

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

GÉSSICA ISRAELE ALVES SILVA

*Faculdade Independente do Nordeste. Address: Rua Laudionor Brasil, 278,
Centro| 45107-000 | Vitória da Conquista/BA | Brazil.*

<http://orcid.org/0000-0001-5223-6670>

gessicaisraele@gmail.com

KLEBER DA SILVA CAJAIBA

*Faculdade Independente do Nordeste. Address: Avenida Deputado Luiz
Eduardo Magalhães, 1305 | Vitória da Conquista/BA | Brazil.*

<http://orcid.org/0000-0001-9025-9216>

klebercajaiba@fainor.com.br

RAISSA SILVEIRA DE FARIAS

*Universidade de São Paulo. Address: Av. Bandeirantes, 3.900, Monte Alegre |
14040-905 | Ribeirão Preto/SP | Brazil.*

<http://orcid.org/0000-0001-9722-442X>

farias.issa@usp.br

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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1 INTRODUCTION

In the last decades, several reform proposals focused on Government Accounting took place all over the world (IFAC PSC, 1994; Christiaens, 2004; Torres, 2004; Ridder, Bruns & Spier, 2005; Goddard, 2005; Galera & Bolívar, 2007). The Brazilian scenario is part of this context, going through significant practical and conceptual changes that since 2008 have been implemented through the legal convergence initiative to the International Accounting Standards. In the public sector, this process was accentuated in 2010 with adaptations to the national reality of *International Public Sector Accounting Standards* (IPSAS) – converted into Brazilian Accounting Standards Applied to the Public Sector (NBCASP).

The principles brought to NBCASP prioritize society as the primary user of information on public equity, firstly evoking the regime of competence for elaboration and disclosure of the General Purpose Accounting Reports of Public Sector Entities (RCPGs) and offering better possibilities of interpretation than the overly budgetary approach previously prioritized. (Santos & Castro, 2015; CFC, 2016).

Within this framework, the fair execution of the recent accounting conceptual changes suggests the formation of excellent accountants and makes the higher education institutions (IES) responsible for developing the skills and competences expected from these professionals. Among other important factors, Accounting graduate schools should offer up-to-date programmatic content that is consistent with the public sector needs so that their graduates can appropriately perform their work activities.

In accordance with CNE/CES Resolution no. 10/04 (Brazil, 2004), which establishes the National Curricular Guidelines for Graduate Course in Accounting, and in order to contribute to contemporary higher education in accounting, the Brazilian Accounting Foundation (FBC), in 2017, published by book a proposal of curricular matrix, focusing on: curricular components, hours, menus, objectives, program content and suggestions of references, evidently contemplating the performance of the accountant in the public area (Carneiro *et al.*, 2017).

In 2007 and 2009, FBC had already officially issued national content proposals for undergraduate course in Accounting that served as a comparative parameter in studies related to curricula and to the performance of graduates, i.e., considering the relevance of the foundation opinion in subjects related to education in Accounting, previous articles analyzed in a comparative way the similarity between curricular programs of Brazilian courses and the proposals of contents then issued by FBC. However, it appears that the research focus was restricted to specific regions of Brazil, or they covered other areas of accounting, other than public (Soares & Domingues, 2010; Viana, Tamer, Abbud & Lima, 2012; Cruz, Bastista, Andrade & Bruni, 2013; Rodrigues, 2013; Alves, 2014; Faria & Leal, 2016; Silva, Miranda & Pereira, 2017).

This study aims to contribute to literature in the field of Accounting education, specifically for the government area, promoting national sample size research by region, and discussing the compliance levels of federal universities in relation to the recent proposal of FBC for an adequate formation of accountants. The paper intends to answer the following question: do the curriculum for the teaching of Government Accounting (CASP) in federal universities comply with the proposed curricular matrix of FBC?

Thus, the purpose of this article was to analyze, comparatively, the disciplines of Government Accounting and correlates, taught in the undergraduate courses in Accounting, and the precepts of the Accounting Curriculum proposed by the FBC. In order to do so, the contents of the syllabus of 36 universities were studied, using as a comparison parameter the frequency of disciplines in the curricular matrix, the class load, the period in which they are offered, the content covered in each discipline and its objective. The sample represents exactly the total number of federal universities offering the Accounting course, 57.14% of all federal universities, and 18.09% of all Brazilian universities, according to INEP (2019).

This study is structured in five sections. After the introduction presented here, the theoretical framework is discussed, where the foundations that support the analysis of the results

are found. In the third section, the methodological procedures used to carry out the study are described. Then, the analyzes of the results are presented, in parallel to the literature. And, finally, the conclusions of the authors through the final considerations.

2 THEORETICAL FOUNDATION

This section discusses the teaching of CASP in Brazil, as well as on the proposal of curricular syllabus of the FBC and the previous studies and correlates, focusing on the first one.

