is worth remembering that the cultural ties and the Portuguese language that both countries express further justify the carrying out of this study and with the results achieved, other studies with similar approaches can be encouraged.

This investigation is structured into five chapters, including this introduction. The second chapter presents the theoretical foundation, the third presents the

methodological procedures, the fourth chapter presents an analysis of the results and finally the fifth chapter presents the conclusions of the study.

## **THEORETICAL FOUNDATION**

### **HIGHER ACCOUNTING EDUCATION IN BRAZIL AND ANGOLA**

According to a survey carried out in 2013 by the National Institute of Educational Studies and Research Anísio Teixeira (INEP), there is a growing demand for the Accounting course in Brazil. From this perspective, the northeast region stands out, coming in second place (113%) in the *ranking*, second only to the southeast region (118%). In this region, one of the largest public higher education institutions is ``Universidade Federal da Bahia`` - UFBA, with Accounting professors from the Faculty of Accounting Sciences (FCC) being one of the objects of this research. It is noteworthy that in this institution, the Accounting and Actuarial Sciences course as previously called, was created based on Decree-Law 7,988 of 22.09.1945, which has the duty to regulate the functions of the Accounting professional. In 1951, the course was split into two, one in Accounting Sciences and the other in Actuarial Sciences which, due to lack of demand, is not offered. On December 27, 1994, through Ordinance 1,796, the Faculty of Accounting Sciences-FCC was created, ceasing to be a department of the Faculty of Economic Sciences.

FCC, as a higher education institution, aims to produce, transmit and disseminate knowledge relevant to Accounting Sciences, through: a) offering undergraduate courses in Accounting Sciences and curricular components for other undergraduate courses at UFBA and b) offering of *stricto – sensu* postgraduate courses. One of its main

objectives is to promote qualification and updating programs for its teaching staff, as well as ensuring the continuous improvement of academic activities.

Parallel to Brazil, on the other side of the Atlantic Ocean, is Angola, located on the western coast of Africa, a country with a territorial surface of 1,246,700 square meters, currently home to 25 million inhabitants, whose official language is Portuguese. The Accounting and Management higher education course as called in Angola, started to be taught by the Faculty of Economics of `` Universidade Agostinho Neto-FECUAN``, created by decree law nº 456/70, on October 2nd, by Ministers of Overseas and Education (LIBERATO, 2014). This institution is, under the terms of the Law, a collective person governed by public law, with the status of an organic unit, endowed with scientific, pedagogical, administrative, financial and disciplinary autonomy, intended for the training of Senior Management.

### **METHODOLOGIES, TECHNIQUES OR STRATEGIES APPLIED IN HIGHER EDUCATION IN ACCOUNTING**

Teaching methodology or techniques, practices and even strategies can be defined as the way in which the teaching and learning process is conducted (MENDES, 2000). The author also argues that the main objective of a teaching methodology is to serve as an aid to the teacher, thus allowing the best way to transmit the content to students and their assimilation. It follows from this idea that teaching methodology alone cannot guarantee a satisfactory result in the classroom, as this is only a support, a resource or a tool available to the teacher. Combined with the teaching methodology are elements such as creativity, didactics, mastery of the content, among others.



Along this path, Mazzioni (2013) presents teaching and learning strategies proposed for the area of Accounting by Anastasiou and Alves, (2004), Marion and Marion, (2006) and by Petrucci and Batiston (2006). It is worth highlighting here that with these strategies it is possible to verify both the teacher's perception regarding their use and to compare these perceptions with the student's point of view. According to Mazzioni (2013), the definition of the use of a certain teaching-learning strategy considers the objectives that the teacher establishes and the skills to be developed in each content series. The definition of these strategies allows teachers to learn about the different types of methodologies or teaching strategies that exist in the literature and that are appropriate for teaching Accounting. For this reason, the author presents in his study the definitions of each type of strategy, which are presented in the table below.

Based on the definitions of the strategies or methodologies proposed to be used in higher education in Accounting, studies in Brazil began to be carried out, in order to verify, among these strategies, which would have greater predominance in use by teachers in classrooms, as well as which methodologies of teaching according to student perception would facilitate their teaching and learning. One of these studies was the research carried out by Passos and Martins (2003), who investigated the successful methods and teaching resources most used by Accounting teachers at four Brazilian HEIs in the city of São Paulo. The results showed that the methodology most frequently used by 90% of teachers is lecture, followed by exercises in the classroom and 70% outside the classroom, with only 30% of these teachers using seminars and case studies. As for teaching resources, the blackboard was the most used by 90% of teachers, followed by transparency and Datashow with 50% and 40% respectively.

