

Editorial

INCREMENTAL CHANGE OR REORIENTATION OF THE FOUNDATIONS OF TEACHING AND LEARNING: HOW PROFOUND WILL THE TRANSFORMATION IN ACCOUNTING EDUCATION BE FOLLOWING THE NEW NCGS?

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Competency. This is the pillar that underpins Resolution CNE/CES No. 01/2024, which addresses the new National Curriculum Guidelines for Accounting programs (NCGs). Not that Resolution CNE/CES No. 10/2004 (the previous NCGs) ignored it, but it did not consider it, at the time, as the central focus of the educational process it guided. Those were different times, and perhaps the needs were also different. Twenty years have passed, and during this interval, many changes have taken place. We have witnessed profound social, geopolitical, and economic transformations. These transformations, especially in business, have significantly impacted the accounting profession. The intensification of technology in the field, through the digitization of a large part of accounting processes and, more recently, the application of artificial intelligence, for example, has altered – and even redefined – the profile of professional practice and, therefore, the professionals themselves.

And what is “competency”? This is the first question we must discuss to achieve a reasonable understanding of what the new NCGs present for accounting education. We need to understand its meaning within the educational process. This editorial reflects on this through two theoretical and conceptual perspectives: that of Basil Bernstein and that of Philippe Perrenoud. Bernstein (2003) develops a sociological concept of competency related to structures of power and control in education. According to the author, competencies are legitimized in educational contexts that are not neutral but rather reflect dominant social structures that determine which abilities are recognized as valid. Thus, Resolution CNE/CES No. 01/2024, by establishing the specific competencies for accountants, is embedded in the process of selection and legitimation of certain knowledge and skills over others – a process mediated by power relations in the professional and academic fields.

Perrenoud (1999), on the other hand, presents a more pragmatic and operational educational approach to the concept of competency, which is the ability to mobilize various cognitive resources to address specific situations. It is not just about possessing knowledge but knowing how to activate it at the right moment to solve real-world problems. Competencies manifest in situated action and mobilize specific technical knowledge. This conception is echoed in Resolution CNE/CES No. 01/2024, especially when we observe Appendix I articulates each technical competency with specific skills.

When juxtaposed, the two theoretical perspectives enrich our understanding of the new NCGs. Perrenoud’s view helps us grasp the pedagogical and practical potential of the competency-based approach to professional training. Bernstein’s perspective, in turn, alerts us to the sociopolitical dimensions of this shift, reminding us that every educational reform takes place within a field permeated by power relations and social control. Adopting a competency-centered model in accounting education represents a change beyond a mere technical pedagogical update. It signals a repositioning within the social and professional structures that define what it means to be an accountant in Brazil.

DO WE HAVE A PARADIGMATIC MILESTONE FOR ACCOUNTING EDUCATION?

Even though the process that led to the new National Curriculum Guidelines – NCGs – occurred over a short period and with limited involvement and diversity of stakeholders – especially academia – the publication of Resolution CNE/CES No. 01/2024 undeniably represents a significant transition (yet to be realized) for higher education in Accounting in Brazil. After 20 years under Resolution CNE/CES No. 10/2004, the new NCGs prompt structural changes in the programs’ training. This change marks a transition from the current prevailing teaching model, centered on transmitting disciplinary content and the notion of performance (Bernstein, 2003), to a competency-based

approach. In this sense, curricula must be rethought, re-signified, reoriented, and reorganized regarding the design and execution of the students – future professionals – educational journey. This is because the transition induced by the NCGs represents a reorientation of the foundations of teaching and learning in accounting.

What we are observing, therefore, is a proposed paradigmatic shift in accounting education, which entails more than a mere adjustment of syllabi and subjects or changes in teaching methods and techniques. It will require deep reflections on the formative objectives, the educational foundations supporting teaching, the teaching and learning methodologies, the assessment systems, and, above all, the very meaning of education in Accounting – i.e., the intended professional profile. This change also redefines the roles of teachers and students, thus establishing new standards for educational practices and students' learning experiences. It is, therefore, a matter of rethinking how teaching will engage with accounting knowledge in context – that is, how this knowledge will be constructed, connected, and articulated within the context of professional competencies throughout the program.

The challenges that programs will face in the transition between models – and that some are already facing – are those related to planning and implementing changes without resorting to improvisations or “patchworks” made in curricula merely to meet the formal requirements of the NCGs. The risk of this happening, however, is considerable. The history of Brazilian education draws some parallels with such scenarios, in which curricular reforms turned into cosmetic adjustments without substantive impacts on teaching, learning, and pedagogical practices. In this case, the major risk is that we will witness ineffective adjustments that fail to significantly impact the effective development of teaching practices that truly shape future professionals. After all, professionals whose training is more aligned with the “demands” of the labor market were the driving force behind the NCGs update.

