

ENTREPRENEURIAL EDUCATION IN ACCOUNTING: FROM THEORY TO EXPERIENTIAL LEARNING

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ABSTRACT

The objective of this study was to evaluate the extent of using interventionist practices to increase student's awareness during undergraduate Accounting Sciences classes with regard to the use of accounting tools associated with business counseling. The methodology used is qualitative, exploratory research on experiential learning, with accounting students from a public HEI for a three-months period. The results were adequate, the awareness process was complete since the students managed to experience the challenges of small business owners, emphasizing the aid that accounting sciences could offer. This study concludes that: entrepreneurial education is effective and can develop desirable skills in young minds; experiential learning can be used successfully in entrepreneurial education; the debate about entrepreneurial education and the development of small business must involve accounting; and the interdisciplinarity between entrepreneurial education and experiential practice can restructure the teaching practice with active teaching-learning methodologies.

Keywords: Entrepreneurial education. Entrepreneurial accounting. Interventionist practices. Experiential learning. Accounting.

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1 INTRODUCTION

The literature has discussed the role of the Accounting professional as a source of information and management advice for small business entrepreneurs (Blackburn, Carey & Tanewski, 2018; Cherry, McGrath & Baumann, 2018; Cherry, 2016; Carey & Tanewski, 2016; Kamyabi & Devi, 2011). It is observed that, in Brazil, the accounting professional is a mandatory figure in view of the legal requirements, which, despite the need for a relationship caused by legal impositions, has the potential to stimulate superior managerial performance through business orientation: generation of information for decision making, measuring performance and monitoring business results, knowledge transfer and personal and professional advice (Carey, 2015; Kirsten, Vermaak & Wolmarans, 2015; Blackburn, Carey & Tanewski, 2018; Bennett & Robson, 2005).

In Brazil, a discussion also begins on the role of the accountant in helping small businesses. Matias and Martins (2012) note that entrepreneurship for accounting professionals is still a topic that needs to be instigated. Accountants, through the monitoring they perform, are able to have a macro view of the company and, from this point, have a better perception on how to guide the entrepreneur in decision making, as well as guide on financial and non-financial controls that can be useful to him. According to Crepaldi (2008), accounting can provide tools for business administrators to assist them in their management functions, favoring the use of economic resources and the adequate control of the entity's resources. However, Matias and Martins (2012) note that it is essential that the accounting professional himself leverage his management knowledge. In addition, it is necessary that he understand his role in helping entrepreneurial development, and that, through his actions, he will be able to excite the entrepreneurs with whom he works, for better business management.

It is worth mentioning the research by Athayde and Carvalho (2012), which approach that the accounting class has the power of influence and motivation over Brazilian entrepreneurs, thus assuming relative importance and responsibility in their development but, in contrast, Santos, Vasconcelos, Colares and Moreira (2015) observed in a survey that accounting professionals are still only partially prepared to support Brazilian entrepreneurs, requiring greater awareness and greater commitment on the part of these professionals to help the sustainability and survival of companies.

In this context, studies by Matias, Colares, Rocha and Carvalho (2013) show that graduation is the most appropriate stage to disseminate and intensify studies on entrepreneurship, a period in which the individual is in academic construction and the initial phase of the professional's life in accounting. Matias *et al.* (2013) reinforce that the introduction of the theme of entrepreneurship in the Undergraduate course is essential for teaching to establish the bases properly evaluated and adapted to the Accounting Sciences and to the performance of the Accounting professional. This mentality transformation will enable an effect on the awareness and maturity of the accounting professional, with benefits for him, for the companies he works with and, certainly, for the society of which he is a part (Matias *et al.*, 2013). Guided during Graduation, students of Accounting Sciences can graduate with the mindset of entrepreneurial accountants, advisers, consultants, capable of using the tools and instruments of accounting in stimulating the best practices of business management, to minimize failures in the management of enterprises, for through the attention and dissemination of knowledge that strengthen entrepreneurial action and minimize the early death of small companies in Brazil (Matias & Martins, 2012).

In this scenario, the objective of this research was to assess the reach of the use of interventionist practices in the undergraduate classroom of the Accounting course in raising students' awareness of the use of accounting instruments combined with business advice. Having as theoretical focus recent studies that deal with entrepreneurial education and the role of the accounting professional as a management advisor.