Still among the studies that analyzed the methodologies most used by teachers, however, comparing with student perception there is the study carried out by Madureira, Succar Junior and Gomes, (2011) where they proposed to analyze which higher education methods are applied by the faculty of the Faculty of Administration and Finance in the Accounting Sciences and Business Administration courses at ``Universidade Estadual do Rio de Janeiro``. The results indicated the use of few teaching practices or methodologies consistent with the needs and interests of students, mainly regarding active learning, 29.5% of teachers using this methodology, with the traditional method predominating with 66.5% in the course of Accounting. However, the authors conclude that the active method is the one that best contributes to the effective training of the student, with greater use being noted in the Administration course than in Accounting.

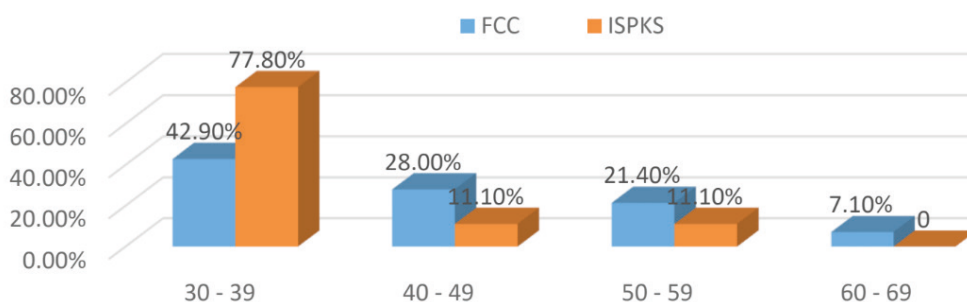
In addition to the studies that investigated the most used methodologies in Accounting teaching, the study by Teodoro, *et al.* (2011) investigated the teaching strategies used in the Accounting Sciences and Educational Sciences course, seeking to analyze and compare the characteristics of the Accounting Sciences course at ``Universidade Federal do Paraná`` (UFPR) and the ``Universidade Estadual de Maringá`` (UEM) together to compare with the characteristics of the Education-Pedagogy course, since according to the authors the latter can be considered the "cradle" of teaching-learning strategies. The results of this research showed that the main methods with the greatest use by students in the Accounting Sciences course are Exercise Resolution 92%, then Case Study with 83%, discussion and debate with 80% and fourthly the expository class with 72%. The curious fact is that in the pedagogy course, the lecture methodology was the one with which students

Strategy	Definition
Dialogued expository class	It is the type of class where the content is exposed, but students actively participate. Students are encouraged by the teacher to discuss the topic covered in class.
Text study	It is the process of exploring an author's ideas based on the critical study of a text.
Portfolio	It is a strategy, where the student creates a record, analysis, selection and reflection of all content passed during classes, explaining the biggest challenges/difficulties in relation to the object of study.
Brain storm	It is a strategy that allows students to spontaneously discuss any issue discussed in the classroom, making their imagination and creativity more fluent.
Conceitual map	It is a diagram constructed by the teacher that indicates the relationship of concepts, seeking to show the hierarchical relationships between the concepts relevant to the structure of the content.
Directed Study	It is a study carried out under the guidance and direction of a teacher, aiming to minimize the specific difficulties of students.
Directed study with guided classes	It is a strategy that makes the student autonomous and holder of their knowledge, allowing them to critically situate themselves, extrapolate the text to the lived reality, understand and interpret the problems proposed.
Discussion list by computerized means	It allows debate between a group of people, remotely, regarding a topic on which they are experts or have carried out a previous study, or want to delve deeper into it electronically.
Distance learning	It is a current strategy, which provides tools such as correspondence teaching without support or tutoring, and can only be carried out between the educator and the student.
Problems solution	It is a strategy that requires reflective, critical and creative thinking based on the data expressed in the description of a problem.
Exercise resolution	Widely used in practical subjects, it is a study through concrete and practical tasks, which the student can assimilate more easily.
Teaching in small groups	It is a particularly valid strategy in large classes, as it consists of separating the class into small groups, to facilitate discussion.
Philips 66	It is a group activity where analyzes and discussions are carried out on topics/problems in the students' context.
Verbalization and observation group	It is the analysis of themes/problems under the coordination of the teacher, who divides students into two groups: one for verbalization (GV) and the other for observation (GO).
Dramatization	It is a theatrical presentation, based on a focus, problem, theme, etc. It can contain explanations of ideas, concepts, arguments and can also be a particular way of studying cases.
Seminar	It is a strategy that allows there to be a space where a group discusses or debates topics or problems that are brought up for discussion.
Case study	It is the thorough and objective analysis of a real situation that needs to be investigated and is challenging for those involved.
Mock jury	It is a simulation of a jury in which, based on a problem, defense and prosecution arguments are presented.
Symposium	It is the collection of talks and brief lectures presented by several people (two to five) on a subject or on different aspects of a subject.
Panel	It is the informal discussion of a group of students, indicated by the teacher (who have already studied the subject under analysis, interested in or affected by the problem in question), in which they present antagonistic points of view in the presence of others.
Speeches	Possibility of discussion with someone outside the university environment on a subject of collective interest, according to a new approach.
Forum	It consists of a space in which all members of a group of students have the opportunity to participate in the debate on a specific topic or problem.
Discussion and debate	It allows students to reflect on knowledge obtained after reading or exposure.
Workshop (laboratory or workshop)	It is the gathering of a small number of people with common interests, in order to study and work towards knowledge or deepening a topic, under the guidance of a specialist.
Middle study	It is a direct study of the natural and social context in which the student is inserted, aiming at a specific problem in an interdisciplinary way.
Teaching with research	It is the use of teaching principles associated with research: Conception of knowledge and science in which doubt and criticism are fundamental elements.

