




Reflexivity of the sufficiency test against that established by the global curriculum UN/UNCTAD/ISAR and the competence axes required from accounting professionals


Reflexividade do exame de suficiência frente ao estabelecido pelo currículo mundial ONU/UNCTAD/ISAR e a eixos de competências requeridas dos profissionais da área contábil

Reflexividad del examen de suficiencia en relación con lo establecido por la estructura curricular mundial ONU/UNCTAD/ISAR y los ejes de competencias requeridos de los profesionales en el área de contabilidad

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Abstract

This research aimed to determine the reflexivity of the Sufficiency Examination of the Federal Accounting Council in relation to the UN/UNCTAD/ISAR World Curriculum and to the axe's competence required of the Accounting professionals. A descriptive research with a qualitative approach was carried out. Data were collected using documentary technique and content analysis was performed. The adequacy of the Exam was found in relation to the World Curriculum, with emphasis on the basic blocks of knowledge in Accounting, followed by organizational and commercial activity. However, Information Technology content has not been identified. The technical-professional competences were more expressive in the Exam than the organizational and social ones. It was concluded that the test reflects most of the knowledge required by international standards for the performance of a global accountant, however the Sufficiency Exam needs improvement regarding a wider range of content that requires the mobilization of social and managerial competences.

Keywords: Sufficiency Examination; Accounting Profession; Professionals competences; UN/UNCTAD/ISAR World Curriculum

Resumo

Esta pesquisa objetivou determinar a reflexividade do Exame de Suficiência do Conselho Federal de Contabilidade frente ao Currículo Mundial ONU/UNCTAD/ISAR e a eixos de competências requeridas dos profissionais da área Contábil. Realizou-se uma pesquisa descritiva com abordagem qualitativa. A técnica de coleta dos dados foi a documental e a de análise foi a de conteúdo. Constatou-se a adequação do Exame frente ao Currículo Mundial, com destaque dos blocos de conhecimentos básicos em Contabilidade, seguido dos organizacionais e da atividade comercial. Todavia, não foram identificados conteúdos de Tecnologia da Informação. As competências técnico-profissionais foram mais expressivas no Exame do que as organizacionais e sociais. Concluiu-se que a prova reflete a maioria dos conhecimentos exigidos pelos

padrões internacionais para a atuação de um contador global, no entanto o Exame de Suficiência carece de melhorias no que concerne a uma abrangência maior de conteúdos que demandem a mobilização de competências sociais e gerenciais.

Palavras-chave: Exame de Suficiência; Profissão Contábil; Competências profissionais; Currículo Mundial ONU/UNCTAD/ISAR

Resumen

Esta investigación buscó determinar la adecuación del Examen de Competencia Profesional del Consejo Federal de Contabilidad con el Programa Mundial ONU/UNCTAD/ISAR y con los ejes de competencias que se requieren de los profesionales del área contable. Se realizó una investigación descriptiva con enfoque cualitativo. La técnica para recolección de datos fue la recopilación documental y el método de investigación fue el análisis de contenido. Se comprobó la adecuación del examen frente al Programa Mundial, con énfasis en los bloques de conocimientos básicos en Contabilidad, organización contable y actividad comercial. Pero no se identificaron los contenidos de Tecnología de la información. Las competencias técnico profesionales fueron más expresivas que las organizacionales y sociales. Se concluyó que el Examen exige la mayoría de los conocimientos establecidos por los padrones internacionales para la actuación de un contador global, sin embargo, el Examen necesita mejoras con la inclusión de más contenidos que abarquen las competencias sociales y gerenciales.

Palabras clave: Examen de Suficiencia; Profesión contable; Competencias profesionales; Curriculum Mundial ONU/UNCTAD/ISAR

1 Introduction

Discussions on skill training have been on the agenda in the field of education and work. Scientific, technological, economic, social and cultural advances have significant impacts on the way of life of people and professions, in such a way that work no longer means a set of tasks associated with the position, but an extension of the skills that the individual mobilizes in the face of increasingly flexible and complex work situations (KATO, 2007; LAFFIN, 2015; SLOMSKI; SOUZA; PEREIRA; SILVA, 2016; ARANTES; SILVA, 2020). These transformations in the relations of production are factors of greatest influence in the institutionalization of the notion of competencies and focus of curricular changes that increasingly seek to bring the desired profile of the egress student closer to what the world of work requires (DELUIZ, 2001).

This study uses the term “world of work” because it is more comprehensive and complex, it reconciles constructs that encompass not only technical training (know-how), but also socio-affective, cognitive and attitudinal dimensions (SLOMSKI et al., 2016, p. 2). The search for a greater alignment between the professional profile that the programs desire and that the world of work needs is a focus of research interest (DELUIZ, 2001; FLEURY; FLEURY, 2004; KATO, 2007; FELIZARDO, 2010; LAFFIN, 2015; KUENZER, 2003; SLOMSKI et al., 2016; ARANTES; SILVA, 2020), which deal with curricular changes and how the notion of competence influences the organization of undergraduate curricula. Such investigations defend the idea that, in the business environment, the increasing competitiveness leads to the alignment of people management policies with the company’s strategies in order to incorporate “the concept of competence into organizational practice”, thus pointing to “new elements in work management” (DELUIZ, 2001, p. 1).

Following this reasoning, the concept of competencies leads the curricular reformulations, in particular, the Law of Guidelines and Bases of National Education (LDBN, Law 9394, of December 20, 1996) which, in its chapter IV, article 43, highlights that the purpose of higher education is “to stimulate cultural creation, the development of scientific spirit and reflective thinking”. In this logic, CNE/CES Resolution 10/2004 that instituted the National Curricular Guidelines (NCG) for the Undergraduate Program in Accounting and, thus, the competence profile required from this professional. In addition to national proposals, international regulatory bodies for accounting education, such as the *International Accounting Education Standards Board* (IAESB) and the *Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting* (ISAR) along with the *United Nations Conference on Trade and Development* (UNCTAD), one of the sectors of the United Nations (UN), develop guidelines and the model of global curriculum as a benchmark for accounting professionals, in order to establish similar qualifications in all countries.

