

Life Experiences and Teaching Practices: An Analysis of Role Models in Accountancy

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Abstract

This study seeks to understand the meaning of experiences and knowledge used in the process of professional development of teachers of undergraduate courses in Accountancy in Brazil. It was used as the theoretical basis for the Interconnected Model of Professional Growth of Teachers and the teaching knowledge from Tardif's perspective. A semi-structured interview with a qualitative and reflective approach was used as a technique to build the narratives. The analyzed excerpts were grouped into four analysis categories: the personal domain, related to the disciplinary knowledge of accounting; the domain of practice and the didactic-pedagogical knowledge; the external domain and experiential knowledge; and the domain of consequence, highlighting the significant results in professional development. From the analyses, it is concluded that teachers develop in teaching through reflection and action on their practice; through the positive relationships of partnership, support, and guidance established with their students; through the careful search for the exchange of experiences with peers and with the professional market; as well as through the personal search for the improvement of their daily teaching practice.

Keywords

Professional Development, Teaching Accounting, Teacher Knowledge

1. Introduction

Higher education in Brazil, influenced by historical, political, economic, and social factors, has undergone new changes in recent decades. Among them is the massification of access, caused by the increase in high school graduates combined with the valorization of higher education as a credential for employability and social mobility (Krasilchik, 2008; de Almeida, 2012); the re-signification of

higher education from a “citizen’s right” to “service provision”, concomitant with the opening of a “market” that has grown and expanded through private initiative (Ferreira, 2013); the diversity of student profiles with the admission of minorities and students from public schools, both of which present deficiencies in their previous schooling (Krasilchik, 2008); and the increased presence of working students with time constraints for study and with family responsibilities; in addition to the variation in the age of students (de Almeida, 2012).

Allied with the complexity of higher education is the need for continued education of teachers so that they can understand the new profile of their students and the transformations in the work environment, as well as their relationships. In this context, it is important to highlight the gap in the training of bachelor’s-level teachers, specifically the accounting teacher (Laffin & Gomes, 2014), and the low demand for didactic-pedagogical competencies when entering the teaching profession in undergraduate courses in higher education (Masetto, 2012; de Almeida & Pimenta, 2014).

The career development of university teachers is given by the accumulation of experiences and the systematic analysis of their practice (Villegas-Reimers, 2003). Since there are many experiences lived by human beings throughout their lives, this study will analyze those that mark the history of teachers, more specifically, their academic and professional trajectory. Authors such as Shön (1995), Huberman (2000) and Nóvoa (2002) emphasize the relevance of these experiences, basing their convictions on three basic dimensions—the personal, professional, and organizational (Lima, 2012).

One of the justifications behind the need to understand the process of professional development of teachers, and the search for the most appropriate mechanisms to promote this development, is the understanding that improving the teaching professional means improving the teaching-learning process and student learning (Villegas-Reimers, 2003; Brodeur et al., 2005; Navarro, 2007; Marcelo, 2009).

Thus, based on the assumptions that: 1) there are different experiences throughout the professional career for each teacher (Tardif, 2012); and that 2) didactic and pedagogical knowledge, specific to teaching, help in the improvement of their daily practice, but are not included, for the most part, in the training process of baccalaureate teachers in higher education (Slomski et al., 2013; de Araujo & Mello, 2014; Vosgerau, Orlando, & Meyer, 2017), this study aims to answer the following research question: how do the significant experiences articulated with the didactic-pedagogical knowledge mobilized by the reference teachers of Accounting Science contribute to their professional development?

For this, we used the qualitative approach, through semi-structured interviews for the development of evidence, and the template analysis developed by King (2004), based on the “contextual constructivist” position adopted by Madill et al. (2000), which assumes that there are always multiple interpretations to be made of any phenomenon, and in this case, it depends on the researcher’s position and the research context.

The study seeks to contribute to the literature on teachers' professional development (Huberman, 2000; Clarke & Hollingsworth, 2002; Villegas-Reimers, 2003; Marcelo, 2009), more specifically in higher education, by adding new evidence to the model developed by Clarke and Hollinsworth (2002) in a context different from that used by the authors. In addition, it seeks to contribute to a more detailed understanding of the mobilized knowledge and professional experiences that build the identity of accounting teachers.

Then, the study enables a mapping of the significant learning experiences and the knowledge mobilized by teachers in their teaching actions; it provides subsidies for the improvement of the professional development process within the HEIs, and, consequently, for the improvement of the quality of the teaching-learning process developed inside and outside the classroom. Investigating the professional development of teachers and the knowledge mobilized by them throughout their trajectory in teaching can help formative spaces to design training strategies, by articulating the knowledge produced in the university about teaching and the knowledge developed by teachers in their daily practices.

2. Knowledge of Teaching Practice in Higher Education

The field of study on knowledge is vast and receives contributions from several areas such as Social Sciences, Education, Psychology, and Sociology. Teaching knowledge is social knowledge (Isaia, 2006; Tardif, 2014) with a view to practical epistemology (Monteiro, 2008), and as such, it is built from personal experiences, professional trajectory, and established relationships.

Teaching is built to the extent that the teacher articulates their theoretical and scientific knowledge, specific to the area they teach; teaching experiences in the school environment; and reflection on their practice. In the teaching of accounting, one can also add the articulation of the experiences of the accountant's profession in its various areas of activity, which many teachers carry with them.

Nóvoa (1992) emphasizes the importance of studies that focus on the professional career of teachers, since they contribute to the knowledge of their identity, of "being a teacher". The development of this identity goes through the knowledge built, mobilized, and used by teachers in their daily work, inside and outside the classroom.

According to Nóvoa (1992), three dimensions are fundamental in the construction of the teacher's identity: personal development, which refers to the processes of construction of the teacher's life; professional development, which concerns the aspects of teacher professionalization; and institutional development, which refers to the investments made by the institution to achieve its educational goals.

For Lima (2012: p. 18), the teaching identity permeates professional life, through a process built "from the moment of choosing the profession, through initial training and the different institutional spaces where the profession is developed, which gives it a dimension in time and space".

Thus, teaching can be considered a complex professional activity, because it

requires unique and diverse knowledge, according to the experiences of each teacher. Tardif (2012: p. 11) emphasizes that “teachers’ knowledge is their knowledge, and it is related to their person and identity, their life experience and their professional history [...]”. This knowledge is also social because it is acquired in the context of professional socialization (Dubar, 1992, 1994), by being “incorporated, modified, adapted according to the moments and stages of a career, throughout a professional history where the teacher learns to teach by doing his or her job” (Tardif, 2012: p. 14).

In the perception of Pimenta and Anastasiou (2002), four are the necessary knowledge for the development of the teacher’s activities, the understanding of the areas of knowledge because no one teaches what they do not know; the pedagogical knowledge, because teaching is an educational practice that has different directions of meaning in human formation; the didactic knowledge, which deals with the articulation of the theory of education and teaching theory, to teach in contextualized situations; and the knowledge of the experience of the subject (teacher), which express how these appropriate the “being a teacher”.

(...) have offered contributions not only to the valorization of the competencies and knowledge that the teacher builds in the classroom but also the recognition that the overvaluation of technical-scientific knowledge about the teacher’s practical knowledge can prevent teacher training policies from being effective and changes in teaching practice and the quality of university education occur (Slomski et al., 2013: p. 77).

From another perspective, Tardif (2012), from the gathering and synthesis of several studies, presents the knowledge of the professional practice of teachers from three main characteristics. For the author, knowledge is temporal; plural, heterogeneous; personalized, and situated.

Teachers’ knowledge is temporal, in the sense that they carry with them a baggage of previous knowledge, beliefs, representations, and certainties about the practice, based on their experiences throughout their school career, and it is this knowledge that is mobilized in the solution of situations faced daily in the teaching practice, that is, the knowledge is built from their experiences first as a student, and then as a teacher, and it can be said that it is built by trial and error.

The first years of practice are crucial for the development of a sense of competence and the establishment of work routines since they carry with them what they know about teaching, about the teacher’s role, and about how to teach, based on their experiences in the school years. In another respect, knowledge is temporal, since it is used and developed throughout a professional life process, comprising an identity dimension and professional socialization.