Exhibitions, visits and excursions	This is a strategy that requires the participation of students in the preparation of the fieldwork plan; but also allows the integration of different areas of knowledge.
Individualized teaching	Individualized teaching is the strategy that seeks to adjust the teaching-learning process to the student's real needs and characteristics.

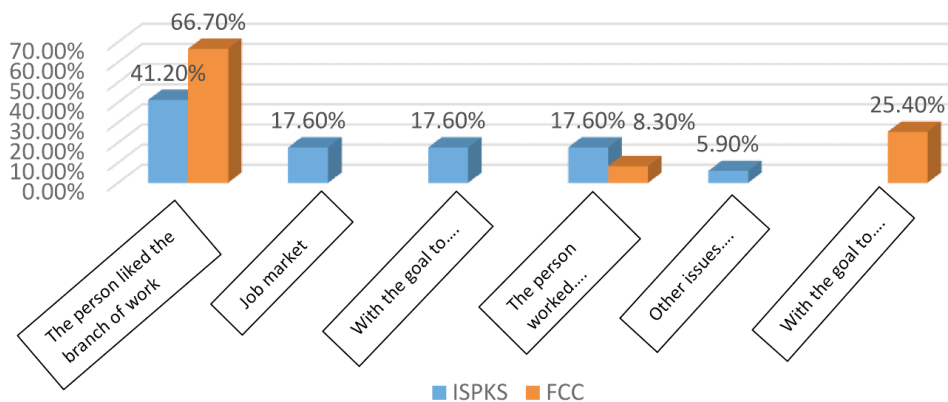
Table 01- Definitions of teaching and learning strategies

Source: adapted from Mazzioni, (2013).



Graph02: Age range of respondents

Source: Survey data, 2016



Graph 03: Main motivations for being a teacher

Source: Survey data, 2016

Methodologies used in the classroom	FCC			ISPKS		
	Too often	Neither too much nor too little	Infrequency	Too often	Neither too much nor too little	Infrequency
Expository class	42.9%	14.2%	42.9%	44.4%	38.9%	16.7%
Seminar	28.6%	21.4%	50%	33.3%	16.7%	50%
Debates	7.1%	14.2%	78.6%	11.1%	16.7%	72.2%
Problem solving	28.6	28.6	42.8%	27.8%	11.2%	61%
Case study	21.4	21.4	57.2	16.7%	33.3%	50%
Teaching in small groups	35.7%	7.1%	57.2%	55.6%	11.1%	33.3%
Simulations	50%	7.1%	42.9%	16.7%	16.7%	66.7%

Table 01- Methodologies used by teachers in the classroom

Source: Research data, 2016.



had the most contact with 98.5%, followed by discussion and debate with 89% and practical classes with 83%.