2.1 Government Accounting Teaching

In 1945 came the degree course of Accounting and Actuarial Sciences through Administrative Rule no. 7,988, of September 22, 1945. In its first edition, the course curriculum had as specific disciplines: General Accounting, Industrial and Agricultural Organization and Accounting, Banking Organization and Accounting, Organization and Accounting of Insurance, Public Accounting, Revisions and Forensic Accounting. The course was proposed for four years, and awarded the bachelor's degree in Accounting Sciences to its graduates (Peleias, Silva, Segreti & Chiroto, 2007).

The motivations and purposes creating accounting education in Brazil were studied by Silva and Oliveira (2016), who verified that the components related to Government Accounting were slowly appearing in syllabus of the courses. At this slow pace, the fact that graduations were strongly directed to the teaching of private business relations was attributed as a determinant. The first approaches and concerns of courses with the public sector were focused on accounting for public investment and budget, anchored in related knowledge such as economics, administration and finance.

Today, CASP aims at providing users with information on the results achieved and the budgetary, economic, financial and physical aspects of the assets of the public sector entity in support of the decision-making process, the adequate accountability and the necessary support for the instrumentalization of social control (Tesouro Nacional, 2013).

In Brazil, CASP is undergoing major changes with a view to international standardization of accounting procedures, in order to increase transparency, allowing comparability among entities, adequate consolidation of public accounts and the instrumentalization of internal, external and social control (STN, 2015). According to Nascimento, Santos, Zittei & Arnosti (2015), such conceptual changes found began in 2004, through Ordinance no. 37, issued by the CFC, which instituted a study group with the purpose of proposing Standards of Applied Accounting for the Public Sector (NBCASP) aligned to the International Accounting Standards Applied to the Public Sector (International Public Sector Accounting Standards – IPSAS).

In 2016 the CFC issued the Brazilian Accounting Standard Applied to the Public Sector (NBC TSP) – which was the first in the area converged to internationally accepted and guides all public accounting. “One of the main points of the standard is the definition of society as the main user of accounting information, which will facilitate transparency and social control” (CFC, 2016). Since then, 21 other standards have been published by the board, submitting the federal, state, district and municipal public administrations, and their direct and indirect administration, to an approximation of the accounting principles applicable to private institutions.

2.2 Proposal of contents from FBC for CASP teaching

Araújo (2012) realized that there is a concern on the part of Brazilian public accountants to adapt to new requirements and regulations and that there is a need for updating and training by the professionals involved in the implementation of CASP.

In this sense, Bemfica, Araújo, Santos Neto & Bemfica (2016), concluded that there are still many measures to be taken to adapt education to the process of accounting convergence, and

that coordinators are the main representatives of institutions in proposing improvements in accounting education, including in the public area.

Considering the fervor in the process of Brazilian adherence to international standards, and in order to collaborate in improving accounting science, qualification and qualification of professionals, the FBC issued in 2017 a proposal for a Syllabus for the Course of Accounting, as a suggestion so that the IES could use as a parameter. The curricular proposal contributes to the improvement or homogenization of national syllabuses, considering the skills and competences expected from accounting professionals today. The proposal, which is not mandatory, can be applied to the pedagogical projects, programs and regulations of each IES, in whole or in part, in the face and distance modalities (Carneiro *et al.*, 2017).

The suggested syllabus proposes two disciplines related to CASP: Public Finance and Government Accounting, with a workload of 60 and 120 hours, respectively. It also proposes program content, course description and objectives for each component.

The contents that compound the discipline Public Finance are: Public Finance Theory; Public Sector Planning; Public Budget; and Fiscal Responsibility. The CASP discipline is composed of the following aspects: Conceptual framework of Government Accounting; Public Property; Plan of Accounts Applied to the Public Sector and Accounting Bookkeeping; and Accounting Statements of the Public Sector (Carneiro *et al.*, 2017).

As to the objectives of these components, we can highlight: 1) **Public Finance**: Understand the fundamentals and principles that guide the formulation and implementation of the current institutional framework and practices of public finance management in Brazil, based on the recognition of the main instruments adopted in the management cycle of public resources: Plurianual Plan (PPA), Budgetary Guidelines Law (LDO), Annual Budgetary Law (LOA) and Annual Financial Programming. Understand key definitions and classifications related to public revenue and expenditure (Carneiro *et al.*, 2017, p. 116); e 2) **Government Accounting**: Understand the CASP conceptual framework for generating information that guides decision making, contributing to social control and transparency of the public sector (Carneiro *et al.*, 2017, p. 120).

The publication of a new curricular syllabus, targeting the basic formation of accountants, came from the concern with the difficulty noticed in many professionals in the moment of dealing with conceptual and essential questions for the application of international standards, endorsed by the Brazilian Accounting Standards (NBCs), both in the private business environment and in the public sector (Carneiro *et al.*, 2017).

2.3 Previous and correlates studies to CASP teaching

After discussing the CASP teaching and presenting the syllabus proposal developed by the Brazilian Accounting Foundation, some empirical studies about this teaching and the relations between the syllabuses of the courses in Accounting and the proposal of FBC will be exposed in this topic.