Tardif and Raymond (2000) propose a typological model to identify and classify teachers’ knowledge, to take into account the temporal dimensions of professional knowledge, that is, its inscription in the teacher’s life history and its construction throughout a career, as detailed in **Chart 1**.

Chart 1. Typology of teaching knowledge.

Knowledge	Characterization
Personal	Acquired in the family, in the living environment, by education in the broad sense and integrated into the teaching work through life history and primary socialization.
Schooling	Acquired in primary and secondary school and non-specialized post-secondary studies, and integrated by pre-professional training and socialization.
Specific professional training for teaching	Acquired in teacher training institutions, in internships, in refresher courses, and integrated by professional training and socialization in teacher training institutions.
Programs and textbooks used on the job	Acquired in the use of teachers' tools: programs, textbooks, workbooks, worksheets, and integrated by the use of working tools and their adaptation to the tasks.
Personal experience in the profession	Acquired in the practice of the craft in the school and classroom and integrated by work practice and professional socialization.

Source: Adapted from [Tardif and Raymond \(2000\)](#).

Most teachers learn the profession's craft in practice ([Tardif, 2012](#)). It can be said that this situation stems from and is based on a belief, so far unquestioned by teachers that "those who know, automatically know how to teach" ([Masetto, 2012: p. 15](#)), and consequently, that it is not necessary to learn about the craft of teaching ([Brightman & Nargundkar, 2013](#)).

[Slomski \(2008\)](#), given the limitations regarding the training for teaching, concludes that it is the very experience in the accounting profession, in the classroom, at the university, and the experience of peers that have been structuring and giving meaning to the teaching practice of these teachers.

The second feature proposed by [Tardif \(2012\)](#) says that teachers' professional knowledge is considered plural and heterogeneous since it comes from various sources, 1) knowledge of professional training; 2) disciplinary knowledge; 3) curricular knowledge; 4) experiential knowledge; not forming a single repertoire, but being accessed according to the educational situations faced, which determines diversified knowledge and skills, but integrated throughout the teaching. The author asserts that this knowledge springs from experience and is validated by it, being incorporated into individual and collective experience in the form of habitus and know-how skills.

Studies show that the knowledge of teaching that structure and give meaning to the pedagogical practice of accounting teachers is indeed plural, coming from disciplinary, curricular, pedagogical, experiential, and personal knowledge ([Slomski et al., 2020](#)), and various social sources, such as their life history and primary socialization, the academic training received at university, and their own experience and professional training ([Slomski et al., 2013](#)).

As they are linked to each teacher's way of building their teaching practice,

according to their personal and professional trajectory, knowledge is considered personalized and situated, the third characteristic proposed by Tardif (2012). “A teacher has a life story, is a social actor, has emotions, a body, powers, a personality, a culture, or even cultures, and their thoughts and actions carry the marks of the contexts in which they are inserted” (Tardif, 2012: p. 265). And in this way, knowledge is appropriated, incorporated, subjectivized, and difficult to dissociate from people, their experience, and their work situation.

Studies conducted with Accounting Science teachers highlight that the knowledge of content and experience are the most prominent in the practice of reference teachers of accounting Science courses (De Farias & De Araujo, 2018; Dal Magro, Manfroi, & Rausch, 2016). The training of professional accountants is more normative, often focused on more practical preparation for the market, and the students’ curiosity is in how to apply theory to the practice of the profession. Teachers who have market experiences, and can combine theory with practice are considered a reference to students (Miranda, Casa Nova, & Cornacchione Jr., 2012).

Pimenta (2007: p. 21) points out that “the knowledge of experience is also that which teachers produce in their daily teaching, in a permanent process of reflection on their practice, mediated by the practice of others”. Reflection in and on the practice occurs as teachers re-elaborate their initial knowledge, perceptions, and conceptions about teaching, with their practical experiences, lived in the university context in which they are inserted. “It is in this confrontation and in a collective process of exchanging experiences and practices that teachers constitute their knowledge as *practicum*” (Pimenta, 2007: p. 29).

According to Shön (2000), a reflective teacher must be aware of the events in his or her classroom and must allow himself or herself to learn from the actions of their students so that when their reflection takes place, they can reformulate their teaching by seeking new meanings and senses about their work. For Monteiro (2008: p. 43), being a reflective professional means “appropriating theories that analyze the phenomenon under study, becoming aware of them and focusing on the whole of their action”, reflecting on their teaching and on the social conditions in which they are inserted.

Shön (2000), based on his studies, proposes a new epistemology of practice, based on the concepts of “knowledge-in-action” and “reflection-in-action”. For the author, knowledge-in-action is the component that is directly related to “know-how”, it is spontaneous, implicit, and arises from action. Thus, reflection is revealed from unexpected situations produced by an action. However, knowledge in action is not always enough to solve the unusual situations of everyday life.

The author distinguishes three types of reflection: 1) reflection on the action; 2) reflection in action and 3) reflection on reflection-in-action. Reflection on action consists of thinking retrospectively about what the professional has done, aiming to discover how the act of “knowing in action” may have contributed to an unexpected result. Reflection-in-action is a reflection in the middle of an ac-

tion, without interrupting it. Thinking leads to giving new form to what one is doing and in the moment of action, doing, making it possible to interfere in the developing situation.

Reflection on reflection-in-action stands in the act of thinking about past reflection-in-action, consolidating the understanding of a given situation and thus making it possible to adopt a new strategy. This can be recognized as an innovative process of practice. According to Demo (1997), there is nothing more innovative than rethinking one's action, as innovating comprises a constant process of reconstruction and, therefore, it is necessary to rethink the practice by performing a transforming dialectical process.

By seeking to understand the aspects that comprise the professional development of undergraduate teachers in accounting, and the knowledge mobilized by them, through the report on their personal and professional experiences, this study aims to enable these teachers to reflect on their practices, and the entire path taken throughout their professional journeys.

As pointed out by Lima (2012), authors such as Shön (1995), Huberman (2000), and Nóvoa (2002) have attributed great relevance to teachers' personal and professional experience, basing their convictions on three basic dimensions—the personal, professional, and organizational dimensions, which will be considered in this study.

Professional development goes through the experiences of the individual and is influenced by several factors. Next, we will try to discuss the main aspects related to this development, from the perspective of theoretical approaches, as well as the discussion of models developed for their understanding.

3. Teacher Professional Development

The term “professional development” can be understood as a concept with multiple meanings (Brodeur et al., 2005; Gómez, 1999; Imbernón, 1999), and as such, for each of its terms, a specific path of scientific investigation can be traced. By analyzing them, it can be seen that the term “development” can be confused with other ideas and expressions such as change, learning, continuity, transformation, and improvement, among others.

A first point to be clarified, when using the expression “professional development”, is the difference between the individual's development process and the mechanisms to promote this development (Estrela & Estrela, 2006), considering that one cannot confuse or juxtapose the concept of continuing education and professional development (Cruz Tomé, 1999). In this sense, professional development refers to

“[...] processes of change of the person about the work performed throughout the career and which result from a plurality of factors, among which are those related to the development of the teacher's personality, in a 'life span' perspective, to organized continuing education activities, and individual self-promotion activities” (Estrela & Estrela, 2006: p. 75).

The concept of professional development adopted, although not to be confused with the concept of change, implies a change in the subjects' mental structures (in beliefs, conceptions, theories, and concerns), knowledge (skills and knowledge), and practices. As [Marcelo \(2009: p. 15\)](#) suggests “[...] professional development and change processes are intrinsically linked. Professional development seeks to promote change among teachers so that they can grow as professionals—and also as people”.