To avoid a scenario where the NCGs undergo only cosmetic adjustments, curriculum reform must be understood and conducted as a collective construction process involving coordinators, faculty, students, and representatives of the professional sector – in other words, a diversity of stakeholders. Does that sound somewhat utopian? Perhaps. But it is not unfeasible or impossible in the real world. After all, what is at stake is not merely formal compliance with a resolution but the relevance of professional training in accounting in Brazil for the coming years – perhaps decades. The programs that see the new NCGs as an opportunity to re-signify the education they offer – and not just as a regulatory obligation – will certainly be the ones that graduate professionals best prepared for the world of work challenges. The choice between creating a genuinely transformative curriculum or just a regulatory “makeshift extension” lies in the hands of each institution and program – and generations of professionals will feel its consequences.

THE CONTEXT AND THE PROFESSORS: PILLARS FOR AN EFFECTIVE TRANSFORMATION

An important question to raise within this transformation process that is beginning for most programs (and has already begun for some) is: What are/will be the decisive factors for this change to be successful and effective? We can already offer a preliminary answer: it depends. That's right. It will depend on the specific circumstances and conditions of each HEI and each program. In any case, we understand and highlight two factors that must be assessed on a case-by-case, program-by-program basis: the context and the professors. Both factors also present challenges.

The logic and implementation of a competency-based curriculum require an institutional context that offers adequate structural, pedagogical, and cultural conditions. This is the first challenge. Programs, for example, will need to consider key aspects in their planning, such as curricular flexibility to integrate theory and practice; learning environments that simulate professional realities; continuous and diversified assessment processes (in form and content); as well as effective partnerships with the professional and productive sectors. In this sense, it will be essential that the institutional environment fosters and drives this process, as this is not merely a temporary transformation.

The deadline indicated in the guidelines refers, in fact, to the time frame for preparing and finalizing the transformation plan. The implementation of the transformation after that will be the real crux of the matter. With a favorable institutional environment, the transition to a competency-based curriculum may represent a formal and bureaucratic adjustment and a true transformation in accounting education. In fact, the word transformation is quite appropriate here. To transform can mean many things. In this context, it seems fitting to understand it as “changing form” or “making something different from what it was or has been.”

At the heart of this transformation are the professors, who will play a decisive role in the success or failure of implementing the new NCGs. Ultimately, it is they who will bring into the classroom the principles and educational practices of competency-based teaching and learning. However, many instructors currently teaching in accounting programs (if not the majority) were trained and built their professional experience within traditional educational models, making this transition even more challenging. To teach competencies, professors themselves will need to develop specific pedagogical competencies: the ability to design authentic and meaningful learning situations, the skill to mediate knowledge construction processes, the competency to assess complex performances beyond simple content recall, and the aptitude to work in interdisciplinary and collaborative ways with colleagues from various fields.

Faculty development will be a fundamental – perhaps the most critical – element and will therefore require significant investment, both from the professors in seeking the necessary professional development and from the institutions through ongoing faculty development programs beyond one-off training sessions. Permanent spaces for training, reflection, and pedagogical experimentation must be created, allowing professors to reconstruct their teaching, learning, and assessment conceptions. Here, the word transformation is also relevant – that is, educational practices must change. After all, who, if not the professor, makes it all happen?

Furthermore, programs will need to rethink their faculty selection and evaluation processes, valuing technical accounting expertise and, in some cases, the volume of intellectual production. We might say that evaluating and valuing teaching expertise must follow a different path – one that also recognizes the teaching knowledge base of professors. Without investment in transforming teaching practices, we risk realizing, sometime in the future, that curricular changes remain only on paper, failing to impact the quality of the education delivered – precisely the “makeshift extension” scenario mentioned earlier, which would not yield the substantive transformations that accounting education in Brazil requires.

COMPETENCIES AND THE ARTICULATION BETWEEN KNOWING, DOING, AND BEING

The curricular changes prompted by the new NCGs and the emphasis on reconfiguring the pedagogical context and teaching practices do not represent an arbitrary or decontextualized shift. For over a decade, various guiding frameworks, scientific research, and expert studies have highlighted the social demand for “well-prepared” professionals. That is, professionals who establish closer connections with the world of work (or market needs) and who demonstrate the ability to effectively apply the knowledge acquired in academic environments in real professional situations.