Soares e Domingues (2010) analyzed the menus of the discipline Public Accounting of higher education institutions that composes the ACAFE (Educational Foundation Association of Santa Catarina State) System, in the state of Santa Catarina. The findings allow to indicate that, in the sample studied, the teaching of the discipline was imbued with normative aspects important for the formation of the accounting professional, considering that the performance in public area is linked to a very great burden of rules. The compliance with the content of IES, in relation to the national proposal, was low, mainly, in the concepts related to procurements and external and internal controls.

Viana *et al.* (2012) analyzed program contents adequacy of ten universities and colleges of Amazonas, which offer a course in Accounting, regarding the NBCASP. The results showed a low rate of adherence to the NBCASP, which is far from the reality suggested by public bodies and far from the FBC proposal for the disciplines.

Rodrigues (2013) analyzed the knowledge of Public Accounting in the pedagogical projects of 28 IES that offer the undergraduate course in IES Accounting of Rio Grande do Sul, meet what is proposed by regulatory agencies, in addition to the specific accounting standards applied to the public sector. The results showed that the institutions met in a significant way the proposals of the curricular proposal of the FBC (79,08%) and the items of the NBCASP (72,40%).

There is a discrepancy in the results of the related studies, making a general analysis difficult, since they were elaborated in different periods and locations in Brazil. This study seeks to help in this aspect, as it proposes to research federal universities in all regions of Brazil.

In a study carried out by Silva, Miranda and Pereira (2017), the academic curricula of university-type public institutions were more closely related to the contents of the FBC curriculum proposal, when compared to private institutions. However, they also show that, in general, the Brazilian curricula of the Accounting course are quite divergent from the curricular proposal of the FBC. The researchers also warn that the greater alignment to this proposal tends to be associated with higher grades in Enade, which values the initiative of the FBC as a parameter for new curricular revisions in Brazil.

3 METHODOLOGY

The purpose of this study is to analyze, comparatively, the disciplines of Government Accounting and correlates, taught in the undergraduate courses in Accounting in Brazilian Federal Universities, and the precepts of the Accounting Curriculum proposed by the FBC. Therefore, this study, according to Creswell (2010), is classified as descriptive, qualitative and documental analysis.

According to Raupp and Bauren (2006), many studies in the accounting area use descriptive research to delineate aspects or behaviors of a given population. The qualitative approach aims to highlight characteristics that, in quantitative terms, cannot be noticed.

According to Gil (2002), to analyze the facts and confront the theoretical vision with the data of the reality, it is necessary to determine the technical procedures of the research, such as: bibliographic, documentary, *ex-post facto*, survey and case study. Therefore, this study used the documentary analysis as a technical procedure, since the data used did not receive analytical treatment, and can be re-elaborated according to the purpose and the research purpose.

The study sample consisted of all 36 federal public universities having the course of Accounting, with five (13.89%) from the Central-West Region, ten (27.78%) from the Northeast Region, five (13.89%) from the North Region, ten (27.78%) from the Southeast Region and six (16.66%) from the South Region, according to Table 1.

Table 1
Study sample

REGION	HIGHER EDUCATION INSTITUTIONS	CITIES
CENTRAL-WEST	Universidade da Grande Dourados (UFGD)	Dourados
	Universidade de Brasília (UNB)	Brasília
	Universidade Federal de Goiás (UFG)	Goiânia
	Universidade Federal de Mato Grosso (UFMT)	Cuiabá
	Universidade Federal de Mato Grosso do Sul (UFMS)	Campo Grande
NORTHEAST	Universidade Federal da Bahia (UFBA)	Salvador
	Universidade Federal da Paraíba (UFPB)	João Pessoa
	Universidade Federal de Alagoas (UFAL)	Maceió
	Universidade Federal de Sergipe (UFS)	São Cristóvão
	Universidade Federal do Ceará (UFC)	Benfica
	Universidade Federal do Maranhão (UFMA)	São Luís
	Universidade Federal do Pernambuco (UFPE)	Recife
	Universidade Federal do Piauí (UFPI)	Teresina
	Universidade Federal do Rio Grande do Norte (UFRN)	Natal
	Universidade Federal Rural do Semi-Árido (UFERSA)	Mossoró
NORTH	Universidade Federal de Rondônia (UNIR)	Porto Velho
	Universidade Federal de Roraima (UFRR)	Boa Vista
	Universidade Federal do Amazonas (UFAM)	Manaus
	Universidade Federal do Pará (UFPA)	Belém
	Universidade Federal do Tocantins (UFT)	Palmas
SOUTHEAST	Universidade Federal do Espírito Santo (UFES)	Vitória
	Universidade Federal Fluminense (UFF)	Niterói
	Universidade Federal de Juiz de Fora (UFJF)	Juiz de Fora
	Universidade Federal de Minas Gerais (UFMG)	Belo Horizonte
	Universidade Federal do Rio de Janeiro (UFRJ)	Rio de Janeiro
	Universidade Federal de São João del-Rei (UFSJ)	São João del-Rei
	Universidade Federal de Uberlândia (UFU)	Uberlândia
	Universidade Federal de Viçosa (UFV)	Viçosa
	Universidade Federal do Vale do Jequitinhonha e Mucuri (UFVJM)	Diamantina
Universidade Federal de São Paulo (UNIFESP)	São Paulo	
SOUTH	Universidade Federal do Rio Grande (FURG)	Rio Grande
	Universidade Federal do Paraná (UFPR)	Curitiba
	Universidade Federal do Rio Grande do Sul (UFRGS)	Porto Alegre
	Universidade Federal de Santa Catarina (UFSC)	Florianópolis
	Universidade Federal de Santa Maria (UFSM)	Santa Maria
	Universidade Tecnológica Federal do Paraná (UFTP)	Pato Branco