Another relevant research in the verification of teaching methodologies in Accounting, both in the teaching and student perception, was carried out by Miranda, Leal and Casa Nova, (2012) whose objective was to verify which are the main teaching techniques applied in the teaching of Accounting in the perception of teachers and students. The authors administered questionnaires to 150 students and 18 professors from the Accounting Sciences course at ``Universidade Federal de Uberlândia``. The research results indicated that the most used methodologies from the point of view of students and teachers were the expository class with 98% of preference both by students and teachers.

In addition to the studies presented so far, we cannot fail to mention the research by Mazzioni (2013) who sought to understand the most significant teaching-learning strategies from the students' perspectives with those used by professors of the undergraduate course in Accounting Sciences. To this end, questionnaires with open and closed questions were applied, aimed at teachers and students of the undergraduate course in Accounting Sciences. The study was carried out at the Chapecó Campus of ``Universidade Comunitária da Região de Chapecó`` – Unochapecó. The results showed that for students at this HEI, the most effective class would be through exercise-solving methodologies with 40.79%, followed by the expository class with 27.39% and in third place was seminary with 14%. From a teaching point of view, the preference is still to use lectures with 41%, followed by solving exercises with 38% and third again by seminars with 14%.

## **RESEARCH METHODOLOGY**

### **RESEARCH SELECTION AND SAMPLE**

The present study is characterized as a descriptive research, with a qualitative approach to the problem. It is noteworthy that the research was carried out in two Public Higher Education Institutions, specifically in the Accounting Sciences course, one of the Institutions being located in Southern Africa and the other in South America, however, both belonging to the Community of Countries of Portuguese Language Expression (CPLP). In this case, on the one hand: the Instituto Superior Politécnico do Kuanza Sul (ISPKS) in the city of Sumbe/Kuanza Sul-Angola, and, consequently, the Faculty of Accounting Sciences (FCC), belonging to the ``Universidade Federal da Bahia`` (UFBA), located in the city of Salvador/Bahia – Brazil.

### **PROCEDURES FOR DATA COLLECTION AND ANALYSIS**

Considering that the study covers two countries, there was a need to carry out the research in phases, in order to enable its execution, since the sample of this research covers a total of 32 teachers. Of which 14 are professors from Brazilian IES equivalent to 42% of the total teaching staff at FCC and 18 Angolan professors representing 75% of the total teaching staff at ISPKS. To carry out this work, methodological procedures divided into two phases were adopted, the first phase, the methodology had an exploratory character and was limited to a preliminary study that aims to obtain greater familiarity with the phenomenon to be investigated, limiting itself to understanding its functioning, its structure and its main characteristics. At this stage, a bibliographical survey was carried out with the purpose of presenting a theoretical context about the main teaching approaches that

underpin teaching practice. Besides, at this stage, existing methodologies in the literature and proposals to be used in Accounting teaching were presented, comparing them with those most used by teachers in Brazil from the teaching and student point of view.

The data collection instrument used was the questionnaire, which sought to identify the main methodologies used by teachers from the two HEIs in the classroom. The use of the questionnaire as an instrument to carry out this research is justified by the fact that previous studies on the topic have used the same instrument. However, the questionnaire also constitutes a data collection instrument that allows a qualitative interpretation of the results, with the purpose of providing a better understanding regarding the phenomenon investigated. It is noteworthy that the questionnaire used for this investigation was applied in person, contacting each teacher in the classroom and even outside the classroom.

It is worth remembering that the questionnaire used for the research was adapted from the study by Silva (2001), which investigated the higher education internship in Accounting, specifically in HEIs in Bahia. Verifying both teacher and student perception. To achieve its objective, it administered questionnaires to respondents and additionally conducted interviews with course coordinators. In this research, we only chose to evaluate teacher perception. The questionnaire was divided into two blocks, with objective questions. The questions in the first block have an agreement level of 1 to 7, where levels 1,2,3 were grouped as completely disagree, 4 as a level of neither agreement nor disagreement and levels 5, 6 and 7 as I totally agree.