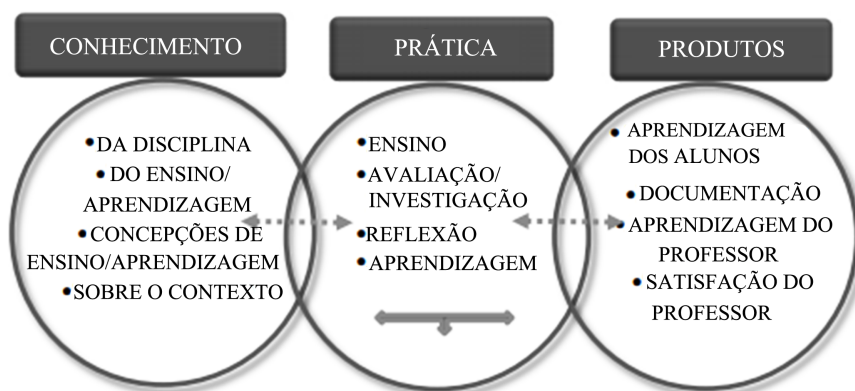
The understanding of development is assumed in the sense of growth and evolution of professional skills, by providing tools for professional learning throughout the career ([Knight et al., 2006](#); [Desimone, 2009](#)), covering the various dimensions of the individual ([Imbernón, 1999](#)), implying the active participation of the subject in their process of learning and development.

It is worth noting that learning does not happen through experience alone, but through the individual's ability to obtain meaning ([Sprinthall & Thies-Sprinthall, 1990](#)), because an adult person can go through a potential learning experience without learning ([Cruz, 2006](#); [Korthagen, 2009](#); [Leite & Ramos, 2010](#)), being necessary, for this learning to occur, to go from experience to reflect on this experience, which involves, among other aspects, predisposition (motivation) to engage in these reflective processes.

Professional development does not occur due to the accumulation of years of experience. [Beaty](#) argues that a teacher can add years of experience and continue teaching in the first year. Professional development implies effort and the attitude of assuming oneself as a learning individual.

[Trigwell and Shale \(2004\)](#) propose a model that reveals the relationship between higher education teachers' reflective activity on practice, knowledge, and student learning, as shown in [Figure 1](#).

In this model, the author argues that the higher education teacher has to assume himself/herself as a learner, engaging in processes of continuous improvement, not only in his/her basic area of training but in all areas that reflect



Tornado Público para Escrutínio pelos Pares

Figure 1. “Scholarship of teaching” model. Source: Adapted from [Trigwell and Shale \(2004\)](#).

in the professional intervention (Trigwell & Shale, 2004). Thus, professional development and the necessary mechanisms for continuous professional learning associated with it should be understood as a duty, not because it is imposed by external entities, but on the assumption that it is an integral part of what it means to be a teacher (Knight, 2002; Zabalza, 2004; Brodeur et al., 2005).

Over the past few decades, models of teacher professional development have been constructed and progressively modified to meet the demands identified in teaching practices. The model outlined by Clarke and Hollingsworth (2002) counters previous models by proposing a non-linear model of professional development, rather than an inter-relational one, to reflect the complexity of teachers' learning processes.

The Interconnected Model of Professional Growth (Clarke & Hollingsworth, 2002) suggests that the development of change occurs through the mediating processes of "reflection" and "enactment" in four distinct domains: the personal domain (knowledge, beliefs, and attitudes), the teaching practice domain (professional experience), the consequence domain (salient outcomes), and the external domain (sources of information, stimulus, or support), as shown in Figure 2.

Clarke and Hollingsworth (2002) argue that professional development occurs through mediators: teachers' reflection, and the enactment of new procedures. These mediating processes are represented in the model as connecting areas, thereby recognizing the complexity of professional development through the identification of multiple developmental pathways between areas.

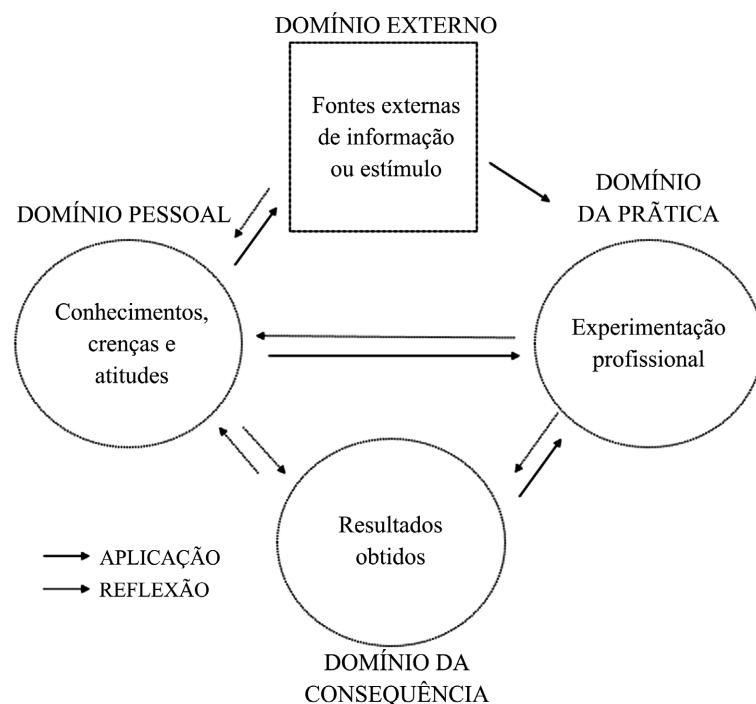


Figure 2. Interconnected model of professional growth. Source: elaborated by the author based on Clarke and Hollingsworth (2002).

Its non-linear nature, and the fact that it recognizes professional development as an inevitable and continuous learning process, distinguishes this model from others identified in the research literature. This model also identifies the mediating processes of reflection and enactment as the mechanisms by which change in one domain leads to change in another. Any professional growth process represented in the model occurs within the constraints and possibilities of the surrounding environment of change (Hollingsworth, 1999).

The mediating process of enactment is considered the mechanism by which a new idea, a new belief, or a newly discovered practice is put into action. The mediating process of reflection occurs when the teacher tries out new practices in the classroom and then reflects and interprets the events that occurred in terms of the results found, and concludes on the consequent changes in student learning.

The personal domain encompasses teachers' knowledge, beliefs, and attitudes from the perspective of change, which is evidenced in the growing value the teacher places on new teaching strategies that represent, in themselves, new pedagogical knowledge for that teacher (Clarke & Hollingsworth, 2002).

Shulman (1986) suggests three categories of knowledge necessary for teaching practice, to understand how they are constructed by the teacher: subject content knowledge; pedagogical content knowledge; and curricular content knowledge.

Discipline-specific content knowledge refers to the teacher's organization of knowledge. Knowledge of subject-specific content has always been considered a fundamental requirement for any teacher, including for entry as a university professor, as mentioned above. Studies point out that content mastery is the characteristic that best defines good accounting teacher performance.

Pedagogical content knowledge refers to teaching strategies, which help the teacher to transform content into understandable knowledge for the student. To do so, the teacher must possess a set of representational alternatives, which can originate from both theory and practice (Shulman, 1986). Lectures, directed studies, exercise solving, case studies, simulations, discussions and debates, and business games are some of these teaching strategies applied to the business area (Marion & Marion, 2006).

Finally, curricular knowledge. The curriculum of a course is represented by the set of programs designed for the teaching of specific themes and topics at a given level (semester, period), which is usually guided by the profile of the professional to be trained, in the case of higher education courses. Besides knowing the curriculum of their students, and relating their subject to the subjects of the previous and subsequent semesters, the teacher must know the subjects their students are taking in that same semester and can relate their content to topics discussed simultaneously with other subjects (Shulman, 1986).

The personal dimension is studied not only from the types of knowledge acquired along the professional trajectory but how personal life experiences in the past interact with their professional lives in the present (Tardif & Raymond, 2000). Examples include their academic trajectory, and more specifically, their

lived experiences at the undergraduate and graduate levels, which reflect on their professional trajectory as teachers.

The second domain proposed by [Clarke and Hollingsworth \(2002\)](#) is the domain of practice, which is characterized by the experiences of the teacher inside the classroom, from experimentation with new approaches with students, such as the use of active methodologies and new forms of assessment, for example. In addition, outside the classroom, through the improvement of their professional qualification, with the intention of a change in their teaching practice.