Bearing in mind that the basic prerequisites for the exercise of the profession include, in addition to the domain of technical-scientific skills, hard skills, also behavioral and managerial skills, soft skills, research (KAVANAGH; DRENNAN, 2008; SANTOS; SOBRAL; CORREA; ANTONOVZ; SANTOS, 2011; LAFFIN, 2015; SOUZA; CRUZ; LYRIO, 2017; SÁ; AMORIM, 2017; AMORIM; OLIVEIRA; MANZI; BEMFICA, 2018) highlight the globality and greater scope of Accounting programs curricula for the interdisciplinary view of knowledge so that graduates have a holistic view of Accounting. The need for curricular changes, in the scope of higher accounting education, is reinforced by studies (MARION, 1998; CHEETHAM; CHIVERS, 2005; KAVANAGH; DRENNAN, 2008; SLOMSKI; SILVA; GOMES; GUIMARÃES, 2010; AMORIM; SILVA, 2018), which highlight the excessive concentration of subjects of a technical nature, which limits a professional view restricted to Accounting bookkeeping (hard skills). Other investigations (IUDÍCIBUS; MARION, 2002;

SARSUR; NUNES; FLEURY; BARBOSA, 2008; OLIVEIRA NETO; KUROTORI, 2009; KOUNROUZAN; MILOCA; FERRAZ; PONCIANO, 2010) also emphasize that the training of the Accounting professional should encompass in addition to technical knowledge (formal qualification), also behaviors and values that enable professionals to deal with unforeseen circumstances in work situations, which, for Arantes and Silva (2020), incorporate effective communication, troubleshooting, creative thinking and leadership skills, classified as soft skills.

These discussions demonstrate the need to advance the adequacy of Accounting courses in the profile of competencies required by international standards and the sufficiency test in the assessment of prerequisites and conduct related to professional practice. However, the low approval rate in the period from 2011 to 2017 is noteworthy: according to the Federal Accounting Council - FAC (2017), only 35.87% candidates who took the test were approved.

This study sought to identify whether the contents required by the international standard are included in the questions of the sufficiency test. This adequacy has been discussed by research such as Madeira, Mendonça and Abreu (2003), Kavanagh and Drennan (2008), Kounrouzan et al. (2010), Souza, Cruz and Lyrio (2017), who emphasize the need for the test results to serve as quality indicators. For Arantes and Silva (2020, p. 8), it is urgent to compare the test with content required by international standards “closely related to the skills required by the convergence movement (soft skills)”. This need to highlight divergences and adaptations encouraged the conduct of this study and the formulation of the following question: What is the reflexivity of the Sufficiency Test in relation to that established by the UN/UNCTAD/ISAR Global Curriculum and the competence axes required from accounting professionals?

In view of the above, the general goal was to determine the reflexivity of the Sufficiency test in relation to the UN/UNCTAD/ISAR Global Curriculum and to the competence axes required from accounting professionals. It can be interpreted that passing the sufficiency test indicates the achievement of prerequisites and professional conduct that lead to social responsibility and the performance of functions with excellence and integrity.

However, studies (DAVIDSON; BALDWIN, 2005; PINHEIRO; DIAS; LOPES; LIMA, 2013; BERNARDES; SILVA, 2019; ARANTES; SILVA, 2020)) that seek to analyze the cognitive level required in the assessments of accounting professionals report improvements that still need to be implemented. Other studies (CARDOSO; MENDONÇA NETO; OYADOMARI, 2010; MARIN; LIMA; NOVA, 2014; ORO; BEUREN; CARPES, 2014; LAFFIN, 2015; SLOMSKI et al., 2016) advocate improving the quality of accounting higher education and evidence the distance between the egress profile desired by Higher Education Institutions (HEIs) and that designed by the world of work. Accordingly, more recent studies (CHEN, 2014; DAMASIOTIS; TRIVELLAS; SANTOURIDIS; NIKOLOPOULOS; TSIFORA, 2015; LAY; BAMBINO; SILVA; KLANN, 2016; FARIA; LEAL, 2016; BARRESE; BASTONI; NOGUEIRA, 2017; AMORIM; SILVA, 2018; FREITAS; ODELIUS, 2018) point out divergences from the analysis of the adherence to the Global Curriculum (GC) by HEIs and the skill profile desired from graduates of the accounting program. Although it is argued that the certification aims to prove the knowledge, skills and conduct expected from professionals, there are still gaps for a more accurate assessment of how much the exam contents are reflected in the contents of the global curriculum and in the required competence axes from accounting professionals and that may be of interest to the certification body.

It is also expected that this study will provide contributions capable of supporting a policy of professional accounting certification, in which the test has a more formative function than just a quantitative measurement of knowledge and that the results of each edition constitute opportunities for continuous improvement of professional training, the sufficiency test and, thus, the performance of the Accountant in contemporary times.

2 Theoretical Foundation

2.1 World of work: from qualification to the professional skill model

The world of work has become globalized, resulting in a new international division of labor and production and its automation, which favored the transition from Taylorism-Fordism to Toyotism and the dynamization of the world market (IANNI, 1994). As can be seen, changes are not only quantitative, but also qualitative, and affect not only its structures and dynamics of the workforce itself, but also the composition and social structure at the global level (IANNI, 1994). Under such perspective, the changes affect the population in general, in view of the “demands of production, consumption, strong changes introduced in the organization of daily life, social and cultural achievements associated with a technological era of a planetary nature” (ORLETTI, 2007, p. 30).

These discussions indicate the strong relationship existing between the current capital restructuring process, the globalization of the economy and the new demands on vocational training, in which themes such as “work”; “qualification”; “competence” and “professional training” are highlighted. However, the use of these polysemic concepts, most often used as synonyms, occupies a prominent place in the speeches of different

social agents and institutions. According to Manfredi (1998, p. 2), “such expressions are widely used in other historical moments, arising from theoretical views with diverse epistemological matrices that sometimes appear as univocal, politically neutral and consensual”.

The notion of professional qualification emerges in curricular reformulations, according to Manfredi (1998, p. 3), “from the canons of the Human Capital Theory”, one of the precursors of this theory was the American economist Harbison (1974) who defends the importance of “instruction and the progress of knowledge as fundamental ingredients for the formation of the so-called *human capital* or *human resources*” (MANFREDI, 1998, p. 3, emphasis added). With regard to education, its purpose is “to ensure a better adequacy between the demands of work and the educational system”. In this context, the expression “formation of human capital” means the “process of formation and increase in the number of people who have the education and experience indispensable for the political and economic development of a country” (MANFREDI, 1998, p. 3) However, economic development and social, technological, political and cultural changes now require more than just technical skills (hard skills) from the world of work, in which the title, “understood as qualification, certification and diploma would guarantee employability and professional insertion” (FELIZARDO, 2010, p. 5).

