

# **TEACHING - LEARNING METHODS IN ACCOUNTING EDUCATION - AN EMPIRICAL RESEARCH IN THE BRAZILIAN SCENARIO**

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## **ABSTRACT**

The Teaching of Accounting is facing nowadays a significant challenge. Reason is that it aims educating youngster that are going to work in companies that use advanced Information Technologies and endeavor promoting continuous organizational changes.

Those changes require constant attention and continuous adaptation from both academics and practitioners. To succeed, a neophyte has to be prepared on how to deal with these changes. It means not only receiving the necessary knowledge but also the abilities to adapt himself.

In general, it is accepted that if a Course provides the student with proper knowledge utilization skills, and necessary abilities the student will be able to adapt to the difficulties of a changing environment.

It is recognized that the teaching method can influence in the development of several abilities such as: cooperation, leadership, responsibility, self-confidence, independence, and ability to decision making and communication skills.

The purpose of this work is to study the teaching-learning methods practiced in accounting courses in Brazil using a method of inquiry based on structured questionnaire. This study is part of a long-range research that the authors are developing since 1998 in the accounting education field.

The first part is a review of the literature about teaching methods in accounting. The second part presents the results of two empirical researches. First, a questionnaire was applied with questions regarding to teaching style, students' characteristics and teaching resources. A sample of 35 lecturers of different universities was considered.

Conclusions indicate that although teaching resources are available, less than 25% of the interviewees use any resources other than blackboard and overhead projector. A total of 72% of respondents would like to use different teaching methods. However, some barriers were appointed such as lack of time, working conditions and compensation.

The second part of this empirical research is based in the author's previous research [1] on 460 master and doctoral thesis produced by Brazilian Accounting academics from 1962 to 2000. It was found that 21 (4,5%) thesis approached accounting education. The major concern is with the low quantity of works in the accounting education area in the last five years.

[1] RICCIO, E.L., SAKATA, M.C.G, CARASTAN, J. *Accounting Research in Brazilian Universities - 1962 - 1999*, Caderno de Estudos, n.22, 2000