Identifying and understanding professional experiences obtained outside the academic environment becomes of paramount importance when the subject is the professional performance of the higher education teacher, as previously discussed. Many times, before becoming university professors, they practice the professions for which they were trained in undergraduate studies, as is the case of accountants, and these experiences enrich teaching and make student learning more meaningful and tangible.

[Volpato \(2009: p. 335\)](#) in a study conducted to understand the representations and pedagogical practices in bachelor's degree courses, concludes that "[...] there is a convergence in the understanding that the teacher with 'good didactics' can 'relate theory and practice', with the ability to bring concrete facts from the professional field to be thought and analyzed in the classroom", because, according to the students.

It is observed that not only the teaching experiences gained in the classroom provide a significant basis for the teacher's professional development and the student's learning. Their professional experiences, in their fields of origin, also assist in the teaching and learning process, making it more meaningful.

The third domain emphasized by [Clarke and Hollingsworth \(2002\)](#) is the domain of consequence. For the authors, this domain concerns the learning outcomes achieved by the teacher after a change in the teaching strategies used in the classroom, as in the motivation of students to actively participate in their learning process.

Motivation is an important resource in the teacher's professional development, considered the driving force for the teacher's involvement and dedication in his or her learning and change processes ([Gómez, 1999](#); [Feixas, 2004](#); [Cruz, 2006](#); [Knight et al., 2006](#); [Navarro, 2007](#)).

The last domain highlighted by [Clarke and Hollingsworth \(2002\)](#) is the external domain, which refers to new information and (un)stimuli coming from the Higher Education Institution where the teacher teaches, from the exchange of experiences with peers, from publications on the subject, and training courses for teaching.

Thus, it is understood that teachers' personal and professional experiences give meaning to their teaching practice. Thus, knowing these experiences and the meaning given by the subjects is an important factor to understand the process of their professional development.

4. Methodological Elements of the Study

This study seeks to understand the meaning of significant experiences, articulated to the didactic-pedagogical knowledge mobilized, in the process of professional development of Accounting Science course teachers. It is based on the assumptions that the experiences lived throughout the professional career are different for each subject, and that didactic and pedagogical knowledge, specific to teaching, helps to improve the practice of the profession.

The qualitative approach under the interpretative paradigm, based on the subjectivist ontology and the constructionist epistemology, is considered coherent as the methodological path of this paper since the teachers' development process was understood from the interpretation of their learning experiences throughout their academic and professional careers, as well as the knowledge mobilized for the practice of their profession.

The study participants were selected based on the indication of "reference teachers" by the coordinators of accounting Science courses in Brazil, by the prominence in their professional environment, characterized by their identity in permanent construction, and that stands out positively with the students, it can be said that they are those who present theoretical knowledge of the taught content, didactics, good relationship with students and market experience (Nogueira, Fadel, & Takamatsu, 2012; Volpato, 2009).

After contacting 119 nominated teachers, 21 participants were selected taking into account the diversity in the profile regarding gender (men and women), different career stages, diverse academic background, both undergraduate and graduate (specialization, master's and doctorate); whose performance occurs in different higher education institutions (public and private universities and colleges in Brazil, and federal institutes), as highlighted in **Chart 2**. The diversity in the participants' profiles is justified to demonstrate the multiple realities, since the teacher's professional development occurs according to the different learning experiences experienced along his/her trajectory (Smith, 2003; Feixas, 2004).

It should be noted that the identification used to refer to the study participants refers to fictitious names to respect their trajectories as individuals and at the same time preserve their identities.

This study used semi-structured interviews with a qualitative and reflective approach, conducted online, lasting between 40 min and 1 h10 s, from a script composed of twenty-two open questions, based on the Model of Professional Growth of Teachers developed by Clarke and Hollingsworth (2002).

From the four domains of the model, we sought to identify the academic experiences (during training) and professional experiences (in the labor market), that influence teaching practice, in the personal domain; the experiences in praxis, which contribute to positive changes in the teaching environment, in the domain of practice; identify the possible stimuli received inside and outside the teaching environment, such as in the labor market, exchange of experiences with peers and feedback from students, in the external domain; and analyze the

Chart 2. Interviewee profile.

Identification	Education	Time teaching*	Type of Academic Organizations
BRUCE	Ph.D. in Transportation Engineering	8 years	Federal University
CLARK	Tax Specialist	8 years	Non-profit University Center
DIANA	Master of Accounting Sciences	3 years	State University
SELINA	Master of Accounting	17 years	Federal University
KENOBI	Doctor of Controllershship and Accounting	10 years	State University
MERA	Master of Production Engineering	8 years	Non-Profit University Center
FRODO	Doctor of Administration	20 years	Federal University
HERCULES	Master of Accounting	5 years	Federal University
KARA	Master of Human Development and Social Responsibility	7 years	Federal University
SCHINDLER	Master of Accounting and Actuarial Science	23 years	Private University
ATHENAS	Specialist in Business Management	4 years	Private College
MARIE	Master of Accounting	17 years	Non-Profit University Center
FRIDA	Doctor of Controllershship and Accounting	21 years	Federal University
LOGAN	Specialist in Financial Administration	15 years	Private College
SPOCK	Master of Accounting Sciences	15 years	Private College
HARRY	Doctor of Accounting Sciences	13 years	Non-Profit University Center
PETER	Master of Regional Development	8 years	Municipal University
DIONÍSIO	Master of Administration	16 years	Federal University
ÊNIO	Master of Accounting	7 years	For-Profit University Center
IRENE	Master of Education	30 years	Private College

*Teaching tenure in the year the interviews were conducted (2017) and will serve as the basis for the analyses. Source: research data.

salient results, which impact the practice and professional development of teachers, in the domain of consequence.

The analyses were constructed using the template analysis developed by King (2004), based on the “contextual constructivist” position adopted by Madill et al. (2000), which assumes that there are always multiple interpretations to be made of any phenomenon, and in this case, it depends on the researcher’s position and the research context. The initial template was built based on the four domains proposed by Clarke and Hollingsworth (2002), and as the interviews were read in their entirety, excerpts related to these categories were sought.

The organization of the first and second-order categories and the selected excerpts were carried out in Excel®. Thus, through the analysis of the initial template, it was possible to identify subcategories of analysis, presented in Chart 3, intensely related to each other, and articulated to the pedagogical knowledge, proposed by Tardif (2012), since the professional development, from the perspective of this study, occurs in an interconnected way.

The analysis was guided by four main topics, namely: 1) personal domain and Disciplinary Knowledge of Accounting, linking the knowledge acquired during their academic training to the disciplinary knowledge of Accounting; 2) external domains and Experiential Knowledge, relating the reflections of the teachers’ relationships with their students, their peers, and the professional market; 3) domain of practice, Experiential Knowledge and Didactic-pedagogical Knowledge, linking the daily experiences of teaching to the knowledge of the science of Education; 4) domains of consequence: salient results in professional development, inside and outside the classroom space.

5. Results and Discussions

The results were outlined by the experiences of the 21 interviewees, from the particular look on their journey through teaching, seeking to understand the significant experiences that led to the professional development of Accounting Science teachers in Brazil.

Throughout this section, the analyses of the academic and professional trajectories of the research participants will be presented, based on the interweaving of the theoretical basis of the Interconnected Model of Professional Growth proposed by Clarke and Hollingsworth (2002), and the knowledge of teaching as suggested by Tardif (2012), with the evidence emerging from the interviews; and it will be subdivided into four main topics: 1) Personal Domain, linked to the Disciplinary Knowledge of Accounting; 2) External Domain related to the Experiential Knowledge; 3) Domain of Practice and the experiential and didactic-pedagogical knowledge; and 4) Domain of Consequence, highlighting the salient results in the professional development.

Category 1: Personal Domain and Disciplinary Knowledge of Accounting

The Personal Domain is linked to the teachers’ knowledge from the perspective of change. The construction of this category of analysis took into account

Chart 3. Categories, subcategories, and descriptions used for analysis.