In the qualification model, decomposition and specialization of tasks resulted in the differentiation between the specialized and unskilled workforce, since “labor specialization and fragmentation were intensified during the organization of Taylorism-Fordism based work” (FELIZARDO, 2010, p. 2). For Manfredi (1998, p. 4), this conception of hegemonic qualification for more than three decades “goes into crisis with the reorganization of the capitalist system based on the adoption of flexible production systems and the creation of new forms of work organization”.

Nowadays, discussions on the combination of Toyotism and the advancement of industrial technical-scientific knowledge are gaining ground in the professionalization of workers. In this context, studies (ARRUDA, 2000; DELUIZ, 2001; FELIZARDO, 2010; KUENZER, 2003; MANFREDI, 1998; ORLETTI, 2007) seek to clarify the processes of technical and organizational modernization in view of the current process of globalization of the economy and revolutions of technology. Consequently, the notions of work, qualification, competence and professional training “have been redefined in the process of reorganizing the world economy and the technical-organizational transformations that invade current work processes” (ORLETTI, 2007, p. 20).

In this context, the competence model emerges, focusing on the development of the “ability to articulate theoretical knowledge and work practices, reaffirming the understanding that the simple mastery of knowledge by the operator, whether tacit or scientific, is not enough to establish competence” (KUENZER, 2003, p. 8), the category of competence is established as praxis. The world of work requires a more holistic and attitude training of the worker, the term competences emerges related to the new “production models linked to the dynamic and changing view of the world of work” (KATO, 2007, p. 31), requires the worker the “ability to diagnose, to solve problems, to make decisions, to intervene in the work process, to work as a team, to self-organize” (DELUIZ, 2001, p. 2). In other words, it requires a polyvalent, multi-skilled professional, with the capacity to exercise, much more abstract and intellectual functions, implying less and less manual work and more and more symbolic manipulation (KATO, 2007).

In this point of view, the concept of competences according to Le Boterf (2003, p. 61) is adopted as “more a provision than an elementary gesture, therefore, it is not limited to a stock of theoretical and empirical knowledge that the individual has”, which is corroborated by Fleury and Fleury (2001, p. 21), when they affirm that it is “a responsible and recognized knowledge to act, which implies mobilizing, integrating, transferring knowledge, resources, skills”. This line of thought includes studies of Le Boterf (1994), Deluiz (2001), Deffune and Depresbiteris (2002), Zarifian (2003), Fleury and Fleury (2004) and Kato (2007); the authors defend a model of competences that encompasses, besides those necessary for work functions, also those of attitudinal and ethical (know-how-to-be) cognitive dimensions (know). This is a dialectical and sociocultural view of the concept of competences, also defended by Meghnagi (1992), Manfredi (1998), Arruda (2000), Kuenzer (2003), Deluiz (2001), Orletti (2007), Felizardo (2010) and Safina (2014), who discuss the notion of professional competences associated with the social interactionist theory of learning endorsed by socio-cultural and historical parameters.

According to Meghnagi (1992, p. 65), the concept of professional competence encompasses the collective dimension, that is, that of being a “construction guided by socio-cultural and historical parameters”. In this line of thought, professional competence “effectuates a close cross between the achievement of acquired experience and the contents (knowledge) necessary to face working situations and conditions, generally susceptible to change, over time” (MEGHNAGI, 1992, p. 65). In this view, competence results from a conceptual elaboration produced by the individual, through the demands of concrete work situations, which refers to the notion of competence in socio-cultural contexts, spaces and times, thus, not only incorporating other dimensions of analysis, but also seeking to establish historicity relations between subjects, contexts and times (ORLETTI, 2007).

In this logic, Deluiz (2004) adds that professional competences are more difficult to be observed and are more “know-how-to-be” than “know-how-to-do”, in which, in concrete work actions, an articulation occurs of “various types of knowledge from different spheres (formal, informal, theoretical, practical, tacit) to solve problems and face unpredictable situations” (DELUIZ, 2004, s.p.).

From a sociocultural perspective, skills are acquired and developed throughout life, knowledge, values and skills create favorable conditions for professionalization and successful insertion in work (PHILLIPSON; RENSHAW, 2013). This understanding is supported by research (MAK; BUCKINGHAM, 2007; ALEKNAITĖ-BIELIAUSKIENĖ, 2008; ŠINKŪNIENĖ; SAVICKAITĖ, 2008; SAFINA, 2014) developed in the context of multicultural and intercultural competencies. Other studies (MCBRIDE, 2011; SAFINA, 2014; ZARIFIAN, 2003; FLEURY; FLEURY, 2004; DUTRA, 2006; DUTRA; CARVALHO, 2006) discuss and emphasize the importance of socio-cultural aspects and their curricular implications in the development of the skill profile required from professionals.

In the organizational scope, Fleury and Fleury (2001) and Ruas (2001) suggest a model of competencies that includes not only technical-scientific (hard skills) but also knowledge, values and behaviors (soft skills). In this way, Fleury and Fleury (2001, p. 193) classify professional competences in three axes that involve the individual's relationship with the company in a systemic perspective, such as: a) technical-professional - "These are specific skills for operation, occupation or task, example: product knowledge, operation management"; b) Social/relational - "These are necessary skills to interact with people, for example: communication, negotiation, mobilization for change, cultural sensitivity"; c) Organizational/Business - "These are the competencies related to understanding the business, its objectives in the context of markets, customers and competitions, as well as the political and social environment, such as, knowledge of the business, customer orientation, etc."

In this same logic, Ruas (2001, p. 247) subdivides professional competencies in the business area into essential and functional skills. Since the essential competencies "are those that distinguish the organization from competitors, giving them a competitive advantage over others". While the functional ones are characterized by "being necessary for the vital activities of the organization (such as skills to develop the product, sell it, value it, etc.)". It can be said then that the suggested competence models have a key role, since "it is the managerial skill that mobilizes all other organizational competencies - the essential, the functional and the individual" (Ruas, 2001, p. 247).

According to Souza, Cruz and Lyrio (2017), organizations demand new positions from the accountant in the business area. The present study is concerned with identifying whether the test is demanding from the accountants the contents proposed by the international standard and the competence axes required by the world of work, if the contents of the test questions cover the areas determined by the global curriculum in the accountant training, according to what Fleury and Fleury (2001) and Ruas (2001) suggest in the proposed competence model (individual/social/organizational) and which includes, in addition to technical-scientific (hard skills), also knowledge, values and behaviors (soft skills). With this objective in mind, the contents of the 500 test questions applied in the years 2013 to 2017 were compared with the professional skills model proposed by Ruas (2001) and Fleury and Fleury (2001), but compiled by Pereira (2013, p. 47).