Source: Prepared by the authors (2018).

The data collected comprised the course description of the disciplines of CASP and related, as well as their objectives and class loads. Access to the websites of the 36 federal universities analyzed allowed the localization of a total of 61 menus, 35 objectives, 30 sets of program content, two overviews and seven descriptions of expected skills and abilities. The collection took place in the period from February 14 to March 12, 2018, by consulting the electronic addresses of federal public universities (Table 1).

As a parameter of analysis, the course description of the disciplines Public Finance and Government Accounting were used, proposed in the syllabus for Courses of Accounting by FBC, whose content presents for **Public Finance**: Public Finance Theory; Public Sector Planning; Public budget; and Fiscal Responsibility; and, for **Government Accounting**: Conceptual framework of Government Accounting; Public Property; Plan of Accounts Applied to the Public

Sector and Accounting Bookkeeping; and Accounting Statements of the Public Sector (Carneiro *et al.*, 2017).

The data analysis, aiming at determining the level of adherence of federal public universities to the proposed syllabus of the FBC, was based on the criterion used by Viana *et al.* (2012), namely: the analyzed federal public university could receive up to eight points, one point for each content of the standard curricular matrix, contemplated by the discipline of the analyzed sample. Thus, when presenting a topic suggested by the FBC, the institution received a point and zero when it did not comply with the proposal.

In addition, it was verified the compliance between the objectives of the curricular components of universities and those contained in the syllabus proposed by the FBC. The comparison parameter was the objectives of the disciplines: 1) **Public Finance**: Understand the fundamentals and principles that guide the formulation and implementation of the current institutional framework and practices of public finance management in Brazil, based on the recognition of the main instruments adopted in the management cycle of public resources: Plurianual Plan (PPA), Budgetary Guidelines Law (LDO), Annual Budgetary Law (LOA) and Annual Financial Programming. Understand key definitions and classifications related to public revenue and expenditure; 2) **Government Accounting**: Understand the CASP conceptual framework for generating information that guides decision making, contributing to social control and transparency of the public sector (Carneiro *et al.*, 2017).

The analysis of the objectives complied with the same criterion of compliance determination used for the course descriptions, i.e., if similarity was detected, 1 (one) was awarded to the university, in case of non-compliance, 0 (zero) was attributed.

In the class load analysis of disciplines offered by the federal public universities, the class load presented in the syllabus proposed by the FBC was used as parameter. To this end, we added the class loads of the two components: Public Finance – 60 hours and CASP – 120 hours, totaling 180 hours.

Finally, in the documents made available by the federal universities, the data related to the semesters in which the courses are offered were observed. In order to better present the results, the years were used as a measure of time, being the first year (first and second semesters), second year (third and fourth semesters), third year (fifth and sixth semesters), fourth year and eighth semesters) and fifth year (ninth and tenth semesters).

The analysis of the documents made available by the federal public universities, such as: course description, objectives, syllabus, hours, semester of course offer and frequency of subjects in the curricular matrices were carried out with the purpose of reaching the research objective, and will be presented in the following section.

4 ANALYSIS OF RESULTS

4.1 Course description content per geographic region

The first proposed analysis aimed at compare the contents of the federal public universities to the curricular matrix proposed by the FBC, focusing on the geographic region, as presented in Table 2. It is noteworthy that, of the 36 universities studied, three did not present the course description on their websites, and are therefore disregarded in this analysis: UFMS, UFPB and UFPI.

The data presented show that the largest number of institutions meeting the requirements proposed by the FBC is located in the North and Northeast Regions, three in each region, which reached a maximum score (eight points). The valuation of Public Accounting in the Northeast Region is evidenced by Reis, Slomski, Pereira & Mello (2007), in a study about the Brazilian

research in this subject. The authors concluded that the Northeast Region has the highest number of works applied in this area.

Among the characteristics presented by the disciplines offered in the North and Northeast Regions, it can be concluded that they occur between the fourth and sixth periods of the course and half have a class load below the 180 hours suggested by the FBC.