This research is justified for some reasons. Around the world, empirical studies demonstrate the importance and use of management advice by accountants for small businesses. Studies reveal that Accounting professionals are reliable providers of consultancy and management support services for small businesses, not only providing services to comply with tax and corporate law, but meeting financial accounting requirements and requirements and acting as frequent advisors in small companies (Blackburn et al., 2018; Cherry et al., 2018; Cherry, 2016; Carey & Tanewski, 2016; Kirsten et al., 2015; Carey, 2015; Kamyabi & Devi, 2011; Samujh & Devi, 2008, Blackburn et al., 2010). Brazil should also be involved in this discussion and practical effects on society are expected. Students sensitized and engaged in the management assistance of Brazilian small and medium-sized enterprises (PMEs) can in fact contribute to the reduction of the mortality of these.

This research is expected to contribute to the discussion on the role of accounting in the development of small businesses, in addition to raising new ideas for the practice of interventionist disciplines in the classroom, aiming at the professional development and the approach of accounting students. with the reality of Brazilian companies.

2 THEORETICAL ASPECTS

2.1 Management advice carried out by accountants.

Blackburn et al. (2010) suggest three points that bring the accounting professional closer to the entrepreneur: management expertise; confidence; proximity; and responsiveness. Cherry (2016) investigated the relationship of trust between entrepreneurs and their accountants and, in their findings, observed that the client's trust lies in the expectation that their accountant acts in favor of their interests and does not take advantage of their vulnerabilities, besides confidence in the relationship between accountants and their clients. Highlights trust as a function of the time of business relationship between entrepreneur and accountant, face-to-face contact and the accountant's level of concern with the company. In addition, in the professional aspect, the entrepreneur's confidence in the accountant is based on the breadth of assistance provided, including the breadth of non-mandatory services offered, such as management advisory services.

In another survey, Blackburn et al. (2018) tested a model capable of explaining the intention to purchase accountancy consultancy services and reinforce the idea that the relationship and the trust that was held were the factors with the greatest weight in the decision. Blackburn et al. (2018) and Cherry et al. (2018) also validated three models involving factors of trust in the relationship between accountants and small companies, and the determinant results of trust in the models tested reinforced the importance of variables related to the person or the client's intimacy (Cherry et al., 2018). Also, Carey and Tanewski's research (2016) on antecedents for the acquisition of business consulting services from accounting professionals by entrepreneurs is highlighted. The results supported the hypothesis that, after reducing information asymmetry and uncertainty regarding the external accountant's competence as a business consultant, small companies are more likely to buy business consulting from their external accountant.

Some studies discuss the success of companies that use management advice. Kamyabi and Devi (2011) conducted a study in Iran, whose objective was to observe the factors that influence the decision of small companies to obtain advisory services from external accountants and their impact on performance. As a result, they observed that the use of consulting services by an external accountant is positively related to the competitive intensity in which the company operates. More importantly, the study examined the relationship between the use of advisory services and the performance of small businesses, and found that the company's performance improves as the external accountant is used as a consultant. In this sense, the empirical results of the research conducted by Carey (2015) also stand out, which confirmed that companies that buy

business consultancy perform better. Carey (2015) observed that the continuous acquisition of knowledge and the generation of distinct expertise have been the basis of the competitive advantage of an external accountant in relation to other consulting professionals.

Despite the evidences, Kirsten *et al.* (2015) observed, in South Africa, that despite the competence of accountants to structure measures to control performance and advice, they do not develop control measures for their clients, although they realize that it was beneficial for companies, demonstrating another perception, the lack of interest of accounting professionals themselves in adding value to services already provided. Along these lines, Samujh and Devi (2008) observed in Malaysia that accountants need to develop new skills and understandings to provide advice to entrepreneurs. To act as business consultants and provide effective support to small businesses, accountants need to rethink their role as a way to help empowerment, not just deliver mandatory services.

In Brazil, Santos' research *et al.* (2015) also demonstrated that accounting professionals have ample potential for assistance, especially in the tax and financial and cost analysis aspects, however, the investigation still signals that greater awareness and greater commitment on the part of these professionals to update knowledge is necessary on management accounting to assist in the sustainability and survival of the companies they work with. In view of the evidence, initiating the process of raising awareness of the entrepreneurial performance of the accounting professional at graduation is essential.