This research made use of the professional skill matrix compiled by Pereira (2013, p. 47), based on three main axes, which are: 1st Axis: Organizational competencies: 1. Troubleshooting; 2. Results orientation; 3. Systemic view; 4. Planning; 5. Focus on the user; 6. Creation and innovation; 7. Ability to add value; 2nd Axis: Social Skills: 8. Exchange of information; 9. Teamwork; 10. Flexibility; 11. Conflict Management; 12. Interpersonal relationship; 13. Ethical behavior; 3rd Axis: Technical-professional skills: 14. Credibility and trust; 15. Application of knowledge; 16. Technical competence; 17. Commitment; 18. Oral and Written communication and expression; 19. Professional training and development.

This profile of competencies required by the world of work in contemporary times shows that the role of the university should not be reduced to a space that is identified only with the training of professionals for the "job market", studies (SOUZA; CRUZ; LYRIO, 2017 ; SÁ; AMORIM, 2017; AMORIM et al., 2018) highlight the need for curriculum reforms in the Accounting program in order that the desired profile of graduates of the programs may reflect the global knowledge, that is, in addition to hard skills , also soft skills (SLOMSKI et al., 2010; LAFFIN, 2015; AMORIM; SILVA, 2018; ARANTES; SILVA, 2020). Thus, professionalization should go beyond the ability to use information, but also to know where to find it, filter it, recreate it, in addition to learning and developing with it.

2.2 Curriculum guidelines and reforms of the Accounting program

Curricular reforms and changes in higher education reveal the close relationship between economic development and teaching, and, in this sense, the urgent need to implement "reform in undergraduate courses, with the basic element of curriculum flexibility and the relationship with the world of work" (SILVA; BORGES NETTO, 2007, p. 3). Thus, the ideas of higher education reform are articulated with the economic thinking of innovation and modernization of the State and transformation of the university (SILVA; BORGES NETTO, 2007).

Transformations imply changes in university education, as well as the reconfiguration of higher education. This process is part of the regulation of the Law of Guidelines and Bases of National Education (LDBN) 9394/96, which provides for changes in the organization and functioning of universities. For Cury (1997), LDBN (1996) differs from previous legal provisions, LDBN 4,024 / 61, because it opens space for

diversification and differentiation of higher education in Brazil. In agreement, Catani, Oliveira and Dourado (2001) argue that education reform provided greater freedom for the structures of undergraduate programs. LDBN (1961) produced excessive rigidity and the detailed fixation of minimum curricular contents, such as, for example, the excess of compulsory subjects and the unnecessary extension of the length of the programs. In turn, item II of article 53 of LDBN (1996) creates the need for Curriculum Guidelines for each undergraduate program and allows the elimination of so-called minimum curricula, making undergraduate curricula more flexible. This change was encouraged by the intensification of international discussions on diplomas and professional profiles, in the face of changes in contemporary society and, particularly, in the world of work (CATANI; OLIVEIRA; DOURADO, 2001).

It is from this point of view that the intention is to deal with the construction of the Political Pedagogical Project (PPP) for the Accounting program and the competence curriculum. This study adopts a cultural and historical view of curriculum, which Pacheco (2009, p. 11) defines as a “project built on diversity and plurality not only in the approach of school knowledge, but, in the same way, in the unveiling of certain processes and practices of power and cultural standardization existing within schools”. This view is shared by Moreira and Candau (2007, p. 18), who understand the curriculum as a “set of school experiences that develop around knowledge, amid social relations, and that contribute to the construction of students’ identities”.

In this logic, Libâneo (2001) perceives the curriculum as the “selection and organization of culture”. In this sense, it “reflects intentions (objectives) and actions (knowledge, procedures, values, forms of management, assessment, etc.)” (LIBÂNEO, 2001, p. 143). Custódio (2009, p. 2) concludes by saying that the curriculum is “a set of educational experiences that encompasses all teaching and learning activities provided at school” resulting, in this way, from projects and actions that seek to improve the quality of education.

One of the important dimensions of LDBN (1996) to be explored in all its complexity is related to the structure of the pedagogical project that should take place from the definition of competencies to be developed in the egress student. It is a break with the traditional and dominant model of making curricular reforms, which are not restricted to the rearrangement of subjects (SILVA; BORGES NETTO, 2007; LAFFIN, 2015), therefore requires joint work and reflection on which professional profile is desired in contemporary times. In order for each program to build its identity, that is, prepare a Pedagogical Political Project (PPP) and organize a curriculum that meets the real needs of undergraduate students, resolutions of the National Education Council (NEC)/Higher Education Department (HED) were instituted.

Regarding the Accounting program, the Ministry of Education and Culture (MEC) promulgated Resolution CNE/CES 10/2004, which, in its article 2, reveals the concern to attribute autonomy and flexibility to teaching and presents the proposal to change the curricula of the programs. In its article 1, the Resolution establishes National Curricular Guidelines for the Accounting program to be observed by the HEIs. As mentioned in article 5 of NEC/HED Resolution 10/2004, the Accounting program should include, in its pedagogical project and in curricular organization, contents that reveal knowledge of the economic and financial scenario, national and international, in order to provide the harmonization of international accounting norms and standards, in accordance with the content that these standards require.

This goal to be achieved demonstrates that the curricular content should reflect the profile designed also by international standards, more specifically, after the convergence with international accounting standards (International Financial Reporting Standards - IFRS), which occurred in the most different countries and in Brazil in the year 2010. The internationalization and globalization process of academic programs demands interdisciplinarity and globalization of knowledge. In this way, it becomes crucial that international bodies develop proposals and standards dealing with the education of accounting professionals in the face of the new scenario in which the profession is. Among these bodies, we highlight the International Standards of Accounting and Reporting (ISAR), linked to the United Nations Conference on Trade and Development (UNCTAD) and which belongs to the United Nations (UN), which promotes studies and debates that include professional training, disclosure and publication of accounting information.

Currently, ISAR is an intergovernmental group aimed at accounting discussions involving corporations, whose primary objective is to improve the global comparability and reliability of accounting reports (United Nations Conference on Trade and Development [UNCTAD], 2011). ISAR has prepared documents related to the construction of the global curriculum, namely: TD 5, Guideline on National Requirements for the Qualification of Professional Accountants, which deals with a worldwide program of Accounting and standards studies, and TD 6, Global Curriculum for the Professional Education of Professional Accountants, which consist of a detailed study program. TD5 establishes the main components for the qualification of Accountants that are subdivided into: general knowledge and skills; detailed study programs for professional training (technical aspects); professional tests, practical experience; continuing professional training and a certification system (UNCTAD, 2011).