In comparison to the other regions, the Southeast Region was the one that presented the lowest scores, indicating three universities with only four points in the compliance assessment. This result may be related to the low supply of courses related to CASP due to the fact that the region has the highest concentration of business productivity in the country, which may influence a greater concern of the institutions in empowering the students to the private area.

Reis *et al.* (2007), when analyzing the geographical distribution of studies related to Government Accounting, have suggested that the characteristics of the economy of each region influence the teaching of accounting and associated scientific production.

It can be seen that, among the proposed contents, as shown in Table 2, the following topics were highlighted at similarity level: 5. CASP Conceptual Structure, 7. Plan of Accounts Applied to the Public Sector (PCASP) and Accounting Bookkeeping, and 8. CASP Financial Statements, for being recurrent in 31 appearances, each. These topics are focused on CASP, i.e., federal public universities assessed are more concerned with conceptualizing CASP, discussing the accounts used and providing future professionals with knowledge about Financial Statements.

With regard to Public Finance, we can note that there are few universities that approach theories of finance and planning in the public sector. On the other hand, the topics: 3. Public Budget; and 4. Fiscal Responsibility were more apparent.

Table 2

Compliance of the federal public universities' course description with the curricular matrix proposed by the FBC

REGION	IES Course Description	Public Finance				Government Accounting (CASP)				TOTAL PER FEDERAL UNIVERSITY
		1. Theory of Public Finance	2. Public Sector Planning	3. Public Budget	4. Fiscal Responsibility	5. CASP Conceptual Structure	6. Public Property	7. PCASP and Accounting Bookkeeping	8. Financial Statements	
CENTRAL-WEST	UFGD	1	1	1	1	1	1	0	0	6
	UNB	0	1	1	1	1	1	1	1	7
	UFG	0	0	1	1	1	1	1	1	6
	UFMT	1	1	1	1	1	1	1	1	8
NORTHEAST	UFBA	1	0	1	0	1	1	1	1	6
	UFAL	1	0	1	1	1	1	1	1	7
	UFS	0	1	1	1	1	1	1	1	7
	UFC	1	1	1	0	1	0	1	1	6
	UFMA	1	1	1	1	1	1	1	1	8
	UFPE	1	1	1	1	1	1	1	1	8
	UFRN	1	1	1	1	1	1	1	1	8
	UFERSA	1	1	1	1	1	0	1	1	7
NORTH	UNIR	1	1	1	1	1	1	1	1	8
	UFRR	1	1	1	1	1	1	1	1	8

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	UFAM	1	0	1	0	1	1	1	1	6
	UFPA	0	0	0	1	1	1	1	1	5
	UFT	1	1	1	1	1	1	1	1	8
SOUTHEAST	UFES	1	1	1	1	1	1	1	1	8
	UFF	1	1	1	1	0	0	0	1	5
	UFJF	1	0	1	0	1	0	1	1	5
	UFMG	0	0	0	1	1	0	1	1	4
	UFRJ	1	0	0	1	1	0	1	1	5
	UFSJ	0	0	1	0	1	1	1	1	5
	UFU	1	0	1	0	1	0	1	0	4
	UFV	0	1	1	0	1	0	1	1	5
	UFVJM	0	0	1	0	1	0	1	1	4
UNIFESP	0	0	0	1	1	1	1	1	5	
SOUTH	FURG	0	1	1	1	1	1	1	1	7
	UFPR	0	0	0	1	1	1	1	1	5
	UFRGS	1	0	1	1	1	1	1	1	7
	UFSC	0	0	1	1	0	1	1	1	5
	UFSM	0	1	1	1	1	1	1	1	7
	UFTP	1	1	1	1	1	1	1	1	8
TOTAL PER COURSE DESCRIPTION		20	18	28	25	31	24	31	31	

Source: Research data (2018).

When analyzing the documents of the institutions, it was not possible to verify a standard followed by the universities in the elaboration of their menus, although the similarity for these results was desired when comparing federal universities of the same region. This result may be linked to the fact that the current courses in Accounting are organized according to the guidelines of CNE/CES Resolution no. 10 of December 16, 2004, which instituted a great autonomy for IES to define their full curricula and assume the profile choice of their students according to the regional market demand (Carneiro *et al.*, 2017).

4.2 Class load of CASP disciplines

The second analysis in this study refers to the curricular matrix proposed by the FBC regarding the class load indicated for the disciplines, which are: Public Finance – 60 hours and CASP – 120 hours. Figure 1 shows how many federal universities meet the suggestion of the FBC curricular matrix of 180 hours of total class load.

In this regard, six institutions did not disclose the class load of the disciplines analyzed, one from the Central-West and five from the Southeast Regions.

It was observed that only two federal public universities offer, in their totality, the amount of hours suggested by the FBC, which are located in the Northern Region of Brazil. However, one of them did not have a good performance in terms of compliance with the course description when compared to the curricular matrix, and offer two disciplines with the following nomenclatures: Budget and Public Accounting and Advanced Public Accounting. The other institution obtained the maximum score in the evaluation of course description, demonstrating that it was in agreement with the curricular matrix of the FBC in the first two evaluated items.