Category 1: Personal Domain and Disciplinary Knowledge of Accounting	
<i>Subcategories</i>	<i>Description</i>
Undergraduate	Experiences that contributed to later teaching practice
Graduate	Experiences that marked and added to the teaching process
Category 2: External Domain and Experiential Knowledge	
<i>Subcategories</i>	<i>Description</i>
Professional Experiences	Constructions of professional experiences parallel to teaching
Reflection of interaction with peers	Experiences from interactions (or not) with colleagues belonging to the same social group (teaching)
Teacher × students relationship	Contributions of the teacher-student relationship to change in the practice
Category 3: Domain of practice, experiential knowledge, and didactic-pedagogical knowledge	
<i>Subcategories</i>	<i>Description</i>
Knowledge constructed in the daily practice of teaching	Describes the action, and what is promoted by teachers in their teaching practice: teaching strategies, class dynamics, etc.
Knowledge from pedagogical training	Experiences of continuing education for the construction of professional practice and the lack of such preparation
Category 4: Domain of consequence: salient outcomes in professional growth	
<i>Subcategories</i>	<i>Description</i>
Aspects external to the teaching practice	Reflections from the perspective of the changing times, student/class/ HEI profile in teaching practice
Internal aspects that generate reflection and action	Reflections that generate action/changes in teaching practice
Time, maturity, and training	Reflections on past actions that generate autonomy and consolidation of professional practice

Source: Own elaboration.

the disciplinary knowledge in accounting acquired through the experiences teachers had during their schooling phase (from undergraduate to graduate), which subsequently led to the development and consolidation of their teaching practice.

In this study, we start from the teachers' experiences as undergraduate students as the first contact with teaching, and the first step towards the construc-

tion of professorhood, according to [Isaia and Bolzan \(2008\)](#).

Monitoring is seen as the “first step towards teaching, in the context while still undergraduate” (BRUCE). In the view of [Frison and Moraes \(2010: p. 127\)](#), tutoring is “a strategy to support teaching in which students more advanced in academic training programs collaborate in the process of appropriation of knowledge of their colleagues”. Thus, it becomes an opportunity for the introduction to teaching, as reported by teachers.

[...] tutoring is an excellent way because it is a form of learning to explain, of working on your didactics, since the student has already seen the subject with the teacher, now we have to explain it in a different way to see if they will understand, because with the teacher they did not understand, they are having difficulty, and this helps a lot, I believe it helps a lot, really a lot (ATHENAS).

Based on the significant experiences reported by them, one can observe the importance of tutoring as a first step toward teaching. In this sense, it is worth thinking about making it an introductory internship to the teaching career, in a structured way, as occurs in the post-graduation teaching internship, especially for undergraduate courses. The reports show that being a tutor during undergraduate studies helps in the transition from being a student to becoming a teacher, and brings more security and self-confidence to teachers when they start their careers.

The experiences in post-graduation—Specialization, Master’s, and Doctorate—are also reported as contributors to the professional development in teaching. The main contributions of graduate studies came with the content of specific subjects in the accounting area and Education, such as Teaching Methodology and Didactics in Higher Education, and the class dynamics, such as seminars, and teaching practice.

In the master’s we had a discipline that was Teaching Methodology, where we had the opportunity to verify forms and ways to conduct some practical activities that can be used in the classroom, [...]. [...] many things we saw in this discipline, I brought to my classes, some socialization activities, group activities, some dynamics, I end up... I continue to apply some things we saw in the subjects I teach (DIANA).

Yes, in the master’s we had the subject Methodology and some were also developed by a pedagogue. This teacher also taught this subject, so some techniques were developed in the classroom. Some situations that were put to us I ended up taking to the classroom. During the master’s degree and doctorate, this process makes us understand how certain content is constituted or constructed. Once we understand this path, this constituted methodology, I believe that we improve a lot in the question of how we are going to communicate with the student. It is one thing for us to have a deep knowledge of a certain subject, but it is another thing to pass this on to

someone who is climbing this “knowledge ladder”, so the communication issue is something very important about this. [...] The strategy in preparing the evaluations also makes the student think, so this technique that the teacher of the subject showed us improved a little what I had been doing about the evaluations. I also understood that the student, from the moment of the evaluation, also starts to learn from this process, which is very rich, not in the sense of measuring how much the student absorbed the content, but also to make him think and learn the evaluation. This was seen in a very didactic way in the master’s program and I ended up taking it to the classroom (MARIE).

In addition to the subjects, the teaching internship is considered a curricular component allied to the preparation for the profession since it brings the student closer to the environment in which they will later act as a university teacher (Alves, Barbosa, & Dib, 2016), and can be considered a moment of transition between being a student and becoming a teacher, often being the first practical experience.

In some statements, it is possible to identify the contributions that the experiences brought to the development and professional improvement, from technical knowledge such as lesson planning, preparation of materials and tests; and practical knowledge when teaching classes; to personal and interpersonal development such as the loss of inhibition, the way of behaving in front of students, and solving specific teaching problems.

The contribution of the tutoring program during graduate school was clear to those who did it, in practical and observational terms, and contributed to their professional development. When reporting on their experiences, it is noted that some of them took their master’s and doctorate degrees at the same time as teaching, and expressed the importance of specific knowledge for their performance in the classroom.

In addition to the personal domain, the significant experiences were those related to the disciplinary knowledge of accounting, which was built through the knowledge acquired during undergraduate and graduate studies. It should be noted that, for some, these training spaces are strongly focused on the consolidation of the technical knowledge of the area, and not so much on the knowledge specific to teaching in an explicit and structured way.

Category 2: External Domain and Experiential Knowledge

The external domain is characterized by new information and stimuli—positive or negative—coming from the environment in which the teacher teaches. This information and stimuli can be provoked from the exchange of experience among peers, from reading publications on teaching and teacher training courses (Clarke & Hollingsworth, 2002), that is, the experiences lived in the context of teaching are considered.

In higher education, and more specifically in the undergraduate course in Accountancy, the stimuli arising from the teaching environment are combined

with the experiences in the professional market, in the various areas of accounting. Theoretical knowledge (academic qualification), didactics (pedagogical qualification), and market experience (professional qualification) are among the most important competencies in an accounting professor in the students' view, as pointed out by empirical studies (Nogueira, Fadel, & Takamatsu, 2012).

The construction of the second category of analysis takes into consideration the teachers' lived experiences outside the classroom setting. Experiences in the accountant's professional market are highlighted as important for the consolidation of knowledge of the subject, and as an important point in the daily practice of teaching, as it provides confidence to the teacher, and credibility in front of students, due to the profile of the students of these courses. Thus, reports on the experiences obtained in the labor market are shared in some parts by the teachers.

Look, I believe that, precisely because of my professional experience in the governmental area. [So, the theoretical content of my classes is complemented by my experiences, by my professional experiences. So, I discuss, I relate my day-to-day professional experiences, whether as an expenditure coordinator, or as a public servant, who has its functions and obligations, or a director of a research center, [...], so these experiences of mine, I discuss with them in the classroom, at the level of practical examples] (BRUCE).

Thus, it can be said that the professional development of Accounting Science teachers occurs from the search for improvement of daily practice, through disciplinary knowledge built-in external environments—undergraduate and graduate, as seen in the previous category, and professional practice in the market.

It is worth mentioning, however, that the experiential knowledge of day-to-day teaching is also built in the teaching environment through the exchange of experiences among peers, and through the feedback given by students. Professional development occurs as relationships are established with the environment and the individuals who are part of it. For Meyer, Vosgerau, and Borges (2018: p. 314), “teachers who work in a collective way have greater motivation and satisfaction in the practice of teaching, as well as being able to share their experiences, exchange materials, and minimize insecurities”.

Regarding the exchange of experiences among peers, the experiences lived and reported by the teachers range from exchanges about classes, students, materials, and teaching strategies, in formal settings—within the HEI; to moments in informal settings and conversations, such as “pizza night”, the “barbecue” on the weekend, and the “coffee break”, seen as being of great importance for everyone's growth, in exchanges of personal and professional experiences. Some excerpts clarify these exchanges and their importance.

[...] I need the support of the other teachers and also the knowledge of the other teachers to get things going, including about my subject, so this exchange of experience, of information, that exists among the teachers is primordial [...] (MERA).