With the publication of document TD21, modifications were made to the curricular guidelines proposed by TD6, presenting a detailed description of the competencies required from the Accountant and the contents of each of the blocks of knowledge. TD6 suggests 4 Blocks of Knowledge divided into: a) Organizational and Commercial Activity Knowledge; b) Information Technology; c) Basic knowledge of Accounting and related areas; and d) (Advanced) Knowledge in Accounting, Finance and Related Areas. This set of knowledge proposed by the global curriculum is necessary for the professional education of Accountants, since, due to

the internationalization process, the strengthening of the economy, the growth of the participation of Brazilian companies in the foreign market, and in view of the new social reality, new requirements are imposed on the accounting profession and the contemporary accountant education area. Notably, in addition to theoretical and technical skills (hard skills), behavioral skills, known in the literature as soft skills, become demands of accountants (KAVANAGH; DRENNAN, 2008).

With regard to the skills required from Accounting professionals, LDBN (1996) through Resolution NEC/HED 10/2004, for the Accounting program, mentions skills required by the future accountant. In its article 4, it proposes that the undergraduate program in Accounting must enable professional training that reveals, at least, the following skills:

I - properly use the terminology and language of Accounting and Actuarial Sciences;
II - demonstrate a systemic and interdisciplinary view of Accounting activity;
III - prepare opinions and reports that contribute to the efficient and effective performance of users, whatever the organizational models;

IV - properly apply the legislation inherent to Accounting functions;

V - to develop, with motivation and through permanent articulation, the leadership among multidisciplinary teams to capture the necessary inputs for technical controls, the generation and dissemination of Accounting information, with a recognized level of precision;

VI – exercise their responsibilities with the expressive mastery of Accounting functions, including notions of actuarial activities and quantification of financial, patrimonial and governmental information, which enable economic agents and administrators of any productive or institutional segment to fully comply with their charges regarding management, controls and accountability of their management to society, also generating information for decision making, organization of attitudes and construction of values oriented towards citizenship;

VII - develop, analyze and implement Accounting information and management control systems, revealing critical-analytical capacity to assess the organizational implications with information technology;

VIII - exercise ethically and proficiently the attributions and prerogatives that are prescribed through the specific legislation, revealing appropriate mastery to the different organizational models.

This profile of competencies designed by national standards in accordance with international standards demonstrates that at any level of education, in addition to the intellectual development of students, especially in Accounting, social skills, it should be developed values and behaviors, including communication skills, planning skills, strategic, critical and analytical thinking and calculation skills, including logic, etc. Aimed at the development of these skills, higher education institutions should offer undergraduate students with training that meets the real needs of Accounting professionals.

2.3 Reinstitutionalization of the FAC Sufficiency Test

The first format of the Sufficiency Test of the Federal Accounting Council (FAC) is instituted by FAC Resolution 853, of July 28, 1999, and its objective was to meet the minimum level of knowledge necessary to perform the duties assigned to the Accounting professional. To obtain professional registration as an Accountant, it is necessary to take the test; and, Bugarin, Alencar, Garcia and Caddah Neto (2018, p. 36) stated that the goal of the test “is to verify that the candidate has a minimum level of knowledge necessary to perform the duties assigned to the Accounting professional” and contribute to improving the quality of services provided by accountants. Despite the benefits earned to the Accounting class, attitudes against the FAC Sufficiency Test and arguments about its unconstitutionality caused the tests to be suspended after 10 editions between 2000 and 2004.

Nevertheless, in 2010 the reformulation of the Law 12249/10 allowed the return and the mandatory Sufficiency Test to exercise accounting activities in Brazil. Thus, the Brazilian Accounting Class gained a new impetus with the new format of the test and the reinstatement by Resolution FAC 1373/2011, which maintained the concepts already provided for in FAC Resolution 853/1999. In this new format, there are two tests per year, composed of 50 objective multiple-choice questions, scoring one point each. The candidate must get at least 50% success to be approved and obtain the professional registration. In the Sufficiency Test, contents required are such as: a) General accounting; b) Cost accounting; c) Accounting Theory; d) Accounting principles and Brazilian accounting standards; e) Accounting Audit; f) Legislation and professional ethics; g) Accounting applied to the public sector; h) Management accounting; i) Notions of law and applied legislation; j) Financial and statistical mathematics; l) Accounting expertise; m) Applied Portuguese language; n) Controllership.

The Sufficiency Test contributes to the improvement of teaching, and, thus, to the valuation and professional improvement (SARSUR et al., 2008; KOUNROUZAN et al., 2010), however studies (JACKLING; LANGE, 2009; BUI; PORTER, 2010; MARIN; LIMA; NOVA, 2014; ORO; BEUREN; CARPES, 2014) highlight a gap between the professional profile desired by the academy and that required by the practice of the Accounting profession. This concern is also mentioned in studies such as those by Cardoso, Mendonça Neto and Oyadomari (2010), Pereira (2013), Chen (2014), Marin, Lima and Nova (2014), Laffin (2015), Damasiotis et al. (2015), Slomski et al. (2016), Barrese, Bastoni and Nogueira (2017), Amorim and Silva (2018), and Freitas and Odélius (2018), who emphasize the need for the accountant to develop and optimize skills, such

as: systemic vision, teamwork, knowledge of new technologies, critical and analytical skills, own initiative, creativity, innovation, technical and scientific training, among others.

This set of professional skills indicates that the exercise of the profession requires a standard of ethical and political conduct expressed in attitudes related to professional practice. In this line of thought, it is up to the certifying body to establish a profile of professional skills that guarantee the performance of functions with excellence and integrity. Thus, the Sufficiency Test is presented as a fundamental instrument to stimulate the modernization of educational institutions and the curricula of Accounting programs.

3 Research Methodology

In view of the goal of determining the reflexivity of the sufficiency test, considering the established by the global curriculum and the competence axes required from professionals in the Accounting area, it was understood that the most appropriate option would be descriptive research with qualitative approach, explained by Minayo, Deslandes and Gomes (2010, p. 21). This method “delves into the world of meanings, in search of a level of reality that is not visible, but that needs to be exposed and interpreted by the researcher”. The study was limited to the Sufficiency Test instituted by the FAC.