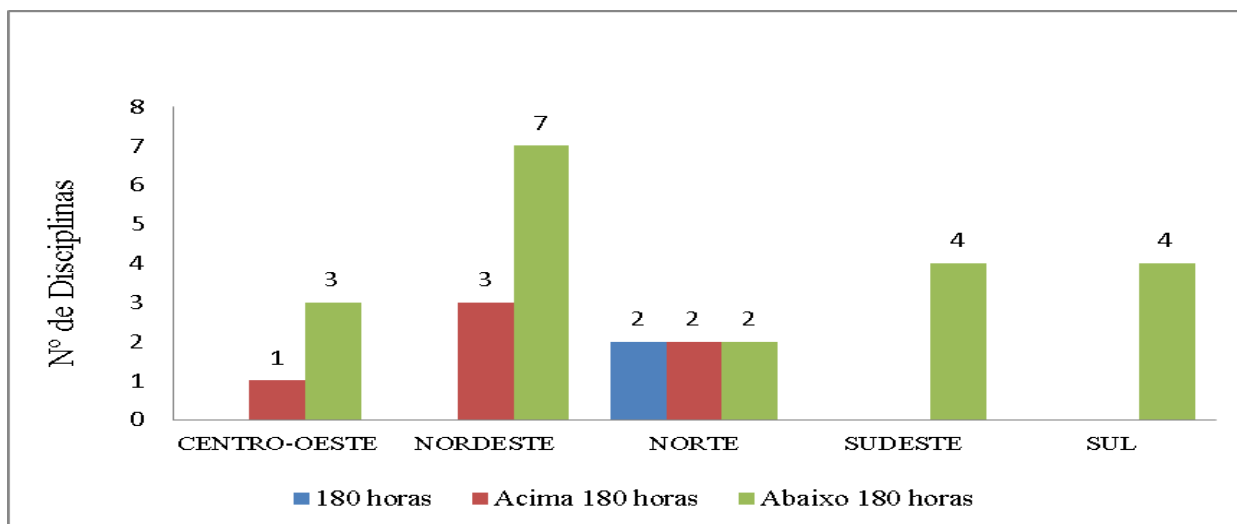


Figure 1. Class load of federal universities regarding the CFC proposal

Source: Research data (2018).

Most of the federal universities assessed (71.43%) offer disciplines with a total class load lower than that proposed by the FBC, but about 55% of these institutions approach the disciplines suggested by the curricular matrix.

Sanchez (2016) carried out a study based on the perception of Governmental Accounting teachers about teaching conditions and discipline needs. Regarding the analysis of the workload, the author pointed out that most of the teachers recommended a load of 160 hours for the discipline. In addition, the research realized that the federal universities that presented the highest content update had a greater class load applied to CASP teaching.

4.3 Frequency of disciplines by adopted nomenclature

The curricular matrix proposed by the FBC suggests that the IES offer two mandatory disciplines, as regards CASP: Public Finance and Government Accounting Teaching. Regarding elective disciplines, there are no suggestions for curricular components.

The analysis related to the disciplines of the Curricular Matrix of the courses of Accounting shows that all the universities assessed present disciplines related to Government Accounting Applied, however, the nomenclatures used are varied, as shown in Table 3.

In the Central-West Region five federal universities were analyzed, of which only one has ten semesters and the other eight semesters. The number of compulsory courses related to CASP was seven, in the region, representing an average of 1.4 components per institution. Regarding non-mandatory disciplines, also called electives, seven curricular components were noticed.

In the Northeast, ten federal universities were analyzed with a total of 28 mandatory disciplines related to CASP, an average of 2.8 curricular components per institution. In addition, 16 optional disciplines were found. The most frequent nomenclature in this region for the component was “Governmental Accounting,” with four appearances.

In the North Region, five federal public universities were analyzed with a total of 16 mandatory disciplines related to the subject, an average of 3.2 per university, and two elective disciplines. The nomenclature with the greatest appearance for the curricular component was also “Governmental Accounting”.

In the Southeast, ten federal public universities were analyzed, three with graduation in ten semesters and the other in eight semesters. Such universities presented a total of 16 mandatory disciplines related to CASP, with a mean of 1.6 curricular components and 15 elective disciplines.

Finally, in the South Region, six federal universities were analyzed, with a total of ten mandatory curricular components and an average of 1.66 disciplines per institution, being two

optional disciplines. The most frequent nomenclatures were “Public Accounting I” and “Public Accounting II”, with three appearances each.