2.2 Entrepreneurial Education in Undergraduate and Accounting

Matias and Martins (2012) observe that, in order for intermediation to occur between the accountant and the entrepreneur, regarding advice, it is essential that the accountant himself leverage his entrepreneurial knowledge and skills that he understands the process of vision, creativity and decision making decision. And for that, it is necessary to develop entrepreneurial education (EE) still in the training phase of the Accounting professional.

However, it should be noted that EE, in general, is relatively recent in Brazil. The first records of the 1980s are dated and, primarily, it is being developed within the scope of Administrative Sciences (Pedroso, Brito & Caggy, 2017), in which almost all national academic debates on EE are concentrated (Rocha, Bacchi, Guerra, Rôla & Pinheiro, 2011; Rodrigues, Melo & Lopes, 2014; Brants, Oliveira, Casemiro, Licório & Reboli, 2015), also requiring the debate on the importance of entrepreneurial education in accounting to be stimulated.

According to Silva and Pena (2017), EE should prepare students with knowledge, skills and attitudes to face the challenges of creating, conducting and expanding businesses, based on the development of key entrepreneurial skills, such as creativity and innovation, as well as the ability to plan and manage projects in order to achieve goals, make predictions, take risks, persist, deal with conflicts, acquire self-control, learn from decision making, mistakes and successes, work as a team, form a relationship network and manage the business in a sustainable way (Edokpolor & Somorin, 2017; Rocha & Freitas, 2014; Elmuti, Khoury, & Omran, 2012; Knotts, 2011; Cheung & Au, 2010; Ilander, 2010; Ruskovaara, Pihkala, Rytkölä, & Seikkula-Leino, 2010). In addition to improving skills such as language and communication, which, for Jhonstone *et al.* (2018), are vital skills to increase legitimacy, trust and awareness in order to reinforce mutual respect between business and client.

Thus, Silva and Pena (2017), Morris, Webb, Fu and Singhal (2013) and Graevenitz, Harhoff and Weber (2010) reflect that EE must be able to stimulate specific skills such as innovation, creativity, reflections and actions to develop the critical, social and leadership side of the student, making it possible to transform students into successful entrepreneurs. In this sense, Passoni and Glavam (2018) observed that Accounting students submitted to EE programs have higher rates of entrepreneurial intention than those who did not study by this method.

It is also worth mentioning the study by Loi, Castriotta and Guardo (2016), who observed research on five central themes in entrepreneurial education: (i) introspection - the state of

education for entrepreneurship within university contexts with a focus on improving the quality of studies and attempts to understand the impact of courses on individuals and society; (ii) entrepreneurial intentions - understanding the background of entrepreneurial intentions or recognition of opportunities, as an intentional process; (iii) pedagogy - reflections on the methods and approaches for teaching entrepreneurship and its status as a discipline; (iv) entrepreneurial learning - knowledge structures considered as a central construct that allows to understand entrepreneurial behavior; and (v) evaluation - investigation of the literature focused on entrepreneurial education and the results of entrepreneurial education itself.

Specifically about pedagogy, Loi *et al.* (2016) found that the entrepreneurial experience is one of the main premises for creating entrepreneurship courses. The basis is the identification of opportunities, which requires the development of a wide range of skills in the student. The key constructs of entrepreneurial training are: emotions (Shepherd, 2004), creativity (DeTienne & Chandler, 2004; Hood & Young, 1993) and the ability to manage uncertainties and unpredictable events (Neck & Greene, 2011). More recently, the importance of considering social entrepreneurship as a phenomenon that requires the integration of managerial skills to deal with social and commercial objectives has been identified (Tracey & Phillips, 2007).

In this study, EE in Accounting is defended so that it plays its primary role in raising the awareness of professionals in the area for business assistance, because, for Laffin (2009; 2015), the curricular guidelines of the accounting science course take students with a strictly technical-operational profile, as opposed to the characteristics recommended in the literature, requiring Accounting students to develop competencies (content, skills and attitudes) inherent in the accounting profession in order to graduate as good professionals. In view of this, Matias *et al.* (2013) reinforce that the introduction of the theme of entrepreneurship in the Undergraduate Course in Accounting Sciences is essential, for the transformation of mentality expected from these students. The challenge is to choose appropriate teaching-learning techniques to stimulate and strengthen so many desired characteristics.