Whereas teaching under the approach induced by the previous NCGs was predominantly focused on transmitting knowledge through often compartmentalized courses with little integration throughout the program, what we are about to witness is (and we hope will be) a profound change in the educational structure for training accountants. Even though we hope this transformation occurs with the necessary depth and scope, we already know a few things in advance: it will be a slower rather than a fast process; in many cases, it will involve trial and error; there will be a search for formulas and recipes on how to manage the process; and there will be patches, makeshifts, and cosmetic fixes. As we have already stated, this will not be a simple process. The many new elements introduced by the NCGs will force programs to learn new ways of organizing and delivering accounting education – education that can be perceived as truly aligned with the demands of the labor market.

It is important to highlight that the shift between teaching approaches does not necessarily imply a radical rupture or a strict dichotomy with the previous model. Many successful experiences already established in numerous programs – those based on content transmission – will likely continue to coexist with others that will now be incorporated. These existing experiences should serve as a foundation for shaping the “new necessary,” meaning new competency-based educational practices. Thus, we are talking more about an evolution than a curricular revolution – that’s why we said this process will be slower than fast.

At this point in our reflections, we must emphasize that content and knowledge are not dispensable within the competency perspective. In this regard, we quote Perrenoud (1999), who emphasizes that competency does not exist without the knowledge component but is not limited to that component alone. The effective development of competency requires a proper balance between, on the one hand, the separate development of its individual elements and, on the other, the articulation of these components in real practical application contexts.

Well, the fact is that the change – as is already quite clear – refers to competency-based education, which, according to the NCGs, must intentionally and systematically articulate three essential dimensions: knowledge (knowing), skills (doing), and attitudes (being). Thus, addressing competencies means considering the capacity to mobilize and integrate knowledge, skills, and attitudes, applying them in a timely and contextualized manner to situations that resemble professional problems – ranging from the simplest and most routine to the most complex. A graduate in Accounting, for example, may have a deep understanding of accounting management techniques but be unable to apply them at the appropriate moment – or may not even be competent in their application if they lack sufficient mastery of the knowledge that underpins such techniques.

The 2024 NCGs, therefore, propose that the focus – previously centered on the content necessary for training – now be shifted primarily to the professional profile to be developed and the competencies required for that profile. The question that programs must ask and certainly will, is something along these lines: considering our context and characteristics, what professional profile do we want (and can) offer society? From this foundational question, everything else should begin. The graduate profile will define the path to follow in reorganizing the training provided by the programs. In fact, this should have always been the case. But it hasn’t always been so. The reality now is that we will have to think about and intentionally and systematically design the characteristics of the defined profile, articulating it with the knowledge, skills, and attitudes necessary to deliver what the Pedagogical Political Projects promise.

Therefore, we will have to think about how – and to what extent – the six core competencies indicated in the NCGs will be developed throughout the program, namely: (i) the ability to prepare, analyze, and report relevant and reliable information; (ii) supporting management in strategic planning and decision-making; (iii) auditing financial and non-financial information and assisting in the assurance process; (iv) understanding and applying tax and social security legislation; (v) conducting judicial and extrajudicial expert work; and (vi) understanding how information technology contributes to data analysis and information generation.

Based on the arguments presented, we consider that one of the main challenges for developing competencies in accounting education will be materializing them in educational practice – ensuring they go beyond mere curricular formalities and are truly embedded in students' learning experiences. Competency only genuinely exists when it is expressed in real contexts by developing problem-based scenarios or simulations that require its application. These situations must become progressively more complex throughout the learning journey, enabling students to develop increasing levels of autonomy and proficiency.

The transition to a competency-based curriculum will, therefore, require programs to rethink what they teach and, most importantly, how they teach. Learning experiences must be redesigned to promote integration between theory and practice, stimulate the resolution of complex problems, encourage collaborative work, and foster students' reflective capacity. As we hope it is clear, this redesign will not occur spontaneously or merely through minor curriculum adjustments – whether makeshift, patchwork, or cosmetic.

AND HOW DO WE KNOW IF THE STUDENT IS BECOMING COMPETENT? COMPETENCY-BASED ASSESSMENT: ANOTHER CHALLENGE

If the transformation of accounting education – as discussed earlier – requires a profound reorientation of pedagogical practices, curriculum organization, and the professor's role, the same applies to student assessment. This is another key area affected by the proposed change and brings considerable challenges. That's because assessing competencies demands different ways of conceptualizing and conducting evaluations. We can assume that a significant shift will be necessary in many of the assessment processes currently used in accounting programs, which are predominantly focused on verifying the acquisition and memorization of disciplinary content.