[...] So, I think that this kind of exchange of experiences with other teachers from other institutions, not only ours, also helps me, because, as you said, “well, the method that is applied is a method that I liked”, so I also try, not to do something the same, but at least, But I always pay attention to the results that I am getting with that because sometimes you think about doing something, you think it is the right way, but then the results are not quite what you expected. So, you think and say, “Well, wait, maybe that another method I was using is more efficient than this one”, so I go back to the previous method (LOGAN).

It is observed, from the reports, the importance of the exchange of experiences among teachers for the development of their teaching practice. It should be noted, however, that these exchanges occur in healthier and more prominent ways in some teaching environments than in others, just as the relationships among peers differ and interfere in different ways with the development of each subject.

The third point analyzed highlights the importance given to student feedback in teachers’ professional development. When analyzing the relationship established by teachers with their students, it is observed that the student is the motivation for being some interviewed teachers. It is they who, through the feedback given, inside and outside the classroom, and through the victories in their professional lives, move the teacher on the path of development, of the search for improvement. [Bariani and Pavani \(2008\)](#) state that the classroom space in higher education is a space of participation in multiple interpersonal relationships. The authors emphasize that not only the teacher exerts influence on their students, as many studies point out, but these also interfere with the pedagogical practice of their teachers.

More significant are experiences that demonstrate that the student has done a job with pleasure [...] for me it is inspiring, very rewarding when you see that the students have done something well done, well worked, learned the concept, brought their doubts and presented a careful work, so... I am so, gratified, these seminar experiences, for me have been the best work experiences, when they build and present what they have learned (KARA).

The construction of “being a teacher” is marked by influences and interactions with peers and students, inside and outside the teaching context. This is one of the most striking points in the statements, because those who have a harmonious relationship with their peers, and who consider a relationship of partnership and exchange to be important, and even personal and professional guidance with their students, demonstrate to be more motivated to be in constant search for personal and professional career development.

Thus, it is up to the educational institutions and, more specifically, to the course coordinators to provide relaxed spaces for the exchange of experiences and closeness among the members of their faculty. It is noteworthy that, many

times, what makes the difference in the teacher's motivation to become a better professional, to innovate in their teaching practice, and to improve their interaction with their students, are the informal meetings outside the institutional spaces, where significant dialogues take place towards the development of the course itself.

Category 3: Domain of Practice, Experiential Knowledge, Didactic and Pedagogical Knowledge

The knowledge of a profession—or an occupation, as higher education teaching is considered—is built throughout each individual's life, and improved through daily practice. This topic will emphasize experiential knowledge, that is, knowledge arising from one's own experience in teaching practice, integrated by professional socialization (Tardif & Raymond, 2000), and didactic and pedagogical knowledge, considered the foundation on which professionalism is built.

Pedagogical knowledge is composed of “a set of knowledge, skills, and values constituted in professional teacher training, derived from experience and grounded in professional practice” (D'Avila & Ferreira, 2019: p. 40).

Linked to the idea proposed by Tardif (2012), the study brings as a basis for analysis of the Domain of Practice, which is characterized by the experiences of the teacher in the classroom, from experimentation with new approaches with the intention of a change in their teaching practice and consolidation of student learning.

Thus, the knowledge built in the daily practice of teaching emerges from the subjects' experiences, from the didactic knowledge mobilized, as highlighted in some excerpts. This is often built by trial and error—teaching strategies that worked or not; from the profile of the classes (morning or evening) and their context (public or private HEI); to the consolidation of a class dynamic developed after some time in the career. This process is perceived with a high degree of reflection on the action itself.

The first point analyzed refers to the planning of the subject and its alignment process before, during, and after its execution in the classroom, through the reflection process. Gil (2006) asserts the importance of planning to avoid improvisation and to ensure that the set objectives are met. The conceptions about the act of planning teaching, in the view of the interviewees, come from a personal characteristic, even from experiences in e-learning; and it is seen as a north, for teacher and student, which should be strictly followed by some, and adaptable for others.

[...] my students today say, “Teacher, we come here, and we are sure that you will bring something arranged with us, you will not do anything by surprise, today” [laughs] (SELINA).

First, the issue of the teaching plan, so the teaching plan I try to follow to the letter, even because I need to follow it to complete the syllabus by the end of the semester (MERA).

Planning in education serves as a tool to facilitate educational action since

through it becomes possible to determine the objectives of teaching and learning, select the content, define the strategies and teaching resources and assessment procedures, i.e., make decisions with the aim that the learning process takes place (Masetto, 2012). The second point of analysis refers to the teaching strategies used by teachers, and that from their experiences worked or not throughout their trajectories, as evidenced in some selected excerpts.

[...] There in the classroom, a theoretical subject and a little extensive too, and I asked them to also make a concept map of the material that I had delivered to them and to hand me this map on the day of the evaluation. [...] In my classes, I always try to mix the traditional with the active methodology, right? In reality, we want to get out of our comfort zone a little bit, right? Because teachers tend to continue being traditional, you know? The master's degree has helped me a lot in this sense (ÊNIO).

It is observed from the excerpts highlighted that the Accounting Science teacher's practice is built from the "experiments" conducted in the classroom, and his/her perception as to the strategies that worked or not, depending on the class profile (quieter or more restless; morning or evening), the student profile (worker or academic) and the strategy itself. It can be seen that the lecture classes are considered necessary, but are more effective when used alone, but when coupled with more dynamic strategies that seek the active participation of students in the construction of their knowledge.

The use of different teaching strategies that put the student in contact with reality or simulate it, such as case studies, can make teaching effective if mastered by the teacher. The variety in the use of these strategies creates a special motivation for learning and the involvement of students as well as teachers. Acquiring this insight is part of the teacher's pedagogical competence (Masetto, 2012).

[...] There are some methodologies that I have tried to use, that I saw did not work at first... mini-case is something that works, but a seminar, for example, is something that does not work, right? It was not something that worked very well, honestly, because the student, the profile of the student that I treat, doesn't have time and [...] doesn't give as much as possible outside the classroom to prepare a great, good seminar paper. The mini-case is already different because there are already several very interesting mini-cases, not only, for example, one that I use, that I commented that I use until today, but if you enter the Insper website, for example, there are several mini-cases available to be used, so mini-cases are a better tool (CLARK).

[...] I try to put much higher challenges, high, I mean, of more demanding levels so that they can seek greater challenges [...]. So, that's why I think that the case study, in my point of view, at least for my subjects, is what makes it more challenging for them, and they have a better performance (IRENE).

The adaptation of teaching practice according to the profile of the classes

(morning or evening), the maturity of the students (whether they are at the beginning, middle, or end of the course), and the environment in which the teacher is inserted (public or private HEI) is also highlighted in the interviewees' statements.

Our student profile is the one who works the normal day, right? He works all day, goes to college at night, and usually comes from another city, many of them. When I do a scientific article study, I usually separate three or four classes and do it together with them, [...], so, I try to induce them, but I try to do as much as possible inside the classroom, [...] in the view of this aspect, they work, then I see that the result in the classroom is better (PETER).

Professional knowledge is unique to each person and is considered situated knowledge because it is constructed and used according to a particular work situation, that is, in each situation, the knowledge is mobilized differently (Carter, 1990). Thus, the dynamics and the rhythm given to the teaching process in the classroom are built on previous experiences—mistakes and successes—and on the conceptions of each teacher. Some excerpts from the narratives were selected to exemplify this dynamic.

[...] I learned, as I told you, by practicing, so I try in my classes to be as practical as possible, so I take a subject into the classroom, I make a theoretical exposition about the subject, initially, then I go into the practical part [...] (LOGAN).

Every time I start a topic, I start with a realistic approach to the topic, I'll explain to them the income statement, so I don't explain income, or expenses, no, I come up with a real statement, and I give it to them, from a company, or actually from several companies, and then I always bring something real, then after that real business I start explaining the topic, [...] and then I give exercises. Moreover, this is not always in a single class, it is a cycle, right? It is a tripod, always like this, any topic, in any type of class, from ethics class to corporate governance class. I always bring the theory, then the example, and then the exercise. In any subject that I teach (HARRY).