2.3 Active methodologies for entrepreneurial education

According to Araujo and Davel (2018), EE instigates reflection on the curricula of Business Schools and the development of society as a whole. But there is still no current and consolidated view on EE, they are fragmented and dispersed knowledge, as they are several groups of factors that awaken interest on the subject and because they spread in approaches from various areas of knowledge, requiring research theoretically well grounded in critical approaches (Fayolle & Liñán, 2014).

In this sense, there are contradictions in the literature. Solomon, Duffy and Tarabishy (2002) highlight some techniques for teaching EE, such as practical consultancy with entrepreneurs, interviews with entrepreneurs, real cases, among other active teaching methodologies. However, Lautenschläger and Haase (2011) argue that there are aspects of entrepreneurship that are not feasible to be taught, such as: creativity, innovation, decision-making, proactivity and risk propensity, as they are aspects that are not yet properly supported by teaching suitable methods. In turn, Yusoff, Zainol and Ibrahim (2015) argue that the entrepreneurial capacity can be taught and understood by anyone, contradicting the understanding that it would be an innate ability to human beings.

Higgins, Smith and Mirza (2013), Peterson and Limbu (2010) and Ruskovaara *et al.* (2010) attest that traditional pedagogical methods of learning are insufficient to develop entrepreneurs. The traditional expository class can be used to review theoretical and cultural aspects of entrepreneurship, but the other aspects of entrepreneurial action need to use more dynamic methods and pedagogical resources. In this sense, the active methodologies are presented as an alternative to train proactive and trained professionals to work in the contemporary socio-historical context, characterized by fluidity and uncertainty, from where

unpredictability emerges. Such demands demand a new attitude from the teacher, a new relationship with knowledge and with learning subjects (Bauman, 2009).

In this context, Diesel, Baldez and Martins (2017) must be rescued, who emphasize that the principles of active methodologies refer to the main theories of learning, such as: learning through social interaction, advocated by Lev Vygotsky (1896-1934), the learning by experience, by John Dewey (1859-1952), the significant learning by David Ausubel (1918-2008), as well as the Freire perspective of Paulo Freire (1921-1997).

The active method is a process that aims to stimulate the student's self-learning and curiosity to research, reflect and analyze possible situations for decision making, with the teacher being only the mediator of this process, developing attitudes that favor motivation and promote autonomy, for listening to students and valuing their opinions (Berbel, 2011); exercising doubt and cooperation, encouraging them to take risks responsibly (Yusoff et al., 2015).

For Diesel et al. (2017), active methodologies are based on seven principles: (i) student as the center of the teaching-learning process; (ii) autonomy; (iii) reflection; (iv) problematizing reality; (v) teamwork; (vi) innovation; (vii) teacher in the role of mediator, facilitator and activator.

In this perspective, several pedagogical processes have been applied in the creation of educational activities in entrepreneurship training: lectures, reading recommendations, case studies, and resolution of real cases, visits to companies, brainstorming, simulations and projects developed in groups, as well as business plans, interviews with entrepreneurs, use of films and games about entrepreneurship (Rocha & Freitas, 2014; Ruskovaara et al., 2010; Solomon et al., 2002). Valuing a refinement and an effective connection between theory and practice (Fiet, 2001), in addition to promoting connections between startup experiences and what a student can learn in textbooks (Edelman, Manolova & Brush, 2008).

Thus, the effectiveness of entrepreneurial education is largely related to the teacher's skills and the use of methods appropriate to the theme (Arasti, Falavarjani & Imanipour, 2012). Blenker, Elmholdt, Frederiksen, Korsgaard and Wagner (2014) highlight that EE is heterogeneous and must be taught by varied theoretical perspectives and diverse teaching methods to foster challenging action.