Table 3
Frequency of nomenclatures for disciplines

REGION CURRICULAR COMPONENTS	CENTRAL- WEST	NORTHEAST	NORTH	SOUTHEAST	SOUTH	TOTAL
Government Audit		2	1			3
Public Audit		2	1			3
Government Accounting	1	1				2
Public Institution Accounting				1		1
Governmental Entity Accounting	1					1
Governmental Accounting and Audit				1	1	2
Accounting and Public Budget				1		1
Governmental Accounting		4	2	3		9
Governmental Accounting and Fiscal Management				1		1
Governmental Accounting I	1	1	1		1	4
Governmental Accounting II	1	1	1		1	4
Government Accounting I		1				1
Government Accounting II		1				1
Public Accounting		2	1	2	1	6
Advanced Public Accounting			1			1
Public Accounting I		1		2	3	6
Public Accounting II		1		2	3	6
Controllership in Public Management		1				1
Public Controllership		1				1
Control and Evaluation of Public Management	1					1
Public Sector Economy			1			1
Elements of Public Administration		1				1
Execution of Public Management	1					1
Public Finance		1				1

Governmental Budget and Accounting		1				1
Public Budget and Accounting			1			1
Governmental Budget and Finance		1				1
Public Budget and Finance	1	1	1			3
Governmental Budget				3		3
Public Budget		2	1			3
Governmental Planning and Budget			1			1
Public Planning and Budget		1				1
Governmental Planning, Budget and Control			1			1
Governmental Practice		1				1
Governmental Accounting Processing			1			1
Information System and Governmental Accountability			1			1
TOTAL	7	28	16	16	10	77
AVERAGE OF DISCIPLINES PER REGION	1.4	2.8	3.2	1.6	1.7	

Source: Research data (2018).

The most frequent nomenclature, based on the analyzed sample, is called “Governmental Accounting”, being used by four universities in the Northeast Region, three in the Southeast Region and two in the North Region. This term, however, does not appear in the proposed curricular matrix of the FBC.

4.4 Offer of CASP disciplines per course period

Another analysis proposed in this study, evidenced in Figure 2, concerns the period in which the disciplines related to CASP are allocated in the courses of Accounting of the IES studied. In analyzing Figure 2, it can be seen that there is no standard regional or national period, and the disciplines are offered from the second to the fifth year. Theóphilo, Sacramento, Neves & Souza (2000) warn that the fact that there is no normative indication about the most appropriate periods for teaching a course leaves room for IES to position the components in different stages of the course, according to the free understanding of each institution.

It could be seen that most of the disciplines are distributed between the third and fourth years (fifth to eighth semesters), with modal allocation of the component in the third year. In such periods, students are assumed to have sufficient accounting knowledge and to provide a better understanding of their application to the public sector, since the concepts of public accounting are approaching those applicable to corporate accounting.

Slomski (2013) understands that the CASP discipline must be structured based on everything the student has learned in the subjects of Introductory Accounting, Intermediate Accounting and Advanced Accounting, so that when he studies it, he does not have too many difficulties.

Sanchez (2016) recommends that the disciplines related to CASP, with sufficient hours, be offered by IES as of the fifth semester.

Finally, it is observed that there are few federal public universities that reach the fifth year (ninth and tenth semesters), and about 4% of disciplines are offered in this period.

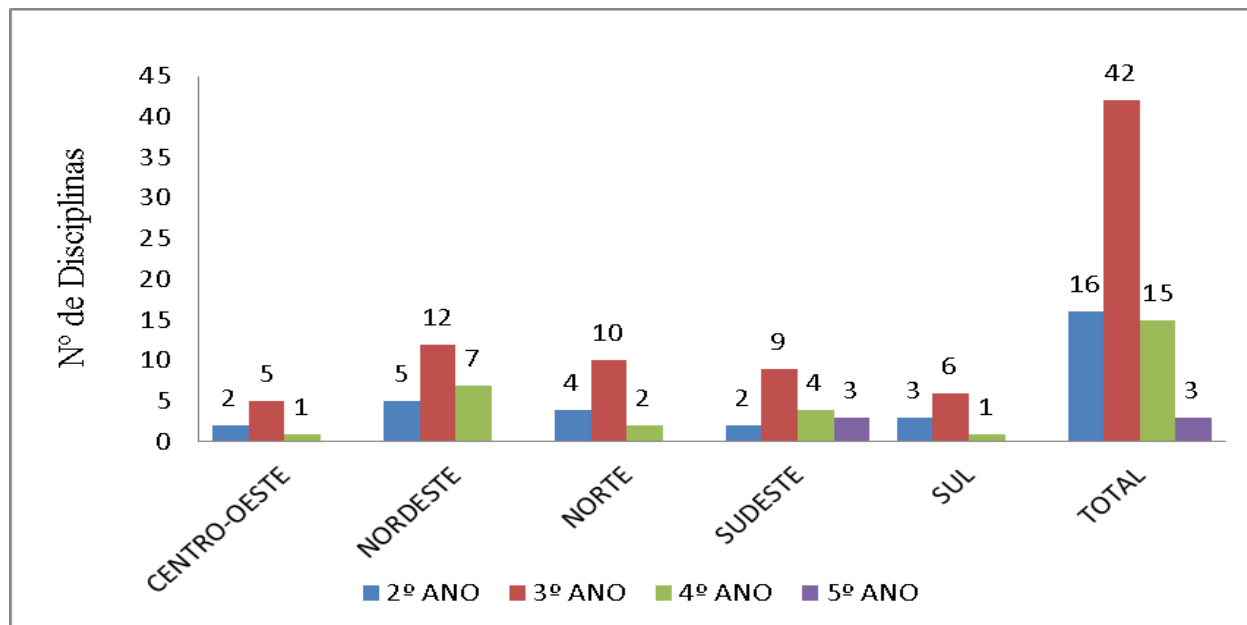


Figure 2. Period in which disciplines are offered

Source: Research data (2018).

