

ACCOUNTING CURRICULUM VERSUS PROPOSAL FROM THE BRAZILIAN FOUNDATION OF ACCOUNTING FOR GOVERNMENT ACCOUNTING EDUCATION: SIMILARITY OR DIFFERENCE?

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ABSTRACT

The purpose of this article was to analyze, comparatively, the disciplines of Government Accounting and correlates, taught in the undergraduate courses in Accounting of Federal Universities, and the precepts of the Accounting Curriculum proposed by the Brazilian Accounting Foundation. The study was based on descriptive methodology, of qualitative nature and documental analysis. The study sample consisted of curricular grades and teaching plans of 36 federal public universities, located in the five geographic regions of Brazil. The findings allowed us to infer that the level of compliance is low. There is a clear deficit in the number of hours dedicated to the subjects that compose the knowledge formation necessary for the performance of the future accountants in the public area and few transparency of the objectives in each subjects. Considering the high level of complexity inherent in the application of the International Accounting Standards, newly converged to the public sector, it is salutary that the graduate schools approach these standards. The distance of similarity measured in this study does not allow the assertion that there is sufficient and updated content, in quantity and quality, that facilitates the acquisition of skills and competences expected from accountants and enables an efficient performance of the future professional in the public accounting area.

Keywords: Graduation in Accounting. Federal Public Universities. Accounting Discipline Programs Applied to the Public Sector. Similarities to FBC.

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