But, interestingly, lectures, exercises and individual works are still the teaching strategies most used by teachers in entrepreneurial education (Vieira, Melatti, Oguido, Pelisson & Negreiros, 2013; Rocha et al., 2011). The development of the business plan is dominant in entrepreneurship courses at universities and in Brazilian entrepreneurship centers, while case studies and games and company simulators, although important, are little used (Vieira et al., 2013; Rideout & Gray, 2013; Rocha et al., 2011), the lecture being a more common methodology than business simulation, dramatizations and case studies (Yusoff et al., 2015). Additionally, studies report didactic-pedagogical deficiencies in training (Vieira et al., 2013; Rocha et al., 2011); mismatch between theory and practice (Guimarães & Lima, 2016; Lima, Lopes, Nassif & Silva, 2015); and the absence of institutional support (Lima, Nassif, Lopes & Silva, 2014; Rodrigues et al., 2014).

Araujo and Davel (2018) also warn for the establishment of a standardized EE that enables students to be entrepreneurs prepared to open and manage their own business, and not to learn to undertake with their potential and to take these teachings for life and for what he wants to be professionally. This brings you closer to the notion of an entrepreneur than an innovative entrepreneur. That is why the authors question the long-term challenges and perspectives of EE.

In this sense, research on entrepreneurial education needs to advance, because a teaching process formatted only in the development of a business plan represents a limited conception of what entrepreneurship is, mainly in the development of entrepreneurial accounting, where entrepreneurial characteristics must be channeled to assistance and management advice, to support and develop other enterprises / entrepreneurs.

Araujo and Davel (2018) propose at least three challenges that can guide the future of EE research. The contextual challenge deals with entrepreneurship as part of a diversified process of professionalization of culture and the search for new businesses aligned with the creative and cultural economy; the conceptual challenge addresses entrepreneurship as a practice, process and social construction, in which entrepreneurial learning, through practice, contributes to the formation and personal development of the individual; and the pedagogical challenge, which discusses the pedagogy of experience, in which knowledge is conceived through the experience and reflection of actions, as discussed by Krakauer, Santos and Almeida (2017).

3 METHODOLOGY

3.1 Classification, research population and chosen technique

Based on the teachings of Flick (2009), this is a qualitative research, of an exploratory nature, carried out within a field discipline called “Extension in Cost Analysis”, with a workload of 30 hours / class distributed in a two-hour meeting a week in an academic semester. 68 students from the 4th period of the undergraduate course in Accounting from a Public HEI located in the state of Pará, participated between September and December 2018.

The methodology chosen for the empirical approach to research was experiential learning, as recommended by Kolb (1984) and defended by Krakauer et al. (2017) as a frontier theme in the study of entrepreneurial education and by Leal, Miranda and Nova (2017) as an active learning methodology that values the set of skills provided by contact with reality. In the view of Leal et al. (2017, p. 19) “[...] contact with practice allows the development of projects, problem solving, provides personal development and conflict management and favors the analysis of social change”.

Finally, Kolb's assumptions are recovered (1984): (i) learning is best conceived as a process, not in terms of results; (ii) all learning is relearned and has important implications for education; (iii) learning requires the resolution of conflicts between dialectically opposed ways of adapting to the world; (iv) learning is a holistic process of adaptation, involving thinking, feeling, perception and behavior; (v) learning involves synergistic transactions (interactions) between people and the environment in which they are inserted; and (vi) learning is the process of creating knowledge resulting from the interaction between social and personal knowledge.

Thus, the choice for experiential learning for the development of this research occurred because it is believed that the contact of accounting students with the reality of small entrepreneurs and their management problems, facing the challenge of understanding business dynamics and proposing accounting tools to assist in the management, would adequately promote awareness, the use of accounting instruments and the need for business advice from students. In this research, the names of the students were omitted to safeguard their independence, and citations were made only with the initials of each name.

3.2 Field research design

During August 2018, a call with the following expression “Registration form for receiving a cost analysis consultancy was randomly posted in Whatsapp groups”. When opening the message, entrepreneurs were faced with the possibility of receiving, for a period of three months, a consultancy to be carried out by students, under the supervision of the discipline's teacher. It is a form, where the first questions were intended to collect social data of the enterprise and its entrepreneur, followed by questions that dealt with its greatest difficulties in business management, a third block to assess the relationship between the entrepreneur and its accountant, a fourth block containing information about the assistance and its term and authorization for the use of aggregated data, and at the end, the possibility of leaving a name, address and telephone number, and a message with the reasons why you wanted to receive the

consultancy. After the disclosure phase, the teacher made personal contact with the interested parties, in order to confirm the interest in receiving the consultancy.