From the subjects' statements, we can identify the teachers' concern in making the most of the classroom space for the construction of knowledge with students, so that the teacher can contribute to their learning and behave closely with them.

It is worth mentioning that the knowledge of market professional practice, as already mentioned, can be considered experiential knowledge linked to teaching practice in the context of accounting education, to the extent that teachers combine theory and practice in the classroom, use real examples from their experiences in the market, and thus feel more secure in their teaching.

Besides the knowledge built in the day-to-day practice of teaching, the knowledge from pedagogical training is also highlighted. Coming from Educational

Science and the experiences gained through continuing education, pedagogical knowledge, in its great majority, is built through the teachers' search for self-improvement.

Some teachers report contact with the field of Education, through subjects in their master's or doctorate degrees, continuing education courses provided by the HEI, or even through graduate studies in Education. Some statements reflect the importance that these experiences provided for the understanding of the teaching profession and its particularities, even contributing to the certainty of the career to be followed: "they helped me a lot to be sure of what I wanted, right... to be a teacher" (FRIDA), and to build a trajectory of changes in teaching practice.

[...] When I finished my degree, I did something called pedagogical complementation, to work in basic education. [...] I improved [the planning] within this complementary training (BRUCE).

I did a specialization course, in this specialization, I had 30 hours, only, of Methodology of Higher Education, and it was very nice. [...], the fact that I took credits in Education, such as public policies focused on education, didactics in higher education, there also helped me much to be sure of what I wanted, you know... to be a teacher, anyway. Therefore, this helped me a lot, but because they were subjects related to education (FRIDA).

In the reports of some teachers, it is possible to identify the contrast between those who had any contact with the area of teaching and pedagogical training, and those who had no contact at all, often for lack of opportunity or even incentive. The lack of specific training to practice teaching is also highlighted.

[...] all the courses I took, pedagogical training, contributed a lot to the teaching profession that I am today, [...] This training I had, because it is parallel to technical knowledge, because you have technical knowledge, but we never had this didactic way, we never had it, I never had it, for example, anywhere. Then, when you work on it, over time it improves you [...] (PETER).

From the reported trajectories, one can see that the pedagogical knowledge ranges from understanding the role of the student and the teacher in teaching perspectives from a constructivist approach (the student as the protagonist of his or her teaching and the teacher as a mediator) to higher education methodologies, passing through the readings specific to the area and the theoretical currents of Education.

Category 4: Domain of Consequence: salient outcomes in professional development

The salient results in teaching practice were analyzed from the changes evidenced in daily practice throughout the professional journey of the individuals. It is worth mentioning that the analysis transcends what is exposed in the theoretical model, by understanding that the teacher's professional development oc-

curs through his or her reflection on the action, and the change from this reflection, based on the assumption that a reflective teacher appropriates the scenario and the episodes experienced inside and outside the classroom, and from these reflects, reformulates and gives new meanings and directions to their being and doing teaching (Shön, 2000).

The model exposes the interconnection between the categories, which is clear in the emergence of the evidence analyzed as salient results. In this category of analysis, the evidence was classified into four subcategories: 1) external aspects to teaching practice, bringing the reflections from the perspective of the change of the time, the profile of the students/class/ HEI in teaching practice, connected to the External Domain; 2) internal aspects that generate reflection and action, presenting the reflections that generate action and change in practice, tied to the Domain of Practice and the experiential knowledge; 3) time, maturity and training, from the reflections on past action, which generate autonomy and consolidation of professional practice, related to the Personal Domain and the knowledge of professional training, linked to teaching and the disciplinary knowledge of accounting.

Professional development occurs from reflection on internal issues and insights brought about by agents and situations external to the individual. When building the first subcategory of analysis, it was verified that external aspects such as the student's profile, the time, and the technology lead to reflection, and provoke adaptations to the teaching practice.

For there to be development, the reflection process is necessary. The changes incorporated from the knowledge and technology era impact people's behavior, and reflect on the teaching environment. The teachers' statements reveal the need to adapt teaching practice to better fit the profile of the classes and the vision of the current reality, about the competencies required for professional development as accountants in the future.

[...] I say that you have to adapt all the time in the classroom, because each class you take, is one way, even if they are people from the same region, who have done the same years of undergraduate studies, with the same teachers, each class has a different characteristic, each class is a different way. So, you often have to reinvent yourself to reach some classes (HARRY). Human development, for me behavior, doesn't matter what area they are going to work in, understand? They have to try to be the best, have self-knowledge, and know what they need to develop to be a top professional. [...] until a certain time ago, a couple of years ago, I was taking my expertise, exactly in those contents that I taught, tax, sometimes finances, that was where I was taking my market expertise. But now, I am contributing to them so that they have human development, because this is what will make the difference, the technical accounting part, technology is taking over everything, you know? (DIONÍSIO).

The second subcategory highlights the internal aspects that generate develop-

ment through reflection on action. According to Shön (2000), reflection on action consists of thinking about what has already occurred and acting aiming for a new result. Navarro (2007) points out the need to consider motivation to find mechanisms that lead teachers to engage in processes of reflection on practice.

In the presence of intrinsic motivation, teachers learn and improve because they are interested and committed to the task or activity to help students. Regarding this aspect, the teachers emphasize that this is a frequent process—reflection, action, and consequent development. The process of reflection on action demonstrates the need for the improvement of the practice, based on strategies, in attempts to get a better performance from the students.

[...] I explain it orally with examples, with my theoretical exposition of the subject, and I also write a central summary of the theme, and in the system, in the teaching platform, there are the slides. Why is that? Because I realized that the slides made them too comfortable, in the way of absorbing the content, so I started with slides, as everything starts, but today I migrated to a free form of exposing the subject because apparently, this is my perception, this attracts more attention, makes them less lazy, less passive, and would be the word about teaching (HARRY).

The importance of reflection on action, and acting upon reflection, whether in the classroom, as seen above, or in the personal improvement process itself, is demonstrated in the teachers' speech as a way to get out of the "comfort zone", and to improve their practice. For Feixas (2004: p. 37) there is "development when there is an intrinsic motivation to learn when the individual questions the way of doing things", and thus, "the development is always the result of a personal desire to learn and want to improve" (Feixas, 2004: p. 37).

Yes, so there is one that I implemented in the semester that just ended, which was I record myself, [...] 1) record my voice during the exposure of the classes, so during some classes I recorded my class, to then listen and make sure I was getting the message across in an appropriate way; 2) and I did this last semester, I recorded my class to evaluate myself [...] Then they offer you the chance, if you want someone to record your class, you can ask them to record your class for you to evaluate yourself, and I asked them to record my class, it was horrible, actually, [I didn't understand], but it was a very good way to try to improve some points, like posture, the intonation of the voice, let's say, the rhythm of the class, so this recording of my class was a very good thing I did, and I will do it again this semester, I will ask to record my class, but I will ask to record it at the beginning of the semester, then I will try to improve those points, and I will ask to record it again at the end of the semester (HARRY).

Another point evident from the narratives is time is a key factor in the development of the individual. Research on professional development has concluded that teachers need time to develop, absorb, discuss, and practice new knowledge

(Garet et al., 2001; Huberman, 2000).

From the analysis of the narratives, it can be identified that, in general, the results of the practice are obtained through the perception of the environment in which they are inserted, and the needs that the changes of context demand, as well as the observation of their practice and the respect for their trajectory, of mistakes and successes, from the constant search for improvement.

Finally, to align the evidence and demonstrate more clearly the connections found between the knowledge of teaching exposed by Tardif (2012) and the domains proposed by Clarke and Hollingsworth (2002) for the professional development of teachers, we present the scheme of **Figure 3**.

From the evidence and the analysis carried out, it can be concluded that the reference teachers in Accounting Science build and develop themselves in teaching through reflection and action on their practice, in addition to the positive relationships of partnership, support, and guidance, established with their students; through the careful search for the exchange of experience with peers and with the professional market—directly or indirectly; as well as from the personal search for improvement of their daily teaching practice. These are teachers in a constant duality between teaching (being a teacher) and learning (being a student), whose knowledge is temporal, plural and heterogeneous, personalized, and situated, as advocated by Tardif (2012). They are teachers who, above all, love what they do, listen to and guide students; and see teaching as a life purpose.