The competencies-based logic established by the 2024 NCGs assumes that assessment must go beyond the simple verification of "knowledge," also incorporating the dimensions of "doing" and "being." How can we assess, for example, the competency to "prepare, analyze, and report relevant and reliable financial and non-financial information" without placing the student in real or simulated situations that require the integrated mobilization of the knowledge, skills, and attitudes necessary to fulfill that competency? What will be the criteria for determining whether students demonstrate competencies? Are our traditional assessment methods – exams and assignments – enough for this purpose? Perrenoud (1999) argues that determining what a student knows is less complex than verifying their competencies since the latter can only be genuinely assessed when we observe the student solving complex problems.

Therefore, seeking differentiated forms of assessment is yet another of the many challenges that the educational model proposed by the NCGs invites us to reflect on. Certainly, the NCGs place faculty before a decision: to fully embrace that the accounting program belongs to the applied social sciences and, as such, may not always have a single correct answer, a single decision, or a single path to be followed by students – and by professors as well, why not? We believe that diagnostic and formative assessments will gain more space. After all, if we need to assess students' ability to integrate various attributes, summative assessments alone will not be sufficient to achieve this goal. In this sense, it will be necessary to break away from the traditional assessments based solely on a quantitative approach, including adopting qualitative criteria.

As emphasized at other points, it is not our intention to marginalize what has been achieved so far but rather to provoke reflection on what can and should be improved to truly accomplish what the new NCGs propose. On the one hand, there is a pressing need to change the current standard of education; on the other, the search for alternative teaching methodologies and assessment methods must be grounded in solid theoretical frameworks – lest we fall into the trap of educational fads.

AND THE ROAD AHEAD?

Throughout this editorial, we sought to critically and reflectively overview the paradigmatic shift proposed by the new NCGs for accounting programs. The guiding thread of our argument highlights that we are facing a decisive moment for Brazilian accounting education – a crossroads between substantive transformation and mere bureaucratic compliance. The central points discussed included the conceptual shift from content-based teaching to a competency-based model, the need to reconfigure institutional contexts, the pivotal role of professors as agents of change, and the inherent assessment challenges within this new framework.

However, the challenges we have listed represent only the tip of the iceberg. The effective implementation of the new NCGs will involve other equally significant challenges not addressed in this text. Among them, we highlight

the need to align academic training with the emerging demands of the digital world; the effective incorporation of social, environmental, and governance dimensions into educational environments; the development of methodologies for systematic alumni tracking; and the operationalization of supervised internships or simulation laboratories for accounting practice. Added to this is the challenge of effectively integrating extension activities into the curriculum.

Therefore, the points of concern raised here are just a few of the multiple dimensions that will need to be rethought and addressed throughout the changes. There are also, for example, issues related to the regional specificities of the programs, the heterogeneity of Brazilian higher education institutions, and the disparities in available resources for implementing the required changes. The two-year deadline established for the mandatory implementation of the new guidelines adds a temporal pressure that intensifies the urgency of the required transformations. Within this short time frame, institutions will have to revise curricular documents and promote a true metamorphosis in their educational conceptions and practices.

- a) In this sense, we believe that many concerns and questions are crossing the minds of those who are and will be involved in this change process. We describe some of them below, most of which were explored throughout this editorial. As for the answers? Well, they will have to be built collectively by everyone involved:
- b) Is this the moment to more strongly value internships, integrative projects, extension activities, and company partnerships as strategies to achieve the desired training outcomes?
- c) How can we consistently and reliably identify whether competency has truly been developed throughout students' learning paths?
- d) Do the current assessment models and tools allow us to properly identify the development of the intended competencies?
- e) What lessons can we draw from international experiences in addressing these challenges?
- f) How can we incorporate other competencies – such as socioemotional ones – equally valued by the market into program curricula?
- g) What are the most pressing faculty development needs to ensure the successful implementation of the NCGs?
- h) How can we assess, in the future, whether competency-based training truly meets the labor market's expectations?

We are, therefore, facing a defining moment for accounting education in Brazil. The new NCGs do not merely represent a regulatory update after two decades; they signal a reconceptualization of what it means to train accountants in a world marked by rapid technological, economic, social, and environmental changes. The success of this transition will not be measured by how quickly institutions formally adapt their curricula but by their effective capacity to transform the formative experience of students and, consequently, the profile of professionals who reach the market. The challenge has been set, and the future of the accounting profession in Brazil will be deeply influenced by the choices made by educational institutions in the coming months and years. But we must not forget that the path to consistently reorientating the foundations of teaching and learning for professional accounting education is far less enticing than the one that leads to the improvisation of precarious solutions – like a “makeshift extension with leaks.” Therefore, what is truly at stake is not just regulatory compliance but the construction of a legacy: either we train professionals capable of meeting challenges with competency and strategic vision, or we risk perpetuating an educational practice that no longer meets professional demands.

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