Once the enterprise selection stage was over, students in the classroom were instructed on the importance of entrepreneurial accounting and its role in social development. Regarding the need to develop a closer relationship between accountants and entrepreneurs, accounting and management advice techniques and instruments were used to improve the management process and the survival of organizations. That was the initial stage of awareness, still in the classroom.

Divided into groups of 4 or 5 students, each group received “their enterprise” to work in, in a democratic process, in which the address of the enterprise, the business branch and the motivations of the entrepreneurs were taken into account, and so the groups were able choose the ventures they wanted to work with.

In the classroom, already in formation and with the data of each enterprise, in the first stage of the work, the groups received a service script, containing:

- a) initially a guide for the initial diagnosis of the level of structuring of the economic-financial pillar of the enterprise, including problems related to costs, formation of the selling price, working capital management, breakeven point and taxation;
- b) survey of more specific information of the company, such as main products, tax regime, level of formalization, form of relationship with employees, suppliers and customers; and
- c) prioritization of the main problems and wishes of the entrepreneurs regarding the points to be attended during the consulting period.

All groups went to the field, visited the developments and returned to the classroom with the diagnosis and the list of problems to be addressed. After the first phase of visits and awareness, field perceptions, feelings and problems were socialized by all students in an initial seminar of the discipline.

The second stage of the work was carried out with the help of the discipline's teacher. Customized roadmaps for calculating and analyzing costs and results were elaborated in a customized way to calculate the breakeven point and analyze the tax burden of companies and their impact on costs, among other accounting instruments, customized for small businesses and adapted to the industry. This stage involved dynamic group work, individual studies on the construction, use and analysis of accounting tools, socialization of knowledge within and between groups, with weekly rounds of presentation of the built instruments, until all groups were able to return to the field for data collection.

Thus, the third stage of the work consisted of a new visit to the undertakings, now to present the instruments developed and carry out the collection of information on the spot, to survey and analyze the results. Again, the feelings, problems, solutions and perceptions about the difficulty of undertaking were socialized by all students in a new seminar of the discipline.

Finally, the students received a script for making a consultancy report, which was delivered to the teacher, and after minor adjustments, delivered to the entrepreneurs, with the results of the analyzes carried out during the period worked, thus ending the jobs.

During three months of monitoring the activities, evidence of students' behavior was collected through classroom observation, in addition to oral and written testimonies, as well as documents generated by students during the research period.

4 RESULTS AND DISCUSSION

Of the companies that were interested in the project, in number of 25 participants, 73% were from the trade sector, 23% from the service sector and 4% from industry. When considering the type of formalization, 33% were individual microentrepreneurs (MEI), 33% microenterprises, 7% small companies and 27% were from non-formalized enterprises.

When asked about the reason that led them to open their own business, three were the most recurrent among the participants: desire to have their own business to carry out; saw a good business opportunity to undertake; and, unemployment situations where I saw in the enterprise an opportunity to earn money.

They were asked about the main difficulties encountered in conducting activities after the ventures were opened, and the main responses were: difficulty managing the project's cash flow; difficulties in separating personal accounts from business results; difficulty in determining costs and results; and difficulties in planning the future and fulfilling the planning carried out.

Given the answers, it was clear the role of accountants in entrepreneurial assistance as, among the main difficulties in conducting the enterprise, accounting, through knowledge and tools, could be present.

Then, in order to demonstrate to students in an empirical way how the relationship between the accountant and the entrepreneurs has been, it was questioned about which information is most requested for Accounting, and the answers indicated that the payroll and tax guides are more requested.

With these answers, students were able to analyze that, in spite of the fact that Accounting has the instruments and knowledge necessary to supply the entrepreneurs' management deficiencies, they did not even know about this potential, and could only see accountants as issuers of tax guides and payroll. A harsh reality that provoked great reflections in the classroom about entrepreneurial accounting and its role in helping the management of small companies. The lack of insight about the potential of the Accounting professional to support the MEI was also reported in the research by Cardoso, Bernardo and Moreira (2019).