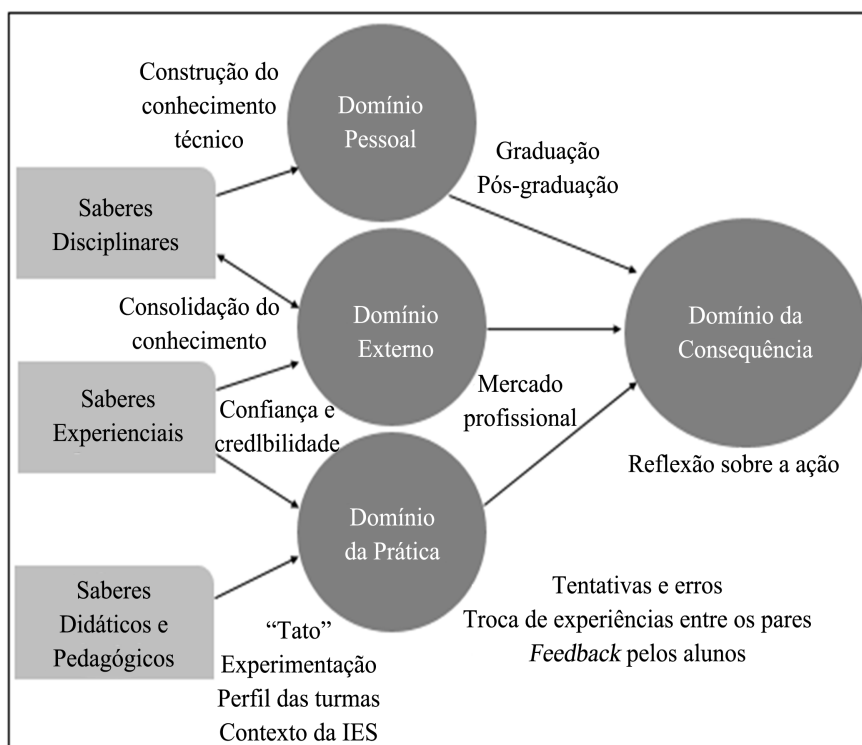


Figure 3. Interrelationship between knowledge of teaching and professional development. Source: Own elaboration.

6. Conclusion

The present study aimed to understand the meaning of significant experiences, given as those that are most quickly remembered by individuals, articulated to the didactic and pedagogical knowledge mobilized in the process of professional development of teachers of accounting courses.

Linked to the personal domain, the significant experiences were those directed to the disciplinary knowledge of accounting, which was built through the knowledge acquired during undergraduate and graduate studies, from disciplines in the accounting area, and the dynamics of the classes, such as the preparation of seminars. It is also worth mentioning the importance of the monitoring process (undergraduate) and the teaching internship (graduate) as a preparation for later professional action. However, for some, these training spaces are focused on the consolidation of the technical knowledge of the area, and not so much on the knowledge proper to teaching.

Throughout the interviews, several passages report the experiences that build the daily practice of accounting teachers, based on the didactic and pedagogical knowledge mobilized, even without a direct connection with the knowledge of the science of education. The practice is often built through “tact”, through the “experimentation” of teaching strategies that worked or not; through the observation of peers; based on the profile of the classes (morning or evening) and their context (public or private HEI); until reaching the consolidation of a class dynamic conceived after some time in the career.

Still, in the construction of disciplinary knowledge linked to the influences of the external domain, it is noteworthy that the experiences in the professional market, in the several areas of Accounting, experienced until today by many teachers, contributed to the consolidation of the knowledge of the subject, and is emphasized as an important point in the daily practice of teaching, because it provides confidence to the teacher, and credibility in front of the students, due to the student profile of these courses.

Thus, it can be said that professional development occurs from the search for improvement in daily practice, through the disciplinary knowledge built from the professional practice in the market, and by the experiential knowledge of everyday teaching, in the domain of practice, built, most of the time, by attempts and mistakes, and by the exchange of experiences among peers, and by the feedback given by students, which characterize the external domain.

The construction of “being a teacher” is marked by the influences and interactions—positive and negative—that the subjects report experiencing with the HEI where they teach, with their peers, and with the students. This is one of the most striking points in the statements, because those who have a harmonious relationship with their peers, and consider that a relationship of partnership and exchange is important; and even personal and professional guidance with their students, show to be more motivated to be in constant search for personal and professional development in their career.

The salient results in teaching practice were analyzed from the changes evidenced in daily practice, under three main aspects—external aspects to teaching; internal to the subjects; and career time and maturity. In this way, it is concluded that external aspects such as the student's profile, the time, and the technology lead to reflection, and provoke adaptations to the teaching practice. As far as internal aspects are concerned, the process of reflection and action is a frequent process that generates consequent development. The process of reflection on action demonstrates the need for the improvement of the practice, based on strategies, on attempts for better use by the students. In addition, time is perceived as a great ally for professional development, necessary for teachers to develop, absorb, discuss, and practice new knowledge (Garet et al., 2001).

The trajectory in the profession was marked by several challenges inside and outside the classroom, internal (personal barriers) and external (institutional level), and through these challenges, teachers developed, in the search for facing the reality experienced, and in the search for constant improvement of daily practice, aiming at the learning of their students, and better placement of these in the professional market.

It is also worth mentioning that the study made it possible to add to the theoretical model, important points of the context of baccalaureate teachers in higher education, whose teaching is often assumed in parallel to another profession in the market, complementary to the subject they teach.

Thus, we conclude that professional development in teaching occurs through reflection and action on one's practice; from the positive relationships of partnership, support, and guidance established with their students; through the careful search for exchanges of experience with peers and with the professional market; as well as from the personal search for improvement in their daily teaching practice.

Based on the experiences reported in the interviews and on the analysis and reflections made, some practical recommendations are proposed to enable the advancement of the area and the construction and consolidation of teaching as a professional field. Since undergraduate and graduate studies are the perfect environment to awaken in students the possibility of pursuing the teaching profession, I suggest that the monitoring process of the tutorship should be carried out with an eye on the "first opportunity of contact with teaching", and that this contact should be significant, even if it is preliminary, so that the choice for the profession may be more conscious.

An interesting point emerged from the interviews, the relationships built among peers, and how beneficial this relationship is seen when shared moments of exchange of experiences, and deepened beyond the walls of the university. Thus, I recommend coursing coordinators that promote spaces for interaction and socialization among faculty members as a way to stimulate and improve teaching practice, which, consequently, may reflect positively on the development of classroom activities and student learning.

The third recommendation is directed to the HEIs so that they rethink the way they conduct their continuing education courses and encourage their teachers to participate. Since an action will have no real meaning if there is no purpose, and if this purpose is not achieved and transformed into action, then action is worthless. Thus, I propose that the “initiation” courses to teaching and continued education be structured in such a way that the teachers have effective conditions to participate, and feel part of the process, by understanding the positive reflexes of their participation for their personal and professional development.

The study is limited to the extent that it is understood that professional development is unique for each teacher, and thus it is not possible to generalize the evidence. Besides, the analyzed categories interact with each other and could have been built differently, after all, the subjects who gave voice to this construction are unique, and the experiences they lived and transmitted intersect, without the possibility of drawing a straight line, and a single path. It is worth highlighting the theoretical opportunity to study the theme in the context of higher education, and more specifically in the context of accounting courses.

It is suggested as a perspective for future studies to deepen the study of existing relationships between peers within a core group (either the accounting course or smaller groups by thematic affinity), and how these relationships reflect on the practices performed inside and outside the classroom, on student learning and the quality of the course. Another suggestion is to analyze the different relationships established between professor and student, and the implications on the latter’s learning and motivation. Finally, to deepen the understanding of the actions promoted by educational institutions, when teachers join the institution, and in the profession itself, to contribute with practical, applicable, and effective suggestions for the development of these professionals.

Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

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