Data were collected through document analysis. The 10 editions of the test from 2013 to 2017 were analyzed, one per semester. Each edition contains 50 objective questions on different contents, for a total of 500 questions. In view of the volume of information gathered, the following procedure was adopted: a) Compilation of the content of each question of the tests in an Excel spreadsheet; b) Analysis of the content of each question with the aid of the NVIVO software for Codification and categorization in maps; c) Extraction of Emerging Content from “Construct” Maps; d) Final compilation of contents present in the Sufficiency Test questions filtered from the emerging Contents, totaling 1,166 themes. The instrument used for data collection was divided into two parts, as follows.

Part I aimed to compare the content of the FAC test questions (1,166) between 2013 and 2017 with the 4 blocks of content required by international standards, Global Curriculum (UNCTAD, 2011), listed in topic 2.2 and presented in topic 4.1.1, according to Table 1.

Table 1 - Part I: Instrument for data collection

ISAR/ISAR Global curriculum x Test Question Content																					
1,166 Question Content 2013 to 2017	Organizational and Commercial Content (6)					Information Technology Content (1)					Basic Accounting Content and related areas (10)					Accounting, Finance and Related Content (7)					
	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x

Part II, used the competence matrix compiled by Pereira (2013), based on the competence models suggested by Ruas (2001) and Fleury and Fleury (2001), and aimed to compare the content of the test questions in terms of skills required from professionals around the world of work. This conceptual matrix, composed of 19 professional competencies, distributed in three axes: organizational or business skills; relational or social skills; and technical-professional skills was compared to the 1,166 contents extracted from the test questions from 2013 to 2017, according to Table 2.

Table 2 – Part II: Instrument for data collection

TEST QUESTIONS X COMPETENCE AXES																				
Competence axes	N		Competence matrix				Description													
1,166 Content / Test 2013 to 2017	COMPETENCE AXES																			
	Business						Relational/Social						Technical-Professional							
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	

Data were analyzed by content analysis which, according to Bardin (2016, p. 27-37), requires rigor in the organization, planning and structuring involving three essential steps: “pre-analysis; exploration of the material, treatment of results, inference and data interpretation”. From the comparison of the 1,166 themes identified in the 500 test questions to the 24 content blocks and the axes with 19 professional skills, three general categories were extracted that comprise the results compiled and presented in tables and graphs.

4 Results and Discussion

4.1 Reflexivity of the Sufficiency Test in relation to the Blocks of knowledge present in the structure of the Global Curriculum

Data in Table 3 lists that the 1,166 contents identified in the Sufficiency Test questions in the period from 2013 to 2017 were reflected in the global Curriculum in a total of 95.2%, however the basic contents of Accounting and related areas were those that had the greatest expressiveness and adequacy in the Test with 85.7% adherence.

Table 3 – FAC Sufficiency Test and Blocks of Knowledge of the Global Curriculum

Test Contents / ISAR Global Curriculum Blocks	2013 to 2017	
ISAR Global Curriculum Blocks	N	%
Block 1 - Organizational knowledge and commercial activity	80	6.0
Block 2 - IT knowledge	0	0.0
Block 3 - Basic knowledge of Accounting and related areas	1,147	85.7
Block 4 - Advanced Knowledge in Accounting, Finance and related areas	47	3.5
Total content included in the GC	1,274	95.2
Portuguese language	26	2.0
Accounting Expertise	38	2.8
Total content present in the Test but not included in the GC	64	4.8
TOTAL	1,338	100.0

Data in Table 3 also indicate that the subjects of Accounting Expertise with 2.8% and Portuguese Language with 2.0% were not identified in the Global Curriculum. Such divergence is justified by the fact that they are specific to the basic training of Accountants in Brazil. However, it is emphasized the non-identification of contents related to Information Technology (IT).

This points to a divergence, as the test covers the contents required by international standards in their entirety, but in particular technological training does not seem to be so relevant, which can be problematic in the era of globalization and convergence to international accounting standards (IFRS), also considering, as emphasized by Felizardo (2010) and Orletti (2007), that the workforce is being replaced by new technologies, making the world of work require skills in the area of new technologies, especially accountants (KOUNROUZAN et al., 2010). NCGs also corroborate the need to develop Accounting professionals who are able to “develop, analyze and implement accounting information and managerial control systems” (RESOLUÇÃO CNE/CES n. 10, 2004).

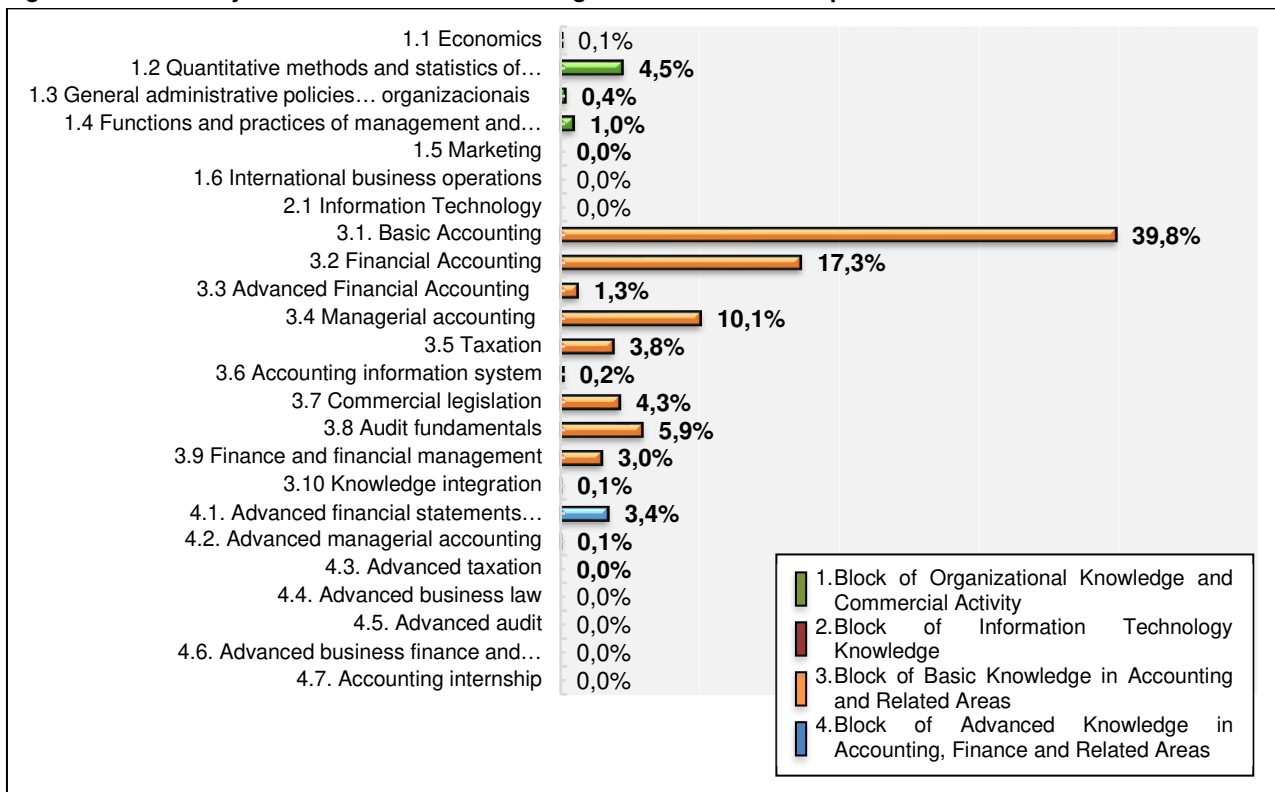
Data in Figure 1 indicate that sixteen (16), out of the twenty-four (24) themes present in the global curriculum structure, were covered by the Sufficiency Test with 95% adherence. Of the themes covered, 3 add up to an expressiveness of 67.2%, those of the block of basic knowledge of Accounting: a) Basic accounting (39.8%); b) Financial accounting (17.3%); c) Managerial accounting (10.1%).