After the call made by the teacher explaining the details of the work to be developed, fourteen companies remained on the project, sixteen of whom dropped out.

As initial results of the field visits for diagnosis, the students returned with the diagnosis of the situation of the enterprise and the management elements to be prioritized. It can be said that the awareness was immediate, from the testimony of a student about the entrepreneur's performance:

Everyone in the group noticed that the school [...] works with a lot of financial difficulty, but it also works with a lot of dedication to education, especially the teacher [...], owner and responsible for the school, who loves what she does, and does it with excellence. We saw ourselves with the great responsibility "to come in handy" to this businesswoman and also showing where it is possible to make improvements for the company to grow and move forward (NPRL, 2018).

In another statement:

the activity carried out made it possible to diagnose positive and negative aspects in the management of the company [...], which needs to improve its performance in the areas of price formation, analysis of revenues and expenses, using the principle of the entity, separation of revenues and expenses of the respective segments present in the store and cash flow analysis. There are many management needs (ACOB, 2018).

Another group observed:

From the data obtained, I noticed that the owner mixes company expenses with personal expenses, making high withdrawals to pay personal expenses, such as: credit card, car installment, condominium, apartment installment, among others. This ends up reducing its monthly result, in addition to hurting the principle of the entity, which says that there must be a distinction between the company's equity and the owner's personal equity (KSV, 2018).

The testimonies above, obtained in the diagnostic and analysis reports, demonstrate the experiential findings experienced by students when faced with the reality of the small entrepreneur. The difficulties observed have already been widely reported in the literature about the survival of small companies in Brazil (Matos, 2018; Mahamid, 2012; Brazilian Service for Support of Micro and Small Enterprises [SEBRAE], 2014; Degen, 2005), but the possibility of attesting in person the difficulties of the entrepreneurs aroused in the students the desire to work to help in solving problems, often even simple, but unattainable for small entrepreneurs with little or no managerial knowledge, as in the following statement “the entrepreneur demonstrated ignorance of the tax regime. Not knowing how to calculate the result correctly, does not know, in fact, what are its costs” (FS, 2018).

What at first was viewed with suspicion by the students, became a pleasurable and challenging activity for them. Among the management problems that they diagnosed and, therefore, had to study and prepare instruments to assist entrepreneurs in control, the following stand out: lack of knowledge of the balance point and safety margin calculation; ignorance of the income statement for the year by the contribution margin; absence of survey of costs and total expenses; ignorance of the unit cost of each product; need for guidance to formalize the enterprise; need to structure a result spreadsheet; need to assist the entrepreneur in the document organization process; absence of planning of revenues, expenses and investments; difficulties in separating the company's accounts from the entrepreneur's personal accounts; ignorance of the importance for costs and the calculation of depreciation of assets.

All the findings provided debates in the classroom, in addition to cooperative actions among students, in the transfer of electronic spreadsheets, assistance in using Excel and group studies to analyze the results found.

Thus, at the end of the three-month trial period, the results were surprising, the sensitization process was complete, in which accounting students were able to experience the harsh reality of small entrepreneurs, and often suffer from them due to the inability to assist, either due to the critical financial situation in which the organization finds itself, whether due to the low level of formal studies, preventing the entrepreneur from understanding the language of business.

How is it possible to evaluate in the testimony of two students:

The project provided the team with a very different experience than what we had in the classroom with regard to accounting and cost analysis, we can say that even with management itself, in a certain way [...] real situations bring elements that many sometimes they are not considered in the academic scope, which makes it difficult to achieve a certain result. However, it considerably increases the degree of learning of the future professional who will deal with situations that are probably more complex in the exercise of the profession (JP, 2018).

The proposal of this extension discipline was of great importance for the academic and professional training of the group, since when applying the theoretical and practical knowledge, we realize the amount of variations that a professional experiences when he is willing to help in improving the performance of the enterprise. In fact, differentiating yourself in your actions and having commitment costs a lot to the professional who wants to competently perform his activities, requiring from him, a technical, ethical, and social training to deal with adverse situations that may arise during his professional life. Therefore, it is necessary to have an objective to be accomplished in the “entrepreneur and accountant” set, so that the results are satisfactory to both parties (KSM, 2018).