The second phase of this research focused on applying the questionnaire to teachers at the HEIs investigated with the purpose of achieving the specific objectives of this study,

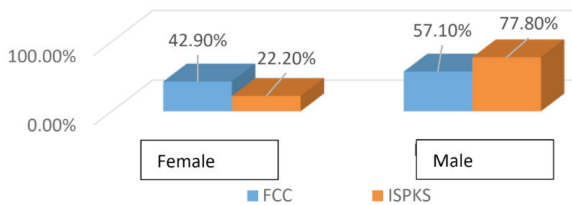
which aims to identify and compare the teaching methodologies used by teachers in their perceptions. And to achieve this objective, the questionnaire contained objective questions divided into two blocks where: the first contains five (05) questions, namely: question 01 – deals with the approaches to the teaching and learning process highlighted by Mizukami (1986); question 02 – refers to the main teaching methodologies used by teachers in the classroom; question 03 – has to do with the type of assessment, question 04 – evaluates the use of teaching resources or teaching instruments in the classroom and question 05 – allowed us to verify which elements are considered relevant in the training of accountants in the current market. The second block contains data on the profile of teachers; under analysis such as: area of training, gender, age, work experience, time teaching, area of training, as well as motivations for teaching, etc.

## **ANALYSIS AND DISCUSSION OF RESULTS**

### **CHARACTERIZATION OF THE FCC AND ISPKS FACULTY PROFILE**

The investigation carried out began with the analysis of the profile of the respondents, as shown in Graph 2, it was found that 57.1% of the responding teachers at FCC were male, and 42.9% were female. This reality is no different from ISPKS, where 77.8% of responding professors are male, and 22.2% female, as seen in graph 01. It is clear from these results that in both HEIs, the predominance of responding teachers is male. These results were also found by Silva (2001), where 81% of the responding teachers were male and only 19% were female. On the other hand, it can be seen that the situation of teaching professionals in higher education in Accounting is *unique*. According to Casa Nova (2012), in the

Faculty of Economics, Administration and Accounting, in data from 2010, among the 184 teachers that this institution had, 30 were women. This no longer happens in the areas of human sciences and health, specifically in the Education and Nursing course, where the majority of teachers are female.



Graph 01: Gender of respondents

Source: Research data, 2016.

In addition to gender, it was also found that the largest age range of teachers at the two universities ranges from 30 to 39 years old, with 42.9% of FCC teachers and 77.8% for ISPKS teachers. From this result, it appears that the workforce in the teaching area of the investigated institutions is made up of mostly young teachers at ISPKS, that is, recent graduates from postgraduate training, and with an average age at FCC. It was also found that the lowest percentage of teachers are those aged between 50 and 69 years. For this reason, we also sought to verify the teaching time that these professionals have worked in both institutions.

In the life of any professional, enjoying what you do is one of the fundamental factors for work motivation and even career success. From this perspective, this investigation sought to find out if teachers liked the teaching profession. Unanimously, 100% of respondents from the HEIs investigated claimed that they really liked the teaching profession. Therefore, they were asked what were the main reasons or motivations for choosing the Accounting area as a teaching area. Among the answers obtained to this question, one can predominantly see the

option they liked the area, pointed out by 66.75% of FCC teachers, and 41.2% of ISPKS teachers, the respondents revealed that it was the option that motivated them the most to be a teacher in the Accounting area. It is worth mentioning that the option preferred by the area mentioned by FCC professors is a reality only at UFBA. The second option was to work in the area, which is one of the reasons for these teachers to teach. Graph 03 reflects these data.

Among the characteristics concerning teaching performance, teachers at the HEIs surveyed were asked whether they considered pedagogical training in the teaching and learning process for teaching important. Of the three options, teachers indicated with the highest percentage that they thought it was of fundamental importance, with 69.2% and 76.5% of teachers' responses, as shown in graph 8. In second place, 23.1% and 23.5% of Teachers stated that they consider pedagogical training to be of relative importance. And surprisingly at the FCC, one respondent stated that he thought this training was unimportant. These results indicate that higher education Accounting teachers are recognizing their weaknesses in pedagogy and further recognizing the need to improve their teaching practices through pedagogical training. Despite this, the research also revealed that some teachers believe that this training is relatively important.

Additionally, this investigation sought to find out whether, in the last 5 years, professors at the HEIs surveyed participated in some events. Believing that one of the means of training teachers would be through seminars, conventions, scientific days, symposia, congresses, in addition to pedagogical aggregation courses or technical courses. At scientific events, teachers have the opportunity to interact with other professional teachers in the area, share their experiences and acquire

new knowledge, both in teaching areas and in the technical area. The majority of FCC professors stated that 76.9% participated in conferences, a fact that demonstrates the concern of these professionals in their training. While at ISPKS, 17.6% of teachers participated in congresses, 41.2% participated in seminars and 23.5% participated in scientific days, which the institution itself organizes every year.