4.5 Objectives of CASP and related disciplines

Of the 36 federal universities that comprise the sample of this study, only 13 disclosed the objectives. This number is considered low, and is similar to the findings of Paiva, Machado, Cruz & Sampaio (2016), which state that all IES should expose the objectives of the discipline in the teaching plan.

In Table 4, we have the scoring of the institutions analyzed that disclosed the objectives of the disciplines related to CASP, in relation to the compliance of the objectives to the suggestion of the FBC. We can see that the less frequent topic is “Understand key definitions and classifications related to public revenue and expenditure.” On the other hand, almost all the federal universities present the topic “Understanding the fundamentals and principles that guide the practical formulation of public finance management in Brazil from the legislation” in the objectives.

Table 4

Compliance of the objectives of federal public universities with the curricular matrix proposed by the CFC

PUBLIC UNIVERSITY FEDERAL	U F B A	U F E R S A	U F M A	U F R N	U F S	U F A M	U F R R	U F T	U N I R	U F E S	U F J S	U F U	U F S M	TOTAL PER OBJECTIVE
Understand the foundations and principles of management practices	1	1	0	1	1	1	1	1	1	1	1	1	1	13
Understand definitions and classification of revenues and expenses	1	1	0	0	0	1	0	0	0	0	0	0	0	3
Understand CASP concepts	1	1	0	1	1	1	1	1	1	1	1	0	1	12
TOTAL PER IES	3	3	0	2	2	3	2	2	2	2	2	1	2	

Source: Research data (2018).

Of the total of 13, only two federal universities presented all topics suggested as objectives by the FBC, and the objective of “Understanding definitions and classification of revenues and expenditures” was frequent in only three institutions.

Comparing the performance of these universities to the compliance of their programs, we can see that Ufma, which was a highlight in this criterion of analysis, with maximum score, obtained zero in the three topics of the objectives presented in the curricular matrix of the FBC.

5 FINAL CONSIDERATIONS

The purpose of this study is to analyze, comparatively, the disciplines of Government Accounting and correlates, taught in the undergraduate courses in Accounting in Brazilian Federal Universities, and the precepts of the Accounting Curriculum proposed by the FBC.

It was noticed that a good part of the analyzed institutions, although incompletely, offer content proposed by the FBC for CASP teaching, but little offer contents referring to the Public Finance component. There is evidence of a level of compliance between curricula which, on average, cannot be considered high, especially in the Southeast of the country. In this regard, the Northeast Region stands out in similarity for the teaching of CASP and Public Finance.

Although nine of the 36 universities fully comply with the content predicted to be ideal by the FBC (eight points), almost all of them offer a class load below that suggested by the national curriculum for the training of the professional accountant. This result corroborates the opinion of the teachers of Governmental Accounting, according to Sanchez (2016).

Regarding the period of offer of these subjects, it can be noted that they are normally distributed between the third and fourth year (from the fifth to the eighth semester). This allocation is in agreement with the literature. During this period, students are well advanced in the course, have more experience and are presumed to have sufficient knowledge about accounting, which provides a better understanding of CASP.

Regarding the objectives of the disciplines related to the teaching of CASP, only 13 universities presented them in their course description. This position is criticized in related research, which supports the importance of exposing the objectives of each discipline in its course description and teaching plans.

The nomenclature used by the FBC, diffused by the CFC in its standards and supported by the literature for the accounting component related to the public area is “Government Accounting”, however, the most frequent in the sample was “Governmental Accounting” with nine appearances (11,69%), followed by the nomenclatures: “Public Accounting”, “Public Accounting I” and “Public Accounting II” with six appearances (7.79%) each. No federal public university assessed complies with the national curriculum suggestion when naming its disciplines.

We concluded that the level of compliance between the course descriptions used by the 36 federal universities, on average, is low. It was not enough so many federal universities to have curricula inconsistent with the standard suggested by the student evaluation board, 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.

This work had as limiting the lack of standard of disclosure of curricular matrices by federal public universities, as well as the non-disclosure or omission of parts of the information essential to compose the analysis of this study (such as course descriptions and course plans), which made it impossible to comply with the schedule within the established timeframe and made the analysis difficult.

For future studies, it is suggested to extend the sample to all Brazilian IES recognized by the Ministry of Education, applying interviews to students and teachers, in order to verify the level of teaching and knowledge in CASP of both, as well as professionals in the area.

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