Thus, with the performance of field activities, Accounting students were encouraged to develop their skills - knowledge, skills and attitudes. Knowledge when they need to study to propose solutions, skills, in the development of management tools, and attitudes to deal with entrepreneurs as recommended by Laffin (2009; 2015) and Silva and Pena (2017).

But, in addition to the development of personal or professional skills, students of Accounting have also noted the improvement of key entrepreneurial skills, such as creativity and innovation, as well as the ability to plan and manage projects with the purpose of achieving goals, make predictions, take risks, persist, deal with conflicts, acquire self-control in the face of mistakes and successes and work as a team and improve language and communication skills (Jhonstone et al., 2018; Edokpolor & Somorin, 2017; Rocha & Freitas, 2014; Elmuti et al., 2012; Knotts, 2011; Cheung & Au, 2010; Ilander, 2010; Ruskovaara et al., 2010), thus, the experience made great contributions to the lives of students.

In this sense, it is worth rescuing the six foundations on which experiential learning is based, in Kolb's view (1984):

- a) *Learning is best conceived as a process, not in terms of results.* The way the methodology was conducted, in stages, emphasized the learning process, with rounds of discussion and socialization in each stage of the work;
- b) *All learning is relearned and has important implications for education.* Many paradigms about the reality, weaknesses and needs of entrepreneurs in view of the potential of care for Accounting professionals were broken during the students' experience, promoting the deconstruction and reconstruction of knowledge in the field of study;
- c) *Learning requires conflict resolution between dialectically opposed ways of adapting to the world.* This point was taken into account when conflicting the world of theoretical accounting (technical / normative focused on employability and work in large corporations) and the real needs of small entrepreneurs, demanding creativity and the potential for adaptation and flexibility of students in solving the problems posed.
- d) *Learning is a holistic process of adaptation, involving thinking, feeling, perception and behavior.* In line with the previous item, professional experience required students to develop entrepreneurial behavior, in all its characteristics already presented;
- e) *Learning involves synergistic transactions (interactions) between people and the environment in which they are inserted.* The interaction with the environment was what provided the entire increase in entrepreneurial learning.
- f) *Learning is the process of creating knowledge resulting from the interaction between social knowledge and personal knowledge.* Yes, because the development of technical aspects, the act of testing each student's personal knowledge would be of little effectiveness, without the interaction that social knowledge provided.

Thus, the initiative to develop the entrepreneurial spirit in Accounting students is very positive, with very positive effects, provided by the use of the experiential learning technique.

5 FINAL CONSIDERATIONS

The objective of this research was to evaluate the scope of the use of interventionist practices in the undergraduate classroom of the Accounting course in raising students' awareness of the use of accounting instruments combined with business advice.

To this propensity to aid the entrepreneurial development of small companies, by accounting professionals, the term entrepreneurial accounting was nicknamed. The entrepreneurial accountant knows the reality of small Brazilian companies, is concerned with their survival and, for this, works with entrepreneurs, developing accounting instruments

customized to the needs of each enterprise, combined with management advice to improve the management process.

In a simplified but holistic way, the proposed methodology for carrying out fieldwork favored the emergence of entrepreneurial feeling in accounting students. Personal and professional competences were developed with positive effects on the generation of accounting knowledge on the development of professional skills and mainly on the encouragement of entrepreneurial attitudes. It is also considered, at this point, that the choice for an experiential methodology was adequate, given the results achieved in the research, with an emphasis on processes, breaking paradigms and the reconstruction of knowledge, with the interaction and mediation of conflicts generated by confrontation between theoretical and practical perspectives in accounting, with ample incentive to the development of entrepreneurial characteristics.

Thus, this research contributes to the literature in some aspects: (i) by promoting yet another finding that entrepreneurial education is effective and has the potential to develop desirable skills in young people in training; (ii) that experiential learning can be used successfully in the context of entrepreneurial education; (iii) that the discussion on entrepreneurial education and the development of small Brazilian companies needs to involve Accounting, as is already the case in other regions of the world; and (iv) that the combination of entrepreneurial education and experiential practice can restructure teaching practice with active teaching-learning methodologies.

The research is limited to the small universe studied, but opens perspectives for new experiences and learning, in other Brazilian contexts involving students and accounting professionals.

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