In this context, it was also questioned whether teachers believe that there must be a pedagogical course aimed at Accounting teachers. Much has been said about the technical and mechanistic education that Accounting education provided to its graduates, authors such as Albreth and Sack (2000) and Gauthier and Parker (2015), call for a change in the type of education that Accounting graduates must receive, since the way of teaching remains the same as it was 20 years ago. These authors suggest methodologies that require interaction from the student teacher, which involves the autonomy of knowledge on the part of the students. However, Accounting teachers could only learn about these methodologies by knowing pedagogical learning theories, such as those of Piaget, Vigotski, Paulo Freire, among other researchers. In this sense, approximately 83% of teachers from both HEIs responded that they needed a course in the pedagogical area.

Regarding the teaching methodologies used by teachers, which is the main objective of this investigation, table 01 presents the level of frequency regarding teaching methodologies or techniques in the classroom. In this question, it was found that the methodology used most frequently by teachers in both HEIs is the expository class, being mentioned by approximately 45% of these teachers. Followed by small group teaching. This result corroborates the findings found by Mazzioni

(2013). Where it can be seen that the expository class methodology has no longer been the leader in the *ranking* among those most used by teachers, appearing in fourth place, as revealed by research by Teodoro *et al.* (2011).

Among the least used methodologies are debates and case studies. However, the research also revealed that at FCC, the most frequently used methodology is simulation, which precisely for ISPKS, is the second least used. These results demonstrate that there is a paradigm shift in the way teachers today are conceiving teaching. Despite FCC having teachers with longer experience in teaching, what was expected and believed was that these professionals would have a more conservative stance, a traditional teaching and learning approach, as revealed by Silva's research (2001). This change can also be explained by the fact that teachers today are concerned about the new generation of students, who are curious, who evaluate, who question, who do not have a passive stance, who demand dynamism and who arrive at the University informed, just seeking instruction, in some cases. However, the participation of teachers in academic and scientific events is considered to be a proponent of this change.

The teaching methodology is equally associated with the type of assessment, the way in which the teacher measures the knowledge of his students. And, to this end, there are several ways teachers practice this mechanism. Table 02 presents these evaluation modalities. Once again, teachers from both HEIs pointed out that the types of assessment they use very frequently are written and oral tests and student participation. Although written tests are considered objective criteria, which require the student to achieve an average result to be considered approved or failed, they are still considered by approximately 77% of the teachers investigated as the most effective



way of evaluating students. However, this research reveals new information: teachers are considering other ways of evaluating, through effective student participation in their classes. This assessment technique, if one can consider it that way, has also served to encourage students to become interested in the subject. Another type of evaluation pointed out only by FCC teachers is the dedication and attendance of students in the classroom, which means that teachers are valuing the student's effort, through their presence and dedication during classes.

Together with the form of assessment, the instruments that assist in the teaching and learning process that teachers use, allow us to understand the means by which they use to transmit knowledge to students. Regarding this issue, it can be seen at the FCC that the most used resource is Datashow, followed by the table. At ISPKS, the resources most used by teachers are tables, supporting texts and Datashow. It is noted that teachers at both HEIs make little use of digital tools, films and audios and photos, posters, newspapers. Considering that Accounting teaching is quite specific, some types of resources are not appropriate. However, digital tools would be fundamental in this teaching, enabling greater interaction between teachers and students, and students with students. It is worth mentioning that at FCC, there is the *Moodle* tool, where students carry out activity interactions together with classmates and teachers. This resource can serve as an example for later creation and use in ISPKS. This is one of the advantages offered by comparative studies presenting new elements that may be useful to the other party being compared.

## CONCLUSION

In general, it is concluded that the proposal presented in this study can contribute to the ways of teaching of teachers in the Accounting area, both those who were analyzed in this research, as well as those who will have access to this study. There are several researches on teaching methodologies in the Brazilian scenario, for this reason the present study transcended the borders of Brazil, going to southern Africa to raise teacher perception about teaching strategies or techniques. Comparing this way, with the perception of Brazilian teachers. It is worth mentioning that in the same way that researchers in the Accounting area in Brazil have shown concern with didactic issues in the teaching of Accounting, the Angolan government also shows concern with the current stage of higher education in Accounting in public educational institutions, mainly. Considering that these do not offer conditions for practical classes, which would enable a business vision in the career of students who attend Accounting education.