Data in Figure 1 indicates that there may be content included by the GC and not included neither by the NCG nor by the NEC/HED Resolution 10/2004 for the accounting program in Brazil and, therefore, not included by the Sufficiency Test, such as Marketing, by example. It is noted that the focus of the test was centered on basic knowledge in accounting and finance, which indicates a design that is still divergent from the content required by international standards.

For Arantes and Silva (2020, p. 8), the test should reflect international standards “closely related to the skills required by the convergence movement (soft skills)”. These ideas gain strength when the test results show that only 35.87% candidates passed. This demonstrates more connection between what is proposed by international standards, the world of work and the assessment of professionals.

The following excerpt from the test question illustrates the results presented by highlighting themes that reflect the contents highlighted above: “A **Business Society** uses the **Permanent Inventory to control its inventories** and presented the following movement, in February 2017, of Inventories of Goods for Resale [...] The Business Society adopts the criterion **First to Enter First to Exit** as a basis for measuring inventory. Considering only the information presented and in **accordance with NBC TG 16 (R1) - Inventories**, and disregarding the taxes levied on purchases and sales, the value of the **Merchandise Inventory for Resale**, at the end of February 2017, it is from [...]”. (Fragment of content analysis: Q1 (1st/2017).

Figure 1 – Reflexivity of the Test in relation to the global curriculum components



The categories extracted from this Test question were: a) Inventories; b) Inventory Control; c) Accounting Policy: First to Enter First to Exit; d) Brazilian Accounting Standards; e) Financial statement. These results confirm an appreciation of knowledge of basic training, with a focus more on technical-scientific training (hard skills) than managerial and social (soft skills) defended by studies such as Deluiz (2001), Fleury and Fleury (2004), Pereira (2013), Laffin (2015), Barrese, Bastoni and Nogueira (2017) and Amorim and Silva (2018), who point out the need for curricular changes for the training of professionals with an interdisciplinary view of accounting.

4.2 Reflexivity of the Sufficiency Test in relation to the competence axes required from the Accounting professional

Data in Table 4 indicate the expressiveness of the axis of technical and professional skills in the Sufficiency Test with reflexivity of 94.8% (2,253), while the axis of business skills with 2.4% (59) and social skills with 2.8% had less adequacy.

Table 4 – Reflexivity of the Test in relation to Competence Axes

Competence Axes	2013 to 2017	
	N	%
Axis 1 - Organizational or business skills	59	2.4%
Axis 2 - Relational or Social Skills	64	2.8%
Axis 3 - Technical and professional skills	2,253	94.8%
TOTAL	2,376	100%

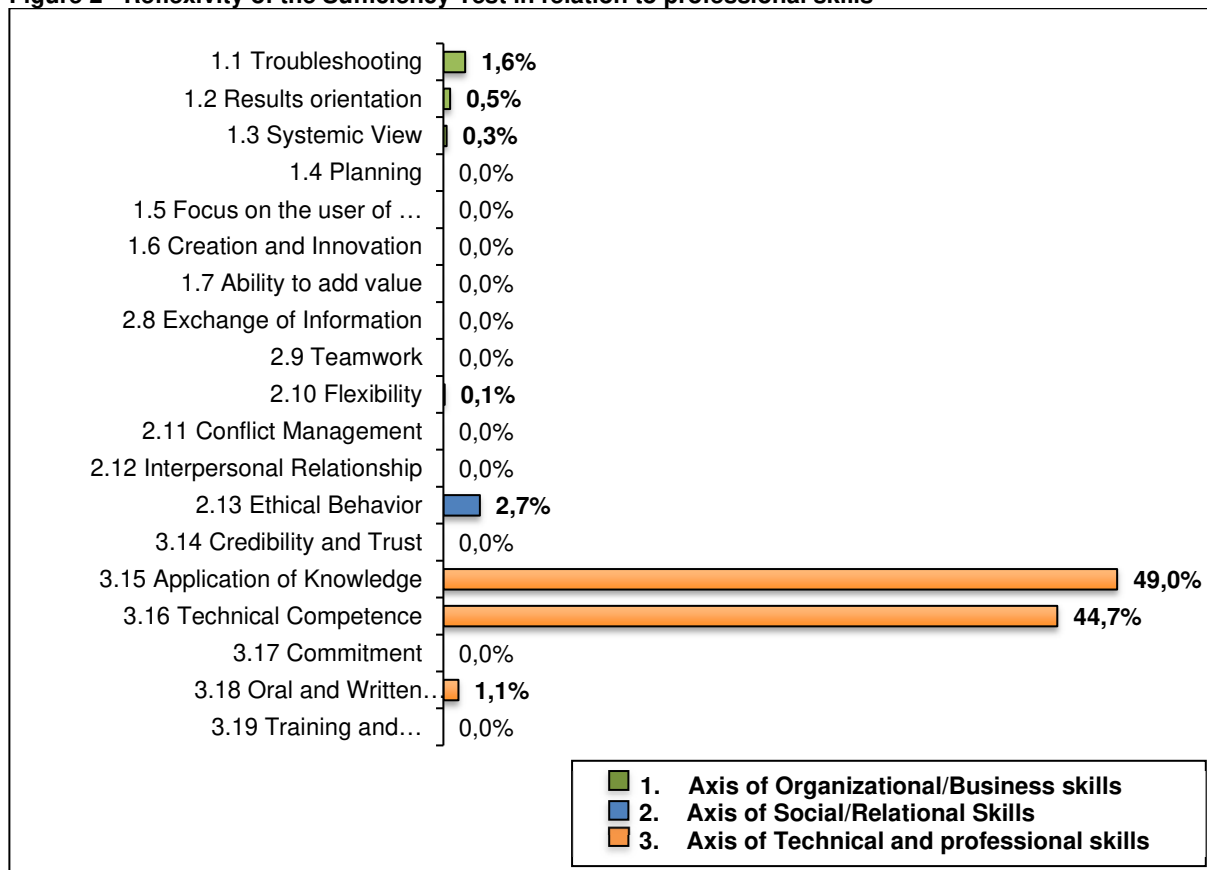
In accordance with table 4, it can be seen in figure 2, in detail, the low reflexivity of the competencies of the organizational/business and relational/social axes required from the professionals of the business area in the contemporary period, over the studied period.

Data in Figure 2 indicates more objectively that, out of the 19 professional competencies, only 8 are reflected in the Sufficiency Test. The most prominent competencies were “Application of Knowledge”, with 49%, and “Technical Competence”, with 44.7%, which belong to the technical-professional axis; this confirms the results discussed above. The competencies that were less highlighted were: Ethical Behavior with 2.7%; Troubleshooting with 1.6%; Oral and Written Communication with 1.1%; Results orientation with 0.5%; Systemic View with 0.3% and Flexibility with 0.1%. Of the 11 professional skills not reflected in the Sufficiency

Test, 4 are from the organizational axis, 4 are from the relational axis and 3 are from the technical-professional axis.

The following excerpt from the test question further illustrates the results presented by highlighting themes that reflect the mobilization of skills linked to the technical-professional axis, such as “Application of Knowledge” and “Technical Competence”: “A **business company**, composed of two partners, **started its activities** on March 1, 2013, with the following information: ✓ **The social contract** establishes that each partner will pay R \$ 50,000.00, until December 31 of this year. ✓ On March 15, 2013, both partners **paid** R \$ 30,000.00 each. ✓ Partner A **paid up its capital portion** in cash, by means of a deposit, directly to the company’s bank account. ✓ Partner B **paid with a commercial room and goods for resale**, in the amounts of R \$ 25,000.00 and R \$ 5,000.00, respectively. Tick the option that presents the **entries to account for these facts** [...]”. (Fragment of the content analysis: Q1 (1st/2013).

Figure 2 - Reflexivity of the Sufficiency Test in relation to professional skills



These highlights indicate an appreciation of technical skills, however Johnson and Halabi (2011), Barrese, Bastoni and Nogueira (2017) and Amorim e Silva (2018) note that valuing attitudinal competencies such as “teamwork”, “conflict management”, and business skills, such as “creation and innovation”, essential in the work of contemporary professionals. These findings demonstrate divergences between the profile of competencies designed by the global curriculum for the formation of the globalized accountant and that required by the test, thus corroborating Kavanagh and Drennan (2008) and Arantes and Silva (2020), who defend that the sufficiency test should be closely related to the GC, which determines content required by international standards in view of the skills required by the convergence movement (soft skills).

5 Conclusions

This study aimed to determine the reflexivity of the Sufficiency Test in relation to that established by the Global Curriculum and to the axes of competencies required from professionals in the Accounting area. In the comparison between the contents present in the questions of the Test and the blocks of knowledge proposed by international standards, we obtained 95.2% reflexivity of the Test in the GC, therefore most of the knowledge is covered in the formation of the Brazilian Accountant. However, basic knowledge of Accounting and the like was predominant with 85.7%, when compared to the other blocks.

The block of organizational knowledge and commercial activity was 6.0%, and the block of advanced knowledge in Accounting, Finance and related areas was 3.5%. It is noteworthy that the information technology

content was not covered by the test in the period studied, a fact that shows divergence, since, in the era of globalization and convergence with international accounting standards (*International Financial Reporting Standards - IFRS*), these contents are essential. Another point to be highlighted is the fact that the test has prioritized content related to basic training, to the detriment of knowledge of managerial training.

Regarding the axes of skills required from Accounting professionals, when faced with the contents of the Sufficiency Test, the predominance of technical-professional skills was identified with 94.8%, followed by the axes of relational/social skills with only 2.8% and organizational/business skills with 2.4%. These data corroborate the results obtained in the comparison between test content versus the Global Curriculum structure, that the basic training contents were the most valued by the test that certifies the accounting profession. When the test was compared with a competence profile required from professionals, there was also a predominance of competencies related to Accounting practice, in which the "Application of Knowledge" obtained greater reflexivity, with 49%, and the "Technical competence", 44.7%. Competencies related to the organizational and social axes showed a less expressive degree of reflexivity in the test.

These results allow to say that the internationalization and globalization process of academic programs demand interdisciplinarity and globalization of knowledge. It is therefore crucial that the profile desired by the world of work and that drawn by the global curriculum are reflected in the curricula of accounting programs and in the assessment that certifies professionals in this area. With regard to the new logic of the world of work, the flexibility and integration of productive processes value the subjectivity and tacit knowledge of the worker, highlighting intellectualization, affectivity and relational skills. These statements have implications for the practice of certification of the profession that needs to consider the content required by international standards and implement assessment processes that consider the skills required by the world of work and the degree of subjectivity of the professional skill profile, based on criteria and certification instruments that increasingly value the profession.

It can be concluded, therefore, that the test reflects most of the knowledge required by international standards for the performance of a global accountant, however, the Sufficiency Test needs improvements with regard to a wider range of contents that require mobilization of social and managerial skills. It is suggested that future studies compare the FAC sufficiency test with those implemented in other countries, in order to identify similarities and divergences that they may contain with regard to the content required for the performance of the Accountant. On the other hand, the contents of the Test can be investigated and analyzed against the curricular matrices of accounting programs offered by Brazilian HEIs and the competence profile required from professionals in the Accounting area today.

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