From the study carried out, it was verified, regarding the profile of the respondents, that in both institutions, the teachers are mostly male. But with a significant number of teachers of this type at ISPKS. This fact may reveal that Angolan society is still conservative regarding gender issues in the profession, where men still work predominantly in technical areas, whether teaching or professional. It was noted that regarding the issue of pedagogical training being important in the teaching profession, approximately 72% of teachers at the HEIs surveyed indicated that this training is of fundamental importance for carrying out their teaching activities. This means that these professionals are realizing the importance of teaching as an essential tool in the transmission of their content and that training in this area would be relevant to

Types of assessment that teachers use in the classroom	FCC			ISPKS		
	Little use	Not too much/ not too little use	Lots of use	Little use	Not too much/ not too little use	Lots of use
Written and oral tests as evaluation criteria	14.7%		85.3%	16.7%	11.1%	72.2%
Student participation as an evaluation criterion	28.6%		71.4%	22.2%	5.6%	72.2%
Seminars as a form of assessment	35.7%	14.3%	50%	55.6%		44.4%
Reports and portfolio as a form of evaluation	51.1%	14.3%	28.6%	100%		
Subjective criteria such as dedication and attendance as a form of evaluation	42.9%		57.1%	44.4%	28.8%	28.8%

Table 02-Types of assessment used by teachers in the classroom

Source: Research data, 2016.

Resources	FCC			ISPKS		
	Little use	Not too much/ not too little use	Lots of use	Little use	Not too much/ not too little use	Lots of use
Digital discussion tools	57.1%	14.3%	28.6%	61.1%	17.7%	22.2%
Blackboard as a teaching medium	28.6%	7.1%	64.3%	11.1%	11.1%	77.8%
Data show (multimedia projector)		7.1%	92.9%	44.4%		54.6%
Films and audios (songs and recordings)	35.7%	14.3%	50%	61.1%	11.1%	27.8%
Photos, engravings, newspapers, posters, etc.	50%	7.1%	42.9%	77.8%	16.7%	5.6%
Support resources, Texts and equipment.	7.1%		92.9%	27.8%	5.6%	66.7%

Table 03- Types of resources or teaching aids used by teachers in the classroom

Source: Survey data, 2016

contribute to their pedagogical knowledge.

Regarding the teaching methodologies used by teachers, this is the main objective of this study. It was found that the methodology used most frequently by teachers in both HEIs is the expository class, which was mentioned by approximately 45% of these teachers. But it was observed that in addition to the expository class, FCC teachers also use simulations more frequently, which is a constructivist or active teaching strategy. Debates and case studies were highlighted as the least used methodologies by these teachers. It is concluded with this result that previous research in conjunction with this investigation has signaled a still embryonic change in the forms, techniques or teaching strategies of the teachers investigated, as well as Brazilian teachers, mainly as shown in studies by Teodoro, et al. (2011) and Mazzioni (2013).

However, Angolan teachers in the

Accounting area at ISPKS need to try diversifying their methodologies, using them from lectures and mixing them with simulations, case studies, teaching in groups, etc. In order to ensure that teaching is offered in a way that promotes learning for students, both from a theoretical and practical point of view. The heavy use of expository classes ends up leaving students passive and dependent on the content that teachers must transmit. It is believed that the teachers in this study are qualified to change this reality. Since they are concerned with pedagogical training and have a considerable frequency of participation in scientific events.

The finding that student evaluation criteria such as: student participation, seminars and dedication and attendance are the most used by both Angolan and Brazilian teachers also confirms what the teaching methodologies



used by these teachers indicated as a result. It must be noted that assessment systems as well as teaching instruments or resources constitute important tools in teachers' pedagogical performance.

Therefore, the main limitations of the present investigation are the source for obtaining the information, after all, a comparative study, involving two institutions from different countries, requires costs and time to be carried out. Another major difficulty in this investigation was face-to-face access and availability to answer the questionnaire on the part of Brazilian teachers, a fact that

culminated in the limited participation of these teachers in the study. Additionally, the results found here cannot be generalized. Therefore, the data is restricted to the sample and the HEIs analyzed. As suggestions for future research, we ask: that other data collection techniques be used, where the phenomenon under analysis can be better understood, in the specific case, interview techniques with teachers and/or focus group interviews with teachers' students in order to confront the perception of both teachers and students regarding the phenomenon being investigated.

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